STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF WESTFIELD GAS, LLC, D/B/A CITIZENS GAS OF WESTFIELD FOR A CHANGE IN ITS GAS COST ADJUSTMENT CHARGE FOR THE PERIOD JUNE, JULY, AND AUGUST 2021	))))))	CAUSE NO. 37389-GCA126

VERIFIED DIRECT TESTIMONY
OF
KENNETH J. FLORA

ON BEHALF OF
WESTFIELD GAS, LLC

Applicant's Exhibit No. 1

INTRODUCTION

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A1. My name is Kenneth J. Flora. My business address is 2020 N. Meridian Street, Indianapolis, IN 46202.

Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A2. I am employed by the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis (the "Board"). The City of Indianapolis is the successor trustee of a public charitable trust and, acting through the Board doing business as Citizens Energy Group ("Citizens"). Citizens manages and owns a number of businesses. I serve as Manager, Rates and Regulatory Affairs. Pursuant to the terms of an operating agreement, I also provide similar services to the Applicant, Westfield Gas, LLC d/b/a Citizens Gas of Westfield ("Westfield" or "Applicant").

Q3. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A3. I hold a Bachelor of Science Degree in Accounting from Indiana University – Purdue University at Indianapolis and a Master of Business Administration from the University of Indianapolis. I have completed the Leadership Development Program at the University of Virginia's Darden School of Business and have attended various regulated utility courses offered by industry organizations. I received my license as a Certified Public Accountant ("CPA") from the State of Indiana and have fulfilled the necessary educational requirements to allow use of the CPA designation.

Q4. PLEASE DESCRIBE YOUR PROFESSIONAL BACKGROUND AND EXPERIENCE.

A4. I have more than 25 years of experience working in the utility industry, serving in various regulatory, financial, and operations roles. I worked for Indianapolis Power & Light Company ("IPL") from February 1995 through August 2018. Prior to joining IPL as an employee, I was employed by a temporary services firm from December 1994 through February 1995 that provided accounting support to IPL. While employed by IPL, my positions included various accounting staff roles, Team Leader of Administrative Support at IPL's Harding Street Station, Power Supply Accounting Team Leader, Team Leader of Corporate Accounting, and Director, Regulatory Affairs.

From August 2018 until November 2018, I was employed by the Indiana State Board of Accounts, where I audited certain state and local government agencies. I have been employed by Citizens in my current role since November 2018.

Q5. WHAT ARE YOUR RESPONSIBILITIES AND DUTIES AS MANAGER, RATES AND REGULATORY AFFAIRS FOR CITIZENS?

A5. I am responsible for the implementation and administration of rates and charges and terms and conditions for service for Citizens' regulated utilities, as well as the regulated utilities held by Citizens Resources, including Westfield.

Q6. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?

A6. Yes. Please see Attachment KJF-5, Testimony in IURC Dockets – Kenneth J. Flora, for a list of Indiana Utility Regulatory Commission ("Commission" or "IURC") cases in which I have previously submitted testimony.

Q7. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A7. The purpose of my testimony, and associated Attachments KJF-1 through KJF-4, is to describe and provide support for the GCA tariff charges and supporting schedules reflecting the gas cost adjustments that Applicant proposes become effective for the months of June, July, and August 2021. I will describe Applicant's gas procurement strategy, GCA projection period, GCA reconciliation period, and the Monthly Price Update mechanism which the Commission approved in Cause No. 44374.

Q8. PLEASE DESCRIBE APPLICANT'S EXHIBIT NO. 1.

A8. Exhibit No. 1 is my direct testimony filed in this proceeding.

Q9. PLEASE DESCRIBE APPLICANT'S ATTACHMENTS KJF-1, KJF-2, AND KJF-3.

A9. Attachment KJF-1 is the verified Application filed in this Cause requesting approval of gas cost adjustments to be applicable in the months of June, July, and August 2021. Attachment KJF-2 is Applicant's GCA tariff sheets (Appendix A), which are proposed to be effective respectively in June, July, and August 2021. The rates shown on each Appendix A are the result of all appropriate estimations and reconciliations, as previously authorized by the Commission. Attachment KJF-3 includes bill impacts of the proposed GCA rates on a residential heating customer's bill at 5, 10, 15, 20, and 25 dekatherms compared to current effective rates – i.e. April 2021 – and compared to the GCA rates in effect one year ago.

Q10. PLEASE DESCRIBE APPLICANT'S ATTACHMENT KJF-4.

A10. Attachment KJF-4 consists of all schedules required to be filed in support of the proposed GCA rates shown in Applicant's Attachment KJF-2. These schedules were prepared in a manner consistent with Applicant's prior GCA filings and incorporate the changes approved by the Commission on May 14, 1986 in IURC Cause No. 37091. The schedules also were updated in compliance with the changes approved by the Commission's Orders dated March 10, 2010 in Cause No. 43624; dated April 26, 2017 in Cause No. 44731; and generic GCA modifications the Commission approved for gas utilities in Cause No. 44374 on August 27, 2014.

Q11. ARE YOU FAMILIAR WITH THE BOOKS AND OPERATIONS OF THE APPLICANT AS THEY RELATE TO THE GAS COST ADJUSTMENT AT ISSUE IN THIS PROCEEDING?

A11. Yes, I am generally familiar with Applicant's books and its operations. Applicant is a public utility engaged in rendering gas utility service within the City of Westfield, Indiana and its immediate environs. Applicant supplies customers in its service area with natural gas.

GAS PROCUREMENT STRATEGY

Q12. PLEASE DESCRIBE APPLICANT'S GAS PROCUREMENT PROCESS.

A12. Applicant mitigates price volatility for its customers using a combination of contracted pipeline storage, physical hedges, and financial hedges. Annually, a cross-functional gas acquisition team within Citizens performs a risk analysis of Applicant's gas supply portfolio to determine the optimum level of targeted hedge purchases. Approximately 80%

of Applicant's normal winter send out volumes are targeted to be hedged during November through March. Planned storage withdrawals are based upon the Applicant's currently effective normal weather supply plan, and hedges make up the remainder of the price volatility mitigation volumes.

Q13. HAS APPLICANT'S GAS PROCUREMENT STRATEGY CHANGED IN THIS GCA FILING?

A13. No. Applicant's Gas Procurement Strategy has remained the same, as described in this testimony.

Q14. PLEASE DESCRIBE THE FINANCIAL HEDGING INSTRUMENTS APPLICANT CONSIDERS.

A14. Financial hedges can be used to establish ceilings (calls) or floors (puts) to mitigate price volatility. When a floor is purchased, and the price of the commodity falls below the strike price, the purchaser effectively pays the established floor price. When a ceiling is purchased, and the price of the commodity rises above the strike price, the purchase effectively is capped at the established ceiling price. Premiums are necessary when floors and ceilings are purchased and they become part of the cost of the hedging strategy.

Q15. DOES APPLICANT INCUR COSTS IN THE ADMINISTRATION OF ITS HEDGING STRATEGY THAT ARE NOT RECOVERED IN ITS BASE RATES AND WHICH SHOULD BE RECOVERABLE IN APPLICANT'S GCA?

A15. Yes, in addition to the premiums described above, which are other expenses related to gas costs, Applicant may incur other similar costs as well, including, but not limited to, brokerage fees, commission fees, clearing fees, exchange fees, National Futures

Association fees, and transaction fees. In addition, Applicant will recognize gains and losses on the settlement of the contract. Attachment KJF-4, Schedules 3 and 3A include forecasted Hedging Transaction Costs. There are also Hedging Transaction Costs on Schedules 8A, 8B, 8C, and 8E, included in the reconciliation period of this GCA. Applicant's hedging strategy is intended to address commodity purchases and transactions made to mitigate gas price volatility (i.e., to help stabilize Applicant's retail natural gas prices). As a result, Applicant incurs unavoidable costs which are associated with its hedging strategy. In my opinion, those costs are reasonably incurred and are expenses related to gas costs that should be included for purposes of obtaining Commission approval to recover them through the GCA mechanism.

Q16. IS IT REALISTIC TO BELIEVE THAT APPLICANT'S HEDGING STRATEGY, OR THAT OF ANY INDIANA GAS UTILITY, WOULD GENERATE THE ABSOLUTE LOWEST COST OF NATURAL GAS?

A16. No. It is not realistic. When hedging any asset with an option, the net cost of the asset will always be higher than the market price because of the addition of the cost of the option. Furthermore, the cost of natural gas does not have to be the absolute lowest cost in order to be recoverable in the GCA process. Rather, under Indiana Code 8-1-2-42(g)(3)(A), the petitioning utility must show that "...the gas utility has made every reasonable effort to acquire long term gas supplies so as to provide gas to its retail customers at the *lowest gas cost reasonably possible*" (emphasis added).

Q17. PLEASE DESCRIBE THE GAS SUPPLY SERVICES PROCURED BY APPLICANT.

A17. Pursuant to the Base Contract between Applicant and Exelon Generation Company, LLC, Applicant relied upon delivery service contracts with Exelon Generation Company, LLC for the provision of firm interstate supply services to its city gate. Exelon Generation Company, LLC was providing gas transportation and storage services to Applicant for a three-year term, which ended on March 31, 2021. Beginning on April 1, 2021, Applicant will receive a capacity release of firm transportation on Panhandle Eastern Pipe Line Company's pipeline. Applicant is currently working with Exelon Generation Company, LLC to manage this interstate pipeline capacity as well as provide balancing services until Applicant can enter into a storage arrangement for such balancing purposes, as discussed by Westfield Witness J. P. Ghio.

GCA PROJECTION PERIOD

Q18. HOW DID APPLICANT FORECAST ITS GAS COSTS FOR THE GCA PROJECTION PERIOD OF JUNE, JULY, AND AUGUST 2021?

A18. Applicant's forecasted gas costs are calculated on Attachment KJF-4, Schedules 1 through 5. The GCA rates shown in Attachment KJF-2 are the result of all appropriate estimations and reconciliations, as previously authorized by the Commission. The estimated gas costs are based upon index price purchases and hedge transactions. The estimated index price purchases are projected using NYMEX future prices at Henry Hub for the three-month period, adjusted for basis, fuel, and transportation for delivery to Applicant's city-gate. The transportation costs are based upon the most recently approved Federal Energy

Regulatory Commission ("FERC") tariffs. These indices and tariffs are the same indices by which Westfield has priced its commodity purchases in the past, as reflected in its GCA proceedings under Cause No. 37389.

Q19. PLEASE EXPLAIN SCHEDULE 1 OF ATTACHMENT KJF-4.

A19. Schedule 1 is the determination of the monthly gas cost adjustment charge including pipeline demand costs for each of the months June, July, and August 2021. The proposed rates also include a reconciliation of actual costs to actual recoveries for the months of December 2020, January and February 2021. The reconciliation is described in further detail in the GCA Reconciliation Period section of my testimony.

Q20. HAS APPLICANT FORECASTED ITS GAS REQUIREMENTS FOR THE PURPOSES OF THIS GCA PROCEEDING?

A20. Yes. Applicant's KJF-4, Schedule 2, depicts Westfield's estimated retail sales volumes for the 12 months ending May 2022. Estimated sales are calculated annually based on an internal regression model that utilizes normal, 30-year average temperatures, 10 years of historical actual sales, and the number of customers. This is the same model that has been used in Applicant's previous GCA proceedings. The annual load forecast estimates also may be adjusted from time to time throughout the year due to customer shifts between rate classes or between retail and transportation tariffs.

