

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**PETITION OF MIDWEST NATURAL GAS )  
CORPORATION FOR APPROVAL OF AN )  
ADJUSTMENT IN ITS BASE RATES RELATED ) CAUSE NO. 44942 – TDSIC-3  
TO ITS TDSIC PLAN FOR ELIGIBLE )  
TRANSMISSION AND DISTRIBUTION )  
IMPROVEMENTS PURSUANT TO IND. CODE §  
8-1-39-1, *et seq.***

**DIRECT TESTIMONY AND EXHIBITS**

**OF**

**DAVID A. OSMON**

**ON BEHALF OF**

**MIDWEST NATURAL GAS CORPORATION**

**MIDWEST NATURAL GAS CORPORATION  
DIRECT TESTIMONY OF DAVID A. OSMON**

1   **Q. 1: PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A:     My name is David A. Osmon and my business address is Midwest Natural Gas Corporation,  
3           101 S.E. Third Street, Washington, Indiana 47501.

4   **Q. 2: WHAT IS YOUR POSITION WITH MIDWEST NATURAL GAS CORPORATION**  
5       **(MIDWEST)?**

6   A:     I am the President of Midwest, who is the Petitioner in this Cause. In that role, I have  
7           general administrative, financial and regulatory responsibilities for the Petitioner.

8   **Q. 3: WHAT ARE YOUR EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS,**  
9       **WHICH YOU BELIEVE ARE RELEVANT TO THE MATTERS YOU DESCRIBE**  
10       **IN THIS CAUSE?**

11   A:     I am a graduate of Indiana State University with a B.S. degree in accounting. I am a  
12           Certified Public Accountant and was employed as such with a regional accounting firm prior  
13           to joining the Petitioner. I am a member of various organizations, including the Indiana  
14           CPA Society. I have been a long-time member of various industry groups, including the  
15           Indiana Energy Association (“IEA”). I have worked with the IEA; and many other natural  
16           gas utilities; on a number of issues.

17   **Q. 4: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION ON**  
18       **BEHALF OF THIS PETITIONER?**

19   A:     Yes. I have offered testimony in numerous causes, on various matters including in: base  
20           rate cases, gas cost adjustment proceedings, normal temperature adjustment requests, and

1 service area necessity certificates. I have also participated in various Commission sponsored  
2 natural gas forums which over the years have related to various issues.

3 **Q. 5: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE COMMISSION ON**  
4 **ISSUES INVOLVING TRANSMISSION, DISTRIBUTION, AND STORAGE**  
5 **SYSTEM IMPROVEMENT CHARGES (“TDSIC”)?**

6 A: Yes, I offered testimony and exhibits in Cause No. 44942 on behalf of this Petitioner which  
7 initiated the proposed seven-year plan (7-year plan) also referenced as the TDSIC Plan. The  
8 Commission approved our TDSIC Plan on September 27, 2017. I also offered testimony  
9 and exhibits requesting trackers for TDSIC-1 and TDSIC-2. The Commission has  
10 previously approved both of those trackers.

11 **Q. 6: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

12 A: My testimony is designed to sponsor and support Midwest’s request for a TDSIC-3 tracker.  
13 Specifically, I will discuss the capital investments that have been made with respect to  
14 Midwest’s TDSIC Plan and not included in TDSIC-1, TDSIC-2 or any base rate case. My  
15 testimony will also discuss accounting treatment of the project costs, determination of the  
16 TDSIC component revenue, and address the annual 2% cap. My testimony reflects  
17 Petitioner’s use of the customer class revenue allocation used in the last base rate case, and  
18 explains how this TDSIC-3 adjustment to base rates will impact our customers. I also  
19 explain that our request is to recover 80% of the capital investments that have been made  
20 through May 31, 2021 and not previously recovered. I identify the TDSIC costs associated  
21 with such capital investments which are included in this request. I also address Petitioner’s  
22 contact with the Office of Utility Consumer Counselor (“OUCC”) before this TDSIC-3

1 filing was made. Finally, my testimony discusses updates to the original seven-year plan  
2 described in our 2017 filing in Cause No. 44942 based on what has happened during the  
3 time of construction.

