

**FILED**  
April 22, 2020  
INDIANA UTILITY  
REGULATORY COMMISSION

**CITIZENS GAS**

**Petition for Approval of Gas Cost Adjustments  
To Be Applicable in the Months of  
June, July and August 2020**

**Cause No. 37399 – GCA 146**

**Prefiled Supplemental Testimony and Attachments**

**Korlon L. Kilpatrick II**

**Filed  
April 22, 2020**

**BEFORE THE**  
**INDIANA UTILITY REGULATORY COMMISSION**

**PETITION OF THE BOARD OF DIRECTORS FOR )**  
**UTILITIES OF THE DEPARTMENT OF PUBLIC )**  
**UTILITIES OF THE CITY OF INDIANAPOLIS, )**  
**AS SUCCESSOR TRUSTEE OF A PUBLIC )**  
**CHARITABLE TRUST, FOR APPROVAL OF )**  
**GAS COST ADJUSTMENTS TO BE APPLICABLE ) CAUSE NO. 37399-GCA 146**  
**IN THE MONTHS OF JUNE, JULY AND )**  
**AUGUST 2020 )**

**PETITIONER’S SUBMISSION OF SUPPLEMENTAL TESTIMONY**  
**AND UPDATED ATTACHMENTS OF KORLON L. KILPATRICK II**

On April 2, 2020 Public Charitable Trust, d/b/a Citizens Gas (“Petitioner” or “Citizens Gas”) filed its Verified Petition in this Cause for approval of a Gas Cost Adjustment (“GCA”) to be applicable during the months of June, July and August 2020. Citizens Gas submits herewith the supplemental testimony and updated attachments of Korlon L Kilpatrick II.

Respectfully submitted,

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Attorneys for Petitioner,  
Citizens Gas

### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the Petitioner's Submission of Supplemental Testimony and Updated Attachments of Korlon L. Kilpatrick II was served via electronic mail on April 22, 2020 to the following:

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# Tab 6

**INTRODUCTION**

**Q1. PLEASE STATE YOUR NAME.**

A1. Korlon L. Kilpatrick II.

**Q2. DID YOU PREVIOUSLY SUBMIT TESTIMONY IN THIS PROCEEDING ON BEHALF OF CITIZENS GAS?**

A2. Yes. Petitioner's Exhibit No. 1 is my direct testimony in this proceeding, which was filed with the Indiana Utility Regulatory Commission ("Commission" or "IURC") on April 2, 2020.

**Q3. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY IN THIS PROCEEDING?**

A3. The purpose of my supplemental testimony is to provide the Commission with modifications related to the estimated cost of gas that is the subject of this GCA 146 proceeding. Also, I describe the tariff sheets and supporting schedules reflecting the gas cost adjustments that Citizens Gas proposes become effective for the months of June, July and August 2020. In addition, my testimony discusses Petitioner's projection period, reconciliation period and the Monthly Price Update.

**Q4. DOES THIS SUPPLEMENTAL TESTIMONY REFLECT ANY MODIFICATIONS TO THE ATTACHMENTS CITIZENS GAS FILED IN THIS CAUSE ON APRIL 2, 2020?**

A4. Yes. The following modifications have been made to the referenced schedules, which Citizens Gas filed on April 2, 2020:

1           1.       Schedule 1A, pages 1 through 3, lines 15 and 16: revised to adjust the demand cost  
2           for gas injected into or withdrawn from storage.

3           2.       Schedule 3, pages 1 through 3: revised to reflect updated estimates of commodity  
4           rates and estimated purchases.

5           As a result of the above-referenced revisions to the identified Schedules, I also have  
6           updated Schedule 1, pages 1 through 5 for June, July and August 2020; Schedule 1B;  
7           Schedule 1C, pages 1 through 3; Schedule 3A; Schedule 3B; Schedule 4, pages 1 through  
8           3, Schedule 5.

**LOAD FORECAST**

9   **Q5.   HAS THE ANNUAL LOAD FORECAST CHANGED SINCE THE PREVIOUS**  
10   **GCA?**

11   A5.   Yes.

**EXHIBITS AND SCHEDULES**

12   **Q6.   PLEASE IDENTIFY EXHIBIT NO. 2.**

13   A6.   Exhibit No. 2 is my supplemental testimony.

14   **Q7.   PLEASE PROVIDE A BRIEF EXPLANATION OF EACH ATTACHMENT KLK-**  
15   **5 THROUGH KLK-7**

16   A7.   Attachment KLK-5 includes Petitioner's GCA tariff sheets ("Rider A"), which are  
17       proposed to be effective for June, July and August 2020. The rates shown on each monthly  
18       Rider A are the result of all appropriate estimations and reconciliations, as previously  
19       authorized by the Commission. Attachment KLK-6 shows the impact of the proposed GCA  
20       rates on a residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms compared

1 to the current rates found in the April 2, 2020 filing and compared to the rates in effect one  
2 year ago.

3 Attachment KLK-7 consists of all schedules required in support of the proposed GCA rates  
4 shown in Attachment KLK-5. These schedules were prepared in a manner consistent with  
5 Petitioner's prior GCA filings and incorporate the changes approved on May 14, 1986 in  
6 IURC Cause No. 37091. The schedules also are in compliance with the changes approved  
7 on August 31, 2011 in IURC Cause No. 43975 and on August 27, 2014 in IURC Cause  
8 No. 44374 and on November 28, 2018 in IURC Cause No. 37399 GCA140.

**PROJECTION PERIOD**

9 **Q8. HOW DID CITIZENS GAS PROJECT THE GAS COSTS FOR THE MONTHS OF**  
10 **JUNE, JULY AND AUGUST 2020?**

11 A8. The majority of the gas costs for June, July and August 2020 were projected using the  
12 NYMEX futures prices at Henry Hub for the three-month period. These indices are the  
13 same indices by which Citizens Gas has priced its commodity purchases in the past. The  
14 futures prices are adjusted for basis, fuel, and transportation for delivery to Citizens Gas'  
15 city-gate.

**Table 1**

| NYMEX Price as of 4/8/20 |         |
|--------------------------|---------|
| June 2020                | \$1.949 |
| July 2020                | \$2.063 |
| August 2020              | \$2.118 |

16 **Q9. UPON WHAT ARE THE GCA COMPUTATIONS CONTAINED IN**  
17 **ATTACHMENT KLK-7 BASED?**



1 A9. The rates and charges reflected in the transportation and storage costs are based upon  
2 pipeline tariffs. The other major components of estimated gas costs are non-pipeline gas  
3 costs, which are priced in accordance with the IURC's Order in Cause No. 37475, and  
4 purchases from gas suppliers other than pipelines, including fixed and financial hedge  
5 transactions.

6 **Q10. DO THE ESTIMATED GAS COSTS FOR THE MONTHS OF JUNE, JULY AND**  
7 **AUGUST 2020 INCLUDE FIXED AND/OR FINANCIALLY HEDGED**  
8 **TRANSACTIONS?**

9 A10. Yes.

10 **Q11. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF FIXED**  
11 **HEDGED TRANSACTIONS FOR THE MONTHS OF JUNE, JULY AND AUGUST**  
12 **2020?**

13 A11. Fixed hedged transactions account for 0.00% of the total purchases for the months of June,  
14 July and August 2020.

15 **Q12. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF**  
16 **FINANCIALLY HEDGED TRANSACTIONS FOR THE MONTHS OF JUNE,**  
17 **JULY AND AUGUST 2020?**

18 A12. Financially hedged transactions account for 23.21% of total purchases for the months of  
19 June, July and August 2020.

20 **Q13. DO THE GAS COSTS IN THIS GCA INCLUDE CITIZENS GAS HEDGING**  
21 **TRANSACTION COSTS?**

1 A13. Yes. Attachment KKK-7, Schedule 3, pages 1, 2 and 3, as well as Schedules 8A, 8B, 8C,  
2 contain hedging transaction costs. The hedging transaction costs shown in these schedules  
3 consist of costs associated with Citizens Gas' financial hedge program.

4 **Q14. DO PETITIONER'S GAS SUPPLIES INCLUDE ANY NON-TRADITIONAL**  
5 **SUPPLIES OF GAS?**

6 A14. No. But, if there were any non-traditional gas supplies included in the GCA computations,  
7 they would be priced at the lesser of the equivalent cost of pipeline gas or the authorized  
8 per unit price, as prescribed by the Commission in Cause No. 37475.

9 **Q15. DO YOU BELIEVE THAT THE PROPOSED GCA RATES FOR JUNE, JULY AND**  
10 **AUGUST 2020 ARE ACCURATE?**

11 A15. Yes, I do.

**RECONCILIATION PERIOD**

12 **Q16. HAVE YOU COMPARED PETITIONER'S ESTIMATED GAS COSTS FOR THE**  
13 **PERIOD OF DECEMBER 2019, JANUARY AND FEBRUARY 2020 WITH**  
14 **ACTUAL GAS COSTS EXPERIENCED FOR THAT RECOVERY PERIOD**  
15 **PURSUANT TO IC 8-1-2-42(G)(3)(D)?**

16 A16. Yes.

17 **Q17. IN YOUR OPINION, ARE THE GAS COST VARIANCES INCLUDED WITHIN**  
18 **THIS PROCEEDING ACCURATE AND REASONABLE?**

19 A17. Yes. The resulting percentages of total monthly variance to the total gas costs incurred  
20 and the average variance percentage for the trailing 12-month period ending with each of

the three months December 2019, January and February 2020 presented in the GCA reconciliation period are shown in Table 2:

**Table 2**

| Twelve Month Ending | Actual Gas Cost | Variance      | % Variance |
|---------------------|-----------------|---------------|------------|
| December 2019       | \$98,127,680    | (\$4,118,289) | (4.20)%    |
| January 2020        | \$88,266,536    | (\$4,585,100) | (5.19)%    |
| February 2020       | \$84,642,119    | (\$4,364,614) | (5.16)%    |

**Q18. PLEASE EXPLAIN PETITIONER'S TWELVE-MONTH TRAILING AVERAGES FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KLK-7 SCHEDULE 6D.**

A18. The 12-month trailing averages for each of the months in the reconciliation period do not exceed the Commission approved level of +/- 10%.

**Q19. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF ACTUAL COSTS TO ACTUAL RECOVERIES FOR THE MONTHS OF DECEMBER 2019, JANUARY AND FEBRUARY 2020?**

A19. Yes. The proposed GCA rates to be effective for June, July and August 2020 include the effect of reconciling actual gas costs incurred for the months of December 2019, January and February 2020 to actual gas cost recoveries. In accordance with the Commission's August 14, 1986 Order in Cause No. 37091, the gas supply variance was calculated for each customer demand class and is summarized by class on attachment KLK-7, Schedule 12B, page 1, lines 1 through 5 and Schedule 12B, Page 2, lines 1 through 3. The actual gas supply cost incurred compared to actual gas supply revenue for each month, as depicted in Schedule 6, is shown in Table 3:

**Table 3**

|                      | Net of Schedule 6 and 12C |                   | Schedule 12                  |
|----------------------|---------------------------|-------------------|------------------------------|
|                      | Actual Gas Cost           | Actual Recoveries | Cost in Excess of Recoveries |
| <b>December 2019</b> | \$12,320,815              | \$13,053,329      | (\$732,514)                  |
| <b>January 2020</b>  | \$12,930,476              | \$14,443,792      | (\$1,513,316)                |
| <b>February 2020</b> | \$12,758,274              | \$13,541,649      | (\$783,375)                  |
| <b>Total</b>         | \$38,009,565              | \$41,038,770      | (\$3,029,205)                |

**Q20. HAS PETITIONER RECEIVED ANY NEW REFUNDS THAT ARE INCLUDED IN THIS GCA?**

A20. No.

**MONTHLY PRICE UPDATE**

**Q21. CAN PRICING ASSUMPTIONS, INCLUDING PURCHASED VOLUMES, FIXED PRICE QUANTITIES AND PRICES, AND STORAGE VOLUMES, CHANGE AS A RESULT OF MAKING THE MONTHLY PRICE UPDATES WHICH WERE DESCRIBED IN YOUR APRIL 2, 2020 TESTIMONY FILED IN THIS CAUSE?**

A21. Yes. The monthly flex mechanism applies to the Market Priced gas volumes shown on Attachment KKK-7, Schedule 3. Pursuant to the Commission's Order in Cause No. 44374, Citizens Gas has been authorized to change its mix of volumes between spot, fixed and storage volumes, as long as the total volumes remain unchanged from Petitioner's total volumes provided in the applicable GCA period information and approved by the Commission in the Quarterly GCA process. Changes to the NYMEX prices used to determine index purchase prices are limited to \$1 per dekatherm, either up or down.

**Q22. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT**

1           **ARE THE MONTHLY BENCHMARK PRICES FOR JUNE, JULY AND AUGUST**  
2           **2020?**

3   A22.   Table 4 below shows the Monthly Benchmark Prices by pipeline for June, July and August  
4           2020, which have been included in this GCA filing.

**Table 4**

| Month Price Benchmark Prices |                      |              |                   |                     |                                 |                            |          |          |
|------------------------------|----------------------|--------------|-------------------|---------------------|---------------------------------|----------------------------|----------|----------|
|                              | Panhandle<br>Eastern | Texas<br>Gas | Midwestern<br>Gas | Panhandle<br>PrePay | Rockies<br>Express<br>Delivered | Rockies<br>Express<br>East | PEAK     | TGT-REX  |
| <b>Jun., 2020</b>            | \$1.6421             | \$1.8633     | \$1.8012          | \$1.3098            | \$1.7390                        | \$1.7303                   | \$1.5590 | \$1.8202 |
| <b>Jul., 2020</b>            | \$1.7730             | \$1.9540     | \$1.8890          | \$1.4407            | \$1.8530                        | \$1.8156                   | \$1.6730 | \$1.9111 |
| <b>Aug., 2020</b>            | \$1.7889             | \$1.9770     | \$1.9273          | \$1.4566            | \$1.9080                        | \$1.8000                   | \$1.7280 | \$1.9391 |

**CONCLUSION**

5   **Q23.   HAS PETITIONER PROPERLY APPLIED ITS GCA RATES SINCE ITS LAST**  
6           **FILED GCA?**

7   A23.   Yes.

8   **Q24.   ARE THE PETITIONER'S BOOKS AND RECORDS UNDER REVIEW BEING**  
9           **KEPT ACCORDING TO THE UNIFORM SYSTEM OF ACCOUNTS AS**  
10          **PRESCRIBED BY THE IURC?**

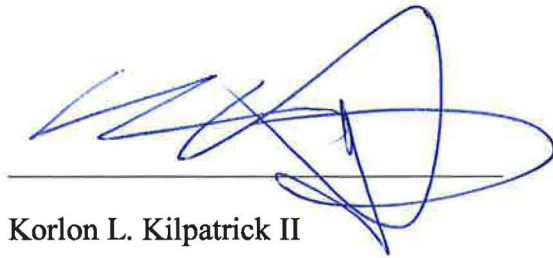
11   A24.   Yes.

12   **Q25.   DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?**

13   A25.   Yes, it does.

**VERIFICATION**

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



Korlon L. Kilpatrick II

# Tab 7

Citizens Gas  
2020 North Meridian Street  
Indianapolis, IN 46202

One-Hundred Fifth Revised Page No. 501  
Superseding Substitute One-Hundred Fourth Revised Page No. 501

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**RIDER A**

**CURRENT GAS SUPPLY CHARGES**

Listed below are the charges applicable to the Utility's Gas Supply Services for all Therms delivered on or after June 1, 2020

**1. Gas Rate No. S1 Variable Rate Supply: \$ per Therm**

|                 |                   |    |               |
|-----------------|-------------------|----|---------------|
| Gas Rate No. D1 | Gas Supply Charge | \$ | <b>0.2352</b> |
| Gas Rate No. D2 | Gas Supply Charge | \$ | <b>0.3564</b> |
| Gas Rate No. D3 | Gas Supply Charge | \$ | <b>0.1751</b> |
| Gas Rate No. D4 | Gas Supply Charge | \$ | <b>0.3219</b> |
| Gas Rate No. D5 | Gas Supply Charge | \$ | -             |
| Gas Rate No. D7 | Gas Supply Charge | \$ | <b>0.1726</b> |

**2. Gas Rate No. S2 Back-up Gas Supply Service: \$ per Therm**

|                   |    |               |
|-------------------|----|---------------|
| Capacity          | \$ | <b>0.1202</b> |
| Commodity         | \$ | <b>0.1909</b> |
| Gas Supply Charge | \$ | <b>0.3111</b> |

**3. Balancing Charges: \$ per Therm**

|                 |    |               |    |               |                                   |
|-----------------|----|---------------|----|---------------|-----------------------------------|
| Gas Rate No. D3 | \$ | <b>0.0044</b> | \$ | <b>0.0002</b> | for Basic Delivery Service Option |
| Gas Rate No. D4 | \$ | <b>0.0047</b> | \$ | <b>0.0002</b> | for Basic Delivery Service Option |
| Gas Rate No. D5 | \$ | <b>0.0054</b> | \$ | <b>0.0003</b> | for Basic Delivery Service Option |
| Gas Rate No. D7 | \$ | <b>0.0043</b> |    |               |                                   |
| Gas Rate No. D9 | \$ | <b>0.0393</b> | \$ | <b>0.0020</b> | for Basic Delivery Service Option |

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Current rates effective pursuant to  
I.U.R.C. Order in Cause No. 43975

Effective: June 1, 2020



**Citizens Gas**  
**2020 North Meridian Street**  
**Indianapolis, IN 46202**

**One-Hundred Sixth Revised Page No. 501**  
**Superseding One-Hundred Fifth Revised Page No. 501**

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**RIDER A**

**CURRENT GAS SUPPLY CHARGES**

Listed below are the charges applicable to the Utility's Gas Supply Services for all Therms delivered on or after July 1, 2020

**1. Gas Rate No. S1 Variable Rate Supply: \$ per Therm**

|                 |                   |    |               |
|-----------------|-------------------|----|---------------|
| Gas Rate No. D1 | Gas Supply Charge | \$ | <b>0.2613</b> |
| Gas Rate No. D2 | Gas Supply Charge | \$ | <b>0.3982</b> |
| Gas Rate No. D3 | Gas Supply Charge | \$ | <b>0.1885</b> |
| Gas Rate No. D4 | Gas Supply Charge | \$ | <b>0.3434</b> |
| Gas Rate No. D5 | Gas Supply Charge | \$ | <b>-</b>      |
| Gas Rate No. D7 | Gas Supply Charge | \$ | <b>0.1859</b> |

**2. Gas Rate No. S2 Back-up Gas Supply Service: \$ per Therm**

|                   |    |               |
|-------------------|----|---------------|
| Capacity          | \$ | <b>0.1233</b> |
| Commodity         | \$ | <b>0.2058</b> |
| Gas Supply Charge | \$ | <b>0.3291</b> |

**3. Balancing Charges: \$ per Therm**

|                 |    |               |    |               |                                   |
|-----------------|----|---------------|----|---------------|-----------------------------------|
| Gas Rate No. D3 | \$ | <b>0.0047</b> | \$ | <b>0.0002</b> | for Basic Delivery Service Option |
| Gas Rate No. D4 | \$ | <b>0.0050</b> | \$ | <b>0.0003</b> | for Basic Delivery Service Option |
| Gas Rate No. D5 | \$ | <b>0.0057</b> | \$ | <b>0.0003</b> | for Basic Delivery Service Option |
| Gas Rate No. D7 | \$ | <b>0.0046</b> |    |               |                                   |
| Gas Rate No. D9 | \$ | <b>0.0396</b> | \$ | <b>0.0020</b> | for Basic Delivery Service Option |

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**Current rates effective pursuant to**  
**I.U.R.C. Order in Cause No. 43975**

**Effective: July 1, 2020**

**Citizens Gas**  
**2020 North Meridian Street**  
**Indianapolis, IN 46202**

**One-Hundred Seventh Revised Page No. 501**  
**Superseding One-Hundred Sixth Revised Page No. 501**

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**RIDER A**

**CURRENT GAS SUPPLY CHARGES**

Listed below are the charges applicable to the Utility's Gas Supply Services for all Therms delivered on or after August 1, 2020

**1. Gas Rate No. S1 Variable Rate Supply: \$ per Therm**

|                 |                   |    |               |
|-----------------|-------------------|----|---------------|
| Gas Rate No. D1 | Gas Supply Charge | \$ | <b>0.2601</b> |
| Gas Rate No. D2 | Gas Supply Charge | \$ | <b>0.3945</b> |
| Gas Rate No. D3 | Gas Supply Charge | \$ | <b>0.1894</b> |
| Gas Rate No. D4 | Gas Supply Charge | \$ | <b>0.3383</b> |
| Gas Rate No. D5 | Gas Supply Charge | \$ | -             |
| Gas Rate No. D7 | Gas Supply Charge | \$ | <b>0.1867</b> |

**2. Gas Rate No. S2 Back-up Gas Supply Service: \$ per Therm**

|                   |    |               |
|-------------------|----|---------------|
| Capacity          | \$ | <b>0.1203</b> |
| Commodity         | \$ | <b>0.2055</b> |
| Gas Supply Charge | \$ | <b>0.3258</b> |

**3. Balancing Charges: \$ per Therm**

|                 |    |               |    |               |                                   |
|-----------------|----|---------------|----|---------------|-----------------------------------|
| Gas Rate No. D3 | \$ | <b>0.0046</b> | \$ | <b>0.0002</b> | for Basic Delivery Service Option |
| Gas Rate No. D4 | \$ | <b>0.0049</b> | \$ | <b>0.0002</b> | for Basic Delivery Service Option |
| Gas Rate No. D5 | \$ | <b>0.0056</b> | \$ | <b>0.0003</b> | for Basic Delivery Service Option |
| Gas Rate No. D7 | \$ | <b>0.0045</b> |    |               |                                   |
| Gas Rate No. D9 | \$ | <b>0.0395</b> | \$ | <b>0.0020</b> | for Basic Delivery Service Option |

# Tab 8

**CITIZENS GAS**

**Impact Statement for Residential Heating Customers**

Proposed GCA Factor June 2020  
vs.  
Currently Approved GCA Factor April 2020

Table No. 1

| Consumption<br>Dth | Bill At<br>Proposed<br>GCA Factor<br>\$3.5640 | Bill At<br>Current<br>GCA Factor<br>\$2.3130 | Dollar<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|---|--|----------------------------------|-------------------|
| 5                  | \$45.95                                       | \$39.69                                      | \$6.26                           | 15.77 %           |
| 10                 | \$75.40                                       | \$62.89                                      | \$12.51                          | 19.89 %           |
| 15                 | \$104.85                                      | \$86.08                                      | \$18.77                          | 21.81 %           |
| 20                 | \$134.30                                      | \$109.28                                     | \$25.02                          | 22.90 %           |
| 25                 | \$163.75                                      | \$132.47                                     | \$31.28                          | 23.61 %           |

Proposed GCA Factor June 2020  
vs.  
GCA Factor One Year Ago June 2019

Table No. 2

| Consumption<br>Dth | Bill At<br>Proposed<br>GCA Factor<br>\$3.5640 | Bill At<br>Prior Year's<br>GCA Factor<br>\$4.1630 | Dollar<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|---|---|----------------------------------|-------------------|
| 5                  | \$45.95                                       | \$48.92   | (\$2.97)                         | (6.07)%           |
| 10                 | \$75.40                                       | \$81.35   | (\$5.95)                         | (7.31)%           |
| 15                 | \$104.85                                      | \$113.77  | (\$8.92)                         | (7.84)%           |
| 20                 | \$134.30                                      | \$146.20  | (\$11.90)                        | (8.14)%           |
| 25                 | \$163.75                                      | \$178.62  | (\$14.87)                        | (8.32)%           |