Q21. HAS APPLICANT'S ANNUAL LOAD FORECAST CHANGED SINCE GCA 125, WHICH WAS THE PREVIOUS GCA?

A21. No. The annual load forecast did not change.

Q22. HOW ARE THE PROJECTED GAS SUPPLY QUANTITIES DETERMINED?

A22. In planning for its gas supply requirements, Applicant calculates the total gas required on daily, monthly and seasonal bases, assuming normal weather. Applicant then considers all available supply sources in preparing a proposed gas supply plan to meet its gas supply needs. Based upon deliverability, storage inventory levels, transportation costs and gas costs, Applicant determines the optimal supply plan to meet its retail gas requirements, as reflected in Attachment KJF-4, Schedule 2.

Q23. PLEASE EXPLAIN SCHEDULES 3, 3A, AND 3B OF ATTACHMENT KJF-4.

A23. Schedule 3 shows the calculation of the estimated cost of purchased gas for the months of June, July, and August 2021. Schedule 3 also reflects the pipeline demand volumes and related cost Applicant expects to incur during the GCA projection period. Schedule 3A shows the calculation of the weighted average cost of purchased gas ("WACOG") for each month of the projection period. Both Schedules 3 and 3A reflect certain Hedging Transaction Costs discussed earlier in my testimony. Schedule 3B includes the estimated volumes purchased under fixed contracts and index prices and the resulting percentage of each purchase to the total supply. Schedule 3B also includes any storage injection and withdrawal volumes.

Q24. PLEASE DESCRIBE SCHEDULES 4 AND 5 OF ATTACHMENT KJF-4.

A24. Schedule 4 reflects the estimated variable costs associated with storage and Schedule 5 shows monthly storage activity and associated costs, when applicable.

Q25. WHAT ARE THE GAS COST ADJUSTMENT FACTORS FOR WHICH APPLICANT REQUESTS APPROVAL IN THIS CAUSE?

A25. Applicant is requesting the Commission's approval of the gas cost adjustment factors reflected on Attachment KJF-4, line 27 of Schedule 1, June 2021; Schedule 1, July 2021; and Schedule 1, August 2021; for use during each of those months. Applicant has properly applied its current gas cost adjustment factors since its last GCA filing. The proposed GCA factors conform to the requested tariffs included as Applicant's Attachment KJF-2.

Q26. IN YOUR OPINION, HAVE ALL OF YOUR ESTIMATIONS BEEN MADE IN A REASONABLE MANNER?

A26. Yes, they have.

GCA RECONCILIATION PERIOD

Q27. PLEASE IDENTIFY THE GCA RECONCILIATION PERIOD AND APPLICABLE SCHEDULES.

A27. The proposed GCA rates to be effective during June, July, and August 2021 include the effect of reconciling actual gas costs incurred for the GCA reconciliation period for the months of December 2020, January and February 2021 to actual cost recoveries. The GCA reconciliation is shown on Schedules 6 through 12 of Applicant's Attachment KJF-4.

Q28. PLEASE DESCRIBE SCHEDULES 6 AND 6A OF ATTACHMENT KJF-4.

A28. Schedule 6 is the calculation of actual gas cost variances for the three months ended February 28, 2021. Schedule 6A shows the percentage of monthly variance to the total gas costs incurred and the average variance percentage for the trailing 12-month period ending with each of the three months presented in the GCA reconciliation period.

Q29. PLEASE DESCRIBE SCHEDULE 7 OF ATTACHMENT KJF-4.

A29. Schedule 7 summarizes actual purchased gas costs, net of storage activity for the three months ending February 28, 2021.

Q30. PLEASE DESCRIBE SCHEDULES 8A, 8B, 8C, 8D, AND 8E OF ATTACHMENT KJF-4.

A30. Schedules 8A, 8B, and 8C present the actual total purchased gas cost for each month of the GCA reconciliation period, including Hedging Transaction Costs discussed earlier in my testimony. Schedule 8D details the actual volumes purchased under fixed contracts and index prices and the resulting percentage of each purchase to the total supply. Schedule 8D also includes storage injection and withdrawal volumes. Schedule 8E shows the calculation of the actual and accrual purchased WACOG for the GCA reconciliation period.

Q31. PLEASE DESCRIBE SCHEDULES 9 AND 10 OF ATTACHMENT KJF-4.

A31. Schedule 9 reflects the variable costs associated with contracted storage and Schedule 10 shows monthly storage activity and associated costs.

Q32. PLEASE DESCRIBE SCHEDULE 11 OF ATTACHMENT KJF-4.

A32. Schedule 11 determines the unaccounted for gas volumes for each of the three months, December 2020, January and February 2021.

Q33. PLEASE DESCRIBE SCHEDULES 12A, 12B, AND 12C OF ATTACHMENT KJF-4.

A33. Schedule 12A shows the distribution of refunds applicable to this and future GCA filings. Schedule 12B summarizes the gas cost variances of the GCA reconciliation period as determined on Schedule 6 applicable to this and future GCA filings and calculates the total variances to be recovered in this Cause. Schedule 12C shows the net write-off gas cost (over) or under recovery variance and is used on Schedule 12B to determine the total variance.

Q34. PLEASE IDENTIFY SCHEDULES 16 AND 18 OF ATTACHMENT KJF-4.

A34. Schedule 16 is the statement of utility operating income for the twelve months ending February 2021. Schedule 18 is the earnings test required by Indiana Code § 8-1-2-42.3. Schedule 18 compares Applicant's actual earnings for the twelve months ending February 2021 to its authorized earnings to determine if Applicant has exceeded the amount of its authorized earnings. If actual earnings for the reporting period exceed authorized earnings and the sum of the differentials between authorized earnings and actual earnings is positive, a reduction to the gas cost adjustment is required.

Q35. INDIANA CODE § 8-1-2-42(G)(3)(D) REQUIRES A GAS UTILITY'S ESTIMATE OF PROSPECTIVE GAS COSTS FOR A FUTURE RECOVERY PERIOD BE REASONABLE. HAVE YOU COMPARED APPLICANT'S ESTIMATED GAS COSTS FOR THE PERIOD OF DECEMBER 2020, JANUARY AND FEBRUARY 2021 WITH ACTUAL COSTS EXPERIENCED FOR THAT RECOVERY PERIOD?

A35. Yes, I have. In my opinion, Applicant's estimates were sound and reasonable. Pursuant to the Commission's Order in Cause No. 44374, Schedule 6A of Attachment KJF-4 compares the actual cost of gas incurred from Schedule 6 to the gas cost variance calculated on Schedule 6. The resulting percentage of monthly variance to the total gas costs incurred and the average variance percentage for the trailing 12-month period ending with each of the three months December 2020, January and February 2021 presented in the GCA reconciliation period are -0.60%, -0.62%, and 59.84% respectively.

Q36. PLEASE EXPLAIN APPLICANT'S TWELVE-MONTH TRAILING AVERAGES FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KJF-4, SCHEDULE 6A.

A36. The 12-month trailing averages for December 2020 and January 2021 in the reconciliation period do not exceed the Commission approved level of +/- 10%. However, the February 2021 12-month trailing average is greater than 10% due to unusually high natural gas prices during the month of February 2021, as explained in the testimony of Westfield Witness J.P. Ghio.

Q37. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF ACTUAL COSTS TO ACTUAL COST RECOVERIES FOR DECEMBER 2020, JANUARY AND FEBRUARY 2021?

A37. Yes. The proposed GCA rates to be effective during the months of June, July, and August 2021 include the effect of reconciling actual gas costs incurred for the months of December 2020, January and February 2021 to actual cost recoveries. The reconciliation is shown on Schedules 6 through 12 of Attachment KJF-4. In accordance with the Commission's May 14, 1986 Order in Cause No. 37091 and the August 27, 2014 Order in Cause No. 44374, the GCA variance was calculated for each month and is summarized on Schedule 12B. The actual gas cost incurred compared to actual gas sales revenue for each month in the reconciliation period, as reflected on Schedule 6 of Attachment KJF-4, is shown on the following table:

	Actual Gas Costs	Actual Recoveries	Cost in Excess of Recoveries
December 2020	$262,424	$266,716	($4,292)
January 2021	$308,429	$310,922	($2,493)
February 2021	$2,762,488	$341,031	$2,421,457
Total	$3,333,341	$918,669	$2,414,672

Q38. HOW IS APPLICANT PROPOSING TO RECOVER THE LARGE UNDER RECOVERY FROM FEBRUARY 2021?

A38. Applicant is requesting the Commission to approve collecting the February under recovery of $2,421,457 over a 24-month period to mitigate the bill impact to customers.

Q39. PLEASE DESCRIBE THIS RECOVERY PROPOSAL IN MORE DETAIL.

A39. Applicant has included half of the February 2021 under recovery amount of $2,421,457, in the normal distribution of variances to quarters that is reflected on Attachment KJF-4, Schedule 12B, Line 3. This half of the under recovery will be recovered beginning with GCA 126 and continuing through GCA 129, from June 2021 through May 2022. The other half of the under recovery, or $1,210,728, will be added to the other reconciliation amounts reflected in GCA 130. This amount will be recovered in GCAs 130 through 133, during the months of June 2022 through May 2023.

Q40. WHAT IS THE IMPACT TO RESIDENTIAL HEATING CUSTOMERS OF RECOVERING THE FEBRUARY 2021 UNDER RECOVERY, AS PROPOSED, OVER 24 MONTHS?

A40. Applicant's proposal to recover the February 2021 under recovery over 24 months is estimated to increase the average Residential heating customer's bill by approximately $13.84 per month, from June 2021 through May 2022, The proposed increase to customer bills during this timeframe is lower than it would have been if Applicant had recovered the under recovery over only 12 months.

Q41. HAS APPLICANT RECEIVED ANY NEW REFUNDS THAT WERE INCLUDED IN THIS GCA?

A41. No. Applicant has not received any refunds that were included in this GCA.

Q42. HAVE YOU MADE AN ESTIMATE OF THE IMPACT OF THE PROPOSED GCA RATES UPON APPLICANT'S RESIDENTIAL HEATING CUSTOMERS?

A42. Yes. The impact of the proposed GCA rates on a residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms, compared to the current rates – i.e. April 2021 – and compared to the rates in effect one year ago are shown in Attachment KJF-3.

Q43. IN YOUR OPINION, ARE APPLICANT'S BOOKS AND RECORDS KEPT IN ACCORDANCE WITH THE UNIFORM SYSTEM OF ACCOUNTS?

A43. Yes. Based upon representations of Citizens' accountants who have reviewed those records and provided me with their views, Applicant's books and records are kept in accordance with the Uniform System of Accounts, as prescribed by the Commission.

Q44. FOR PURPOSES OF APPLYING THE "EARNINGS TEST," WHAT WERE APPLICANT'S EARNINGS FOR THE RELEVANT PERIOD AND WHAT WERE ITS AUTHORIZED EARNINGS FROM THE LAST GENERAL RATE CASE?

