

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS, LLC, )  
D/B/A CITIZENS GAS OF WESTFIELD FOR (1) )  
AUTHORITY TO INCREASE RATES AND CHARGES )  
FOR GAS UTILITY SERVICE AND APPROVAL OF A )  
NEW SCHEDULE OF RATES AND CHARGES; (2) )  
APPROVAL OF CERTAIN REVISIONS TO ITS )  
TERMS AND CONDITIONS APPLICABLE TO GAS )  
UTILITY SERVICE; AND (3) APPROVAL PURSUANT )  
TO INDIANA CODE SECTION 8-1-2.5-6 OF AN )  
ALTERNATIVE REGULATORY PLAN UNDER )  
WHICH IT WOULD CONTINUE ITS ENERGY )  
EFFICIENCY PROGRAM PORTFOLIO AND )  
ENERGY EFFICIENCY RIDER )

CAUSE NO. 44731

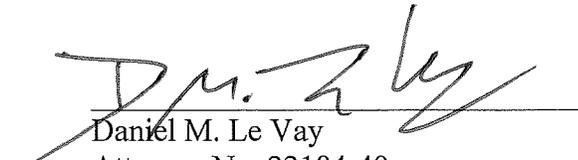
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

WORKPAPERS OF OUCC WITNESS

MARK H. GROSSKOPF

SEPTEMBER 30, 2016

Respectfully submitted,



Daniel M. Le Vay  
Attorney No. 22184-49  
Deputy Consumer Counselor

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS )  
CORPORATION, D/B/A CITIZENS GAS OF )  
WESTFIELD FOR (1) AUTHORITY TO )  
INCREASE RATES AND CHARGES FOR GAS )  
UTILITY SERVICE AND APPROVAL OF A NEW )  
SCHEDULE OF RATES AND CHARGES AND )  
TERMS AND CONDITIONS APPLICABLE TO )  
GAS UTILITY SERVICE, INCLUDING )  
APPROVAL PURSUANT TO RULE 5-1-27(F) OF )  
THE COMMISSION'S RULES OF A FIVE-YEAR )  
NON-GAS REVENUE TEST TO DETERMINE )  
WHEN DEPOSITS ARE REQUIRED FOR )  
FACILITIES EXTENSIONS; (2) APPROVAL )  
PURSUANT TO INDIANA CODE SECTION )  
8-1-2.5-6 OF AN ALTERNATIVE REGULATORY )  
PLAN AND AUTHORITY TO IMPLEMENT AN )  
ENERGY EFFICIENCY ADJUSTMENT RIDER; )  
(3) APPROVAL TO AMORTIZE AND RECOVER )  
CERTAIN DEFERRED ENERGY EFFICIENCY )  
REBATE COSTS; (4) AUTHORITY TO )  
RECOVER UNACCOUNTED FOR GAS COSTS )  
AND A PORTION OF THE GAS COST )  
COMPONENT OF NET-WRITE OFFS )  
THROUGH PETITIONER'S GAS COST )  
ADJUSTMENT CHARGE; (5) APPROVAL OF )  
NEW DEPRECIATION ACCRUAL RATES; AND )  
(6) APPROVAL OF A SERVICE LEVEL )  
AGREEMENT BETWEEN PETITIONER AND )  
CITIZENS ENERGY GROUP. )

FILED  
April 01, 2013  
INDIANA UTILITY  
REGULATORY COMMISSION

CAUSE NO. 43624

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE  
THROUGH DECEMBER 31, 2012**

Pursuant to the Commission's May 24, 2011 Docket Entry in this Cause, the Westfield Gas, LLC formerly known as Westfield Gas Corporation, d/b/a Citizens Gas of Westfield, hereby submits the Quarterly Performance Update Through December 31, 2012.

Respectfully submitted,

/s/ Korlon L. Kilpatrick II

Korlon L. Kilpatrick II

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2012” was served upon the Office of the Utility Consumer Counselor via electronic mail on March 30, 2013 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Michael E. Allen \_\_\_\_\_  
Michael E. Allen (Attorney No. 20768-49)  
Ruth A. Hardy (Attorney No. 29275-49)

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A member of Citizens Energy Group

*Citizens Gas - Westfield*

*Quarterly Performance Update - Program Results through December 31, 2012\*\**

Program Year 3 September 1, 2011 - December 31, 2012***	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
		Actual Thru 12/31/12	PY3 Goal	YTD % to Goal	Actual Thru 12/31/12	PY3 Goal	YTD % to Goal	Actual Thru 12/31/12	PY3 Budget	YTD % to Budget
<b>PROGRAMS</b>										
Residential Prescriptive	1	1,746	3,005	58.1%	1,218	2,029	60.0%	\$8,686	\$11,745	74.0%
Commercial Prescriptive	2	51,543	45,287	113.8%	41,235	37,606	109.7%	\$7,886	\$14,343	55.0%
Residential Online Assessment & Kits	3	1,596	5,548	28.8%	1,277	4,438	28.8%	\$0	\$0	0.0%
Unallocated	4	N/A	N/A	N/A	N/A	N/A	N/A	\$0	\$0	0.0%
<b>Programs Subtotal</b>		<b>54,885</b>	<b>53,840</b>	<b>101.9%</b>	<b>43,730</b>	<b>44,073</b>	<b>99.2%</b>	<b>\$16,572</b>	<b>\$26,088</b>	<b>63.5%</b>
<b>SUPPORT SERVICES</b>										
Support Services	5	N/A	N/A	N/A	N/A	N/A	N/A	\$6,444	\$7,474	86.2%
<b>Citizens Gas Portfolio Totals - Program Year 3</b>		<b>54,885</b>	<b>53,840</b>	<b>101.9%</b>	<b>43,730</b>	<b>44,073</b>	<b>99.2%</b>	<b>\$23,015</b>	<b>\$33,563</b>	<b>68.6%</b>

\*\*The numbers in the table reflect budget adjustments that were approved by the Oversight Board in October 2012.

\*\*\*Program year end has been extended from August 31, 2012 to December 31, 2012 to sync up with calendar year.

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, water heaters and thermostats. The minimum efficiency requirements for furnace incentives increased from 92% AFUE to 95% AFUE in March making the measure more cost effective. Program finished the year below plan despite an increase in trade ally outreach. In October, the Oversight Board reallocated \$4,687 from this program to the General Service prescriptive program.
2	Prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, water heaters and thermostats. Also includes a direct install program for pre-rinse sprayers. Participation has far exceeded goal due to a large number of boiler tune-ups completed in schools. The Oversight Board moved \$846 previously unallocated funds to this program in June 2012. In October, the Oversight Board reallocated \$4,687 to this program to ensure sufficient funds would be available. This program exceeded goal for therm savings and remained significantly below budget.
3	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy savings kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in PY3. Distribution completed in both PY2 and 3. Although we have increase our outreach efforts through direct mail, the program finished the year below goal. Kits will continue to be distributed in 2013.
4	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. In June 2012, the Oversight board moved the \$846 unallocated to the General Service Prescriptive program. This reallocation is reflected in the budget on page 1.
5	Support services include program administration and outreach.

**STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A )  
PUBLIC CHARITABLE TRUST, d/b/a CITIZENS )  
GAS AND WESTFIELD GAS CORPORATION, )  
d/b/a CITIZENS GAS OF WESTFIELD FOR )  
APPROVAL OF THE EXTENSION OF THE )  
PROVISION OF PORTFOLIOS OF ENERGY )  
EFFICIENCY PROGRAMS AND CONTINUATION )  
OF ENERGY EFFICIENCY ADJUSTMENT )  
RIDERS PREVIOUSLY APPROVED IN CAUSE )  
NOS. 42767 AND 43624, RESPECTIVELY, )  
PURSUANT TO IND. CODE § 8-1-2-42(a) AND TO )  
THE EXTENT NECESSARY AS ALTERNATIVE )  
REGULATORY PLANS UNDER IND. CODE § 8-1- )  
2.5. )**

**FILED  
March 21, 2014  
INDIANA UTILITY  
REGULATORY COMMISSION**

**CAUSE NO. 44124**

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE  
THROUGH DECEMBER 31, 2013**

Pursuant to the Commission’s May 24, 2011 Docket Entries in Cause Nos. 42767 and 43624 and paragraph 7.D.ii of the Order approved April 10, 2013 in this Cause, the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as Successor Trustee of a Public Charitable Trust, d/b/a Citizens Gas (“Citizens”) and Westfield Gas Corporation d/b/a Citizens Gas of Westfield (“Citizens Westfield”) (collectively, the “Joint Petitioners”), hereby submit the Quarterly Performance Update Through December 31, 2013.

Respectfully submitted,

/s/ Korlon L. Kilpatrick II

Korlon L. Kilpatrick II

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2013” was served upon the Office of the Utility Consumer Counselor via electronic mail on March 21, 2014 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Michael E. Allen  
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Ruth A. Hardy (Attorney No. 29275-49)

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A member of Citizens Energy Group

*Citizens Gas*

*Quarterly Performance Update - Program Results through December 31, 2013*

January 1, 2013 - December 31, 2013	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS		Actual Thru 9/30/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Budget	YTD % to Budget
Residential Prescriptive	1	198,554	201,129	98.7%	132,964	134,659	98.7%	\$517,312	\$549,985	94.1%
Residential Online Assessment & Kits	2	58,480	37,013	158.0%	46,784	29,610	158.0%	\$44,363	\$31,777	139.6%
Better Buildings Program- EcoHouse	3	16,051	15,525	103.4%	16,051	15,525	103.4%	\$47,973	\$79,920	60.0%
Better Buildings Program- SWEEPS	4	20,956	43,335	48.4%	20,460	42,780	47.8%	\$105,415	\$257,814	40.9%
Multi-Family Direct Install	5	139,904	119,000	117.6%	139,904	119,000	117.6%	\$118,488	\$128,472	92.2%
Multi-Family Equipment Pilot	6	24,832	24,832	100.0%	24,832	24,832	100.0%	\$97,970	\$97,970	100.0%
General Service Prescriptive	7	337,409	420,953	80.2%	242,934	303,086	80.2%	\$179,449	\$221,672	81.0%
General Service Custom	8	202,425	222,621	90.9%	151,818	166,966	90.9%	\$186,646	\$249,063	74.9%
<b>Programs Subtotal</b>		<b>998,611</b>	<b>1,084,408</b>	<b>92.1%</b>	<b>775,747</b>	<b>836,458</b>	<b>92.7%</b>	<b>\$1,297,616</b>	<b>\$1,616,673</b>	<b>80.3%</b>
Good Cents Core Program Therm Bank	9	0						\$0	\$1,800,000	0.0%
<b>SUPPORT SERVICES</b>										
Support Services	10	N/A	N/A	N/A	N/A	N/A	N/A	\$478,027	\$677,795	70.5%
Unallocated Funds	11	N/A	N/A	N/A	N/A	N/A	N/A	\$0	\$905,267	N/A
<b>Citizens Gas Portfolio Totals*</b>		<b>998,611</b>	<b>1,084,408</b>	<b>92.1%</b>	<b>775,747</b>	<b>836,458</b>	<b>92.7%</b>	<b>\$1,775,643</b>	<b>\$4,999,735</b>	<b>35.5%</b>

\*Includes the original budget of \$3,331,600 and the carry over funds from 2012 in the amount of \$1,668,135.

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, water heaters and thermostats. This program finished the year strong at nearly 99% of goal for savings and 94% of goal for budget.
2	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes energy efficient fixtures and CFLs. This is a joint program with Indianapolis Power & Light. We have seen a significant increase in participation due to a web marketing campaign. Through the second quarter, the program exceeded the 6 month goal established for this program. The Oversight Board asked our administrator to provide updated goals and budgets to extend this program through December 2013. At year end, this program exceeded goal for both savings (158%) and budget (139%).
3	This program is a continuation from 2012 and includes a partnership with the City of Indianapolis and the Indianapolis Neighborhood Housing Partnership (INHP). The city was selected to receive a Department of Energy (DOE) grant of which a portion will be used for loans to complete energy efficiency improvements in the homes of Marion County residents with low to moderate income. Through an energy audit, projected energy savings from improvements is determined. The Citizens program incentives help offset the cost of insulation and air sealing measures up to 50% of the cost with a maximum incentive of \$1,600. The DOE grant was initially set to expire in May 2013 but has been extended through December 2013. The Oversight Board has asked our program administrator to provide updated goals and budgets to extend this program through December 2013. This program finished strong and exceeded the goal for participation/therm savings (103%) but fell short of budget (60%).
4	This program is a continuation from 2012 and includes a partnership between the City of Indianapolis, Department of Energy, Indianapolis Power and Light and Citizens Energy Group. The SWEEPS program is being delivered by GoodCents as part of the Income Qualified Weatherization Program for IPL. On homes that are heated with natural gas, our partnership helps fund attic insulation up to \$715 per home. The program moved forward in September 2012 but progressed significantly slower than the City of Indianapolis anticipated. The auditors have identified several homes with health and safety issues as well as knob and tube wiring which prohibits them from completing the work. The City of Indianapolis has allocated part of the DOE grant to fix the knob and tube wiring. Citizens is working with the customers with health and safety issues outside our energy efficiency programs to assist with making their homes safe. Once the homes are safe, GoodCents can complete the insulation work in the home. Originally, the grant was to expire in May 2013 but the DOE has extended the deadline to December 2013. This program finished the year significantly below goal for both savings (49%) and budget (41%). In 2014, this program will be part of the Good Cents Core program therm bank.
5	Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. Program is jointly delivered with Indianapolis Power & Light. This program exceeded the goal for participation and savings (117%) and was below budget (92%).
6	This pilot program that targets multi-family developers and property managers offering prescriptive incentives for the installation of energy efficient furnaces, water heaters, thermostats and low flow fixtures is a carryover from 2012. One project completed construction in late August 2012 but the contractor was delayed compiling the required paperwork to report the completion. The 194 unit project was reported and paid during the 2nd quarter and the program met its completion goal.
7	Prescriptive program with incentives for general service customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Through the second quarter, the program fell short of the 6 month goal that was established. The Oversight Board has asked our administrator to provide updated goals and budgets to extend this program through December 2013. We issued an RFP for administration of prescriptive programs beginning in January 2014 and extending through December 31, 2015. Despite the increased trade ally outreach this program fell short of goal for savings (80%) and budget (82%).
8	Offers incentives up to \$25,000 per project for the installation of efficient technologies or implementation of process improvements that do not fit the parameters of the prescriptive rebate program. This program finished the year strong but fell just short of the savings goal (91%) as well as short of the goal for budget (75%) due to smaller projects than plan.
9	With the approval of its Oversight Board, on November 15, 2013, Citizens Gas entered into an agreement with Enertouch, Inc. d/b/a GoodCents Solutions and Indianapolis Power & Light (IP&L), under which Citizens Gas has agreed to use a portion of the unallocated funds from 2013 (\$131,865) and the remaining funds carried over from 2012 (\$1,668,135) to pay a portion of the costs of and count energy savings resulting from various energy efficiency programs administered by GoodCents. In particular, Citizens Gas has agreed to purchase Therms from time-to time, at the approval of its Oversight board, which are budgeted to provide: (i) not to exceed \$1,450,000 for the assessment and weatherization of income qualified homes in 2013 and 2014; and (ii) not to exceed \$350,000 for the distribution of additional school kits to students in Citizens Gas' and IP&L's service territory in 2014. The Oversight Board has determined that the weatherization of income qualified homes is cost effective based on the June 2013 Core Program EM&V Report, as well as a cost effectiveness calculation performed by GoodCents indicating a TRC of 1.26. The incremental funding will be utilized to install attic insulation in income qualified gas-heated homes as well as incremental home energy assessments and provide additional school kits for school programs in the Citizens Gas and IP&L joint service area. Due to timing, no therms were purchased under the agreement in 2013. The funds will be carried over to complete the program in 2014 per the terms of the agreement.
10	Support services include expenses associated with services that support multiple programs such as program administration, evaluation and consumer outreach and school education programs. Support services finished the year below budget (70%). Evaluation expenses were significantly below budget (\$15,993 vs. \$100,000 budget). This is partially due to the fact that the Oversight Board participated in a joint evaluation with Vectren and NIPSCO on select programs allowing us to reduce costs. Additionally, the evaluation is not yet complete and there will be some additional expenses paid in 2014 before the final report is done. The expenses for outreach and education were also below budget at 80% (\$239,073 vs. budget \$300,000).
11	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. The Oversight Board approved the participation in the therm bank noted above in item 9 in the amount of \$1,800,000.



A member of Citizens Energy Group

*Citizens Gas - Westfield*

*Quarterly Performance Update - Program Results through December 31, 2013*

January 1, 2013 - December 31, 2013		Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS	End Notes (page 2)	Actual Thru 12/31/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Budget	YTD % to Budget
Residential Prescriptive	1	2,658	1,440	184.6%	1,807	821	220.1%	\$7,177	\$5,457	131.5%
Commercial Prescriptive	2	2,612	32,008	8.2%	1,881	23,046	8.2%	\$6,409	\$15,493	41.4%
Residential Online Assessment & Kits	3	141	1,833	7.7%	113	1,463	7.7%	N/A	N/A	0.0%
Multi-family Direct Install	4	0	13,710	0.0%	0	13,711	0.0%	\$0	\$15,014	0.0%
<b>Programs Subtotal</b>		<b>5,411</b>	<b>48,991</b>	<b>11.0%</b>	<b>3,801</b>	<b>39,041</b>	<b>9.7%</b>	<b>\$13,586</b>	<b>\$35,964</b>	<b>37.8%</b>
Support Services	5	N/A	N/A	N/A	N/A	N/A	N/A	\$1,305	\$3,789	34.4%
Unallocated*	6	N/A	N/A	N/A	N/A	N/A	N/A	\$0	\$2,138	0.0%
<b>Citizens Gas Portfolio Totals</b>		<b>5,411</b>	<b>48,991</b>	<b>11.0%</b>	<b>3,801</b>	<b>39,041</b>	<b>9.7%</b>	<b>\$14,891</b>	<b>\$41,891</b>	<b>35.5%</b>

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, water heaters and thermostats. This program finished the year strong and exceeded the goal for both net savings and budget (220% and 131%).
2	Prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Despite additional trade ally outreach, this program did not have the anticipated participation and did not meet goal for savings (8%) and budget (41%). Also, due to the fact that there was no additional participation in Westfield in the 4th quarter for this program, there was a reduction in the overall costs to Westfield for this program based on the allocation between Citizens and Westfield.
3	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in 2012 and 2013. Distribution began in late 2011 and will continue until the kits are gone. There are a total of 52 kits available for 2013. Participation in this program continues to struggle in Westfield despite additional outreach efforts. A total of 4 kits were distributed during 2013 program year. The remaining 48 kits will be included in our 2014 plan.
4	In November, the Oversight Board voted to approve utilizing a portion of the unallocated funds to add a multi-family direct install program to Westfield. The budget included \$15,014 to complete 375 units. However, due to timing, WECC was unable to complete the work prior to the end of the program year. This program will be included in our 2014 plan.
5	Support services include program administration and outreach.
6	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. The Oversight Board elected to initially establish goals and budgets for the first 6 months of the year while awaiting an order in Cause No. 44124. The unallocated funds include \$10,548 in carryover from 2012. The Oversight Board has been exploring opportunities to participation in the Core Electric programs. In November, the Oversight Board approved moving \$15,014 from unallocated funds to add a multifamily direct install program.

STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION

VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A )  
PUBLIC CHARITABLE TRUST, d/b/a CITIZENS )  
GAS AND WESTFIELD GAS CORPORATION, )  
d/b/a CITIZENS GAS OF WESTFIELD FOR )  
APPROVAL OF THE EXTENSION OF THE )  
PROVISION OF PORTFOLIOS OF ENERGY )  
EFFICIENCY PROGRAMS AND CONTINUATION ) CAUSE NO. 44124  
OF ENERGY EFFICIENCY ADJUSTMENT )  
RIDERS PREVIOUSLY APPROVED IN CAUSE )  
NOS. 42767 AND 43624, RESPECTIVELY, )  
PURSUANT TO IND. CODE § 8-1-2-42(a) AND TO )  
THE EXTENT NECESSARY AS ALTERNATIVE )  
REGULATORY PLANS UNDER IND. CODE § 8-1- )  
2.5. )

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE**  
**THROUGH DECEMBER 31, 2014**

Pursuant to the Commission's May 24, 2011 Docket Entries in Cause Nos. 42767 and 43624 and paragraph 7.D.ii of the Order approved April 10, 2013 in this Cause, the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as Successor Trustee of a Public Charitable Trust, d/b/a Citizens Gas ("Citizens") and Westfield Gas Corporation d/b/a Citizens Gas of Westfield ("Citizens Westfield") (collectively, the "Joint Petitioners"), hereby submit the Quarterly Performance Update Through December 31, 2014.

Respectfully submitted,

/s/ Jill A. Phillips

Jill A. Phillips

Jill A. Phillips  
Manager of Rates & Regulatory Affairs  
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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2014” was served upon the Office of the Utility Consumer Counselor via electronic mail on March 6, 2015 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Ruth A. Hardy

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Michael E. Allen (Attorney No. 20768-49)

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A member of Citizens Energy Group

Citizens Gas

Quarterly Performance Update - Results through December 31, 2014

January 1, 2014 - December 31, 2014	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
2014 PROGRAMS		Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Budget	YTD % to Budget
Residential Prescriptive	1	351,200	322,022	109.1%	235,005	213,704	110.0%	\$818,209	\$715,357	114.4%
Residential Online Assessment & Kits	2	42,312	37,818	111.9%	31,650	28,289	111.9%	\$42,531	\$40,749	104.4%
Better Buildings Program- EcoHouse	3	10,684	13,902	76.9%	10,684	13,902	76.9%	\$30,234	\$62,427	48.4%
Residential New Construction	4	0	22,870	0.0%	0	22,870	0.0%	\$29,823	\$190,145	15.7%
Multi-Family Direct Install	5	194,689	223,335	87.2%	194,689	223,335	87.2%	\$198,494	\$263,158	75.4%
General Service Prescriptive	6	589,049	647,223	91.0%	443,626	490,963	90.4%	\$428,354	\$496,752	86.2%
General Service Custom	7	205,459	226,355	90.8%	174,640	192,402	90.8%	\$218,420	\$282,741	77.3%
<b>2014 Programs Subtotal</b>		<b>1,393,393</b>	<b>1,493,525</b>	<b>93.3%</b>	<b>1,090,294</b>	<b>1,185,465</b>	<b>92.0%</b>	<b>\$1,766,065</b>	<b>\$2,051,329</b>	<b>86.1%</b>
<b>Multi-Year Programs- (2014-2015)</b>										
Low Income Duct Sealing Program*	8	1,915	105,336	1.8%	1,819	100,069	1.8%	\$70,610	\$444,102	15.9%
Schools Direct Install Program*	9	89	144,060	0.1%	85	136,857	0.1%	\$116,092	\$347,411	33.4%
Commercial Direct Install Program*	10	54,211	352,737	15.4%	51,501	335,100	15.4%	\$254,832	\$704,568	36.2%
<b>Multi-Year Programs Subtotal</b>		<b>56,215</b>	<b>602,133</b>	<b>9.3%</b>	<b>53,405</b>	<b>572,026</b>	<b>9.3%</b>	<b>\$441,534</b>	<b>\$1,496,081</b>	<b>29.5%</b>
<b>Programs Total</b>		<b>1,449,608</b>	<b>2,095,658</b>	<b>69.2%</b>	<b>1,143,699</b>	<b>1,757,491</b>	<b>65.1%</b>	<b>\$2,207,599</b>	<b>\$3,547,410</b>	<b>62.2%</b>
<b>Therm Bank</b>										
IQW/HEA/School Kits- Therm Bank	11	582,500	N/A	N/A	582,500	N/A	N/A	\$1,664,755	\$1,800,000	92.5%
<b>Therm Bank Subtotal</b>		<b>582,500</b>	<b>N/A</b>	<b>N/A</b>	<b>582,500</b>	<b>N/A</b>	<b>N/A</b>	<b>\$1,664,755</b>	<b>\$1,800,000</b>	<b>92.5%</b>
<b>SUPPORT SERVICES</b>										
Support Services	12	N/A	N/A	N/A	N/A	N/A	N/A	\$816,720	\$881,508	92.7%
Unallocated Funds	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$326,774	N/A
<b>Citizens Gas Portfolio Totals</b>	<b>14</b>	<b>2,032,108</b>	<b>2,095,658</b>	<b>N/A</b>	<b>1,726,199</b>	<b>1,757,491</b>	<b>N/A</b>	<b>\$4,689,074</b>	<b>\$6,555,692</b>	<b>71.5%</b>

\*Multi-year programs launched in September 2014 and will complete by December 31, 2015

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing. The Oversight Board will utilize unallocated funds to continue this program if it exceeds budget. NOTE: Program budget decreased by \$8,393 from 1st quarter report. This was because Clearstart initially double counted start up costs. Q4: In November 2014, the OSB approved reallocating \$66,632 from the unallocated budget to cover over subscription in this program. Thus, increasing the budget from \$648,725 to \$715,357. This program finished the year strong and exceeded goal for both savings and budget.
2	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes energy efficient fixtures and CFLs. This is a joint program with Indianapolis Power & Light. This program continues to be promoted on IPL and CEG web sites. Q4: This program was very successful and exceeded the goals for savings and budget.
3	This program is a continuation from 2012 and includes a partnership with the City of Indianapolis and the Indianapolis Neighborhood Housing Partnership (INHP). The city was selected to receive a Department of Energy (DOE) grant of which a portion will be used for loans to complete energy efficiency improvements in the homes of Marion County residents with low to moderate income. Through an energy audit, projected energy savings from improvements is determined. The Citizens program incentives help offset the cost of insulation and air sealing measures up to 50% of the cost with a maximum incentive of \$1,600. Q4: This program ended October 31, 2014. Participation fell short of goal for both savings and budget.
4	The purpose of this program design is to improve the energy performance of new single-family homes while achieving energy savings goals. The incentive budget for the Residential New Construction Program represents Citizens Gas portion (50%) of the total planning goal shared with IPL. The Oversight Board approved this program April 30, 2014 so there was no participation in the first quarter. The OSB approved discontinuation of this program on July 1, 2014. The realities of a late program start, coupled with the long lead time inherent in the home building process and a program termination at the end of the year, have made moving forward imprudent.
5	Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. Program is jointly delivered with Indianapolis Power & Light. Q4: This program finished the year slightly below the savings goal and under budget.
6	Prescriptive program with incentives for general service customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. NOTE: Program budget decreased by \$8,398 from the 1st quarter report. This was because Clearstart initially double counted start up costs. Additionally, based on a recommendation from Clearstart, the OSB approved reducing the therm savings for steam trap replacement in dry cleaners in April. Reducing these savings values provides a more realistic value for this specific market sector. This change reduced the reported gross therm savings by 36,405 and the reported net therm savings by 27,303. Q4: Participation increased in the 4th quarter as expected and the program finished the year slightly below goal for both savings and budget.
7	Offers incentives up to \$25,000 per project for the installation of efficient technologies or implementation of process improvements that do not fit the parameters of the prescriptive rebate program. Q4: This program finished the year slightly below goal for savings and under budget. Five projects completed in the month of December.
8	The Residential Low Income Duct Sealing Program will leverage trade allies to perform duct sealing for low income residents at no cost. The objective of this program is to lower natural gas consumption in the residential sector market, educate residential customers on energy conservation, and leverage a network of trained and certified contractors to perform the duct sealing. This program was approved by the OSB in June 2014 and will begin September 1, 2014. The Administrator currently has 120 applications from low-income customers and will begin calling around November 1st. Q4: Program outreach began in the 4th quarter and there was a small amount of participation in December. Because this is a multi-year program, the remaining goals and budget will carry over to 2015. The gross savings goal for 2015 will be the multi-year total (105,336) minus the 2014 actual results (1,915) = 103,421. The 2015 net savings goal will be the multi-year total (100,069) minus the 2014 actual results (1,819) = 98,250. The 2015 budget will be the multi-year total (\$444,102) minus the 2014 actual spend (\$70,610) = \$373,492. Program results will be reported by year and in aggregate in the 2015 final report.
9	The Schools Direct Install Program objective is to produce long term cost effective natural gas savings and educate schools regarding opportunities to decrease their overall energy costs. Direct install measures include pre-rinse sprayers, low-flow showerheads, kitchen aerators, bath aerators and programmable thermostats. This program was approved by the OSB in June 2014 and will begin September 1, 2014. Currently, the Administrator has identified 19 school organizations both public and private for outreach. Q4: Program outreach began and there was a small amount of participation in late 2014. Because this is a multi-year program, the remaining goals and budgets will carry over to 2015. The gross savings goal for 2015 will be the multi-year total (144,060) minus the 2014 actual results (89) = 143,971. The 2015 net savings goal will be the multi-year total (136,857) minus the 2014 actual results (85) = 136,772. The 2015 budget will be the total multi-year budget (\$347,411) minus the 2014 actual spend (\$116,092) = \$231,319. Program results will be reported by year and in aggregate in the 2015 final report.
10	The Commercial Direct Install Program is designed for specific smaller or hard to reach businesses that historically don't participate in energy efficiency programs. However, any D3 or D4 rate customer is eligible to participate in this program. Direct install measures include replacement steam traps, pre-rinse sprayers, salon sprayers, low flow showerheads, kitchen aerators, bath aerators, and programmable thermostats. This program was approved by the OSB in June 2014 and will begin September 1, 2014. The Administrator currently has 200 businesses in the outreach pipeline. More than 95 of the 200 businesses have received an initial visit or call. Q4: Program participation started in November putting this program at 15% of the 2-year savings goal. Because this is a multi-year program, the remaining goals and budgets will carry over to 2015. The gross savings goal for 2015 will be the multi-year total (352,737) minus the 2014 actual results (54,211) = 298,526. The net savings goal for 2015 will be the multi-year total (335,100) minus the 2014 actual results (51,501) = 283,599. The 2015 budget will be the multi-year total (\$704,568) minus the 2014 actual spend (\$254,832) = \$449,736. Program results will be reported by year and in aggregate in the 2015 final report.
11	With the approval of its Oversight Board, on November 15, 2013, Citizens Gas entered into an agreement with Eertouch, Inc. d/b/a GoodCents Solutions and Indianapolis Power & Light (IP&L), under which Citizens Gas agreed to use a portion of the unallocated funds from 2013 (\$131,865) and the remaining funds carried over from 2012 (\$1,668,135) to pay a portion of the costs of and count energy savings resulting from various cost effective energy efficiency programs administered by GoodCents. In particular, Citizens Gas will purchase Therms from time-to-time, at the approval of its Oversight board, which are budgeted to provide: (i) not to exceed \$1,450,000 for the assessment and weatherization of income qualified (IQW) homes in 2013 and 2014; and (ii) not to exceed \$350,000 for the distribution of additional school kits to students in Citizens Gas' and IP&L's service territory in 2014. Because both the amount of Therms purchased and the programs from which Therms will be purchased are designed to vary under the agreement, there is no particular Therm savings "goal" associated with the agreement. This report includes invoices for work completed through April 2014. There is a lag time between completion and invoicing. We have been working with GoodCents. They have provided the Oversight board detailed monthly projections and we anticipate that this program will be at goal by the end of the year. In Q3, the OSB approved a reallocation of \$33,000 (from support services) to the program budget due to the removal of a web portal from the original start-up costs. This reallocation also is shown in item #12. Q4: There was significant opportunity in this quarter resulting in finishing the year at 92.5% of our budget for purchasing therms.
12	Support services include expenses associated with services that support multiple programs such as program administration, evaluation and consumer outreach and school education programs. The Oversight Board approved reallocating \$33,088 from the unallocated budget to cover additional evaluation expenses as detailed in endnote 13. In Q3, this budget decreased by \$33,000 due to the removal of a web portal from the original start-up costs. Those funds have been reallocated to the therm bank program budget (item #11). Q4: Of the \$64,788 remaining in this budget, \$20,000 will be carried over to support services in 2015 to complete the close out and transition of program administrators. In addition, \$12,708 remains in our 2014 budget for the evaluation of 2013 programs and this will also be carried over to 2015 to fund the remaining expenses for that evaluation.
13	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. The Oversight Board approved the addition of 3 new programs detailed in endnotes 8, 9 and 10 and reallocated \$1,496,081 to these programs from the unallocated budget. In addition, the evaluation of 2013 programs required an additional \$33,088 over the original budget and the Oversight Board approved reallocating those funds as well. Q4: In November 2014, the OSB approved reallocating \$66,632 from the \$393,406 in unallocated funds to the Residential Prescriptive Program to fund oversubscription. See End Note 1. The OSB will utilize the remaining unallocated budget (\$326,774) to fund oversubscribing programs in 2014 and 2015 programs.
14	Budget includes 2014 funding \$3,331,600 plus previous carryover in the amount of \$3,224,092. A large portion of the carryover (\$1,800,000) was approved in November 2013 to be used for the purchase of therms resulting from IQWs, HEAs and School kits.



A member of Citizens Energy Group

*Citizens Gas - Westfield*

*Quarterly Performance Update - Results through December 31, 2014*

January 1, 2014 - December 31, 2014	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS		Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Budget	YTD % to Budget
Residential Prescriptive*	1	6,524	7,153	91.2%	4,426	4,860	91.1%	\$18,099	\$19,026	95.1%
Commercial Prescriptive	2	29,553	3,342	884.3%	22,339	2,510	890.0%	\$7,247	\$5,492	132.0%
Residential Online Assessment & Kits	3	176	1,688	10.4%	141	1,351	10.4%	\$0	N/A	0.0%
Multi-family Direct Install*	4	0	13,720	0.0%	0	13,720	0.0%	\$0	\$0	0.0%
Schools Direct Install Program Phase 1*	5	5,416	9,474	57.2%	5,145	9,000	57.2%	\$6,825	\$13,371	51.0%
Schools Direct Install Program Phase 2*	6	0	8,687	0.0%	0	8,253	0.0%	\$0	\$9,640	0.0%
<b>Programs Subtotal</b>		<b>41,669</b>	<b>44,064</b>	<b>94.6%</b>	<b>32,051</b>	<b>39,694</b>	<b>80.7%</b>	<b>\$32,171</b>	<b>\$47,529</b>	<b>67.7%</b>
Support Services	7	N/A	N/A	N/A	N/A	N/A	N/A	\$4,350	\$10,500	41.4%
Unallocated*	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$314	0.0%
<b>Citizens Westfield Portfolio Totals</b>	<b>9</b>	<b>41,669</b>	<b>44,064</b>	<b>94.6%</b>	<b>32,051</b>	<b>39,694</b>	<b>80.7%</b>	<b>\$36,521</b>	<b>\$58,343</b>	<b>62.6%</b>

\*Indicates change from 3rd quarter report. Details in endnotes.