4 **Q. 7: MR. OSMON, HAVE YOU REVIEWED THE COMMISSION'S ORDER IN**  
5 **MIDWEST'S TDSIC-1 AND TDSIC-2?**

6 A: Yes, I have. I have also discussed that Order with our counsel of record for purposes of  
7 addressing the Commission's guidance provided in both of those Orders.

8 **Q. 8: DID YOU REVIEW THE PETITION WHICH INITIATED THIS TDSIC-3 PRIOR**  
9 **TO IT BEING FILED?**

10 A: Yes, I did. I reviewed an earlier draft, I discussed it with our counsel, and reviewed the final  
11 Petition before it was filed.

12 **Q. 9: IS THE PETITION ACCURATE?**

13 A: Yes, I believe it is.

14 **Q. 10: DO YOU BELIEVE YOUR PETITION IN THIS TDSIC-3 SETS FORTH ALL THE**  
15 **INFORMATION THAT INDIANA CODE SECTION 8-1-39-9(a) REQUIRES?**

16 A: Yes, I do.

17 **Q. 11: CAN YOU BRIEFLY SUMMARIZE YOUR UNDERSTANDING OF INDIANA**  
18 **CODE SECTION 8-1-39-9(a)?**

19 A: Based on my review of that statute, discussion with counsel, and a review of the  
20 Commission's Order in TDSIC-1 and TDSIC-2, it is my understanding this TDSIC statute  
21 permits our company to recover up to 80% of capital expenditures that have occurred with  
22 respect to an approved TDSIC Plan. Our filing for such recovery must use the customer

1 class revenue allocation used in our base rate case; must only include eligible transmission,  
2 distribution, or storage system improvements, which we have described in our TDSIC Plan  
3 including any updates to that plan; and must describe the effect of any TDSIC tracker  
4 recovery on our retail rates.

5 **Q. 12: IN ADDITION TO THE PETITION, AND THIS TESTIMONY, ARE YOU**  
6 **SPONSORING ANY OTHER EXHIBITS?**

7 A. Yes, I am also sponsoring Petitioner's Exhibit DAO-1, which includes the accounting  
8 schedules (Schedules 1 through 9) associated with this TDSIC-3. These are the same type  
9 of schedules used in TDSIC-2 with the exception that I have added Schedule 9 following  
10 my discussion with the OUCC on how best to show the variance calculation for the first  
11 twelve months of the TDSIC tracker use.

12 **Q. 13: MR. OSMON, DID YOU SHARE THESE SCHEDULES WITH THE OUCC PRIOR**  
13 **TO FILING YOUR PETITION WHICH INITIATED THIS TDSIC-3?**

14 A. Yes, I did.

15 **Q. 14: PLEASE EXPLAIN THE ACCOUNTING AND RATEMAKING TREATMENT**  
16 **PETITIONER IS REQUESTING.**

17 A: In accordance with Indiana Code § 8-1-39-9, Petitioner is requesting recovery of no more  
18 than 80% of approved capital expenditures and identified TDSIC costs. The remaining  
19 capital expenditures and TDSIC costs will be deferred and recovered as part of the next  
20 general base rate case.