A44. Applicant's net operating income / (loss) for the twelve (12) months ending February 2021 was $815,423. In Westfield's last general rate case proceeding (Cause No. 44731), the Commission issued an Order dated April 26, 2017, which approved a return or net operating income of $761,544. Actual earnings for the reporting period exceeded authorized earnings; however, the sum of the differentials between authorized earnings and actual earnings is negative. Therefore, Applicant has no excess earnings to be refunded in this GCA, as shown on Schedule 18 of Applicant's Attachment KJF-4.

MONTHLY PRICE UPDATE MECHANISM

Q45. DOES APPLICANT CURRENTLY HAVE A MONTHLY PRICE UPDATE MECHANISM?

A45. Yes. Applicant has a Monthly Price Update ("MPU") mechanism that was implemented with GCA 102. Pursuant to the Commission's August 27, 2014 Order in Cause No. 44374, the Commission instructed Applicant to implement a monthly flex mechanism because the MPU mechanism has worked well for other utilities and provides the appropriate market price signals to customers.

Q46. HAS THE GCA PROCESS, AS DESCRIBED IN IC 8-1-2-42(G) AND INSTITUTED PURSUANT TO THE COMMISSION'S MAY 14, 1986 ORDER IN CAUSE NO. 37091 AND AS MODIFIED BY THE COMMISSION'S AUGUST 27, 2014 ORDER IN CAUSE NO. 44374, BEEN CHANGED IN ANY SUBSTANTIAL WAY BY THE APPLICANT'S MPU?

A46. No. The GCA workpapers filed with the GCA Application and potentially updated 20 days later will remain largely unchanged. Certain workpapers and the tariff sheets have changed to break the current quarterly format into a monthly format. Pursuant to IC 8-1-2-42(g), the Commission will review all relevant Quarterly GCA evidence, conduct a summary hearing, and issue an order approving the GCA factors for each month of the quarter.

Q47. PLEASE DESCRIBE THE MPU FILING.

A47. Pursuant to the Commission's Order in Cause No. 44374, the MPU shall be filed no later than three business days before the beginning of the calendar month in which the rates will go into effect. The Order in Cause No. 44374 allows Applicant to change the mix of volumes between spot, fixed and storage injections and withdrawal volumes as long as the total volumes remain unchanged from Applicant's total volumes approved in the applicable GCA period. The MPU is permitted to change the unit price of spot, fixed and storage gas based on current market conditions and subject to applicable price caps.

Q48. PLEASE DESCRIBE THE SPOT GAS PRICE AND PRICE CAP THE MPU IS SUBJECT TO.

A48. Based upon the Commission's Order in Cause No. 44374, the price of spot gas within Applicant's MPU will be set at NYMEX on a day no more than 10 business days prior to the beginning of the calendar month in which the rate will go into effect. The Order maintains the spot gas price established in the GCA filing is subject to a cap in Applicant's MPU of plus or minus \$1.00. The cap of +/- \$1.00 also applies to fixed and storage gas prices to protect customers from the potential of gas price volatility.

Q49. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT ARE THE MONTHLY BENCHMARK PRICES FOR JUNE, JULY, AND AUGUST 2021?

A49. The table below shows the proposed Monthly Benchmark Prices as established by NYMEX adjusted for basis, fuel, and transportation for delivery to Applicant's city-gate as of March 18, 2021, for June, July, and August 2021.

Month/Year	Panhandle First of the Month Benchmark Price	Panhandle Excess Gas Benchmark Price
June 2021	**$2.4578**	**$3.0621**
July 2021	**$2.6023**	**$3.2066**
August 2021	**$2.6295**	**$3.2338**

Q50. WHEN APPLICANT FILES ITS MONTHLY PRICE UPDATE WITH THE COMMISSION, WHAT IS INCLUDED IN ITS FILING?

A50. The Monthly Price Update includes the following: (1) a reference to Gas Daily (or other comparable publication) indicating the NYMEX close price being utilized in the Monthly Price Update; (2) a schedule reflecting adjustments made to the NYMEX close price for use in GCA schedules. This schedule also will make a comparison to the same calculation made in the Quarterly GCA; (3) certain GCA workpapers that are impacted; (4) the revised tariff sheet for the upcoming month (Appendix A); and (5) residential bill impact statements.

Q51. ARE MPU FIILNGS MANDATORY?

A51. Yes, under specific circumstances. As directed in the Commission's Order in Cause No. 44374, Applicant is required to make an MPU filing when the weighted average unit cost of gas changes by +/- $0.10 or more from that approved in the applicable GCA month. If the weighted average cost of gas does not fluctuate by +/- $0.10, Applicant may elect not to file an MPU. However, if Applicant elects not to file an MPU, Applicant is required to file notification with the Commission it will not be filing in a given month and provide a supporting calculation of the weighted average cost of gas determination.

CONCLUSION

Q52. ARE YOU GENERALLY FAMILIAR WITH INDIANA CODE § 8-1-2-42(G)?

A52. Yes, I am.

Q53. DO EXHIBIT NO. 1 AND THE ATTACHMENTS WHICH YOU ARE SPONSORING CONFORM TO THE REQUIREMENTS OF INDIANA CODE § 8-1-2-42(G)?

A53. Yes. In my opinion, Applicant has made every reasonable effort to acquire long-term gas supplies to provide gas to its retail customers at the lowest gas cost reasonably possible. The estimate of prospective average gas costs for future recovery periods is reasonable.

Q54. IN YOUR OPINION, ARE THE GCA FACTORS REQUESTED IN THIS APPLICATION MATERIALLY ACCURATE?

A54. Yes. Furthermore, the calculation of the gas cost variance determined on Attachment KJF-4, Schedule 6 is also materially accurate.

Q55. DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY?

A55. Yes.

VERIFICATION

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of his knowledge, information and belief.

Kenneth J. Flora

Kenneth J. Flora

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF WESTFIELD GAS, LLC, D/B/A CITIZENS GAS OF WESTFIELD FOR A CHANGE IN ITS GAS COST ADJUSTMENT CHARGE FOR THE PERIOD JUNE, JULY, AND AUGUST 2021	))))))	**CAUSE NO. 37389-GCA126**

APPLICATION
TO THE INDIANA UTILITY REGULATORY COMMISSION:

Westfield Gas, LLC, d/b/a Citizens Gas of Westfield (hereinafter called "Applicant") respectfully represents and shows the Commission the following:

1. Applicant is a public utility organized and existing under the laws of the state of Indiana with offices at 2020 N. Meridian, Indianapolis, Indiana, 46202. Applicant is engaged in rendering natural gas utility service in Westfield, Indiana, and its immediate environs.

2. Applicant is subject to the jurisdiction of this Commission and is making this Application pursuant to the provisions of I.C. 8-1-2-42(g) (the "GCA Statute") and Orders of this Commission.

3. Applicant has attached to this Application as Attachment KJF-4 the various schedules required and provided for by the GCA Statute and this Commission's Orders governing gas cost adjustments.

4. Applicant seeks approval of a change in its gas cost adjustment rates to be applicable for the June, July, and August 2021 billing months, as set forth in Attachment KJF-2. Pursuant to the Commission's August 27, 2014 Order in Cause No. 44374, the resulting monthly GCA rates are subject to change, according to a Monthly Price Update filing.

5. Applicant has made every reasonable effort to acquire long-term gas supplies so as to provide gas to its retail customers at the lowest gas cost reasonably possible.

6. Changes in Applicant's gas cost since its last base rate proceeding reflect changes in natural gas purchases and the rates of its pipeline suppliers, which have been filed with the Federal Energy Regulatory Commission.

7. Applicant's total estimated cost to be recovered through the GCA, including the estimated average gas cost for the three months of June, July, and August 2021 is $196,675. Applicant's requested gas cost adjustment rates, modified for the recovery of Indiana Utility Receipts Tax, are set forth in the following Appendix A (Ninety-Third Revised Page No. 300, Ninety-Fourth Revised Page No. 300, and Ninety-Fifth Revised Page No. 300) and will be applied to all bills rendered by Applicant during its June, July, and August 2021 billing months. Supporting schedules containing estimated cost data relating to the requested gas cost adjustment rates are set forth in Attachment KJF-4.

8. The Applicant's estimate of its prospective average gas costs for the future recovery period involved herein is reasonable and comports with the applicable statute.

9. The names and addresses of Applicant's duly authorized representatives, to whom all correspondence and communications should be sent, are as follows:

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WHEREFORE, Applicant respectfully prays that the Indiana Utility Regulatory Commission hold a summary hearing and thereafter enter an order in this Cause authorizing and approving the gas cost adjustments requested herein and making such further orders in the premises as the Commission may deem appropriate and proper.

DATED this 1st day of April 2021

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Attorneys for Applicant,
Westfield Gas, LLC, d/b/a Citizens Gas
of Westfield

VERIFICATION

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of her knowledge, information and belief.

LaTona S. Prentice

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Application was served upon the Office of Utility Consumer Counselor by delivery or by depositing a copy in the United States mail, first class postage prepaid on April 1st 2021 to the following address:

Office of Utility Consumer Counselor
Indiana Utility Regulatory Commission, OUCC Mailbox
115 West Washington Street
Suite 1500 South
Indianapolis IN 46204

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Citizens Gas of Westfield
2020 N. Meridian Street **Ninety-Third Revised Page No. 300**
Indianapolis, Indiana 46202 **Superseding Substitute Ninety-Second Revised Page No. 300**

APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after June 1, 2021.

Gas Supply Charge: $ Per Therm

Gas Rate D20	Gas Supply Charge	$0.7412
Gas Rate D30	Gas Supply Charge	$0.7412
Gas Rate D40	Gas Supply Charge	$0.7412
Gas Rate D50	Gas Supply Charge	$0.7412

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202

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APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after July 1, 2021.

Gas Supply Charge: $ Per Therm

Gas Rate D20	Gas Supply Charge	$0.7602
Gas Rate D30	Gas Supply Charge	$0.7602
Gas Rate D40	Gas Supply Charge	$0.7602
Gas Rate D50	Gas Supply Charge	$0.7602

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202

Ninety-Fifth Revised Page No. 300
Superseding Ninety-Fourth Revised Page No. 300

APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after August 1, 2021.