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing. Through the third quarter, the program is tracking below goals. The administrator continues to work with the Trade Allies and it is expected that participation will increase during October and November to bring this program in alignment with the goals in the fourth quarter. NOTE: Q3 budget reduced by \$107 due to Clearesult start up cost error discussed noted in endnote 6. Q4: The OSB approved reallocating \$5,000 from the Multi-family Direct Install program to fund additional participation in this program in December 2014. The program finished the year strong just short of the savings goal and the revised budget.
2	Prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. There is currently no participation in this program. The administrator continues to work with trade allies to promote this program. There are boiler tune-ups scheduled for October and November that will achieve the savings goal. NOTE: Q3 budget reduced by \$127 due to Clearesult start up cost error discussed in endnote 6. Q4: The program finished the year strong due to significant participation in the boiler tune-up rebate. The program exceeded both the savings and budget goals.
3	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in 2012, 2013 and 2014. Distribution began in late 2011 and will continue until the kits are gone. There are a total of 48 kits available for 2014. There were 2 kits distributed in the third quarter. We continue to look for community events in Westfield to distribute the remaining kits. Q4: There were 2 kits distributed in the 4th quarter for a total of 5 for the year. There are 43 kits remaining and we will continue to distribute them in 2015 until the supply is depleted.
4	Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. There has been no participation in this program through the third quarter. The administrator and trade allies continue to solicit apartment complexes for this program. There were two interested apartment complexes in the second quarter. However, one complex did not have gas water heaters and we are waiting on a response from the other complex after recently dropping off a sample kit. Q4: The OSB was notified by WECC in late November 2014 that they were not able to get any participation in this program. The OSB approved reallocating the \$15,014 budget as follows: \$60 to Westfield Schools Direct install phase 1, \$9,640 to fund phase 2 of the schools direct install program and \$5,000 to the Residential Prescriptive program that was exceeding goal. The remaining \$314 was moved to unallocated.
5	Q4: The Westfield Schools Direct Install program is designed to produce long term cost effective natural gas savings through the installation of pre-rinse sprayers, low flow showerheads, and kitchen and bath aerators. The OSB approved utilizing the \$13,311 that remained unallocated as well as \$60 from the Multi-family Direct Install program to fund this program. This program was planned to be implemented in 2 phases due to budget restraints. Measure potential was obtained though an audit performed by Westfield Public Schools. The program was completed in late December in all the Westfield Public School buildings. Unfortunately, the audit completed by Westfield Public Schools overstated the potential installations in their schools. Based on that, the TPA will continue the program in 2015 targeting other Westfield Public School facilities as well as other schools that are not part of the Westfield Public Schools system.
6	Q4: Phase 2 of the schools direct install program was approved by the OSB on December 4th. The funds for this program (\$9,640) were reallocated from the multi family direct install program. However, phase 2 was not implemented and a plan was never filed with the Commission because all potential measure installations were completed using Phase 1 program funding.
7	Support services include program administration, outreach and evaluation. Q4: Of the \$6,150 remaining, \$500 will be carried over to 2015 to complete the close out and transition of program administrators.
8	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. Q3 budget increased by \$234 due to error by Clearesult regarding double counting start up costs. Prescriptive budgets reduced by same amount as detailed in endnotes 1 and 2. Q4: In November 2014, the OSB approved utilizing unallocated funds to implement a Schools Direct Install Program in Westfield (\$13,311). In December, the remaining unspent budget from multi-family direct install program (\$314) was moved to unallocated.
9	Budget includes \$31,343 for 2014 funding plus \$27,000 carryover from 2013. A large portion of the carryover (\$17,032), was approved in November 2013 for the Multi Family Direct Install Program. Due to timing, that program did not complete in 2013 and the budget rolled to 2014.

STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION

VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A )  
PUBLIC CHARITABLE TRUST, d/b/a CITIZENS )  
GAS AND WESTFIELD GAS CORPORATION, )  
d/b/a CITIZENS GAS OF WESTFIELD FOR )  
APPROVAL OF THE EXTENSION OF THE )  
PROVISION OF PORTFOLIOS OF ENERGY )  
EFFICIENCY PROGRAMS AND CONTINUATION ) CAUSE NO. 44124  
OF ENERGY EFFICIENCY ADJUSTMENT )  
RIDERS PREVIOUSLY APPROVED IN CAUSE )  
NOS. 42767 AND 43624, RESPECTIVELY, )  
PURSUANT TO IND. CODE § 8-1-2-42(a) AND TO )  
THE EXTENT NECESSARY AS ALTERNATIVE )  
REGULATORY PLANS UNDER IND. CODE § 8-1- )  
2.5. )

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE**  
**THROUGH DECEMBER 31, 2015**

Pursuant to the Commission’s May 24, 2011 Docket Entries in Cause Nos. 42767 and 43624 and paragraph 7.D.ii of the Order approved April 10, 2013 in this Cause, the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as Successor Trustee of a Public Charitable Trust, d/b/a Citizens Gas (“Citizens”) and Westfield Gas Corporation d/b/a Citizens Gas of Westfield (“Citizens Westfield”) (collectively, the “Joint Petitioners”), hereby submit the Quarterly Performance Update Through December 31, 2015.

Respectfully submitted,

/s/ Jill A. Phillips \_\_\_\_\_  
Jill A. Phillips

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2015” was served upon the Office of the Utility Consumer Counselor via electronic mail on February 25, 2016 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Michael E. Allen  
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Attorney for Petitioners

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Citizens Gas

Quarterly Performance Update - Results through December 31, 2015

January 1, 2015 - December 31, 2015	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
2015 PROGRAMS		Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Budget	YTD % to Budget
Residential Prescriptive**	1	432,374	431,076	100.3%	297,775	296,039	100.6%	\$1,005,630	\$1,005,637	100.0%
Business Prescriptive	2	405,036	397,193	102.0%	304,376	302,746	100.5%	\$331,667	\$404,100	82.1%
Business Service Custom	3	181,651	263,785	68.9%	127,156	184,648	68.9%	\$253,654	\$299,849	84.6%
Home Energy Assessment	4	277,157	488,887	56.7%	262,605	469,277	56.0%	\$358,487	\$632,349	56.7%
Income Qualified Weatherization	5	127,090	151,562	83.9%	127,090	151,562	83.9%	\$392,694	\$468,313	83.9%
Residential Online Assessment & Kits	6	35,971	38,163	94.3%	30,215	32,101	94.1%	\$68,229	\$72,387	94.3%
Multi-Family Direct Install	7	45,281	104,358	43.4%	45,281	104,358	43.4%	\$115,162	\$265,409	43.4%
School Education (Kit Program)	8	34,395	33,938	101.3%	34,395	33,938	101.3%	\$140,459	\$140,459	100.0%
Low Income Duct Sealing Program*	9	98,952	103,421	95.7%	94,005	98,250	95.7%	\$362,292	\$373,492	97.0%
Schools Direct Install Program*	10	41,533	143,971	28.8%	39,456	136,772	28.8%	\$152,674	\$231,319	66.0%
Commercial Direct Install Program*	11	199,682	298,526	66.9%	189,698	283,599	66.9%	\$430,830	\$449,736	95.8%
<b>Programs Total</b>		<b>1,879,122</b>	<b>2,454,880</b>	<b>76.5%</b>	<b>1,552,052</b>	<b>2,093,290</b>	<b>74.1%</b>	<b>\$3,611,778</b>	<b>\$4,343,050</b>	<b>83.2%</b>
<b>SUPPORT SERVICES</b>										
Support Services	12	N/A	N/A	N/A	N/A	N/A	N/A	\$329,247	\$644,100	51.1%
Unallocated Funds**	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$184,068	N/A
<b>Citizens Gas Portfolio Totals</b>	<b>14</b>	<b>1,879,122</b>	<b>2,454,880</b>	<b>76.5%</b>	<b>1,552,052</b>	<b>2,093,290</b>	<b>74.1%</b>	<b>\$3,941,025</b>	<b>\$5,171,218</b>	<b>76.2%</b>

\*Multi-year programs launched in September 2014 and will complete by December 31, 2015

\*\*Revised goals and budgets for these programs are detailed in the Endnotes.

End Note	Description
1	<p>Residential Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing (excluding low-income). Q1 - This program is performing as expected and is on track to meet annual goals. Clearesult continues to reach out to trade allies and customers. Q2 - This program is tracking ahead of savings goals and budget due to a couple of measures exceeding goal. The Oversight Board is considering utilizing unallocated funds to continue the program through year end and this will be reported in our next quarterly update. Q3 – This program experienced its largest increase in year-over-year participation and exhausted the available incentive budget due to significant participation increases in Attic Insulation and Smart Wi-Fi Thermostat rebates. In July, the Oversight Board approved an additional \$313,780 in funds from unallocated to continue this program. The Residential Prescriptive budget increased by \$302,521 and Support Services increased by \$11,259 (total \$313,780). Gross therm savings increased by 44,575 (from 294,287 to 338,862) and net therm savings increased by 35,976 (from 195,153 to 231,129). The incremental funding request approved in July was based on an analysis conducted in June, reflective of the Smart Wi-Fi Thermostat and Attic Insulation over-performance experienced into the second quarter. However, the program exhausted even the July authorized incentive funds by the end of September due to an unprecedented uptick in Duct Sealing participation starting in July. The changes to the budget and savings goals that were approved by the Oversight Board in July are included on the portfolio summary page. In September, CLEAResult provided the Oversight Board with another proposal for revisions to the budget and savings goals to continue the program through year end. The Oversight Board is considering the proposal. . Q4 – In October, the Oversight Board approved an additional \$92,574 in funds from unallocated to continue this program through the end of the year. The gross therm savings goal increased by 92,214 therms. The net therm savings goal increased by 64,910 therms. The changes to the budget and savings goals are included in the portfolio summary page. At year end, this program achieved the revised savings goals on budget.</p>
2	<p>Business Prescriptive program with incentives for general service customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Q1 - This program is performing as expected and is on track to meet annual goals. Clearesult continues to reach out to business customers and trade allies. Q2 - This program is exceeding therm goals due to an elevated subscription of high therm saving/low cost measures. The budget is meeting expectations. Q3 – This program is currently at 95% of the gross savings goal. The majority of the program savings come from boiler tune-ups, which represent 66% of the gross savings realized year-to-date, and Steam Trap Replacements, which have also been fairly popular in the program. The Business Prescriptive program is expected to exceed savings goal within budget. Q4 – This program slightly exceeded the savings goals under budget due to the measures installed.</p>
3	<p>Business Custom program offers incentives up to \$35,000 per project for the installation of efficient technologies or implementation of process improvements that do not fit the parameters of the prescriptive rebate program. Q1 - Clearesult continues to build upon their pipeline projects to increase participation. Letters of Intent are being mailed. Therm savings are expected to significantly increase in the latter part of the second quarter. Q2 - Therm savings are tracking low for this program. Clearesult has recently mailed letters to warehouses and manufacturers. Businesses receiving these letters will be followed up with by phone calls and in-person visits. Clearesult has several large projects in the pipeline. Q3 – This program is falling short on all goals with only 11% to goal on gross therm savings. Based on the second quarter outreach, CLEAResult was only able to reach 40 of the 330 companies receiving the letter. The challenge CLEAResult encountered was getting to the decision maker at the facility. Of the 9 decision makers contacted, none were in a position to upgrade. CLEAResult has seen several potential projects come into the program pipeline since the mailer. CLEAResult continues to conduct additional outreach. Despite the significant outreach, CLEAResult anticipates finishing the year below all goals. Q4 – Eleven projects were completed in this program. Nine of the eleven were completed in the fourth quarter. This program fell short of savings goals and budget.</p>
4	<p>Residential Home Energy Audit program (HEA) should produce long-term, cost-effective electric and natural gas savings in the residential market sector by helping customers analyze and understand his/her energy use, recommend appropriate weatherization measures, and facilitate the direct installation of specific low-cost energy-saving measures. This is a joint program with IPL. Q1 - Delays were caused by unexpected attrition of canvassers and wintry weather. Significant improvement has been made with increased, strategic canvassing and direct mailings. Staffing is also being increased and advisor schedules have been expanded to incorporate evening and Saturday appointments. Home Energy Assessments continue to gain traction in the 2nd Quarter. Q2 - The Home Energy Assessment Program is tracking below expectations. The 2nd quarter focused extensively on building program interest and response from area multifamily owners and managers. Based on outreach efforts, GoodCents anticipates significant completions in the 3rd quarter which result in a substantial uptick in captured savings results and percentage toward goal. Q3 – This program is at 41% of gross therm savings and 41% of budget. Home energy audits continue to gain momentum using a layered approach of direct mail and canvassing. However, due to the low number of gas homes participating in this program, GoodCents expects to end the year below budget and therm savings. Q4 – GoodCents continued with outreach and canvassing to increase participation. Despite the increase in participation this program still fell short of the savings goals and the budget.</p>
5	<p>Residential Income Qualified Weatherization program (IQW) was established to help low-income families and individuals decrease home energy costs and to be attentive to energy-related health and safety issues in the home. This is a joint program with IPL. Q1 - The Income Qualified Weatherization program was significantly affected in the first quarter by inclement weather which hindered enrollment and scheduling through teams of professional canvassers. Warmer weather has already had a positive impact on canvassing efforts and GoodCents is working closely with governmental and civic organizations to identify and qualify additional residents who can most benefit from this program. Additional technicians are also being added to bolster schedules. Q2 - The Income Qualified Weatherization program is tracking below expectations. Meaningful strides in staffing were implemented in the second quarter, resulting in a marked improvement in installation rates. A series of meetings were also held in the second quarter with housing organizations to build understanding of the program and to identify more homes that may be eligible. In the third quarter, an enrichment program will be utilized with a few targeted nonprofit organizations to drive further participation. Q3 – This program is at 63% gross therm savings and 63% of budget. GoodCents saw significant increases in completed appointments in the third quarter due to the staffing changes in the second quarter. Strategic canvassing continued to be the leading enrollment channel, supported by pre-canvassing direct mail. The program also began working with 4 nonprofit organizations to support and identify additional qualifying residents. Despite significant outreach and the high volume of total electric homes participating, GoodCents anticipates this program to fall just short of year end goals. Q4 – In addition to targeted mail and canvassing, partnering with community organizations helped achieve 84% of the program goal both in terms of budget and therm savings.</p>
6	<p>On-line Assessment with Kit. Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy savings kit which includes energy efficient fixtures and CFLs. This is a joint program with Indianapolis Power &amp; Light. Q1 - This program continues to be promoted on IPL and Citizens' web sites. GoodCents is seeking additional marketing strategies to increase participation. Q2 - The On-line Assessment kits are tracking slightly below expectations. The kits continue to be promoted on IPL and Citizens' web sites. Q3 – This program is at 56% gross therm savings and 56% of budget. The kits are still promoted on the IPL and Citizens' web sites. GoodCents expects to meet year end therm savings goals and budget. Q4 – A targeted direct mail campaign was implemented in the 4th quarter. This piece prompted a significant uptick which pushed this program to 94% of the savings goals and budget.</p>

7	<p>Multi-Family Direct Install. Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. Program is jointly delivered with Indianapolis Power &amp; Light. Q1 - Multifamily Direct Install experienced an IT delay which pushed the actual start date to early March. Extensive steps have been taken to push the program quickly to catch up in the 2nd Quarter. Numerous multifamily communities are enrolled and an expanded team of technicians is in place to complete and drive the direct install process. Q2 - The multi-family therm savings are tracking below expectations. The 2nd quarter focused extensively on building program interest and response from area multi-family owners and managers. Based on outreach efforts, GoodCents anticipates significant completions in the 3rd quarter which result in a substantial uptick in captured savings results and percentage toward goal. Q3 – GoodCents discovered an error in their cost per therm formula which resulted in a decrease in the actual program spend from the Q2 report. Utilizing the revised calculation, both the therm savings and budget through Q3 are at 41% of goal. GoodCents held several meetings with apartment complex managers and collaborated with the Indiana Apartment Association. Due to the low number of gas apartment complexes participating, GoodCents anticipates falling short of year end goals. Q4 – A limited inventory of participating gas apartment complexes continued to cause challenges in the fourth quarter. Despite continued outreach, the program year ended at 43% of the savings goals and budget.</p>
8	<p>School Education (Kit program). Produces cost-effective electric and natural gas savings by influencing students and their families to focus on conservation and the efficient use of energy. The program is for 5th grade students attending schools served by IPL or Citizens Energy Group (Citizens). Q1 - This program has performed as expected and is on track to meet annual goals. Q2 - This program continues to perform as expected and is on track to meet annual goals. Q3 – This program has done very well this year and will complete early in the fourth quarter. The gross therm savings are at 97% and the budget is at 96%. Q4 – This program finished the year slightly above the therm savings goals and on budget.</p>
9	<p>The Residential Low Income Duct Sealing program will leverage trade allies to perform duct sealing for low income residents at no cost. The objective of this program is to lower natural gas consumption in the residential sector market, educate residential customers on energy conservation, and leverage a network of trained and certified contractors to perform the duct sealing. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1 - The therm savings are running below expectations. Obtaining the customer database took longer than anticipated, which delayed customer outreach. Clearesult expects a completion rate of 60 -70 homes per month beginning in March 2015 to meet the annual goals. Clearesult continues to reach out to low-income customers. Q2 -This program is running slightly below expectations. Clearesult continues to call and mail post cards to income eligible customers. Participation should increase in the third and fourth quarter with the beginning of energy assistance. Q3 – This program is currently at 75% of the therm savings goal. As of September 30th, 496 duct sealing jobs have been completed and the program is on track to achieve its savings goal within the approved budget. Program contractors have been able to convert a high percentage of prospective participants identified by CLEAResult and Citizens into completed installations. Q4 – 632 low-income households were assisted with this program. The program achieved 96% of the net and gross therm savings goals and 97% of the budget.</p>
10	<p>The Schools Direct Install program objective is to produce long term cost effective natural gas savings and educate schools regarding opportunities to decrease their overall energy costs. Direct install measures include pre-rinse sprayers, low-flow showerheads, kitchen aerators, bath aerators and programmable thermostats. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1 - This program is currently not on track to meet annual goals. However, Clearesult has been in discussions with IPS and the Archdiocese to get approval for this program. If just one of these two entities approve the Direct Install measures, the savings would put this program on track to meet the annual goals. Clearesult also continues to reach out to smaller districts and private schools. Q2 - This program is below therm savings expectations. Several schools Clearesult thought would participate earlier in the year decided not to move forward with the program. Discussions with IPS and the Archdiocese continue. Q3 – This program is currently at 15% of the gross therm savings goal and is behind forecast due to administrative complications with the school districts and lackluster participation from IPS and the Archdiocese schools. CLEAResult will ask the Oversight Board in the fourth quarter to consider utilizing funds from this program for the commercial direct install program. Q4 – This program ended the year with 29% gross and net therm savings goals and 66% of budget. Unfortunately, the program did not get the anticipated participation.</p>
11	<p>The Commercial Direct Install program is designed for specific smaller or hard to reach businesses that historically don't participate in energy efficiency programs. However, any D3 or D4 rate customer is eligible to participate in this program. Direct install measures include replacement steam traps, pre-rinse sprayers, salon sprayers, low flow showerheads, kitchen aerators, bath aerators, and programmable thermostats. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1 - This program is currently not on track to meet annual goals. The development, marketing, and implementation took longer than expected in the first quarter. Participation has picked up tremendously in the second quarter to put this program in line to meet annual goals. Q2 - This program is below therm savings expectations due to a couple low therm saving measures exceeding goal. The installation of high therm saving/low cost measures should pick up in the third and fourth quarters. The budget is on target to meet goal. Q3 – This program is currently at 49% of the therm savings goal. In the second half of 2015, the program's focus shifted to steam trap maintenance in dry cleaning facilities. During the remainder of the year, participation for the two highest therm saving measures are anticipated to increase, which will bring this program to meeting or exceeding all goals. Based on the anticipated increase, CLEAResult will ask the Oversight board in the fourth quarter to consider utilizing funds from the Schools Direct Install Program to meet the demand. Q4 – This program ended the year at 67% of the therm savings goals and 96% of budget. Access to dry cleaners in the fourth quarter was difficult and participation was lower than expected. Additional funding was not needed.</p>
12	<p>Support Services include expenses associated with services that support multiple programs such as program administration, evaluation and consumer outreach and school education programs. 2015 Support Services budget includes carryover from close-out and transition of administrators and evaluation. Q3 – Budget for administration increased \$11,259 due to the high subscription rate in Residential Prescriptive (see end note 1). This was approved by the Oversight Board on July 20, 2015. Q4 – No change from previous quarter.</p>
13	<p>Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. Q3 - Reallocated \$302,521 to Residential Prescriptive and \$11,259 to Support Services (total \$313,780) per CLEAResult revised projections approved by the Oversight Board on July 20, 2015. See end notes 1 and 12. Q4 – Reallocated \$92,574 to Residential Prescriptive to continue program through 2015 per CLEAResult request in September 2015. The Oversight Board approved the CLEAResult request in October 2015. See endnote 1 for details. This change is reflected in the portfolio summary page.</p>
14	<p>Budget includes 2015 funding \$3,331,600 plus \$1,839,618 carried over from 2014. A large portion of the carryover (\$1,054,547) is allocated to the 3 multi-year programs approved by the Oversight Board in mid 2014 and started in September 2014.</p>



Citizens Gas - Westfield

Quarterly Performance Update - Results through December 31, 2015

January 1, 2015 - December 31, 2015	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS		Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Budget	YTD % to Budget
Residential Prescriptive **	1	3,416	4,130	82.7%	2,361	2,811	84.0%	\$7,156	\$8,628	82.9%
Commercial Prescriptive **	2	27,398	27,398	100.0%	20,548	17,128	120.0%	\$4,095	\$4,096	100.0%
Schools Direct Install Program Phase 1 *	3	1,595	4,058	39.3%	1,516	3,855	39.3%	\$6,471	\$6,546	98.9%
Energy Efficiency Kits	4	245	1,505	16.3%	196	1,204	16.3%	N/A	N/A	
<b>Programs Subtotal</b>		<b>32,654</b>	<b>37,091</b>	<b>88.0%</b>	<b>24,621</b>	<b>24,998</b>	<b>98.5%</b>	<b>\$17,722</b>	<b>\$19,270</b>	<b>92.0%</b>
Support Services	5	N/A	N/A	N/A	N/A	N/A	N/A	\$3,837	\$6,675	57.5%
Unallocated **	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$27,220	0.0%
<b>Citizens Westfield Portfolio Totals</b>	<b>7</b>	<b>32,654</b>	<b>37,091</b>	<b>88.0%</b>	<b>24,621</b>	<b>24,998</b>	<b>98.5%</b>	<b>\$21,559</b>	<b>\$53,165</b>	<b>40.6%</b>

\*Multi-year program launched in December 2014 and will complete by December 31, 2015

\*\* Revised goals and budgets for these programs are detailed in the Endnotes

End Note	Description
1	Residential prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing. Q1 - This program is tracking slightly below expectations. Clearesult continues to work with Trade Allies to increase participation. Q2 - This program remains slightly below expectations. Clearesult continues to work with Trade Allies and customer outreach to increase participation. Q3 - CLEAResult processed 17 rebates in September to bring this program close to the year end goal. The budget is at 93% and the gross therm savings are at 92.5%. The Oversight Board is considering a recommendation from Clearesult to reallocate funds from unallocated to fund this program for the rest of the year. Q4 - In October, the Oversight Board approved the CLEAResult recommendation to increase the Residential Prescriptive budget \$970 utilizing unallocated funds. The request was made to continue this program through 2015 and was based on previous fourth quarter trends. The gross therm savings goal increased by 439 and the net therm savings increased by 371. At year end, the program fell short of the revised savings goals and budget.
2	Commercial prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Q1 -This program has exceeded the annual therm savings goals due to the completion of several boiler tune-ups that were not anticipated. These tune-ups are low-cost high savings measures. The 2015 budget is close to being met. However, the Oversight Board is considering allocating additional funds to continue this program. Q2 - This program has exceeded the budget. The Oversight Board is considering utilizing unallocated funds to continue the program. Clearesult will be providing the Oversight Board with projections on goals and budget for the remainder of the year. Q3 - This program had no additional participation in the third quarter. The Oversight Board is considering a recommendation from Clearesult to reallocate funds from unallocated to fund this program for the rest of the year and will be reported in the fourth quarter. Q4 - In October the Oversight Board approved a CLEAResult request to increase the Commercial Prescriptive budget \$534 utilizing unallocated funds. The gross therm savings goal increased by 22,863 and the net therm savings goal increased by 13,708. At year end, this program met the revised savings goals and budget.
3	The Westfield Schools Direct Install program is designed to produce long term cost effective natural gas savings through the installation of pre-rinse sprayers, low flow showerheads, and kitchen and bath aerators. The program originated in the Westfield Public School system but expanded to all schools in Westfield as well as other school facilities. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1: Clearesult continues to reach out to other Westfield Public School facilities as well as other schools that are not part of the Westfield Public Schools system and anticipates meeting goals by year end. Q2 - This program fell short of savings goals due to low savings measures installed. At year end the program will finish at budget. NOTE: Only 2015 goals and budget are reflected in this report. Q3 - The schools direct install program is complete. The program exhausted the budget and the potential for additional participation. In addition, it fell short of therm savings goal mainly due to high cost measures being installed with low therm saving values. Q4 - No activity in this program during fourth quarter.
4	Energy Efficiency Kits - Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in 2012 , 2013, 2014, and 2015. Distribution began in late 2011 and will continue until the kits are gone. There are 43 kits remaining and we will continue to distribute them until the supply is depleted. Q1 - We continue to look for opportunities and community events in Westfield to distribute the remaining kits. There are 43 kits remaining and we will continue to distribute them until the supply is depleted. Q2 - 2 kits were dispersed this quarter. There are 41 left to distribute. Q3 - There was no additional participation this quarter. Q4 - There were four requests for Westfield Kits in the fourth quarter. We have 37 left to distribute. The remaining kits will continue to be distributed in 2016.
5	Support services include program administration, outreach and evaluation.
6	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. Q4 - In October, the Oversight Board approved utilizing unallocated funds to increase the Residential Prescriptive budget by \$970 and the Business Prescriptive budget by \$534. The changes are detailed in endnotes 1 and 2.
7	Budget includes \$31,343 for 2015 funding plus \$21,822 carryover from 2014. A portion of the carryover (\$6,546) has been allocated to the Schools Direct Install program that was implemented in late 2014 and continues in 2015.

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS )  
CORPORATION, D/B/A CITIZENS GAS OF )  
WESTFIELD FOR (1) AUTHORITY TO )  
INCREASE RATES AND CHARGES FOR GAS )  
UTILITY SERVICE AND APPROVAL OF A NEW )  
SCHEDULE OF RATES AND CHARGES AND )  
TERMS AND CONDITIONS APPLICABLE TO )  
GAS UTILITY SERVICE, INCLUDING )  
APPROVAL PURSUANT TO RULE 5-1-27(F) OF )  
THE COMMISSION'S RULES OF A FIVE-YEAR )  
NON-GAS REVENUE TEST TO DETERMINE )  
WHEN DEPOSITS ARE REQUIRED FOR )  
FACILITIES EXTENSIONS; (2) APPROVAL )  
PURSUANT TO INDIANA CODE SECTION )  
8-1-2.5-6 OF AN ALTERNATIVE REGULATORY )  
PLAN AND AUTHORITY TO IMPLEMENT AN )  
ENERGY EFFICIENCY ADJUSTMENT RIDER; )  
(3) APPROVAL TO AMORTIZE AND RECOVER )  
CERTAIN DEFERRED ENERGY EFFICIENCY )  
REBATE COSTS; (4) AUTHORITY TO )  
RECOVER UNACCOUNTED FOR GAS COSTS )  
AND A PORTION OF THE GAS COST )  
COMPONENT OF NET-WRITE OFFS )  
THROUGH PETITIONER'S GAS COST )  
ADJUSTMENT CHARGE; (5) APPROVAL OF )  
NEW DEPRECIATION ACCRUAL RATES; AND )  
(6) APPROVAL OF A SERVICE LEVEL )  
AGREEMENT BETWEEN PETITIONER AND )  
CITIZENS ENERGY GROUP. )

**FILED**  
December 06, 2010  
INDIANA UTILITY  
REGULATORY COMMISSION

CAUSE NO. 43624

COMPLIANCE FILING

Pursuant to the Commission's Order issued on March 10, 2010 in this Cause, Westfield Gas Corporation, d/b/a Citizens Gas of Westfield respectively submits the First Revised Page 304A, Appendix E – Energy Efficiency Adjustment, which will become effective January 1, 2011.

1. Pursuant to the Order, the delivery charges set forth in Gas Rate Nos. D20, D40, and D60 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component “EEFC” and a Sales Reconciliation Component (“SRC”).
2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.
3. The SRC recovers during the calendar year the difference between the actual margins for the most recent fiscal year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference.
4. The calculation of the EEFC and SRC applicable to customers served under the Gas Rate Nos. D20, D40, and D60 are provided on Schedules 1 through 4 attached hereto. The actual allocations of energy efficiency funding for 2010 and projected allocations of energy efficiency program funding for 2010/2011 are set forth in Exhibit A attached hereto.

Respectfully submitted,

/s/ Leon A. Ford

Leon A. Ford

Rates Administrator

Leon Ford  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on December 6, 2010, to the following:

**Office of the Utility Consumer Counselor**  
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/s/ Michael E. Allen  
Michael E. Allen

Counsel for Citizens Gas of Westfield  
Michael E. Allen (20768-49)  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

Schedule 1

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 ANNUAL SRC CALCULATION  
 USING FISCAL YEAR 2010 SALES DATA**

	Residential D20	Commercial D40/D60	Total
1 Actual Margin	\$338,925	\$113,274	\$452,199
2 Order Granted Margin	\$332,536	\$179,587	\$512,123
3 Add: Customer Growth Margin (ln10)	\$93,192	\$23,093	\$116,285
4 Adjusted Order Granted Margin (ln 2 + ln 3)	\$425,728	\$202,680	\$628,408
5 SRC FY2010 Amount (ln4 - ln1)	\$86,803	\$89,406	\$176,209

Customer Growth Margin	19,823	2,516
6 Actual Customer Count	15,178	2,195
7 Order Granted Customer Count	4,645	321
8 Customer Growth	\$20,0629	\$71,9408
9 Order Granted Base/Customer	\$93,192	\$23,093
10 Customer Growth Margin (ln8 * ln9)		

Schedule 2

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40/D60	Total
1 SRC FY2010 Amount (Schedule 1, ln5)	\$86,803	\$89,406	\$176,209
2 Prior Period Variance of SRC Funds	\$0	\$0	\$0
3 Total SRC Amount to be included in SRC rate (ln1 + ln2)	\$86,803	\$89,406	\$176,209
4 Projected Sales for Calendar Year 2011 - Therms	2,697,440	1,885,100	4,582,540
5 SRC Factor per Therm (ln3 / ln4)	<u>\$0.0322</u>	<u>\$0.0474</u>	

Schedule 3

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

	Oversight Board Authorized Energy Efficiency Portfolio Costs		\$27,255
1	October 1, 2010 through September 30, 2011		
2	Variance Difference	<u>\$0</u>	
3	EEFC Amount (In 1 - In 2)	<u>\$27,255</u>	
4	Projected Sales for Calendar Year 2011 - Therms	<u>4,582,540</u>	
5	Unadjusted EEFC Tariff Rate (In 3 / In 4)	<u>\$0.0069</u>	
6	Adjusted for Utility Gross Receipts Tax $1-[1.4\%/(1-8.5\%)]$	<u>0.9847</u>	
7	EEFC Rate (In 5 / In 6)	<u><u>\$0.0060</u></u>	

Schedule 4

**CITIZENS GAS OF WESTFIELD  
ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40/D60
1 SRC Tariff Rate (Schedule 2, ln5)	\$0.0322	\$0.0474
2 EEFC Tariff Rate (Schedule 3, ln7)	\$0.0060	\$0.0060
3 Energy Efficiency Adjustment (\$/Therm) (ln1 + ln2)	<u>\$0.0382</u>	<u>\$0.0534</u>

**Citizens Gas of Westfield  
 2020 North Meridian Street  
 Indianapolis, Indiana 46202**

**First Revised Page No. 304A  
 Superseding Original Page No. 304A**

The accumulated monthly margin differences for each Rate Schedule shall be divided by projected throughput volumes for each Rate Schedule to determine the applicable SRC. Projected and actual recoveries by Rate Schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ Per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each therm of metered gas usage each month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0060	\$0.0322	\$0.0382
Gas Rate D40	\$0.0060	\$0.0474	\$0.0534
Gas Rate D60	\$0.0060	\$0.0474	\$0.0534

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: January 1, 2011**

Exhibit A

Citizens Gas of Westfield  
Determination of Energy Efficiency  
Funding Component

<u>Calendar Year to be Recovered*</u>	<u>Total to be Recovered</u>
2010	\$11,039
2011	27,255

\* Per Order in Cause No. 43624, during the first year, the funding will be \$23,700 on a full year basis. The order was approved on March 15, 2010, therefore the pro-rated amount for the period of March 15 through August 31, 2010, is \$11,039. The funding may increase by up to an additional 15% each subsequent year that the program is in effect. Thus, by the third year, the level of funding may be as high as \$31,343.

**FILED**  
**December 06, 2011**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED PETITION OF WESTFIELD GAS )**  
**CORPORATION, D/B/A CITIZENS GAS OF )**  
**WESTFIELD FOR (1) AUTHORITY TO )**  
**INCREASE RATES AND CHARGES FOR GAS )**  
**UTILITY SERVICE AND APPROVAL OF A NEW )**  
**SCHEDULE OF RATES AND CHARGES AND )**  
**TERMS AND CONDITIONS APPLICABLE TO )**  
**GAS UTILITY SERVICE, INCLUDING )**  
**APPROVAL PURSUANT TO RULE 5-1-27(F) OF )**  
**THE COMMISSION’S RULES OF A FIVE-YEAR )**  
**NON-GAS REVENUE TEST TO DETERMINE )**  
**WHEN DEPOSITS ARE REQUIRED FOR )**  
**FACILITIES EXTENSIONS; (2) APPROVAL )**  
**PURSUANT TO INDIANA CODE SECTION )**  
**8-1-2.5-6 OF AN ALTERNATIVE REGULATORY ) CAUSE NO. 43624**  
**PLAN AND AUTHORITY TO IMPLEMENT AN )**  
**ENERGY EFFICIENCY ADJUSTMENT RIDER; )**  
**(3) APPROVAL TO AMORTIZE AND RECOVER )**  
**CERTAIN DEFERRED ENERGY EFFICIENCY )**  
**REBATE COSTS; (4) AUTHORITY TO )**  
**RECOVER UNACCOUNTED FOR GAS COSTS )**  
**AND A PORTION OF THE GAS COST )**  
**COMPONENT OF NET-WRITE OFFS )**  
**THROUGH PETITIONER’S GAS COST )**  
**ADJUSTMENT CHARGE; (5) APPROVAL OF )**  
**NEW DEPRECIATION ACCRUAL RATES; AND )**  
**(6) APPROVAL OF A SERVICE LEVEL )**  
**AGREEMENT BETWEEN PETITIONER AND )**  
**CITIZENS ENERGY GROUP. )**

**COMPLIANCE FILING**

Pursuant to the Commission’s Order issued on March 10, 2010 in this Cause, Westfield Gas Corporation, d/b/a Citizens Gas of Westfield respectively submits the Third Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective January 1, 2012.