1 **Q. 15: PLEASE DESCRIBE THE CAPITAL EXPENDITURES.**

2 A: Indiana Code § 8-1-39-2 describes the meaning of “Eligible transmission, distribution, and  
3 storage system improvements.” This comprises new or replacement distribution projects  
4 for purposes of safety, reliability, system modernization, or economic development in the  
5 rural areas of our service area. My testimony in Cause No. 44942 explained how our  
6 proposed projects met this criteria. Following review of Petitioner’s request for approval of  
7 its 7-year plan, the Office of Utility Consumer Counselor (“OUCC”) recommended  
8 approval of our 7-year plan. Summarizing the 7-year plan for context of this request under  
9 this Cause TDSIC-3, Petitioner initially divided its 7-year plan into 6 phases. The capital  
10 expenditures to date are generally made up of both high-pressure and low-pressure  
11 distribution mains; regulation equipment; and easements. The specific description of the  
12 projects that are included in the 7-year plan are described by my testimony and exhibits filed  
13 on May 12, 2017 in Cause No. 44942. Our filing in TDSIC-1 reflects the completion of  
14 Phase I and a portion of Phases II and III. Our filing in TDSIC-2 reflects the completion of  
15 Phase II and a portion of Phases IV, V, and VI. This TDSIC-3 filing includes the remaining  
16 portions of Phases IV and IV(a). Phases IV and IV(a) are now complete. The Commission  
17 will recall that Phase IV(a) related to lateral extensions from CR 800 N along CR 1000 E  
18 and CR 1200 E.

19 **Q. 16: FOR PURPOSES OF CONTEXT, CAN YOU PROVIDE THE COMMISSION WITH**  
20 **A BRIEF DESCRIPTION OF THE CHANGES IN PHASE IV(a) WHICH YOU**  
21 **PREVIOUSLY TESTIFIED ABOUT IN THE TDSIC-2 FILING OR ANY OTHER**  
22 **CHANGES THAT HAVE NOW OCCURRED?**

1 A: Yes, I can. Essentially, the change from the original TDSIC plan approved in 2017 was to  
2 extend the main along CR 800 N. We described two different laterals as part of this  
3 extension. As the construction actually occurred, we learned of larger load requirements  
4 than originally estimated. Because of the additional gas load, we used a 6-inch polyethylene  
5 pipe instead of a 4- inch polyethylene pipe. Once we recognized that we needed to use a  
6 larger pipe, we spoke with the OUCC about this pipe size change.

7 **Q. 17: BEYOND WHAT YOU DESCRIBED ABOVE, WERE THERE ANY OTHER**  
8 **FACTORS WHICH IMPACTED YOUR DECISION ON CHANGING THE SIZE OF**  
9 **THE POLYETHYLENE PIPE?**

10 A: Yes, there were. Beyond the known requests for service, we also took into account that this  
11 area in which we were proposing to extend the main is predominantly an Amish area. It has  
12 been our experience that Amish areas use generators at their homes, on their farms, or in  
13 their businesses to generate electricity. It turns out, as we were in the area acquiring  
14 easements for purposes of running this natural gas pipeline, we learned of other customers  
15 and generators that we had not anticipated. This new information added to the need to move  
16 from a 4-inch pipe to a 6-inch pipe.

17 **Q. 18: ARE YOU NOW PREPARING FOR THE NEXT PHASE OF THE 7-YEAR PLAN?**

18 A: Yes, we are. The next work will begin within the next couple of months. It will include  
19 Phase V and the two remaining laterals in Phase VI. There were originally three separate  
20 laterals included in Phase VI, but one was completed during Phase II, as it was a lateral  
21 branching off of that particular construction area.

1 **Q. 19: ARE THERE CHANGES WITHIN PHASE V AND THE REMAINING PART OF**  
2 **PHASE VI THAT SHOULD BE ADDRESSED IN THIS TDSIC-3 FILING?**