Gas Supply Charge: $ Per Therm

Gas Rate D20	Gas Supply Charge	$0.7787
Gas Rate D30	Gas Supply Charge	$0.7787
Gas Rate D40	Gas Supply Charge	$0.7787
Gas Rate D50	Gas Supply Charge	$0.7787

WESTFIELD GAS, LLC

Impact Statement for Average Residential Heating Customers

Proposed GCA Factor June 2021
vs.
Currently Approved GCA Factor April 2021

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor $7.4120	Bill At Current GCA Factor $3.2070	Dollar Increase (Decrease)	Percent Change
5	$69.32	$48.01	$21.31	44.39 %
10	126.63	84.02	42.61	50.71 %
15	179.85	115.94	63.91	55.12 %
20	230.35	145.13	85.22	58.72 %
25	280.84	174.32	106.52	61.11 %

Proposed GCA Factor June 2021
vs.
Approved GCA Factor June 2020

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor $7.4120	Bill At Prior Year's GCA Factor $4.3840	Dollar Increase (Decrease)	Percent Change
5	$69.32	$53.90	$15.42	28.61 %
10	126.63	95.79	30.84	32.20 %
15	179.85	133.59	46.26	34.63 %
20	230.35	168.67	61.68	36.57 %
25	280.84	203.74	77.10	37.84 %

WESTFIELD GAS, LLC

Impact Statement for Average Residential Heating Customers

Proposed GCA Factor July 2021
vs.
Currently Approved GCA Factor April 2021

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor $7.6020	Bill At Current GCA Factor $3.2070	Dollar Increase (Decrease)	Percent Change
5	$70.27	$48.01	$22.26	46.37 %
10	128.53	84.02	44.51	52.98 %
15	182.70	115.94	66.76	57.58 %
20	234.15	145.13	89.02	61.34 %
25	285.59	174.32	111.27	63.83 %

Proposed GCA Factor July 2021
vs.
Approved GCA Factor July 2020

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor $7.6020	Bill At Prior Year's GCA Factor $4.1660	Dollar Increase (Decrease)	Percent Change
5	$70.27	$52.81	$17.46	33.06 %
10	128.53	93.61	34.92	37.30 %
15	182.70	130.32	52.38	40.19 %
20	234.15	164.31	69.84	42.51 %
25	285.59	198.29	87.30	44.03 %

WESTFIELD GAS, LLC

Impact Statement for Average Residential Heating Customers

Proposed GCA Factor August 2021
vs.
Currently Approved GCA Factor April 2021

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor $7.7870	Bill At Current GCA Factor $3.2070	Dollar Increase (Decrease)	Percent Change
5	$71.19	$48.01	$23.18	48.28 %
10	130.38	84.02	46.36	55.18 %
15	185.48	115.94	69.54	59.98 %
20	237.85	145.13	92.72	63.89 %
25	290.22	174.32	115.90	66.49 %

Proposed GCA Factor August 2021
vs.
Approved GCA Factor August 2020

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor $7.7870	Bill At Prior Year's GCA Factor $4.2990	Dollar Increase (Decrease)	Percent Change
5	$71.19	$53.47	$17.72	33.14 %
10	130.38	94.94	35.44	37.33 %
15	185.48	132.32	53.16	40.18 %
20	237.85	166.97	70.88	42.45 %
25	290.22	201.62	88.60	43.94 %

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period June, 2021
To Be Applied to the June, 2021 Gas Sales

Line No.		A Demand	B Commodity and Other	C Total
	Estimated Cost of Gas			
1	Purchased gas cost (Schedule 3, ln 4)	$24,460	$22,731	$47,191
2	Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	0	0
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 2)	0	0	0
4	Total estimated cost of gas (ln 1 + ln 2 + ln 3)	$24,460	$22,731	$47,191
5	Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 23)	-	18,834	18,834
6	Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 23)	-	0	0
7	Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 23)	-	0	0
8	Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	$24,460	$41,565	$66,025
9	Net write-off recovery costs (ln 8, col. C * 0.30%)			198
10	Total cost to be recovered through GCA (ln 8 + ln 9)			$66,223
11	Net write-off recovery costs (ln 9)			$198
12	Sales subject to GCA - Dth (Sch. 2, ln 1)			9,061
13	Net write-off recovery cost per unit sales (ln 11 / ln 12)			$0.022

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period June, 2021
To Be Applied to June, 2021 Gas Sales

Line No.	Gas Cost Adjustment Rate	
14	Total variance (ln 5)	$18,834
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	22,731
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	$41,565
19	Sales subject to GCA - Dth (Schedule 2, ln 1)	9,061
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	$4.587
21	Pipeline demand costs (ln 4, col A)	$24,460
22	Sales subject to GCA - Dth (Schedule 2, ln 1)	9,061
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	$2.699
24	Net write-off recovery cost (ln. 13)	$0.022
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	0.000
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	$7.308
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4%))	$7.412

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period July, 2021
To Be Applied to the July, 2021 Gas Sales

Line No.		A Demand	B Commodity and Other	C Total
	Estimated Cost of Gas			
1	Purchased gas cost (Schedule 3, ln 8)	$24,460	$23,060	$47,520
2	Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	0	0
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 4)	0	0	0
4	Total estimated cost of gas (ln 1 + ln 2 + ln 3)	$24,460	$23,060	$47,520
5	Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 24)	-	18,306	18,306
6	Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 24)	-	0	0
7	Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 24)	-	0	0
8	Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	$24,460	$41,366	$65,826
9	Net write-off recovery costs (ln 8, col. C * 0.30%)			197
10	Total cost to be recovered through GCA (ln 8 + ln 9)			$66,023
11	Net write-off recovery costs (ln 9)			$197
12	Sales subject to GCA - Dth (Sch. 2, ln 2)			8,807
13	Net write-off recovery cost per unit sales (ln 11 / ln 12)			$0.022

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period July, 2021
To Be Applied to July, 2021 Gas Sales

Line No.	Gas Cost Adjustment Rate	
14	Total variance (ln 5)	$18,306
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	23,060
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	$41,366
19	Sales subject to GCA - Dth (Schedule 2, ln 2)	8,807
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	$4.697
21	Pipeline demand costs (ln 4, col A)	$24,460
22	Sales subject to GCA - Dth (Schedule 2, ln 2)	8,807
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	$2.777
24	Net write-off recovery cost (ln. 13)	$0.022
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	0.000
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	$7.496
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4%))	$7.602

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period August, 2021
To Be Applied to the August, 2021 Gas Sales

Line No.		A Demand	B Commodity and Other	C Total
	Estimated Cost of Gas			
1	Purchased gas cost (Schedule 3, ln 12)	$24,460	$22,332	$46,792
2	Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	0	0
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 6)	0	0	0
4	Total estimated cost of gas (ln 1 + ln 2 + ln 3)	$24,460	$22,332	$46,792
5	Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 25)	-	17,444	17,444
6	Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 25)	-	0	0
7	Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 25)	-	0	0
8	Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	$24,460	$39,776	$64,236
9	Net write-off recovery costs (ln 8, col. C * 0.30%)			193
10	Total cost to be recovered through GCA (ln 8 + ln 9)			$64,429
11	Net write-off recovery costs (ln 9)			$193
12	Sales subject to GCA - Dth (Sch. 2, ln 3)			8,392
13	Net write-off recovery cost per unit sales (ln 11 / ln 12)			$0.023

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period August, 2021
To Be Applied to August, 2021 Gas Sales

Line No.	Gas Cost Adjustment Rate	
14	Total variance (ln 5)	$17,444
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	22,332
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	$39,776
19	Sales subject to GCA - Dth (Schedule 2, ln 3)	8,392
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	$4.740
21	Pipeline demand costs (ln 4, col A)	$24,460
22	Sales subject to GCA - Dth (Schedule 2, ln 3)	8,392
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	$2.915
24	Net write-off recovery cost (ln. 13)	$0.023
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	$0.000
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	$7.678
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4%))	$7.787

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated June, 2021
UAF Component in Rates ($/DTH)

Line No.			A Total
1	Volume of pipeline gas purchases - Dths (Sch. 3)		9,208
2	Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)		0
3	Total volume available for sale - Dths		9,208
4	UAF Percentage 1.62%		1.620%
5	UAF Volumes (ln 3 * ln 4) - Dths		149
6	Average Commodity Rate - Sch. 3A		$2.4686
7	UAF Costs (ln 5 * ln 6)		$368
8	Retail sales volumes - Sch. 2, ln 1		9,061
9	UAF Component in rates - $ per Dth (ln 7 / ln 8)	1/	$0.0406

1/ For informational purposes only

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated July, 2021
UAF Component in Rates ($/DTH)

Line No.			A Total
1	Volume of pipeline gas purchases - Dths (Sch. 3)		8,950
2	Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)		0
3	Total volume available for sale - Dths		8,950
4	UAF Percentage 1.62%		1.620%
5	UAF Volumes (ln 3 * ln 4) - Dths		145
6	Average Commodity Rate - Sch. 3A		$2.5765
7	UAF Costs (ln 5 * ln 6)		$374
8	Retail sales volumes - Sch. 2, ln 2		8,807
9	UAF Component in rates - $ per Dth (ln 7 / ln 8)	1/	$0.0425

1/ For informational purposes only

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated August, 2021
UAF Component in Rates ($/DTH)

Line No.			A Total
1	Volume of pipeline gas purchases - Dths (Sch. 3)		8,528
2	Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)		0
3	Total volume available for sale - Dths		8,528
4	UAF Percentage 1.62%		1.620%
5	UAF Volumes (ln 3 * ln 4) - Dths		138
6	Average Commodity Rate - Sch. 3A		$2.6187
7	UAF Costs (ln 5 * ln 6)		$361
8	Retail sales volumes - Sch. 2, ln 3		8,392
9	UAF Component in rates - $ per Dth (ln 7 / ln 8)	1/	$0.0430

1/ For informational purposes only

Westfield Gas, LLC
Estimated Retail Sales Volume for Twelve Months Ending May, 2022

Line No.	Month	Total Retail Sales Volume Subject To GCA
1	June	9,061
2	July	8,807
3	August	8,392
4	First Quarter	26,260
5	September	13,975
6	October	24,460
7	November	59,559
8	Second Quarter	97,994
9	December	100,043
10	January, 2022	121,076
11	February	105,830
12	Third Quarter	326,949
13	March	71,841
14	April	38,940
15	May	21,138
16	Fourth Quarter	131,919
17	Total Sales - Dth	583,122
	Quarterly Retail Allocation Factor	
18	First Quarter (ln 4 / ln 17)	4.5033%
19	Second Quarter (ln 8 / ln 17)	16.8051%
20	Third Quarter (ln 12 / ln 17)	56.0687%
21	Fourth Quarter (ln 16 / ln 17)	22.6229%
22	Total (ln 18 + ln 19 + ln 20 + ln 21)	100.0000%
	Monthly Retail Allocation Factor	
23	First Month (ln 1 / ln 4)	34.5050%
24	Second Month (ln 2 / ln 4)	33.5377%
25	Third Month (ln 3 / ln 4)	31.9573%
26	Total (ln 23 + ln 24 + ln 25)	100.0000%

Westfield Gas, LLC
Purchased Gas Cost - Estimated
For June, July, and August 2021

Line No.	Month and Supplier	A Estimated Purchases Commodity Dth	B Supplier Rates Estimated Commodity $/DTH	C Demand	D Estimated Costs Commodity (A x B)	E Total (C + D)
	June, 2021					
	Exelon Generation, LLC					
1	Panhandle First of Month Purchases	6,778	$2.4578	$24,460	$16,659	$41,119
2	Fixed Price Purchases	2,430	2.2976		5,583	5,583
3	Hedging Transaction Costs				489	489
4	Excess Gas Purchases	0	0.0000		0	0
5	Sub-Total	9,208		$24,460	$22,731	$47,191
	July, 2021					
	Exelon Generation, LLC					
6	Panhandle First of Month Purchases	7,059	$2.6023	$24,460	$18,370	$42,830
7	Fixed Price Purchases	1,891	2.2409		4,238	4,238
8	Hedging Transaction Costs				452	452
9	Excess Gas Purchases	0	0.0000		0	0
10	Sub-Total	8,950		$24,460	$23,060	$47,520
	August, 2021					
	Exelon Generation, LLC					
11	Panhandle First of Month Purchases	7,133	$2.6295	$24,460	$18,756	$43,216
12	Fixed Price Purchases	1,395	2.2553		3,146	3,146
13	Hedging Transaction Costs				430	430
14	Excess Gas Purchases	0	0.0000		0	0
15	Sub-Total	8,528		$24,460	$22,332	$46,792
16	Grand Total (ln 5 + ln 10 + ln 15)	26,686		$73,380	$68,123	$141,503