1. Pursuant to the Order, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component “EEFC” and a Sales Reconciliation Component (“SRC”).
2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.
3. The SRC recovers during the calendar year the difference between the actual margins for the most recent fiscal year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference.
4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 are provided on Schedules 1 through 5 attached hereto. The projected allocations of energy efficiency program funding for 2012 are set forth in Exhibit A attached hereto.

Respectfully submitted,

/s/ Jerri L. Patton  
Jerri L. Patton  
Rates Administrator

Jerri L. Patton  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on December 6, 2011, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

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**Citizens Gas of Westfield  
2020 North Meridian Street  
Indianapolis, Indiana 46202**

**Third Revised Page No. 304A  
Superseding Second Revised Page No. 304A**

The accumulated monthly margin differences for each Rate Schedule shall be divided by projected throughput volumes for each Rate Schedule to determine the applicable SRC. Projected and actual recoveries by Rate Schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ Per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each therm of metered gas usage each month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0056	\$0.0874	\$0.0930
Gas Rate D40	\$0.0056	\$0.1070	\$0.1126

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**Current base rates effective pursuant to  
I.U.R.C. Order in Cause No. 43624**

**Effective: January 1, 2012**

Schedule 1

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 ANNUAL SRC CALCULATION  
 USING FISCAL YEAR 2011 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,206,803	\$490,827	\$1,696,630
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (ln10)	\$279,739	\$85,090	\$364,829
4 Adjusted Order Granted Margin (ln2 + ln3)	\$1,432,628	\$705,193	\$2,137,821
5 SRC FY2011 Amount (ln4 - ln1)	\$226,825	\$214,366	\$441,191

Customer Growth Margin	36,809	4,591
6 Actual Customer Count	28,665	4,029
7 Order Granted Customer Count	8,144	562
8 Customer Growth	\$34,3491	\$151,4057
9 Order Granted Base/Customer	\$279,739	\$85,090
10 Customer Growth Margin (ln8 * ln9)		

Schedule 2

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC FY2011 Amount (Schedule 1, ln5)	\$226,825	\$214,366	\$441,191
2 Prior Period Variance of SRC Funds	\$0	\$0	\$0
3 Total SRC Amount to be included in SRC rate (ln1 + ln2)	\$226,825	\$214,366	\$441,191
4 Projected Sales for Calendar Year 2012 - Therms	2,595,205	2,003,712	4,598,917
5 SRC Factor per Therm (ln3 / ln4)	<u>\$0.0874</u>	<u>\$0.1070</u>	

1 SRC FY2011 Amount (Schedule 1, ln5)

2 Prior Period Variance of SRC Funds

3 Total SRC Amount to be included in SRC rate (ln1 + ln2)

4 Projected Sales for Calendar Year 2012 - Therms

5 SRC Factor per Therm (ln3 / ln4)

**CITIZENS GAS OF WESTFIELD  
ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
ANNUAL RECONCILIATION**

1	Oversight Board Authorized Energy Efficiency Portfolio Costs Recovery March 15, 2010 - August 31, 2010	\$11,039
2	Less: EEFC Collected from Customers March 15, 2010 - December 31, 2010	<u>17,110</u>
3	Variance Difference (ln1 - ln2)	<u><u>(\$6,071)</u></u>

Schedule 4

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1	Oversight Board Authorized Energy Efficiency Portfolio Costs Recovery for Plan Year October 1, 2011 through September 30, 2012	\$31,343
2	Variance Difference (Schedule 3, ln3)	<u>(\$6,071)</u>
3	EEFC Amount (ln1 - ln2)	\$25,272
4	Projected Sales for Calendar Year 2012 - Therms	<u>4,598,917</u>
5	Unadjusted EEFC Tariff Rate (ln3/ ln4)	\$0.0055
6	Adjusted for Utility Gross Receipts Tax 1-[1.4%/(1-8.5%)]	0.9847
7	EEFC Rate (ln5 / ln6)	<u><u>\$0.0056</u></u>

Schedule 5

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, ln6)	\$0.0874	\$0.1070
2 EEFC Tariff Rate (Schedule 4, ln7)	\$0.0056	\$0.0056
3 Energy Efficiency Adjustment (\$/Therm) (ln1 + ln2)	<u>\$0.0930</u>	<u>\$0.1126</u>

Exhibit A

Citizens Gas of Westfield  
Determination of Energy Efficiency  
Funding Component

<u>Calendar Year to be Recovered*</u>	<u>Total to be Recovered</u>
2010	\$11,039
2011	27,255
2012	31,343

\* Per Order in Cause No. 43624, during the first year, the funding will be \$23,700 on a full year basis. The order was approved on March 15, 2010, therefore the pro-rated amount for the period of March 15 through August 31, 2010, is \$11,039. The funding may increase by up to an additional 15% each subsequent year that the program is in effect. Thus, by the third year, the level of funding may be as high as \$31,343.

**FILED**  
November 30, 2012  
INDIANA UTILITY  
REGULATORY COMMISSION

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED PETITION OF WESTFIELD GAS )**  
**CORPORATION, D/B/A CITIZENS GAS OF )**  
**WESTFIELD FOR (1) AUTHORITY TO )**  
**INCREASE RATES AND CHARGES FOR GAS )**  
**UTILITY SERVICE AND APPROVAL OF A NEW )**  
**SCHEDULE OF RATES AND CHARGES AND )**  
**TERMS AND CONDITIONS APPLICABLE TO )**  
**GAS UTILITY SERVICE, INCLUDING )**  
**APPROVAL PURSUANT TO RULE 5-1-27(F) OF )**  
**THE COMMISSION’S RULES OF A FIVE-YEAR )**  
**NON-GAS REVENUE TEST TO DETERMINE )**  
**WHEN DEPOSITS ARE REQUIRED FOR )**  
**FACILITIES EXTENSIONS; (2) APPROVAL )**  
**PURSUANT TO INDIANA CODE SECTION )**  
**8-1-2.5-6 OF AN ALTERNATIVE REGULATORY ) CAUSE NO. 43624**  
**PLAN AND AUTHORITY TO IMPLEMENT AN )**  
**ENERGY EFFICIENCY ADJUSTMENT RIDER; )**  
**(3) APPROVAL TO AMORTIZE AND RECOVER )**  
**CERTAIN DEFERRED ENERGY EFFICIENCY )**  
**REBATE COSTS; (4) AUTHORITY TO )**  
**RECOVER UNACCOUNTED FOR GAS COSTS )**  
**AND A PORTION OF THE GAS COST )**  
**COMPONENT OF NET-WRITE OFFS )**  
**THROUGH PETITIONER’S GAS COST )**  
**ADJUSTMENT CHARGE; (5) APPROVAL OF )**  
**NEW DEPRECIATION ACCRUAL RATES; AND )**  
**(6) APPROVAL OF A SERVICE LEVEL )**  
**AGREEMENT BETWEEN PETITIONER AND )**  
**CITIZENS ENERGY GROUP. )**

**COMPLIANCE FILING**

Pursuant to the Commission’s Order issued on March 10, 2010 in this Cause, Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectively submits the Fourth Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective January 1, 2013.

1. Pursuant to the Order, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component “EEFC” and a Sales Reconciliation Component (“SRC”).
2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period. The EEFC is not changing with this filing.
3. The SRC recovers during the calendar year the difference between the actual margins for the most recent fiscal year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Citizens Gas of Westfield is filing at this time an adjustment only to the SRC component of Appendix E.
4. The calculation of the SRC applicable to customers served under Gas Rate Nos. D20 and D40 is provided on Schedules 1 through 4 attached hereto.

Respectfully submitted,

/s/ Jerri L. Patton  
Jerri L. Patton  
Rates Administrator

Jerri L. Patton  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on November 30, 2012, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

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**Westfield Gas, LLC  
2020 North Meridian Street  
Indianapolis, Indiana 46202**

**Fourth Revised Page No. 304A  
Superseding Third Revised Page No. 304A**

The accumulated monthly margin differences for each Rate Schedule shall be divided by projected throughput volumes for each Rate Schedule to determine the applicable SRC. Projected and actual recoveries by Rate Schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ Per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each therm of metered gas usage each month.

<b><u>Rate Schedule</u></b>	<b><u>A Energy Efficiency Funding Component</u></b>	<b><u>B Sales Reconciliation Component</u></b>	<b><u>A + B Energy Efficiency Adjustment Rate</u></b>
Gas Rate D20	\$0.0056	\$0.1234	\$0.1290
Gas Rate D40	\$0.0056	\$0.1438	\$0.1494

---

**Current base rates effective pursuant to  
I.U.R.C. Order in Cause No. 43624**

**Effective: January 1, 2013**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING FISCAL YEAR 2012 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,157,911	\$446,512	\$1,604,423
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (ln10)	\$304,369	\$81,900	\$386,269
4 Adjusted Order Granted Margin (ln2 + ln3)	<u>\$1,457,258</u>	<u>\$702,003</u>	<u>\$2,159,261</u>
5 SRC FY2012 Amount (ln4 - ln1)	<u>\$299,347</u>	<u>\$255,491</u>	<u>\$554,838</u>

Customer Growth Margin		
6 Actual Customer Count	37,305	4,602
7 Order Granted Customer Count	28,665	4,029
8 Customer Growth	8,640	573
9 Order Granted Base/Customer	<u>\$35,2279</u>	<u>\$142,9319</u>
10 Customer Growth Margin (ln8 * ln9)	<u>\$304,369</u>	<u>\$81,900</u>

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
SRC RATE CALCULATION**

- 1 SRC FY2012 Amount (Schedule 1, ln5)
- 2 Prior Period Variance of SRC Funds (Schedule 3, ln 3)
- 3 Total SRC Amount to be included in SRC rate (ln1 + ln2)
- 4 Projected Sales for Calendar Year 2013 - Therms
- 5 SRC Factor per Therm (ln3 / ln4)

	Residential D20	Commercial D40	Total
	\$299,347	\$255,491	\$554,838
	<u>\$20,085</u>	<u>\$15,812</u>	<u>\$35,897</u>
	\$319,432	\$271,303	\$590,735
	2,588,067	1,886,566	4,474,633
	<u><u>\$0.1234</u></u>	<u><u>\$0.1438</u></u>	

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
RECONCILIATION OF CALENDAR YEAR 2011**

	Residential D20	Commercial D40	Total
1 FY 2010 SRC funds to be distributed/collected in CY2011	\$86,803	\$89,406	\$176,209
2 Less: Actual FY 2010 SRC funds distributed/collected in CY2011	\$66,718	\$73,594	\$140,312
Variance of calendar year 2011 funds to be included in 3 the 2013 Sales Reconciliation Component (ln1 - ln2)	<u>\$20,085</u>	<u>\$15,812</u>	<u>\$35,897</u>

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, In5)	\$0.1234	\$0.1438
2 EEFC Tariff Rate (no change, same as 1/1/2012)	\$0.0056	\$0.0056
3 Energy Efficiency Adjustment (\$/Therm) (In1 + In2)	<u>\$0.1290</u>	<u>\$0.1494</u>

**FILED**<sup>29 of 62</sup>  
**March 31, 2014**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )**  
**INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF )**  
**A PUBLIC CHARITABLE TRUST, d/b/a )**  
**CITIZENS GAS AND WESTFIELD GAS )**  
**CORPORATION, d/b/a CITIZENS GAS OF )**  
**WESTFIELD FOR APPROVAL OF THE )**  
**EXTENSION OF THE PROVISION OF )**  
**PORTFOLIOS OF DEMAND SIDE )**  
**MANAGEMENT PROGRAMS AND )**  
**CONTINUATION OF ENERGY EFFICIENCY )**  
**ADJUSTMENT RIDERS PREVIOUSLY )**  
**APPROVED IN CAUSE NOS. 42767 AND 43624, )**  
**RESPECTIVELY, PURSUANT TO IND. CODE § 8 – )**  
**1-2-42(a) AND TO THE EXTENT NECESSARY AS )**  
**ALTERNATIVE REGULATORY PLANS UNDER )**  
**IND. CODE § 8-1-2.5 )**

**CAUSE NO. 44124**

**COMPLIANCE FILING**

Pursuant to the Commission’s Final Orders issued in this Cause on April 10, 2013 and in Cause No. 43624 issued on March 10, 2010 , Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectfully submits the Sixth Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective May 1, 2014.

1. Pursuant to the Orders, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component (“EEFC”) and a Sales Reconciliation Component (“SRC”).

2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs

recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.

3. The SRC recovers during May 1 through April 30 the difference between the actual margins for the most recent calendar year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Pursuant to the Commission approved Agreement filed on June 10, 2013 in Cause No. 44124, the accumulated monthly margin difference for Gas Rate No. D20 is subject to an 8% cap on recovery of adjusted order margins and a \$1.0 million total cap on deferral of margin differences for recovery in a future EEA filing or rate case.

4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 is provided on Schedules 1 through 7 attached hereto.

Respectfully submitted,

/s/ Michael T. Mootz  
Michael T. Mootz  
Rates & Regulatory Analyst

Michael T. Mootz  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on March 31, 2014, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

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**Westfield Gas, LLC**  
**2020 North Meridian Street**  
**Indianapolis, Indiana 46202**

**Sixth Revised Page No. 304A**  
**Superseding Fifth Revised Page No. 304A**

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment (cont’d)

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0074	\$0.0633	\$0.0707
Gas Rate D40	\$0.0074	\$0.0597	\$0.0671

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: May 1, 2014**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING JANUARY 2013 - DECEMBER, 2013 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,235,623	\$615,676	\$1,851,299
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (In 13)	\$344,066	\$72,211	\$416,277
4 Adjusted Order Granted Margin (In 2 + In 3)	\$1,496,955	\$692,314	\$2,189,269
5 SRC CY2013 Amount (In 4 - In 1)	\$261,332	\$76,638	\$337,970
6 SRC Cap 8% of Adjusted Order Granted Margin (In 4 * 8% if positive)	\$119,756	n/a	
7 Current Deferred SRC (If In 5 is greater than In 6, then In 5 - In 6)	\$141,576	n/a	
8 SRC Amount after Cap (In 5 - In 7)	\$119,756	\$76,638	\$196,394

<u>Customer Growth Margin</u>		
9 Actual Customer Count	38,415	4,533
10 Order Granted Customer Count	28,665	4,029
11 Customer Growth (In 9 - In 10)	9,750	504
12 Order Granted Base/Customer	\$35.2888	\$143.2758
13 Customer Growth Margin (In 11 * In 12)	\$344,066	\$72,211

Schedule 2

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC CY2013 Amount after cap (Schedule 1, ln 8)	\$119,756	\$76,638	\$196,394
2 Prior Period Variance of SRC Funds (Schedule 3, ln 3)	<u>\$47,456</u>	<u>\$66,962</u>	<u>\$114,418</u>
3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)	\$167,212	\$143,600	\$310,812
4 Projected Sales for May, 2014 - April, 2015 - Therms	2,643,249	2,405,967	5,049,216
5 SRC Factor per Therm (ln 3 / ln 4)	<u><u>\$0.0633</u></u>	<u><u>\$0.0597</u></u>	

Schedule 3

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 RECONCILIATION OF CALENDAR YEAR 2012**

	Residential D20	Commercial D40	Total
1 FY 2011 SRC Funds to be distributed/collected in CY2012	\$226,825	\$214,366	\$441,191
2 Less: Actual FY 2011 SRC funds distributed/collected in CY2012	\$179,369	\$147,404	\$326,773
Variance of calendar year 2012 funds to be included in			
3 May 2014 - April 2015 SRC (In 1 - In 2) (Over)/Underrecovery	\$47,456	\$66,962	\$114,418

Schedule 4

WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
DEFERRED SRC CAP CARRYOVER

Residential
<u>D20</u>
\$141,576

1 CY2013 Deferred SRC Amount (Schedule 1, In 7)

**WESTFIELD GAS, LLC  
ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
RECONCILIATION OF CALENDAR YEARS 2011 - 2012**

1	Energy Efficiency Costs for the period October 1, 2010 - September 30, 2011 to be recovered January 1, 2011 - December 31, 2011	\$27,255
2	Energy Efficiency Costs for the period October 1, 2011 - September 30, 2012 to be recovered January 1, 2012 - December 31, 2012	\$25,272
3	Less: Actual Energy Efficiency Costs recovered January 1, 2011 - December 31, 2011	\$24,158
4	Less: Actual Energy Efficiency Costs recovered January 1, 2012 - December 31, 2012	<u>\$23,068</u>
5	Actual EEFC Variance (Over)/Underrecovery (In 1 + In 2 - In 3 - In 4)	<u><u>\$5,301</u></u>

Schedule 6

**WESTFIELD GAS, LLC**  
**ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1 Energy Efficiency Costs for January 1, 2014 - December 31, 2014 to be recovered May 1, 2014 - April 30, 2015	<u>\$31,343</u>
2 Variance Difference (Schedule 5, In 5)	<u>\$5,301</u>
3 EEFC Amount (In 1 + In 2)	<u>\$36,644</u>
4 Projected Sales for May, 2014 - April, 2015 - Therms	5,049,216
5 Unadjusted EEFC Tariff Rate (In 3/ In 4)	<u>\$0.0073</u>
6 Adjusted for Utility Gross Receipts Tax (1- 1.4%)	0.9860
7 EEFC Rate (In 5/In 6)	<u><u>\$0.0074</u></u>

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

- 1 SRC Tariff Rate (Schedule 2, ln 5)
- 2 EEFC Tariff Rate (Schedule 6, ln 7)
- 3 Energy Efficiency Adjustment (\$/Therm) (ln 1 + ln 2)

	Residential D20	Commercial D40
	\$0.0633	\$0.0597
	\$0.0074	\$0.0074
	\$0.0707	\$0.0671

**FILED**  
**March 30, 2015**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF )  
A PUBLIC CHARITABLE TRUST, d/b/a )  
CITIZENS GAS AND WESTFIELD GAS )  
CORPORATION, d/b/a CITIZENS GAS OF )  
WESTFIELD FOR APPROVAL OF THE )  
EXTENSION OF THE PROVISION OF )  
PORTFOLIOS OF DEMAND SIDE )  
MANAGEMENT PROGRAMS AND )  
CONTINUATION OF ENERGY EFFICIENCY )  
ADJUSTMENT RIDERS PREVIOUSLY )  
APPROVED IN CAUSE NOS. 42767 AND 43624, )  
RESPECTIVELY, PURSUANT TO IND. CODE § 8 – )  
1-2-42(a) AND TO THE EXTENT NECESSARY AS )  
ALTERNATIVE REGULATORY PLANS UNDER )  
IND. CODE § 8-1-2.5 )**

**CAUSE NO. 44124**

**COMPLIANCE FILING**

Pursuant to the Commission’s Final Orders issued in this Cause on April 10, 2013 and in Cause No. 43624 issued on March 10, 2010 , Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectfully submits the Seventh Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective May 1, 2015.

1. Pursuant to the Orders, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component (“EEFC”) and a Sales Reconciliation Component (“SRC”).

2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs

recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.

3. The SRC recovers during May 1 through April 30 the difference between the actual margins for the most recent calendar year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Pursuant to the Commission approved Agreement filed on June 10, 2013 in Cause No. 44124, the accumulated monthly margin difference for Gas Rate No. D20 is subject to an 8% cap on recovery of adjusted order margins and a \$1.0 million total cap on deferral of margin differences for recovery in a future EEA filing or rate case.

4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 are provided on Schedules 1 through 7 attached hereto.

Respectfully submitted,

/s/ Jill A. Phillips  
Jill A. Phillips  
Manager, Rates & Regulatory Affairs

Jill A. Phillips  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on March 30, 2015, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

Ruth A. Hardy, Attorney No. 29275-49  
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Email: [rhardy@citizensenergygroup.com](mailto:rhardy@citizensenergygroup.com)  
[mallen@citizensenergygroup.com](mailto:mallen@citizensenergygroup.com)

**Westfield Gas, LLC**  
**2020 North Meridian Street**  
**Indianapolis, Indiana 46202**

**Seventh Revised Page No. 304A**  
**Superseding Sixth Revised Page No. 304A**

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment (cont’d)

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0035	(\$0.0303)	(\$0.0268)
Gas Rate D40	\$0.0035	(\$0.0385)	(\$0.0350)

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: May 1, 2015**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING JANUARY 2014 - DECEMBER, 2014 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,328,527	\$551,198	\$1,879,725
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (In 13)	\$395,326	\$75,113	\$470,439
4 Adjusted Order Granted Margin (In 2 + In 3)	\$1,548,215	\$695,216	\$2,243,431
5 SRC CY2014 Amount (In 4 - In 1)	\$219,688	\$144,018	\$363,706
6 SRC Cap 8% of Adjusted Order Granted Margin (In 4 * 8% if positive)	\$123,857	n/a	
7 Current Deferred SRC (if In 5 is greater than In 6, then In 5 - In 6)	\$95,831	n/a	
8 SRC Amount after Cap (In 5 - In 7)	\$123,857	\$144,018	\$267,875

9 Customer Growth Margin	39,879	4,673
10 Actual Customer Count	28,665	4,029
11 Order Granted Customer Count	11,214	644
12 Customer Growth (In 9 - In 10)	\$35,2529	\$116,6351
13 Order Granted Base/Customer	\$395,326	\$75,113

Schedule 2

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
	\$123,857	\$144,018	\$267,875
	(\$209,885)	(\$219,557)	(\$429,442)
	(\$86,028)	(\$75,539)	(\$161,567)
	2,838,772	1,963,102	4,801,874
	(\$0.0303)	(\$0.0385)	

1 SRC CY2014 Amount after cap (Schedule 1, ln 8)

2 Prior Period Variance of SRC Funds (Schedule 3, ln 4)

3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)

4 Projected Sales for May, 2015 - April, 2016 - Therms

5 SRC Factor per Therm (ln 3 / ln 4)

Schedule 3

**WESTFIELD GAS, LLC**  
**SALES RECONCILIATION COMPONENT (SRC)**  
**RECONCILIATION OF JANUARY 2013 THROUGH APRIL 2014**

	Residential D20	Commercial D40	Total
1 FY 2012 SRC funds to be distributed/collected January 1, 2013 - December 31, 2013	\$319,432	\$271,303	\$590,735
2 Jan 1, 2014 - April 30, 2014 (Schedule 3A, In 5)	\$19,219	\$47,905	\$67,124
3 Less: Actual SRC funds distributed/collected from January 1, 2013 - April 30, 2014	\$548,536	\$538,765	\$1,087,301
Actual Variance of January, 2013 - April 30, 2014 funds to be included in 4 the May, 2015 - April, 2016 SRC (In 1 + In 2 - In 3 ) (Over)/Under Recovery	(\$209,885)	(\$219,557)	(\$429,442)

1 FY 2012 SRC funds to be distributed/collected January 1, 2013 - December 31, 2013

2 Jan 1, 2014 - April 30, 2014 (Schedule 3A, In 5)

3 Less: Actual SRC funds distributed/collected from January 1, 2013 - April 30, 2014

Actual Variance of January, 2013 - April 30, 2014 funds to be included in  
4 the May, 2015 - April, 2016 SRC (In 1 + In 2 - In 3 ) (Over)/Under Recovery

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING OCTOBER, 2012 - DECEMBER, 2012 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$404,954	\$164,396	\$569,350
2 Order Granted Margin	\$331,655	\$186,352	\$518,007
3 Add: Customer Growth Margin (ln 10)	\$92,518	\$25,949	\$118,467
4 Adjusted Order Granted Margin (ln 2 + ln 3)	\$424,173	\$212,301	\$636,474
5 SRC October 2012 - December, 2012 Amount (ln 4 - ln 1)	\$19,219	\$47,905	\$67,124

Customer Growth Margin		
6 Actual Customer Count	9,383	1,117
7 Order Granted Customer Count	7,253	977
8 Customer Growth (ln 6 - ln 7)	2,130	140
9 Order Granted Base/Customer	\$43,4357	\$185,3500
10 Customer Growth Margin (ln 8 * ln 9)	\$92,518	\$25,949

Schedule 4

WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
DEFERRED SRC CAP CARRYOVER

1	CY2013 Deferred SRC Amount (Cause No. 44124 - Energy Efficiency Compliance Filing dated March 31, 2014 - Schedule 1, ln 7)	\$141,576
2	CY2014 Deferred SRC Amount (Schedule 1, ln 7)	\$95,831
3	Total Deferred SRC Amount	\$237,407

WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
 RECONCILIATION OF CALENDAR YEAR JANUARY, 2013 - APRIL, 2014

1 Energy Efficiency Costs for the period October 1, 2012 - December 31, 2013 to be recovered January 1, 2013 - April 30, 2014	\$31,343
2 Less: Actual Energy Efficiency Costs recovered January 1, 2013 - April 30, 2014	<u>\$46,033</u>
3 Actual EEFC Variance (Over)/Underrecovery (In 1 - In 2)	<u><u>(\$14,690)</u></u>

Schedule 6

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1	Energy Efficiency Costs for January 1, 2015 - December 31, 2015 to be recovered May 1, 2015 - April 30, 2016	\$31,343
2	Variance Difference (Schedule 5, ln 3)	<u>(\$14,690)</u>
3	EEFC Amount (ln 1 + ln 2)	\$16,653
4	Projected Sales for May, 2015 - April, 2016 - Therms	4,801,874
5	Unadjusted EEFC Tariff Rate (ln 3/ ln 4)	\$0.0035
6	Adjusted for Utility Gross Receipts Tax (1- 1.4%)	0.9860
7	EEFC Rate (ln 5/ln 6)	<u><u>\$0.0035</u></u>

**WESTFIELD GAS, LLC  
ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, In 5)	(\$0.0303)	(\$0.0385)
2 EEFC Tariff Rate (Schedule 6, In 7)	\$0.0035	\$0.0035
3 Energy Efficiency Adjustment (\$/Therm) (In 1 + In 2)	<u>(\$0.0268)</u>	<u>(\$0.0350)</u>

**FILED**  
**March 30, 2016**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )**  
**INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF )**  
**A PUBLIC CHARITABLE TRUST, d/b/a )**  
**CITIZENS GAS AND WESTFIELD GAS )**  
**CORPORATION, d/b/a CITIZENS GAS OF )**  
**WESTFIELD FOR APPROVAL OF THE )**  
**EXTENSION OF THE PROVISION OF )**  
**PORTFOLIOS OF DEMAND SIDE )**  
**MANAGEMENT PROGRAMS AND )**  
**CONTINUATION OF ENERGY EFFICIENCY )**  
**ADJUSTMENT RIDERS PREVIOUSLY )**  
**APPROVED IN CAUSE NOS. 42767 AND 43624, )**  
**RESPECTIVELY, PURSUANT TO IND. CODE § 8 – )**  
**1-2-42(a) AND TO THE EXTENT NECESSARY AS )**  
**ALTERNATIVE REGULATORY PLANS UNDER )**  
**IND. CODE § 8-1-2.5 )**

**CAUSE NO. 44124**

**COMPLIANCE FILING**

Pursuant to the Commission’s Final Orders issued in this Cause on April 10, 2013 and in Cause No. 43624 issued on March 10, 2010 , Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectfully submits the Eighth Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective May 1, 2016.

1. Pursuant to the Orders, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component (“EEFC”) and a Sales Reconciliation Component (“SRC”).

2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs

recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.

3. The SRC recovers during May 1 through April 30 the difference between the actual margins for the most recent calendar year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Pursuant to the Commission approved Agreement filed on June 10, 2013 in Cause No. 44124, the accumulated monthly margin difference for Gas Rate No. D20 is subject to an 8% cap on recovery of adjusted order margins and a \$1.0 million total cap on deferral of margin differences for recovery in a future EEA filing or rate case.

4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 are provided on Schedules 1 through 7 attached hereto.

Respectfully submitted,

/s/ Michael T. Mootz

Michael T. Mootz

Rates & Regulatory Analyst

Michael T. Mootz  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on March 30, 2016, to the following:

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**Westfield Gas, LLC**  
**2020 North Meridian Street**  
**Indianapolis, Indiana 46202**

**Eighth Revised Page No. 304A**  
**Superseding Seventh Revised Page No. 304A**

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment (cont’d)

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0003	\$0.0410	\$0.0413
Gas Rate D40	\$0.0003	\$0.1113	\$0.1116

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: May 1, 2016**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING JANUARY 2015 - DECEMBER, 2015 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,318,154	\$451,939	\$1,770,093
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (ln 13)	\$476,930	\$108,331	\$585,261
4 Adjusted Order Granted Margin (ln 2 + ln 3)	\$1,629,819	\$728,434	\$2,358,253
5 SRC CY2015 Amount (ln 4 - ln 1)	\$311,665	\$276,495	\$588,160
6 SRC Cap 8% of Adjusted Order Granted Margin (ln 4 * 8% if positive)	\$130,386	n/a	
7 Current Deferred SRC (If ln 5 is greater than ln 6, then ln 5 - ln 6)	\$181,280	n/a	
8 SRC Amount after Cap (ln 5 - ln 7)	\$130,386	\$276,495	\$406,881

9 Customer Growth Margin	41,852	4,779
10 Actual Customer Count	28,665	4,029
11 Order Granted Customer Count	13,187	750
12 Customer Growth (ln 9 - ln 10)	\$36,1661	\$144,4048
13 Order Granted Base/Customer	\$476,930	\$108,331

Schedule 2

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC CY2015 Amount after cap (Schedule 1, ln 8)	\$130,386	\$276,495	\$406,881
2 Prior Period Variance of SRC Funds (Schedule 3, ln 4)	(\$7,347)	\$30,440	\$23,093
3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)	\$123,039	\$306,935	\$429,974
4 Projected Sales for May, 2016 - April, 2017 - Therms	3,003,496	2,758,374	5,761,870
5 SRC Factor per Therm (ln 3 / ln 4)	<u>\$0.0410</u>	<u>\$0.1113</u>	

- 1 SRC CY2015 Amount after cap (Schedule 1, ln 8)
- 2 Prior Period Variance of SRC Funds (Schedule 3, ln 4)
- 3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)
- 4 Projected Sales for May, 2016 - April, 2017 - Therms
- 5 SRC Factor per Therm (ln 3 / ln 4)

Schedule 3

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 RECONCILIATION OF MAY 2014 THROUGH APRIL 2015**

	Residential D20	Commercial D40	Total
1 SRC funds to be distributed/collected May 1, 2014 - April 30, 2015	\$167,212	\$143,600	\$310,812
2 Less: Actual SRC funds distributed/collected from May 1, 2014 - April 30, 2015	\$174,559	\$113,160	\$287,719
Actual Variance of May, 2014 - April 30, 2015 funds to be included in 3 the May, 2016 - April, 2017 SRC (In 1 - In 2 ) (Over)/Under Recovery	(\$7,347)	\$30,440	\$23,093

Schedule 4

WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
DEFERRED SRC CAP CARRYOVER

1	CY2013 Deferred SRC Amount (Cause No. 44124 - Energy Efficiency Compliance Filing dated March 31, 2014 - Schedule 1, In 7)	\$141,576
2	CY2014 Deferred SRC Amount (Cause No. 44124 - Energy Efficiency Compliance Filing dated March 30, 2015 - Schedule 1, In 7)	\$95,831
3	CY2015 Deferred SRC Amount (Schedule 1, In 7)	<u>\$181,280</u>
4	Total Deferred SRC Amount	<u><u>\$418,687</u></u>

Schedule 5

WESTFIELD GAS, LLC  
ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
RECONCILIATION OF MAY, 2014 - APRIL, 2015

1	Energy Efficiency Costs for the period January 1, 2014 - December 31, 2014 to be recovered May 1, 2014 - April 30, 2015	\$36,644
2	Less: Actual Energy Efficiency Costs recovered May 1, 2014 - April 30, 2015	<u>\$34,665</u>
3	Actual EEFC Variance (Over)/Underrecovery (In 1 - In 2)	<u><u>\$1,979</u></u>

Schedule 6

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1	Energy Efficiency Costs for January 1, 2016 - December 31, 2016 to be recovered May 1, 2016 - April 30, 2017	\$0
2	Variance Difference (Schedule 5, ln 3)	<u>\$1,979</u>
3	EEFC Amount (ln 1 + ln 2)	<u>\$1,979</u>
4	Projected Sales for May, 2016 - April, 2017 - Therms	5,761,870
5	Unadjusted EEFC Tariff Rate (ln 3/ ln 4)	\$0.0003
6	Adjusted for Utility Gross Receipts Tax (1- 1.4%)	0.9860
7	EEFC Rate (ln 5/ln 6)	<u><u>\$0.0003</u></u>

**WESTFIELD GAS, LLC  
ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

- 1 SRC Tariff Rate (Schedule 2, ln 5)
- 2 EEFC Tariff Rate (Schedule 6, ln 7)
- 3 Energy Efficiency Adjustment (\$/Therm) (ln 1 + ln 2)

	Residential D20	Commercial D40
	\$0.0410	\$0.1113
	\$0.0003	\$0.0003
	<u>\$0.0413</u>	<u>\$0.1116</u>

**Citizens Gas / Westfield Gas**  
**Cause No. 44124**  
**Energy Efficiency Rider Extension Proposal Review**

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
Totals					
Authorized SRC Recovery	\$7,202,236	\$3,244,487	\$5,775,488	\$5,566,634	\$21,788,845
Order Granted Margin	#####	#####	#####	#####	\$463,646,179
SRC Recovery as a % of Margin	6.86%	2.72%	4.83%	4.65%	4.70%
Actual Margin	\$98,980,250	#####	#####	#####	\$442,743,460
Therm Sales Using Fiscal Year Data (Note 1	362,449,110	357,477,540	337,739,250	346,537,670	1,404,203,570
Base Unit Revenue	\$0.2731	\$0.3260	\$0.3356	\$0.3286	\$0.3153

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D1 - Residential Domestic</b>					
Authorized SRC Recovery	\$14,901	(\$6,099)	\$16,388	\$23,293	\$48,483
Order Granted Margin	\$686,667	\$835,406	\$835,406	\$841,061	\$3,198,540
SRC Recovery as a % of Margin	2.17%	-0.73%	1.96%	2.77%	1.52%
Actual Margin	\$596,550	\$811,248	\$768,945	\$750,601	\$2,927,344
Therm Sales Using Fiscal Year Data (Note 1	1,151,300	1,151,910	1,048,080	1,033,220	4,384,510
Base Unit Revenue	\$0.5182	\$0.7043	\$0.7337	\$0.7265	\$0.6677

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D2 - Residential Heat</b>					
Authorized SRC Recovery	\$4,910,853	\$2,801,879	\$3,857,044	\$3,880,336	\$15,450,112
Order Granted Margin	\$76,660,901	\$87,520,861	\$87,520,861	\$87,711,696	\$339,414,319
SRC Recovery as a % of Margin	6.41%	3.20%	4.41%	4.42%	4.55%
Actual Margin	\$71,673,884	\$85,096,617	\$83,030,099	\$83,246,587	\$323,047,187
Therm Sales Using Fiscal Year Data (Note 1	219,102,790	216,290,560	202,937,400	206,875,480	845,206,230
Base Unit Revenue	\$0.3271	\$0.3934	\$0.4091	\$0.4024	\$0.3822

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D3 - General Non-Heat</b>					
Authorized SRC Recovery	\$137,585	\$96,722	(\$181,754)	(\$180,870)	(\$128,317)
Order Granted Margin	\$1,352,585	\$1,354,517	\$1,354,517	\$1,361,367	\$5,422,986
SRC Recovery as a % of Margin	10.17%	7.14%	-13.42%	-13.29%	-2.37%
Actual Margin	\$1,270,605	\$1,254,056	\$1,541,318	\$1,624,890	\$5,690,869
Therm Sales Using Fiscal Year Data (Note 1	8,116,910	7,357,580	10,661,890	11,682,230	37,818,610
Base Unit Revenue	\$0.1565	\$0.1704	\$0.1446	\$0.1391	\$0.1505

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D4 - General Heat</b>					
Authorized SRC Recovery	\$2,138,897	\$351,985	\$2,083,810	\$1,843,875	\$6,418,567
Order Granted Margin	\$26,282,704	\$29,759,831	\$29,759,831	\$29,807,968	\$115,610,334
SRC Recovery as a % of Margin	8.14%	1.18%	7.00%	6.19%	5.55%
Actual Margin	\$25,439,211	\$29,364,435	\$28,013,164	\$28,261,250	\$111,078,060
Therm Sales Using Fiscal Year Data (Note 1	134,078,110	132,677,490	123,091,880	126,946,740	516,794,220
Base Unit Revenue	\$0.1897	\$0.2213	\$0.2276	\$0.2226	\$0.2149

	Filing Date		
	<u>6-Dec-10</u>	<u>6-Dec-11</u>	<u>Total</u>
<b>Westfield:</b>			
<u>Totals</u>			
Authorized SRC Recovery	\$176,209	\$441,191	\$617,400
Order Granted Margin	\$512,123	\$1,772,992	\$2,285,115
SRC Recovery as a % of Margin	34.41%	24.88%	27.02%
Actual Margin	\$452,199	\$1,696,630	\$2,148,829
Therm Sales Using Fiscal Year Data (Note 1)	4,028,610	4,230,480	8,259,090
Base Unit Revenue	\$0.1122	\$0.4010	\$0.2602

	Filing Date		
	<u>6-Dec-10</u>	<u>6-Dec-11</u>	<u>Total</u>
<b>Westfield:</b>			
<u>Rate D20 - Residential</u>			
Authorized SRC Recovery	\$86,803	\$226,825	\$313,628
Order Granted Margin	\$332,536	\$1,152,889	\$1,485,425
SRC Recovery as a % of Margin	26.10%	19.67%	21.11%
Actual Margin	\$338,925	\$1,205,803	\$1,544,728
Therm Sales Using Fiscal Year Data (Note 1)	2,266,940	2,547,010	4,813,950
Base Unit Revenue	\$0.1495	\$0.4734	\$0.3209

	Filing Date		
	<u>6-Dec-10</u>	<u>6-Dec-11</u>	<u>Total</u>
<b>Westfield:</b>			
<u>Rate D40 - Commercial</u>			
Authorized SRC Recovery	\$89,406	\$214,366	\$303,772
Order Granted Margin	\$179,587	\$620,103	\$799,690
SRC Recovery as a % of Margin	49.78%	34.57%	37.99%
Actual Margin	\$113,274	\$490,827	\$604,101
Therm Sales Using Fiscal Year Data (Note 1)	1,761,660	1,683,470	3,445,130
Base Unit Revenue	\$0.0643	\$0.2916	\$0.1753

Note 1:

Therm Sales Using Fiscal Year Data would coincide with the Filing Date. (i.e. Dec. 08 Filing Date uses Fiscal Year 2008 Data.)