**CITIZENS GAS**

**Impact Statement for Residential Heating Customers**

Proposed GCA Factor July 2020  
vs.  
Currently Approved GCA Factor April 2020

Table No. 1

| Consumption<br>Dth | Bill At<br>Proposed<br>GCA Factor<br>\$3.9820 | Bill At<br>Current<br>GCA Factor<br>\$2.3130 | Dollar<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|---|--|----------------------------------|-------------------|
| 5                  | \$48.04                                       | \$39.69                                      | \$8.35                           | 21.04 %           |
| 10                 | \$79.58                                       | \$62.89                                      | \$16.69                          | 26.54 %           |
| 15                 | \$111.12                                      | \$86.08                                      | \$25.04                          | 29.09 %           |
| 20                 | \$142.66                                      | \$109.28                                     | \$33.38                          | 30.55 %           |
| 25                 | \$174.20                                      | \$132.47                                     | \$41.73                          | 31.50 %           |

Proposed GCA Factor July 2020  
vs.  
GCA Factor One Year Ago July 2019

Table No. 2

| Consumption<br>Dth | Bill At<br>Proposed<br>GCA Factor<br>\$3.9820 | Bill At<br>Prior Year's<br>GCA Factor<br>\$4.0180 | Dollar<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|---|---|----------------------------------|-------------------|
| 5                  | \$48.04                                       | \$48.20   | (\$0.16)                         | (0.33)%           |
| 10                 | \$79.58                                       | \$79.90   | (\$0.32)                         | (0.40)%           |
| 15                 | \$111.12                                      | \$111.60  | (\$0.48)                         | (0.43)%           |
| 20                 | \$142.66                                      | \$143.30  | (\$0.64)                         | (0.45)%           |
| 25                 | \$174.20                                      | \$175.00  | (\$0.80)                         | (0.46)%           |

**CITIZENS GAS**

**Impact Statement for Residential Heating Customers**

Proposed GCA Factor August 2020  
vs.  
Currently Approved GCA Factor April 2020

Table No. 1

| Consumption<br>Dth | Bill At<br>Proposed<br>GCA Factor<br>\$3.9450 | Bill At<br>Current<br>GCA Factor<br>\$2.3130 | Dollar<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|---|--|----------------------------------|-------------------|
| 5                  | \$47.85                                       | \$39.69                                      | \$8.16                           | 20.56 %           |
| 10                 | \$79.21                                       | \$62.89                                      | \$16.32                          | 25.95 %           |
| 15                 | \$110.56                                      | \$86.08                                      | \$24.48                          | 28.44 %           |
| 20                 | \$141.92                                      | \$109.28                                     | \$32.64                          | 29.87 %           |
| 25                 | \$173.27                                      | \$132.47                                     | \$40.80                          | 30.80 %           |

Proposed GCA Factor August 2020  
vs.  
GCA Factor One Year Ago August 2019

Table No. 2

| Consumption<br>Dth | Bill At<br>Proposed<br>GCA Factor<br>\$3.9450 | Bill At<br>Prior Year's<br>GCA Factor<br>\$3.9580 | Dollar<br>Increase<br>(Decrease) | Percent<br>Change |
|--------------------|---|---|----------------------------------|-------------------|
| 5                  | \$47.85                                       | \$47.90   | (\$0.05)                         | (0.10)%           |
| 10                 | \$79.21                                       | \$79.30   | (\$0.09)                         | (0.11)%           |
| 15                 | \$110.56                                      | \$110.70  | (\$0.14)                         | (0.13)%           |
| 20                 | \$141.92                                      | \$142.10  | (\$0.18)                         | (0.13)%           |
| 25                 | \$173.27                                      | \$173.50  | (\$0.23)                         | (0.13)%           |

# Tab 9

Citizens Gas  
Determination of Gas Supply Charge with Demand Cost Allocated  
Estimated For June 2020

| Line<br>No.   | A<br>Demand      | B<br>Commodity<br>and Other | C<br>Total                |
|---|------------------|-----------------------------|---------------------------|
| <u>Estimated Cost of Gas</u>  |                  |                             |                           |
| 1   |                  |                             |                           |
| Purchased gas cost<br>(Schedule 3, Page 1, ln 16)                           | \$844,255        | \$2,835,034                 | \$3,679,289               |
| 2   |                  |                             |                           |
| PEPL Unnominated Quantities cost<br>(Schedule 4 pg 1, ln 16 col A + ln 23)  | -                | 613,603                     | 613,603                   |
| 3   |                  |                             |                           |
| Gas (injected into) withdrawn from storage - net<br>cost (Schedule 5, ln 3) | (558,768)        | (1,876,448)                 | (2,435,216)               |
| 4   |                  |                             |                           |
| Total estimated gas cost (ln 1 through ln 3)                                | \$285,487        | \$1,572,189                 | \$1,857,676               |
| 5   |                  |                             |                           |
| Total Gas Supply variance (Sch 1, June, total of ln 17)                     | -                | (81,182)                    | (81,182)                  |
| 6   |                  |                             |                           |
| Total Balancing Demand variance (Sch 1 pg 2 ln 11 +<br>Sch. 1, ln 28)       | -                | 2,514                       | 2,514                     |
| 7   |                  |                             |                           |
| Dollars to be refunded (Schedule 12A, ln 16 *<br>Sch 2B, ln 27, col. F)     | -                | -                           | -                         |
| 8   |                  |                             |                           |
| Total cost to be recovered through GCA<br>(ln 4 + ln 5 + ln 6 - ln 7)       | <u>\$285,487</u> | <u>\$1,493,521</u>          | <u>\$1,779,008</u>        |
| 9   |                  |                             |                           |
| Net Write-Off Recovery Costs<br>(ln 8 *1.10%)                               |                  |                             | <u>\$19,569</u>           |
| 10  |                  |                             |                           |
| Total cost to be recovered through GCA (ln. 8 + ln 9)                       |                  |                             | <u><u>\$1,798,577</u></u> |



Citizens Gas  
Determination of Gas Supply Charge with Demand Cost Allocated  
Estimated For June 2020  
To Be Applied To June 2020

| Line No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 |
|----------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|
|          | <u>Calculation of Gas Supply Charge per Unit (Dth)</u>   |                         |                         |                                |                         |                         |
| 11       | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22)                                  | (\$26)                  | (\$1,654)               | -                              | -                       | -                       |
| 12       | Throughput excluding Basic - Dth (Sch 2C, ln 1)  | 3,856                   | 356,677                 | -                              | -                       | -                       |
| 13       | Total Balancing Demand Cost variance per unit of throughput (ln 11/ ln 12)                             | (\$0.007)               | (\$0.005)               | -                              | -                       | -                       |
| 14       | Retail demand cost per unit sales<br>(Sch 1A, pg 1 ln 8)   | 0.243                   | 0.587                   | 0.065                          | 0.541                   | -                       |
| 15       | Monthly balancing demand cost per unit<br>for GR D1 & D2 only (Sch 1A, pg 1, ln 11)                    | 0.000                   | 0.000                   | -                              | -                       | -                       |
| 16       | Total demand cost to be recovered through GCA<br>(ln 13 + ln 14 + ln 15)                               | \$0.236                 | \$0.582                 | \$0.065                        | \$0.541                 | \$0.000                 |
| 17       | Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 27)                                     | (900)                   | (39,270)                | (7,042)                        | (33,970)                | 0                       |
| 18       | Dollars to be refunded<br>((ln 7) * Sch 2B, ln 23)   | 0                       | 0                       | 0                              | 0                       | 0                       |
| 19       | Other non-demand gas costs<br>(ln 4, col B - ln 2, col B) * (Sch 2B, ln 23)                            | 6,910                   | 639,176                 | 71,632                         | 240,868                 | 0                       |
| 20       | Total monthly non-demand costs to be<br>recovered through Gas Supply Charge<br>(ln 17 - ln 18 + ln 19) | \$6,010                 | \$599,906               | \$64,590                       | \$206,898               | \$0                     |
| 21       | Sales subject to GCA - Dth (Schedule 2B, ln 1)   | 3,856                   | 356,677                 | 39,973                         | 134,411                 | 0                       |
| 22       | Total monthly non-demand costs per unit<br>sales (ln 20 / ln 21)                                       | \$1.559                 | \$1.682                 | \$1.616                        | \$1.539                 | \$0.000                 |
| 23       | Net Write-Off Recovery Cost<br>(Sch 1C, pg 1, ln 4 )   | 0.021                   | 0.050                   | 0.001                          | 0.012                   | 0.000                   |
| 24       | PEPL Unnominated Quantities Retail Cost<br>(Schedule 4, pg. 1 ln 8)                                    | 0.452                   | 1.148                   | 0.044                          | 1.082                   | 0.000                   |
| 25       | PEPL Balancing Cost<br>for Gas Rates D1 & D2 only (Sch 4, pg 1, ln 15)                                 | 0.051                   | 0.052                   | -                              | -                       | -                       |
| 26       | Gas Supply Charge to be recovered through GCA<br>(ln 16 + ln 22 + ln 23 + ln 24 + ln 25)               | \$2.319                 | \$3.514                 | \$1.726                        | \$3.174                 | \$0.000                 |
| 27       | Gas Supply Charge modified for<br>Indiana Utility Receipts Tax<br>(ln 26 / (1 - 1.40%))                | \$2.352                 | \$3.564                 | \$1.751                        | \$3.219                 | \$0.000                 |

Citizens Gas  
Determination of Balancing Demand Charge per Unit (Dth)  
Estimated for the Period June 2020  
To Be Applied to the June 2020 Throughput

| Line<br>No. |  | A<br>Gas Rate<br>No. D3/No. D7 | B<br>Gas Rate<br>No. D4 | C<br>Gas Rate<br>No. D5 | D<br>Gas Rate<br>No. D9 |
|-------------|--|--------------------------------|-------------------------|-------------------------|-------------------------|
|             | <u>Calculation of Balancing Demand Charge per Unit (Dth)</u>                                     |                                |                         |                         |                         |
| 28          | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22)                            | (\$1,721)                      | (\$1,991)               | \$153                   | \$7,753                 |
| 29          | Throughput excluding Basic - Dth (Sch 2C, ln 1)  | <u>195,313</u>                 | <u>330,536</u>          | <u>157,780</u>          | <u>23,100</u>           |
| 30          | Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)                       | (\$0.0088)                     | (\$0.0060)              | \$0.0010                | \$0.3356                |
| 31          | Monthly balancing demand charge per unit<br>of throughput (Sch 1A, pg 1, ln 11)                  | 0.000                          | 0.000                   | 0.000                   | 0.000                   |
| 32          | PEPL balancing demand charge per unit<br>of throughput (Sch 4, pg 1, ln 15)                      | <u>0.0520</u>                  | <u>0.0520</u>           | <u>0.0520</u>           | <u>0.0520</u>           |
| 33          | Total balancing demand charge per unit of throughput<br>(ln 30 + ln 31 + ln 32)                  | <u>0.0432</u>                  | <u>\$0.0460</u>         | <u>\$0.0530</u>         | <u>\$0.3876</u>         |
| 34          | Total balancing demand charge modified<br>for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%)) | <u>\$0.044</u>                 | <u>\$0.047</u>          | <u>\$0.054</u>          | <u>\$0.393</u>          |

Citizens Gas  
Determination of Basic Balancing Charge  
Estimated for June 2020  
To Be Applied to June 2020

| Line<br>No. |  | A<br>Gas Rate<br>No. D3/No. D7 | B<br>Gas Rate<br>No. D4 | C<br>Gas Rate<br>No. D5 | D<br>Gas Rate<br>No.D9 |
|-------------|--|--------------------------------|-------------------------|-------------------------|------------------------|
|             | <u>Calculation of Basic Balancing Charge per unit (Dth)</u>                              |                                |                         |                         |                        |
| 35          | Basic balancing charge per unit<br>((Sch 1, ln 30 + ln 31 + ln 32) * .05)                | <u>0.0022</u>                  | <u>0.0023</u>           | <u>0.0027</u>           | <u>0.0194</u>          |
| 36          | Basic balancing charge modified for Indiana Utilities<br>Receipts Tax (ln 35/ (1-1.40%)) | <u>\$0.002</u>                 | <u>\$0.002</u>          | <u>\$0.003</u>          | <u>\$0.020</u>         |

**Citizens Gas**  
**Determination of Back-up Gas Supply Charge**  
**Estimated for June 2020**  
**To Be Applied to June 2020**

Line  
No.

Calculation of Back-up Gas Supply Charge per unit (Dth)

|    |  |                       |
|----|--|-----------------------|
| 37 | PEPL retail demand costs for Gas Rate Nos. D3 & D4<br>(Sch 4, pg 1, ln 2)                          | \$131,463             |
| 38 | Monthly retail demand costs for Gas Rate Nos. D3 & D4<br>(Sch 1A, pg 1, ln 6)                      | <u>75,256</u>         |
| 39 | Total retail demand costs for Gas Rates Nos. D3 & D4<br>(ln 37 + ln 38)                            | \$206,719             |
| 40 | Estimated monthly retail sales Dths for Gas Rates D3 & D4<br>(Sch. 2B, line 1)                     | <u>174,384</u>        |
| 41 | Back-up supply capacity charge per unit (ln 39 / ln 40)  | <u>\$1.185</u>        |
| 42 | Back-up supply capacity charge modified<br>for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))  | <u><u>\$1.202</u></u> |
| 43 | PEPL monthly variable costs for Gas Rate Nos. D3 & D4<br>(Sch 4, pg 1, ln 5)                       | \$15,731              |
| 44 | Total monthly non-demand costs for Gas Rate Nos. D3 & D4<br>(Sch 1, ln 18 + ln 19)                 | <u>312,500</u>        |
| 45 | Total retail non-demand costs for Gas Rates Nos. D3 & D4<br>(ln 43 + ln 44)                        | \$328,231             |
| 46 | Estimated monthly retail sales Dths for Gas Rates D3 & D4<br>(Sch. 2B, ln 1)                       | <u>174,384</u>        |
| 47 | Back-up supply commodity charge per unit (ln 45 / ln 46)   | <u>\$1.882</u>        |
| 48 | Back-up supply commodity charge modified<br>for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%)) | <u><u>\$1.909</u></u> |
| 49 | Total Back-up Gas Supply Charge (ln 42 + ln 48)  | <u><u>\$3.111</u></u> |

**Citizens Gas**  
**Determination of Gas Supply Charge with Demand Cost Allocated**  
**Estimated for July 2020**

| Line<br>No.   | A<br>Demand      | B<br>Commodity<br>and Other | C<br>Total                |
|---|------------------|-----------------------------|---------------------------|
| <u>Estimated Cost of Gas</u>  |                  |                             |                           |
| 1 Purchased gas cost<br>(Schedule 3, Page 2, ln 16)                           | \$899,434        | \$2,988,830                 | \$3,888,264               |
| 2 PEPL Unnominated Quantities cost<br>(Schedule 4 pg 2, ln 16 col A + ln 23)  | -                | 619,801                     | \$619,801                 |
| 3 Gas (injected into) withdrawn from storage - net<br>cost (Schedule 5, ln 6) | (620,770)        | (2,062,755)                 | (\$2,683,525)             |
| 4 Total estimated gas cost (ln 1 through ln 3)                                | \$278,664        | \$1,545,876                 | \$1,824,540               |
| 5 Total Gas Supply variance (Sch 1, July, total of ln 17)                     | -                | (74,275)                    | (\$74,275)                |
| 6 Total Balancing Demand variance (Sch 1 pg 2 ln 11 +<br>Sch. 1, ln 28)       |                  | 2,810                       | \$2,810                   |
| 7 Dollars to be refunded (Schedule 12A, ln 16 *<br>Sch 2B, ln 28, col. F)     | -                | -                           | -                         |
| 8 Total cost to be recovered through GCA<br>(ln 4 + ln 5 + ln 6 - ln 7)       | <u>\$278,664</u> | <u>\$1,474,411</u>          | <u>\$1,753,075</u>        |
| 9 Net Write-Off Recovery Costs<br>(ln 8 * 1.10%)                              |                  |                             | <u>\$19,284</u>           |
| 10 Total cost to be recovered through GCA (ln. 8 + ln 9)                      |                  |                             | <u><u>\$1,772,359</u></u> |

Citizens Gas  
Determination of Gas Supply Charge with Demand Cost Allocated  
Estimated for July 2020  
To Be Applied to July 2020 Sales

| Line<br>No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|
|             | <u>Calculation of Gas Supply Charge per Unit (Dth)</u>   |                         |                         |                                |                         |                         |
| 11          | Balancing Demand Cost Variance (Sch 12B, pg 2, ln 13 * Sch 2C, ln 23)                                  | (\$22)                  | (\$1,431)               | -                              | -                       | -                       |
| 12          | Throughput excluding Basic - Dth (Sch 2C, ln 2)  | 3,306                   | 308,625                 | -                              | -                       | -                       |
| 13          | Total Balancing Demand Cost per unit of throughput (ln 11 /ln 12)                                      | (\$0.007)               | (\$0.005)               | -                              | -                       | -                       |
| 14          | Retail demand cost per unit sales<br>(Sch 1A, pg 2 ln 8)   | 0.276                   | 0.662                   | 0.063                          | 0.553                   | -                       |
| 15          | Monthly balancing demand cost per unit<br>for GR D1 & D2 only (Sch 1A, pg 2, ln 11)                    | 0.000                   | 0.000                   | -                              | -                       | -                       |
| 16          | Total demand cost to be recovered through GCA<br>(ln 13 + ln 14 + ln 15)                               | \$0.269                 | \$0.657                 | \$0.063                        | \$0.553                 | \$0.000                 |
| 17          | Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 28)                                     | (772)                   | (33,980)                | (7,094)                        | (32,429)                | 0                       |
| 18          | Dollars to be refunded<br>((ln 7) * Sch 2B, ln 24)   | 0                       | 0                       | 0                              | 0                       | 0                       |
| 19          | Other non-demand gas costs<br>(ln 4, col B - ln 2, col B) * (Sch 2B, ln 24)                            | 6,371                   | 594,804                 | 77,603                         | 247,297                 | 0                       |
| 20          | Total monthly non-demand costs to be<br>recovered through Gas Supply Charge<br>(ln 17 - ln 18 + ln 19) | \$5,599                 | \$560,824               | \$70,509                       | \$214,868               | \$0                     |
| 21          | Sales subject to GCA - Dth (Schedule 2B, ln 2)   | 3,306                   | 308,625                 | 40,266                         | 128,315                 | 0                       |
| 22          | Total monthly non-demand costs per unit<br>sales (ln 20 / ln 21)                                       | \$1.694                 | \$1.817                 | \$1.751                        | \$1.675                 | \$0.000                 |
| 23          | Net Write-Off Recovery Cost<br>(Sch 1C, pg 2, ln 4 )   | 0.025                   | 0.057                   | 0.001                          | \$0.013                 | \$0.000                 |
| 24          | PEPL Unnominated Quantities Retail Cost<br>(Sch 4, pg 2 ln 8)  | 0.533                   | 1.340                   | 0.044                          | 1.145                   | 0.000                   |
| 25          | PEPL Balancing Cost<br>for Gas Rates D1 & D2 only (Sch 4, pg 2, ln 15)                                 | 0.055                   | 0.055                   | -                              | -                       | -                       |
| 26          | Gas Supply Charge to be recovered through GCA<br>(ln 16 + ln 22 + ln 23 + ln 24 + ln 25)               | \$2.576                 | \$3.926                 | \$1.859                        | \$3.386                 | \$0.000                 |
| 27          | Gas Supply Charge modified for<br>Indiana Utility Receipts Tax<br>(ln 26 / (1 - 1.40%))                | \$2.613                 | \$3.982                 | \$1.885                        | \$3.434                 | \$0.000                 |

Citizens Gas  
Determination of Balancing Demand Charge per Unit (Dth)  
Estimated for July 2020  
To Be Applied to the July 2020 Throughput

| Line<br>No. |  | A<br>Gas Rate<br>No. D3/No. D7 | B<br>Gas Rate<br>No. D4 | C<br>Gas Rate<br>No. D5 | D<br>Gas Rate<br>No. D9 |
|-------------|--|--------------------------------|-------------------------|-------------------------|-------------------------|
|             | <u>Calculation of Balancing Demand Charge per Unit (Dth)</u>                                     |                                |                         |                         |                         |
| 28          | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 23)                            | (\$1,719)                      | (\$1,910)               | \$151                   | \$7,741                 |
| 29          | Throughput excluding Basic - Dth (Sch 2C, ln 2)  | 195,080                        | 317,015                 | 156,120                 | 23,064                  |
| 30          | Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)                       | (\$0.0088)                     | (\$0.0060)              | \$0.0010                | \$0.3356                |
| 31          | Monthly balancing demand charge per unit<br>of throughput (Sch 1A, pg 2, ln 11)                  | 0.000                          | 0.000                   | 0.000                   | 0.000                   |
| 32          | PEPL balancing demand charge per unit<br>of throughput (Sch 4, pg 2, ln 15)                      | 0.0550                         | 0.0550                  | 0.0550                  | 0.0550                  |
| 33          | Total balancing demand charge per unit of throughput<br>(ln 30 + ln 31 + ln 32)                  | \$0.0462                       | \$0.0490                | \$0.0560                | \$0.3906                |
| 34          | Total balancing demand charge modified<br>for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%)) | \$0.047                        | \$0.050                 | \$0.057                 | \$0.396                 |

Citizens Gas  
Determination of Basic Balancing Charge  
Estimated for July 2020  
To Be Applied to July 2020

| Line<br>No. |  | A<br>Gas Rate<br>No. D3/No. D7 | B<br>Gas Rate<br>No. D4 | C<br>Gas Rate<br>No. D5 | D<br>Gas Rate<br>No. D9 |
|-------------|--|--------------------------------|-------------------------|-------------------------|-------------------------|
|             | <u>Calculation of Basic Balancing Charge per unit (Dth)</u>                              |                                |                         |                         |                         |
| 35          | Basic balancing charge per unit<br>((Sch 1, ln 30 + ln 31 + ln 32) * .05)                | <u>0.0023</u>                  | <u>0.0025</u>           | <u>0.0028</u>           | <u>0.0195</u>           |
| 36          | Basic balancing charge modified for Indiana Utilities<br>Receipts Tax (ln 35/ (1-1.40%)) | <u>\$0.002</u>                 | <u>\$0.003</u>          | <u>\$0.003</u>          | <u>\$0.020</u>          |



**Citizens Gas**  
**Determination of Back-up Gas Supply Charge**  
**Estimated for July 2020**  
**To Be Applied to July 2020**

Line  
No.