Westfield Gas, LLC
Calculation of the Projected Average Pipeline Rates

Line No	Description	June, 2021
	Commodity Volumes (Dth)	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	6,778
2	Fixed Price Purchases (Sch. 3)	2,430
3	Excess Gas Purchases (Sch. 3)	0
	Total Volumes	
4	(Ln 1 + Ln 2 + Ln 3)	9,208
	Demand Rate	
5	Total Demand Costs (Sch. 3)	$24,460
6	Demand Cost per Dth (Ln 5 / Ln 4)	$2.6564
	Commodity Rate	
7	Panhandle First of Month Purchases (Sch. 3)	$2.4578
8	Fixed Price Purchases (Sch. 3)	$2.2976
9	Excess Gas Purchases (Sch. 3)	$0.0000
	Commodity Costs	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	$16,659
11	Fixed Price Purchases (Ln 2 x Ln 8)	$5,583
12	Hedging Transaction Costs (Sch. 3)	$489
13	Excess Gas Purchases (Ln 3 x Ln 9)	$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	$22,731
	Commodity Cost per Dth	
15	(Ln 14 / Ln 4)	$2.4686
	Total Average Rate per Dth	
16	(Ln 6 + Ln 15)	$5.1250

Westfield Gas, LLC
Calculation of the Projected Average Pipeline Rates

Line No	Description	July, 2021
	Commodity Volumes (Dth)	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	7,059
2	Fixed Price Purchases (Sch. 3)	1,891
3	Excess Gas Purchases (Sch. 3)	0
	Total Volumes	
4	(Ln 1 + Ln 2 + Ln 3)	8,950
	Demand Rate	
5	Total Demand Costs (Sch. 3)	$24,460
6	Demand Cost per Dth (Ln 5 / Ln 4)	$2.7330
	Commodity Rate	
7	Panhandle First of Month Purchases (Sch. 3)	$2.6023
8	Fixed Price Purchases (Sch. 3)	$2.2409
9	Excess Gas Purchases (Sch. 3)	$0.0000
	Commodity Costs	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	$18,370
11	Fixed Price Purchases (Ln 2 x Ln 8)	$4,238
12	Hedging Transaction Costs (Sch. 3)	$452
13	Excess Gas Purchases (Ln 3 x Ln 9)	$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	$23,060
	Commodity Cost per Dth	
15	(Ln 14 / Ln 4)	$2.5765
	Total Average Rate per Dth	
16	(Ln 6 + Ln 15)	$5.3095

Westfield Gas, LLC
Calculation of the Projected Average Pipeline Rates

Line No	Description	August, 2021
	Commodity Volumes (Dth)	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	7,133
2	Fixed Price Purchases (Sch. 3)	1,395
3	Excess Gas Purchases (Sch. 3)	0
	Total Volumes	
4	(Ln 1 + Ln 2 + Ln 3)	8,528
	Demand Rate	
5	Total Demand Costs (Sch. 3)	$24,460
6	Demand Cost per Dth (Ln 5 / Ln 4)	$2.8682
	Commodity Rate	
7	Panhandle First of Month Purchases (Sch. 3)	$2.6295
8	Fixed Price Purchases (Sch. 3)	$2.2553
9	Excess Gas Purchases (Sch. 3)	$0.0000
	Commodity Costs	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	$18,756
11	Fixed Price Purchases (Ln 2 x Ln 8)	$3,146
12	Hedging Transaction Costs (Sch. 3)	$430
13	Excess Gas Purchases (Ln 3 x Ln 9)	$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	$22,332
	Commodity Cost per Dth	
15	(Ln 14 / Ln 4)	$2.6187
	Total Average Rate per Dth	
16	(Ln 6 + Ln 15)	$5.4869

Westfield Gas, LLC
Estimated Information
June, July, August 2021

	A	B	C	D	E
Line No.	June, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
1	Fixed Price Purchases	2,430	$2.2976	26.39%	Schedule 3, ln 2
2	Panhandle First of Month Purchases	6,778	2.4578	73.61%	Schedule 3, ln 1
3	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, ln 3
4	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
5	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
6	Total Volumes	9,208		100.00%	ln 1 + ln 2 + ln 3 + ln 4 + ln 5
Line No.	July, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
7	Fixed Price Purchases	1,891	$2.2409	21.13%	Schedule 3, ln 6
8	Panhandle First of Month Purchases	7,059	2.6023	78.87%	Schedule 3, ln 5
9	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, ln 7
10	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
11	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
12	Total Volumes	8,950		100.00%	ln 7 + ln 8 + ln 9 + ln 10 + ln 11
Line No.	August, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
13	Fixed Price Purchases	1,395	$2.2553	16.36%	Schedule 3, ln 10
14	Panhandle First of Month Purchases	7,133	2.6295	83.64%	Schedule 3, ln 9
15	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, ln 11
16	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
17	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
18	Total Volumes	8,528		100.00%	ln 13 + ln 14 + ln 15 + ln 16 + ln 17

Note: All Westfield Gas, LLC gas purchases are on the Panhandle Eastern Pipeline

Westfield Gas, LLC
Panhandle Winter Storage
June, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit	
1	Monthly fixed costs	$0
2	Monthly variable costs (ln 8)	0
3	Total monthly costs (ln 1 + ln 2)	$0
4	Estimated monthly sales - Dth (Sch 2, ln 1)	9,061
5	Total storage monthly costs per unit sales (ln 3 / ln 4)	$0.000

	Calculation of Monthly Variable Costs	A	B	C	D	E
		Volumes			Compressor	Total Compressor
	June, 2021	Inject.	W/Drl.	Comp. Fuel	Fuel Rate	Fuel Cost
6	Injection (Net) / Withdrawal (Gross)	0	0	0	$0.0000	$0
7	Injection (Gross) / Withdrawal (Net)	0	0			
8	Subtotal					$0

Westfield Gas, LLC
Panhandle Winter Storage
July, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit	
1	Monthly fixed costs	$0
2	Monthly variable costs (ln 8)	0
3	Total monthly costs (ln 1 + ln 2)	$0
4	Estimated monthly sales - Dth (Sch 2, ln 2)	8,807
5	Total storage monthly costs per unit sales (ln 3 / ln 4)	$0.000

	Calculation of Monthly Variable Costs	A	B	C	D	E
		Volumes			Compressor	Total Compressor
	July, 2021	Inject.	W/Drl.	Comp. Fuel	Fuel Rate	Fuel Cost
6	Injection (Net) / Withdrawal (Gross)	0	0	0	$0.0000	$0
7	Injection (Gross) / Withdrawal (Net)	0	0			
8	Subtotal					$0

Westfield Gas, LLC
Panhandle Winter Storage
August, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit	
1	Monthly fixed costs	$0
2	Monthly variable costs (ln 8)	0
3	Total monthly costs (ln 1 + ln 2)	$0
4	Estimated monthly sales - Dth (Sch 2, ln 3)	8,392
5	Total storage monthly costs per unit sales (ln 3 / ln 4)	$0.000

	Calculation of Monthly Variable Costs	A	B	C	D	E
		Volumes			Compressor	Total Compressor
	August, 2021	Inject.	W/Drl.	Comp. Fuel	Fuel Rate	Fuel Cost
6	Injection (Net) / Withdrawal (Gross)	0	0	0	$0.0000	$0
7	Injection (Gross) / Withdrawal (Net)	0	0			
8	Subtotal					$0

Westfield Gas, LLC
Estimated Cost of Gas Injections and Withdrawals
For June, July, and August 2021

		A	B	C	D	E	F	G	H	I
		Estimated Change		Estimated Cost of Gas						
				Injections		Withdrawals		Net		
Line No.		Injections Dth	Withdrawals Dth	Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
	June, 2021									
1	Panhandle Winter Storage	0	0	$0	$0	$0	$0	$0	$0	$0
2	Subtotal	0	0	0	0	0	0	0	0	0
	July, 2021									
3	Panhandle Winter Storage	0	0	0	0	0	0	0	0	0
4	Subtotal	0	0	0	0	0	0	0	0	0
	August, 2021									
5	Panhandle Winter Storage	0	0	0	0	0	0	0	0	0
6	Subtotal	0	0	0	0	0	0	0	0	0
7	Grand Total	0	0	$0	$0	$0	$0	$0	$0	$0

Westfield Gas, LLC
Demand Allocation of Injections and Withdrawals
From Panhandle Winter Storage
For June, July, and August 2021

		A	B	C	D	E	F
		Volume DTH	Demand Cost	Commodity Cost	Total Cost	Total $/DTH	Comm $/DTH
1	Beginning balance at June 1, 2021	0	$0	$0	$0	$0.0000	$0.0000
2	Add: Net injections at cost	0	0	0	0	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
4	Beginning balance at July 1, 2021	0	0	0	0	0.0000	0.0000
5	Add: Net injections at cost	0	0	0	0	0.0000	0.0000
6	Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
7	Beginning balance at August 1, 2021	0	0	0	0	0.0000	0.0000
8	Add: Net injections at cost	0	0	0	0	0.0000	0.0000
9	Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
10	Ending balance at August 31, 2021	0	$0	$0	$0	$0.0000	$0.0000

Westfield Gas, LLC
Calculation of Actual Gas Cost Variance
For December, 2020 through February, 2021

Line No.		December, 2020	January, 2021	February, 2021	Total
	Transportation Sales (informational only)	29,068	30,523	38,215	97,806
1	Retail Sales subject to GCA - Dth	89,020	103,404	111,842	304,266
2	Total actual cost of gas incurred (Sch. 7)	$262,424	$308,429	$2,762,488	$3,333,341
3	Gas Supply Charge from Cause No. 37389-GCA124 MPU	$3.0020	$3.0110	$3.0630	
4	Total Gas Supply Charge Recovery (ln 1 * ln 3)	$267,238	$311,349	$342,572	$921,159
5	Gas Supply Charge Recovery Excluding Utility Receipts Tax (ln 4 * (1-1.4%))	$263,497	306,990	337,776	908,263
6	Variance from Cause No. 37389-GCA124 MPU (Sch. 1, ln 5)	($3,023)	($3,657)	($3,205)	($9,885)
7	Excess return from Cause No. 37389-GCA124 MPU (Sch. 1, ln 7)	997	1,206	1,057	3,260
8	Refund from Cause No. 37389-GCA124 MPU (Sch. 1, ln 6)	0	0	0	0
9	Net Write-Off Recovery Recovered (Sch. 12C, ln 3)	801	931	1,007	2,739
10	Gas costs recovered to be reconciled with actual gas cost incurred (ln 5 - ln 6 + ln 7 + ln 8 - ln. 9)	$266,716	$310,922	$341,031	$918,669
11	Gas cost variance (over) / underrecovery (ln 2 - ln 10)	($4,292)	($2,493)	$2,421,457	$2,414,672