3 A: Yes, there are. First, the cost of steel pipe has risen considerably in the last few months.  
4 When the 7-year plan was developed, 4-inch steel pipe costs were estimated at \$7.65 per  
5 foot. That cost per foot has now increased to near \$13.50 per foot. A copy of our most  
6 recent quote is included in my workpapers. The pipe for the upcoming work was ordered  
7 based upon that quote. Further, because of the changing in the costs of steel pipe, pipe  
8 suppliers will not provide an estimate that extends for more than just a few days.  
9 Second, we need to switch from polyethylene pipe to steel pipe on one of the Phase VI  
10 laterals. Many of the Amish businesses to be served through this phase are related to cabinet  
11 making. It is estimated that at least 100 Amish cabinet shops are within a mile of CR 900  
12 E, which is a primary path of the 7-year plan. The largest cabinet maker in this area has  
13 contacted us to continue our extension on to his shop, and has offered a significant  
14 contribution in aid of construction to assist in funding such extension. In order to serve that  
15 shop and other businesses along the way, we would need the higher pressure that can be  
16 carried through steel pipe instead of polyethylene pipe.

17 **Q. 20: MR. OSMON, IN TDSIC-2, THE PETITIONER RESPONDED TO QUESTIONS**  
18 **FROM THE COMMISSION ABOUT THE IMPACTS OF COVID-19 ON ITS TDSIC**  
19 **PLAN. HAS COVID-19 CONTINUED TO IMPACT THE TDSIC PLAN THROUGH**  
20 **THE PROJECTS INCLUDED IN THIS TDSIC-3?**

21 A: Yes. As the pandemic continued on, delivery of product, particularly pipe, was delayed.  
22 Our timetable to file for TDSIC-3 was postponed due to the inability to get the final



shipment of polyethylene pipe in for completion of Phase IV. Now as we are contemplating the start of Phase V, steel pipe delivery dates remain delayed.

**Q. 21: WILL THE CHANGES IN PIPE MATERIAL OR COSTS ASSOCIATED WITH PIPE CAUSE THE OVERALL TDSIC PLAN TO BE SIGNIFICANTLY HIGHER THAN ORIGINALLY ESTIMATED IN CAUSE NO. 44942?**

A: No, we do not believe these changes will cause a significant increase in the overall cost of the TDSIC Plan. As part of our conversations with the OUCC, we provided a workpaper that details how actual costs compare to estimated costs. That comparison is updated with each TDSIC filing. In TDSIC-1, actual costs were less than estimated costs by \$141,163. In TDSIC-2, actual costs exceeded estimated costs by \$49,886. In TDSIC-3, actual costs are again less than estimated costs by \$96,674. Cumulatively, total construction costs are less than estimated costs by \$187,951.

**Q. 22: WHEN WAS PHASE IV AND IV(a) AS DESCRIBED IN THIS TDSIC-3 FILING COMPLETED?**

A: The last invoice affecting this Phase was dated May 31, 2021. We capitalized the project into plant as of that same date.

**Q. 23: MR. OSMON, IS MIDWEST REQUESTING APPROVAL OF THE UPDATES YOU HAVE DESCRIBED ABOVE?**

A: Yes, we are. In addition to the increased costs of steel pipe; the changes from polyethylene pipe to steel pipe; the change in the size of the polyethylene pipe; we recognize there is a slight increase in the footage for one of the Phase VI laterals. That increase in the 4-inch polyethylene pipe will be 1,050 feet. The increase in length is necessary in order to connect

1 to this significant customer who would use that lateral. We are requesting approval of all  
2 of these updates.

3 **Q. 24: COULD YOU PLEASE DESCRIBE THE BASIC TDSIC COST COMPONENTS**  
4 **FOR WHICH YOU ARE REQUESTING RECOVERY IN THIS TDSIC-3?**

5 A: Indiana Code § 8-1-39-7 defines TDSIC costs eligible for recovery under five general  
6 categories. As we proposed in TDSIC-1 and TDSIC-2, Midwest is seeking recovery in this  
7 TDSIC-3 under three of the five categories. We are specifically seeking recovery of  
8 depreciation, property taxes and pretax returns.