Calculation of Back-up Gas Supply Charge per unit (Dth)

|    |  |                       |
|----|--|-----------------------|
| 37 | PEPL retail demand costs for Gas Rate Nos. D3 & D4<br>(Sch 4, pg 2, ln 2)                          | \$131,463             |
| 38 | Monthly retail demand costs for Gas Rate Nos. D3 & D4<br>(Sch 1A, pg 2, ln 6)                      | <u>73,458</u>         |
| 39 | Total retail demand costs for Gas Rates Nos. D3 & D4<br>(ln 37 + ln 38)                            | \$204,921             |
| 40 | Estimated Monthly retail sales Dths for Gas Rates D3 & D4<br>(Sch. 2B, line 2)                     | <u>168,581</u>        |
| 41 | Back-up supply capacity charge per unit (ln 39 / ln 40)  | <u>\$1.216</u>        |
| 42 | Back-up supply capacity charge modified<br>for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))  | <u><u>\$1.233</u></u> |
| 43 | PEPL monthly variable costs for Gas Rate Nos. D3 & D4<br>(Sch 4, pg 2, ln 5)                       | \$17,218              |
| 44 | Total monthly non-demand costs for Gas Rate Nos. D3 & D4<br>(Sch 1, ln 18 + ln 19)                 | <u>324,900</u>        |
| 45 | Total retail non-demand costs for Gas Rates Nos. D3 & D4<br>(ln 43 + ln 44)                        | \$342,118             |
| 46 | Estimated monthly retail sales Dths for Gas Rates D3 & D4<br>(Sch. 2B, ln 2)                       | <u>168,581</u>        |
| 47 | Back-up supply commodity charge per unit (ln 45 / ln 46)   | <u>\$2.029</u>        |
| 48 | Back-up supply commodity charge modified<br>for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%)) | <u><u>\$2.058</u></u> |
| 49 | Total Back-up Gas Supply Charge (ln 42 + ln 48)  | <u><u>\$3.291</u></u> |

**Citizens Gas**  
**Determination of Gas Supply Charge with Demand Cost Allocated**  
**Estimated for August 2020**

| Line<br>No.  | A<br>Demand | B<br>Commodity<br>and Other | C<br>Total         |
|--|-------------|-----------------------------|--------------------|
| <u>Estimated Cost of Gas</u>   |             |                             |                    |
| 1  |             |                             |                    |
| Purchased gas cost<br>(Schedule 3, Page 3, ln 16)                              | \$782,573   | \$2,753,980                 | \$3,536,553        |
| 2  |             |                             |                    |
| PEPL Unnominated Quantities cost<br>(Schedule 4 pg 3, ln 16 col A + ln 23)     | -           | 608,625                     | 608,625            |
| 3  |             |                             |                    |
| Gas (injected into) withdrawn from storage - net<br>cost (Schedule 5, ln 9)    | (518,000)   | (1,822,800)                 | (2,340,800)        |
| 4  |             |                             |                    |
| Total estimated gas cost (ln 1 through ln 3)                                   | \$264,573   | \$1,539,805                 | \$1,804,378        |
| 5  |             |                             |                    |
| Total Gas Supply variance (Sch 1, August, total of ln 17)                      | -           | (74,364)                    | (74,364)           |
| 6  |             |                             |                    |
| Total Balancing Demand variance (total of Sch 1 pg 2 ln 11 +<br>Sch. 1, ln 28) |             | 2,819                       | 2,819              |
| 7  |             |                             |                    |
| Dollars to be refunded (Schedule 12A, ln 16 *<br>Sch 2B, ln 29, col. F)        | -           | -                           | -                  |
| 8  |             |                             |                    |
| Total cost to be recovered through GCA<br>(ln 4 + ln 5 + ln 6 - ln 7)          | \$264,573   | \$1,468,260                 | \$1,732,833        |
| 9  |             |                             |                    |
| Net Write-Off Recovery Costs<br>(ln 8 * 1.10%)                                 |             |                             | \$19,061           |
| 10   |             |                             |                    |
| Total cost to be recovered through GCA (ln. 8 + ln 9)                          |             |                             | <u>\$1,751,894</u> |

**Citizens Gas**  
**Determination of Gas Supply Charge with Demand Cost Allocated**  
**Estimated for August 2020**  
**To Be Applied to August 2020 Sales**

| Line No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 |
|----------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|
|          | <u>Calculation of Gas Supply Charge per Unit (Dth)</u>   |                         |                         |                                |                         |                         |
| 11       | Balancing Demand Cost Variance (Sch 12B, pg 2, ln 13 * Sch 2C, ln 24)                                  | (\$23)                  | (\$1,423)               | -                              | -                       | -                       |
| 12       | Throughput excludng Basic - Dth (Sch 2C, ln 3)   | 3,300                   | 306,971                 | -                              | -                       | -                       |
| 13       | Total Balancing Demand Cost per unit of throughput (ln 11/ln 12)                                       | (\$0.007)               | (\$0.005)               | -                              | -                       | -                       |
| 14       | Retail demand cost per unit sales<br>(Sch 1A, pg 3 ln 8)   | \$0.263                 | \$0.632                 | \$0.059                        | \$0.521                 | -                       |
| 15       | Monthly balancing demand cost per unit<br>for GR D1 & D2 only (Sch 1A, pg 3, ln 11)                    | 0.000                   | 0.000                   | -                              | -                       | -                       |
| 16       | Total demand cost to be recovered through GCA<br>(ln 13 + ln 14 + ln 15)                               | \$0.256                 | \$0.627                 | \$0.059                        | \$0.521                 | \$0.000                 |
| 17       | Total variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 29)  | (770)                   | (33,798)                | (7,094)                        | (32,702)                | 0                       |
| 18       | Dollars to be refunded<br>((ln 7) * Sch 2B, ln 25)   | 0                       | 0                       | 0                              | 0                       | 0                       |
| 19       | Other non-demand gas costs<br>(ln 4, col B - ln 2, col B) * (Sch 2B, ln 25)                            | 6,403                   | 595,601                 | 78,120                         | 251,056                 | 0                       |
| 20       | Total monthly non-demand costs to be<br>recovered through Gas Supply Charge<br>(ln 17 - ln 18 + ln 19) | \$5,633                 | \$561,803               | \$71,026                       | \$218,354               | \$0                     |
| 21       | Sales subject to GCA - Dth (Schedule 2B, ln 3)   | 3,300                   | 306,971                 | 40,263                         | 129,394                 | 0                       |
| 22       | Total monthly non-demand costs per unit<br>sales (ln 20 / ln 21)                                       | \$1.707                 | \$1.830                 | \$1.764                        | \$1.688                 | \$0.000                 |
| 23       | Net Write-Off Recovery Cost<br>(Sch 1C, pg 3 ln 4)   | 0.024                   | 0.056                   | 0.001                          | 0.012                   | 0.000                   |
| 24       | PEPL Unnominated Quantities Retail Cost<br>(Sch 4, pg 3 ln 8)  | 0.524                   | 1.323                   | 0.043                          | 1.115                   | 0.000                   |
| 25       | PEPL Balancing Cost<br>for Gas Rates D1 & D2 only (Sch 4, pg 3, ln 15)                                 | 0.054                   | 0.054                   | -                              | -                       | -                       |
| 26       | Gas Supply Charge to be recovered through GCA<br>(ln 16 + ln 22 + ln 23 + ln 24 + ln 25)               | \$2.565                 | \$3.890                 | \$1.867                        | \$3.336                 | \$0.000                 |
| 27       | Gas Supply Charge modified for<br>Indiana Utility Receipts Tax<br>(ln 26 / (1 - 1.40%))                | \$2.601                 | \$3.945                 | \$1.894                        | \$3.383                 | \$0.000                 |

**Citizens Gas**  
**Determination of Balancing Demand Charge per Unit (Dth)**  
**Estimated For the Period August 2020**  
**To Be Applied to the August 2020 Throughput**

| Line<br>No. |  | A<br>Gas Rate<br><u>No. D3/No. D7</u> | B<br>Gas Rate<br><u>No. D4</u> | C<br>Gas Rate<br><u>No. D5</u> | D<br>Gas Rate<br><u>No. D9</u> |
|-------------|--|---------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|             | <u>Calculation of Balancing Demand Charge per Unit (Dth)</u>                                     |                                       |                                |                                |                                |
| 28          | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 24)                            | (\$1,718)                             | (\$1,908)                      | \$150                          | \$7,741                        |
| 29          | Throughput excluding Basic - Dth (Sch 2C, ln 3)  | <u>194,953</u>                        | <u>316,733</u>                 | <u>155,810</u>                 | <u>23,064</u>                  |
| 30          | Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)                       | (\$0.0088)                            | (\$0.0060)                     | \$0.0010                       | \$0.3356                       |
| 31          | Monthly balancing demand charge per unit<br>of throughput (Sch 1A, pg 3, ln 11)                  | 0.000                                 | 0.000                          | 0.000                          | 0.000                          |
| 32          | PEPL balancing demand charge per unit<br>of throughput (Sch 4, pg 3, ln 15)                      | <u>0.0540</u>                         | <u>0.0540</u>                  | <u>0.0540</u>                  | <u>0.0540</u>                  |
| 33          | Total balancing demand charge per unit of throughput<br>(ln 30 + ln 31 + ln 32)                  | <u>\$0.0452</u>                       | <u>\$0.0480</u>                | <u>\$0.0550</u>                | <u>\$0.3896</u>                |
| 34          | Total balancing demand charge modified<br>for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%)) | <u>\$0.046</u>                        | <u>\$0.049</u>                 | <u>\$0.056</u>                 | <u>\$0.395</u>                 |

Citizens Gas  
Determination of Basic Balancing Charge  
Estimated for August 2020  
To Be Applied to August 2020

| Line<br>No. |  | A<br>Gas Rate<br>No. D3/No. D7 | B<br>Gas Rate<br>No. D4 | C<br>Gas Rate<br>No. D5 | D<br>Gas Rate<br>No. D9 |
|-------------|--|--------------------------------|-------------------------|-------------------------|-------------------------|
|             | <u>Calculation of Basic Balancing Charge per unit (Dth)</u>                              |                                |                         |                         |                         |
| 35          | Basic Balancing Charge per unit<br>((Sch 1, ln 30 + ln 31 + ln 32) * .05)                | <u>0.0023</u>                  | <u>0.0024</u>           | <u>0.0028</u>           | <u>0.0195</u>           |
| 36          | Basic Balancing Charge modified for Indiana Utilities<br>Receipts Tax (ln 35/ (1-1.40%)) | <u>\$0.002</u>                 | <u>\$0.002</u>          | <u>\$0.003</u>          | <u>\$0.020</u>          |

**Citizens Gas**  
**Determination of Back-up Gas Supply Charge**  
**Estimated for August 2020**  
**To Be Applied to August 2020**

Line  
No.

Calculation of Back-up Gas Supply Charge per unit (Dth)

|    |  |                       |
|----|--|-----------------------|
| 37 | PEPL retail demand costs for Gas Rate Nos. D3 & D4<br>(Sch 4, pg 3, ln 2)                          | \$131,463             |
| 38 | Monthly retail demand costs for Gas Rate Nos. D3 & D4<br>(Sch 1A, pg 3, ln 6)                      | <u>69,743</u>         |
| 39 | Total retail demand costs for Gas Rates Nos. D3 & D4<br>(ln 37 + ln 38)                            | \$201,206             |
| 40 | Estimated monthly retail sales Dths for Gas Rates D3 & D4<br>(Sch. 2B, line 3)                     | <u>169,657</u>        |
| 41 | Back-up supply capacity charge per unit (ln 39 / ln 40)  | <u>\$1.186</u>        |
| 42 | Back-up supply capacity charge modified<br>for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))  | <u><u>\$1.203</u></u> |
| 43 | PEPL monthly variable costs for Gas Rate Nos. D3 & D4<br>(Sch 4, pg 3, ln 5)                       | \$14,536              |
| 44 | Total monthly non-demand costs for Gas Rate Nos. D3 & D4<br>(Sch 1, ln 18 + ln 19)                 | <u>329,176</u>        |
| 45 | Total retail non-demand costs for Gas Rates Nos. D3 & D4<br>(ln 43 + ln 44)                        | \$343,712             |
| 46 | Estimated monthly retail sales Dths for Gas Rates D3 & D4<br>(Sch. 2B, ln 3)                       | <u>169,657</u>        |
| 47 | Back-up supply commodity charge per unit (ln 45 / ln 46)   | <u>\$2.026</u>        |
| 48 | Back-up supply commodity charge modified<br>for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%)) | <u><u>\$2.055</u></u> |
| 49 | Total Back-up Gas Supply Charge (ln 42 + ln 48)  | <u><u>\$3.258</u></u> |

Citizens Gas  
Allocation of Monthly Demand Cost  
June 2020

| Line<br>No.                                | A<br>Gas Rate<br>No. D1   | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>Total     |
|--|---|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|----------------|
| <u>Calculation of Demand Cost per Unit</u> |   |                         |                                |                         |                         |                         |                |
| 1  | Retail Peak day demand allocation factors<br>Cause No. 37399 GCA 140    | 0.003153                | 0.740425                       | 0.006293                | 0.250129                | -                       | 1.000000       |
| 2  | Retail Throughput demand allocation factors<br>Cause No. 37399 GCA 140  | 0.003754                | 0.705611                       | 0.019399                | 0.271236                | -                       | 1.000000       |
| 3  | Peak day / Throughput allocation factors<br>(ln 1 * 79%) + (ln 2 * 21%) | 0.003279                | 0.733115                       | 0.009045                | 0.254561                | -                       | 1.000000       |
| 4  | Monthly retail demand costs<br>(ln 17 * ln 3)                           | \$936                   | \$209,295                      | \$2,582                 | \$72,674                | -                       | \$285,487      |
| 5  | Monthly TGT Unnom. demand costs - retail<br>(ln 18 * 90%) * ln 3)       | 0                       | 0                              | 0                       | 0                       | -                       | 0              |
| 6  | Total monthly retail demand costs (ln 4 + ln 5)                         | \$936                   | \$209,295                      | \$2,582                 | \$72,674                | -                       | \$285,487      |
| 7  | Estimated monthly retail sales- Dth (Sch 2B, ln 1)                      | 3,856                   | 356,677                        | 39,973                  | 134,411                 | -                       | 534,917        |
| 8  | Monthly retail demand cost per unit sales<br>(ln 6 / ln 7)              | <u>\$0.243</u>          | <u>\$0.587</u>                 | <u>\$0.065</u>          | <u>\$0.541</u>          | <u>-</u>                | <u>\$0.534</u> |
| 9  | Monthly balancing demand costs<br>(ln 18 * 10%) * (Sch. 2C, ln 18)      | 0                       | 0                              | 0                       | 0                       | 0                       | 0              |
| 10   | Estimated monthly total throughput excl. Basic - Dth<br>(Sch 2C, ln 1)  | 3,856                   | 356,677                        | 195,313                 | 330,536                 | 157,780                 | 1,067,262      |
| 11   | Monthly balancing demand cost per unit<br>of throughput (ln 9 / ln 10)  | <u>\$0.000</u>          | <u>\$0.000</u>                 | <u>\$0.000</u>          | <u>\$0.000</u>          | <u>\$0.000</u>          | <u>\$0.000</u> |

| Calculation of Monthly<br>Demand Costs                            | Demand<br>Cost      |
|---|---------------------|
| Exelon Generation Company, LLC                                    |                     |
| 12 Nominated Demand Costs   | \$ 953,620          |
| 13 TGT Unnominated Demand Costs                                   | \$ -                |
| 14 IMGPA Prepay Demand Costs                                      | \$ 90,195           |
| 15 Demand Cost (Sch 3 ln 15 col G)                                | \$ (199,560)        |
| 16 Demand Cost (Sch 5 ln 3 col G)                                 | <u>\$ (558,768)</u> |
| 17 Monthly retail demand costs (ln 12 + sum( ln14 + ln15 + ln16)) | <u>\$ 285,487</u>   |
| 18 Unnominated Demand Costs (ln 13)                               | <u>\$0</u>          |
| 19 Total monthly demand costs ( ln 17 + ln 18)                    | <u>\$285,487</u>    |

Citizens Gas  
Allocation of Monthly Demand Cost  
July 2020

| Line<br>No.                                | A<br>Gas Rate<br>No. D1   | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>Total     |
|--|---|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|----------------|
| <u>Calculation of Demand Cost per Unit</u> |   |                         |                                |                         |                         |                         |                |
| 1  | Retail Peak day demand allocation factors<br>Cause No. 37399 GCA 140    | 0.003153                | 0.740425                       | 0.006293                | 0.250129                | -                       | 1.000000       |
| 2  | Retail Throughput demand allocation factors<br>Cause No. 37399 GCA 140  | 0.003754                | 0.705611                       | 0.019399                | 0.271236                | -                       | 1.000000       |
| 3  | Peak day / Throughput allocation factors<br>(ln 1 * 79%) + (ln 2 * 21%) | 0.003279                | 0.733115                       | 0.009045                | 0.254561                | -                       | 1.000000       |
| 4  | Monthly retail demand costs<br>(ln 17 * ln 3)                           | \$914                   | \$204,292                      | \$2,521                 | \$70,937                | -                       | \$278,664      |
| 5  | Monthly TGT Unnom. demand costs - retail<br>(ln 18 * 90%) * ln 3)       | 0                       | 0                              | 0                       | 0                       | -                       | 0              |
| 6  | Total monthly retail demand costs (ln 4 + ln 5)                         | \$914                   | \$204,292                      | \$2,521                 | \$70,937                | -                       | \$278,664      |
| 7  | Estimated monthly retail sales- Dth (Sch 2B, ln 2)                      | 3,306                   | 308,625                        | 40,266                  | 128,315                 | -                       | 480,512        |
| 8  | Monthly retail demand cost per unit sales<br>(ln 6 / ln 7)              | <u>\$0.276</u>          | <u>\$0.662</u>                 | <u>\$0.063</u>          | <u>\$0.553</u>          | <u>-</u>                | <u>\$0.580</u> |
| 9  | Monthly balancing demand costs<br>(ln 18 * 10%) * (Sch. 2C, ln 19)      | 0                       | 0                              | 0                       | 0                       | 0                       | 0              |
| 10   | Estimated monthly total throughput - Dth<br>(Sch 2C, ln 2)              | 3,306                   | 308,625                        | 195,080                 | 317,015                 | 156,120                 | 1,003,210      |
| 11   | Monthly balancing demand cost per unit<br>of throughput (ln 9 / ln 10)  | <u>\$0.000</u>          | <u>\$0.000</u>                 | <u>\$0.000</u>          | <u>\$0.000</u>          | <u>\$0.000</u>          | <u>\$0.000</u> |

|    | Calculation of Monthly<br>Demand Costs                          | Demand<br>Cost    |
|----|---|-------------------|
| 12 | Exelon Generation Company, LLC<br>Nominated Demand Costs        | \$ 968,172        |
| 13 | TGT Unnominated Demand Costs                                    | \$ -              |
| 14 | IMGPA Prepay Demand Costs                                       | \$ 93,202         |
| 15 | Demand Cost (Sch 3 ln 15 col G)                                 | \$ (161,940)      |
| 16 | Demand Cost (Sch 5 Ln 6 Col G)                                  | \$ (620,770)      |
| 17 | Monthly retail demand costs (ln 12 + sum( ln 14 + ln15 + ln16)) | <u>\$ 278,664</u> |
| 18 | Unnominated Demand Costs (ln 13)                                | <u>\$0</u>        |
| 19 | Total Monthly demand costs ( ln 17 + ln 18)                     | <u>\$ 278,664</u> |



**Citizens Gas**  
**Allocation of Monthly Demand Cost**  
**August 2020**

| Line<br>No.                                | A<br>Gas Rate<br>No. D1   | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>Total     |
|--|---|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|----------------|
| <u>Calculation of Demand Cost per Unit</u> |   |                         |                                |                         |                         |                         |                |
| 1  | Retail Peak day demand allocation factors<br>Cause No. 37399 GCA 140    | 0.003153                | 0.740425                       | 0.006293                | 0.250129                | -                       | 1.000000       |
| 2  | Retail Throughput demand allocation factors<br>Cause No. 37399 GCA 140  | 0.003754                | 0.705611                       | 0.019399                | 0.271236                | -                       | 1.000000       |
| 3  | Peak day / Throughput allocation factors<br>(ln 1 * 79%) + (ln 2 * 21%) | 0.003279                | 0.733115                       | 0.009045                | 0.254561                | -                       | 1.000000       |
| 4  | Monthly retail demand costs<br>(ln 17 * ln 3)                           | \$868                   | \$193,962                      | \$2,393                 | \$67,350                | -                       | \$264,573      |
| 5  | Monthly TGT Unnom. demand costs - retail<br>(ln 18 * 90%) * ln 3)       | 0                       | 0                              | 0                       | 0                       | -                       | 0              |
| 6  | Total monthly retail demand costs (ln 4 + ln 5)                         | \$868                   | \$193,962                      | \$2,393                 | \$67,350                | -                       | \$264,573      |
| 7  | Estimated monthly retail sales- Dth (Sch 2B, ln 3)                      | 3,300                   | 306,971                        | 40,263                  | 129,394                 | -                       | 479,928        |
| 8  | Monthly retail demand cost per unit sales<br>(ln 6 / ln 7)              | <u>\$0.263</u>          | <u>\$0.632</u>                 | <u>\$0.059</u>          | <u>\$0.521</u>          | <u>-</u>                | <u>\$0.551</u> |
| 9  | Monthly balancing demand costs<br>(ln 18 * 10%) * (Sch. 2C, ln 20)      | 0                       | 0                              | 0                       | 0                       | 0                       | 0              |
| 10   | Estimated monthly total throughput - Dth<br>(Sch 2C, ln 3)              | 3,300                   | 306,971                        | 194,953                 | 316,733                 | 155,810                 | 1,000,831      |
| 11   | Monthly balancing demand cost per unit<br>of throughput (ln 9 / ln 10)  | <u>\$0.000</u>          | <u>\$0.000</u>                 | <u>\$0.000</u>          | <u>\$0.000</u>          | <u>\$0.000</u>          | <u>\$0.000</u> |

| <u>Calculation of Monthly Demand Costs</u> |   | <u>Demand Cost</u> |
|--|---|--------------------|
| 12   | Exelon Generation Company, LLC<br>Nominated Demand Costs        | \$ 968,172         |
| 13   | TGT Unnominated Demand Costs                                    | \$ -               |
| 14   | IMGPA Prepay Demand Costs                                       | \$ 93,202          |
| 15   | Demand Cost (Sch 3 ln 15 col G)                                 | \$ (278,801)       |
| 16   | Demand Cost (Sch 5 Ln 9 Col G)                                  | \$ (518,000)       |
| 17   | Monthly retail demand costs (ln 12 + sum( ln 14 + ln15 + ln16)) | <u>\$264,573</u>   |
| 18   | Unnominated Demand Costs (ln 13)                                | <u>\$0</u>         |
| 19   | Total Monthly demand costs ( ln 17 + ln 18)                     | <u>\$264,573</u>   |

Citizens Gas  
Determination of Gas Cost Adjustment (GCA)  
Estimation Period June 1, 2020 through August 31, 2020  
UAF Component in Rates (\$/DTH)

| Line No. |   | A<br>June 2020     | B<br>July 2020     | C<br>August 2020   | D<br>Total         |
|----------|---|--------------------|--------------------|--------------------|--------------------|
| 1        | Volume of pipeline gas purchases (Sch. 3) - Dths                              | 1,692,113          | 1,666,294          | 1,510,814          | 4,869,221          |
| 2        | Volume of Gas (injected into) withdrawn from storage (See Schedule 3B) - Dths | <u>(1,144,704)</u> | <u>(1,175,509)</u> | <u>(1,021,481)</u> | <u>(3,341,694)</u> |
| 3        | Total volume supplied - Dths  | 547,409            | 490,785            | 489,333            | 1,527,527          |
| 4        | Less: Gas Division usage - Dths   | <u>(5,147)</u>     | <u>(3,688)</u>     | <u>(2,839)</u>     | <u>(11,674)</u>    |
| 5        | Total volume of gas available for sale - Dths (ln 3 + ln 4)                   | 542,262            | 487,097            | 486,494            | 1,515,853          |
| 6        | UAF Percentage 1.360%   | <u>1.360%</u>      | <u>1.360%</u>      | <u>1.360%</u>      |                    |
| 7        | UAF Volumes - Dths (ln 5 * ln 6)  | 7,375              | 6,625              | 6,616              | 20,616             |
| 8        | Average Commodity Rate - Schedule 3A  | <u>\$1.6754</u>    | <u>\$1.7937</u>    | <u>\$1.8228</u>    |                    |
| 9        | UAF Costs (ln7 * ln8)   | \$12,356           | \$11,883           | \$12,060           | \$36,299           |
| 10       | Schedule 2B Retail sales volumes  | <u>534,917</u>     | <u>480,512</u>     | <u>479,928</u>     | 1,495,357          |
| 11       | UAF Component in rates - \$ per Dth (ln9 / ln10) 1/                           | \$0.0231           | \$0.0247           | \$0.0251           |                    |

1/ For informational purposes only.