Westfield Gas, LLC
Schedule 6 - Trailing Twelve Month Variance
For December, 2020 through February, 2021

	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021
1 Actual Gas Cost Incurred	$250,864	$245,443	$162,533	$96,405	$58,587	$32,387	$28,819	$32,365	$38,767	$93,011	$160,666	$262,424	$308,429	$2,762,488
2 Gas Cost Variance (over)/under recovery	($1,773)	($3,778)	$4,919	($6,803)	$1,982	($1,178)	($22,894)	$13,502	$2,608	$2,929	$6,047	($4,292)	($2,493)	$2,421,457
3 Monthly % Variance (ln 2 / ln 1)	-0.71%	-1.54%	3.03%	-7.06%	3.38%	-3.64%	-79.44%	41.72%	6.73%	3.15%	3.76%	-1.64%	-0.81%	87.65%

		December 2020	January 2021	February 2021
4	Gas Cost Trailing Twelve Months	$1,462,271	$1,519,836	$4,036,881
5	Variance Trailing Twelve Months	($8,731)	($9,451)	$2,415,784
6	Total Trailing Twelve Months % Variance	-0.60%	-0.62%	59.84%

Westfield Gas, LLC
Determination of Actual Gas Cost
For December, 2020 through February, 2021

Line No.		A	B	C	D	E	F	G
		December, 2020		January, 2021		February, 2021		Total
		Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand	
1	Pipeline gas costs (Schedule 8)	$18,171	$153,841	$18,171	$177,239	$18,171	$2,648,458	$3,034,051
2	Contracted storage and related transportation costs (Schedule 9A)		18,529		19,152		18,682	56,363
3	Net cost of gas (injected into) withdrawn from storage (Schedule 10)	8,722	63,161	11,390	82,477	9,371	67,806	242,927
4	Total gas costs (ln 1 + ln 2 + ln 3)	$26,893	$235,531	$29,561	$278,868	$27,542	$2,734,946	$3,333,341

Westfield Gas, LLC
Purchased Gas Cost - Per Books
December, 2020

Line No.		A Commodity Dth	B Commodity $/Dth	C Demand $	D Commodity (A x B)	E Total (C + D)
	Accrued - November, 2020					
	Exelon Generation Company, LLC					
1	Panhandle First of Month Purchases	9,990	$2.8326	$18,171	$28,298	$46,469
2	Excess Gas Purchases	1,634	2.9761		4,863	4,863
3	Fixed Price Purchases	18,030	2.3791		$42,895	42,895
4	Daily Price Purchases	5,450	2.3963		13,060	13,060
5	Hedging Transaction Cost				0	0
6	Cash Out	(7,890)	2.1717		(17,135)	(17,135)
7	Third Party Supplier Balancing Gas Costs	9,532			22,758	22,758
8	Subtotal	36,746		$18,171	$94,739	$112,910
	Actual - November, 2020					
	Exelon Generation Company, LLC					
9	Panhandle First of Month Purchases	9,990	$2.8326	$18,171	$28,298	$46,469
10	Excess Gas Purchases	1,634	2.9761		4,863	4,863
11	Fixed Price Purchases	18,030	2.3791		$42,895	42,895
12	Daily Price Purchases	5,450	2.3963		13,060	13,060
13	Hedging Transaction Cost				0	0
14	Cash Out	(7,890)	2.1717		(17,135)	(17,135)
15	Third Party Supplier Balancing Gas Costs	9,532			22,758	22,758
16	Subtotal	36,746		$18,171	$94,739	$112,910
	Accrued - December, 2020					
	Exelon Generation Company, LLC					
17	Panhandle First of Month Purchases	7,998	$2.7053	$18,171	$21,637	$39,808
18	Excess Gas Purchases	15,922	3.0232		48,135	48,135
19	Fixed Price Purchases	34,875	2.3894		83,331	83,331
20	Daily Price Purchases	3,137	2.5394		7,966	7,966
21	Hedging Transaction Cost				707	707
22	Cash Out	(1,234)	2.3906		(2,950)	(2,950)
23	Third Party Supplier Balancing Gas Costs	(1,558)			(4,985)	(4,985)
24	Subtotal	59,140		$18,171	$153,841	$172,012
25	Total Purchased Gas Costs (ln 16 + ln 24 - ln 8)	59,140		$18,171	$153,841	$172,012

Westfield Gas, LLC
Purchased Gas Cost - Per Books
January, 2021

Line No.		A Commodity Dth	B Commodity $/Dth	C Demand $	D Commodity (A x B)	E Total (C +D)
	Accrued - December, 2020					
	Exelon Generation Company, LLC					
1	Panhandle First of Month Purchases	7,998	$2.7053	$18,171	$21,637	$39,808
2	Excess Gas Purchases	15,922	3.0232		48,135	48,135
3	Fixed Price Purchases	34,875	2.3894		83,331	83,331
4	Daily Price Purchases	3,137	2.5394		7,966	7,966
5	Hedging Transaction Cost				707	707
6	Cash Out	(1,234)	2.3906		(2,950)	(2,950)
7	Third Party Supplier Balancing Gas Costs	(1,558)			(4,985)	(4,985)
8	Subtotal	59,140		$18,171	$153,841	$172,012
	Actual - December, 2020					
	Exelon Generation Company, LLC					
9	Panhandle First of Month Purchases	7,998	$2.7053	$18,171	$21,637	$39,808
10	Excess Gas Purchases	15,922	3.0232		48,135	48,135
11	Fixed Price Purchases	34,875	2.3894		83,331	83,331
12	Daily Price Purchases	3,137	2.5394		7,966	7,966
13	Hedging Transaction Cost				707	707
14	Cash Out	(1,234)	2.3906		(2,950)	(2,950)
15	Third Party Supplier Balancing Gas Costs	(1,558)			(4,985)	(4,985)
16	Subtotal	59,140		$18,171	$153,841	$172,012
	Accrued - January, 2021					
	Exelon Generation Company, LLC					
17	Panhandle First of Month Purchases	7,843	$2.4172	$18,171	$18,958	$37,129
18	Excess Gas Purchases	15,514	3.1367		48,663	48,663
19	Fixed Price Purchases	38,657	2.4253		93,753	93,753
20	Daily Price Purchases	0	0.0000		0	0
21	Hedging Transaction Cost				1,442	1,442
22	Cash Out	0	0.0000		0	0
23	Third Party Supplier Balancing Gas Costs	6,071			14,423	14,423
24	Subtotal	68,085		$18,171	$177,239	$195,410
25	Total Purchased Gas Costs (ln 16 + ln 24 - ln 8)	68,085		$18,171	$177,239	$195,410

Westfield Gas, LLC
Purchased Gas Cost - Per Books
February, 2021

Line No.		A Commodity Dth	B Commodity $/Dth	C Demand $	D Commodity (A x B)	E Total (C +D)
	Accrued - January, 2021					
	Exelon Generation Company, LLC					
1	Panhandle First of Month Purchases	7,843	$2.4172	$18,171	$18,958	$37,129
2	Excess Gas Purchases	15,514	3.1367		48,663	48,663
3	Fixed Price Purchases	38,657	2.4253		93,753	93,753
4	Daily Price Purchases	0	0.0000		0	0
5	Hedging Transaction Cost				1,442	1,442
6	Cash Out	0	0.0000		0	0
7	Third Party Supplier Balancing Gas Costs	6,071			14,423	14,423
8	Subtotal	68,085		$18,171	$177,239	$195,410
	Actual - January, 2021					
	Exelon Generation Company, LLC					
9	Panhandle First of Month Purchases	7,843	$2.4172	$18,171	$18,958	$37,129
10	Excess Gas Purchases	15,514	3.1367		48,663	48,663
11	Fixed Price Purchases	38,657	2.4253		93,753	93,753
12	Daily Price Purchases	0	0.0000		0	0
13	Hedging Transaction Cost				1,442	1,442
14	Cash Out	0	0.0000		0	0
15	Third Party Supplier Balancing Gas Costs	6,071			14,423	14,423
16	Subtotal	68,085		$18,171	$177,239	$195,410
	Accrued - February, 2021					
	Exelon Generation Company, LLC					
17	Panhandle First of Month Purchases	8,232	$2.6808	$18,171	$22,068	$40,239
18	Excess Gas Purchases	21,480	5.2299		112,338	112,338
19	Fixed Price Purchases	33,768	2.4559		$82,930	82,930
20	Daily Price Purchases	27,798	146.7655		4,079,786	4,079,786
21	Hedging Transaction Cost				1,649	1,649
22	Cash Out	(11,734)	140.3223		(1,646,542)	(1,646,542)
23	Third Party Supplier Balancing Gas Costs	(1,036)			(3,771)	(3,771)
24	Subtotal	78,508		$18,171	$2,648,458	$2,666,629
25	Total Purchased Gas Costs (ln 16 + ln 24 - ln 8)	78,508		$18,171	$2,648,458	$2,666,629

Westfield Gas, LLC
Actual Information
December 2020, January and February 2021

Line No.	A December, 2020	B Volumes in Dth	C Commodity Cost per Dth	D Percent of Total Col. B/Gross Purchase Vols.	E References
1	Fixed Price Purchases	34,875	$2.3894	38.30%	Schedule 8A, ln 3, ln 11 & ln 19
2	Daily Spot Gas - Daily Price Purchases	3,137	2.5394	3.45%	Schedule 8A, ln 4, ln 12 & ln 20
3	Panhandle First of Month Purchases	7,998	2.7053	8.78%	Schedule 8A, ln 1, ln 9, ln 17
4	Excess Gas Purchases	15,922	3.0232	17.49%	Schedule 8A, ln 2, ln 10 & ln 18
5	Cash Out	(1,234)	2.3906	-1.36%	Schedule 8A, ln 6, ln 14 & ln 22
6	Third Party Supplier Balancing Gas Costs	(1,558)		-1.71%	Schedule 8A, ln 7, ln 15 & ln 23
7	Net Withdrawal	31,914	1.9791	35.05%	Schedule 10, ln 3
8	Gross Injection	0	0.0000		Schedule 10, ln 3
9	Total Volumes	91,054		100.00%	Schedule 8A, ln 24 & Schedule 10, ln 3

Line No.	January, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
10	Fixed Price Purchases	38,657	$2.4253	35.22%	Schedule 8B, ln 3, ln 11 & ln 19
11	Daily Spot Gas - Daily Price Purchases	0	0.0000	0.00%	Schedule 8B, ln 4, ln 12 & ln 20
12	Panhandle First of Month Purchases	7,843	2.4172	7.15%	Schedule 8B, ln 1, ln 9, ln 17
13	Excess Gas Purchases	15,514	3.1367	14.13%	Schedule 8B, ln 2, ln 10 & ln 18
14	Cash Out	0	0.0000	0.00%	Schedule 8B, ln 6, ln 14 & ln 22
15	Third Party Supplier Balancing Gas Costs	6,071		5.53%	Schedule 8B, ln 7, ln 15 & ln 23
16	Net Withdrawal	41,674	1.9791	37.97%	Schedule 10, ln 6
17	Gross Injection	0	0.0000		Schedule 10, ln 6
18	Total Volumes	109,759		100.00%	Schedule 8B, ln 24 & Schedule 10, ln 6