**Citizens Gas / Westfield Gas**  
**Decoupling Revenue and Energy Efficiency Program Cost Benefit Analysis**

						Line No.
<b>Citizens Gas:</b>						
EE Rider / SRC Filing Date	12/5/08	12/4/09	12/6/10	12/6/11		1
Sales Data from Fiscal Year End	9/30/08	9/30/09	9/30/10	9/30/11		2
Program Year		10/8 - 8/09	9/09 - 8/10	9/10 - 8/11		3
Recovery Period	1/09 - 12/09	1/10 - 12/10	1/11 - 12/11	1/12 - 12/12		4
					<b>Totals</b>	
Authorized SRC Recovery	\$7,202,236	\$3,244,487	\$5,775,488	\$5,566,634	\$21,788,845	5
Order Granted Margin	\$104,982,857	\$119,470,615	\$119,470,615	\$119,722,092	\$463,646,179	6
SRC Recovery as a % of Margin	6.86%	2.72%	4.83%	4.65%	4.70%	7
Actual Margin	\$98,980,250	\$116,526,356	\$113,353,526	\$113,883,328	\$442,743,460	8
Therm Sales Using Fiscal Year Data (Note 1)	362,449,110	357,477,540	337,739,250	346,537,670	1,404,203,570	9
Base Unit Revenue	\$0.2731	\$0.3260	\$0.3356	\$0.3286	\$0.3153	10
Actual Gas Savings - Net Therms	78,643	1,354,775	3,099,018	5,126,744	9,659,180	11
Lost Base Revenue	\$21,476	\$441,614	\$1,040,106	\$1,684,812	\$3,188,008	12
Average Gas Cost Charge from GCA	\$0.8631	\$0.8631	\$0.6086	\$0.5583		13
Actual Gas Savings - Net Therms	78,653	1,354,785	3,099,028	5,126,754	9,659,220	14
Gas Cost Savings	\$67,885	\$1,169,315	\$1,886,068	\$2,862,267	\$5,985,536	15
Estimated Net Margin and Gas Cost Savings	\$89,362	\$1,610,929	\$2,926,174	\$4,547,078	\$9,173,543	16
Authorized Energy Portfolio Cost Recovery	2,029,412	2,404,412	2,835,662	3,331,600	\$10,601,086	17
Amount Included in Base Rates	470,588	470,588	470,588	470,588	\$1,882,352	18
Total EE Program Funding	2,500,000	2,875,000	3,306,250	3,802,188	12,483,438	19
<b>Westfield:</b>						
EE Rider / SRC Filing Date			12/6/10	12/6/11		20
Sales Data from Fiscal Year End			9/30/10	9/30/11		21
Program Year			3/10 - 8/10	9/10 - 8/11		22
Recovery Period			1/11 - 12/11	1/12 - 12/12		23
					<b>Totals</b>	
Authorized SRC Recovery			\$176,209	\$441,191	\$617,400	24
Order Granted Margin			\$512,123	\$1,772,992	\$2,285,115	25
SRC Recovery as a % of Margin			34.41%	24.88%	27.02%	26
Actual Margin			\$452,199	\$1,696,630	\$2,148,829	27
Therm Sales Using Fiscal Year Data (Note 1)			4,028,610	4,230,480	8,259,090	28
Base Unit Revenue			\$0.1122	\$0.4010	\$0.2602	29
Actual Gas Savings - Net Therms			474	14,260	14,734	30
Lost Base Revenue			\$53	\$5,719	\$5,772	31
Average Gas Cost Charge from GCA			\$0.5879	\$0.5988		32
Actual Gas Savings - Net Therms			474	14,260	14,734	33
Gas Cost Savings			\$279	\$8,539	\$8,818	34
Estimated Net Margin and Gas Cost Savings			\$332	\$14,258	\$14,590	35
Authorized Energy Portfolio Cost Recovery			27,255	31,343	\$58,598	36

**Note 1:**

Therm Sales Using Fiscal Year Data would coincide with the Filing Date. (i.e. Dec. 08 Filing Date uses Fiscal Year 2008 Data.)  
Fiscal Year ends September 30. (FY 2008 ends 9/30/08.)

Westfield Gas  
2012 Gas Cost from GCA Filings

Month	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	
Pipeline Demand Costs	19,212	19,156	18,565	18,610	18,457	18,453	18,457	18,457	18,453	18,618	18,431	19,381	
Pipeline Commodity Costs	214,194	112,107	61,295	100,796	60,782	38,925	42,606	43,153	46,893	91,349	85,834	174,545	
Total Pipeline Gas Costs	233,406	131,263	79,860	119,406	79,239	57,378	61,063	61,610	65,346	109,967	104,265	193,926	
Dth Purchased	49,029	23,991	15,822	28,186	20,864	13,842	14,496	13,624	16,458	27,319	23,425	46,189	
<b>Pipeline Cost Per Dth</b>	<b>4.76</b>	<b>5.47</b>	<b>5.05</b>	<b>4.24</b>	<b>3.80</b>	<b>4.15</b>	<b>4.21</b>	<b>4.52</b>	<b>3.97</b>	<b>4.03</b>	<b>4.45</b>	<b>4.20</b>	
Pipeline Demand Costs	19,212	19,156	18,565	18,610	18,457	18,453	18,457	18,457	18,453	18,618	18,431	19,381	
Pipeline Commodity Costs	214,194	112,107	61,295	100,796	60,782	38,925	42,606	43,153	46,893	91,349	85,834	174,545	
Cont. Stor. & Transport. Cost	21,342	22,982	19,043	16,595	15,516	14,511	14,587	14,485	14,548	14,208	19,590	20,049	
Storage Demand Costs	11,237	16,687	1,098	(7,693)	(13,484)	(10,648)	(11,621)	(10,796)	(10,348)	(4,702)	10,552	4,334	
Storage Commodity Costs	71,306	121,742	23,393	(47,706)	(44,202)	(22,460)	(26,826)	(25,241)	(26,289)	(23,099)	49,548	19,477	
Total Gas Costs	337,291	292,674	123,394	80,602	37,069	38,781	37,203	40,058	43,257	96,374	183,955	237,786	1,548,444
Dth Purchased	49,029	23,991	15,822	28,186	20,864	13,842	14,496	13,624	16,458	27,319	23,425	46,189	
Gas WD/(Inj) Storage	16,342	27,899	5,052	(13,575)	(15,206)	(7,987)	(9,127)	(7,969)	(9,224)	(6,861)	13,103	5,155	
Total Dth	65,371	51,890	20,874	14,611	5,658	5,855	5,369	5,655	7,234	20,458	36,528	51,344	290,847
<b>Cost Per Dth Including Storage</b>	<b>5.16</b>	<b>5.64</b>	<b>5.91</b>	<b>5.52</b>	<b>6.55</b>	<b>6.62</b>	<b>6.93</b>	<b>7.08</b>	<b>5.98</b>	<b>4.71</b>	<b>5.04</b>	<b>4.63</b>	<b>0.5324 per Therm</b>

Westfield Gas  
2013 Gas Costs from GCA Filings

Month	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	
Pipeline Demand Costs	19,371	19,318	18,923	18,345	18,345	18,345	18,345	18,345	18,398	18,486	18,487	18,520	
Pipeline Commodity Costs	<u>160,931</u>	<u>107,473</u>	<u>4,140</u>	<u>124,645</u>	<u>99,732</u>	<u>308,363</u>	<u>46,538</u>	<u>39,496</u>	<u>52,885</u>	<u>32,754</u>	<u>84,523</u>	<u>140,781</u>	
Total Pipeline Gas Costs	180,302	126,791	23,063	142,990	118,077	326,708	64,883	57,841	71,283	51,240	103,010	159,301	
Dth Purchased	<u>45,321</u>	<u>30,423</u>	<u>2,698</u>	<u>33,326</u>	<u>24,953</u>	<u>76,564</u>	<u>13,879</u>	<u>12,145</u>	<u>15,332</u>	<u>8,784</u>	<u>22,250</u>	<u>37,228</u>	
<b>Pipeline Cost Per Dth</b>	<b>3.98</b>	<b>4.17</b>	<b>8.55</b>	<b>4.29</b>	<b>4.73</b>	<b>4.27</b>	<b>4.67</b>	<b>4.76</b>	<b>4.65</b>	<b>5.83</b>	<b>4.63</b>	<b>4.28</b>	
Pipeline Demand Costs	19,371	19,318	18,923	18,345	18,345	18,345	18,345	18,345	18,398	18,486	18,487	18,520	
Pipeline Commodity Costs	160,931	107,473	4,140	124,645	99,732	308,363	46,538	39,496	52,885	32,754	84,523	140,781	
Cont. Stor. & Transport. Cost	22,046	21,697	25,644	16,199	16,643	25,435	14,651	14,413	14,791	15,364	20,780	22,293	
Storage Demand Costs	20,844	24,558	42,220	(6,138)	(12,674)	(15,647)	(13,994)	(13,534)	(13,602)	2,700	16,303	20,880	
Storage Commodity Costs	<u>97,556</u>	<u>115,421</u>	<u>201,354</u>	<u>(46,634)</u>	<u>(68,165)</u>	<u>(281,118)</u>	<u>(25,930)</u>	<u>(18,612)</u>	<u>(28,738)</u>	<u>32,182</u>	<u>93,287</u>	<u>119,891</u>	
Total Gas Costs	320,748	288,467	292,281	106,417	53,881	55,378	39,610	40,108	43,734	101,486	233,380	322,365	1,897,855
Dth Purchased	45,321	30,423	2,698	33,326	24,953	76,564	13,879	12,145	15,332	8,784	22,250	37,228	
Gas WD/(Inj) Storage	<u>25,803</u>	<u>30,539</u>	<u>53,251</u>	<u>(12,447)</u>	<u>(17,009)</u>	<u>(69,987)</u>	<u>(8,100)</u>	<u>(6,244)</u>	<u>(8,647)</u>	<u>8,370</u>	<u>24,405</u>	<u>31,364</u>	
Total Dth	71,124	60,962	55,949	20,879	7,944	6,577	5,779	5,901	6,685	17,154	46,655	68,592	374,201
<b>Cost Per Dth Including Storage</b>	<b>4.51</b>	<b>4.73</b>	<b>5.22</b>	<b>5.10</b>	<b>6.78</b>	<b>8.42</b>	<b>6.85</b>	<b>6.80</b>	<b>6.54</b>	<b>5.92</b>	<b>5.00</b>	<b>4.70</b>	<b>5.072</b>

Westfield Gas  
2014 Gas Costs from GCA Filings

Month	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
Pipeline Demand Costs	18,673	18,609	18,468	18,512	18,460	18,461	18,467	18,467	18,461	18,543	18,613	18,776	
Pipeline Commodity Costs	<u>306,869</u>	<u>287,340</u>	<u>318,688</u>	<u>182,151</u>	<u>165,601</u>	<u>101,733</u>	<u>103,288</u>	<u>118,640</u>	<u>125,566</u>	<u>178,169</u>	<u>107,939</u>	<u>169,450</u>	
Total Pipeline Gas Costs	325,542	305,949	337,156	200,663	184,061	120,194	121,755	137,107	144,027	196,712	126,552	188,226	
Dth Purchased	<u>65,395</u>	<u>50,641</u>	<u>56,433</u>	<u>41,403</u>	<u>36,973</u>	<u>23,206</u>	<u>24,814</u>	<u>31,383</u>	<u>31,847</u>	<u>45,156</u>	<u>27,040</u>	<u>39,673</u>	
<b>Pipeline Cost Per Dth</b>	<b>4.98</b>	<b>6.04</b>	<b>5.97</b>	<b>4.85</b>	<b>4.98</b>	<b>5.18</b>	<b>4.91</b>	<b>4.37</b>	<b>4.52</b>	<b>4.36</b>	<b>4.68</b>	<b>4.74</b>	
Pipeline Demand Costs	18,673	18,609	18,468	18,512	18,460	18,461	18,467	18,467	18,461	18,543	18,613	18,776	
Pipeline Commodity Costs	306,869	287,340	318,688	182,151	165,601	101,733	103,288	118,640	125,566	178,169	107,939	169,450	
Cont. Stor. & Transport. Cost	22,618	22,575	18,144	17,993	19,895	20,098	16,959	17,389	18,129	19,314	22,755	21,112	
Storage Demand Costs	22,693	20,419	2,311	(10,032)	(13,120)	(14,959)	(13,757)	(14,943)	(14,375)	(10,976)	15,225	12,086	
Storage Commodity Costs	<u>130,315</u>	<u>116,928</u>	<u>8,071</u>	<u>(93,941)</u>	<u>(116,588)</u>	<u>(69,599)</u>	<u>(76,948)</u>	<u>(94,482)</u>	<u>(98,715)</u>	<u>(111,006)</u>	<u>115,988</u>	<u>85,698</u>	
Total Gas Costs	501,168	465,871	365,682	114,683	74,248	55,734	48,009	45,071	49,066	94,044	280,520	307,122	2,401,218
Dth Purchased	65,395	50,641	56,433	41,403	36,973	23,206	24,814	31,383	31,847	45,156	27,040	39,673	
Gas WD/(Inj) Storage	<u>34,100</u>	<u>30,640</u>	<u>2,768</u>	<u>(21,763)</u>	<u>(26,048)</u>	<u>(16,072)</u>	<u>(18,486)</u>	<u>(25,047)</u>	<u>(24,978)</u>	<u>(28,081)</u>	<u>28,279</u>	<u>20,753</u>	430,029
Total Dth	99,495	81,281	59,201	19,640	10,925	7,134	6,328	6,336	6,869	17,075	55,319	60,426	
<b>Cost Per Dth Including Storage</b>	<b>5.04</b>	<b>5.73</b>	<b>6.18</b>	<b>5.84</b>	<b>6.80</b>	<b>7.81</b>	<b>7.59</b>	<b>7.11</b>	<b>7.14</b>	<b>5.51</b>	<b>5.07</b>	<b>5.08</b>	<b>5.584</b>

Westfield Gas  
2015 Gas Costs from GCA Filings

Month	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
Pipeline Demand Costs	19,102	18,790	18,572	18,554	18,530	18,490	18,497	18,497	18,480	18,538	18,723	19,082	
Pipeline Commodity Costs	<u>221,316</u>	<u>164,857</u>	<u>100,579</u>	<u>126,766</u>	<u>93,240</u>	<u>61,002</u>	<u>68,675</u>	<u>68,204</u>	<u>70,213</u>	<u>108,224</u>	<u>74,288</u>	<u>129,145</u>	
Total Pipeline Gas Costs	240,418	183,647	119,151	145,320	111,770	79,492	87,172	86,701	88,693	126,762	93,011	148,227	
Dth Purchased	<u>60,709</u>	<u>49,806</u>	<u>30,441</u>	<u>46,267</u>	<u>38,004</u>	<u>22,397</u>	<u>24,463</u>	<u>23,902</u>	<u>25,483</u>	<u>37,639</u>	<u>29,644</u>	<u>47,226</u>	
<b>Pipeline Cost Per Dth</b>	<b>3.96</b>	<b>3.69</b>	<b>3.91</b>	<b>3.14</b>	<b>2.94</b>	<b>3.55</b>	<b>3.56</b>	<b>3.63</b>	<b>3.48</b>	<b>3.37</b>	<b>3.14</b>	<b>3.14</b>	
Pipeline Demand Costs	19,102	18,790	18,572	18,554	18,530	18,490	18,497	18,497	18,480	18,538	18,723	19,082	
Pipeline Commodity Costs	221,316	164,857	100,579	126,766	93,240	61,002	68,675	68,204	70,213	108,224	74,288	129,145	
Cont. Stor. & Transport. Cost	21,942	24,844	20,417	17,410	18,524	19,274	16,940	16,123	16,352	16,411	20,430	21,141	
Storage Demand Costs	15,015	20,994	11,490	(10,285)	(13,740)	(15,858)	(14,288)	(13,852)	(14,388)	(11,026)	1,162	2,679	
Storage Commodity Costs	<u>101,935</u>	<u>152,829</u>	<u>83,433</u>	<u>(69,044)</u>	<u>(68,575)</u>	<u>(43,580)</u>	<u>(51,208)</u>	<u>(51,075)</u>	<u>(54,665)</u>	<u>(64,372)</u>	<u>12,026</u>	<u>2,443</u>	
Total Gas Costs	379,310	382,314	234,491	83,401	47,979	39,328	38,616	37,897	35,992	67,775	126,629	174,490	1,648,222
Dth Purchased	60,709	49,806	30,441	46,267	38,004	22,397	24,463	23,902	25,483	37,639	29,644	47,226	
Gas WD/(Inj) Storage	<u>24,184</u>	<u>37,095</u>	<u>20,202</u>	<u>(25,756)</u>	<u>(28,083)</u>	<u>(15,583)</u>	<u>(18,083)</u>	<u>(17,899)</u>	<u>(19,840)</u>	<u>(22,388)</u>	<u>3,334</u>	<u>380</u>	
Total Dth	84,893	86,901	50,643	20,511	9,921	6,814	6,380	6,003	5,643	15,251	32,978	47,606	373,544
<b>Cost Per Dth Including Storage</b>	<b>4.47</b>	<b>4.40</b>	<b>4.63</b>	<b>4.07</b>	<b>4.84</b>	<b>5.77</b>	<b>6.05</b>	<b>6.31</b>	<b>6.38</b>	<b>4.44</b>	<b>3.84</b>	<b>3.67</b>	<b>4.412</b>

Westfield Gas  
 Summary of Sales from GCA Filings  
 2012 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-12	37,648.83	1,372.38	17,874.03	8,090.00	64,985.23	64,972.00	13.23
	No information on difference						
Feb-12	45,187.39	1,189.79	14,634.63	(9,824.00)	51,187.82	51,188.00	(0.18)
Mar-12	30,612.30	435.58	6,172.67	(16,442.50)	20,778.06	20,760.00	18.06
	No information on difference						
Apr-12	8,869.55	224.20	3,678.74	1,710.40	14,482.90	14,483.00	(0.10)
May-12	8,635.64	92.90	1,889.52	(1,481.60)	9,136.46	9,137.00	(0.54)
Jun-12	4,832.81	40.68	1,818.28	(892.80)	5,798.98	5,799.00	(0.02)
Jul-12	3,764.54	23.95	1,368.55	165.60	5,322.64	5,323.00	(0.36)
Aug-12	3,418.68	34.14	1,399.94	1,645.00	6,497.77	6,497.00	0.77
Sep-12	3,656.02	42.51	1,865.86	1,612.00	7,176.39	7,177.00	(0.61)
Oct-12	15,251.14	191.65	5,062.46	(2,943.00)	17,562.25	17,562.00	0.25
Nov-12	27,989.04	675.63	10,359.55	(607.00)	38,417.21	38,418.00	(0.79)
Dec-12	29,814.89	894.65	11,787.41	8,390.00	50,886.95	49,877.00	1,009.95
	No information on difference - could be offset by difference in January 2013						
	2,196,809		779,116				
			611,207				
			<u>1,390,323</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2012 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-12	91.79	7,993.76	4,884.21	12,969.76	13,176.00	(206.24)
	No information on difference					
Feb-12	64.14	6,828.51	7,605.78	14,498.43	14,496.00	2.43 Immaterial
Mar-12	17.91	3,655.60	5,096.66	8,770.17	8,777.00	(6.83)
	Corrected in April 2012					
Apr-12	1.13	7,081.17	-	7,082.30	7,076.00	6.30
	Correction from March 2012					
May-12	1.68	1,256.10	-	1,257.79	2,480.00	(1,222.21)
	Corrected in June 2012					
Jun-12	(0.11)	3,092.40	-	3,092.29	1,867.00	1,225.29
	Correction from May 2012					
Jul-12	0.11	969.91	-	970.02	970.00	0.02
Aug-12	-	1,830.18	-	1,830.18	1,830.00	0.18
Sep-12	-	2,022.31	-	2,022.31	2,022.00	0.31
Oct-12	2.26	5,707.14	-	5,709.40	5,709.00	0.40
Nov-12	38.03	10,849.48	-	10,887.52	10,888.00	(0.48)
Dec-12	36.20	9,834.10	-	9,870.30	9,870.00	0.30
		611,207				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2013 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-13	50,257.30	1,582.74	21,532.88	(4,989.00)	68,383.92	69,384.00	(1,000.08)
	Note: Difference between original and revised filing. Not sure which class the difference of 1,000 Dth goes into.						
Feb-13	44,073.75	1,269.32	17,780.14	(1,856.00)	61,267.21	61,267.00	0.21
Mar-13	39,107.16	1,001.41	15,789.86	(679.00)	55,219.44	58,997.00	(3,777.57)
	Note: No idea what difference is here.						
Apr-13	21,601.61	504.97	6,997.49	(5,513.00)	23,591.07	23,591.00	0.07
May-13	6,453.66	331.48	2,153.00	(91.00)	8,847.14	8,847.00	0.14
Jun-13	4,102.84	82.80	1,301.43	525.00	6,012.07	6,012.00	0.07
Jul-13	4,776.40	48.26	777.51	(512.00)	5,090.17	5,090.00	0.17
Aug-13	3,844.04	59.15	1,665.05	188.00	5,756.23	5,756.00	0.23
Sep-13	3,768.91	66.01	1,912.75	423.00	6,170.67	6,171.00	(0.33)
Oct-13	12,250.81	167.04	4,378.75	(172.00)	16,624.60	16,625.00	(0.40)
Nov-13	24,311.15	498.99	8,623.06	9,876.00	43,309.20	43,309.00	0.20
Dec-13	50,391.73	1,113.26	24,271.31	(7,532.00)	68,244.30	68,244.00	0.30
	2,649,393		1,071,832				
			1,181,249				
			<u>2,253,081</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2013 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-13	96.18	15,853.13	-	15,949.31	15,949.00	0.31
Feb-13	78.88	17,808.19	-	17,887.07	17,887.00	0.07
Mar-13	44.96	19,704.99	-	19,749.95	19,750.00	(0.05)
Apr-13	155.28	12,351.35	-	12,506.63	12,506.00	0.63
May-13	0.11	5,714.05	-	5,714.16	5,714.00	0.16
Jun-13	0.11	1,874.96	-	1,875.07	1,875.00	0.07
Jul-13	-	2,615.57	-	2,615.57	2,458.00	157.57
	Note: Offset in August 2013 - GCA amount is correct.					
Aug-13	(0.11)	2,946.35	-	2,946.24	3,104.00	(157.76)
	Note: Offset in July 2013 - GCA amount is correct.					
Sep-13	-	3,187.70	-	3,187.70	3,186.00	1.70 Immaterial
Oct-13	100.61	7,887.50	-	7,988.11	7,983.00	5.11 Immaterial
Nov-13	275.41	11,011.99	-	11,287.40	11,287.00	0.40
Dec-13	600.39	17,169.15	-	17,769.54	17,770.00	(0.46)
		1,181,249				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2014 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-14	66,944.88	1,537.28	26,472.88	(273.00)	94,682.04	94,682.00	0.04
Feb-14	53,169.49	1,474.21	21,706.61	421.00	76,771.31	76,771.00	0.31
Mar-14	40,788.02	949.36	17,250.35	2,236.00	61,223.73	61,223.00	0.73
Apr-14	21,154.50	404.32	7,778.99	(4,421.00)	24,916.80	24,916.00	0.80
May-14	8,163.36	(3,814.53)	3,347.63	(434.00)	7,262.46	11,185.00	(3,922.54)
Note: Offset in June 2014 - GCA amount is correct - not sure which class caused difference.							
Jun-14	4,621.75	4,024.59	(1,339.01)	200.00	7,507.33	3,585.00	3,922.33
Note: Offset in May 2014 - GCA amount is correct - not sure which class caused difference							
Jul-14	5,219.10	63.68	(281.84)	(492.00)	4,508.94	8,538.00	(4,029.06)
Note: Offset in August 2014 - GCA amount is correct - not sure which class caused difference							
Aug-14	3,871.97	58.83	5,843.71	493.00	10,267.51	6,239.00	4,028.51
Note: Offset in July 2014 - GCA amount is correct - not sure which class caused difference							
Sep-14	4,736.57	68.83	2,910.21	(378.00)	7,337.61	7,338.00	(0.39)
Oct-14	10,741.86	171.57	3,326.78	1,940.00	16,180.21	16,180.00	0.21
Nov-14	32,762.95	661.86	10,223.23	9,286.00	52,934.05	52,934.00	0.05
Dec-14	47,880.82	1,104.15	16,631.57	(7,675.00)	57,941.54	57,942.00	(0.46)
	3,000,553		1,138,711				
			1,040,756				
			<u>2,179,467</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2014 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-14	813.15	25,223.80	-	26,036.94	26,037.00	(0.06)
Feb-14	667.53	22,963.01	-	23,630.54	23,639.00	(8.46)
Note: Immaterial - GCA amount is correct - not sure which class caused difference.						
Mar-14	460.61	22,352.07	-	22,812.68	22,813.00	(0.32)
Apr-14	123.50	4,978.01	8,334.10	13,435.61	13,435.00	0.61
May-14	12.82	2,421.48	4,064.24	6,498.54	6,499.00	(0.46)
Jun-14	-	757.24	1,452.38	2,209.62	2,209.00	0.62
Jul-14	-	1,671.49	1,602.57	3,274.06	3,274.00	0.06
Aug-14	-	1,541.67	1,350.97	2,892.64	2,893.00	(0.36)
Sep-14	-	2,032.99	2,000.68	4,033.67	4,034.00	(0.33)
Oct-14	0.46	3,003.23	3,897.01	6,900.70	6,901.00	(0.30)
Nov-14	320.70	6,845.67	8,026.16	15,192.53	15,193.00	(0.47)
Dec-14	536.44	10,284.98	8,284.48	19,105.90	19,105.00	0.90
		1,040,756				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2015 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-15	57,793.79	1,836.75	20,714.72	2,055.00	82,400.26	82,401.00	(0.74)
Feb-15	59,898.75	1,883.70	21,976.54	2,298.00	86,056.99	86,058.00	(1.01)
Mar-15	43,400.05	1,323.26	15,073.21	(7,020.00)	52,776.52	52,776.00	0.52
Apr-15	15,048.90	213.19	4,819.35	(326.00)	19,755.44	19,755.00	0.44
May-15	6,645.72	115.34	2,433.31	(10.80)	9,183.57	9,183.00	0.57
Jun-15	4,764.42	84.23	2,711.78	(692.20)	6,868.23	6,868.00	0.23
Jul-15	4,491.03	57.75	1,542.30	34.00	6,125.08	6,125.00	0.08
Aug-15	3,976.58	64.67	1,834.89	498.00	6,374.14	6,374.00	0.14
Sep-15	4,694.97	68.43	2,246.21	(401.00)	6,608.61	6,608.00	0.61
Oct-15	8,765.29	157.08	3,016.82	1,780.00	13,719.18	13,719.00	0.18
Nov-15	20,358.91	597.04	6,564.48	5,975.00	33,495.43	33,495.00	0.43
Dec-15	35,819.81	1,149.00	12,200.17	(4,717.00)	44,451.98	44,452.00	(0.02)
	2,656,582		951,338				
			587,608				
			<u>1,538,946</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2015 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-15	86.73	13,954.11	8,602.15	22,642.99	22,643.00	(0.01)
Feb-15	89.53	14,645.99	12,895.60	27,631.12	27,632.00	(0.88)
Mar-15	43.85	10,085.62	11,570.63	21,700.10	21,700.00	0.10
Apr-15	6.14	3,269.28	5,333.38	8,608.80	8,608.00	0.80
May-15	-	1,042.43	2,045.70	3,088.12	3,088.00	0.12
Jun-15	-	793.35	1,157.30	1,950.65	1,951.00	(0.35)
Jul-15	-	540.08	1,125.30	1,665.38	1,665.00	0.38
Aug-15	-	1,250.34	1,156.10	2,406.44	2,406.00	0.44
Sep-15	-	1,563.07	1,487.01	3,050.08	3,050.00	0.08
Oct-15	0.11	1,646.72	3,753.60	5,400.43	5,401.00	(0.57)
Nov-15	5.92	3,423.62	5,075.10	8,504.64	8,505.00	(0.36)
Dec-15	25.78	6,546.23	7,431.66	14,003.67	14,004.00	(0.33)
		587,608.48				

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS )  
CORPORATION, D/B/A CITIZENS GAS OF )  
WESTFIELD FOR (1) AUTHORITY TO )  
INCREASE RATES AND CHARGES FOR GAS )  
UTILITY SERVICE AND APPROVAL OF A NEW )  
SCHEDULE OF RATES AND CHARGES AND )  
TERMS AND CONDITIONS APPLICABLE TO )  
GAS UTILITY SERVICE, INCLUDING )  
APPROVAL PURSUANT TO RULE 5-1-27(F) OF )  
THE COMMISSION'S RULES OF A FIVE-YEAR )  
NON-GAS REVENUE TEST TO DETERMINE )  
WHEN DEPOSITS ARE REQUIRED FOR )  
FACILITIES EXTENSIONS; (2) APPROVAL )  
PURSUANT TO INDIANA CODE SECTION )  
8-1-2.5-6 OF AN ALTERNATIVE REGULATORY )  
PLAN AND AUTHORITY TO IMPLEMENT AN )  
ENERGY EFFICIENCY ADJUSTMENT RIDER; )  
(3) APPROVAL TO AMORTIZE AND RECOVER )  
CERTAIN DEFERRED ENERGY EFFICIENCY )  
REBATE COSTS; (4) AUTHORITY TO )  
RECOVER UNACCOUNTED FOR GAS COSTS )  
AND A PORTION OF THE GAS COST )  
COMPONENT OF NET-WRITE OFFS )  
THROUGH PETITIONER'S GAS COST )  
ADJUSTMENT CHARGE; (5) APPROVAL OF )  
NEW DEPRECIATION ACCRUAL RATES; AND )  
(6) APPROVAL OF A SERVICE LEVEL )  
AGREEMENT BETWEEN PETITIONER AND )  
CITIZENS ENERGY GROUP. )

FILED  
April 01, 2013  
INDIANA UTILITY  
REGULATORY COMMISSION

CAUSE NO. 43624

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE  
THROUGH DECEMBER 31, 2012**

Pursuant to the Commission's May 24, 2011 Docket Entry in this Cause, the Westfield Gas, LLC formerly known as Westfield Gas Corporation, d/b/a Citizens Gas of Westfield, hereby submits the Quarterly Performance Update Through December 31, 2012.