Citizens Gas  
Allocation of Net Write-Off Recovery Cost  
June 2020

| Line<br>No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Total     |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|----------------|
|             | <u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u> |                         |                         |                                |                         |                         |                |
| 1           | Net Write-Off Recovery allocation factors<br>Cause No. 43975     | 0.004201                | 0.908991                | 0.002576                       | 0.083537                | 0.000695                | 1.000000       |
| 2           | Net Write-Off Recovery cost<br>(Sch. 1, ln 9) * ln 1             | \$82                    | \$17,788                | \$50                           | \$1,635                 | \$14                    | \$19,569       |
| 3           | Estimated retail sales- Dth (Sch 2B, ln 1)                       | <u>3,856</u>            | <u>356,677</u>          | <u>39,973</u>                  | <u>134,411</u>          | <u>0</u>                | <u>534,917</u> |
| 4           | Net Write-Off Recovery cost per unit sales<br>(ln 2 / ln 3)      | <u>\$0.021</u>          | <u>\$0.050</u>          | <u>\$0.001</u>                 | <u>\$0.012</u>          | <u>\$0.000</u>          |                |

**Citizens Gas**  
**Allocation of Net Write-Off Recovery Cost**  
**July 2020**

| Line<br>No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Total     |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|----------------|
|             | <u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u> |                         |                         |                                |                         |                         |                |
| 1           | Net Write-Off Recovery allocation factors<br>Cause No. 43975     | 0.004201                | 0.908991                | 0.002576                       | 0.083537                | 0.000695                | 1.000000       |
| 2           | Net Write-Off Recovery cost<br>(Sch. 1, ln 9) * ln 1             | \$81                    | \$17,529                | \$50                           | \$1,611                 | \$13                    | \$19,284       |
| 3           | Estimated retail sales- Dth (Sch 2B, ln 2)                       | <u>3,306</u>            | <u>308,625</u>          | <u>40,266</u>                  | <u>128,315</u>          | <u>0</u>                | <u>480,512</u> |
| 4           | Net Write-Off Recovery cost per unit sales<br>(ln 2 / ln 3)      | <u>\$0.025</u>          | <u>\$0.057</u>          | <u>\$0.001</u>                 | <u>\$0.013</u>          | <u>\$0.000</u>          |                |

Citizens Gas  
Allocation of Net Write-Off Recovery Cost  
August 2020

| Line<br>No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Total |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|------------|
|             | <u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u> |                         |                         |                                |                         |                         |            |
| 1           | Net Write-Off Recovery allocation factors<br>Cause No. 43975     | 0.004201                | 0.908991                | 0.002576                       | 0.083537                | 0.000695                | 1.000000   |
| 2           | Net Write-Off Recovery cost<br>(Sch. 1, ln 9) * ln 1             | \$80                    | \$17,327                | \$49                           | \$1,592                 | \$13                    | \$19,061   |
| 3           | Estimated retail sales- Dth (Sch 2B, ln 3)                       | 3,300                   | 306,971                 | 40,263                         | 129,394                 | 0                       | 479,928    |
| 4           | Net Write-Off Recovery cost per unit sales<br>(ln 2 / ln 3)      | \$0.024                 | \$0.056                 | \$0.001                        | \$0.012                 | \$0.000                 |            |

**Citizens Gas**  
**Estimated Total Throughput for Twelve Months Ending May 2021**

| Line No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>Total Throughput<br>Subject<br>to GCA |
|----------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|--|
|          | Estimated Total Throughput Volumes (Dth)<br>for Twelve Months Ending<br>May 2021 |                         |                         |                                |                         |                         |                         |  |
| 1        | June 2020  | 3,856                   | 356,677                 | 209,713                        | 334,316                 | 229,495                 | 755,970                 | 1,890,027                                  |
| 2        | July 2020  | 3,306                   | 308,625                 | 209,464                        | 320,735                 | 227,014                 | 771,559                 | 1,840,703                                  |
| 3        | August 2020  | 3,300                   | 306,971                 | 209,337                        | 320,453                 | 226,515                 | 771,373                 | 1,837,949                                  |
| 4        | First Quarter  | 10,462                  | 972,273                 | 628,514                        | 975,504                 | 683,024                 | 2,298,902               | 5,568,679                                  |
| 5        | September 2020   | 4,097                   | 362,349                 | 200,490                        | 394,925                 | 242,641                 | 645,480                 | 1,849,982                                  |
| 6        | October 2020   | 4,912                   | 687,973                 | 245,766                        | 619,339                 | 301,478                 | 545,662                 | 2,405,130                                  |
| 7        | November 2020  | 9,868                   | 1,788,088               | 263,142                        | 1,131,730               | 373,859                 | 803,370                 | 4,370,057                                  |
| 8        | Second Quarter   | 18,877                  | 2,838,410               | 709,398                        | 2,145,994               | 917,978                 | 1,994,512               | 8,625,169                                  |
| 9        | December 2020  | 16,309                  | 3,694,518               | 291,369                        | 2,090,477               | 463,990                 | 476,222                 | 7,032,885                                  |
| 10       | January 2021   | 19,670                  | 4,056,714               | 287,882                        | 2,518,174               | 489,788                 | 348,316                 | 7,720,544                                  |
| 11       | February 2021  | 16,845                  | 4,026,464               | 249,910                        | 2,333,340               | 438,536                 | 331,520                 | 7,396,615                                  |
| 12       | Third Quarter  | 52,824                  | 11,777,696              | 829,161                        | 6,941,991               | 1,392,314               | 1,156,058               | 22,150,044                                 |
| 13       | March 2021   | 11,295                  | 2,803,785               | 231,579                        | 1,654,938               | 388,840                 | 451,546                 | 5,541,983                                  |
| 14       | April 2021   | 7,603                   | 1,900,881               | 226,436                        | 1,059,726               | 311,567                 | 540,600                 | 4,046,813                                  |
| 15       | May 2021   | 5,077                   | 879,072                 | 216,330                        | 564,429                 | 258,981                 | 782,037                 | 2,705,926                                  |
| 16       | Fourth Quarter   | 23,975                  | 5,583,738               | 674,345                        | 3,279,093               | 959,388                 | 1,774,183               | 12,294,722                                 |
| 17       | Total Throughput - Dth   | 106,138                 | 21,172,117              | 2,841,418                      | 13,342,582              | 3,952,704               | 7,223,655               | 48,638,614                                 |
|          | <u>Quarterly Allocation Factor</u>   |                         |                         |                                |                         |                         |                         |  |
| 18       | First Quarter (line 4/line 17)   | 0.098570                | 0.045922                | 0.221198                       | 0.073112                | 0.172799                | 0.318247                | 0.114491                                   |
| 19       | Second Quarter (line 8/line 17)  | 0.177853                | 0.134064                | 0.249663                       | 0.160838                | 0.232241                | 0.276108                | 0.177332                                   |
| 20       | Third Quarter (line 12/line 17)  | 0.497692                | 0.556283                | 0.291812                       | 0.520288                | 0.352243                | 0.160038                | 0.455400                                   |
| 21       | Fourth Quarter (line 16/line 17)   | 0.225885                | 0.263731                | 0.237327                       | 0.245762                | 0.242717                | 0.245607                | 0.252777                                   |
|          | <u>Current Throughput Allocation Factor</u>                                      |                         |                         |                                |                         |                         |                         |  |
| 22       | Allocation of June 2020 Estimated Throughput<br>(line 1/line 1, column G)        | 0.002040                | 0.188716                | 0.110958                       | 0.176884                | 0.121424                | 0.399978                | 1.000000                                   |
| 23       | Allocation of July 2020 Estimated Throughput<br>(line 2/line 2, column G)        | 0.001796                | 0.167667                | 0.113796                       | 0.174246                | 0.123330                | 0.419165                | 1.000000                                   |
| 24       | Allocation of August 2020 Estimated Throughput<br>(line 3/line 3, column G)      | 0.001795                | 0.167019                | 0.113897                       | 0.174354                | 0.123243                | 0.419692                | 1.000000                                   |
| 25       | Allocation of Quarter Estimated Throughput<br>(line 4/line 4, column G)          | 0.001879                | 0.174596                | 0.112866                       | 0.175177                | 0.122655                | 0.412827                | 1.000000                                   |
|          | <u>Monthly Allocation Factors</u>  |                         |                         |                                |                         |                         |                         |  |
| 26       | June 2020 (line 1/line 4)  | 0.368572                | 0.366849                | 0.333664                       | 0.342711                | 0.335999                | 0.328839                | 0.339403                                   |
| 27       | July 2020 (line 2/line 4)  | 0.316001                | 0.317426                | 0.333269                       | 0.328789                | 0.332366                | 0.335621                | 0.330546                                   |
| 28       | August 2020 (line 3/line 4)  | 0.315427                | 0.315725                | 0.333067                       | 0.328500                | 0.331635                | 0.335540                | 0.330051                                   |
| 29       | Total Throughput Allocation Factor<br>(line 17/line 17, col. G)                  | 0.002182                | 0.435294                | 0.058419                       | 0.274321                | 0.081267                | 0.148517                | 1.000000                                   |

**Citizens Gas**  
**Estimated Retail Sales Volume for Twelve Months Ending May 2021**

| Line No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Total Retail<br>Sales Subject<br>to GCA |
|----------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|--|
|          | Estimated Retail Sales Volumes (Dth)<br>for Twelve Months Ending<br>May 2021 |                         |                         |                                |                         |                         |  |
| 1        | June 2020  | 3,856                   | 356,677                 | 39,973                         | 134,411                 | 0                       | 534,917                                      |
| 2        | July 2020  | 3,306                   | 308,625                 | 40,266                         | 128,315                 | 0                       | 480,512                                      |
| 3        | August 2020  | 3,300                   | 306,971                 | 40,263                         | 129,394                 | 0                       | 479,928                                      |
| 4        | First Quarter  | 10,462                  | 972,273                 | 120,502                        | 392,120                 | 0                       | 1,495,357                                    |
| 5        | September 2020   | 4,097                   | 362,349                 | 27,870                         | 156,266                 | 0                       | 550,582                                      |
| 6        | October 2020   | 4,912                   | 687,973                 | 56,108                         | 186,138                 | 0                       | 935,131                                      |
| 7        | November 2020  | 9,868                   | 1,788,088               | 57,202                         | 473,789                 | 0                       | 2,328,947                                    |
| 8        | Second Quarter   | 18,877                  | 2,838,410               | 141,180                        | 816,193                 | 0                       | 3,814,660                                    |
| 9        | December 2020  | 16,309                  | 3,694,518               | 65,237                         | 1,153,024               | 0                       | 4,929,088                                    |
| 10       | January 2021   | 19,670                  | 4,056,714               | 55,978                         | 1,500,850               | 0                       | 5,633,212                                    |
| 11       | February 2021  | 16,845                  | 4,026,464               | 29,410                         | 1,474,999               | 0                       | 5,547,718                                    |
| 12       | Third Quarter  | 52,824                  | 11,777,696              | 150,625                        | 4,128,873               | 0                       | 16,110,018                                   |
| 13       | March 2021   | 11,295                  | 2,803,785               | 22,257                         | 950,667                 | 0                       | 3,788,004                                    |
| 14       | April 2021   | 7,603                   | 1,900,881               | 34,553                         | 595,054                 | 0                       | 2,538,091                                    |
| 15       | May 2021   | 5,077                   | 879,072                 | 36,250                         | 263,220                 | 0                       | 1,183,619                                    |
| 16       | Fourth Quarter   | 23,975                  | 5,583,738               | 93,060                         | 1,808,941               | 0                       | 7,509,714                                    |
| 17       | Total Retail Sales - Dth   | 106,138                 | 21,172,117              | 505,367                        | 7,146,127               | 0                       | 28,929,749                                   |
|          | <u>Quarterly Retail Allocation Factor</u>                                    |                         |                         |                                |                         |                         |  |
| 18       | First Quarter (line 4/line 17)   | 0.098570                | 0.045922                | 0.238445                       | 0.054871                | 0.000000                | 0.051690                                     |
| 19       | Second Quarter (line 8/line 17)  | 0.177853                | 0.134064                | 0.279361                       | 0.114215                | 0.000000                | 0.131859                                     |
| 20       | Third Quarter (line 12/line 17)  | 0.497692                | 0.556283                | 0.298051                       | 0.577778                | 0.000000                | 0.556867                                     |
| 21       | Fourth Quarter (line 16/line 17)   | 0.225885                | 0.263731                | 0.184143                       | 0.253136                | 0.000000                | 0.259584                                     |
| 22       | Annual (line 17 / line 17, Column F)   | 0.003669                | 0.731845                | 0.017469                       | 0.247017                | 0.000000                | 1.000000                                     |
|          | <u>Current Retail Sales Allocation Factor</u>                                |                         |                         |                                |                         |                         |  |
| 23       | Allocation of June 2020 Estimated Throughput<br>(line 1/line 1, column F)    | 0.007209                | 0.666790                | 0.074727                       | 0.251274                | 0.000000                | 1.000000                                     |
| 24       | Allocation of July 2020 Estimated Throughput<br>(line 2/line 2, column F)    | 0.006880                | 0.642284                | 0.083798                       | 0.267038                | 0.000000                | 1.000000                                     |
| 25       | Allocation of August 2020 Estimated Throughput<br>(line 3/line 3, column F)  | 0.006876                | 0.639619                | 0.083894                       | 0.269611                | 0.000000                | 1.000000                                     |
| 26       | Allocation of Quarter Estimated Retail Sales<br>(line 4/line 4, column F)    | 0.006996                | 0.650195                | 0.080584                       | 0.262225                | 0.000000                | 1.000000                                     |
|          | <u>Monthly Retail Allocation Factors</u>                                     |                         |                         |                                |                         |                         |  |
| 27       | June 2020 (line 1/line 4)  | 0.368572                | 0.366849                | 0.331721                       | 0.342780                | 0.000000                | 0.357719                                     |
| 28       | July 2020 (line 2/line 4)  | 0.316001                | 0.317426                | 0.334152                       | 0.327234                | 0.000000                | 0.321336                                     |
| 29       | August 2020 (line 3/line 4)  | 0.315427                | 0.315725                | 0.334127                       | 0.329986                | 0.000000                | 0.320945                                     |

**Citizens Gas**  
**Estimated Total Throughput Excluding Basic Volume (Dth) for Twelve Months Ending May 2021**

| Line No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>Total Throughput<br>Subject to GCA |
|----------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|---|
|          | Estimated Total Throughput Excluding Basic Volumes (Dth) for Twelve Months Ending May 2021 |                         |                         |                                |                         |                         |                         |   |
| 1        | June 2020  | 3,856                   | 356,677                 | 195,313                        | 330,536                 | 157,780                 | 23,100                  | 1,067,262                               |
| 2        | July 2020  | 3,306                   | 308,625                 | 195,080                        | 317,015                 | 156,120                 | 23,064                  | 1,003,210                               |
| 3        | August 2020  | 3,300                   | 306,971                 | 194,953                        | 316,733                 | 155,810                 | 23,064                  | 1,000,831                               |
| 4        | First Quarter  | 10,462                  | 972,273                 | 585,346                        | 964,284                 | 469,710                 | 69,228                  | 3,071,303                               |
| 5        | September 2020   | 4,097                   | 362,349                 | 185,970                        | 390,965                 | 166,600                 | 23,280                  | 1,133,261                               |
| 6        | October 2020   | 4,912                   | 687,973                 | 230,537                        | 614,565                 | 206,092                 | 24,118                  | 1,768,197                               |
| 7        | November 2020  | 9,868                   | 1,788,088               | 247,369                        | 1,125,970               | 254,680                 | 25,140                  | 3,451,115                               |
| 8        | Second Quarter   | 18,877                  | 2,838,410               | 663,876                        | 2,131,500               | 627,372                 | 72,538                  | 6,352,573                               |
| 9        | December 2020  | 16,309                  | 3,694,518               | 274,881                        | 2,083,533               | 315,150                 | 26,350                  | 6,410,741                               |
| 10       | January 2021   | 19,670                  | 4,056,714               | 271,206                        | 2,510,858               | 332,448                 | 26,722                  | 7,217,618                               |
| 11       | February 2021  | 16,845                  | 4,026,464               | 233,597                        | 2,326,732               | 298,072                 | 26,040                  | 6,927,750                               |
| 12       | Third Quarter  | 52,824                  | 11,777,696              | 779,684                        | 6,921,123               | 945,670                 | 79,112                  | 20,556,109                              |
| 13       | March 2021   | 11,295                  | 2,803,785               | 215,658                        | 1,648,986               | 264,744                 | 25,296                  | 4,969,764                               |
| 14       | April 2021   | 7,603                   | 1,900,881               | 211,150                        | 1,054,806               | 212,860                 | 24,240                  | 3,411,540                               |
| 15       | May 2021   | 5,077                   | 879,072                 | 201,479                        | 560,275                 | 177,572                 | 23,498                  | 1,846,973                               |
| 16       | Fourth Quarter   | 23,975                  | 5,583,738               | 628,287                        | 3,264,067               | 655,176                 | 73,034                  | 10,228,277                              |
| 17       | Total Throughput excl. Basic - Dth   | 106,138                 | 21,172,117              | 2,657,193                      | 13,280,974              | 2,697,928               | 293,912                 | 40,208,262                              |
|          | <u>Current Throughput Excl. Basic Allocation Factor</u>                                    |                         |                         |                                |                         |                         |                         |   |
| 18       | Allocation of June 2020 Estimated Throughput (line 1/line 1, column G)                     | 0.003613                | 0.334198                | 0.183004                       | 0.309705                | 0.147836                | 0.021644                | 1.000000                                |
| 19       | Allocation of July 2020 Estimated Throughput (line 2/line 2, column G)                     | 0.003295                | 0.307638                | 0.194456                       | 0.316001                | 0.155620                | 0.022990                | 1.000000                                |
| 20       | Allocation of August 2020 Estimated Throughput (line 3/line 3, column G)                   | 0.003297                | 0.306716                | 0.194791                       | 0.316470                | 0.155681                | 0.023045                | 1.000000                                |
| 21       | Total Throughput Excl. Basic Allocation Factor (line 17/line 17, col. G)                   | 0.002640                | 0.526560                | 0.066086                       | 0.330305                | 0.067099                | 0.007310                | 1.000000                                |
|          | <u>Monthly Total Throughput less Basic</u>   |                         |                         |                                |                         |                         |                         |   |
| 22       | June 2020 (line 1/line 4)  | 0.368572                | 0.366849                | 0.333671                       | 0.342779                | 0.335910                | 0.333680                | 0.347495                                |
| 23       | July 2020 (line 2/line 4)  | 0.316001                | 0.317426                | 0.333273                       | 0.328757                | 0.332375                | 0.333160                | 0.326640                                |
| 24       | August 2020 (line 3/line 4)  | 0.315427                | 0.315725                | 0.333056                       | 0.328464                | 0.331715                | 0.333160                | 0.325865                                |



Citizens Gas  
Purchased Gas Cost - Estimated  
June 2020

|             |   | A                   | B   | C         | D                        | E                   | F               | G                 | H                    | I     | J                |
|-------------|---|---------------------|-----|-----------|--------------------------|---------------------|-----------------|-------------------|----------------------|-------|------------------|
|             |   | Estimated Purchases |     |           | Supplier Rates Estimated |                     |                 | Estimated Costs   |                      |       |                  |
| Line<br>No. | Month and Supplier                                  | Commodity           |     |           | Demand<br>\$/DTH         | Commodity<br>\$/DTH | Other<br>\$/MCF | Demand<br>(A x D) | Commodity<br>(C x E) | Other | Total<br>(G+H+I) |
|             |   | Demand              | MCF | DTH       |                          |                     |                 |                   |                      |       |                  |
| June 2020   |   |                     |     |           |                          |                     |                 |                   |                      |       |                  |
| Exelon      | Generation Company, LLC                             |                     |     |           |                          |                     |                 |                   |                      |       |                  |
| 1           | Panhandle Eastern Pipeline - TOR                    |                     |     | 944,167   |                          | \$1.6421            |                 |                   | \$1,550,417          |       | \$1,550,417      |
| 2           | Texas Gas Transmission - TOR                        |                     |     | 174,311   |                          | 1.8633              |                 |                   | 324,794              |       | 324,794          |
| 3           | TGT-REX   |                     |     | 181,372   |                          | 1.8202              |                 |                   | 330,133              |       | 330,133          |
| 4           | Indiana Municipal Gas Purchasing Authority - TOR    |                     |     | 5,550     |                          | 1.6421              |                 |                   | 9,114                |       | 9,114            |
| 5           | Indiana Municipal Gas Purchasing Authority - Prepay |                     |     | 144,450   |                          | 1.3098              |                 |                   | 189,201              |       | 189,201          |
| 6           | Rex Delivered                                       |                     |     | 300,000   |                          | 1.7390              |                 |                   | 521,700              |       | 521,700          |
| 7           | Rockies Express Pipeline - TOR                      |                     |     | -         |                          | 1.7298              |                 |                   | -                    |       | -                |
| 8           | PEAK  |                     |     | 300,000   |                          | 1.5590              |                 |                   | 467,700              |       | 467,700          |
| 9           | Midwestern Gas Transmission Purchases               |                     |     | -         |                          | 1.8012              |                 |                   | -                    |       | -                |
| 10          | Fixed Price Purchases                               |                     |     |           |                          |                     |                 |                   |                      |       |                  |
| 11          | Hedging Transaction Costs                           |                     |     |           |                          |                     |                 |                   | 29,804               |       | 29,804           |
| 12          | Boil-off / Peaking purchase                         |                     |     | 42,263    |                          | 1.9490              |                 |                   | 82,371               |       | 82,371           |
| 13          | Net Demand Cost Charges - AMA                       |                     |     |           |                          |                     |                 | 953,620           | -                    |       | 953,620          |
| 14          | Demand Cost Charges -IMGPA - Prepay                 | 5,000               |     |           | 18.0390                  |                     |                 | 90,195            | -                    |       | 90,195           |
| 15          | Texas Gas - NNS - (Injections)/Withdrawals          |                     |     | (400,000) | 0.4989                   | 1.6755              |                 | (199,560)         | (670,200)            |       | (869,760)        |
| 16          | Total   |                     |     | 1,692,113 |                          |                     |                 | \$844,255         | \$2,835,034          | -     | \$3,679,289      |