Line No.	February, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
19	Fixed Price Purchases	33,768	$2.4559	29.94%	Schedule 8C, ln 3, ln 11 & ln 19
20	Daily Spot Gas - Daily Price Purchases	27,798	146.7655	24.65%	Schedule 8C, ln 4, ln 12 & ln 20
21	Panhandle First of Month Purchases	8,232	2.6808	7.30%	Schedule 8C, ln 1, ln 9, ln 17
22	Excess Gas Purchases	21,480	5.2299	19.06%	Schedule 8C, ln 2, ln 10 & ln 18
23	Cash Out	(11,734)	140.3223	-10.41%	Schedule 8C, ln 6, ln 14 & ln 22
24	Third Party Supplier Balancing Gas Costs	(1,036)		-0.92%	Schedule 8C, ln 7, ln 15 & ln 23
25	Net Withdrawal	34,263	1.9790	30.38%	Schedule 10, ln 9
26	Gross Injection	0	0.0000		Schedule 10, ln 9
27	Total Volumes	112,771		100.00%	Schedule 8C, ln 24 & Schedule 10, ln 9

Note: All Westfield Gas, LLC gas purchases are on the Panhandle Eastern Pipeline

Westfield Gas, LLC
Calculation of the Average Accrual Pipeline Rate
Non-pipeline Supplies, Storage Injection, and Company Usage

Line No.	Description	Accrued - December, 2020 Dth	Rate	Amount	Accrued - January, 2021 Dth	Rate	Amount	Accrued - February, 2021 Dth	Rate	Amount
1	Fixed Price Purchases	34,875	$2.3894	$83,331	38,657	$2.4253	$93,753	33,768	$2.4559	$82,930
2	Daily Price Purchases	3,137	2.5394	7,966	0	0.0000	0	27,798	146.7655	4,079,786
3	Third Party Supplier Balancing Gas Costs	(1,558)		(4,985)	6,071		14,423	(1,036)		(3,771)
4	Panhandle First of Month Purchases	7,998	2.7053	21,637	7,843	2.4172	18,958	8,232	2.6808	22,068
5	Panhandle Pipeline Demand			18,171			18,171			18,171
6	Hedging Transaction Cost			707			1,442			1,649
7	Excess Gas Purchases	15,922	3.0232	48,135	15,514	3.1367	48,663	21,480	5.2299	112,338
8	Cash Out	(1,234)	2.3906	(2,950)	0	0.0000	0	(11,734)	140.3223	(1,646,542)
9	Current Pipeline Rate Per Dth	59,140	$2.9086	$172,012	68,085	$2.8701	$195,410	78,508	$33.9663	$2,666,629
10	Current Commodity Rate Per Dth	59,140	$2.6013	$153,841	68,085	$2.6032	$177,239	78,508	$33.7349	$2,648,458

Westfield Gas, LLC
Calculation of the Average Actual Pipeline Rate
Non-pipeline Supplies, Storage Injection, and Company Usage

Line No.	Description	Actual - November, 2020 Dth	Rate	Amount	Actual - December, 2020 Dth	Rate	Amount	Actual - January, 2021 Dth	Rate	Amount
1	Fixed Price Purchases	18,030	$2.3791	$42,895	34,875	$2.3894	$83,331	38,657	$2.4253	$93,753
2	Daily Price Purchases	5,450	2.3963	13,060	3,137	2.5394	7,966	0	0.0000	0
3	Third Party Supplier Balancing Gas Costs	9,532		22,758	(1,558)		(4,985)	6,071		14,423
4	Panhandle First of Month Purchases	9,990	2.8326	28,298	7,998	2.7053	21,637	7,843	2.4172	18,958
5	Panhandle Pipeline Demand			18,171			18,171			18,171
6	Hedging Transaction Cost			0			707			1,442
7	Excess Gas Purchases	1,634	2.9761	4,863	15,922	3.0232	48,135	15,514	3.1367	48,663
8	Cash Out	(7,890)	2.1717	(17,135)	(1,234)	2.3906	(2,950)	0	0.0000	0
9	Current Pipeline Rate Per Dth	36,746	$3.0727	$112,910	59,140	$2.9086	$172,012	68,085	$2.8701	$195,410
10	Current Commodity Rate Per Dth	36,746	$2.5782	$94,739	59,140	$2.6013	$153,841	68,085	$2.6032	$177,239

Westfield Gas, LLC
Panhandle Winter Storage Cost
December, 2020

		A	B	C	D	E
Line No.		Compres. Fuel-Dth	Demand Costs	Variable Costs	Compres. Fuel	Total (B+C+D)
	Accrued - November, 2020					
1	Demand Cost		$16,498			$16,498
2	Panhandle Injections	0		$0	$0	$0
3	Panhandle Withdrawals	299		$148	$673	$821
4	Subtotal		$16,498	$148	$673	$17,319
	Actual - November, 2020					
5	Demand Cost		$16,498			$16,498
6	Panhandle Injections	0		$0	$0	$0
7	Panhandle Withdrawals	299		$148	$673	$821
8	Subtotal		$16,498	$148	$673	$17,319
	Accrued - December, 2020					
9	Demand Cost		$16,498			$16,498
10	Panhandle Injections	0		$0	$0	$0
11	Panhandle Withdrawals	740		$364	$1,667	$2,031
12	Subtotal		$16,498	$364	$1,667	$18,529
13	Total (ln 8 + ln 12 - ln 4)		$16,498	$364	$1,667	$18,529

Westfield Gas, LLC
Panhandle Winter Storage Cost
January, 2021

Line No.		A Compres. Fuel-Dth	B Demand Costs	C Variable Costs	D Compres. Fuel	E Total (B+C+D)
	Accrued - December, 2020					
1	Demand Cost		$16,498			$16,498
2	Panhandle Injections	0		$0	$0	$0
3	Panhandle Withdrawals	740		$364	$1,667	$2,031
4	Subtotal		$16,498	$364	$1,667	$18,529
	Actual - December, 2020					
5	Demand Cost		$16,498			$16,498
6	Panhandle Injections	0		$0	$0	$0
7	Panhandle Withdrawals	740		$364	$1,667	$2,031
8	Subtotal		$16,498	$364	$1,667	$18,529
	Accrued - January, 2021					
9	Demand Cost		$16,498			$16,498
10	Panhandle Injections	0		$0	$0	$0
11	Panhandle Withdrawals	967		$476	$2,178	$2,654
12	Subtotal		$16,498	$476	$2,178	$19,152
13	Total (ln 8 + ln 12 - ln 4)		$16,498	$476	$2,178	$19,152

Westfield Gas, LLC
Panhandle Winter Storage Cost
February, 2021

Line No.		A Compres. Fuel-Dth	B Demand Costs	C Variable Costs	D Compres. Fuel	E Total (B+C)
	Accrued - January, 2021					
1	Demand Cost		$16,498			$16,498
2	Panhandle Injections	0		$0	$0	$0
3	Panhandle Withdrawals	967		$476	$2,178	$2,654
4	Subtotal		$16,498	$476	$2,178	$19,152
	Actual - January, 2021					
5	Demand Cost		$16,498			$16,498
6	Panhandle Injections	0		$0	$0	$0
7	Panhandle Withdrawals	967		$476	$2,178	$2,654
8	Subtotal		$16,498	$476	$2,178	$19,152
	Accrued - February, 2021					
9	Demand Cost		$16,498			$16,498
10	Panhandle Injections	0		$0	$0	$0
11	Panhandle Withdrawals	796		$391	$1,793	$2,184
12	Subtotal		$16,498	$391	$1,793	$18,682
13	Total (ln 8 + ln 12 - ln 4)		$16,498	$391	$1,793	$18,682

Westfield Gas, LLC
Cost of Gas Injections and Withdrawals
For December, 2020 through February, 2021

		A	B	C	D	E	F	G	H	I
		Estimated Change		Cost of Gas						
				Injections		Withdrawals		Net		
Line No.		Injections Dth	Withdrawals Dth	Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
	December, 2020									
1	Panhandle Winter Storage	0	31,914	$0	$0	$8,722	$63,161	$8,722	$63,161	$71,883
2	Other	0	0	$0	$0	$0	$0	$0	$0	$0
3	Subtotal	0	31,914	$0	$0	$8,722	$63,161	$8,722	$63,161	$71,883
	January, 2021									
4	Panhandle Winter Storage	0	41,674	$0	$0	$11,390	$82,477	$11,390	$82,477	$93,867
5	Other	0	0	$0	$0	$0	$0	$0	$0	$0
6	Subtotal	0	41,674	$0	$0	$11,390	$82,477	$11,390	$82,477	$93,867
	February, 2021									
7	Panhandle Winter Storage	0	34,263	$0	$0	$9,371	$67,806	$9,371	$67,806	$77,177
8	Other	0	0	$0	$0	$0	$0	$0	$0	$0
9	Subtotal	0	34,263	$0	$0	$9,371	$67,806	$9,371	$67,806	$77,177
10	Total (ln 3 + ln 6 + ln 9)	0	107,851	$0	$0	$29,483	$213,444	$29,483	$213,444	$242,927

Westfield Gas, LLC
Demand Allocation of Injections and Withdrawals
From Panhandle Winter Storage
For December, 2020 through February, 2021

Line No.		A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total $/DTH	F Commodity $/DTH
1	Beginning balance at December 1, 2020	138,892	37,968	274,877	312,845	$2.2524	$1.9791
2	Less: W/D @ avg. unit cost						
3	Prior mo. accrual reversal - net	12,987	3,549	25,703	29,252	2.2524	1.9791
4	Prior mo. Actual - net	(12,987)	(3,549)	(25,703)	(29,252)	2.2524	1.9791
5	Current mo. Accrual - net	(31,914)	(8,722)	(63,161)	(71,883)	2.2524	1.9791
6	Add: Injections						
7	Prior mo. accrual reversal - gross	0	0	0	0	0.0000	0.0000
8	Prior mo. Actual - gross	0	0	0	0	0.0000	0.0000
9	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
10	Less: Compressor Fuel						
11	Prior mo. accrual reversal - W/D	299	81	592	673	2.2524	1.9791
12	Prior mo. accrual reversal - Injections	0	0	0	0	0.0000	0.0000
13	Prior mo. Actual - W/D	(299)	(81)	(592)	(673)	2.2524	1.9791
14	Prior mo. Actual - Injections	0	0	0	0	0.0000	0.0000
15	Current mo. Accrual - W/D	(740)	(202)	(1,465)	(1,667)	2.2524	1.9791
16	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
17	Beginning balance at January 1, 2021	106,238	$29,044	$210,251	$239,295	$2.2524	$1.9791
18	Less: W/D @ avg. unit cost						
19	Prior mo. accrual reversal - net	31,914	8,722	63,161	71,883	2.2524	1.9791
20	Prior mo. Actual - net	(31,914)	(8,722)	(63,161)	(71,883)	2.2524	1.9791
21	Current mo. Accrual - net	(41,674)	(11,390)	(82,477)	(93,867)	2.2524	1.9791
22	Add: Injections						
23	Prior mo. accrual reversal - gross	0	0	0	0	0.0000	0.0000
24	Prior mo. Actual - gross	0	0	0	0	0.0000	0.0000
25	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
26	Less: Compressor Fuel						
27	Prior mo. accrual reversal - W/D	740	202	1,465	1,667	2.2524	1.9791
28	Prior mo. accrual reversal - Injections	0	0	0	0	0.0000	0.0000
29	Prior mo. Actual - W/D	(740)	(202)	(1,465)	(1,667)	2.2524	1.9791
30	Prior mo. Actual - Injections	0	0	0	0	0.0000	0.0000
31	Current mo. accrual - W/D	(967)	(264)	(1,914)	(2,178)	2.2524	1.9791
32	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
33	Beginning balance at February 1, 2021	63,597	$17,390	$125,860	$143,250	$2.2525	$1.9790
34	Less: W/D @ avg. unit cost						
35	Prior mo. accrual reversal - net	41,674	11,390	82,477	93,867	2.2524	1.9791
36	Prior mo. Actual - net	(41,674)	(11,390)	(82,477)	(93,867)	2.2524	1.9791
37	Current mo. Accrual - net	(34,263)	(9,371)	(67,806)	(77,177)	2.2525	1.9790
38	Add: Injections						
39	Prior mo. accrual reversal - gross	0	0	0	0	0.0000	0.0000
40	Prior mo. Actual - gross	0	0	0	0	0.0000	0.0000
41	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
42	Less: Compressor Fuel						
43	Prior mo. accrual reversal - W/D	967	264	1,914	2,178	2.2524	1.9791
44	Prior mo. accrual reversal - Injections	0	0	0	0	0.0000	0.0000
45	Prior mo. Actual - W/D	(967)	(264)	(1,914)	(2,178)	2.2524	1.9791
46	Prior mo. Actual - Injections	0	0	0	0	0.0000	0.0000
47	Current mo. accrual - W/D	(796)	(218)	(1,575)	(1,793)	2.2525	1.9790
48	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
49	Ending balance at February 28, 2021	28,538	$7,801	$56,479	$64,280	$2.2524	$1.9791