Respectfully submitted,

/s/ Korlon L. Kilpatrick II

Korlon L. Kilpatrick II

Korlon L. Kilpatrick II  
Manager, Rates & Business Applications  
Citizens Energy Group  
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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2012” was served upon the Office of the Utility Consumer Counselor via electronic mail on March 30, 2013 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Michael E. Allen \_\_\_\_\_  
Michael E. Allen (Attorney No. 20768-49)  
Ruth A. Hardy (Attorney No. 29275-49)

Attorneys for Petitioner,  
Westfield Gas, LLC

Michael E. Allen (Attorney No. 20768-49)  
Ruth A. Hardy (Attorney No. 29275-49)  
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A member of Citizens Energy Group

*Citizens Gas - Westfield*

*Quarterly Performance Update - Program Results through December 31, 2012\*\**

Program Year 3 September 1, 2011 - December 31, 2012***	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
		Actual Thru 12/31/12	PY3 Goal	YTD % to Goal	Actual Thru 12/31/12	PY3 Goal	YTD % to Goal	Actual Thru 12/31/12	PY3 Budget	YTD % to Budget
<b>PROGRAMS</b>										
Residential Prescriptive	1	1,746	3,005	58.1%	1,218	2,029	60.0%	\$8,686	\$11,745	74.0%
Commercial Prescriptive	2	51,543	45,287	113.8%	41,235	37,606	109.7%	\$7,886	\$14,343	55.0%
Residential Online Assessment & Kits	3	1,596	5,548	28.8%	1,277	4,438	28.8%	\$0	\$0	0.0%
Unallocated	4	N/A	N/A	N/A	N/A	N/A	N/A	\$0	\$0	0.0%
<b>Programs Subtotal</b>		<b>54,885</b>	<b>53,840</b>	<b>101.9%</b>	<b>43,730</b>	<b>44,073</b>	<b>99.2%</b>	<b>\$16,572</b>	<b>\$26,088</b>	<b>63.5%</b>
<b>SUPPORT SERVICES</b>										
Support Services	5	N/A	N/A	N/A	N/A	N/A	N/A	\$6,444	\$7,474	86.2%
<b>Citizens Gas Portfolio Totals - Program Year 3</b>		<b>54,885</b>	<b>53,840</b>	<b>101.9%</b>	<b>43,730</b>	<b>44,073</b>	<b>99.2%</b>	<b>\$23,015</b>	<b>\$33,563</b>	<b>68.6%</b>

\*\*The numbers in the table reflect budget adjustments that were approved by the Oversight Board in October 2012.

\*\*\*Program year end has been extended from August 31, 2012 to December 31, 2012 to sync up with calendar year.

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, water heaters and thermostats. The minimum efficiency requirements for furnace incentives increased from 92% AFUE to 95% AFUE in March making the measure more cost effective. Program finished the year below plan despite an increase in trade ally outreach. In October, the Oversight Board reallocated \$4,687 from this program to the General Service prescriptive program.
2	Prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, water heaters and thermostats. Also includes a direct install program for pre-rinse sprayers. Participation has far exceeded goal due to a large number of boiler tune-ups completed in schools. The Oversight Board moved \$846 previously unallocated funds to this program in June 2012. In October, the Oversight Board reallocated \$4,687 to this program to ensure sufficient funds would be available. This program exceeded goal for therm savings and remained significantly below budget.
3	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy savings kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in PY3. Distribution completed in both PY2 and 3. Although we have increase our outreach efforts through direct mail, the program finished the year below goal. Kits will continue to be distributed in 2013.
4	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. In June 2012, the Oversight board moved the \$846 unallocated to the General Service Prescriptive program. This reallocation is reflected in the budget on page 1.
5	Support services include program administration and outreach.

**STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A )  
PUBLIC CHARITABLE TRUST, d/b/a CITIZENS )  
GAS AND WESTFIELD GAS CORPORATION, )  
d/b/a CITIZENS GAS OF WESTFIELD FOR )  
APPROVAL OF THE EXTENSION OF THE )  
PROVISION OF PORTFOLIOS OF ENERGY )  
EFFICIENCY PROGRAMS AND CONTINUATION )  
OF ENERGY EFFICIENCY ADJUSTMENT )  
RIDERS PREVIOUSLY APPROVED IN CAUSE )  
NOS. 42767 AND 43624, RESPECTIVELY, )  
PURSUANT TO IND. CODE § 8-1-2-42(a) AND TO )  
THE EXTENT NECESSARY AS ALTERNATIVE )  
REGULATORY PLANS UNDER IND. CODE § 8-1- )  
2.5. )**

**FILED  
March 21, 2014  
INDIANA UTILITY  
REGULATORY COMMISSION**

**CAUSE NO. 44124**

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE  
THROUGH DECEMBER 31, 2013**

Pursuant to the Commission’s May 24, 2011 Docket Entries in Cause Nos. 42767 and 43624 and paragraph 7.D.ii of the Order approved April 10, 2013 in this Cause, the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as Successor Trustee of a Public Charitable Trust, d/b/a Citizens Gas (“Citizens”) and Westfield Gas Corporation d/b/a Citizens Gas of Westfield (“Citizens Westfield”) (collectively, the “Joint Petitioners”), hereby submit the Quarterly Performance Update Through December 31, 2013.

Respectfully submitted,

/s/ Korlon L. Kilpatrick II

Korlon L. Kilpatrick II

Korlon L. Kilpatrick II  
Director, Regulatory Affairs  
Citizens Energy Group  
2020 N. Meridian St.  
Indianapolis, IN 46202  
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E-mail: [kkilpatrick@citizensenergygroup.com](mailto:kkilpatrick@citizensenergygroup.com)

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2013” was served upon the Office of the Utility Consumer Counselor via electronic mail on March 21, 2014 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Michael E. Allen  
Michael E. Allen (Attorney No. 20768-49)  
Ruth A. Hardy (Attorney No. 29275-49)

Attorneys for Petitioner,  
Citizens Gas

Michael E. Allen (Attorney No. 20768-49)  
Ruth A. Hardy (Attorney No. 29275-49)  
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A member of Citizens Energy Group

Citizens Gas

Quarterly Performance Update - Program Results through December 31, 2013

January 1, 2013 - December 31, 2013	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
		Actual Thru 9/30/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Budget	YTD % to Budget
<b>PROGRAMS</b>										
Residential Prescriptive	1	198,554	201,129	98.7%	132,964	134,659	98.7%	\$517,312	\$549,985	94.1%
Residential Online Assessment & Kits	2	58,480	37,013	158.0%	46,784	29,610	158.0%	\$44,363	\$31,777	139.6%
Better Buildings Program- EcoHouse	3	16,051	15,525	103.4%	16,051	15,525	103.4%	\$47,973	\$79,920	60.0%
Better Buildings Program- SWEEPS	4	20,956	43,335	48.4%	20,460	42,780	47.8%	\$105,415	\$257,814	40.9%
Multi-Family Direct Install	5	139,904	119,000	117.6%	139,904	119,000	117.6%	\$118,488	\$128,472	92.2%
Multi-Family Equipment Pilot	6	24,832	24,832	100.0%	24,832	24,832	100.0%	\$97,970	\$97,970	100.0%
General Service Prescriptive	7	337,409	420,953	80.2%	242,934	303,086	80.2%	\$179,449	\$221,672	81.0%
General Service Custom	8	202,425	222,621	90.9%	151,818	166,966	90.9%	\$186,646	\$249,063	74.9%
<b>Programs Subtotal</b>		<b>998,611</b>	<b>1,084,408</b>	<b>92.1%</b>	<b>775,747</b>	<b>836,458</b>	<b>92.7%</b>	<b>\$1,297,616</b>	<b>\$1,616,673</b>	<b>80.3%</b>
Good Cents Core Program Therm Bank	9	0						\$0	\$1,800,000	0.0%
<b>SUPPORT SERVICES</b>										
Support Services	10	N/A	N/A	N/A	N/A	N/A	N/A	\$478,027	\$677,795	70.5%
Unallocated Funds	11	N/A	N/A	N/A	N/A	N/A	N/A	\$0	\$905,267	N/A
<b>Citizens Gas Portfolio Totals*</b>		<b>998,611</b>	<b>1,084,408</b>	<b>92.1%</b>	<b>775,747</b>	<b>836,458</b>	<b>92.7%</b>	<b>\$1,775,643</b>	<b>\$4,999,735</b>	<b>35.5%</b>

\*Includes the original budget of \$3,331,600 and the carry over funds from 2012 in the amount of \$1,668,135.

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, water heaters and thermostats. This program finished the year strong at nearly 99% of goal for savings and 94% of goal for budget.
2	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes energy efficient fixtures and CFLs. This is a joint program with Indianapolis Power & Light. We have seen a significant increase in participation due to a web marketing campaign. Through the second quarter, the program exceeded the 6 month goal established for this program. The Oversight Board asked our administrator to provide updated goals and budgets to extend this program through December 2013. At year end, this program exceeded goal for both savings (158%) and budget (139%).
3	This program is a continuation from 2012 and includes a partnership with the City of Indianapolis and the Indianapolis Neighborhood Housing Partnership (INHP). The city was selected to receive a Department of Energy (DOE) grant of which a portion will be used for loans to complete energy efficiency improvements in the homes of Marion County residents with low to moderate income. Through an energy audit, projected energy savings from improvements is determined. The Citizens program incentives help offset the cost of insulation and air sealing measures up to 50% of the cost with a maximum incentive of \$1,600. The DOE grant was initially set to expire in May 2013 but has been extended through December 2013. The Oversight Board has asked our program administrator to provide updated goals and budgets to extend this program through December 2013. This program finished strong and exceeded the goal for participation/therm savings (103%) but fell short of budget (60%).
4	This program is a continuation from 2012 and includes a partnership between the City of Indianapolis, Department of Energy, Indianapolis Power and Light and Citizens Energy Group. The SWEEPS program is being delivered by GoodCents as part of the Income Qualified Weatherization Program for IPL. On homes that are heated with natural gas, our partnership helps fund attic insulation up to \$715 per home. The program moved forward in September 2012 but progressed significantly slower than the City of Indianapolis anticipated. The auditors have identified several homes with health and safety issues as well as knob and tube wiring which prohibits them from completing the work. The City of Indianapolis has allocated part of the DOE grant to fix the knob and tube wiring. Citizens is working with the customers with health and safety issues outside our energy efficiency programs to assist with making their homes safe. Once the homes are safe, GoodCents can complete the insulation work in the home. Originally, the grant was to expire in May 2013 but the DOE has extended the deadline to December 2013. This program finished the year significantly below goal for both savings (49%) and budget (41%). In 2014, this program will be part of the Good Cents Core program therm bank.
5	Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. Program is jointly delivered with Indianapolis Power & Light. This program exceeded the goal for participation and savings (117%) and was below budget (92%).
6	This pilot program that targets multi-family developers and property managers offering prescriptive incentives for the installation of energy efficient furnaces, water heaters, thermostats and low flow fixtures is a carryover from 2012. One project completed construction in late August 2012 but the contractor was delayed compiling the required paperwork to report the completion. The 194 unit project was reported and paid during the 2nd quarter and the program met its completion goal.
7	Prescriptive program with incentives for general service customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Through the second quarter, the program fell short of the 6 month goal that was established. The Oversight Board has asked our administrator to provide updated goals and budgets to extend this program through December 2013. We issued an RFP for administration of prescriptive programs beginning in January 2014 and extending through December 31, 2015. Despite the increased trade ally outreach this program fell short of goal for savings (80%) and budget (82%).
8	Offers incentives up to \$25,000 per project for the installation of efficient technologies or implementation of process improvements that do not fit the parameters of the prescriptive rebate program. This program finished the year strong but fell just short of the savings goal (91%) as well as short of the goal for budget (75%) due to smaller projects than plan.
9	With the approval of its Oversight Board, on November 15, 2013, Citizens Gas entered into an agreement with Enertouch, Inc. d/b/a GoodCents Solutions and Indianapolis Power & Light (IP&L), under which Citizens Gas has agreed to use a portion of the unallocated funds from 2013 (\$131,865) and the remaining funds carried over from 2012 (\$1,668,135) to pay a portion of the costs of and count energy savings resulting from various energy efficiency programs administered by GoodCents. In particular, Citizens Gas has agreed to purchase Therms from time-to time, at the approval of its Oversight board, which are budgeted to provide: (i) not to exceed \$1,450,000 for the assessment and weatherization of income qualified homes in 2013 and 2014; and (ii) not to exceed \$350,000 for the distribution of additional school kits to students in Citizens Gas' and IP&L's service territory in 2014. The Oversight Board has determined that the weatherization of income qualified homes is cost effective based on the June 2013 Core Program EM&V Report, as well as a cost effectiveness calculation performed by GoodCents indicating a TRC of 1.26. The incremental funding will be utilized to install attic insulation in income qualified gas-heated homes as well as incremental home energy assessments and provide additional school kits for school programs in the Citizens Gas and IP&L joint service area. Due to timing, no therms were purchased under the agreement in 2013. The funds will be carried over to complete the program in 2014 per the terms of the agreement.
10	Support services include expenses associated with services that support multiple programs such as program administration, evaluation and consumer outreach and school education programs. Support services finished the year below budget (70%). Evaluation expenses were significantly below budget (\$15,993 vs. \$100,000 budget). This is partially due to the fact that the Oversight Board participated in a joint evaluation with Vectren and NIPSCO on select programs allowing us to reduce costs. Additionally, the evaluation is not yet complete and there will be some additional expenses paid in 2014 before the final report is done. The expenses for outreach and education were also below budget at 80% (\$239,073 vs. budget \$300,000).
11	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. The Oversight Board approved the participation in the therm bank noted above in item 9 in the amount of \$1,800,000.



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*Citizens Gas - Westfield*

*Quarterly Performance Update - Program Results through December 31, 2013*

January 1, 2013 - December 31, 2013		Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS	End Notes (page 2)	Actual Thru 12/31/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Goal	YTD % to Goal	Actual Thru 12/31/13	Budget	YTD % to Budget
Residential Prescriptive	1	2,658	1,440	184.6%	1,807	821	220.1%	\$7,177	\$5,457	131.5%
Commercial Prescriptive	2	2,612	32,008	8.2%	1,881	23,046	8.2%	\$6,409	\$15,493	41.4%
Residential Online Assessment & Kits	3	141	1,833	7.7%	113	1,463	7.7%	N/A	N/A	0.0%
Multi-family Direct Install	4	0	13,710	0.0%	0	13,711	0.0%	\$0	\$15,014	0.0%
<b>Programs Subtotal</b>		<b>5,411</b>	<b>48,991</b>	<b>11.0%</b>	<b>3,801</b>	<b>39,041</b>	<b>9.7%</b>	<b>\$13,586</b>	<b>\$35,964</b>	<b>37.8%</b>
Support Services	5	N/A	N/A	N/A	N/A	N/A	N/A	\$1,305	\$3,789	34.4%
Unallocated*	6	N/A	N/A	N/A	N/A	N/A	N/A	\$0	\$2,138	0.0%
<b>Citizens Gas Portfolio Totals</b>		<b>5,411</b>	<b>48,991</b>	<b>11.0%</b>	<b>3,801</b>	<b>39,041</b>	<b>9.7%</b>	<b>\$14,891</b>	<b>\$41,891</b>	<b>35.5%</b>

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, water heaters and thermostats. This program finished the year strong and exceeded the goal for both net savings and budget (220% and 131%).
2	Prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Despite additional trade ally outreach, this program did not have the anticipated participation and did not meet goal for savings (8%) and budget (41%). Also, due to the fact that there was no additional participation in Westfield in the 4th quarter for this program, there was a reduction in the overall costs to Westfield for this program based on the allocation between Citizens and Westfield.
3	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in 2012 and 2013. Distribution began in late 2011 and will continue until the kits are gone. There are a total of 52 kits available for 2013. Participation in this program continues to struggle in Westfield despite additional outreach efforts. A total of 4 kits were distributed during 2013 program year. The remaining 48 kits will be included in our 2014 plan.
4	In November, the Oversight Board voted to approve utilizing a portion of the unallocated funds to add a multi-family direct install program to Westfield. The budget included \$15,014 to complete 375 units. However, due to timing, WECC was unable to complete the work prior to the end of the program year. This program will be included in our 2014 plan.
5	Support services include program administration and outreach.
6	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. The Oversight Board elected to initially establish goals and budgets for the first 6 months of the year while awaiting an order in Cause No. 44124. The unallocated funds include \$10,548 in carryover from 2012. The Oversight Board has been exploring opportunities to participation in the Core Electric programs. In November, the Oversight Board approved moving \$15,014 from unallocated funds to add a multifamily direct install program.

STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION

VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A )  
PUBLIC CHARITABLE TRUST, d/b/a CITIZENS )  
GAS AND WESTFIELD GAS CORPORATION, )  
d/b/a CITIZENS GAS OF WESTFIELD FOR )  
APPROVAL OF THE EXTENSION OF THE )  
PROVISION OF PORTFOLIOS OF ENERGY )  
EFFICIENCY PROGRAMS AND CONTINUATION ) CAUSE NO. 44124  
OF ENERGY EFFICIENCY ADJUSTMENT )  
RIDERS PREVIOUSLY APPROVED IN CAUSE )  
NOS. 42767 AND 43624, RESPECTIVELY, )  
PURSUANT TO IND. CODE § 8-1-2-42(a) AND TO )  
THE EXTENT NECESSARY AS ALTERNATIVE )  
REGULATORY PLANS UNDER IND. CODE § 8-1- )  
2.5. )

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE  
THROUGH DECEMBER 31, 2014**

Pursuant to the Commission's May 24, 2011 Docket Entries in Cause Nos. 42767 and 43624 and paragraph 7.D.ii of the Order approved April 10, 2013 in this Cause, the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as Successor Trustee of a Public Charitable Trust, d/b/a Citizens Gas ("Citizens") and Westfield Gas Corporation d/b/a Citizens Gas of Westfield ("Citizens Westfield") (collectively, the "Joint Petitioners"), hereby submit the Quarterly Performance Update Through December 31, 2014.

Respectfully submitted,

/s/ Jill A. Phillips

Jill A. Phillips

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2014” was served upon the Office of the Utility Consumer Counselor via electronic mail on March 6, 2015 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Ruth A. Hardy

Ruth A. Hardy (Attorney No. 29275-49)

Michael E. Allen (Attorney No. 20768-49)

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A member of Citizens Energy Group

Citizens Gas

Quarterly Performance Update - Results through December 31, 2014

January 1, 2014 - December 31, 2014	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
2014 PROGRAMS		Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Budget	YTD % to Budget
Residential Prescriptive	1	351,200	322,022	109.1%	235,005	213,704	110.0%	\$818,209	\$715,357	114.4%
Residential Online Assessment & Kits	2	42,312	37,818	111.9%	31,650	28,289	111.9%	\$42,531	\$40,749	104.4%
Better Buildings Program- EcoHouse	3	10,684	13,902	76.9%	10,684	13,902	76.9%	\$30,234	\$62,427	48.4%
Residential New Construction	4	0	22,870	0.0%	0	22,870	0.0%	\$29,823	\$190,145	15.7%
Multi-Family Direct Install	5	194,689	223,335	87.2%	194,689	223,335	87.2%	\$198,494	\$263,158	75.4%
General Service Prescriptive	6	589,049	647,223	91.0%	443,626	490,963	90.4%	\$428,354	\$496,752	86.2%
General Service Custom	7	205,459	226,355	90.8%	174,640	192,402	90.8%	\$218,420	\$282,741	77.3%
<b>2014 Programs Subtotal</b>		<b>1,393,393</b>	<b>1,493,525</b>	<b>93.3%</b>	<b>1,090,294</b>	<b>1,185,465</b>	<b>92.0%</b>	<b>\$1,766,065</b>	<b>\$2,051,329</b>	<b>86.1%</b>
<b>Multi-Year Programs- (2014-2015)</b>										
Low Income Duct Sealing Program*	8	1,915	105,336	1.8%	1,819	100,069	1.8%	\$70,610	\$444,102	15.9%
Schools Direct Install Program*	9	89	144,060	0.1%	85	136,857	0.1%	\$116,092	\$347,411	33.4%
Commercial Direct Install Program*	10	54,211	352,737	15.4%	51,501	335,100	15.4%	\$254,832	\$704,568	36.2%
<b>Multi-Year Programs Subtotal</b>		<b>56,215</b>	<b>602,133</b>	<b>9.3%</b>	<b>53,405</b>	<b>572,026</b>	<b>9.3%</b>	<b>\$441,534</b>	<b>\$1,496,081</b>	<b>29.5%</b>
<b>Programs Total</b>		<b>1,449,608</b>	<b>2,095,658</b>	<b>69.2%</b>	<b>1,143,699</b>	<b>1,757,491</b>	<b>65.1%</b>	<b>\$2,207,599</b>	<b>\$3,547,410</b>	<b>62.2%</b>
<b>Therm Bank</b>										
IQW/HEA/School Kits- Therm Bank	11	582,500	N/A	N/A	582,500	N/A	N/A	\$1,664,755	\$1,800,000	92.5%
<b>Therm Bank Subtotal</b>		<b>582,500</b>	<b>N/A</b>	<b>N/A</b>	<b>582,500</b>	<b>N/A</b>	<b>N/A</b>	<b>\$1,664,755</b>	<b>\$1,800,000</b>	<b>92.5%</b>
<b>SUPPORT SERVICES</b>										
Support Services	12	N/A	N/A	N/A	N/A	N/A	N/A	\$816,720	\$881,508	92.7%
Unallocated Funds	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$326,774	N/A
<b>Citizens Gas Portfolio Totals</b>	<b>14</b>	<b>2,032,108</b>	<b>2,095,658</b>	<b>N/A</b>	<b>1,726,199</b>	<b>1,757,491</b>	<b>N/A</b>	<b>\$4,689,074</b>	<b>\$6,555,692</b>	<b>71.5%</b>

\*Multi-year programs launched in September 2014 and will complete by December 31, 2015

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing. The Oversight Board will utilize unallocated funds to continue this program if it exceeds budget. NOTE: Program budget decreased by \$8,393 from 1st quarter report. This was because Clearstart initially double counted start up costs. Q4: In November 2014, the OSB approved reallocating \$66,632 from the unallocated budget to cover over subscription in this program. Thus, increasing the budget from \$648,725 to \$715,357. This program finished the year strong and exceeded goal for both savings and budget.
2	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes energy efficient fixtures and CFLs. This is a joint program with Indianapolis Power & Light. This program continues to be promoted on IPL and CEG web sites. Q4: This program was very successful and exceeded the goals for savings and budget.
3	This program is a continuation from 2012 and includes a partnership with the City of Indianapolis and the Indianapolis Neighborhood Housing Partnership (INHP). The city was selected to receive a Department of Energy (DOE) grant of which a portion will be used for loans to complete energy efficiency improvements in the homes of Marion County residents with low to moderate income. Through an energy audit, projected energy savings from improvements is determined. The Citizens program incentives help offset the cost of insulation and air sealing measures up to 50% of the cost with a maximum incentive of \$1,600. Q4: This program ended October 31, 2014. Participation fell short of goal for both savings and budget.
4	The purpose of this program design is to improve the energy performance of new single-family homes while achieving energy savings goals. The incentive budget for the Residential New Construction Program represents Citizens Gas portion (50%) of the total planning goal shared with IPL. The Oversight Board approved this program April 30, 2014 so there was no participation in the first quarter. The OSB approved discontinuation of this program on July 1, 2014. The realities of a late program start, coupled with the long lead time inherent in the home building process and a program termination at the end of the year, have made moving forward imprudent.
5	Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. Program is jointly delivered with Indianapolis Power & Light. Q4: This program finished the year slightly below the savings goal and under budget.
6	Prescriptive program with incentives for general service customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. NOTE: Program budget decreased by \$8,398 from the 1st quarter report. This was because Clearstart initially double counted start up costs. Additionally, based on a recommendation from Clearstart, the OSB approved reducing the therm savings for steam trap replacement in dry cleaners in April. Reducing these savings values provides a more realistic value for this specific market sector. This change reduced the reported gross therm savings by 36,405 and the reported net therm savings by 27,303. Q4: Participation increased in the 4th quarter as expected and the program finished the year slightly below goal for both savings and budget.
7	Offers incentives up to \$25,000 per project for the installation of efficient technologies or implementation of process improvements that do not fit the parameters of the prescriptive rebate program. Q4: This program finished the year slightly below goal for savings and under budget. Five projects completed in the month of December.
8	The Residential Low Income Duct Sealing Program will leverage trade allies to perform duct sealing for low income residents at no cost. The objective of this program is to lower natural gas consumption in the residential sector market, educate residential customers on energy conservation, and leverage a network of trained and certified contractors to perform the duct sealing. This program was approved by the OSB in June 2014 and will begin September 1, 2014. The Administrator currently has 120 applications from low-income customers and will begin calling around November 1st. Q4: Program outreach began in the 4th quarter and there was a small amount of participation in December. Because this is a multi-year program, the remaining goals and budget will carry over to 2015. The gross savings goal for 2015 will be the multi-year total (105,336) minus the 2014 actual results (1,915) = 103,421. The 2015 net savings goal will be the multi-year total (100,069) minus the 2014 actual results (1,819) = 98,250. The 2015 budget will be the multi-year total (\$444,102) minus the 2014 actual spend (\$70,610) = \$373,492. Program results will be reported by year and in aggregate in the 2015 final report.
9	The Schools Direct Install Program objective is to produce long term cost effective natural gas savings and educate schools regarding opportunities to decrease their overall energy costs. Direct install measures include pre-rinse sprayers, low-flow showerheads, kitchen aerators, bath aerators and programmable thermostats. This program was approved by the OSB in June 2014 and will begin September 1, 2014. Currently, the Administrator has identified 19 school organizations both public and private for outreach. Q4: Program outreach began and there was a small amount of participation in late 2014. Because this is a multi-year program, the remaining goals and budgets will carry over to 2015. The gross savings goal for 2015 will be the multi-year total (144,060) minus the 2014 actual results (89) = 143,971. The 2015 net savings goal will be the multi-year total (136,857) minus the 2014 actual results (85) = 136,772. The 2015 budget will be the total multi-year budget (\$347,411) minus the 2014 actual spend (\$116,092) = \$231,319. Program results will be reported by year and in aggregate in the 2015 final report.
10	The Commercial Direct Install Program is designed for specific smaller or hard to reach businesses that historically don't participate in energy efficiency programs. However, any D3 or D4 rate customer is eligible to participate in this program. Direct install measures include replacement steam traps, pre-rinse sprayers, salon sprayers, low flow showerheads, kitchen aerators, bath aerators, and programmable thermostats. This program was approved by the OSB in June 2014 and will begin September 1, 2014. The Administrator currently has 200 businesses in the outreach pipeline. More than 95 of the 200 businesses have received an initial visit or call. Q4: Program participation started in November putting this program at 15% of the 2-year savings goal. Because this is a multi-year program, the remaining goals and budgets will carry over to 2015. The gross savings goal for 2015 will be the multi-year total (352,737) minus the 2014 actual results (54,211) = 298,526. The net savings goal for 2015 will be the multi-year total (335,100) minus the 2014 actual results (51,501) = 283,599. The 2015 budget will be the multi-year total (\$704,568) minus the 2014 actual spend (\$254,832) = \$449,736. Program results will be reported by year and in aggregate in the 2015 final report.
11	With the approval of its Oversight Board, on November 15, 2013, Citizens Gas entered into an agreement with EnerTouch, Inc. d/b/a GoodCents Solutions and Indianapolis Power & Light (IP&L), under which Citizens Gas agreed to use a portion of the unallocated funds from 2013 (\$131,865) and the remaining funds carried over from 2012 (\$1,668,135) to pay a portion of the costs of and count energy savings resulting from various cost effective energy efficiency programs administered by GoodCents. In particular, Citizens Gas will purchase Therms from time-to-time, at the approval of its Oversight board, which are budgeted to provide: (i) not to exceed \$1,450,000 for the assessment and weatherization of income qualified (IQW) homes in 2013 and 2014; and (ii) not to exceed \$350,000 for the distribution of additional school kits to students in Citizens Gas' and IP&L's service territory in 2014. Because both the amount of Therms purchased and the programs from which Therms will be purchased are designed to vary under the agreement, there is no particular Therm savings "goal" associated with the agreement. This report includes invoices for work completed through April 2014. There is a lag time between completion and invoicing. We have been working with GoodCents. They have provided the Oversight board detailed monthly projections and we anticipate that this program will be at goal by the end of the year. In Q3, the OSB approved a reallocation of \$33,000 (from support services) to the program budget due to the removal of a web portal from the original start-up costs. This reallocation also is shown in item #12. Q4: There was significant opportunity in this quarter resulting in finishing the year at 92.5% of our budget for purchasing therms.
12	Support services include expenses associated with services that support multiple programs such as program administration, evaluation and consumer outreach and school education programs. The Oversight Board approved reallocating \$33,088 from the unallocated budget to cover additional evaluation expenses as detailed in endnote 13. In Q3, this budget decreased by \$33,000 due to the removal of a web portal from the original start-up costs. Those funds have been reallocated to the therm bank program budget (item #11). Q4: Of the \$64,788 remaining in this budget, \$20,000 will be carried over to support services in 2015 to complete the close out and transition of program administrators. In addition, \$12,708 remains in our 2014 budget for the evaluation of 2013 programs and this will also be carried over to 2015 to fund the remaining expenses for that evaluation.
13	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. The Oversight Board approved the addition of 3 new programs detailed in endnotes 8, 9 and 10 and reallocated \$1,496,081 to these programs from the unallocated budget. In addition, the evaluation of 2013 programs required an additional \$33,088 over the original budget and the Oversight Board approved reallocating those funds as well. Q4: In November 2014, the OSB approved reallocating \$66,632 from the \$393,406 in unallocated funds to the Residential Prescriptive Program to fund oversubscription. See End Note 1. The OSB will utilize the remaining unallocated budget (\$326,774) to fund oversubscribing programs in 2014 and 2015 programs.
14	Budget includes 2014 funding \$3,331,600 plus previous carryover in the amount of \$3,224,092. A large portion of the carryover (\$1,800,000) was approved in November 2013 to be used for the purchase of therms resulting from IQWs, HEAs and School kits.



A member of Citizens Energy Group

*Citizens Gas - Westfield*

*Quarterly Performance Update - Results through December 31, 2014*

January 1, 2014 - December 31, 2014	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS		Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Goal	YTD % to Goal	Actual Thru 12/31/14	Budget	YTD % to Budget
Residential Prescriptive*	1	6,524	7,153	91.2%	4,426	4,860	91.1%	\$18,099	\$19,026	95.1%
Commercial Prescriptive	2	29,553	3,342	884.3%	22,339	2,510	890.0%	\$7,247	\$5,492	132.0%
Residential Online Assessment & Kits	3	176	1,688	10.4%	141	1,351	10.4%	\$0	N/A	0.0%
Multi-family Direct Install*	4	0	13,720	0.0%	0	13,720	0.0%	\$0	\$0	0.0%
Schools Direct Install Program Phase 1*	5	5,416	9,474	57.2%	5,145	9,000	57.2%	\$6,825	\$13,371	51.0%
Schools Direct Install Program Phase 2*	6	0	8,687	0.0%	0	8,253	0.0%	\$0	\$9,640	0.0%
<b>Programs Subtotal</b>		<b>41,669</b>	<b>44,064</b>	<b>94.6%</b>	<b>32,051</b>	<b>39,694</b>	<b>80.7%</b>	<b>\$32,171</b>	<b>\$47,529</b>	<b>67.7%</b>
Support Services	7	N/A	N/A	N/A	N/A	N/A	N/A	\$4,350	\$10,500	41.4%
Unallocated*	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$314	0.0%
<b>Citizens Westfield Portfolio Totals</b>	<b>9</b>	<b>41,669</b>	<b>44,064</b>	<b>94.6%</b>	<b>32,051</b>	<b>39,694</b>	<b>80.7%</b>	<b>\$36,521</b>	<b>\$58,343</b>	<b>62.6%</b>

\*Indicates change from 3rd quarter report. Details in endnotes.

End Note	Description
1	Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing. Through the third quarter, the program is tracking below goals. The administrator continues to work with the Trade Allies and it is expected that participation will increase during October and November to bring this program in alignment with the goals in the fourth quarter. NOTE: Q3 budget reduced by \$107 due to Clearesult start up cost error discussed noted in endnote 6. Q4: The OSB approved reallocating \$5,000 from the Multi-family Direct Install program to fund additional participation in this program in December 2014. The program finished the year strong just short of the savings goal and the revised budget.
2	Prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. There is currently no participation in this program. The administrator continues to work with trade allies to promote this program. There are boiler tune-ups scheduled for October and November that will achieve the savings goal. NOTE: Q3 budget reduced by \$127 due to Clearesult start up cost error discussed in endnote 6. Q4: The program finished the year strong due to significant participation in the boiler tune-up rebate. The program exceeded both the savings and budget goals.
3	Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in 2012, 2013 and 2014. Distribution began in late 2011 and will continue until the kits are gone. There are a total of 48 kits available for 2014. There were 2 kits distributed in the third quarter. We continue to look for community events in Westfield to distribute the remaining kits. Q4: There were 2 kits distributed in the 4th quarter for a total of 5 for the year. There are 43 kits remaining and we will continue to distribute them in 2015 until the supply is depleted.
4	Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. There has been no participation in this program through the third quarter. The administrator and trade allies continue to solicit apartment complexes for this program. There were two interested apartment complexes in the second quarter. However, one complex did not have gas water heaters and we are waiting on a response from the other complex after recently dropping off a sample kit. Q4: The OSB was notified by WECC in late November 2014 that they were not able to get any participation in this program. The OSB approved reallocating the \$15,014 budget as follows: \$60 to Westfield Schools Direct install phase 1, \$9,640 to fund phase 2 of the schools direct install program and \$5,000 to the Residential Prescriptive program that was exceeding goal. The remaining \$314 was moved to unallocated.
5	Q4: The Westfield Schools Direct Install program is designed to produce long term cost effective natural gas savings through the installation of pre-rinse sprayers, low flow showerheads, and kitchen and bath aerators. The OSB approved utilizing the \$13,311 that remained unallocated as well as \$60 from the Multi-family Direct Install program to fund this program. This program was planned to be implemented in 2 phases due to budget restraints. Measure potential was obtained though an audit performed by Westfield Public Schools. The program was completed in late December in all the Westfield Public School buildings. Unfortunately, the audit completed by Westfield Public Schools overstated the potential installations in their schools. Based on that, the TPA will continue the program in 2015 targeting other Westfield Public School facilities as well as other schools that are not part of the Westfield Public Schools system.
6	Q4: Phase 2 of the schools direct install program was approved by the OSB on December 4th. The funds for this program (\$9,640) were reallocated from the multi family direct install program. However, phase 2 was not implemented and a plan was never filed with the Commission because all potential measure installations were completed using Phase 1 program funding.
7	Support services include program administration, outreach and evaluation. Q4: Of the \$6,150 remaining, \$500 will be carried over to 2015 to complete the close out and transition of program administrators.
8	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. Q3 budget increased by \$234 due to error by Clearesult regarding double counting start up costs. Prescriptive budgets reduced by same amount as detailed in endnotes 1 and 2. Q4: In November 2014, the OSB approved utilizing unallocated funds to implement a Schools Direct Install Program in Westfield (\$13,311). In December, the remaining unspent budget from multi-family direct install program (\$314) was moved to unallocated.
9	Budget includes \$31,343 for 2014 funding plus \$27,000 carryover from 2013. A large portion of the carryover (\$17,032), was approved in November 2013 for the Multi Family Direct Install Program. Due to timing, that program did not complete in 2013 and the budget rolled to 2014.