Citizens Gas  
Purchased Gas Cost - Estimated  
July 2020

|           |   | A                   | B   | C         | D                        | E                   | F               | G                 | H                    | I     | J                |
|-----------|---|---------------------|-----|-----------|--------------------------|---------------------|-----------------|-------------------|----------------------|-------|------------------|
|           |   | Estimated Purchases |     |           | Supplier Rates Estimated |                     |                 | Estimated Costs   |                      |       |                  |
| Line      |   | Commodity           |     |           |                          |                     |                 |                   |                      |       |                  |
| No.       | Month and Supplier                                  | Demand              | MCF | DTH       | Demand<br>\$/DTH         | Commodity<br>\$/DTH | Other<br>\$/MCF | Demand<br>(A x D) | Commodity<br>(C x E) | Other | Total<br>(G+H+I) |
| July 2020 |   |                     |     |           |                          |                     |                 |                   |                      |       |                  |
| Exelon    | Generation Company, LLC                             |                     |     |           |                          |                     |                 |                   |                      |       |                  |
| 1         | Panhandle Eastern Pipeline - TOR                    |                     |     | 793,349   |                          | \$1.7730            |                 |                   | \$1,406,608          |       | \$1,406,608      |
| 2         | Texas Gas Transmission - TOR                        |                     |     | 174,310   |                          | 1.9540              |                 |                   | 340,602              |       | 340,602          |
| 3         | TGT-REX   |                     |     | 181,372   |                          | 1.9111              |                 |                   | 346,620              |       | 346,620          |
| 4         | Indiana Municipal Gas Purchasing Authority - TOR    |                     |     | 5,735     |                          | 1.7730              |                 |                   | 10,168               |       | 10,168           |
| 5         | Indiana Municipal Gas Purchasing Authority - Prepay |                     |     | 149,265   |                          | 1.4407              |                 |                   | 215,046              |       | 215,046          |
| 6         | Rex Delivered                                       |                     |     | 310,000   |                          | 1.8530              |                 |                   | 574,430              |       | 574,430          |
| 7         | Rockies Express Pipeline - TOR                      |                     |     | -         |                          | 1.8152              |                 |                   | -                    |       | -                |
| 8         | PEAK  |                     |     | 310,000   |                          | 1.6730              |                 |                   | 518,630              |       | 518,630          |
| 9         | Midwestern Gas Transmission Purchases               |                     |     | -         |                          | 1.8890              |                 |                   | -                    |       | -                |
| 10        | Fixed Price Purchases                               |                     |     |           |                          |                     |                 |                   | -                    |       | -                |
| 11        | Hedging Transaction Costs                           |                     |     |           |                          |                     |                 |                   | 27,647               |       | 27,647           |
| 12        | Boil-off / Peaking purchase                         |                     |     | 42,263    |                          | 2.0630              |                 |                   | 87,189               |       | 87,189           |
| 13        | Net Demand Cost Charges - AMA                       |                     |     |           |                          |                     |                 | 968,172           | -                    |       | 968,172          |
| 14        | Demand Cost Charges -IMGPA - Prepay                 | 5,000               |     |           | 18.6404                  |                     |                 | 93,202            | -                    |       | 93,202           |
| 15        | Texas Gas - NNS - (Injections)/Withdrawals          |                     |     | (300,000) | 0.5398                   | 1.7937              |                 | (161,940)         | (538,110)            |       | (700,050)        |
| 16        | Total   |                     |     | 1,666,294 |                          |                     |                 | \$899,434         | \$2,988,830          | -     | \$3,888,264      |

| Citizens Gas<br>Purchased Gas Cost - Estimated<br>August 2020 |   |                     |     |           |                  |                     |                 |                   |                      |                 |                  |   |   |
|---|---|---------------------|-----|-----------|------------------|---------------------|-----------------|-------------------|----------------------|-----------------|------------------|---|---|
|   |   | A                   | B   | C         | D                |                     |                 | E                 | F                    | G               | H                | I | J |
|   |   | Estimated Purchases |     |           | Supplier Rates   |                     |                 | Estimated         |                      | Estimated Costs |                  |   |   |
| Line<br>No.   | Month and Supplier                                  | Commodity           |     |           | Demand<br>\$/DTH | Commodity<br>\$/DTH | Other<br>\$/MCF | Demand<br>(A x D) | Commodity<br>(C x E) | Other           | Total<br>(G+H+I) |   |   |
|   |   | Demand              | MCF | DTH       |                  |                     |                 |                   |                      |                 |                  |   |   |
| August 2020   |   |                     |     |           |                  |                     |                 |                   |                      |                 |                  |   |   |
| Exelon  | Generation Company, LLC                             |                     |     |           |                  |                     |                 |                   |                      |                 |                  |   |   |
| 1   | Panhandle Eastern Pipeline - TOR                    |                     |     | 876,094   |                  | \$1.7889            |                 |                   | \$1,567,245          |                 | \$1,567,245      |   |   |
| 2   | Texas Gas Transmission - TOR                        |                     |     | 174,310   |                  | 1.9770              |                 |                   | 344,611              |                 | 344,611          |   |   |
| 3   | TGT-REX   |                     |     | 181,372   |                  | 1.9391              |                 |                   | 351,698              |                 | 351,698          |   |   |
| 4   | Indiana Municipal Gas Purchasing Authority - TOR    |                     |     | 5,735     |                  | 1.7889              |                 |                   | 10,259               |                 | 10,259           |   |   |
| 5   | Indiana Municipal Gas Purchasing Authority - Prepay |                     |     | 149,265   |                  | 1.4566              |                 |                   | 217,419              |                 | 217,419          |   |   |
| 6   | Rex Delivered                                       |                     |     | 310,000   |                  | 1.9080              |                 |                   | 591,480              |                 | 591,480          |   |   |
| 7   | Rockies Express Pipeline - TOR                      |                     |     | -         |                  | 1.7996              |                 |                   | -                    |                 | -                |   |   |
| 8   | PEAK  |                     |     | 310,000   |                  | 1.7280              |                 |                   | 535,680              |                 | 535,680          |   |   |
| 9   | Midwestern Gas Transmission Purchases               |                     |     | -         |                  | 1.9273              |                 |                   | -                    |                 | -                |   |   |
| 10  | Fixed Price Purchases                               |                     |     |           |                  |                     |                 |                   |                      |                 |                  |   |   |
| 11  | Hedging Transaction Costs                           |                     |     |           |                  |                     |                 |                   | 27,152               |                 | 27,152           |   |   |
| 12  | Boil-off / Peaking purchase                         |                     |     | 42,263    |                  | 2.1180              |                 |                   | 89,513               |                 | 89,513           |   |   |
| 13  | Net Demand Cost Charges - AMA                       |                     |     |           |                  |                     |                 | 968,172           | -                    |                 | 968,172          |   |   |
| 14  | Demand Cost Charges -IMGPA - Prepay                 | 5,000               |     |           | 18.6404          |                     |                 | 93,202            | -                    |                 | 93,202           |   |   |
| 15  | Texas Gas - NNS - (Injections)/Withdrawals          |                     |     | (538,225) | 0.5180           | 1.8228              |                 | (278,801)         | (981,077)            |                 | (1,259,878)      |   |   |
| 16  | Total   |                     |     | 1,510,814 |                  |                     |                 | \$782,573         | \$2,753,980          | -               | \$3,536,553      |   |   |

Citizens Gas  
Calculation of the Projected Average Pipeline Rates  
Non-pipeline Supplies, Storage Injections, and Company Usage

| Line No                        | Description                                       | Jun 2020    | Jul 2020    | Aug 2020    | Total       |
|--------------------------------|---|-------------|-------------|-------------|-------------|
| <u>Commodity Volumes (Dth)</u> |   |             |             |             |             |
| Purchases for Retail:          |   |             |             |             |             |
| 1                              | Panhandle TOR                                     | 944,167     | 793,349     | 876,094     | 2,613,610   |
| 2                              | IMGPA TOR   | 5,550       | 5,735       | 5,735       | 17,020      |
| 3                              | IMGPA Prepay                                      | 144,450     | 149,265     | 149,265     | 442,980     |
| 4                              | Midwestern Gas                                    | 0           | 0           | 0           | 0           |
| 5                              | Rockies Express TOR - Monthly                     | 0           | 0           | 0           | 0           |
| 6                              | PEAK  | 300,000     | 310,000     | 310,000     | 920,000     |
| 7                              | Fixed Price Purchases (Sch. 3)                    | 0           | 0           | 0           | 0           |
| 8                              | Texas Gas TOR                                     | 174,311     | 174,310     | 174,310     | 522,931     |
| 9                              | TGT-Rex East                                      | 181,372     | 181,372     | 181,372     | 544,116     |
| 10                             | Rex Delivered                                     | 300,000     | 310,000     | 310,000     | 920,000     |
| 11                             | Texas Gas NNS                                     | (400,000)   | (300,000)   | (538,225)   | (1,238,225) |
| 12                             | Boil-off/ Peaking purchases (Sch. 3)              | 42,263      | 42,263      | 42,263      | 126,789     |
| 13                             | Total Retail Volumes<br>(Ln1 through Ln12)        | 1,692,113   | 1,666,294   | 1,510,814   | 4,869,221   |
| <u>Demand Rate</u>             |   |             |             |             |             |
| 14                             | Total Demand Costs (Sch. 3)                       | \$844,255   | \$899,434   | \$782,573   | \$2,526,262 |
| 15                             | Demand Cost per Dth (Line 14 / Line 13)           | \$0.4989    | \$0.5398    | \$0.5180    | \$0.5188    |
| <u>Commodity Rate</u>          |   |             |             |             |             |
| 16                             | Panhandle TOR                                     | \$1.6421    | \$1.7730    | \$1.7889    |             |
| 17                             | IMGPA TOR   | 1.6421      | 1.7730      | 1.7889      |             |
| 18                             | IMGPA Prepay                                      | 1.3098      | 1.4407      | 1.4566      |             |
| 19                             | Annual Delivery Service - Midwestern Gas          | 1.8012      | 1.8890      | 1.9273      |             |
| 20                             | Rockies Express TOR - Monthly                     | 1.7298      | 1.8152      | 1.7996      |             |
| 21                             | PEAK  | 1.5590      | 1.6730      | 1.7280      |             |
| 22                             | Fixed Price Purchases (Sch. 3)                    | 0.0000      | 0.0000      | 0.0000      |             |
| 23                             | Texas Gas TOR                                     | 1.8633      | 1.9540      | 1.9770      |             |
| 24                             | TGT-Rex East                                      | 1.8202      | 1.9111      | 1.9391      |             |
| 25                             | Texas Gas NNS                                     | 1.6755      | 1.7937      | 1.8228      |             |
| 26                             | Boil-off/ Peaking purchases (Sch. 3)              | 1.9490      | 2.0630      | 2.1180      |             |
| 27                             | Rex Delivered                                     | 1.7390      | 1.8530      | 1.9080      |             |
| <u>Commodity Costs</u>         |   |             |             |             |             |
| 28                             | PEPL (Ln 1 x Ln 16)                               | \$1,550,417 | \$1,406,608 | \$1,567,245 | \$4,524,270 |
| 29                             | IMGPA - TOR (Ln 2 x Ln 17)                        | 9,114       | 10,168      | 10,259      | 29,541      |
| 30                             | IMGPA - Authority Prepay (Ln 3 x Ln 18)           | 189,201     | 215,046     | 217,419     | 621,666     |
| 31                             | Midwestern (Ln 4 x Ln 19)                         | 0           | 0           | 0           | 0           |
| 32                             | Rockies Express TOR (Ln 5 X Ln 20)                | 0           | 0           | 0           | 0           |
| 33                             | PEAK (Ln 6 X Ln 21)                               | 467,700     | 518,630     | 535,680     | 1,522,010   |
| 34                             | Fixed Price Purchases (Ln 7 x Ln 22)              | 0           | 0           | 0           | 0           |
| 35                             | Texas Gas (Ln 8 x Ln 23)                          | 324,794     | 340,602     | 344,611     | 1,010,007   |
| 36                             | TGT-Rex East (Ln 9 x Ln 24)                       | 330,133     | 346,620     | 351,698     | 1,028,451   |
| 37                             | Texas Gas -Unnominated Gas (Ln 11 x Ln 25)        | (670,200)   | (538,110)   | (981,077)   | (2,189,387) |
| 38                             | Boil-off/ Peaking purchases (Ln 12 x Ln 26)       | 82,371      | 87,189      | 89,513      | 259,073     |
| 39                             | Rex Delivered (Ln 10 x Ln 27)                     | 521,700     | 574,430     | 591,480     | 1,687,610   |
| 40                             | Hedging Transaction Costs (Sch 3)                 | 29,804      | 27,647      | 27,152      | 84,603      |
| 41                             | Subtotal(Ln 28 through Ln 40)                     | \$2,835,034 | \$2,988,830 | \$2,753,980 | \$8,577,844 |
| 42                             | Commodity Cost per Dth<br>(Line 41/Line 13)       | \$1.6754    | \$1.7937    | \$1.8228    | \$1.7616    |
| 43                             | Total Average Rate per Dth<br>(Line 15 + Line 42) | \$2.1743    | \$2.3335    | \$2.3408    | \$2.2804    |

Citizens Gas  
Projected Information  
For Three Months Ending August 31, 2020

| Line No. | A                                     | B               | C                         | D          | E  |
|----------|---------------------------------------|-----------------|---------------------------|------------|--|
|          | Jun 2020                              | Volumes in Dths | Commodity<br>Cost per Dth | % of Total | Reference  |
| 1        | Fixed Price Purchases                 | -               | \$ -                      | 0.00%      | Sch 3 pg 1 line 10                                 |
| 2        | Monthly Spot Market - Index Purchases | 2,049,850       | \$ 1.6698                 | 374.46%    | Sch 3 pg 1 (line 16 - line 10 - line 12 - line 15) |
| 3        | Boil off/Peaking Purchases            | 42,263          | \$ 1.9490                 | 7.72%      | Sch 3 pg 1 line 12                                 |
| 4        | Unnominated Seasonal Gas Purchases    | (400,000)       | \$ 1.6755                 | -73.07%    | Sch 3 pg 1 line 15                                 |
| 5        | Storage Withdrawal - Net              | -               | \$ -                      | 0.00%      | Sch 5 ln 3 col B - Sch 4pg 1 ln 22 Col E           |
| 6        | Storage Injection - Gross             | (1,144,704)     | \$ 1.6754                 | -209.11%   | Sch 5 ln 3 col A - Sch 4 pg 1 ln 20 Col E          |
| 7        | Total Net Purchases                   | 547,409         |                           | 100.00%    |  |
|          | Jul 2020                              | Volumes in Dths | Commodity<br>Cost per Dth | % of Total |  |
| 8        | Fixed Price Purchases                 | -               | \$ -                      | 0.00%      | Sch 3 pg 2 line 10                                 |
| 9        | Monthly Spot Market - Index Purchases | 1,924,031       | \$ 1.7878                 | 392.04%    | Sch 3 pg 2 (line 16 - line 10 - line 12 - line 15) |
| 10       | Boil off/Peaking Purchases            | 42,263          | \$ 2.0630                 | 8.61%      | Sch 3 pg 2 line 12                                 |
| 11       | Unnominated Seasonal Gas Purchases    | (300,000)       | \$ 1.7937                 | -61.13%    | Sch 3 pg 2 line 15                                 |
| 12       | Storage Withdrawal - Net              | -               | \$ -                      | 0.00%      | Sch 5 line 6 col B - Sch 4pg 2 ln 22 Col E         |
| 13       | Storage Injection - Gross             | (1,175,509)     | \$ 1.7937                 | -239.52%   | Sch 5 line 6 col A - Sch 4 pg 2 ln 20 Col E        |
| 14       | Total Net Purchases                   | 490,785         |                           | 100.00%    |  |
|          | Aug 2020                              | Volumes in Dths | Commodity<br>Cost per Dth | % of Total |  |
| 15       | Fixed Price Purchases                 | -               | \$ -                      | 0.00%      | Sch 3 pg 3 line 10                                 |
| 16       | Monthly Spot Market - Index Purchases | 2,006,776       | \$ 1.8166                 | 410.10%    | Sch 3 pg 3 (line 16 - line 10 - line 12 - line 15) |
| 17       | Boil off/Peaking Purchases            | 42,263          | \$ 2.1180                 | 8.64%      | Sch 3 pg 3 line 12                                 |
| 18       | Unnominated Seasonal Gas Purchases    | (538,225)       | \$ 1.8228                 | -109.99%   | Sch 3 pg 3 line 15                                 |
| 19       | Storage Withdrawal - Net              | -               | \$ -                      | 0.00%      | Sch 5 line 9 col B - Sch 4pg 3 ln 22 Col E         |
| 20       | Storage Injection - Gross             | (1,021,481)     | \$ 1.8228                 | -208.75%   | Sch 5 line 9 col A - Sch 4 pg 3 ln 20 Col E        |
| 21       | Total Net Purchases                   | 489,333         |                           | 100.00%    |  |

Citizens Gas  
Allocation of Panhandle Unnominated Quantities Cost  
June 2020

| Ln. No. | Calc. of PEPL Unnom.Costs / Unit                                       | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | Total     |
|---------|--|-----------------|-----------------|------------------------|-----------------|-----------------|-----------------|-----------|
| 1       | Retail seasonal demand allocation factor Cause No. 37399 GCA 140       | 0.003122        | 0.733268        | 0.003164               | 0.260446        | 0.000000        | -               | 1.000000  |
| 2       | PEPL retail demand costs (ln 17 * ln 1)                                | \$1,557         | \$365,684       | \$1,578                | \$129,885       | \$0             | -               | \$498,704 |
| 3       | Estimated monthly retail sales- Dth (Sch 2B, ln 1)                     | 3,856           | 356,677         | 39,973                 | 134,411         | 0               | -               | 534,917   |
| 4       | Fixed cost per unit retail sales (ln 2 / ln 3)                         | <u>\$0.404</u>  | <u>\$1.025</u>  | <u>\$0.039</u>         | <u>\$0.966</u>  | <u>\$0.000</u>  | <u>-</u>        |           |
| 5       | PEPL monthly retail variable costs (ln 24 * ln 1)                      | \$186           | \$43,758        | \$189                  | \$15,542        | \$0             | -               | \$59,675  |
| 6       | Estimated monthly retail sales- Dth (Sch 2B, ln 1)                     | 3,856           | 356,677         | 39,973                 | 134,411         | 0               | -               | 534,917   |
| 7       | Net monthly retail variable costs per unit sales (ln 5 / ln 6)         | <u>\$0.048</u>  | <u>\$0.123</u>  | <u>\$0.005</u>         | <u>\$0.116</u>  | <u>\$0.000</u>  | <u>-</u>        |           |
| 8       | Total PEPL cost per unit retail sales (ln 4 + ln 7)                    | <u>\$0.452</u>  | <u>\$1.148</u>  | <u>\$0.044</u>         | <u>\$1.082</u>  | <u>\$0.000</u>  | <u>-</u>        |           |
| 9       | PEPL balancing demand costs (ln 18 * Sch 2C, ln 18)                    | \$178           | \$16,483        | \$9,026                | \$15,275        | \$7,292         | \$1,068         | \$49,322  |
| 10      | Est. monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)         | 3,856           | 356,677         | 195,313                | 330,536         | 157,780         | 23,100          | 1,067,262 |
| 11      | Fixed balancing cost per unit throughput (ln 9 / ln 10)                | <u>\$0.046</u>  | <u>\$0.046</u>  | <u>\$0.046</u>         | <u>\$0.046</u>  | <u>\$0.046</u>  | <u>\$0.046</u>  |           |
| 12      | PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 18)          | \$21            | \$1,972         | \$1,080                | \$1,828         | \$873           | \$128           | \$5,902   |
| 13      | Estimated monthly total throughput excl Basic- Dth (Sch 2C, ln 1)      | 3,856           | 356,677         | 195,313                | 330,536         | 157,780         | 23,100          | 1,067,262 |
| 14      | Net monthly balancing variable costs per unit throughput (ln12 / ln13) | <u>\$0.005</u>  | <u>\$0.006</u>  | <u>\$0.006</u>         | <u>\$0.006</u>  | <u>\$0.006</u>  | <u>\$0.006</u>  |           |
| 15      | Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)          | <u>\$0.051</u>  | <u>\$0.052</u>  | <u>\$0.052</u>         | <u>\$0.052</u>  | <u>\$0.052</u>  | <u>\$0.052</u>  |           |

Calculation of Monthly Fixed Costs

|    |   |                             |                  |
|----|---|-----------------------------|------------------|
| 16 | PEPL demand cost                              | A<br>Monthly<br>Fixed Costs | \$548,026        |
| 17 | PEPL Retail Demand Costs (line 16 * 91%) 1/   |                             | <u>\$498,704</u> |
| 18 | PEPL Balancing Demand Costs (line 16 * 9%) 1/ |                             | <u>\$49,322</u>  |

Calculation of Monthly Variable Costs

|   | A       | B      | C             | D      | E          | F                  | G                 | H                  | I                |
|---|---------|--------|---------------|--------|------------|--------------------|-------------------|--------------------|------------------|
|   | Volumes |        | Storage Rates |        |            | Costs              |                   |                    |                  |
| June 2020   | Inject. | W/Drl. | Inject.       | W/Drl. | Comp. Fuel | Inject.<br>(A x C) | W/Drl.<br>(B x D) | Compressor<br>Fuel | Total<br>(F+G+H) |
| 19 PEPL Injections (Net)                          | 920,000 |        | 0.0020        |        |            | \$1,840            |                   |                    | \$1,840          |
| 20 (100 - day firm) (Midpoint)                    | 936,768 |        | 0.0107        |        | 24,704     | 10,023             |                   | \$53,714           | 63,737           |
| 21 PEPL Withdrawals (Gross)                       |         | 0      |               | 0.0020 |            |                    | 0                 |                    | 0                |
| 22 (100 - day firm) (Net)                         |         | 0      |               | 0.0107 | 0          |                    | 0                 | 0                  | 0                |
| 23 Total (ln 19 + ln20 + ln21 + ln22)             |         |        |               |        |            | <u>\$11,863</u>    | <u>\$0</u>        | <u>\$53,714</u>    | <u>\$65,577</u>  |
| 24 PEPL Retail Variable Costs (line 23 * 91%) 1/  |         |        |               |        |            |                    |                   |                    | <u>\$59,675</u>  |
| 25 PEPL Balancing Variable Costs (line 23* 9%) 1/ |         |        |               |        |            |                    |                   |                    | <u>\$5,902</u>   |

1/ Percentages from Balancing Study - 2 year average Apr., 2008 - Mar., 2010 PEPL-WSS

Citizens Gas  
Allocation of Panhandle Unnominated Quantities Cost  
July 2020

| Ln.<br>No. | Calc. of PEPL Unnom.Costs / Unit   | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | Gas Rate<br>No. D9 | Total     |
|------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|-----------|
| 1          | Retail seasonal demand allocation factor<br>Cause No. 37399 GCA 140      | 0.003122           | 0.733268           | 0.003164                  | 0.260446           | 0.000000           | -                  | 1.000000  |
| 2          | PEPL retail demand costs (ln 17 * ln 1)                                  | \$1,557            | \$365,684          | \$1,578                   | \$129,885          | \$0                | -                  | \$498,704 |
| 3          | Estimated monthly retail sales - Dth (Sch 2B, ln 2)                      | 3,306              | 308,625            | 40,266                    | 128,315            | 0                  | -                  | 480,512   |
| 4          | Fixed cost per unit retail sales (ln 2 / ln 3)                           | \$0.471            | \$1.185            | \$0.039                   | \$1.012            | \$0.000            | -                  |           |
| 5          | PEPL monthly retail variable costs (ln 24 * ln 1)                        | \$204              | \$47,893           | \$207                     | \$17,011           | \$0                | -                  | \$65,315  |
| 6          | Estimated monthly retail sales - Dth (Sch 2B, ln 2)                      | 3,306              | 308,625            | 40,266                    | 128,315            | 0                  | -                  | 480,512   |
| 7          | Net monthly retail variable costs per unit sales (ln 5 / ln 6)           | \$0.062            | \$0.155            | \$0.005                   | \$0.133            | \$0.000            | -                  |           |
| 8          | Total PEPL cost per unit retail sales (ln 4 + ln 7)                      | \$0.533            | \$1.340            | \$0.044                   | \$1.145            | \$0.000            | -                  |           |
| 9          | PEPL balancing demand costs (ln 18 * Sch 2C, ln 19)                      | \$163              | \$15,173           | \$9,591                   | \$15,586           | \$7,675            | \$1,134            | \$49,322  |
| 10         | Estimated monthly total throughput - Dth (Sch 2C, ln 2)                  | 3,306              | 308,625            | 195,080                   | 317,015            | 156,120            | 23,064             | 1,003,210 |
| 11         | Fixed balancing cost per unit throughput (ln 9 / ln 10)                  | \$0.049            | \$0.049            | \$0.049                   | \$0.049            | \$0.049            | \$0.049            |           |
| 12         | PEPL monthly balancing variable costs<br>(ln 25 * Sch 2C, ln 19)         | \$21               | \$1,988            | \$1,256                   | \$2,041            | \$1,005            | \$149              | \$6,460   |
| 13         | Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 2)       | 3,306              | 308,625            | 195,080                   | 317,015            | 156,120            | 23,064             | 1,003,210 |
| 14         | Net monthly balancing variable costs per unit throughput (ln 12 / ln 13) | \$0.006            | \$0.006            | \$0.006                   | \$0.006            | \$0.006            | \$0.006            |           |
| 15         | Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)            | \$0.055            | \$0.055            | \$0.055                   | \$0.055            | \$0.055            | \$0.055            |           |