9 **Q. 25: HOW WAS THE DEPRECIATION PORTION OF THE RECOVERY**  
10 **COMPONENT DETERMINED?**

11 A: A detailed list of costs was maintained throughout the construction of Phase IV and IV(a).  
12 At the end of the construction of these phases, those costs were allocated between the  
13 different plant classifications. Petitioner understands that not all classifications are  
14 depreciable by the Petitioner. For example, easements are not depreciated, which is  
15 consistent with how Petitioner has previously treated easements for ratemaking purposes.  
16 Each depreciable classification was listed, and depreciation of 2.75% was applied to those  
17 classifications. The depreciation rate of 2.75% was the rate used in Petitioner's most recent  
18 base rate case.

19 **Q. 26: HOW WAS THE PROPERTY TAX PORTION OF THE RECOVERY**  
20 **COMPONENT DETERMINED?**

21 A: As in TDSIC-1 and TDSIC-2, we acquired the specific tax rate for the township in which  
22 construction occurred. All construction in TDSIC-3 was in Van Buren Township of Daviess

1 County. So, all items are subject to the same property tax rate. A copy of the current tax  
2 rate schedule was provided in work papers sent to the OUCC. A net value of 30% was used  
3 for each plant classification and the specific property tax rate was applied. The property tax  
4 report filed with the Department of Local Government Finance (DLGF) defines “Net Value  
5 of Plant and Property in Service” as the greater of, 1) adjusted cost less tax depreciation, or  
6 2) 30% of adjusted cost of property in service. Since the 2009 tax report, we have used the  
7 30% amount in those reports. The result of applying the property tax rates to the 30% net  
8 value was used to establish the property tax portion of the recovery we are requesting in this  
9 TDSIC-3. A copy of that specific page of the DLGF report was also provided to the OUCC  
10 as part of the work papers.

11  
12 **Q. 27: HOW WAS THE PRE-TAX RETURN DETERMINED?**

13 A: The pre-tax return was based upon the capital structure established in the most recent base  
14 rate case, Cause No. 44880 approved August 16, 2017. I updated the balances of the  
15 elements of the capital structure as of May 31, 2021.

16 **Q. 28: MR. OSMON, DID YOU CHANGE THE METHODOLOGY RELATED TO ANY**  
17 **OF THE COSTS THAT ARE BEING INCLUDED IN THIS TDSIC-3 FROM THAT**  
18 **METHODOLOGY USED IN TDSIC-1 OR TDSIC-2?**

19 A: No.

20 **Q. 29: WOULD YOU PLEASE DESCRIBE THE INFORMATION FOUND IN THE**  
21 **SCHEDULES OF THE EXHIBIT DAO-1?**

1 A: Schedule 1 calculates the total combined recoverable TDSIC component including the pre-  
2 tax return, depreciation and property tax. The schedule indicates each component  
3 individually in total and reduces it by 20% to represent the 80% recoverable amount.

4 Schedule 2 focuses on gross investment in Phase IV and IV(a) and then breaks down the  
5 investment by type, general ledger account and township in which it is located. This  
6 schedule also reflects depreciation for the applicable items, and property tax expenses using  
7 the current property tax rates of the specific taxing districts where Phase IV and IV(a)  
8 construction has occurred.

9 Schedule 3 determines the recovery tracker per therm by customer class. The recovery of  
10 each component (capital, depreciation, and property tax) is distributed based upon the  
11 allocation factors included in the compliance filing of the most recent general rate case  
12 (Cause No. 44880). A new item was added this time as we are now determining a variance.  
13 A small over recovery is included. This item is discussed more on Schedule 9. The total  
14 recovery is then divided by annualized sales from GCA 150 (Sch 2). GCA 150 was used  
15 since it was the most recent GCA filed as these schedules were being prepared and discussed  
16 with the OUCC. By defining the tracker per therm, Midwest is requesting the recovery  
17 based upon volumetric throughput and not a fixed monthly charge.

18 Schedule 4 is the determination of the pre-tax rate of return. The primary determinants were  
19 those taken from the most recent general rate case capital structure in Cause No. 44880  
20 approved August 16, 2017 updated for current balances. Line 2 and Line 4 are shown as -  
21 0. Those particular capital components were long-term debt items part of the capital  
22 structure initially, but have since been paid off.