STATE OF INDIANA  
INDIANA UTILITY REGULATORY COMMISSION

VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A )  
PUBLIC CHARITABLE TRUST, d/b/a CITIZENS )  
GAS AND WESTFIELD GAS CORPORATION, )  
d/b/a CITIZENS GAS OF WESTFIELD FOR )  
APPROVAL OF THE EXTENSION OF THE )  
PROVISION OF PORTFOLIOS OF ENERGY )  
EFFICIENCY PROGRAMS AND CONTINUATION ) CAUSE NO. 44124  
OF ENERGY EFFICIENCY ADJUSTMENT )  
RIDERS PREVIOUSLY APPROVED IN CAUSE )  
NOS. 42767 AND 43624, RESPECTIVELY, )  
PURSUANT TO IND. CODE § 8-1-2-42(a) AND TO )  
THE EXTENT NECESSARY AS ALTERNATIVE )  
REGULATORY PLANS UNDER IND. CODE § 8-1- )  
2.5. )

**SUBMISSION OF QUARTERLY PERFORMANCE UPDATE**  
**THROUGH DECEMBER 31, 2015**

Pursuant to the Commission’s May 24, 2011 Docket Entries in Cause Nos. 42767 and 43624 and paragraph 7.D.ii of the Order approved April 10, 2013 in this Cause, the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as Successor Trustee of a Public Charitable Trust, d/b/a Citizens Gas (“Citizens”) and Westfield Gas Corporation d/b/a Citizens Gas of Westfield (“Citizens Westfield”) (collectively, the “Joint Petitioners”), hereby submit the Quarterly Performance Update Through December 31, 2015.

Respectfully submitted,

/s/ Jill A. Phillips \_\_\_\_\_  
Jill A. Phillips

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing “Submission of Quarterly Performance Update Through December 31, 2015” was served upon the Office of the Utility Consumer Counselor via electronic mail on February 25, 2016 to the following:

Office of the Utility Consumer Counselor  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
[infomgt@oucc.in.gov](mailto:infomgt@oucc.in.gov)

/s/ Michael E. Allen  
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Attorney for Petitioners

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Citizens Gas

Quarterly Performance Update - Results through December 31, 2015

January 1, 2015 - December 31, 2015	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
2015 PROGRAMS		Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Budget	YTD % to Budget
Residential Prescriptive**	1	432,374	431,076	100.3%	297,775	296,039	100.6%	\$1,005,630	\$1,005,637	100.0%
Business Prescriptive	2	405,036	397,193	102.0%	304,376	302,746	100.5%	\$331,667	\$404,100	82.1%
Business Service Custom	3	181,651	263,785	68.9%	127,156	184,648	68.9%	\$253,654	\$299,849	84.6%
Home Energy Assessment	4	277,157	488,887	56.7%	262,605	469,277	56.0%	\$358,487	\$632,349	56.7%
Income Qualified Weatherization	5	127,090	151,562	83.9%	127,090	151,562	83.9%	\$392,694	\$468,313	83.9%
Residential Online Assessment & Kits	6	35,971	38,163	94.3%	30,215	32,101	94.1%	\$68,229	\$72,387	94.3%
Multi-Family Direct Install	7	45,281	104,358	43.4%	45,281	104,358	43.4%	\$115,162	\$265,409	43.4%
School Education (Kit Program)	8	34,395	33,938	101.3%	34,395	33,938	101.3%	\$140,459	\$140,459	100.0%
Low Income Duct Sealing Program*	9	98,952	103,421	95.7%	94,005	98,250	95.7%	\$362,292	\$373,492	97.0%
Schools Direct Install Program*	10	41,533	143,971	28.8%	39,456	136,772	28.8%	\$152,674	\$231,319	66.0%
Commercial Direct Install Program*	11	199,682	298,526	66.9%	189,698	283,599	66.9%	\$430,830	\$449,736	95.8%
<b>Programs Total</b>		<b>1,879,122</b>	<b>2,454,880</b>	<b>76.5%</b>	<b>1,552,052</b>	<b>2,093,290</b>	<b>74.1%</b>	<b>\$3,611,778</b>	<b>\$4,343,050</b>	<b>83.2%</b>
<b>SUPPORT SERVICES</b>										
Support Services	12	N/A	N/A	N/A	N/A	N/A	N/A	\$329,247	\$644,100	51.1%
Unallocated Funds**	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$184,068	N/A
<b>Citizens Gas Portfolio Totals</b>	<b>14</b>	<b>1,879,122</b>	<b>2,454,880</b>	<b>76.5%</b>	<b>1,552,052</b>	<b>2,093,290</b>	<b>74.1%</b>	<b>\$3,941,025</b>	<b>\$5,171,218</b>	<b>76.2%</b>

\*Multi-year programs launched in September 2014 and will complete by December 31, 2015

\*\*Revised goals and budgets for these programs are detailed in the Endnotes.

End Note	Description
1	<p>Residential Prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing (excluding low-income). Q1 - This program is performing as expected and is on track to meet annual goals. Clearesult continues to reach out to trade allies and customers. Q2 - This program is tracking ahead of savings goals and budget due to a couple of measures exceeding goal. The Oversight Board is considering utilizing unallocated funds to continue the program through year end and this will be reported in our next quarterly update. Q3 – This program experienced its largest increase in year-over-year participation and exhausted the available incentive budget due to significant participation increases in Attic Insulation and Smart Wi-Fi Thermostat rebates. In July, the Oversight Board approved an additional \$313,780 in funds from unallocated to continue this program. The Residential Prescriptive budget increased by \$302,521 and Support Services increased by \$11,259 (total \$313,780). Gross therm savings increased by 44,575 (from 294,287 to 338,862) and net therm savings increased by 35,976 (from 195,153 to 231,129). The incremental funding request approved in July was based on an analysis conducted in June, reflective of the Smart Wi-Fi Thermostat and Attic Insulation over-performance experienced into the second quarter. However, the program exhausted even the July authorized incentive funds by the end of September due to an unprecedented uptick in Duct Sealing participation starting in July. The changes to the budget and savings goals that were approved by the Oversight Board in July are included on the portfolio summary page. In September, CLEAResult provided the Oversight Board with another proposal for revisions to the budget and savings goals to continue the program through year end. The Oversight Board is considering the proposal. . Q4 – In October, the Oversight Board approved an additional \$92,574 in funds from unallocated to continue this program through the end of the year. The gross therm savings goal increased by 92,214 therms. The net therm savings goal increased by 64,910 therms. The changes to the budget and savings goals are included in the portfolio summary page. At year end, this program achieved the revised savings goals on budget.</p>
2	<p>Business Prescriptive program with incentives for general service customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Q1 - This program is performing as expected and is on track to meet annual goals. Clearesult continues to reach out to business customers and trade allies. Q2 - This program is exceeding therm goals due to an elevated subscription of high therm saving/low cost measures. The budget is meeting expectations. Q3 – This program is currently at 95% of the gross savings goal. The majority of the program savings come from boiler tune-ups, which represent 66% of the gross savings realized year-to-date, and Steam Trap Replacements, which have also been fairly popular in the program. The Business Prescriptive program is expected to exceed savings goal within budget. Q4 – This program slightly exceeded the savings goals under budget due to the measures installed.</p>
3	<p>Business Custom program offers incentives up to \$35,000 per project for the installation of efficient technologies or implementation of process improvements that do not fit the parameters of the prescriptive rebate program. Q1 - Clearesult continues to build upon their pipeline projects to increase participation. Letters of Intent are being mailed. Therm savings are expected to significantly increase in the latter part of the second quarter. Q2 - Therm savings are tracking low for this program. Clearesult has recently mailed letters to warehouses and manufacturers. Businesses receiving these letters will be followed up with by phone calls and in-person visits. Clearesult has several large projects in the pipeline. Q3 – This program is falling short on all goals with only 11% to goal on gross therm savings. Based on the second quarter outreach, CLEAResult was only able to reach 40 of the 330 companies receiving the letter. The challenge CLEAResult encountered was getting to the decision maker at the facility. Of the 9 decision makers contacted, none were in a position to upgrade. CLEAResult has seen several potential projects come into the program pipeline since the mailer. CLEAResult continues to conduct additional outreach. Despite the significant outreach, CLEAResult anticipates finishing the year below all goals. Q4 – Eleven projects were completed in this program. Nine of the eleven were completed in the fourth quarter. This program fell short of savings goals and budget.</p>
4	<p>Residential Home Energy Audit program (HEA) should produce long-term, cost-effective electric and natural gas savings in the residential market sector by helping customers analyze and understand his/her energy use, recommend appropriate weatherization measures, and facilitate the direct installation of specific low-cost energy-saving measures. This is a joint program with IPL. Q1 - Delays were caused by unexpected attrition of canvassers and wintry weather. Significant improvement has been made with increased, strategic canvassing and direct mailings. Staffing is also being increased and advisor schedules have been expanded to incorporate evening and Saturday appointments. Home Energy Assessments continue to gain traction in the 2nd Quarter. Q2 - The Home Energy Assessment Program is tracking below expectations. The 2nd quarter focused extensively on building program interest and response from area multifamily owners and managers. Based on outreach efforts, GoodCents anticipates significant completions in the 3rd quarter which result in a substantial uptick in captured savings results and percentage toward goal. Q3 – This program is at 41% of gross therm savings and 41% of budget. Home energy audits continue to gain momentum using a layered approach of direct mail and canvassing. However, due to the low number of gas homes participating in this program, GoodCents expects to end the year below budget and therm savings. Q4 – GoodCents continued with outreach and canvassing to increase participation. Despite the increase in participation this program still fell short of the savings goals and the budget.</p>
5	<p>Residential Income Qualified Weatherization program (IQW) was established to help low-income families and individuals decrease home energy costs and to be attentive to energy-related health and safety issues in the home. This is a joint program with IPL. Q1 - The Income Qualified Weatherization program was significantly affected in the first quarter by inclement weather which hindered enrollment and scheduling through teams of professional canvassers. Warmer weather has already had a positive impact on canvassing efforts and GoodCents is working closely with governmental and civic organizations to identify and qualify additional residents who can most benefit from this program. Additional technicians are also being added to bolster schedules. Q2 - The Income Qualified Weatherization program is tracking below expectations. Meaningful strides in staffing were implemented in the second quarter, resulting in a marked improvement in installation rates. A series of meetings were also held in the second quarter with housing organizations to build understanding of the program and to identify more homes that may be eligible. In the third quarter, an enrichment program will be utilized with a few targeted nonprofit organizations to drive further participation. Q3 – This program is at 63% gross therm savings and 63% of budget. GoodCents saw significant increases in completed appointments in the third quarter due to the staffing changes in the second quarter. Strategic canvassing continued to be the leading enrollment channel, supported by pre-canvassing direct mail. The program also began working with 4 nonprofit organizations to support and identify additional qualifying residents. Despite significant outreach and the high volume of total electric homes participating, GoodCents anticipates this program to fall just short of year end goals. Q4 – In addition to targeted mail and canvassing, partnering with community organizations helped achieve 84% of the program goal both in terms of budget and therm savings.</p>
6	<p>On-line Assessment with Kit. Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy savings kit which includes energy efficient fixtures and CFLs. This is a joint program with Indianapolis Power &amp; Light. Q1 - This program continues to be promoted on IPL and Citizens' web sites. GoodCents is seeking additional marketing strategies to increase participation. Q2 - The On-line Assessment kits are tracking slightly below expectations. The kits continue to be promoted on IPL and Citizens' web sites. Q3 – This program is at 56% gross therm savings and 56% of budget. The kits are still promoted on the IPL and Citizens' web sites. GoodCents expects to meet year end therm savings goals and budget. Q4 – A targeted direct mail campaign was implemented in the 4th quarter. This piece prompted a significant uptick which pushed this program to 94% of the savings goals and budget.</p>

7	<p>Multi-Family Direct Install. Energy efficient showerheads, bathroom and kitchen aerators as well as CFLs installed in rental units to reduce hot water consumption and electric usage. Program is jointly delivered with Indianapolis Power &amp; Light. Q1 - Multifamily Direct Install experienced an IT delay which pushed the actual start date to early March. Extensive steps have been taken to push the program quickly to catch up in the 2nd Quarter. Numerous multifamily communities are enrolled and an expanded team of technicians is in place to complete and drive the direct install process. Q2 - The multi-family therm savings are tracking below expectations. The 2nd quarter focused extensively on building program interest and response from area multi-family owners and managers. Based on outreach efforts, GoodCents anticipates significant completions in the 3rd quarter which result in a substantial uptick in captured savings results and percentage toward goal. Q3 – GoodCents discovered an error in their cost per therm formula which resulted in a decrease in the actual program spend from the Q2 report. Utilizing the revised calculation, both the therm savings and budget through Q3 are at 41% of goal. GoodCents held several meetings with apartment complex managers and collaborated with the Indiana Apartment Association. Due to the low number of gas apartment complexes participating, GoodCents anticipates falling short of year end goals. Q4 – A limited inventory of participating gas apartment complexes continued to cause challenges in the fourth quarter. Despite continued outreach, the program year ended at 43% of the savings goals and budget.</p>
8	<p>School Education (Kit program). Produces cost-effective electric and natural gas savings by influencing students and their families to focus on conservation and the efficient use of energy. The program is for 5th grade students attending schools served by IPL or Citizens Energy Group (Citizens). Q1 - This program has performed as expected and is on track to meet annual goals. Q2 - This program continues to perform as expected and is on track to meet annual goals. Q3 – This program has done very well this year and will complete early in the fourth quarter. The gross therm savings are at 97% and the budget is at 96%. Q4 – This program finished the year slightly above the therm savings goals and on budget.</p>
9	<p>The Residential Low Income Duct Sealing program will leverage trade allies to perform duct sealing for low income residents at no cost. The objective of this program is to lower natural gas consumption in the residential sector market, educate residential customers on energy conservation, and leverage a network of trained and certified contractors to perform the duct sealing. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1 - The therm savings are running below expectations. Obtaining the customer database took longer than anticipated, which delayed customer outreach. Clearesult expects a completion rate of 60 -70 homes per month beginning in March 2015 to meet the annual goals. Clearesult continues to reach out to low-income customers. Q2 -This program is running slightly below expectations. Clearesult continues to call and mail post cards to income eligible customers. Participation should increase in the third and fourth quarter with the beginning of energy assistance. Q3 – This program is currently at 75% of the therm savings goal. As of September 30th, 496 duct sealing jobs have been completed and the program is on track to achieve its savings goal within the approved budget. Program contractors have been able to convert a high percentage of prospective participants identified by CLEAResult and Citizens into completed installations. Q4 – 632 low-income households were assisted with this program. The program achieved 96% of the net and gross therm savings goals and 97% of the budget.</p>
10	<p>The Schools Direct Install program objective is to produce long term cost effective natural gas savings and educate schools regarding opportunities to decrease their overall energy costs. Direct install measures include pre-rinse sprayers, low-flow showerheads, kitchen aerators, bath aerators and programmable thermostats. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1 - This program is currently not on track to meet annual goals. However, Clearesult has been in discussions with IPS and the Archdiocese to get approval for this program. If just one of these two entities approve the Direct Install measures, the savings would put this program on track to meet the annual goals. Clearesult also continues to reach out to smaller districts and private schools. Q2 - This program is below therm savings expectations. Several schools Clearesult thought would participate earlier in the year decided not to move forward with the program. Discussions with IPS and the Archdiocese continue. Q3 – This program is currently at 15% of the gross therm savings goal and is behind forecast due to administrative complications with the school districts and lackluster participation from IPS and the Archdiocese schools. CLEAResult will ask the Oversight Board in the fourth quarter to consider utilizing funds from this program for the commercial direct install program. Q4 – This program ended the year with 29% gross and net therm savings goals and 66% of budget. Unfortunately, the program did not get the anticipated participation.</p>
11	<p>The Commercial Direct Install program is designed for specific smaller or hard to reach businesses that historically don't participate in energy efficiency programs. However, any D3 or D4 rate customer is eligible to participate in this program. Direct install measures include replacement steam traps, pre-rinse sprayers, salon sprayers, low flow showerheads, kitchen aerators, bath aerators, and programmable thermostats. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1 - This program is currently not on track to meet annual goals. The development, marketing, and implementation took longer than expected in the first quarter. Participation has picked up tremendously in the second quarter to put this program in line to meet annual goals. Q2 - This program is below therm savings expectations due to a couple low therm saving measures exceeding goal. The installation of high therm saving/low cost measures should pick up in the third and fourth quarters. The budget is on target to meet goal. Q3 – This program is currently at 49% of the therm savings goal. In the second half of 2015, the program's focus shifted to steam trap maintenance in dry cleaning facilities. During the remainder of the year, participation for the two highest therm saving measures are anticipated to increase, which will bring this program to meeting or exceeding all goals. Based on the anticipated increase, CLEAResult will ask the Oversight board in the fourth quarter to consider utilizing funds from the Schools Direct Install Program to meet the demand. Q4 – This program ended the year at 67% of the therm savings goals and 96% of budget. Access to dry cleaners in the fourth quarter was difficult and participation was lower than expected. Additional funding was not needed.</p>
12	<p>Support Services include expenses associated with services that support multiple programs such as program administration, evaluation and consumer outreach and school education programs. 2015 Support Services budget includes carryover from close-out and transition of administrators and evaluation. Q3 – Budget for administration increased \$11,259 due to the high subscription rate in Residential Prescriptive (see end note 1). This was approved by the Oversight Board on July 20, 2015. Q4 – No change from previous quarter.</p>
13	<p>Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. Q3 - Reallocated \$302,521 to Residential Prescriptive and \$11,259 to Support Services (total \$313,780) per CLEAResult revised projections approved by the Oversight Board on July 20, 2015. See end notes 1 and 12. Q4 – Reallocated \$92,574 to Residential Prescriptive to continue program through 2015 per CLEAResult request in September 2015. The Oversight Board approved the CLEAResult request in October 2015. See endnote 1 for details. This change is reflected in the portfolio summary page.</p>
14	<p>Budget includes 2015 funding \$3,331,600 plus \$1,839,618 carried over from 2014. A large portion of the carryover (\$1,054,547) is allocated to the 3 multi-year programs approved by the Oversight Board in mid 2014 and started in September 2014.</p>



Citizens Gas - Westfield

Quarterly Performance Update - Results through December 31, 2015

January 1, 2015 - December 31, 2015	End Notes (page 2)	Gross Therm Savings			Net Therm Savings			Program Budget		
PROGRAMS		Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Goal	YTD % to Goal	Actual Thru 12/31/15	Budget	YTD % to Budget
Residential Prescriptive **	1	3,416	4,130	82.7%	2,361	2,811	84.0%	\$7,156	\$8,628	82.9%
Commercial Prescriptive **	2	27,398	27,398	100.0%	20,548	17,128	120.0%	\$4,095	\$4,096	100.0%
Schools Direct Install Program Phase 1 *	3	1,595	4,058	39.3%	1,516	3,855	39.3%	\$6,471	\$6,546	98.9%
Energy Efficiency Kits	4	245	1,505	16.3%	196	1,204	16.3%	N/A	N/A	
<b>Programs Subtotal</b>		<b>32,654</b>	<b>37,091</b>	<b>88.0%</b>	<b>24,621</b>	<b>24,998</b>	<b>98.5%</b>	<b>\$17,722</b>	<b>\$19,270</b>	<b>92.0%</b>
Support Services	5	N/A	N/A	N/A	N/A	N/A	N/A	\$3,837	\$6,675	57.5%
Unallocated **	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$27,220	0.0%
<b>Citizens Westfield Portfolio Totals</b>	<b>7</b>	<b>32,654</b>	<b>37,091</b>	<b>88.0%</b>	<b>24,621</b>	<b>24,998</b>	<b>98.5%</b>	<b>\$21,559</b>	<b>\$53,165</b>	<b>40.6%</b>

\*Multi-year program launched in December 2014 and will complete by December 31, 2015

\*\* Revised goals and budgets for these programs are detailed in the Endnotes

End Note	Description
1	Residential prescriptive program with incentives for residential customers installing energy efficient furnaces, boilers, thermostats, attic/wall insulation, and duct sealing. Q1 - This program is tracking slightly below expectations. Clearesult continues to work with Trade Allies to increase participation. Q2 - This program remains slightly below expectations. Clearesult continues to work with Trade Allies and customer outreach to increase participation. Q3 - CLEAResult processed 17 rebates in September to bring this program close to the year end goal. The budget is at 93% and the gross therm savings are at 92.5%. The Oversight Board is considering a recommendation from Clearesult to reallocate funds from unallocated to fund this program for the rest of the year. Q4 - In October, the Oversight Board approved the CLEAResult recommendation to increase the Residential Prescriptive budget \$970 utilizing unallocated funds. The request was made to continue this program through 2015 and was based on previous fourth quarter trends. The gross therm savings goal increased by 439 and the net therm savings increased by 371. At year end, the program fell short of the revised savings goals and budget.
2	Commercial prescriptive program with incentives for commercial customers installing energy efficient furnaces, boilers, boiler tune-ups and controls, water heaters and thermostats. Q1 -This program has exceeded the annual therm savings goals due to the completion of several boiler tune-ups that were not anticipated. These tune-ups are low-cost high savings measures. The 2015 budget is close to being met. However, the Oversight Board is considering allocating additional funds to continue this program. Q2 - This program has exceeded the budget. The Oversight Board is considering utilizing unallocated funds to continue the program. Clearesult will be providing the Oversight Board with projections on goals and budget for the remainder of the year. Q3 - This program had no additional participation in the third quarter. The Oversight Board is considering a recommendation from Clearesult to reallocate funds from unallocated to fund this program for the rest of the year and will be reported in the fourth quarter. Q4 - In October the Oversight Board approved a CLEAResult request to increase the Commercial Prescriptive budget \$534 utilizing unallocated funds. The gross therm savings goal increased by 22,863 and the net therm savings goal increased by 13,708. At year end, this program met the revised savings goals and budget.
3	The Westfield Schools Direct Install program is designed to produce long term cost effective natural gas savings through the installation of pre-rinse sprayers, low flow showerheads, and kitchen and bath aerators. The program originated in the Westfield Public School system but expanded to all schools in Westfield as well as other school facilities. This program was started in 2014 and will be completed in 2015. Only 2015 goals and budgets are reflected in this report. The multi-year program results will be reported by year and in aggregate in the 2015 final report. Q1: Clearesult continues to reach out to other Westfield Public School facilities as well as other schools that are not part of the Westfield Public Schools system and anticipates meeting goals by year end. Q2 - This program fell short of savings goals due to low savings measures installed. At year end the program will finish at budget. NOTE: Only 2015 goals and budget are reflected in this report. Q3 - The schools direct install program is complete. The program exhausted the budget and the potential for additional participation. In addition, it fell short of therm savings goal mainly due to high cost measures being installed with low therm saving values. Q4 - No activity in this program during fourth quarter.
4	Energy Efficiency Kits - Customer utilizes on-line tools to learn how to conserve energy. In addition to the education component, the customer receives an energy saving kit which includes water saving measures. Kits were purchased in PY2 for quantity discount resulting in a \$0 budget in 2012 , 2013, 2014, and 2015. Distribution began in late 2011 and will continue until the kits are gone. There are 43 kits remaining and we will continue to distribute them until the supply is depleted. Q1 - We continue to look for opportunities and community events in Westfield to distribute the remaining kits. There are 43 kits remaining and we will continue to distribute them until the supply is depleted. Q2 - 2 kits were dispersed this quarter. There are 41 left to distribute. Q3 - There was no additional participation this quarter. Q4 - There were four requests for Westfield Kits in the fourth quarter. We have 37 left to distribute. The remaining kits will continue to be distributed in 2016.
5	Support services include program administration, outreach and evaluation.
6	Unallocated funds have not been attributed to specific programs. These funds can be moved into specific programs per Oversight Board discretion. Q4 - In October, the Oversight Board approved utilizing unallocated funds to increase the Residential Prescriptive budget by \$970 and the Business Prescriptive budget by \$534. The changes are detailed in endnotes 1 and 2.
7	Budget includes \$31,343 for 2015 funding plus \$21,822 carryover from 2014. A portion of the carryover (\$6,546) has been allocated to the Schools Direct Install program that was implemented in late 2014 and continues in 2015.

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS )  
CORPORATION, D/B/A CITIZENS GAS OF )  
WESTFIELD FOR (1) AUTHORITY TO )  
INCREASE RATES AND CHARGES FOR GAS )  
UTILITY SERVICE AND APPROVAL OF A NEW )  
SCHEDULE OF RATES AND CHARGES AND )  
TERMS AND CONDITIONS APPLICABLE TO )  
GAS UTILITY SERVICE, INCLUDING )  
APPROVAL PURSUANT TO RULE 5-1-27(F) OF )  
THE COMMISSION'S RULES OF A FIVE-YEAR )  
NON-GAS REVENUE TEST TO DETERMINE )  
WHEN DEPOSITS ARE REQUIRED FOR )  
FACILITIES EXTENSIONS; (2) APPROVAL )  
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8-1-2.5-6 OF AN ALTERNATIVE REGULATORY )  
PLAN AND AUTHORITY TO IMPLEMENT AN )  
ENERGY EFFICIENCY ADJUSTMENT RIDER; )  
(3) APPROVAL TO AMORTIZE AND RECOVER )  
CERTAIN DEFERRED ENERGY EFFICIENCY )  
REBATE COSTS; (4) AUTHORITY TO )  
RECOVER UNACCOUNTED FOR GAS COSTS )  
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COMPONENT OF NET-WRITE OFFS )  
THROUGH PETITIONER'S GAS COST )  
ADJUSTMENT CHARGE; (5) APPROVAL OF )  
NEW DEPRECIATION ACCRUAL RATES; AND )  
(6) APPROVAL OF A SERVICE LEVEL )  
AGREEMENT BETWEEN PETITIONER AND )  
CITIZENS ENERGY GROUP. )

**FILED**  
**December 06, 2010**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

CAUSE NO. 43624

COMPLIANCE FILING

Pursuant to the Commission's Order issued on March 10, 2010 in this Cause, Westfield Gas Corporation, d/b/a Citizens Gas of Westfield respectively submits the First Revised Page 304A, Appendix E – Energy Efficiency Adjustment, which will become effective January 1, 2011.

1. Pursuant to the Order, the delivery charges set forth in Gas Rate Nos. D20, D40, and D60 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component “EEFC” and a Sales Reconciliation Component (“SRC”).
2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.
3. The SRC recovers during the calendar year the difference between the actual margins for the most recent fiscal year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference.
4. The calculation of the EEFC and SRC applicable to customers served under the Gas Rate Nos. D20, D40, and D60 are provided on Schedules 1 through 4 attached hereto. The actual allocations of energy efficiency funding for 2010 and projected allocations of energy efficiency program funding for 2010/2011 are set forth in Exhibit A attached hereto.

Respectfully submitted,

/s/ Leon A. Ford

Leon A. Ford

Rates Administrator

Leon Ford  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on December 6, 2010, to the following:

**Office of the Utility Consumer Counselor**  
Leja D. Courter  
115 West Washington Street  
Suite 1500 South  
Indianapolis IN 46204  
lcourter@oucc.in.gov

/s/ Michael E. Allen  
Michael E. Allen

Counsel for Citizens Gas of Westfield  
Michael E. Allen (20768-49)  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

Schedule 1

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 ANNUAL SRC CALCULATION  
 USING FISCAL YEAR 2010 SALES DATA**

	Residential D20	Commercial D40/D60	Total
1 Actual Margin	\$338,925	\$113,274	\$452,199
2 Order Granted Margin	\$332,536	\$179,587	\$512,123
3 Add: Customer Growth Margin (ln10)	\$93,192	\$23,093	\$116,285
4 Adjusted Order Granted Margin (ln 2 + ln 3)	\$425,728	\$202,680	\$628,408
5 SRC FY2010 Amount (ln4 - ln1)	\$86,803	\$89,406	\$176,209

Customer Growth Margin	19,823	2,516
6 Actual Customer Count	15,178	2,195
7 Order Granted Customer Count	4,645	321
8 Customer Growth	\$20,0629	\$71,9408
9 Order Granted Base/Customer	\$93,192	\$23,093
10 Customer Growth Margin (ln8 * ln9)		

Schedule 2

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40/D60	Total
1 SRC FY2010 Amount (Schedule 1, ln5)	\$86,803	\$89,406	\$176,209
2 Prior Period Variance of SRC Funds	\$0	\$0	\$0
3 Total SRC Amount to be included in SRC rate (ln1 + ln2)	\$86,803	\$89,406	\$176,209
4 Projected Sales for Calendar Year 2011 - Therms	2,697,440	1,885,100	4,582,540
5 SRC Factor per Therm (ln3 / ln4)	<u>\$0.0322</u>	<u>\$0.0474</u>	

1 SRC FY2010 Amount (Schedule 1, ln5)

2 Prior Period Variance of SRC Funds

3 Total SRC Amount to be included in SRC rate (ln1 + ln2)

4 Projected Sales for Calendar Year 2011 - Therms

5 SRC Factor per Therm (ln3 / ln4)

Schedule 3

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

	\$27,255
<hr/>	
2 Variance Difference	\$0
<hr/>	
3 EEFC Amount (In 1 - In 2)	\$27,255
<hr/>	
4 Projected Sales for Calendar Year 2011 - Therms	4,582,540
<hr/>	
5 Unadjusted EEFC Tariff Rate (In 3 / In 4)	\$0.0069
<hr/>	
6 Adjusted for Utility Gross Receipts Tax 1-[1.4%/(1-8.5%)]	0.9847
<hr/>	
7 EEFC Rate (In 5 / In 6)	<u>\$0.0060</u>

Oversight Board Authorized Energy Efficiency Portfolio Costs

1 October 1, 2010 through September 30, 2011

Schedule 4

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40/D60
1 SRC Tariff Rate (Schedule 2, ln5)	\$0.0322	\$0.0474
2 EEFC Tariff Rate (Schedule 3, ln7)	\$0.0060	\$0.0060
3 Energy Efficiency Adjustment (\$/Therm) (ln1 + ln2)	<u>\$0.0382</u>	<u>\$0.0534</u>

1 SRC Tariff Rate (Schedule 2, ln5)

2 EEFC Tariff Rate (Schedule 3, ln7)

3 Energy Efficiency Adjustment (\$/Therm) (ln1 + ln2)

**Citizens Gas of Westfield  
2020 North Meridian Street  
Indianapolis, Indiana 46202**

**First Revised Page No. 304A  
Superseding Original Page No. 304A**

The accumulated monthly margin differences for each Rate Schedule shall be divided by projected throughput volumes for each Rate Schedule to determine the applicable SRC. Projected and actual recoveries by Rate Schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ Per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each therm of metered gas usage each month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0060	\$0.0322	\$0.0382
Gas Rate D40	\$0.0060	\$0.0474	\$0.0534
Gas Rate D60	\$0.0060	\$0.0474	\$0.0534

---

**Current base rates effective pursuant to  
I.U.R.C. Order in Cause No. 43624**

**Effective: January 1, 2011**

Exhibit A

Citizens Gas of Westfield  
Determination of Energy Efficiency  
Funding Component

<u>Calendar Year to be Recovered*</u>	<u>Total to be Recovered</u>
2010	\$11,039
2011	27,255

\* Per Order in Cause No. 43624, during the first year, the funding will be \$23,700 on a full year basis. The order was approved on March 15, 2010, therefore the pro-rated amount for the period of March 15 through August 31, 2010, is \$11,039. The funding may increase by up to an additional 15% each subsequent year that the program is in effect. Thus, by the third year, the level of funding may be as high as \$31,343.

**FILED**  
**December 06, 2011**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED PETITION OF WESTFIELD GAS )**  
**CORPORATION, D/B/A CITIZENS GAS OF )**  
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**PURSUANT TO INDIANA CODE SECTION )**  
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**(3) APPROVAL TO AMORTIZE AND RECOVER )**  
**CERTAIN DEFERRED ENERGY EFFICIENCY )**  
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**NEW DEPRECIATION ACCRUAL RATES; AND )**  
**(6) APPROVAL OF A SERVICE LEVEL )**  
**AGREEMENT BETWEEN PETITIONER AND )**  
**CITIZENS ENERGY GROUP. )**

**COMPLIANCE FILING**

Pursuant to the Commission’s Order issued on March 10, 2010 in this Cause, Westfield Gas Corporation, d/b/a Citizens Gas of Westfield respectively submits the Third Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective January 1, 2012.

1. Pursuant to the Order, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component “EEFC” and a Sales Reconciliation Component (“SRC”).
2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.
3. The SRC recovers during the calendar year the difference between the actual margins for the most recent fiscal year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference.
4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 are provided on Schedules 1 through 5 attached hereto. The projected allocations of energy efficiency program funding for 2012 are set forth in Exhibit A attached hereto.