Calculation of Fixed Costs

|    |  |  |  |  |  |                             |  |
|----|--|--|--|--|--|-----------------------------|--|
| 16 | PEPL demand cost                                 |  |  |  |  | A<br>Monthly<br>Fixed Costs |  |
|    |  |  |  |  |  | \$548,026                   |  |
| 17 | PEPL Retail Demand Costs<br>(line 16 * 91%) 1/   |  |  |  |  | \$498,704                   |  |
| 18 | PEPL Balancing Demand Costs<br>(line 16 * 9%) 1/ |  |  |  |  | \$49,322                    |  |

Calculation of Monthly Variable Costs

|           | A  | B       | C             | D      | E          | F                  | G                 | H                  | I                |
|-----------|--|---------|---------------|--------|------------|--------------------|-------------------|--------------------|------------------|
|           | Volumes  |         | Storage Rates |        |            | Costs              |                   |                    |                  |
| July 2020 | Inject.  | W/Drl.  | Inject.       | W/Drl. | Comp. Fuel | Inject.<br>(A x C) | W/Drl.<br>(B x D) | Compressor<br>Fuel | Total<br>(F+G+H) |
| 19        | PEPL Injections (Net)                              | 950,000 | 0.0020        |        |            | \$1,900            |                   |                    | \$1,900          |
| 20        | (100 - day firm) (Midpoint)                        | 967,315 | 0.0107        |        | 25,509     | 10,350             |                   | \$59,525           | 69,875           |
| 21        | PEPL Withdrawals (Gross)                           |         |               | 0.0020 |            |                    | 0                 |                    | 0                |
| 22        | (100 - day firm) (Net)                             |         |               | 0.0107 | 0          |                    | 0                 | 0                  | 0                |
| 23        | Total (ln 19 + ln20 + ln21 + ln22)                 |         |               |        |            | \$12,250           | \$0               | \$59,525           | \$71,775         |
| 24        | PEPL Retail Variable Costs<br>(line 23 * 91%) 1/   |         |               |        |            |                    |                   |                    | \$65,315         |
| 25        | PEPL Balancing Variable Costs<br>(line 23 * 9%) 1/ |         |               |        |            |                    |                   |                    | \$6,460          |

1/ Percentages from Balancing Study - 2 year average Apr., 2008 - Mar., 2010 PEPL-WSS

Citizens Gas  
Allocation of Panhandle Unnominated Quantities Cost  
August 2020

| Ln.<br>No. | Calc. of PEPL Unnom.Costs / Unit   | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | Gas Rate<br>No. D9 | Total     |
|------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|-----------|
| 1          | Retail seasonal demand allocation factor<br>Cause No. 37399 GCA 140      | 0.003122           | 0.733268           | 0.003164                  | 0.260446           | 0.000000           | -                  | 1.000000  |
| 2          | PEPL retail demand costs (ln 17 * ln 1)                                  | \$1,557            | \$365,684          | \$1,578                   | \$129,885          | \$0                | -                  | \$498,704 |
| 3          | Estimated monthly retail sales- Dth (Sch 2B, ln 3)                       | 3,300              | 306,971            | 40,263                    | 129,394            | 0                  | -                  | 479,928   |
| 4          | Fixed cost per unit retail sales (ln 2 / ln 3)                           | \$0.472            | \$1.191            | \$0.039                   | \$1.004            | \$0.000            | -                  |           |
| 5          | PEPL monthly retail variable costs (ln 24 * ln 1)                        | \$172              | \$40,437           | \$174                     | \$14,362           | \$0                | -                  | \$55,145  |
| 6          | Estimated monthly retail sales- Dth (Sch 2B, ln 3)                       | 3,300              | 306,971            | 40,263                    | 129,394            | 0                  | -                  | 479,928   |
| 7          | Net monthly retail variable costs per unit sales (ln 5 / ln 6)           | \$0.052            | \$0.132            | \$0.004                   | \$0.111            | \$0.000            | -                  |           |
| 8          | Total PEPL cost per unit retail sales (ln 4 + ln 7)                      | \$0.524            | \$1.323            | \$0.043                   | \$1.115            | \$0.000            | -                  |           |
| 9          | PEPL balancing demand costs (ln 18* Sch 2C, ln 20)                       | \$163              | \$15,128           | \$9,607                   | \$15,609           | \$7,678            | \$1,137            | \$49,322  |
| 10         | Estimated monthly total throughput - Dth (Sch 2C, ln 3)                  | 3,300              | 306,971            | 194,953                   | 316,733            | 155,810            | 23,064             | 1,000,831 |
| 11         | Fixed balancing cost per unit throughput (ln 9 / ln 10)                  | \$0.049            | \$0.049            | \$0.049                   | \$0.049            | \$0.049            | \$0.049            |           |
| 12         | PEPL monthly balancing variable costs<br>(ln 25 * Sch 2C, ln 20)         | \$18               | \$1,673            | \$1,062                   | \$1,726            | \$849              | \$126              | \$5,454   |
| 13         | Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 3)       | 3,300              | 306,971            | 194,953                   | 316,733            | 155,810            | 23,064             | 1,000,831 |
| 14         | Net monthly balancing variable costs per unit throughput (ln 12 / ln 13) | \$0.005            | \$0.005            | \$0.005                   | \$0.005            | \$0.005            | \$0.005            |           |
| 15         | Total PEPL Balancing cost per unit sales (ln 11 + ln 14)                 | \$0.054            | \$0.054            | \$0.054                   | \$0.054            | \$0.054            | \$0.054            |           |

Calculation of Fixed Costs

|    |  |  |  |  |  |  |  |  |                             |
|----|--|--|--|--|--|--|--|--|-----------------------------|
| 16 | PEPL demand cost                                 |  |  |  |  |  |  |  | A<br>Monthly<br>Fixed Costs |
|    |  |  |  |  |  |  |  |  |                             |
| 17 | PEPL Retail Demand Costs<br>(line 16 * 91%) 1/   |  |  |  |  |  |  |  | \$548,026                   |
|    |  |  |  |  |  |  |  |  |                             |
| 18 | PEPL Balancing Demand Costs<br>(line 16 * 9%) 1/ |  |  |  |  |  |  |  | \$498,704                   |
|    |  |  |  |  |  |  |  |  |                             |
|    |  |  |  |  |  |  |  |  | \$49,322                    |

Calculation of Monthly Variable Costs

|             | A  | B       | C             | D      | E          | F                  | G                 | H                  | I                |
|-------------|--|---------|---------------|--------|------------|--------------------|-------------------|--------------------|------------------|
|             | Volumes  |         | Storage Rates |        |            |                    |                   | Costs              |                  |
| August 2020 | Inject.  | W/Drl.  | Inject.       | W/Drl. | Comp. Fuel | Inject.<br>(A x C) | W/Drl.<br>(B x D) | Compressor<br>Fuel | Total<br>(F+G+H) |
| 19          | PEPL Injections (Net)                                  |         |               |        |            |                    |                   |                    |                  |
| 20          | (100 - day firm) (Midpoint)                            | 800,000 |               | 0.0020 |            | \$1,600            |                   |                    | \$1,600          |
|             |  | 814,581 |               | 0.0107 | 21,481     | 8,716              |                   | \$50,283           | 58,999           |
| 21          | PEPL Withdrawals (Gross)                               |         |               |        |            |                    |                   |                    |                  |
| 22          | (100 - day firm) (Net)                                 |         | 0             | 0.0020 |            |                    | 0                 |                    | 0                |
|             |  |         | 0             | 0.0107 | 0          |                    | 0                 | 0                  | 0                |
| 23          | Total (ln 19 + ln20 + ln21 + ln22)                     |         |               |        |            | \$10,316           | \$0               | \$50,283           | \$60,599         |
|             |  |         |               |        |            |                    |                   |                    |                  |
| 24          | PEPL Retail Variable Costs<br>(line 23 * 91%) 1/       |         |               |        |            |                    |                   |                    | \$55,145         |
|             |  |         |               |        |            |                    |                   |                    |                  |
| 25          | PEPL & 3 Balancing Variable Costs<br>(line 23 * 9%) 1/ |         |               |        |            |                    |                   |                    | \$5,454          |

1/ Percentages from Balancing Study - 2 year average Apr., 2008 - Mar., 2010 PEPL-WSS



Citizens Gas  
Estimated Cost of Gas Injections and Withdrawals  
For Three Months Ending August 31, 2020

|             | A                | B               | C                     | D           | E           | F         | G      | H             | I             |               |
|-------------|------------------|-----------------|-----------------------|-------------|-------------|-----------|--------|---------------|---------------|---------------|
|             | Estimated Change |                 | Estimated Cost of Gas |             |             |           |        |               |               |               |
| Line No.    | Injections Dth   | Withdrawals Dth | Injections            |             | Withdrawals |           | Net    |               |               |               |
|             |                  |                 | Demand                | Commodity   | Demand      | Commodity | Demand | Commodity     | Total         |               |
| June 2020   |                  |                 |                       |             |             |           |        |               |               |               |
| 1           | Greene Co.       | 200,000         | 0                     | \$99,780    | \$335,080   | \$0       | \$0    | (\$99,780)    | (\$335,080)   | (\$434,860)   |
| 2           | PEPL WSS         | 920,000         | 0                     | 458,988     | 1,541,368   | 0         | 0      | (458,988)     | (1,541,368)   | (2,000,356)   |
| 3           | Subtotal         | 1,120,000       | 0                     | 558,768     | 1,876,448   | 0         | 0      | (558,768)     | (1,876,448)   | (2,435,216)   |
| July 2020   |                  |                 |                       |             |             |           |        |               |               |               |
| 4           | Greene Co.       | 200,000         | 0                     | 107,960     | 358,740     | 0         | 0      | (107,960)     | (358,740)     | (466,700)     |
| 5           | PEPL WSS         | 950,000         | 0                     | 512,810     | 1,704,015   | 0         | 0      | (512,810)     | (1,704,015)   | (2,216,825)   |
| 6           | Subtotal         | 1,150,000       | 0                     | 620,770     | 2,062,755   | 0         | 0      | (620,770)     | (2,062,755)   | (2,683,525)   |
| August 2020 |                  |                 |                       |             |             |           |        |               |               |               |
| 7           | Greene Co.       | 200,000         | 0                     | 103,600     | 364,560     | 0         | 0      | (103,600)     | (364,560)     | (468,160)     |
| 8           | PEPL WSS         | 800,000         | 0                     | 414,400     | 1,458,240   | 0         | 0      | (414,400)     | (1,458,240)   | (1,872,640)   |
| 9           | Subtotal         | 1,000,000       | 0                     | 518,000     | 1,822,800   | 0         | 0      | (518,000)     | (1,822,800)   | (2,340,800)   |
| 10          | Grand Total      | 3,270,000       | 0                     | \$1,697,538 | \$5,762,003 | \$0       | \$0    | (\$1,697,538) | (\$5,762,003) | (\$7,459,541) |

Citizens Gas  
Demand Allocation of Injections and Withdrawals  
Greene Co.  
For Three Months Ending August 31, 2020

| Line<br>No. | A<br>Volume<br>DTH                       | B<br>Demand<br>Cost | C<br>Commodity<br>Cost | D<br>Total<br>Cost  | E<br>Total<br>\$/DTH | F<br>Comm<br>\$/DTH |
|-------------|--|---------------------|------------------------|---------------------|----------------------|---------------------|
| 1           | Beginning Balance @ June 2020            | 5,810,289           | \$2,679,339            | \$11,977,843        | \$14,657,182         | \$2.5226            |
| 2           | Add: Net injections at cost              | 200,000             | 99,780                 | 335,080             | 434,860              | 2.1743              |
| 3           | Less: Gross withdrawals - avg. unit cost | 0                   | 0                      | 0                   | 0.0000               | 0.0000              |
| 4           | Beginning Balance @ July 2020            | 6,010,289           | 2,779,119              | 12,312,923          | 15,092,042           | 2.5110              |
| 5           | Add: Net injections at cost              | 200,000             | 107,960                | 358,740             | 466,700              | 2.3335              |
| 6           | Less: Gross withdrawals - avg. unit cost | 0                   | 0                      | 0                   | 0.0000               | 0.0000              |
| 7           | Beginning Balance @ August 2020          | 6,210,289           | 2,887,079              | 12,671,663          | 15,558,742           | 2.5053              |
| 8           | Add: Net injections at cost              | 200,000             | 103,600                | 364,560             | 468,160              | 2.3408              |
| 9           | Less: Gross withdrawals - avg. unit cost | 0                   | 0                      | 0                   | 0.0000               | 0.0000              |
| 10          | Ending balance @ August 31, 2020         | <u>6,410,289</u>    | <u>\$2,990,679</u>     | <u>\$13,036,223</u> | <u>\$16,026,902</u>  | <u>\$2.5002</u>     |

Citizens Gas  
Demand Allocation of Injections and Withdrawals  
From PEPL WS  
For Three Months Ending August 31, 2020

| Line<br>No.                                | A<br>Volume<br>DTH | B<br>Demand<br>Cost | C<br>Commodity<br>Cost | D<br>Total<br>Cost  | E<br>Total<br>\$/DTH | F<br>Comm<br>\$/DTH |
|--|--------------------|---------------------|------------------------|---------------------|----------------------|---------------------|
| 1 Beginning Balance @ June 2020            | 3,078,660          | \$1,289,440         | \$5,835,915            | \$7,125,355         | \$2.3144             | \$1.8956            |
| 2 Add: Net injections at cost              | 920,000            | 458,988             | 1,541,368              | 2,000,356           | 2.1743               | 1.6754              |
| 3 Less: Gross withdrawals - avg. unit cost | 0                  | 0                   | 0                      | 0                   | 0.0000               | 0.0000              |
| 4 Beginning Balance @ July 2020            | 3,998,660          | 1,748,428           | 7,377,283              | 9,125,711           | 2.2822               | 1.8449              |
| 5 Add: Net injections at cost              | 950,000            | 512,810             | 1,704,015              | 2,216,825           | 2.3335               | 1.7937              |
| 6 Less: Gross withdrawals - avg. unit cost | 0                  | 0                   | 0                      | 0                   | 0.0000               | 0.0000              |
| 7 Beginning Balance @ August 2020          | 4,948,660          | 2,261,238           | 9,081,298              | 11,342,536          | 2.2920               | 1.8351              |
| 8 Add: Net injections at cost              | 800,000            | 414,400             | 1,458,240              | 1,872,640           | 2.3408               | 1.8228              |
| 9 Less: Gross withdrawals - avg. unit cost | 0                  | 0                   | 0                      | 0                   | 0.0000               | 0.0000              |
| 10 Ending balance @ August 31, 2020        | <u>5,748,660</u>   | <u>\$2,675,638</u>  | <u>\$10,539,538</u>    | <u>\$13,215,176</u> | <u>\$2.2988</u>      | <u>\$1.8334</u>     |

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**December 2019**

| Line No                                   |   | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | All GCA<br>Classes |
|---|---|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| <b>Calculation of Gas Supply Variance</b> |   |                    |                    |                           |                    |                    |                    |
| 1   | Retail Peak day demand allocation factor<br>Cause No. 37399 - GCA 140                                   | 0.003153           | 0.740425           | 0.006293                  | 0.250129           | 0.000000           | 1.000000           |
| 2   | Retail Throughput demand allocation factor<br>Cause No. 37399 - GCA 140                                 | 0.003754           | 0.705611           | 0.019399                  | 0.271236           | 0.000000           | 1.000000           |
| 3   | Retail Peak day/Retail throughput demand allocation factor<br>(ln 1 * 79%) + (ln 2 * 21%)               | 0.003279           | 0.733115           | 0.009045                  | 0.254561           | 0.000000           | 1.000000           |
| 4   | Normalized Retail Seasonal Demand Allocation Factor<br>Cause No. 37399 - GCA 140                        | 0.003122           | 0.733268           | 0.003164                  | 0.260446           | 0.000000           | 1.000000           |
| 5   | Actual net Demand cost allocated<br>(ln 3 * Schedule 7, pg. 1, ln 1 Col A)                              | \$6,234            | \$1,393,784        | \$17,196                  | \$483,967          | \$0                | \$1,901,181        |
| 6   | Allocated other demand costs<br>(ln 2 * (Schedule 7, pg. 1, ln 4 Col A )                                | 1,822              | 342,438            | 9,414                     | 131,633            | 0                  | 485,307            |
| 7   | Allocated contracted storage costs<br>(ln 4 * Schedule 7 pg. 1, ln 3 Col B))                            | 2,169              | 509,360            | 2,198                     | 180,918            | 0                  | \$694,645          |
| 8   | Actual other non-demand gas costs<br>(Sch. 7 pg. 1, Col B, ln 2 + ln 4 ) * (Sch. 6A, ln 30))            | 35,344             | 6,412,678          | 76,878                    | 2,473,051          | 0                  | 8,997,951          |
| 9   | Total actual cost of gas incurred<br>(ln 5 + ln 6 + ln 7 + ln 8)  | \$45,569           | \$8,658,260        | \$105,686                 | \$3,269,569        | \$0                | \$12,079,084       |
| 10  | Actual cost of gas billed including<br>Utility Gross Receipts Tax (Sch. 6A, ln 33)                      | \$48,929           | \$9,228,655        | \$101,271                 | \$3,451,734        | \$0                | \$12,830,589       |
| 11  | Actual cost of gas billed excluding<br>Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))                  | 48,244             | 9,099,454          | 99,853                    | 3,403,410          | 0                  | 12,650,961         |
| 12  | Net - Write Off Recovered<br>(Sch 12 C ln 3)  | 697                | 120,140            | 190                       | 13,412             | 0                  | 134,439            |
| 13  | Variance from Cause No. 37399-GCA 144 Filing<br>(Sch. 1, pg. 2 Dec., 2019 ln 17)                        | (2,362)            | (130,225)          | 8,233                     | (173,425)          | 0                  | (297,779)          |
| 14  | Refund from cause No. 37399- GCA 144 Filing<br>(Sch. 1, pg. 2 Dec., 2019 ln 18)                         | 0                  | 0                  | 0                         | 0                  | 0                  | 0                  |
| 15  | Gas cost recovered to be reconciled with actual<br>cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14) | 49,909             | 9,109,539          | 91,430                    | 3,563,423          | 0                  | 12,814,301         |
| 16  | Gas cost variance (over)/underrecovery<br>(ln 9 - ln 15)  | (\$4,340)          | (\$451,279)        | \$14,256                  | (\$293,854)        | \$0                | (\$735,217)        |

**Citizens Gas**  
**Calculation of Actual Gas Cost Variance**  
**December 2019**

| Line<br>No   | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | Gas Rate<br>No. D9 | All GCA<br>Classes |
|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b><u>Calculation of Balancing Demand Variance</u></b> |                    |                    |                           |                    |                    |                    |                    |
| 17   | \$107              | \$19,500           | \$1,937                   | \$12,508           | \$2,481            | \$3,627            | \$40,160           |
| 18   | 184                | 33,358             | 3,313                     | 21,398             | 4,244              | 6,204              | 68,701             |
| 19   | 291                | 52,858             | 5,250                     | 33,906             | 6,725              | 9,831              | 108,861            |
| 20   | \$192              | \$37,939           | \$2,704                   | \$24,263           | \$4,959            | \$7,847            | \$77,904           |
| 21   | 189                | 37,408             | 2,666                     | 23,923             | 4,890              | 7,737              | 76,813             |
| 22   | (103)              | (17,499)           |                           |                    |                    |                    | (17,602)           |
| 23   |                    |                    | (2,315)                   | (11,757)           | 251                | 3,647              | (10,174)           |
| 24   | \$292              | \$54,907           | \$4,981                   | \$35,680           | \$4,639            | \$4,090            | \$104,589          |
| 25   | (\$1)              | (\$2,049)          | \$269                     | (\$1,774)          | \$2,086            | \$5,741            | \$4,272            |

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**December 2019**

| Line No.   |   | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>All GCA<br>Classes |
|--|---|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>Calculation of Allocation Factors</u>         |   |                         |                         |                                |                         |                         |                         |                         |
| 26   | Retail gas sales - Dths   | 17,425                  | 3,161,581               | 37,901                         | 1,219,263               | -                       |                         | 4,436,170               |
| 27   | Standard Delivery - Dths  |                         |                         | 260,900                        | 802,087                 | 268,037                 | 20,948                  | 1,351,972               |
| 28   | Basic Delivery - Dths   |                         |                         | 15,168                         | 6,676                   | 134,178                 | 567,079                 | 723,101                 |
| 29   | Total Throughput - Dths (ln 26+ ln 27 + ln 28)  | 17,425                  | 3,161,581               | 313,969                        | 2,028,026               | 402,215                 | 588,027                 | 6,511,243               |
| 30   | Retail sales allocation factor<br>(ln 26 / ln 26, col. G)                                   | <u>0.003928</u>         | <u>0.712682</u>         | <u>0.008544</u>                | <u>0.274846</u>         | <u>0.000000</u>         | <u>0.000000</u>         | <u>1.000000</u>         |
| 31   | Throughput subject to Balancing GCA allocation factor<br>(ln 29/ln 29, column G)            | <u>0.002676</u>         | <u>0.485558</u>         | <u>0.048220</u>                | <u>0.311465</u>         | <u>0.061772</u>         | <u>0.090309</u>         | <u>1.000000</u>         |
| <u>Calculation of Gas Supply Charge Recovery</u> |   |                         |                         |                                |                         |                         |                         |                         |
| 32   | Gas Supply Charge Cause No. 37399 - GCA 144<br>(D1 & D2 excludes balancing charges) per Dth | \$2.8080                | \$2.9190                | \$2.6720                       | \$2.8310                | \$0.0000                | \$0.0000                |                         |
| 33   | Gas Supply Charge Recovery<br>(ln 26 * ln 32)   | <u>\$48,929</u>         | <u>\$9,228,655</u>      | <u>\$101,271</u>               | <u>\$3,451,734</u>      | <u>\$0</u>              | <u>-</u>                | <u>\$12,830,589</u>     |
| <u>Calculation of Balancing Charge Recovery</u>  |   |                         |                         |                                |                         |                         |                         |                         |
| 34   | Balancing GCA Charge Cause No. 37399 - GCA 144<br>Standard & Retail Customers (per Dth)     | \$0.0110                | \$0.0120                | \$0.0090                       | \$0.0120                | \$0.0180                | \$0.1580                |                         |
| 35   | Balancing GCA Charge Cause No. 37399 - GCA 144<br>Basic Delivery Customers (per Dth)        |                         |                         | \$0.001                        | \$0.001                 | \$0.001                 | \$0.008                 |                         |
| 36   | Balancing Charge Recovery - Standard & Retail<br>(ln 26 + ln 27) * (ln 34)                  | \$192                   | \$37,939                | \$2,689                        | \$24,256                | \$4,825                 | \$3,310                 | \$73,211                |
| 37   | Balancing Charge Recovery - Basic<br>(ln 28 * ln 35)  |                         |                         | \$15                           | \$7                     | \$134                   | \$4,537                 | \$4,693                 |
| 38   | Total Balancing Charge Recovery<br>(ln 36 + ln 37)  | <u>\$192</u>            | <u>\$37,939</u>         | <u>\$2,704</u>                 | <u>\$24,263</u>         | <u>\$4,959</u>          | <u>\$7,847</u>          | <u>\$77,904</u>         |