Westfield Gas, LLC
Determination of "Unaccounted For" Costs
For December, 2020 through February, 2021

Line No.		A December, 2020	B January, 2021	C February, 2021	D Total
1	Volume of pipeline gas purchases - Dths (Schedule 8)	59,140	68,085	78,508	205,733
2	Transportation Gas Received	27,739	37,045	37,638	102,422
3	Reverse Third Party Supplier Balancing on Sch 8	1,558	(6,071)	1,036	(3,477)
4	Gas (injected into)/withdrawn from storage (Schedule 10)	31,914	41,674	34,263	107,851
5	Total volume available for sale (Dths) (ln 1 + ln 2 + ln 3 + ln 4)	120,351	140,733	151,445	412,529
6	Volume of gas sold - Dths (Schedule 6)	89,020	103,404	111,842	304,266
7	Total Transportation Usage (Schedule 6)	29,068	30,523	38,215	97,806
8	"Unaccounted for" gas (ln 5 - ln 6 - ln 7)	2,263	6,806	1,388	10,457
9	Percentage of "unaccounted for" gas (ln 8 / ln 5)	1.88%	4.84%	0.92%	2.53%

Westfield Gas, LLC
Initiation of Refunds

Line No.				
1	Supplier refund			$0
2	Date received:			
3	Total to be refunded			$0

Distribution of Refunds to GCA Quarters

Line No.	Quarters	(A) Sales % All GCA Classes		(B) Refund (ln 3 x col. A)
4	Jun., 2021 - Aug., 2021	4.5033%	(Sch. 2, ln 18)	$0
5	Sep., 2021 - Nov., 2021	16.8051%	(Sch. 2, ln 19)	0
6	Dec., 2021 - Feb., 2022	56.0687%	(Sch. 2, ln 20)	0
7	Mar., 2022 - May., 2022	22.6229%	(Sch. 2, ln 21)	0
8	Total			$0

Calculation of Refund to be Returned in this GCA

Line No.		
9	Refund from Cause No. 37389 - GCA123 (Sch. 12A, ln 7)	$0
10	Refund from Cause No. 37389 - GCA124 (Sch. 12A, ln 6)	0
11	Refund from Cause No. 37389 - GCA125 (Sch. 12A, ln 5)	0
12	Refund from this Cause (ln 4)	0
13	Total to be refunded in this Cause (ln 9 + ln 10 + ln 11 + ln 12)	$0

Westfield Gas, LLC
Allocation of Actual Gas Cost Variances

Line No.	Calculation of Total Gas Cost Variances		
1	December, 2020 (Schedule 6, ln 11)		($4,292)
2	January, 2021 (Schedule 6, ln 11)		(2,493)
3	February, 2021 (Schedule 6, ln 11)		1,210,729
4	Total Net Write-off Gas Cost Variance (over) / under recovery (Sch 12C, ln 5)		7,260
5	Annual Unaccounted for (over) recovery (Sch 11A)		0
6	Total Variance this Cause (over)/under recovery		$1,211,204

	Distribution of Variances to Quarters	A Sales % All GCA Classes	B Variance (ln 6 * col. A)
7	Jun., 2021 - Aug., 2021	4.5033% (Sch. 2, ln 18)	$54,544
8	Sep., 2021 - Nov., 2021	16.8051% (Sch. 2, ln 19)	203,544
9	Dec., 2021 - Feb., 2022	56.0687% (Sch. 2, ln 20)	679,106
10	Mar., 2022 - May., 2022	22.6229% (Sch. 2, ln 21)	274,010

	Calculation of Variances for this Cause	
11	Cause No. 37389 - GCA123 (Sch. 12B, ln 10)	6
12	Cause No. 37389 - GCA124 (Sch. 12B, ln 9)	(496)
13	Cause No. 37389 - GCA125 (Sch. 12B, ln 8)	530
14	This Cause (ln 7)	54,544
15	Total Variance to be included in GCA (Over)/Under recovery	$54,584

1/ The amount on Line No. 3 above is half of the total February 2021 variance of $2,421,457 (Schedule 6, line 11) and is to be recovered in GCAs 126 through 129. The additional $1,210,728 will be recovered in GCAs 130 through 133.

Westfield Gas, LLC
Determination of Net Write-Off Gas Cost Recoveries
For December, 2020 through February, 2021

Line No.		December, 2020	January, 2021	February, 2021	Total
1	Actual Retail Sales in Dth (Schedule 6, ln 1)	89,020	103,404	111,842	304,266
2	Net Write-Off Gas Cost Component per Dth (Schedule 1, ln. 13, Cause No. 37389-GCA124 MPU)	$0.009	$0.009	$0.009	
3	Actual net Write-Off Gas Cost Recovery (ln 1 * ln 2)	$801	$931	$1,007	$2,739
4	Recoverable Net Write-Off Gas Costs (Schedule 6, ln 2 * 0.30%)	$787	$925	$8,287	$9,999
5	Net Write-Off Gas Cost Variance (over)/underrecovery (ln 4 - ln 3)	($14)	($6)	$7,280	$7,260

Westfield Gas, LLC
Net Operating Income Statement
For the Twelve Months Ended February 2021
(Unaudited)

Line No.		
1	Operating Revenues	$4,705,129
	Operating Expenses	
2	Operation and maintenance expenses	$3,002,795
3	Depreciation and Amortization expense	684,760
4	Taxes other than income	202,151
5	Income taxes	0
6	Total Operating Expenses	$3,889,706
7	Net Operating Income/(Loss) (ln 1 - ln 6)	$815,423

Westfield Gas, LLC
Net Operating Income Earnings Test

Line No.	12 Months Ended Month	Year	GCA No.	Net Operating Income	Authorized		Differential
1	February	2021	126	$815,423	$761,544		$53,879
2	November	2020	125	$772,232	$761,544		$10,688
3	August	2020	124	$774,567	$761,544		$13,023
4	May	2020	123	$761,756	$761,544		$212
5	February	2020	122	$759,616	$761,544		($1,928)
6	November	2019	121	$788,715	$761,544		$27,171
7	August	2019	120	$815,943	$761,544		$54,399
8	May	2019	119	$765,820	$761,544		$4,276
9	February	2019	118	$694,643	$761,544		($66,901)
10	November	2018	117	$601,219	$761,544		($160,325)
11	August	2018	116	$560,586	$761,544		($200,958)
12	May	2018	115	$524,677	$761,544		($236,867)
13	February	2018	114	$548,491	$732,361	**	($183,870)
14	November	2017	113	$654,188	$689,304	**	($35,116)
15	August	2017	112	$656,603	$645,769	**	$10,834
16	May	2017	111	$657,907	$601,755	**	$56,152
17	February	2017	110	$637,477	$586,924		$50,553
18	November	2016	109	$691,663	$586,924		$104,739
19	August	2016	108	$742,303	$586,924		$155,379
20	May	2016	107	$727,366	$586,924		$140,442
21				$13,951,195	$14,155,413		($204,218)
22	NOI to be Refunded						$0
23	Times: Revenue Conversion Factor						1.00117
24	Sub-total						$0
25	Times:Filing Frequency						25.00%
26	Amount to be Refunded						$0

**Calculation of the authorized NOI during the transitional period 2017-2018 as follows:

Authorized NOI March 1, 2017 - April 30, 2017 (Pursuant to Cause No. 43624)	$586,924 × 61/365 =	$98,089
Authorized NOI May 1, 2017 - February, 2018 (Pursuant to Cause No. 44731)	$761,544 × 304/365 =	$634,272
Weighted Authorized NOI for Twelve Months Ended February 2018		$732,361
Authorized NOI September 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	$586,924 × 151/365 =	$242,810
Authorized NOI May 1, 2017 - November, 2017 (Pursuant to Cause No. 44731)	$761,544 × 214/365 =	$446,494
Weighted Authorized NOI for Twelve Months Ended November 2017		$689,304
Authorized NOI September 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	$586,924 × 242/365 =	$389,139
Authorized NOI May 1, 2017 - August 31, 2017 (Pursuant to Cause No. 44731)	$761,544 × 123/365 =	$256,630
Weighted Authorized NOI for Twelve Months Ended August 2017		$645,769
Authorized NOI June 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	$586,924 × 334/365 =	$537,076
Authorized NOI May 1, 2017 - May 31, 2017 (Pursuant to Cause No. 44731)	$761,544 × 31/365 =	$64,679
Weighted Authorized NOI for Twelve Months Ended May 2017		$601,755

Testimony in IURC Dockets – Kenneth J. Flora

Cause No.	Topic
37389-GCA-XX	Gas cost recovery
41969-FAC-XX	Fuel cost recovery
38703-FAC-XX	Fuel cost recovery
40292-DSM-XX	Demand side management program cost recovery
42170-ECR-XX	Environmental compliance cost recovery
42170, 42700, 43403	Environmental compliance plans
42997	Air conditioning load management plan
43485, 43740	Wind purchase power agreements
43083, 43321	IURC investigations into Energy Policy Act
43580	IURC investigation into Energy Independence and Security Act
43426 S-1	Midcontinent Independent System Operator cost recovery
43663	IURC investigation into tree trimming practices
42693	IURC investigation into demand side management programs
43623, 43911	Demand side management program plans
43960	Ratemaking treatment for electric vehicle supply equipment
44478	Alternative regulatory plan for electric vehicle sharing program
45032 S-1	IURC investigation into the Tax Cuts and Jobs Act
45029	Rates and charges