Respectfully submitted,

/s/ Jerri L. Patton  
Jerri L. Patton  
Rates Administrator

Jerri L. Patton  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on December 6, 2011, to the following:

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/s/ Ruth A. Hardy  
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**Citizens Gas of Westfield  
 2020 North Meridian Street  
 Indianapolis, Indiana 46202**

**Third Revised Page No. 304A  
 Superseding Second Revised Page No. 304A**

The accumulated monthly margin differences for each Rate Schedule shall be divided by projected throughput volumes for each Rate Schedule to determine the applicable SRC. Projected and actual recoveries by Rate Schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ Per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each therm of metered gas usage each month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0056	\$0.0874	\$0.0930
Gas Rate D40	\$0.0056	\$0.1070	\$0.1126

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: January 1, 2012**

Schedule 1

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 ANNUAL SRC CALCULATION  
 USING FISCAL YEAR 2011 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,206,803	\$490,827	\$1,696,630
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (ln10)	\$279,739	\$85,090	\$364,829
4 Adjusted Order Granted Margin (ln2 + ln3)	\$1,432,628	\$705,193	\$2,137,821
5 SRC FY2011 Amount (ln4 - ln1)	\$226,825	\$214,366	\$441,191

Customer Growth Margin		
6 Actual Customer Count	36,809	4,591
7 Order Granted Customer Count	28,665	4,029
8 Customer Growth	8,144	562
9 Order Granted Base/Customer	\$34,3491	\$151,4057
10 Customer Growth Margin (ln8 * ln9)	\$279,739	\$85,090

Schedule 2

**CITIZENS GAS OF WESTFIELD  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC FY2011 Amount (Schedule 1, ln5)	\$226,825	\$214,366	\$441,191
2 Prior Period Variance of SRC Funds	\$0	\$0	\$0
3 Total SRC Amount to be included in SRC rate (ln1 + ln2)	\$226,825	\$214,366	\$441,191
4 Projected Sales for Calendar Year 2012 - Therms	2,595,205	2,003,712	4,598,917
5 SRC Factor per Therm (ln3 / ln4)	<u>\$0.0874</u>	<u>\$0.1070</u>	

1 SRC FY2011 Amount (Schedule 1, ln5)

2 Prior Period Variance of SRC Funds

3 Total SRC Amount to be included in SRC rate (ln1 + ln2)

4 Projected Sales for Calendar Year 2012 - Therms

5 SRC Factor per Therm (ln3 / ln4)

**CITIZENS GAS OF WESTFIELD  
ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
ANNUAL RECONCILIATION**

1	Oversight Board Authorized Energy Efficiency Portfolio Costs Recovery March 15, 2010 - August 31, 2010	\$11,039
2	Less: EEFC Collected from Customers March 15, 2010 - December 31, 2010	<u>17,110</u>
3	Variance Difference (ln1 - ln2)	<u><u>(\$6,071)</u></u>

Schedule 4

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1	Oversight Board Authorized Energy Efficiency Portfolio Costs Recovery for Plan Year October 1, 2011 through September 30, 2012	\$31,343
2	Variance Difference (Schedule 3, ln3)	<u>(\$6,071)</u>
3	EEFC Amount (ln1 - ln2)	\$25,272
4	Projected Sales for Calendar Year 2012 - Therms	<u>4,598,917</u>
5	Unadjusted EEFC Tariff Rate (ln3/ ln4)	\$0.0055
6	Adjusted for Utility Gross Receipts Tax 1-[1.4%/(1-8.5%)]	0.9847
7	EEFC Rate (ln5 / ln6)	<u><u>\$0.0056</u></u>

Schedule 5

**CITIZENS GAS OF WESTFIELD  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, ln6)	\$0.0874	\$0.1070
2 EEFC Tariff Rate (Schedule 4, ln7)	\$0.0056	\$0.0056
3 Energy Efficiency Adjustment (\$/Therm) (ln1 + ln2)	\$0.0930	\$0.1126

Exhibit A

**Citizens Gas of Westfield  
Determination of Energy Efficiency  
Funding Component**

<u>Calendar Year to be Recovered*</u>	<u>Total to be Recovered</u>
2010	\$11,039
2011	27,255
2012	31,343

\* Per Order in Cause No. 43624, during the first year, the funding will be \$23,700 on a full year basis. The order was approved on March 15, 2010, therefore the pro-rated amount for the period of March 15 through August 31, 2010, is \$11,039. The funding may increase by up to an additional 15% each subsequent year that the program is in effect. Thus, by the third year, the level of funding may be as high as \$31,343.

**FILED**  
**November 30, 2012**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED PETITION OF WESTFIELD GAS )**  
**CORPORATION, D/B/A CITIZENS GAS OF )**  
**WESTFIELD FOR (1) AUTHORITY TO )**  
**INCREASE RATES AND CHARGES FOR GAS )**  
**UTILITY SERVICE AND APPROVAL OF A NEW )**  
**SCHEDULE OF RATES AND CHARGES AND )**  
**TERMS AND CONDITIONS APPLICABLE TO )**  
**GAS UTILITY SERVICE, INCLUDING )**  
**APPROVAL PURSUANT TO RULE 5-1-27(F) OF )**  
**THE COMMISSION’S RULES OF A FIVE-YEAR )**  
**NON-GAS REVENUE TEST TO DETERMINE )**  
**WHEN DEPOSITS ARE REQUIRED FOR )**  
**FACILITIES EXTENSIONS; (2) APPROVAL )**  
**PURSUANT TO INDIANA CODE SECTION )**  
**8-1-2.5-6 OF AN ALTERNATIVE REGULATORY ) CAUSE NO. 43624**  
**PLAN AND AUTHORITY TO IMPLEMENT AN )**  
**ENERGY EFFICIENCY ADJUSTMENT RIDER; )**  
**(3) APPROVAL TO AMORTIZE AND RECOVER )**  
**CERTAIN DEFERRED ENERGY EFFICIENCY )**  
**REBATE COSTS; (4) AUTHORITY TO )**  
**RECOVER UNACCOUNTED FOR GAS COSTS )**  
**AND A PORTION OF THE GAS COST )**  
**COMPONENT OF NET-WRITE OFFS )**  
**THROUGH PETITIONER’S GAS COST )**  
**ADJUSTMENT CHARGE; (5) APPROVAL OF )**  
**NEW DEPRECIATION ACCRUAL RATES; AND )**  
**(6) APPROVAL OF A SERVICE LEVEL )**  
**AGREEMENT BETWEEN PETITIONER AND )**  
**CITIZENS ENERGY GROUP. )**

**COMPLIANCE FILING**

Pursuant to the Commission’s Order issued on March 10, 2010 in this Cause, Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectively submits the Fourth Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective January 1, 2013.

1. Pursuant to the Order, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component “EEFC” and a Sales Reconciliation Component (“SRC”).
2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period. The EEFC is not changing with this filing.
3. The SRC recovers during the calendar year the difference between the actual margins for the most recent fiscal year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Citizens Gas of Westfield is filing at this time an adjustment only to the SRC component of Appendix E.
4. The calculation of the SRC applicable to customers served under Gas Rate Nos. D20 and D40 is provided on Schedules 1 through 4 attached hereto.

Respectfully submitted,

/s/ Jerri L. Patton  
Jerri L. Patton  
Rates Administrator

Jerri L. Patton  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on November 30, 2012, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

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[mallen@citizensenergygroup.com](mailto:mallen@citizensenergygroup.com)

**Westfield Gas, LLC  
2020 North Meridian Street  
Indianapolis, Indiana 46202**

**Fourth Revised Page No. 304A  
Superseding Third Revised Page No. 304A**

The accumulated monthly margin differences for each Rate Schedule shall be divided by projected throughput volumes for each Rate Schedule to determine the applicable SRC. Projected and actual recoveries by Rate Schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ Per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each therm of metered gas usage each month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0056	\$0.1234	\$0.1290
Gas Rate D40	\$0.0056	\$0.1438	\$0.1494

---

**Current base rates effective pursuant to  
I.U.R.C. Order in Cause No. 43624**

**Effective: January 1, 2013**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING FISCAL YEAR 2012 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,157,911	\$446,512	\$1,604,423
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (ln10)	\$304,369	\$81,900	\$386,269
4 Adjusted Order Granted Margin (ln2 + ln3)	<u>\$1,457,258</u>	<u>\$702,003</u>	<u>\$2,159,261</u>
5 SRC FY2012 Amount (ln4 - ln1)	<u>\$299,347</u>	<u>\$255,491</u>	<u>\$554,838</u>

Customer Growth Margin		
6 Actual Customer Count	37,305	4,602
7 Order Granted Customer Count	28,665	4,029
8 Customer Growth	8,640	573
9 Order Granted Base/Customer	<u>\$35,2279</u>	<u>\$142,9319</u>
10 Customer Growth Margin (ln8 * ln9)	<u>\$304,369</u>	<u>\$81,900</u>

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC FY2012 Amount (Schedule 1, ln5)	\$299,347	\$255,491	\$554,838
2 Prior Period Variance of SRC Funds (Schedule 3, ln 3)	\$20,085	\$15,812	\$35,897
3 Total SRC Amount to be included in SRC rate (ln1 + ln2)	\$319,432	\$271,303	\$590,735
4 Projected Sales for Calendar Year 2013 - Therms	2,588,067	1,886,566	4,474,633
5 SRC Factor per Therm (ln3 / ln4)	<u>\$0.1234</u>	<u>\$0.1438</u>	

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
RECONCILIATION OF CALENDAR YEAR 2011**

	Residential D20	Commercial D40	Total
1 FY 2010 SRC funds to be distributed/collected in CY2011	\$86,803	\$89,406	\$176,209
2 Less: Actual FY 2010 SRC funds distributed/collected in CY2011	\$66,718	\$73,594	\$140,312
3 Variance of calendar year 2011 funds to be included in the 2013 Sales Reconciliation Component (In1 - In2)	\$20,085	\$15,812	\$35,897

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, In5)	\$0.1234	\$0.1438
2 EEFC Tariff Rate (no change, same as 1/1/2012)	\$0.0056	\$0.0056
3 Energy Efficiency Adjustment (\$/Therm) (In1 + In2)	\$0.1290	\$0.1494

**FILED**<sup>29 of 62</sup>  
**March 31, 2014**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF )  
A PUBLIC CHARITABLE TRUST, d/b/a )  
CITIZENS GAS AND WESTFIELD GAS )  
CORPORATION, d/b/a CITIZENS GAS OF )  
WESTFIELD FOR APPROVAL OF THE )  
EXTENSION OF THE PROVISION OF )  
PORTFOLIOS OF DEMAND SIDE )  
MANAGEMENT PROGRAMS AND )  
CONTINUATION OF ENERGY EFFICIENCY )  
ADJUSTMENT RIDERS PREVIOUSLY )  
APPROVED IN CAUSE NOS. 42767 AND 43624, )  
RESPECTIVELY, PURSUANT TO IND. CODE § 8 – )  
1-2-42(a) AND TO THE EXTENT NECESSARY AS )  
ALTERNATIVE REGULATORY PLANS UNDER )  
IND. CODE § 8-1-2.5 )**

**CAUSE NO. 44124**

**COMPLIANCE FILING**

Pursuant to the Commission’s Final Orders issued in this Cause on April 10, 2013 and in Cause No. 43624 issued on March 10, 2010 , Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectfully submits the Sixth Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective May 1, 2014.

1. Pursuant to the Orders, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component (“EEFC”) and a Sales Reconciliation Component (“SRC”).

2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs

recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.

3. The SRC recovers during May 1 through April 30 the difference between the actual margins for the most recent calendar year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Pursuant to the Commission approved Agreement filed on June 10, 2013 in Cause No. 44124, the accumulated monthly margin difference for Gas Rate No. D20 is subject to an 8% cap on recovery of adjusted order margins and a \$1.0 million total cap on deferral of margin differences for recovery in a future EEA filing or rate case.

4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 is provided on Schedules 1 through 7 attached hereto.

Respectfully submitted,

/s/ Michael T. Mootz  
Michael T. Mootz  
Rates & Regulatory Analyst

Michael T. Mootz  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on March 31, 2014, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

Ruth A. Hardy, Attorney No. 29275-49  
Michael E. Allen, Attorney No. 20768-49  
2020 N. Meridian Street  
Indianapolis, IN 46202  
Telephone: (317) 927-4398 / (317) 927-4318  
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[mallen@citizensenergygroup.com](mailto:mallen@citizensenergygroup.com)

**Westfield Gas, LLC**  
**2020 North Meridian Street**  
**Indianapolis, Indiana 46202**

**Sixth Revised Page No. 304A**  
**Superseding Fifth Revised Page No. 304A**

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment (cont’d)

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0074	\$0.0633	\$0.0707
Gas Rate D40	\$0.0074	\$0.0597	\$0.0671

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: May 1, 2014**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING JANUARY 2013 - DECEMBER, 2013 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,235,623	\$615,676	\$1,851,299
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (In 13)	\$344,066	\$72,211	\$416,277
4 Adjusted Order Granted Margin (In 2 + In 3)	\$1,496,955	\$692,314	\$2,189,269
5 SRC CY2013 Amount (In 4 - In 1)	\$261,332	\$76,638	\$337,970
6 SRC Cap 8% of Adjusted Order Granted Margin (In 4 * 8% if positive)	\$119,756	n/a	
7 Current Deferred SRC (If In 5 is greater than In 6, then In 5 - In 6)	\$141,576	n/a	
8 SRC Amount after Cap (In 5 - In 7)	\$119,756	\$76,638	\$196,394

<u>Customer Growth Margin</u>		
9 Actual Customer Count	38,415	4,533
10 Order Granted Customer Count	28,665	4,029
11 Customer Growth (In 9 - In 10)	9,750	504
12 Order Granted Base/Customer	\$35.2888	\$143.2758
13 Customer Growth Margin (In 11 * In 12)	\$344,066	\$72,211

Schedule 2

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC CY2013 Amount after cap (Schedule 1, ln 8)	\$119,756	\$76,638	\$196,394
2 Prior Period Variance of SRC Funds (Schedule 3, ln 3)	<u>\$47,456</u>	<u>\$66,962</u>	<u>\$114,418</u>
3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)	\$167,212	\$143,600	\$310,812
4 Projected Sales for May, 2014 - April, 2015 - Therms	2,643,249	2,405,967	5,049,216
5 SRC Factor per Therm (ln 3 / ln 4)	<u><u>\$0.0633</u></u>	<u><u>\$0.0597</u></u>	

Schedule 3

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 RECONCILIATION OF CALENDAR YEAR 2012**

	Residential D20	Commercial D40	Total
1 FY 2011 SRC Funds to be distributed/collected in CY2012	\$226,825	\$214,366	\$441,191
2 Less: Actual FY 2011 SRC funds distributed/collected in CY2012	\$179,369	\$147,404	\$326,773
Variance of calendar year 2012 funds to be included in			
3 May 2014 - April 2015 SRC (In 1 - In 2) (Over)/Underrecovery	\$47,456	\$66,962	\$114,418

Schedule 4

WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
DEFERRED SRC CAP CARRYOVER

Residential
<u>D20</u>
\$141,576

1 CY2013 Deferred SRC Amount (Schedule 1, In 7)

Schedule 5

**WESTFIELD GAS, LLC**  
**ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**  
**RECONCILIATION OF CALENDAR YEARS 2011 - 2012**

1	Energy Efficiency Costs for the period October 1, 2010 - September 30, 2011 to be recovered January 1, 2011 - December 31, 2011	\$27,255
2	Energy Efficiency Costs for the period October 1, 2011 - September 30, 2012 to be recovered January 1, 2012 - December 31, 2012	\$25,272
3	Less: Actual Energy Efficiency Costs recovered January 1, 2011 - December 31, 2011	\$24,158
4	Less: Actual Energy Efficiency Costs recovered January 1, 2012 - December 31, 2012	<u>\$23,068</u>
5	Actual EEFC Variance (Over)/Underrecovery (In 1 + In 2 - In 3 - In 4)	<u><u>\$5,301</u></u>

Schedule 6

**WESTFIELD GAS, LLC**  
**ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1	Energy Efficiency Costs for January 1, 2014 - December 31, 2014 to be recovered May 1, 2014 - April 30, 2015	\$31,343
2	Variance Difference (Schedule 5, In 5)	<u>\$5,301</u>
3	EEFC Amount (In 1 + In 2)	\$36,644
4	Projected Sales for May, 2014 - April, 2015 - Therms	5,049,216
5	Unadjusted EEFC Tariff Rate (In 3/ In 4)	\$0.0073
6	Adjusted for Utility Gross Receipts Tax (1- 1.4%)	0.9860
7	EEFC Rate (In 5/In 6)	<u><u>\$0.0074</u></u>

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, ln 5)	\$0.0633	\$0.0597
2 EEFC Tariff Rate (Schedule 6, ln 7)	\$0.0074	\$0.0074
3 Energy Efficiency Adjustment (\$/Therm) (ln 1 + ln 2)	\$0.0707	\$0.0671

**FILED**  
**March 30, 2015**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )  
INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF )  
A PUBLIC CHARITABLE TRUST, d/b/a )  
CITIZENS GAS AND WESTFIELD GAS )  
CORPORATION, d/b/a CITIZENS GAS OF )  
WESTFIELD FOR APPROVAL OF THE )  
EXTENSION OF THE PROVISION OF )  
PORTFOLIOS OF DEMAND SIDE )  
MANAGEMENT PROGRAMS AND )  
CONTINUATION OF ENERGY EFFICIENCY )  
ADJUSTMENT RIDERS PREVIOUSLY )  
APPROVED IN CAUSE NOS. 42767 AND 43624, )  
RESPECTIVELY, PURSUANT TO IND. CODE § 8 – )  
1-2-42(a) AND TO THE EXTENT NECESSARY AS )  
ALTERNATIVE REGULATORY PLANS UNDER )  
IND. CODE § 8-1-2.5 )**

**CAUSE NO. 44124**

**COMPLIANCE FILING**

Pursuant to the Commission’s Final Orders issued in this Cause on April 10, 2013 and in Cause No. 43624 issued on March 10, 2010 , Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectfully submits the Seventh Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective May 1, 2015.

1. Pursuant to the Orders, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component (“EEFC”) and a Sales Reconciliation Component (“SRC”).

2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs

recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.

3. The SRC recovers during May 1 through April 30 the difference between the actual margins for the most recent calendar year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Pursuant to the Commission approved Agreement filed on June 10, 2013 in Cause No. 44124, the accumulated monthly margin difference for Gas Rate No. D20 is subject to an 8% cap on recovery of adjusted order margins and a \$1.0 million total cap on deferral of margin differences for recovery in a future EEA filing or rate case.

4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 are provided on Schedules 1 through 7 attached hereto.

Respectfully submitted,

/s/ Jill A. Phillips

Jill A. Phillips

Manager, Rates & Regulatory Affairs

Jill A. Phillips  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on March 30, 2015, to the following:

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/s/ Ruth A. Hardy  
Ruth A. Hardy

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Michael E. Allen, Attorney No. 20768-49  
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Email: [rhardy@citizensenergygroup.com](mailto:rhardy@citizensenergygroup.com)  
[mallen@citizensenergygroup.com](mailto:mallen@citizensenergygroup.com)

**Westfield Gas, LLC**  
**2020 North Meridian Street**  
**Indianapolis, Indiana 46202**

**Seventh Revised Page No. 304A**  
**Superseding Sixth Revised Page No. 304A**

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment (cont’d)

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0035	(\$0.0303)	(\$0.0268)
Gas Rate D40	\$0.0035	(\$0.0385)	(\$0.0350)

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: May 1, 2015**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING JANUARY 2014 - DECEMBER, 2014 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,328,527	\$551,198	\$1,879,725
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (In 13)	\$395,326	\$75,113	\$470,439
4 Adjusted Order Granted Margin (In 2 + In 3)	\$1,548,215	\$695,216	\$2,243,431
5 SRC CY2014 Amount (In 4 - In 1)	\$219,688	\$144,018	\$363,706
6 SRC Cap 8% of Adjusted Order Granted Margin (In 4 * 8% if positive)	\$123,857	n/a	
7 Current Deferred SRC (if In 5 is greater than In 6, then In 5 - In 6)	\$95,831	n/a	
8 SRC Amount after Cap (In 5 - In 7)	\$123,857	\$144,018	\$267,875

9 Customer Growth Margin			
9 Actual Customer Count	39,879	4,673	
10 Order Granted Customer Count	28,665	4,029	
11 Customer Growth (In 9 - In 10)	11,214	644	
12 Order Granted Base/Customer	\$35,2529	\$116,6351	
13 Customer Growth Margin (In 11 * In 12)	\$395,326	\$75,113	

Schedule 2

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
	\$123,857	\$144,018	\$267,875
	(\$209,885)	(\$219,557)	(\$429,442)
	(\$86,028)	(\$75,539)	(\$161,567)
	2,838,772	1,963,102	4,801,874
	(\$0.0303)	(\$0.0385)	

1 SRC CY2014 Amount after cap (Schedule 1, ln 8)

2 Prior Period Variance of SRC Funds (Schedule 3, ln 4)

3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)

4 Projected Sales for May, 2015 - April, 2016 - Therms

5 SRC Factor per Therm (ln 3 / ln 4)

Schedule 3

**WESTFIELD GAS, LLC**  
**SALES RECONCILIATION COMPONENT (SRC)**  
**RECONCILIATION OF JANUARY 2013 THROUGH APRIL 2014**

	Residential D20	Commercial D40	Total
1 FY 2012 SRC funds to be distributed/collected January 1, 2013 - December 31, 2013	\$319,432	\$271,303	\$590,735
2 Jan 1, 2014 - April 30, 2014 (Schedule 3A, In 5)	\$19,219	\$47,905	\$67,124
3 Less: Actual SRC funds distributed/collected from January 1, 2013 - April 30, 2014	\$548,536	\$538,765	\$1,087,301
Actual Variance of January, 2013 - April 30, 2014 funds to be included in 4 the May, 2015 - April, 2016 SRC (In 1 + In 2 - In 3 ) (Over)/Under Recovery	(\$209,885)	(\$219,557)	(\$429,442)

1 FY 2012 SRC funds to be distributed/collected January 1, 2013 - December 31, 2013

2 Jan 1, 2014 - April 30, 2014 (Schedule 3A, In 5)

3 Less: Actual SRC funds distributed/collected from January 1, 2013 - April 30, 2014

Actual Variance of January, 2013 - April 30, 2014 funds to be included in  
 4 the May, 2015 - April, 2016 SRC (In 1 + In 2 - In 3 ) (Over)/Under Recovery

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING OCTOBER, 2012 - DECEMBER, 2012 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$404,954	\$164,396	\$569,350
2 Order Granted Margin	\$331,655	\$186,352	\$518,007
3 Add: Customer Growth Margin (ln 10)	\$92,518	\$25,949	\$118,467
4 Adjusted Order Granted Margin (ln 2 + ln 3)	\$424,173	\$212,301	\$636,474
5 SRC October 2012 - December, 2012 Amount (ln 4 - ln 1)	\$19,219	\$47,905	\$67,124

Customer Growth Margin		
6 Actual Customer Count	9,383	1,117
7 Order Granted Customer Count	7,253	977
8 Customer Growth (ln 6 - ln 7)	2,130	140
9 Order Granted Base/Customer	\$43,4357	\$185,3500
10 Customer Growth Margin (ln 8 * ln 9)	\$92,518	\$25,949

Schedule 4

**WESTFIELD GAS, LLC**  
**SALES RECONCILIATION COMPONENT (SRC)**  
**DEFERRED SRC CAP CARRYOVER**

1	CY2013 Deferred SRC Amount (Cause No. 44124 - Energy Efficiency Compliance Filing dated March 31, 2014 - Schedule 1, ln 7)	\$141,576
2	CY2014 Deferred SRC Amount (Schedule 1, ln 7)	<u>\$95,831</u>
3	Total Deferred SRC Amount	<u><u>\$237,407</u></u>

WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
 RECONCILIATION OF CALENDAR YEAR JANUARY, 2013 - APRIL, 2014

1 Energy Efficiency Costs for the period October 1, 2012 - December 31, 2013 to be recovered January 1, 2013 - April 30, 2014	\$31,343
2 Less: Actual Energy Efficiency Costs recovered January 1, 2013 - April 30, 2014	<u>\$46,033</u>
3 Actual EEFC Variance (Over)/Underrecovery (In 1 - In 2)	<u><u>(\$14,690)</u></u>

Schedule 6

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

Energy Efficiency Costs for January 1, 2015 - December 31, 2015 1 to be recovered May 1, 2015 - April 30, 2016	<u>\$31,343</u>
2 Variance Difference (Schedule 5, ln 3)	<u>(\$14,690)</u>
3 EEFC Amount (ln 1 + ln 2)	\$16,653
4 Projected Sales for May, 2015 - April, 2016 - Therms	4,801,874
5 Unadjusted EEFC Tariff Rate (ln 3/ ln 4)	\$0.0035
6 Adjusted for Utility Gross Receipts Tax (1- 1.4%)	0.9860
7 EEFC Rate (ln 5/ln 6)	<u><u>\$0.0035</u></u>

**WESTFIELD GAS, LLC  
ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

	Residential D20	Commercial D40
1 SRC Tariff Rate (Schedule 2, In 5)	(\$0.0303)	(\$0.0385)
2 EEFC Tariff Rate (Schedule 6, In 7)	\$0.0035	\$0.0035
3 Energy Efficiency Adjustment (\$/Therm) (In 1 + In 2)	<u>(\$0.0268)</u>	<u>(\$0.0350)</u>

**FILED**  
**March 30, 2016**  
**INDIANA UTILITY**  
**REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED JOINT PETITION OF THE CITY OF )**  
**INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF )**  
**A PUBLIC CHARITABLE TRUST, d/b/a )**  
**CITIZENS GAS AND WESTFIELD GAS )**  
**CORPORATION, d/b/a CITIZENS GAS OF )**  
**WESTFIELD FOR APPROVAL OF THE )**  
**EXTENSION OF THE PROVISION OF )**  
**PORTFOLIOS OF DEMAND SIDE )**  
**MANAGEMENT PROGRAMS AND )**  
**CONTINUATION OF ENERGY EFFICIENCY )**  
**ADJUSTMENT RIDERS PREVIOUSLY )**  
**APPROVED IN CAUSE NOS. 42767 AND 43624, )**  
**RESPECTIVELY, PURSUANT TO IND. CODE § 8 – )**  
**1-2-42(a) AND TO THE EXTENT NECESSARY AS )**  
**ALTERNATIVE REGULATORY PLANS UNDER )**  
**IND. CODE § 8-1-2.5 )**

**CAUSE NO. 44124**

**COMPLIANCE FILING**

Pursuant to the Commission’s Final Orders issued in this Cause on April 10, 2013 and in Cause No. 43624 issued on March 10, 2010 , Westfield Gas, LLC, d/b/a Citizens Gas of Westfield respectfully submits the Eighth Revised Page No. 304A, Appendix E – Energy Efficiency Adjustment, which will become effective May 1, 2016.

1. Pursuant to the Orders, the delivery charges set forth in Gas Rate Nos. D20 and D40 are adjusted from time to time by Appendix E, which contains an Energy Efficiency Funding Component (“EEFC”) and a Sales Reconciliation Component (“SRC”).

2. The EEFC recovers the cost of funding energy efficiency efforts throughout the Citizens Gas of Westfield service area. The estimated annual costs, plus related revenue taxes, are divided by the projected sales volume to determine the applicable EEFC. The actual costs

recoverable and the actual costs recovered under the EEFC will be reconciled, with any under or over recovery collected or returned via the EEFC over a subsequent 12-month period.

3. The SRC recovers during May 1 through April 30 the difference between the actual margins for the most recent calendar year and adjusted order margins approved for Citizens Gas of Westfield in Cause No. 43624. Annually, Citizens Gas of Westfield reflects in a revised SRC the accumulated monthly margin difference. Pursuant to the Commission approved Agreement filed on June 10, 2013 in Cause No. 44124, the accumulated monthly margin difference for Gas Rate No. D20 is subject to an 8% cap on recovery of adjusted order margins and a \$1.0 million total cap on deferral of margin differences for recovery in a future EEA filing or rate case.

4. The calculation of the EEFC and SRC applicable to customers served under Gas Rate Nos. D20 and D40 are provided on Schedules 1 through 7 attached hereto.

Respectfully submitted,

/s/ Michael T. Mootz

Michael T. Mootz

Rates & Regulatory Analyst

Michael T. Mootz  
Citizens Energy Group  
2020 N. Meridian Street  
Indianapolis, IN 46202

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing was served via electronic mail on March 30, 2016, to the following:

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**Westfield Gas, LLC**  
**2020 North Meridian Street**  
**Indianapolis, Indiana 46202**

**Eighth Revised Page No. 304A**  
**Superseding Seventh Revised Page No. 304A**

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment (cont’d)

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

**ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm**

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0003	\$0.0410	\$0.0413
Gas Rate D40	\$0.0003	\$0.1113	\$0.1116

**Current base rates effective pursuant to  
 I.U.R.C. Order in Cause No. 43624**

**Effective: May 1, 2016**

**WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
ANNUAL SRC CALCULATION  
USING JANUARY 2015 - DECEMBER, 2015 SALES DATA**

	Residential D20	Commercial D40	Total
1 Actual Margin	\$1,318,154	\$451,939	\$1,770,093
2 Order Granted Margin	\$1,152,889	\$620,103	\$1,772,992
3 Add: Customer Growth Margin (ln 13)	\$476,930	\$108,331	\$585,261
4 Adjusted Order Granted Margin (ln 2 + ln 3)	\$1,629,819	\$728,434	\$2,358,253
5 SRC CY2015 Amount (ln 4 - ln 1)	\$311,665	\$276,495	\$588,160
6 SRC Cap 8% of Adjusted Order Granted Margin (ln 4 * 8% if positive)	\$130,386	n/a	
7 Current Deferred SRC (if ln 5 is greater than ln 6, then ln 5 - ln 6)	\$181,280	n/a	
8 SRC Amount after Cap (ln 5 - ln 7)	\$130,386	\$276,495	\$406,881

9 Actual Customer Count	41,852	4,779
10 Order Granted Customer Count	28,665	4,029
11 Customer Growth (ln 9 - ln 10)	13,187	750
12 Order Granted Base/Customer	\$36.1661	\$144.4048
13 Customer Growth Margin (ln 11 * ln 12)	\$476,930	\$108,331

Schedule 2

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 SRC RATE CALCULATION**

	Residential D20	Commercial D40	Total
1 SRC CY2015 Amount after cap (Schedule 1, ln 8)	\$130,386	\$276,495	\$406,881
2 Prior Period Variance of SRC Funds (Schedule 3, ln 4)	(\$7,347)	\$30,440	\$23,093
3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)	\$123,039	\$306,935	\$429,974
4 Projected Sales for May, 2016 - April, 2017 - Therms	3,003,496	2,758,374	5,761,870
5 SRC Factor per Therm (ln 3 / ln 4)	<u>\$0.0410</u>	<u>\$0.1113</u>	

- 1 SRC CY2015 Amount after cap (Schedule 1, ln 8)
- 2 Prior Period Variance of SRC Funds (Schedule 3, ln 4)
- 3 Total SRC Amount to be included in SRC rate (ln 1 + ln 2)
- 4 Projected Sales for May, 2016 - April, 2017 - Therms
- 5 SRC Factor per Therm (ln 3 / ln 4)

Schedule 3

**WESTFIELD GAS, LLC  
 SALES RECONCILIATION COMPONENT (SRC)  
 RECONCILIATION OF MAY 2014 THROUGH APRIL 2015**

	Residential D20	Commercial D40	Total
	\$167,212	\$143,600	\$310,812
	\$174,559	\$113,160	\$287,719
	(\$7,347)	\$30,440	\$23,093

1 SRC funds to be distributed/collected May 1, 2014 - April 30, 2015

2 Less: Actual SRC funds distributed/collected from May 1, 2014 - April 30, 2015

3 Actual Variance of May, 2014 - April 30, 2015 funds to be included in the May, 2016 - April, 2017 SRC (In 1 - In 2 ) (Over)/Under Recovery

Schedule 4

WESTFIELD GAS, LLC  
SALES RECONCILIATION COMPONENT (SRC)  
DEFERRED SRC CAP CARRYOVER

1	CY2013 Deferred SRC Amount (Cause No. 44124 - Energy Efficiency Compliance Filing dated March 31, 2014 - Schedule 1, In 7)	\$141,576
2	CY2014 Deferred SRC Amount (Cause No. 44124 - Energy Efficiency Compliance Filing dated March 30, 2015 - Schedule 1, In 7)	\$95,831
3	CY2015 Deferred SRC Amount (Schedule 1, In 7)	<u>\$181,280</u>
4	Total Deferred SRC Amount	<u><u>\$418,687</u></u>

Schedule 5

WESTFIELD GAS, LLC  
ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)  
RECONCILIATION OF MAY, 2014 - APRIL, 2015

1	Energy Efficiency Costs for the period January 1, 2014 - December 31, 2014 to be recovered May 1, 2014 - April 30, 2015	\$36,644
2	Less: Actual Energy Efficiency Costs recovered May 1, 2014 - April 30, 2015	<u>\$34,665</u>
3	Actual EEFC Variance (Over)/Underrecovery (In 1 - In 2)	<u><u>\$1,979</u></u>

Schedule 6

**WESTFIELD GAS, LLC  
 ENERGY EFFICIENCY FUNDING COMPONENT (EEFC)**

1	Energy Efficiency Costs for January 1, 2016 - December 31, 2016 to be recovered May 1, 2016 - April 30, 2017	\$0
2	Variance Difference (Schedule 5, ln 3)	<u>\$1,979</u>
3	EEFC Amount (ln 1 + ln 2)	<u>\$1,979</u>
4	Projected Sales for May, 2016 - April, 2017 - Therms	5,761,870
5	Unadjusted EEFC Tariff Rate (ln 3/ ln 4)	\$0.0003
6	Adjusted for Utility Gross Receipts Tax (1- 1.4%)	0.9860
7	EEFC Rate (ln 5/ln 6)	<u><u>\$0.0003</u></u>

**WESTFIELD GAS, LLC  
ENERGY EFFICIENCY ADJUSTMENT (EEA) - APPENDIX E CALCULATION**

- 1 SRC Tariff Rate (Schedule 2, ln 5)
- 2 EEFC Tariff Rate (Schedule 6, ln 7)
- 3 Energy Efficiency Adjustment (\$/Therm) (ln 1 + ln 2)

	Residential D20	Commercial D40
	\$0.0410	\$0.1113
	\$0.0003	\$0.0003
	\$0.0413	\$0.1116