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**January 2020**

| Line No                                   |   | Gas Rate<br>No. D1      | Gas Rate<br>No. D2          | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4        | Gas Rate<br>No. D5 | All GCA<br>Classes          |
|---|---|-------------------------|-----------------------------|---------------------------|---------------------------|--------------------|-----------------------------|
| <b>Calculation of Gas Supply Variance</b> |   |                         |                             |                           |                           |                    |                             |
| 1   | Retail Peak day demand allocation factor<br>Cause No. 37399 - GCA 140                                   | 0.003153                | 0.740425                    | 0.006293                  | 0.250129                  | 0.000000           | 1.000000                    |
| 2   | Retail Throughput demand allocation factor<br>Cause No. 37399 - GCA 140                                 | 0.003754                | 0.705611                    | 0.019399                  | 0.271236                  | 0.000000           | 1.000000                    |
| 3   | Retail Peak day/Retail throughput demand allocation factor<br>(ln 1 * 79%) + (ln 2 * 21%)               | 0.003279                | 0.733115                    | 0.009045                  | 0.254561                  | 0.000000           | 1.000000                    |
| 4   | Normalized Retail Seasonal Demand Allocation Factor<br>Cause No. 37399 - GCA 140                        | 0.003122                | 0.733268                    | 0.003164                  | 0.260446                  | 0.000000           | 1.000000                    |
| 5   | Actual net Demand cost allocated<br>(ln 3 * Schedule 7, pg. 1, Col C ln 1 )                             | \$6,236                 | \$1,394,218                 | \$17,202                  | \$484,117                 | \$0                | \$1,901,773                 |
| 6   | Allocated other demand costs<br>(ln 2 * ((Schedule 7 pg. 1, Col C ln 4))                                | 3,842                   | 722,242                     | 19,856                    | 277,629                   | 0                  | 1,023,569                   |
| 7   | Allocated contracted storage costs<br>(ln 4 * Schedule 7 pg. 1, Col D ln 3))                            | 2,314                   | 543,396                     | 2,345                     | 193,006                   | 0                  | 741,061                     |
| 8   | Actual other non-demand gas costs<br>(Sch. 7 pg. 1, Col D, ln 2 + ln 4 ) * (Sch. 6B, ln 30))            | <u>28,583</u>           | <u>6,453,133</u>            | <u>86,705</u>             | <u>2,442,747</u>          | <u>0</u>           | <u>9,011,168</u>            |
| 9   | Total actual cost of gas incurred<br>(lns 5+6+7+8)  | <u>\$40,975</u>         | <u>\$9,112,989</u>          | <u>\$126,108</u>          | <u>\$3,397,499</u>        | <u>\$0</u>         | <u>\$12,677,571</u>         |
| 10  | Actual cost of gas billed including<br>Utility Gross Receipts Tax (Sch. 6B, ln 33)                      | \$43,014                | \$10,359,337                | \$128,498                 | \$3,638,802               | \$0                | \$14,169,651                |
| 11  | Actual cost of gas billed excluding<br>Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))                  | 42,412                  | 10,214,306                  | 126,699                   | 3,587,859                 | 0                  | 13,971,276                  |
| 12  | Net - Write Off Recovered<br>(Sch 12 C ln 9)  | 595                     | 137,983                     | 285                       | 13,393                    | 0                  | 152,256                     |
| 13  | Variance from Cause No. 37399-GCA 144 Filing<br>(Sch. 1, pg. 2 Jan., 2020 ln 17)                        | (2,848)                 | (142,996)                   | 7,334                     | (224,341)                 | 0                  | (362,851)                   |
| 14  | Refund from cause No. 37399- GCA 144 Filing<br>(Sch. 1, pg. 2 Jan., 2020 ln 18)                         | <u>0</u>                | <u>0</u>                    | <u>0</u>                  | <u>0</u>                  | <u>0</u>           | <u>0</u>                    |
| 15  | Gas cost recovered to be reconciled with actual<br>cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14) | <u>\$44,665</u>         | <u>\$10,219,319</u>         | <u>\$119,080</u>          | <u>\$3,798,807</u>        | <u>\$0</u>         | <u>\$14,181,871</u>         |
| 16  | Gas cost variance (over)/underrecovery<br>(ln 9 - ln 15)  | <u><u>(\$3,690)</u></u> | <u><u>(\$1,106,330)</u></u> | <u><u>\$7,028</u></u>     | <u><u>(\$401,308)</u></u> | <u><u>\$0</u></u>  | <u><u>(\$1,504,300)</u></u> |

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**January 2020**

| Line<br>No |  | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | Gas Rate<br>No. D9 | All GCA<br>Classes |
|------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
|            | <b><u>Calculation of Balancing Demand Variance</u></b>   |                    |                    |                           |                    |                    |                    |                    |
| 17         | Allocated actual Balancing Demand cost<br>((Sch. 7, pg. 2, Col B ln 1 *) *ln 31)                                       | \$89               | \$20,118           | \$1,685                   | \$12,267           | \$2,416            | \$3,585            | \$40,160           |
| 18         | Allocated ADS2 Balancing Demand & variable cost<br>((Sch. 7, pg. 2, Col B ln 2 ) * ln 31)                              | 163                | 36,715             | 3,075                     | 22,388             | 4,409              | 6,542              | 73,292             |
| 19         | Total actual Balancing Demand cost incurred<br>(ln17 + ln 18)  | <u>\$252</u>       | <u>\$56,833</u>    | <u>\$4,760</u>            | <u>\$34,655</u>    | <u>\$6,825</u>     | <u>\$10,127</u>    | <u>\$113,452</u>   |
| 20         | Actual Balancing Demand Cost Billed including<br>Utility Gross Receipts Tax (Sch. 6B, ln 38)                           | \$157              | \$38,918           | \$2,238                   | \$23,661           | \$4,991            | \$8,976            | \$78,941           |
| 21         | Actual Balancing Demand Cost Billed excluding<br>Utility Gross Receipts Tax (ln 20 * (1-1.4%))                         | 155                | 38,373             | 2,207                     | 23,330             | 4,921              | 8,850              | 77,836             |
| 22         | Balancing Demand Cost Variance from Cause No. 37399 - GCA 144<br>(Sch. 1, pg. 2 Jan., 2020 ln 11)                      | (124)              | (19,215)           | -                         | -                  | -                  | -                  | (19,339)           |
| 23         | Balancing Demand Cost Variance from Cause No. 37399 - GCA 144<br>(Sch. 1, pg. 3 Jan., 2020 ln 28)                      | -                  | -                  | (2,285)                   | (14,168)           | 265                | 3,698              | (12,490)           |
| 24         | Balancing Demand cost recovered to be reconciled<br>with actual Balancing Demand Cost Incurred (ln 21 - ln 22 - ln 23) | <u>\$279</u>       | <u>\$57,588</u>    | <u>\$4,492</u>            | <u>\$37,498</u>    | <u>\$4,656</u>     | <u>\$5,152</u>     | <u>\$109,665</u>   |
| 25         | Balancing Demand cost variance (over)/underrecovery<br>(ln 19 - ln 24)   | <u>(\$27)</u>      | <u>(\$755)</u>     | <u>\$268</u>              | <u>(\$2,843)</u>   | <u>\$2,169</u>     | <u>\$4,975</u>     | <u>\$3,787</u>     |



**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**January 2020**

| Line No.   |   | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>All GCA<br>Classes |
|--|---|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>Calculation of Allocation Factors</u>         |   |                         |                         |                                |                         |                         |                         |                         |
| 26   | Retail gas sales - Dths   | 15,670                  | 3,538,025               | 47,539                         | 1,339,272               | 0                       | 0                       | 4,940,506               |
| 27   | Standard Delivery - Dths  |                         | -                       | 232,206                        | 811,105                 | 285,359                 | 26,397                  | 1,355,067               |
| 28   | Basic Delivery - Dths   | -                       | -                       | 16,544                         | 7,015                   | 139,510                 | 604,026                 | 767,095                 |
| 29   | Total Throughput - Dths (ln 26 + ln 27 + ln 28)   | 15,670                  | 3,538,025               | 296,289                        | 2,157,392               | 424,869                 | 630,423                 | 7,062,668               |
| 30   | Retail sales allocation factor<br>(ln 26 / ln 26, col. G)                                   | <u>0.003172</u>         | <u>0.716126</u>         | <u>0.009622</u>                | <u>0.271080</u>         | <u>0.000000</u>         | <u>0.000000</u>         | <u>1.000000</u>         |
| 31   | Throughput subject to Balancing GCA allocation factor<br>(ln 29 / ln 29, column G)          | <u>0.002219</u>         | <u>0.500948</u>         | <u>0.041951</u>                | <u>0.305464</u>         | <u>0.060157</u>         | <u>0.089261</u>         | <u>1.000000</u>         |
| <u>Calculation of Gas Supply Charge Recovery</u> |   |                         |                         |                                |                         |                         |                         |                         |
| 32   | Gas Supply Charge Cause No. 37399 - GCA 144<br>(D1 & D2 excludes balancing charges) per Dth | \$2.745                 | \$2.928                 | \$2.703                        | \$2.717                 | \$0.000                 | \$0.000                 |                         |
| 33   | Gas Supply Charge Recovery<br>(ln 26* ln 32)  | <u>\$43,014</u>         | <u>\$10,359,337</u>     | <u>\$ 128,498</u>              | <u>\$3,638,802</u>      | <u>\$0</u>              | <u>\$0</u>              | <u>\$14,169,651</u>     |
| <u>Calculation of Balancing Charge Recovery</u>  |   |                         |                         |                                |                         |                         |                         |                         |
| 34   | Balancing GCA Charge Cause No. 37399 - GCA 144<br>Standard & Retail Customers (per Dth)     | \$0.010                 | \$0.011                 | \$0.008                        | \$0.011                 | \$0.017                 | \$0.157                 |                         |
| 35   | Balancing GCA Charge Cause No. 37399 - GCA 144<br>Basic Delivery Customers (per Dth)        | -                       | -                       | \$0.000                        | \$0.001                 | \$0.001                 | \$0.008                 |                         |
| 36   | Balancing Charge Recovery - Standard & Retail<br>(ln 26 + ln 27) * (ln 34)                  | \$157                   | \$38,918                | \$2,238                        | \$23,654                | \$4,851                 | \$4,144                 | \$73,962                |
| 37   | Balancing Charge Recovery - Basic<br>(ln 28 * ln 35)  | -                       | -                       | \$0                            | \$7                     | \$140                   | \$4,832                 | \$4,979                 |
| 38   | Total Balancing Charge Recovery<br>(ln 36 + ln 37)  | <u>\$157</u>            | <u>\$38,918</u>         | <u>\$2,238</u>                 | <u>\$23,661</u>         | <u>\$4,991</u>          | <u>\$8,976</u>          | <u>\$78,941</u>         |

1/ Line 36 Column C calculation is (239,638 \* 0.008) + (40,107 \* 0.008)

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**February 2020**

| Line<br>No                                |   | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | All GCA<br>Classes |
|---|---|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| <b>Calculation of Gas Supply Variance</b> |   |                    |                    |                           |                    |                    |                    |
| 1   | Retail Peak day demand allocation factor<br>Cause No. 37399 - GCA 140                                   | 0.003153           | 0.740425           | 0.006293                  | 0.250129           | 0.000000           | 1.000000           |
| 2   | Retail Throughput demand allocation factor<br>Cause No. 37399 - GCA 140                                 | 0.003754           | 0.705611           | 0.019399                  | 0.271236           | 0.000000           | 1.000000           |
| 3   | Retail Peak day/Retail throughput demand allocation factor<br>(ln 1 * 79%) + (ln 2 * 21%)               | 0.003279           | 0.733115           | 0.009045                  | 0.254561           | 0.000000           | 1.000000           |
| 4   | Normalized Retail Seasonal Demand Allocation Factor<br>Cause No. 37399 - GCA 140                        | 0.003122           | 0.733268           | 0.003164                  | 0.260446           | 0.000000           | 1.000000           |
| 5   | Actual net Demand cost allocated<br>(ln 3 * Schedule 7 pg. 1, Col E ln 1)                               | \$5,700            | \$1,274,454        | \$15,724                  | \$442,531          | \$0                | \$1,738,409        |
| 6   | Allocated other demand costs<br>(ln 2 * (Schedule 7 pg. 1, Col E, ln 4))                                | 3,149              | 591,910            | 16,273                    | 227,529            | 0                  | 838,861            |
| 7   | Allocated contracted storage costs<br>(ln 4 * Schedule 7 pg. 1, Col F ln 3)                             | 2,294              | 538,768            | 2,325                     | 191,362            | 0                  | 734,749            |
| 8   | Actual other non-demand gas costs<br>((Sch. 7 pg. 1, ln 2 + ln 4) * (Sch. 6C, ln 30))                   | 33,639             | 6,578,624          | 77,515                    | 2,508,626          | 0                  | 9,198,404          |
| 9   | Total actual cost of gas incurred<br>(ln 5 + ln 6 + ln 7 + ln 8)  | \$44,782           | \$8,983,756        | \$111,837                 | \$3,370,048        | \$0                | \$12,510,423       |
| 10  | Actual cost of gas billed including<br>Utility Gross Receipts Tax (Sch. 6C, ln 33)                      | \$48,232           | \$9,676,288        | \$115,998                 | \$3,427,077        | \$0                | \$13,267,595       |
| 11  | Actual cost of gas billed excluding<br>Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))                  | 47,557             | 9,540,820          | 114,374                   | 3,379,098          | 0                  | 13,081,849         |
| 12  | Net - Write Off Recovered<br>(Sch 12 C ln 15)   | 730                | 128,541            | 379                       | 12,254             | 0                  | 141,904            |
| 13  | Variance from Cause No. 37399-GCA 144 Filing<br>(Sch. 1, pg. 2 Feb., 2020, ln 17)                       | (\$2,439)          | (\$141,931)        | \$4,719                   | (\$219,501)        | \$0                | (359,152)          |
| 14  | Refund from cause No. 37399- GCA 144 Filing<br>(Sch. 1, pg. 2 Feb., 2020, ln 18)                        | 0                  | 0                  | 0                         | 0                  | 0                  | 0                  |
| 15  | Gas cost recovered to be reconciled with actual<br>cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14) | \$49,266           | \$9,554,210        | \$109,276                 | \$3,586,345        | \$0                | \$13,299,097       |
| 16  | Gas cost variance (over)/underrecovery<br>(ln 9 - ln 15 )   | (\$4,484)          | (\$570,454)        | \$2,561                   | (\$216,297)        | \$0                | (\$788,674)        |

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**February 2020**

| Line<br>No |   | Gas Rate<br>No. D1 | Gas Rate<br>No. D2 | Gas Rate<br>No. D3/No. D7 | Gas Rate<br>No. D4 | Gas Rate<br>No. D5 | Gas Rate<br>No. D9 | All GCA<br>Classes |
|------------|---|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
|            | <b><u>Calculation of Balancing Demand Variance</u></b>  |                    |                    |                           |                    |                    |                    |                    |
| 17         | Allocated actual Balancing Demand cost<br>(Sch. 7, pg. 2, ln 1 * ln 31)   | \$99               | \$19,274           | \$1,465                   | \$11,459           | \$2,035            | \$3,237            | \$37,569           |
| 18         | Allocated ADS2 Balancing Demand cost<br>(Sch. 7, pg. 2, ln 2 * ln 31)   | <u>\$191</u>       | <u>\$37,282</u>    | <u>\$2,833</u>            | <u>\$22,164</u>    | <u>\$3,936</u>     | <u>\$6,261</u>     | <u>\$72,667</u>    |
| 19         | Total actual Balancing Demand cost incurred<br>(ln 17 + ln 18)  | <u>\$290</u>       | <u>\$56,556</u>    | <u>\$4,298</u>            | <u>\$33,623</u>    | <u>\$5,971</u>     | <u>\$9,498</u>     | <u>\$110,236</u>   |
| 20         | Actual Balancing Demand Cost Billed including<br>Utility Gross Receipts Tax ( ln 38 )                               | \$164              | \$35,706           | \$1,779                   | \$21,167           | \$4,054            | \$8,325            | \$71,195           |
| 21         | Actual Balancing Demand Cost Billed excluding<br>Utility Gross Receipts Tax (ln 20 * (1-1.4%))                      | 162                | 35,206             | 1,754                     | 20,871             | 3,997              | 8,208              | 70,198             |
| 22         | Balancing Demand Cost Variance from Cause No. 37399 - GCA 144<br>(Sch. 1, pg. 2 Feb., 2020 ln 11)                   | (105)              | (19,071)           | -                         | -                  | -                  | -                  | (19,176)           |
| 23         | Balancing Demand Cost Variance from Cause No. 37399 - GCA 144<br>(Sch. 1, pg. 3 Feb., 2020 ln 28)                   | <u>-</u>           | <u>-</u>           | <u>(1,986)</u>            | <u>(13,129)</u>    | <u>237</u>         | <u>3,604</u>       | <u>(11,274)</u>    |
| 24         | Balancing Demand cost recovered to be reconciled<br>with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23) | <u>\$267</u>       | <u>\$54,277</u>    | <u>\$3,740</u>            | <u>\$34,000</u>    | <u>\$3,760</u>     | <u>\$4,604</u>     | <u>\$100,648</u>   |
| 25         | Balancing Demand cost variance (over)/underrecovery<br>(ln 19 - ln 24)  | <u>\$23</u>        | <u>\$2,279</u>     | <u>\$558</u>              | <u>(\$377)</u>     | <u>\$2,211</u>     | <u>\$4,894</u>     | <u>\$9,588</u>     |

**Citizens Gas**  
**Calculation of Actual Gas Supply and Balancing Demand Cost Variance**  
**February 2020**

| Line No.   | A<br>Gas Rate<br>No. D1   | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>All GCA<br>Classes |
|--|---|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>Calculation of Allocation Factors</u>         |   |                         |                                |                         |                         |                         |                         |
| 26   | Retail gas sales - Dth  | 18,256                  | 3,570,586                      | 42,074                  | 1,361,572               | -                       | 4,992,488               |
| 27   | Standard Delivery - Dths  | -                       | -                              | 212,156                 | 754,443                 | 245,112                 | 1,235,549               |
| 28   | Basic Delivery - Dths   | -                       | -                              | 17,063                  | 6,609                   | 131,879                 | 731,285                 |
| 29   | Total Throughput - Dths (ln 26 + ln 27 + ln 28)   | 18,256                  | 3,570,586                      | 271,293                 | 2,122,624               | 376,991                 | 6,959,322               |
| 30   | Retail sales allocation factor<br>(ln 26 / ln 26, col. G)                                   | <u>0.003657</u>         | <u>0.715192</u>                | <u>0.008427</u>         | <u>0.272724</u>         | <u>0.000000</u>         | <u>1.000000</u>         |
| 31   | Throughput subject to Balancing GCA allocation factor<br>(ln 29 / 29, column G)             | <u>0.002623</u>         | <u>0.513065</u>                | <u>0.038983</u>         | <u>0.305004</u>         | <u>0.054171</u>         | <u>1.000000</u>         |
| <u>Calculation of Gas Supply Charge Recovery</u> |   |                         |                                |                         |                         |                         |                         |
| 32   | Gas Supply Charge Cause No. 37399 - GCA 144<br>(D1 & D2 excludes balancing charges) per Dth | \$2.642                 | \$2.710                        | \$2.757                 | \$2.517                 | \$0.000                 | \$0.000                 |
| 33   | Gas Supply Charge Recovery<br>(ln 26 * ln 32)   | <u>\$48,232</u>         | <u>\$9,676,288</u>             | <u>\$115,998</u>        | <u>\$3,427,077</u>      | <u>-</u>                | <u>\$13,267,595</u>     |
| <u>Calculation of Balancing Charge Recovery</u>  |   |                         |                                |                         |                         |                         |                         |
| 34   | Balancing GCA Charge Cause No. 37399 - GCA 144<br>Standard & Retail Customers (per Dth)     | \$0.009                 | \$0.010                        | \$0.007                 | \$0.010                 | \$0.016                 | \$0.156                 |
| 35   | Balancing GCA Charge Cause No. 37399 - GCA 144<br>Basic Delivery Customers (per Dth)        | -                       | -                              | \$0.000                 | \$0.001                 | \$0.001                 | \$0.008                 |
| 36   | Balancing Charge Recovery - Standard & Retail<br>(ln 26 + ln 27) * (ln 34)                  | \$164                   | \$35,706                       | \$1,779                 | \$21,160                | \$3,922                 | \$3,719                 |
| 37   | Balancing Charge Recovery - Basic<br>(ln 28 * ln 35)  | -                       | -                              | \$0                     | \$7                     | \$132                   | \$4,606                 |
| 38   | Total Balancing Charge Recovery<br>(ln 36 + ln 37)  | <u>\$164</u>            | <u>\$35,706</u>                | <u>\$1,779</u>          | <u>\$21,167</u>         | <u>\$4,054</u>          | <u>\$8,325</u>          |

1/ Line 36 Column C calculation is (218,783 \* 0.007) + (35,447 \* 0.007)

Citizens Gas  
Trailing Twelve Month Variance  
For January 2019 through February 2020

| Line No. |                    |   | A<br>January<br>2019 | B<br>February<br>2019 | C<br>March<br>2019 | D<br>April<br>2019 | E<br>May<br>2019 | F<br>June<br>2019 | G<br>July<br>2019 | H<br>August<br>2019                                    | I<br>September<br>2019 | J<br>October<br>2019 | K<br>November<br>2019 | L<br>December<br>2019 | M<br>January<br>2020 | N<br>February<br>2020 |
|----------|--------------------|---|----------------------|-----------------------|--------------------|--------------------|------------------|-------------------|-------------------|--|------------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------------|
| 1        | Actual Cost of Gas | Total Sch 6 pg 1 In 9 + Sch 6 pg 2 In 19  | \$22,652,167         | \$16,245,076          | \$16,772,955       | \$5,608,209        | \$3,006,102      | \$1,865,600       | \$1,561,858       | \$1,561,600  | \$1,586,271            | \$3,940,195          | \$11,139,702          | \$12,187,945          | \$12,791,023         | \$12,620,659          |
| 2        | Variance           | Total Sch 6 pg 1 In 16 + Sch 6 pg 2 In 25 | (\$1,033,702)        | (\$999,572)           | \$1,406,536        | (\$16,486)         | (\$133,948)      | (\$133,915)       | (\$505,943)       | (\$170,161)  | (\$132,983)            | (\$838,374)          | (\$828,796)           | (\$730,945)           | (\$1,500,513)        | (\$779,086)           |
| 3        |                    |   |                      |                       |                    |                    |                  |                   |                   | Gas Cost Trailing Twelve Months (In 1, col A-L)        |                        |                      |                       | \$98,127,680          |                      |                       |
| 4        |                    |   |                      |                       |                    |                    |                  |                   |                   | Variance Trailing Twelve Months (In 2, col A-L)        |                        |                      |                       | (\$4,118,289)         |                      |                       |
| 5        |                    |   |                      |                       |                    |                    |                  |                   |                   | Total Trailing Twelve Months % Variance (In 4 / In 3)  |                        |                      |                       | -4.20%                |                      |                       |
| 6        |                    |   |                      |                       |                    |                    |                  |                   |                   | Gas Cost Trailing Twelve Months (In 1, col B-M)        |                        |                      |                       |                       | \$88,266,536         |                       |
| 7        |                    |   |                      |                       |                    |                    |                  |                   |                   | Variance Trailing Twelve Months (In 2, col B-M)        |                        |                      |                       |                       | (\$4,585,100)        |                       |
| 8        |                    |   |                      |                       |                    |                    |                  |                   |                   | Total Trailing Twelve Months % Variance (In 7 / In 6)  |                        |                      |                       |                       | -5.19%               |                       |
| 9        |                    |   |                      |                       |                    |                    |                  |                   |                   | Gas Cost Trailing Twelve Months (In 1, col C-N)        |                        |                      |                       |                       |                      | \$84,642,119          |
| 10       |                    |   |                      |                       |                    |                    |                  |                   |                   | Variance Trailing Twelve Months (In 2, col C-N)        |                        |                      |                       |                       |                      | (\$4,364,614)         |
| 11       |                    |   |                      |                       |                    |                    |                  |                   |                   | Total Trailing Twelve Months % Variance (In 10 / In 9) |                        |                      |                       |                       |                      | -5.16%                |