1        Schedule 5 is a calculation to consider the 2% cap test on the TDSIC increased revenue  
2        requirement is included to test the recoverable component against annual revenues. Indiana  
3        Code § 8-1-39-14(a) indicates the average annual increase in a public utility's total retail  
4        revenues resulting from a TDSIC tracker is capped at 2% of revenues from a twelve-month  
5        period. As my schedules reflect, the cap will not be exceeded. The recoverable component  
6        for TDSIC-2 is .37% (\$54,654/\$14,934,751).

7        Schedule 6 focuses on the GCA earnings test. It calculates the adjustment to net operating  
8        income to be used for future GCAs. The calculation takes the new investment, reduced for  
9        the 20% deferral, and multiplies the result times the after-tax rate of return. The after-tax  
10       return will be shown as an adjustment on the Sum of Differentials attachment in subsequent  
11       GCA filings.

12       Schedule 7 begins to detail accumulated deferrals which will be updated in each subsequent  
13       TDSIC recovery filing and ultimately recovered in a future base rate case.

14       Schedule 8 reflects the impact of TDSIC trackers on residential rates historically from  
15       TDSIC-1 and TDSIC-2 previously approved, what is currently proposed in TDSIC-3, and  
16       prospectively for TDSIC-4 and TDSIC-5. TDSIC-5 is expected to be the final filing under  
17       this Cause. The bill impact is given on a per therm basis and an annual bill impact  
18       calculation. An annual usage of 844 therms is used, which is consistent with other types of  
19       residential impact calculations and prior TDSIC filings. The bill impact resulting from the  
20       information included in TDSIC-3 is \$.96 per therm and \$11.53 on an annual basis.

21       Schedule 9 is included in TDSIC-3 for the first time and addresses the variance between  
22       what prior TDSIC filings calculated as the estimated recovery amounts as compared to

1 actual recovery. Based upon our discussions with the OUCC, each TDSIC will reconcile a  
2 twelve-month period. This first one reconciles the period of June 2019 through May 2020.  
3 The schedule shows actual metered sales by customer class and takes each class total sales  
4 times the approved TDSIC tracker. It is compared to the approved recovery in TDSIC-1  
5 for that same class. The variance is calculated for each class indicating and over or under  
6 recovery. That variance is then included in Schedule 3 to determine the factor.

7 **Q. 30: WHAT IS THE DOLLAR IMPACT ON PETITIONER'S REVENUE**  
8 **REQUIREMENT BY THIS TDSIC-3 PROPOSAL?**

9 A: We are proposing to adjust all volumetric rates as reflected on Schedule 1 to recover an  
10 additional \$191,324, which is broken down as: TDSIC-1 of \$58,893; TDSIC-2 of \$77,777;  
11 and TDSIC-3 of \$54,654.

12 **Q. 31: YOU INDICATED EARLIER THAT THE RECOVERY PROPOSED HERE IS**  
13 **BASED UPON INVESTMENT IN PHASE IV AND IV(a) PROJECTS. IS THERE**  
14 **ANY CONSTRUCTION WORK IN PROGRESS (CWIP) INCLUDED IN THE**  
15 **REQUESTED TDSIC-3 RECOVERY?**

16 A: No. The investment made for purposes of this TDSIC filing are all based on completed  
17 phases of the overall projects.

18 **Q. 32: MR. OSMON, WHEN WILL ADDITIONAL TDSIC FILINGS BE MADE?**

19 A: We have adjusted our original TDSIC Plan calendar as weather delays, material delays, and  
20 Covid-19 have impacted overall construction progress. It is our current intention to have  
21 the Phase V and Phase VI completed near year end of 2021. Thus, our TDSIC-4 filing  
22 would be made as soon as possible after the final accounting has been completed. I am

1 anticipating filing TDSIC-4 in the spring of 2022. The final phase of the TDSIC Plan will  
2 include our going back to pick up the remainder of Phase III. This final phase is a shorter  
3 run and is all polyethylene pipe. I would expect this final phase to be completed by early  
4 summer 2022. Thus, TDSIC-5 would be filed as soon as possible, which I currently estimate  
5 to be the fall of 2022.