**Citizens Gas / Westfield Gas**  
**Cause No. 44124**  
**Energy Efficiency Rider Extension Proposal Review**

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
Totals					
Authorized SRC Recovery	\$7,202,236	\$3,244,487	\$5,775,488	\$5,566,634	\$21,788,845
Order Granted Margin	#####	#####	#####	#####	\$463,646,179
SRC Recovery as a % of Margin	6.86%	2.72%	4.83%	4.65%	4.70%
Actual Margin	\$98,980,250	#####	#####	#####	\$442,743,460
Therm Sales Using Fiscal Year Data (Note 1	362,449,110	357,477,540	337,739,250	346,537,670	1,404,203,570
Base Unit Revenue	\$0.2731	\$0.3260	\$0.3356	\$0.3286	\$0.3153

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D1 - Residential Domestic</b>					
Authorized SRC Recovery	\$14,901	(\$6,099)	\$16,388	\$23,293	\$48,483
Order Granted Margin	\$686,667	\$835,406	\$835,406	\$841,061	\$3,198,540
SRC Recovery as a % of Margin	2.17%	-0.73%	1.96%	2.77%	1.52%
Actual Margin	\$596,550	\$811,248	\$768,945	\$750,601	\$2,927,344
Therm Sales Using Fiscal Year Data (Note 1	1,151,300	1,151,910	1,048,080	1,033,220	4,384,510
Base Unit Revenue	\$0.5182	\$0.7043	\$0.7337	\$0.7265	\$0.6677

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D2 - Residential Heat</b>					
Authorized SRC Recovery	\$4,910,853	\$2,801,879	\$3,857,044	\$3,880,336	\$15,450,112
Order Granted Margin	\$76,660,901	\$87,520,861	\$87,520,861	\$87,711,696	\$339,414,319
SRC Recovery as a % of Margin	6.41%	3.20%	4.41%	4.42%	4.55%
Actual Margin	\$71,673,884	\$85,096,617	\$83,030,099	\$83,246,587	\$323,047,187
Therm Sales Using Fiscal Year Data (Note 1	219,102,790	216,290,560	202,937,400	206,875,480	845,206,230
Base Unit Revenue	\$0.3271	\$0.3934	\$0.4091	\$0.4024	\$0.3822

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D3 - General Non-Heat</b>					
Authorized SRC Recovery	\$137,585	\$96,722	(\$181,754)	(\$180,870)	(\$128,317)
Order Granted Margin	\$1,352,585	\$1,354,517	\$1,354,517	\$1,361,367	\$5,422,986
SRC Recovery as a % of Margin	10.17%	7.14%	-13.42%	-13.29%	-2.37%
Actual Margin	\$1,270,605	\$1,254,056	\$1,541,318	\$1,624,890	\$5,690,869
Therm Sales Using Fiscal Year Data (Note 1	8,116,910	7,357,580	10,661,890	11,682,230	37,818,610
Base Unit Revenue	\$0.1565	\$0.1704	\$0.1446	\$0.1391	\$0.1505

	Filing Date				Total
	5-Dec-08	4-Dec-09	6-Dec-10	6-Dec-11	
<b>Citizens:</b>					
<b>Rate D4 - General Heat</b>					
Authorized SRC Recovery	\$2,138,897	\$351,985	\$2,083,810	\$1,843,875	\$6,418,567
Order Granted Margin	\$26,282,704	\$29,759,831	\$29,759,831	\$29,807,968	\$115,610,334
SRC Recovery as a % of Margin	8.14%	1.18%	7.00%	6.19%	5.55%
Actual Margin	\$25,439,211	\$29,364,435	\$28,013,164	\$28,261,250	\$111,078,060
Therm Sales Using Fiscal Year Data (Note 1	134,078,110	132,677,490	123,091,880	126,946,740	516,794,220
Base Unit Revenue	\$0.1897	\$0.2213	\$0.2276	\$0.2226	\$0.2149

	Filing Date		
	<u>6-Dec-10</u>	<u>6-Dec-11</u>	<u>Total</u>
<b>Westfield:</b>			
<u>Totals</u>			
Authorized SRC Recovery	\$176,209	\$441,191	\$617,400
Order Granted Margin	\$512,123	\$1,772,992	\$2,285,115
SRC Recovery as a % of Margin	34.41%	24.88%	27.02%
Actual Margin	\$452,199	\$1,696,630	\$2,148,829
Therm Sales Using Fiscal Year Data (Note 1)	4,028,610	4,230,480	8,259,090
Base Unit Revenue	\$0.1122	\$0.4010	\$0.2602

	Filing Date		
	<u>6-Dec-10</u>	<u>6-Dec-11</u>	<u>Total</u>
<b>Westfield:</b>			
<u>Rate D20 - Residential</u>			
Authorized SRC Recovery	\$86,803	\$226,825	\$313,628
Order Granted Margin	\$332,536	\$1,152,889	\$1,485,425
SRC Recovery as a % of Margin	26.10%	19.67%	21.11%
Actual Margin	\$338,925	\$1,205,803	\$1,544,728
Therm Sales Using Fiscal Year Data (Note 1)	2,266,940	2,547,010	4,813,950
Base Unit Revenue	\$0.1495	\$0.4734	\$0.3209

	Filing Date		
	<u>6-Dec-10</u>	<u>6-Dec-11</u>	<u>Total</u>
<b>Westfield:</b>			
<u>Rate D40 - Commercial</u>			
Authorized SRC Recovery	\$89,406	\$214,366	\$303,772
Order Granted Margin	\$179,587	\$620,103	\$799,690
SRC Recovery as a % of Margin	49.78%	34.57%	37.99%
Actual Margin	\$113,274	\$490,827	\$604,101
Therm Sales Using Fiscal Year Data (Note 1)	1,761,660	1,683,470	3,445,130
Base Unit Revenue	\$0.0643	\$0.2916	\$0.1753

Note 1:

Therm Sales Using Fiscal Year Data would coincide with the Filing Date. (i.e. Dec. 08 Filing Date uses Fiscal Year 2008 Data.)

**Citizens Gas / Westfield Gas**  
**Decoupling Revenue and Energy Efficiency Program Cost Benefit Analysis**

						Line No.
<b>Citizens Gas:</b>						
EE Rider / SRC Filing Date	12/5/08	12/4/09	12/6/10	12/6/11		1
Sales Data from Fiscal Year End	9/30/08	9/30/09	9/30/10	9/30/11		2
Program Year		10/8 - 8/09	9/09 - 8/10	9/10 - 8/11		3
Recovery Period	1/09 - 12/09	1/10 - 12/10	1/11 - 12/11	1/12 - 12/12		4
					<b>Totals</b>	
Authorized SRC Recovery	\$7,202,236	\$3,244,487	\$5,775,488	\$5,566,634	\$21,788,845	5
Order Granted Margin	\$104,982,857	\$119,470,615	\$119,470,615	\$119,722,092	\$463,646,179	6
SRC Recovery as a % of Margin	6.86%	2.72%	4.83%	4.65%	4.70%	7
Actual Margin	\$98,980,250	\$116,526,356	\$113,353,526	\$113,883,328	\$442,743,460	8
Therm Sales Using Fiscal Year Data (Note 1)	362,449,110	357,477,540	337,739,250	346,537,670	1,404,203,570	9
Base Unit Revenue	\$0.2731	\$0.3260	\$0.3356	\$0.3286	\$0.3153	10
Actual Gas Savings - Net Therms	78,643	1,354,775	3,099,018	5,126,744	9,659,180	11
Lost Base Revenue	\$21,476	\$441,614	\$1,040,106	\$1,684,812	\$3,188,008	12
Average Gas Cost Charge from GCA	\$0.8631	\$0.8631	\$0.6086	\$0.5583		13
Actual Gas Savings - Net Therms	78,653	1,354,785	3,099,028	5,126,754	9,659,220	14
Gas Cost Savings	\$67,885	\$1,169,315	\$1,886,068	\$2,862,267	\$5,985,536	15
Estimated Net Margin and Gas Cost Savings	\$89,362	\$1,610,929	\$2,926,174	\$4,547,078	\$9,173,543	16
Authorized Energy Portfolio Cost Recovery	2,029,412	2,404,412	2,835,662	3,331,600	\$10,601,086	17
Amount Included in Base Rates	470,588	470,588	470,588	470,588	\$1,882,352	18
Total EE Program Funding	2,500,000	2,875,000	3,306,250	3,802,188	12,483,438	19
<b>Westfield:</b>						
EE Rider / SRC Filing Date			12/6/10	12/6/11		20
Sales Data from Fiscal Year End			9/30/10	9/30/11		21
Program Year			3/10 - 8/10	9/10 - 8/11		22
Recovery Period			1/11 - 12/11	1/12 - 12/12		23
					<b>Totals</b>	
Authorized SRC Recovery			\$176,209	\$441,191	\$617,400	24
Order Granted Margin			\$512,123	\$1,772,992	\$2,285,115	25
SRC Recovery as a % of Margin			34.41%	24.88%	27.02%	26
Actual Margin			\$452,199	\$1,696,630	\$2,148,829	27
Therm Sales Using Fiscal Year Data (Note 1)			4,028,610	4,230,480	8,259,090	28
Base Unit Revenue			\$0.1122	\$0.4010	\$0.2602	29
Actual Gas Savings - Net Therms			474	14,260	14,734	30
Lost Base Revenue			\$53	\$5,719	\$5,772	31
Average Gas Cost Charge from GCA			\$0.5879	\$0.5988		32
Actual Gas Savings - Net Therms			474	14,260	14,734	33
Gas Cost Savings			\$279	\$8,539	\$8,818	34
Estimated Net Margin and Gas Cost Savings			\$332	\$14,258	\$14,590	35
Authorized Energy Portfolio Cost Recovery			27,255	31,343	\$58,598	36

**Note 1:**

Therm Sales Using Fiscal Year Data would coincide with the Filing Date. (i.e. Dec. 08 Filing Date uses Fiscal Year 2008 Data.)  
Fiscal Year ends September 30. (FY 2008 ends 9/30/08.)

Westfield Gas  
2012 Gas Cost from GCA Filings

Month	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	
Pipeline Demand Costs	19,212	19,156	18,565	18,610	18,457	18,453	18,457	18,457	18,453	18,618	18,431	19,381	
Pipeline Commodity Costs	214,194	112,107	61,295	100,796	60,782	38,925	42,606	43,153	46,893	91,349	85,834	174,545	
Total Pipeline Gas Costs	233,406	131,263	79,860	119,406	79,239	57,378	61,063	61,610	65,346	109,967	104,265	193,926	
Dth Purchased	49,029	23,991	15,822	28,186	20,864	13,842	14,496	13,624	16,458	27,319	23,425	46,189	
<b>Pipeline Cost Per Dth</b>	<b>4.76</b>	<b>5.47</b>	<b>5.05</b>	<b>4.24</b>	<b>3.80</b>	<b>4.15</b>	<b>4.21</b>	<b>4.52</b>	<b>3.97</b>	<b>4.03</b>	<b>4.45</b>	<b>4.20</b>	
Pipeline Demand Costs	19,212	19,156	18,565	18,610	18,457	18,453	18,457	18,457	18,453	18,618	18,431	19,381	
Pipeline Commodity Costs	214,194	112,107	61,295	100,796	60,782	38,925	42,606	43,153	46,893	91,349	85,834	174,545	
Cont. Stor. & Transport. Cost	21,342	22,982	19,043	16,595	15,516	14,511	14,587	14,485	14,548	14,208	19,590	20,049	
Storage Demand Costs	11,237	16,687	1,098	(7,693)	(13,484)	(10,648)	(11,621)	(10,796)	(10,348)	(4,702)	10,552	4,334	
Storage Commodity Costs	71,306	121,742	23,393	(47,706)	(44,202)	(22,460)	(26,826)	(25,241)	(26,289)	(23,099)	49,548	19,477	
Total Gas Costs	337,291	292,674	123,394	80,602	37,069	38,781	37,203	40,058	43,257	96,374	183,955	237,786	1,548,444
Dth Purchased	49,029	23,991	15,822	28,186	20,864	13,842	14,496	13,624	16,458	27,319	23,425	46,189	
Gas WD/(Inj) Storage	16,342	27,899	5,052	(13,575)	(15,206)	(7,987)	(9,127)	(7,969)	(9,224)	(6,861)	13,103	5,155	
Total Dth	65,371	51,890	20,874	14,611	5,658	5,855	5,369	5,655	7,234	20,458	36,528	51,344	290,847
<b>Cost Per Dth Including Storage</b>	<b>5.16</b>	<b>5.64</b>	<b>5.91</b>	<b>5.52</b>	<b>6.55</b>	<b>6.62</b>	<b>6.93</b>	<b>7.08</b>	<b>5.98</b>	<b>4.71</b>	<b>5.04</b>	<b>4.63</b>	<b>0.5324 per Therm</b>

Westfield Gas  
2013 Gas Costs from GCA Filings

Month	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	
Pipeline Demand Costs	19,371	19,318	18,923	18,345	18,345	18,345	18,345	18,345	18,398	18,486	18,487	18,520	
Pipeline Commodity Costs	<u>160,931</u>	<u>107,473</u>	<u>4,140</u>	<u>124,645</u>	<u>99,732</u>	<u>308,363</u>	<u>46,538</u>	<u>39,496</u>	<u>52,885</u>	<u>32,754</u>	<u>84,523</u>	<u>140,781</u>	
Total Pipeline Gas Costs	180,302	126,791	23,063	142,990	118,077	326,708	64,883	57,841	71,283	51,240	103,010	159,301	
Dth Purchased	<u>45,321</u>	<u>30,423</u>	<u>2,698</u>	<u>33,326</u>	<u>24,953</u>	<u>76,564</u>	<u>13,879</u>	<u>12,145</u>	<u>15,332</u>	<u>8,784</u>	<u>22,250</u>	<u>37,228</u>	
<b>Pipeline Cost Per Dth</b>	<b>3.98</b>	<b>4.17</b>	<b>8.55</b>	<b>4.29</b>	<b>4.73</b>	<b>4.27</b>	<b>4.67</b>	<b>4.76</b>	<b>4.65</b>	<b>5.83</b>	<b>4.63</b>	<b>4.28</b>	
Pipeline Demand Costs	19,371	19,318	18,923	18,345	18,345	18,345	18,345	18,345	18,398	18,486	18,487	18,520	
Pipeline Commodity Costs	160,931	107,473	4,140	124,645	99,732	308,363	46,538	39,496	52,885	32,754	84,523	140,781	
Cont. Stor. & Transport. Cost	22,046	21,697	25,644	16,199	16,643	25,435	14,651	14,413	14,791	15,364	20,780	22,293	
Storage Demand Costs	20,844	24,558	42,220	(6,138)	(12,674)	(15,647)	(13,994)	(13,534)	(13,602)	2,700	16,303	20,880	
Storage Commodity Costs	<u>97,556</u>	<u>115,421</u>	<u>201,354</u>	<u>(46,634)</u>	<u>(68,165)</u>	<u>(281,118)</u>	<u>(25,930)</u>	<u>(18,612)</u>	<u>(28,738)</u>	<u>32,182</u>	<u>93,287</u>	<u>119,891</u>	
Total Gas Costs	320,748	288,467	292,281	106,417	53,881	55,378	39,610	40,108	43,734	101,486	233,380	322,365	1,897,855
Dth Purchased	45,321	30,423	2,698	33,326	24,953	76,564	13,879	12,145	15,332	8,784	22,250	37,228	
Gas WD/(Inj) Storage	<u>25,803</u>	<u>30,539</u>	<u>53,251</u>	<u>(12,447)</u>	<u>(17,009)</u>	<u>(69,987)</u>	<u>(8,100)</u>	<u>(6,244)</u>	<u>(8,647)</u>	<u>8,370</u>	<u>24,405</u>	<u>31,364</u>	
Total Dth	71,124	60,962	55,949	20,879	7,944	6,577	5,779	5,901	6,685	17,154	46,655	68,592	374,201
<b>Cost Per Dth Including Storage</b>	<b>4.51</b>	<b>4.73</b>	<b>5.22</b>	<b>5.10</b>	<b>6.78</b>	<b>8.42</b>	<b>6.85</b>	<b>6.80</b>	<b>6.54</b>	<b>5.92</b>	<b>5.00</b>	<b>4.70</b>	<b>5.072</b>

Westfield Gas  
2014 Gas Costs from GCA Filings

Month	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
Pipeline Demand Costs	18,673	18,609	18,468	18,512	18,460	18,461	18,467	18,467	18,461	18,543	18,613	18,776	
Pipeline Commodity Costs	<u>306,869</u>	<u>287,340</u>	<u>318,688</u>	<u>182,151</u>	<u>165,601</u>	<u>101,733</u>	<u>103,288</u>	<u>118,640</u>	<u>125,566</u>	<u>178,169</u>	<u>107,939</u>	<u>169,450</u>	
Total Pipeline Gas Costs	325,542	305,949	337,156	200,663	184,061	120,194	121,755	137,107	144,027	196,712	126,552	188,226	
Dth Purchased	<u>65,395</u>	<u>50,641</u>	<u>56,433</u>	<u>41,403</u>	<u>36,973</u>	<u>23,206</u>	<u>24,814</u>	<u>31,383</u>	<u>31,847</u>	<u>45,156</u>	<u>27,040</u>	<u>39,673</u>	
<b>Pipeline Cost Per Dth</b>	<b>4.98</b>	<b>6.04</b>	<b>5.97</b>	<b>4.85</b>	<b>4.98</b>	<b>5.18</b>	<b>4.91</b>	<b>4.37</b>	<b>4.52</b>	<b>4.36</b>	<b>4.68</b>	<b>4.74</b>	
Pipeline Demand Costs	18,673	18,609	18,468	18,512	18,460	18,461	18,467	18,467	18,461	18,543	18,613	18,776	
Pipeline Commodity Costs	306,869	287,340	318,688	182,151	165,601	101,733	103,288	118,640	125,566	178,169	107,939	169,450	
Cont. Stor. & Transport. Cost	22,618	22,575	18,144	17,993	19,895	20,098	16,959	17,389	18,129	19,314	22,755	21,112	
Storage Demand Costs	22,693	20,419	2,311	(10,032)	(13,120)	(14,959)	(13,757)	(14,943)	(14,375)	(10,976)	15,225	12,086	
Storage Commodity Costs	<u>130,315</u>	<u>116,928</u>	<u>8,071</u>	<u>(93,941)</u>	<u>(116,588)</u>	<u>(69,599)</u>	<u>(76,948)</u>	<u>(94,482)</u>	<u>(98,715)</u>	<u>(111,006)</u>	<u>115,988</u>	<u>85,698</u>	
Total Gas Costs	501,168	465,871	365,682	114,683	74,248	55,734	48,009	45,071	49,066	94,044	280,520	307,122	2,401,218
Dth Purchased	65,395	50,641	56,433	41,403	36,973	23,206	24,814	31,383	31,847	45,156	27,040	39,673	
Gas WD/(Inj) Storage	<u>34,100</u>	<u>30,640</u>	<u>2,768</u>	<u>(21,763)</u>	<u>(26,048)</u>	<u>(16,072)</u>	<u>(18,486)</u>	<u>(25,047)</u>	<u>(24,978)</u>	<u>(28,081)</u>	<u>28,279</u>	<u>20,753</u>	
Total Dth	99,495	81,281	59,201	19,640	10,925	7,134	6,328	6,336	6,869	17,075	55,319	60,426	430,029
<b>Cost Per Dth Including Storage</b>	<b>5.04</b>	<b>5.73</b>	<b>6.18</b>	<b>5.84</b>	<b>6.80</b>	<b>7.81</b>	<b>7.59</b>	<b>7.11</b>	<b>7.14</b>	<b>5.51</b>	<b>5.07</b>	<b>5.08</b>	<b>5.584</b>

Westfield Gas  
2015 Gas Costs from GCA Filings

Month	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
Pipeline Demand Costs	19,102	18,790	18,572	18,554	18,530	18,490	18,497	18,497	18,480	18,538	18,723	19,082	
Pipeline Commodity Costs	<u>221,316</u>	<u>164,857</u>	<u>100,579</u>	<u>126,766</u>	<u>93,240</u>	<u>61,002</u>	<u>68,675</u>	<u>68,204</u>	<u>70,213</u>	<u>108,224</u>	<u>74,288</u>	<u>129,145</u>	
Total Pipeline Gas Costs	240,418	183,647	119,151	145,320	111,770	79,492	87,172	86,701	88,693	126,762	93,011	148,227	
Dth Purchased	<u>60,709</u>	<u>49,806</u>	<u>30,441</u>	<u>46,267</u>	<u>38,004</u>	<u>22,397</u>	<u>24,463</u>	<u>23,902</u>	<u>25,483</u>	<u>37,639</u>	<u>29,644</u>	<u>47,226</u>	
<b>Pipeline Cost Per Dth</b>	<b>3.96</b>	<b>3.69</b>	<b>3.91</b>	<b>3.14</b>	<b>2.94</b>	<b>3.55</b>	<b>3.56</b>	<b>3.63</b>	<b>3.48</b>	<b>3.37</b>	<b>3.14</b>	<b>3.14</b>	
Pipeline Demand Costs	19,102	18,790	18,572	18,554	18,530	18,490	18,497	18,497	18,480	18,538	18,723	19,082	
Pipeline Commodity Costs	221,316	164,857	100,579	126,766	93,240	61,002	68,675	68,204	70,213	108,224	74,288	129,145	
Cont. Stor. & Transport. Cost	21,942	24,844	20,417	17,410	18,524	19,274	16,940	16,123	16,352	16,411	20,430	21,141	
Storage Demand Costs	15,015	20,994	11,490	(10,285)	(13,740)	(15,858)	(14,288)	(13,852)	(14,388)	(11,026)	1,162	2,679	
Storage Commodity Costs	<u>101,935</u>	<u>152,829</u>	<u>83,433</u>	<u>(69,044)</u>	<u>(68,575)</u>	<u>(43,580)</u>	<u>(51,208)</u>	<u>(51,075)</u>	<u>(54,665)</u>	<u>(64,372)</u>	<u>12,026</u>	<u>2,443</u>	
Total Gas Costs	379,310	382,314	234,491	83,401	47,979	39,328	38,616	37,897	35,992	67,775	126,629	174,490	1,648,222
Dth Purchased	60,709	49,806	30,441	46,267	38,004	22,397	24,463	23,902	25,483	37,639	29,644	47,226	
Gas WD/(Inj) Storage	<u>24,184</u>	<u>37,095</u>	<u>20,202</u>	<u>(25,756)</u>	<u>(28,083)</u>	<u>(15,583)</u>	<u>(18,083)</u>	<u>(17,899)</u>	<u>(19,840)</u>	<u>(22,388)</u>	<u>3,334</u>	<u>380</u>	
Total Dth	84,893	86,901	50,643	20,511	9,921	6,814	6,380	6,003	5,643	15,251	32,978	47,606	373,544
<b>Cost Per Dth Including Storage</b>	<b>4.47</b>	<b>4.40</b>	<b>4.63</b>	<b>4.07</b>	<b>4.84</b>	<b>5.77</b>	<b>6.05</b>	<b>6.31</b>	<b>6.38</b>	<b>4.44</b>	<b>3.84</b>	<b>3.67</b>	<b>4.412</b>

Westfield Gas  
 Summary of Sales from GCA Filings  
 2012 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-12	37,648.83	1,372.38	17,874.03	8,090.00	64,985.23	64,972.00	13.23
	No information on difference						
Feb-12	45,187.39	1,189.79	14,634.63	(9,824.00)	51,187.82	51,188.00	(0.18)
Mar-12	30,612.30	435.58	6,172.67	(16,442.50)	20,778.06	20,760.00	18.06
	No information on difference						
Apr-12	8,869.55	224.20	3,678.74	1,710.40	14,482.90	14,483.00	(0.10)
May-12	8,635.64	92.90	1,889.52	(1,481.60)	9,136.46	9,137.00	(0.54)
Jun-12	4,832.81	40.68	1,818.28	(892.80)	5,798.98	5,799.00	(0.02)
Jul-12	3,764.54	23.95	1,368.55	165.60	5,322.64	5,323.00	(0.36)
Aug-12	3,418.68	34.14	1,399.94	1,645.00	6,497.77	6,497.00	0.77
Sep-12	3,656.02	42.51	1,865.86	1,612.00	7,176.39	7,177.00	(0.61)
Oct-12	15,251.14	191.65	5,062.46	(2,943.00)	17,562.25	17,562.00	0.25
Nov-12	27,989.04	675.63	10,359.55	(607.00)	38,417.21	38,418.00	(0.79)
Dec-12	29,814.89	894.65	11,787.41	8,390.00	50,886.95	49,877.00	1,009.95
	No information on difference - could be offset by difference in January 2013						
	2,196,809		779,116				
			611,207				
			<u>1,390,323</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2012 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-12	91.79	7,993.76	4,884.21	12,969.76	13,176.00	(206.24)
	No information on difference					
Feb-12	64.14	6,828.51	7,605.78	14,498.43	14,496.00	2.43 Immaterial
Mar-12	17.91	3,655.60	5,096.66	8,770.17	8,777.00	(6.83)
	Corrected in April 2012					
Apr-12	1.13	7,081.17	-	7,082.30	7,076.00	6.30
	Correction from March 2012					
May-12	1.68	1,256.10	-	1,257.79	2,480.00	(1,222.21)
	Corrected in June 2012					
Jun-12	(0.11)	3,092.40	-	3,092.29	1,867.00	1,225.29
	Correction from May 2012					
Jul-12	0.11	969.91	-	970.02	970.00	0.02
Aug-12	-	1,830.18	-	1,830.18	1,830.00	0.18
Sep-12	-	2,022.31	-	2,022.31	2,022.00	0.31
Oct-12	2.26	5,707.14	-	5,709.40	5,709.00	0.40
Nov-12	38.03	10,849.48	-	10,887.52	10,888.00	(0.48)
Dec-12	36.20	9,834.10	-	9,870.30	9,870.00	0.30
		611,207				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2013 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-13	50,257.30	1,582.74	21,532.88	(4,989.00)	68,383.92	69,384.00	(1,000.08)
	Note: Difference between original and revised filing. Not sure which class the difference of 1,000 Dth goes into.						
Feb-13	44,073.75	1,269.32	17,780.14	(1,856.00)	61,267.21	61,267.00	0.21
Mar-13	39,107.16	1,001.41	15,789.86	(679.00)	55,219.44	58,997.00	(3,777.57)
	Note: No idea what difference is here.						
Apr-13	21,601.61	504.97	6,997.49	(5,513.00)	23,591.07	23,591.00	0.07
May-13	6,453.66	331.48	2,153.00	(91.00)	8,847.14	8,847.00	0.14
Jun-13	4,102.84	82.80	1,301.43	525.00	6,012.07	6,012.00	0.07
Jul-13	4,776.40	48.26	777.51	(512.00)	5,090.17	5,090.00	0.17
Aug-13	3,844.04	59.15	1,665.05	188.00	5,756.23	5,756.00	0.23
Sep-13	3,768.91	66.01	1,912.75	423.00	6,170.67	6,171.00	(0.33)
Oct-13	12,250.81	167.04	4,378.75	(172.00)	16,624.60	16,625.00	(0.40)
Nov-13	24,311.15	498.99	8,623.06	9,876.00	43,309.20	43,309.00	0.20
Dec-13	50,391.73	1,113.26	24,271.31	(7,532.00)	68,244.30	68,244.00	0.30
	2,649,393		1,071,832				
			1,181,249				
			<u>2,253,081</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2013 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-13	96.18	15,853.13	-	15,949.31	15,949.00	0.31
Feb-13	78.88	17,808.19	-	17,887.07	17,887.00	0.07
Mar-13	44.96	19,704.99	-	19,749.95	19,750.00	(0.05)
Apr-13	155.28	12,351.35	-	12,506.63	12,506.00	0.63
May-13	0.11	5,714.05	-	5,714.16	5,714.00	0.16
Jun-13	0.11	1,874.96	-	1,875.07	1,875.00	0.07
Jul-13	-	2,615.57	-	2,615.57	2,458.00	157.57
	Note: Offset in August 2013 - GCA amount is correct.					
Aug-13	(0.11)	2,946.35	-	2,946.24	3,104.00	(157.76)
	Note: Offset in July 2013 - GCA amount is correct.					
Sep-13	-	3,187.70	-	3,187.70	3,186.00	1.70 Immaterial
Oct-13	100.61	7,887.50	-	7,988.11	7,983.00	5.11 Immaterial
Nov-13	275.41	11,011.99	-	11,287.40	11,287.00	0.40
Dec-13	600.39	17,169.15	-	17,769.54	17,770.00	(0.46)
		1,181,249				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2014 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-14	66,944.88	1,537.28	26,472.88	(273.00)	94,682.04	94,682.00	0.04
Feb-14	53,169.49	1,474.21	21,706.61	421.00	76,771.31	76,771.00	0.31
Mar-14	40,788.02	949.36	17,250.35	2,236.00	61,223.73	61,223.00	0.73
Apr-14	21,154.50	404.32	7,778.99	(4,421.00)	24,916.80	24,916.00	0.80
May-14	8,163.36	(3,814.53)	3,347.63	(434.00)	7,262.46	11,185.00	(3,922.54)
Note: Offset in June 2014 - GCA amount is correct - not sure which class caused difference.							
Jun-14	4,621.75	4,024.59	(1,339.01)	200.00	7,507.33	3,585.00	3,922.33
Note: Offset in May 2014 - GCA amount is correct - not sure which class caused difference							
Jul-14	5,219.10	63.68	(281.84)	(492.00)	4,508.94	8,538.00	(4,029.06)
Note: Offset in August 2014 - GCA amount is correct - not sure which class caused difference							
Aug-14	3,871.97	58.83	5,843.71	493.00	10,267.51	6,239.00	4,028.51
Note: Offset in July 2014 - GCA amount is correct - not sure which class caused difference							
Sep-14	4,736.57	68.83	2,910.21	(378.00)	7,337.61	7,338.00	(0.39)
Oct-14	10,741.86	171.57	3,326.78	1,940.00	16,180.21	16,180.00	0.21
Nov-14	32,762.95	661.86	10,223.23	9,286.00	52,934.05	52,934.00	0.05
Dec-14	47,880.82	1,104.15	16,631.57	(7,675.00)	57,941.54	57,942.00	(0.46)
	3,000,553		1,138,711				
			1,040,756				
			<u>2,179,467</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2014 Transportation Sales in Dth

Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-14	813.15	25,223.80	-	26,036.94	26,037.00	(0.06)
Feb-14	667.53	22,963.01	-	23,630.54	23,639.00	(8.46)
Note: Immaterial - GCA amount is correct - not sure which class caused difference.						
Mar-14	460.61	22,352.07	-	22,812.68	22,813.00	(0.32)
Apr-14	123.50	4,978.01	8,334.10	13,435.61	13,435.00	0.61
May-14	12.82	2,421.48	4,064.24	6,498.54	6,499.00	(0.46)
Jun-14	-	757.24	1,452.38	2,209.62	2,209.00	0.62
Jul-14	-	1,671.49	1,602.57	3,274.06	3,274.00	0.06
Aug-14	-	1,541.67	1,350.97	2,892.64	2,893.00	(0.36)
Sep-14	-	2,032.99	2,000.68	4,033.67	4,034.00	(0.33)
Oct-14	0.46	3,003.23	3,897.01	6,900.70	6,901.00	(0.30)
Nov-14	320.70	6,845.67	8,026.16	15,192.53	15,193.00	(0.47)
Dec-14	536.44	10,284.98	8,284.48	19,105.90	19,105.00	0.90
		1,040,756				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2015 GCA Sales in Dth

Month	D20 Residential	D30 Industrial	D40 Commerical	Unbilled Residential	Total	Per GCA	Difference
Jan-15	57,793.79	1,836.75	20,714.72	2,055.00	82,400.26	82,401.00	(0.74)
Feb-15	59,898.75	1,883.70	21,976.54	2,298.00	86,056.99	86,058.00	(1.01)
Mar-15	43,400.05	1,323.26	15,073.21	(7,020.00)	52,776.52	52,776.00	0.52
Apr-15	15,048.90	213.19	4,819.35	(326.00)	19,755.44	19,755.00	0.44
May-15	6,645.72	115.34	2,433.31	(10.80)	9,183.57	9,183.00	0.57
Jun-15	4,764.42	84.23	2,711.78	(692.20)	6,868.23	6,868.00	0.23
Jul-15	4,491.03	57.75	1,542.30	34.00	6,125.08	6,125.00	0.08
Aug-15	3,976.58	64.67	1,834.89	498.00	6,374.14	6,374.00	0.14
Sep-15	4,694.97	68.43	2,246.21	(401.00)	6,608.61	6,608.00	0.61
Oct-15	8,765.29	157.08	3,016.82	1,780.00	13,719.18	13,719.00	0.18
Nov-15	20,358.91	597.04	6,564.48	5,975.00	33,495.43	33,495.00	0.43
Dec-15	35,819.81	1,149.00	12,200.17	(4,717.00)	44,451.98	44,452.00	(0.02)
	2,656,582		951,338				
			587,608				
			<u>1,538,946</u>				

Westfield Gas  
 Summary of Sales from GCA Filings  
 2015 Transportation Sales in Dth

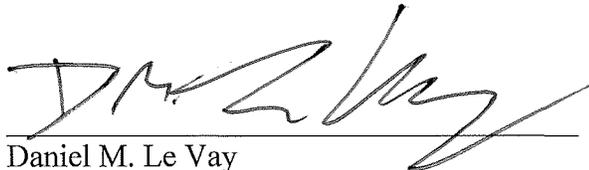
Month	D30T Industrial Transport	D40P Commercial Transport	D50D Interruptible Transport	Total	Total Transport Per GCA	Difference
Jan-15	86.73	13,954.11	8,602.15	22,642.99	22,643.00	(0.01)
Feb-15	89.53	14,645.99	12,895.60	27,631.12	27,632.00	(0.88)
Mar-15	43.85	10,085.62	11,570.63	21,700.10	21,700.00	0.10
Apr-15	6.14	3,269.28	5,333.38	8,608.80	8,608.00	0.80
May-15	-	1,042.43	2,045.70	3,088.12	3,088.00	0.12
Jun-15	-	793.35	1,157.30	1,950.65	1,951.00	(0.35)
Jul-15	-	540.08	1,125.30	1,665.38	1,665.00	0.38
Aug-15	-	1,250.34	1,156.10	2,406.44	2,406.00	0.44
Sep-15	-	1,563.07	1,487.01	3,050.08	3,050.00	0.08
Oct-15	0.11	1,646.72	3,753.60	5,400.43	5,401.00	(0.57)
Nov-15	5.92	3,423.62	5,075.10	8,504.64	8,505.00	(0.36)
Dec-15	25.78	6,546.23	7,431.66	14,003.67	14,004.00	(0.33)
		587,608.48				

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor Workpapers of OUCC Witness Mark H. Grosskopf* has been served upon the following counsel of record in the captioned proceeding by electronic service on September 30, 2016.

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