6 **Q. 33: PRIOR TO FORMALLY FILING TDSIC-3, DID PETITIONER DISCUSS ITS**  
7 **FILING AND THE SCHEDULES ATTACHED TO YOUR TESTIMONY WITH**  
8 **THE OUCC?**

9 A: Yes, as I have previously indicated in this testimony, I had several discussions about  
10 changes in pipe material, changes in steel pipe costs, as well as the actual presentation of  
11 information in the schedules before this TDSIC-3 was initiated. Further, it is my  
12 understanding that one of our counsel of record had discussions with the OUCC attorney  
13 listed in our Certificate of Service prior to the actual filing of the Petition and this  
14 Testimony.

15 **Q. 34: AS PART OF THE TDSIC FILINGS, MIDWEST HAS PREVIOUSLY INDICATED**  
16 **IT WOULD NOT INCLUDE SERVICE LINES IN COST RECOVERY**  
17 **CALCULATIONS. IS THAT STILL TRUE HERE IN THIS TDSIC-3?**

18 A: Yes.

19 **Q. 35: TO THE EXTENT THAT PETITIONER HAS NOT INCLUDED CAPITAL**  
20 **INVESTMENTS OR TDSIC COSTS IN THIS TDSIC-3 FILING; IS PETITIONER**  
21 **CONTINUING TO REQUEST ACCOUNTING DEFERRAL OF THOSE**  
22 **INVESTMENTS AND THOSE COSTS?**

1 A: Yes.

2 **Q. 36: ARE THE IMPROVEMENTS THAT HAVE BEEN MADE TO DATE AND**  
3 **INCLUDED IN THIS TDSIC-3 FILING USED AND USEFUL IN PROVIDING**  
4 **NATURAL GAS SERVICE TO PETITIONER'S CUSTOMERS?**

5 A: Yes, they are.

6 **Q. 37: DID THE PETITIONER PREPARE WORKPAPERS SUPPORTING TDSIC-3 AND**  
7 **PROVIDE THOSE WORKPAPERS TO THE OUCC?**

8 A: Yes, we did.

9 **Q. 38: DO YOU ANTICIPATE ANY FURTHER ROUTE CHANGES TO THAT**  
10 **PREVIOUSLY DESCRIBED IN THE ORIGINAL TDSIC PLAN?**

11 A: Not at this time. We continue to receive inquiries for service in areas but most are beyond  
12 the scope of the area identified when the TDSIC Plan was initiated. While we will continue  
13 to look at those requests, we are not currently anticipating further route changes.

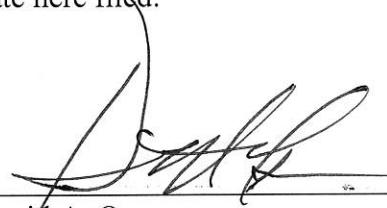
14 **Q. 39: DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY IN TDSIC-3?**

15 A: Yes, it does.



## VERIFICATION

I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge, information, and belief as of the date here filed.

A handwritten signature in black ink, appearing to read 'David A. Osmon', is written over a horizontal line.

David A. Osmon

**CERTIFICATE OF SERVICE**

The undersigned certifies that a copy of the foregoing has been served upon the following  
counsel of record electronically this 12<sup>th</sup> day of July 2021:

Indiana Office of Utility Consumer Counselor  
Scott Franson  
Heather Poole  
115 West Washington, Suite 1500S  
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A handwritten signature in black ink, appearing to be 'L. Parvin Price', written over a horizontal line.

L. Parvin Price