**Citizens Gas**  
**Determination of Actual Retail Gas Costs**  
**For Three Months Ending February 29, 2020**

| Line<br>No. |  | A                  | B                  | C                  | D                  | E                  | F                  |
|-------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|             |  | December 2019      |                    | January 2020       |                    | February 2020      |                    |
|             |  | Demand             | Non-Demand         | Demand             | Non-Demand         | Demand             | Non-Demand         |
| 1           | Demand gas costs (Sch. 8)  | \$1,901,181        | -                  | \$1,901,773        | -                  | \$1,738,409        | -                  |
| 2           | Pipeline non-demand gas costs<br>(Schedule 8)                              | -                  | 6,625,117          | -                  | 4,112,971          | -                  | 5,202,641          |
| 3           | PEPL Contracted storage and related<br>transportation costs (Sch. 9)       | -                  | 694,645            | -                  | 741,061            | -                  | 734,749            |
| 4           | Net cost of gas (injected into)<br>withdrawn from storage<br>(Schedule 10) | 485,307            | 2,372,834          | 1,023,569          | 4,898,197          | 838,861            | 3,995,763          |
| 5           | Total gas costs  | <u>\$2,386,488</u> | <u>\$9,692,596</u> | <u>\$2,925,342</u> | <u>\$9,752,229</u> | <u>\$2,577,270</u> | <u>\$9,933,153</u> |

**Citizens Gas**  
**Determination of Actual Balancing Costs**  
**For Three Months Ending February 29, 2020**

| Line<br>No. |   | A<br>December 2019 | B<br>January 2020 | C<br>February 2020 |
|-------------|---|--------------------|-------------------|--------------------|
| 1           | Balancing Demand Costs<br>(Schedule 8)  | \$40,160           | \$40,160          | \$37,569           |
| 2           | PEPL Balancing Demand<br>Costs (Sch. 9) | 68,701             | 73,292            | 72,667             |
| 3           | Total Balancing Costs                   | <u>\$108,861</u>   | <u>\$113,452</u>  | <u>\$110,236</u>   |

**Citizens Gas  
Purchased Gas Cost - Per Books  
December 2019**

| Line No.                        | A   | B             | C              | D                | E             | F              | G                 | H     | I                 |
|---------------------------------|---|---------------|----------------|------------------|---------------|----------------|-------------------|-------|-------------------|
|                                 | Demand - Dth  | Commodity Dth | Demand \$/Unit | Commodity \$/Dth | Other \$/Unit | Demand (A x C) | Commodity (B x D) | Other | Total (F + G + H) |
| <u>Accrual - November, 2019</u> |   |               |                |                  |               |                |                   |       |                   |
| Exelon Generation Company       |   |               |                |                  |               |                |                   |       |                   |
| 1                               | Panhandle Eastern Pipeline - TOR                                | 33,463        | -              | \$ 12.2300       | \$ -          | \$ 409,252     | \$ -              |       | \$ 409,252        |
| 2                               | MGT Pipeline -  | 1,350,000     | -              | 0.0641           | -             | 86,504         | -                 |       | 86,504            |
| 3                               | Indiana Municipal Gas Purchasing Authority - TOR                |               | 18,510         | -                | 2.1446        |                | 39,696            |       | 39,696            |
| 4                               | Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090        | 494,190        | 12.2269          | 1.8129        | 208,957        | 895,941           |       | 1,104,898         |
| 5                               | Texas Gas Transmission - Nominated Demand                       | 1,303,050     | -              | 0.3543           | -             | 461,671        | -                 |       | 461,671           |
| 6                               | Texas Gas Transmission - Unnominated Demand                     | 1,096,950     | -              | 0.3543           | -             | 388,649        | -                 |       | 388,649           |
| 7                               | Texas Gas Transmission - Commodity - TOR                        |               | -              | -                | -             | -              | -                 |       | -                 |
| 8                               | Texas Gas Transmission - Unnominated Injection                  | (85,119)      | (85,119)       | 0.5815           | 2.2029        | (49,497)       | (187,509)         |       | (237,006)         |
| 9                               | Texas Gas Transmission - Unnominated Withdrawal                 | 500,042       | 500,042        | 0.3880           | 2.0516        | 194,016        | 1,025,886         |       | 1,219,902         |
| 10                              | Texas Gas Transmission - Unnominated Seasonal GasStorage Refill |               | -              | -                | -             | -              | -                 |       | -                 |
| 11                              | Rockies Express - Delivered Supply - (BP REX)                   |               | 300,000        | -                | 2.3870        | -              | 716,100           |       | 716,100           |
| 12                              | Rockies Express - Delivered Supply - (BP PEAK)                  |               | 300,000        | -                | 2.2070        | -              | 662,100           |       | 662,100           |
| 13                              | Rockies Express - EAST  | 20,000        | -              | 16.7292          | -             | 334,583        | -                 |       | 334,583           |
| 14                              | Intraday Purchases  |               | 6,950          | -                | 2.5970        | -              | 18,049            |       | 18,049            |
| 15                              | Fuel Retention Volumes  |               | -              | -                | -             | -              | -                 |       | -                 |
| 16                              | TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)            |               | 1,596,978      | -                | 2.2627        | -              | 3,613,483         |       | 3,613,483         |
| 17                              | TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)               |               | -              | -                | -             | -              | -                 |       | -                 |
| 18                              | Hedging Transaction Cost  |               | -              | -                | -             | -              | 77,279            |       | 77,279            |
| 19                              | Imbalance   |               | 11,841         | -                | 2.1797        | -              | 25,810            |       | 25,810            |
| 20                              | Utilization Fee   |               | -              | -                | -             | (243,750)      | -                 |       | (243,750)         |
| 21                              | Net Demand Cost Charges - AMA                                   |               | -              | -                | -             | -              | -                 |       | -                 |
| 22                              | Contract Services   |               | -              | -                | -             | -              | -                 |       | -                 |
| 23                              | Third Party Supplier Balancing Gas Costs                        |               | 69,620         | -                | -             | -              | 97,773            |       | 97,773            |
| 24                              | Boil-off / Peaking purchase                                     |               | 44,207         | -                | 2.5970        | -              | 114,806           |       | 114,806           |
| 25                              | MGT Cash Out Imbalance  |               | -              | -                | -             | -              | -                 |       | -                 |
| 26                              | NSS Injection fuel loss   | -             | (234)          | -                | -             | -              | -                 |       | -                 |
| 27                              | Backup Supply Sales   |               | -              | -                | -             | -              | -                 |       | -                 |
| 28                              | Subtotal  |               | 3,256,985      |                  |               | \$1,790,385    | \$7,099,414       | \$0   | \$8,889,799       |
| <u>Actual - November, 2019</u>  |   |               |                |                  |               |                |                   |       |                   |
| Exelon Generation Company       |   |               |                |                  |               |                |                   |       |                   |
| 29                              | Panhandle Eastern Pipeline - TOR                                | 33,463        | -              | \$ 12.2300       | \$ -          | \$ 409,252     | \$ -              |       | \$ 409,252        |
| 30                              | MGT Pipeline -  | 1,350,000     | -              | 0.0641           | -             | 86,504         | -                 |       | 86,504            |
| 31                              | Indiana Municipal Gas Purchasing Authority - TOR                |               | 18,510         | -                | 2.1446        |                | 39,696            |       | 39,696            |
| 32                              | Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090        | 494,190        | 12.2269          | 1.8129        | 208,957        | 895,941           |       | 1,104,898         |
| 33                              | Texas Gas Transmission - Nominated Demand                       | 1,303,050     | -              | 0.3543           | -             | 461,671        | -                 |       | 461,671           |
| 34                              | Texas Gas Transmission - Unnominated Demand                     | 1,096,950     | -              | 0.3543           | -             | 388,649        | -                 |       | 388,649           |
| 35                              | Texas Gas Transmission - Commodity - TOR                        |               | -              | -                | -             | -              | -                 |       | -                 |
| 36                              | Texas Gas Transmission - Unnominated Injection                  | (85,119)      | (85,119)       | 0.5819           | 2.2027        | (49,531)       | (187,492)         |       | (237,023)         |
| 37                              | Texas Gas Transmission - Unnominated Withdrawal                 | 500,042       | 500,042        | 0.3880           | 2.0516        | 194,016        | 1,025,886         |       | 1,219,902         |
| 38                              | Texas Gas Transmission - Unnominated Seasonal GasStorage Refill |               | -              | -                | -             | -              | -                 |       | -                 |
| 39                              | Rockies Express - Delivered Supply - (BP REX)                   |               | 300,000        | -                | 2.3870        | -              | 716,100           |       | 716,100           |
| 40                              | Rockies Express - Delivered Supply - (BP PEAK)                  |               | 300,000        | -                | 2.2070        | -              | 662,100           |       | 662,100           |
| 41                              | Rockies Express - EAST  | 20,000        | -              | 16.7292          | -             | 334,583        | -                 |       | 334,583           |
| 42                              | Intraday Purchases  |               | 6,950          | -                | 2.5970        | -              | 18,049            |       | 18,049            |
| 43                              | Fuel Retention Volumes  |               | -              | -                | -             | -              | -                 |       | -                 |
| 44                              | TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)            |               | 1,596,978      | -                | 2.2627        | -              | 3,613,483         |       | 3,613,483         |
| 45                              | TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)               |               | -              | -                | -             | -              | -                 |       | -                 |
| 46                              | Hedging Transaction Cost  |               | -              | -                | -             | -              | 77,279            |       | 77,279            |
| 47                              | Imbalance   |               | 11,841         | -                | 2.1795        | -              | 25,807            |       | 25,807            |
| 48                              | Utilization Fee   |               | -              | -                | -             | (243,750)      | -                 |       | (243,750)         |
| 49                              | Net Demand Cost Charges - AMA                                   |               | -              | -                | -             | -              | -                 |       | -                 |
| 50                              | Contract Services   |               | -              | -                | -             | -              | -                 |       | -                 |
| 51                              | Third Party Supplier Balancing Gas Costs                        |               | 69,620         | -                | -             | -              | 97,773            |       | 97,773            |
| 52                              | Boil-off / Peaking purchase                                     |               | 44,207         | -                | 2.5970        | -              | 114,806           |       | 114,806           |
| 53                              | MGT Cash Out Imbalance  |               | (1,944)        | -                | 2.5226        | -              | (4,904)           |       | (4,904)           |
| 54                              | NSS Injection fuel loss   | -             | (234)          | -                | -             | -              | -                 |       | -                 |
| 55                              | Backup Supply Sales   |               | -              | -                | -             | -              | -                 |       | -                 |
| 56                              | Subtotal  |               | 3,255,041      |                  |               | \$1,790,351    | \$7,094,524       | \$0   | \$8,884,875       |



**Citizens Gas  
Purchased Gas Cost - Per Books  
December 2019**

|  | A            | B                | C                 | D                   | E                | F                   | G                    | H           | I                    |
|--|--------------|------------------|-------------------|---------------------|------------------|---------------------|----------------------|-------------|----------------------|
|  | Demand - Dth | Commodity<br>Dth | Demand<br>\$/Unit | Commodity<br>\$/Dth | Other<br>\$/Unit | Demand<br>(A x C)   | Commodity<br>(B x D) | Other       | Total<br>(F + G + H) |
| <u>Accrual - December, 2019</u>                                    |              |                  |                   |                     |                  |                     |                      |             |                      |
| Exelon Generation Company  |              |                  |                   |                     |                  |                     |                      |             |                      |
| 57 Panhandle Eastern Pipeline - TOR                                | 33,463       | 300,018          | \$ 12.2300        | \$ 2.0722           |                  | \$ 409,252          | \$ 621,701           |             | \$ 1,030,953         |
| 58 MGT Gas Pipeline -  | 1,395,000    | -                | 0.0620            | -                   |                  | 86,504              | -                    |             | 86,504               |
| 59 Indiana Municipal Gas Purchasing Authority - TOR                |              | 19,127           | -                 | 2.0719              |                  |                     | 39,630               |             | 39,630               |
| 60 Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090       | 510,663          | 12.2250           | 1.7403              |                  | 208,926             | 888,720              |             | 1,097,646            |
| 61 Texas Gas Transmission - Nominated Demand                       | 1,346,485    | -                | 0.3543            | -                   |                  | 477,060             |                      |             | 477,060              |
| 62 Texas Gas Transmission - Unnominated Demand                     | 1,133,515    | -                | 0.3543            | -                   |                  | 401,604             |                      |             | 401,604              |
| 63 Texas Gas Transmission - Commodity - TOR                        |              |                  |                   | -                   |                  |                     | -                    |             |                      |
| 64 Texas Gas Transmission - Unnominated Injection                  | (679)        | (679)            | 0.6421            | 2.0383              |                  | (436)               | (1,384)              |             | (1,820)              |
| 65 Texas Gas Transmission - Unnominated Withdrawal                 | 685,533      | 685,533          | 0.3904            | 1.9230              |                  | 267,632             | 1,318,280            |             | 1,585,912            |
| 66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill |              |                  | -                 | -                   |                  | -                   | -                    |             | -                    |
| 67 Rockies Express - Delivered Supply - (BP REX)                   |              | 310,000          | -                 | 2.2600              |                  |                     | 700,600              |             | 700,600              |
| 68 Rockies Express - Delivered Supply - (BP PEAK)                  |              | 310,000          | -                 | 2.0800              |                  |                     | 644,800              |             | 644,800              |
| 69 Rockies Express - EAST  | 20,000       | 310,000          | 16.7292           | 2.1877              |                  | 334,583             | 678,176              |             | 1,012,759            |
| 70 Intraday Purchases  |              | -                | -                 | -                   |                  |                     | -                    |             | -                    |
| 71 Fuel Retention Volumes  |              | -                | -                 | -                   |                  |                     | -                    |             | -                    |
| 72 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)             |              | 798,637          | -                 | 2.0666              |                  |                     | 1,650,495            |             | 1,650,495            |
| 73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)                |              |                  | -                 | -                   |                  |                     |                      |             | -                    |
| 74 Hedging Transaction Cost  |              |                  | -                 | -                   |                  |                     | 120,364              |             | 120,364              |
| 75 Imbalance   |              | 130              | -                 | 2.0154              |                  |                     | 262                  |             | 262                  |
| 76 Utilization Fee   |              |                  | -                 | -                   |                  | (243,750)           | -                    |             | (243,750)            |
| 77 Net Demand Cost Charges - AMA                                   |              |                  | -                 | -                   |                  | -                   | -                    |             | -                    |
| 78 Contract Services   |              |                  | -                 | -                   |                  | -                   | -                    |             | -                    |
| 79 Third Party Supplier Balancing Gas Costs                        |              | 5,872            | -                 |                     |                  |                     | (134,666)            |             | (134,666)            |
| 80 Bail-off / Peaking purchase                                     |              | 41,712           | -                 | 2.4700              |                  |                     | 103,029              |             | 103,029              |
| 81 MGT Cash Out Imbalance  |              |                  | -                 | -                   |                  |                     | -                    |             | -                    |
| 82 NSS Injection fuel loss   |              | (6)              | -                 | -                   |                  | -                   | -                    |             | -                    |
| 83 Backup Supply Sales   |              | -                | -                 | -                   |                  |                     | -                    |             | -                    |
| 84 Subtotal  |              | <u>3,291,007</u> |                   |                     |                  | <u>\$ 1,941,375</u> | <u>\$ 6,630,007</u>  | <u>\$ -</u> | <u>\$ 8,571,382</u>  |
| 85 Total Purchased Costs (line 84 + line 56 - line 28)             |              | <u>3,289,063</u> |                   |                     |                  | <u>\$ 1,941,341</u> | <u>\$ 6,625,117</u>  | <u>\$ -</u> | <u>\$ 8,566,458</u>  |
| 86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)  |              |                  |                   |                     |                  | <u>\$ 401,604</u>   |                      |             |                      |
| 87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86) |              | <u>3,289,063</u> |                   |                     |                  | <u>\$ 1,539,737</u> |                      |             |                      |
| 88 TGT Unnominated Demand Cost - Retail<br>(line 86 * 90%)         |              |                  |                   |                     |                  | <u>\$ 361,444</u>   |                      |             |                      |
| 89 Balancing Demand Cost<br>(line 86 * 10%)                        |              |                  |                   |                     |                  | <u>\$ 40,160</u>    |                      |             |                      |

| Citizens Gas   |              |               |                |                  |               |                |                   |       |                   |
|--|--------------|---------------|----------------|------------------|---------------|----------------|-------------------|-------|-------------------|
| Purchased Gas Cost - Per Books                                     |              |               |                |                  |               |                |                   |       |                   |
| January 2020   |              |               |                |                  |               |                |                   |       |                   |
| Line No.   | A            | B             | C              | D                | E             | F              | G                 | H     | I                 |
|  | Demand - Dth | Commodity Dth | Demand \$/Unit | Commodity \$/Dth | Other \$/Unit | Demand (A x C) | Commodity (B x D) | Other | Total (F + G + H) |
| Accrual - December, 2019   |              |               |                |                  |               |                |                   |       |                   |
| Exelon Generation Company  |              |               |                |                  |               |                |                   |       |                   |
| 1 Panhandle Eastern Pipeline - TOR                                 | 33,463       | 300,018       | \$ 12.2300     | \$ 2.0722        | \$            | 409,252        | \$ 621,701        |       | \$ 1,030,953      |
| 2 MGT Gas Pipeline -   | 1,395,000    | -             | 0.0620         | -                |               | 86,504         | -                 |       | 86,504            |
| 3 Indiana Municipal Gas Purchasing Authority - TOR                 |              | 19,127        | -              | 2.0719           |               |                | 39,630            |       | 39,630            |
| 4 Indiana Municipal Gas Purchasing Authority - Prepay              | 17,090       | 510,663       | 12.2250        | 1.7403           |               | 208,926        | 888,720           |       | 1,097,646         |
| 5 Texas Gas Transmission - Nominated Demand                        | 1,346,485    | -             | 0.3543         | -                |               | 477,060        |                   |       | 477,060           |
| 6 Texas Gas Transmission - Unnominated Demand                      | 1,133,515    | -             | 0.3543         | -                |               | 401,604        |                   |       | 401,604           |
| 7 Texas Gas Transmission - Commodity - TOR                         |              | -             | -              | -                |               |                | -                 |       | -                 |
| 8 Texas Gas Transmission - Unnominated Injection                   | (679)        | (679)         | 0.6421         | 2.0383           |               | (436)          | (1,384)           |       | (1,820)           |
| 9 Texas Gas Transmission - Unnominated Withdrawal                  | 685,533      | 685,533       | 0.3904         | 1.9230           |               | 267,632        | 1,318,280         |       | 1,585,912         |
| 10 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill |              | -             | -              | -                |               | -              | -                 |       | -                 |
| 11 Rockies Express - Delivered Supply - (BP REX)                   |              | 310,000       | -              | 2.2600           |               |                | 700,600           |       | 700,600           |
| 12 Rockies Express - Delivered Supply - (BP PEAK)                  |              | 310,000       | -              | 2.0800           |               |                | 644,800           |       | 644,800           |
| 13 Rockies Express - EAST  | 20,000       | 310,000       | 16.7292        | 2.1877           |               | 334,583        | 678,176           |       | 1,012,759         |
| 14 Intraday Purchases  |              | -             | -              | -                |               |                | -                 |       | -                 |
| 15 Fuel Retention Volumes  |              | -             | -              | -                |               |                | -                 |       | -                 |
| 16 TGT,PEPL & MGT and REX Swing/Daily Gas (Commodity)              |              | 798,637       | -              | 2.0666           |               |                | 1,650,495         |       | 1,650,495         |
| 17 TGT,PEPL & MGT and REX Swing/Daily Gas (Demand)                 |              | -             | -              | -                |               |                | -                 |       | -                 |
| 18 Hedging Transaction Cost  |              | -             | -              | -                |               |                | 120,364           |       | 120,364           |
| 19 Imbalance   |              | 130           | -              | 2.0154           |               |                | 262               |       | 262               |
| 20 Utilization Fee   |              | -             | -              | -                |               | (243,750)      | -                 |       | (243,750)         |
| 21 Net Demand Cost Charges - AMA                                   |              | -             | -              | -                |               |                | -                 |       | -                 |
| 22 Contract Services   |              | -             | -              | -                |               |                | -                 |       | -                 |
| 23 Third Party Supplier Balancing Gas Costs                        |              | 5,872         | -              | -                |               |                | (134,666)         |       | (134,666)         |
| 24 Boil-off / Peaking purchase                                     |              | 41,712        | -              | 2.4700           |               |                | 103,029           |       | 103,029           |
| 25 MGT Cash Out Imbalance  |              | -             | -              | -                |               |                | -                 |       | -                 |
| 26 NSS Injection fuel loss   |              | (6)           | -              | -                |               | -              |                   |       | -                 |
| 27 Backup Supply Sales   |              | -             | -              | -                |               |                | -                 |       | -                 |
| 28 Subtotal  |              | 3,291,007     |                |                  |               | \$ 1,941,375   | \$ 6,630,007      | \$ -  | \$ 8,571,382      |
| Actual - December, 2019  |              |               |                |                  |               |                |                   |       |                   |
| 29 Panhandle Eastern Pipeline - TOR                                | 33,463       | 300,018       | \$ 12.2300     | 2.0722           | \$            | 409,252        | \$ 621,701        |       | \$ 1,030,953      |
| 30 MGT Gas Pipeline -  | 1,395,000    | -             | 0.0620         | -                |               | 86,504         | -                 |       | 86,504            |
| 31 Indiana Municipal Gas Purchasing Authority - TOR                |              | 19,127        | -              | 2.0719           |               |                | 39,630            |       | 39,630            |
| 32 Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090       | 510,663       | 12.2250        | 1.7403           |               | 208,926        | 888,720           |       | 1,097,646         |
| 33 Texas Gas Transmission - Nominated Demand                       | 1,346,485    | -             | 0.3543         | -                |               | 477,060        |                   |       | 477,060           |
| 34 Texas Gas Transmission - Unnominated Demand                     | 1,133,515    | -             | 0.3543         | -                |               | 401,604        |                   |       | 401,604           |
| 35 Texas Gas Transmission - Commodity - TOR                        |              | -             | -              | -                |               |                | -                 |       | -                 |
| 36 Texas Gas Transmission - Unnominated Injection                  | (679)        | (679)         | 0.6421         | 2.0383           |               | (436)          | (1,384)           |       | (1,820)           |
| 37 Texas Gas Transmission - Unnominated Withdrawal                 | 685,533      | 685,533       | 0.3904         | 1.9230           |               | 267,632        | 1,318,280         |       | 1,585,912         |
| 38 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill |              | -             | -              | -                |               | -              | -                 |       | -                 |
| 39 Rockies Express - Delivered Supply - (BP REX)                   |              | 310,000       | -              | 2.2600           |               |                | 700,600           |       | 700,600           |
| 40 Rockies Express - Delivered Supply - (BP PEAK)                  |              | 310,000       | -              | 2.0800           |               |                | 644,800           |       | 644,800           |
| 41 Rockies Express - EAST  | 20,000       | 310,000       | 16.7292        | 2.1877           |               | 334,583        | 678,176           |       | 1,012,759         |
| 42 Intraday Purchases  |              | -             | -              | -                |               | -              | -                 |       | -                 |
| 43 Fuel Retention Volumes  |              | -             | -              | -                |               |                | -                 |       | -                 |
| 44 TGT,PEPL & MGT and REX Swing/Daily Gas (Commodity)              |              | 798,637       | -              | 2.0666           |               |                | 1,650,495         |       | 1,650,495         |
| 45 TGT,PEPL & MGT and REX Swing/Daily Gas (Demand)                 |              | -             | -              | -                |               |                | -                 |       | -                 |
| 46 Hedging Transaction Cost  |              | -             | -              | -                |               |                | 120,364           |       | 120,364           |
| 47 Imbalance   |              | 130           | -              | 2.0154           |               |                | 262               |       | 262               |
| 48 Utilization Fee   |              | -             | -              | -                |               | (243,750)      | -                 |       | (243,750)         |
| 49 Net Demand Cost Charges - AMA                                   |              | -             | -              | -                |               |                | -                 |       | -                 |
| 50 Contract Services   |              | -             | -              | -                |               |                | -                 |       | -                 |
| 51 Third Party Supplier Balancing Gas Costs                        |              | 5,872         | -              | -                |               |                | (134,666)         |       | (134,666)         |
| 52 Boil-off / Peaking purchase                                     |              | 41,712        | -              | 2.4700           |               |                | 103,029           |       | 103,029           |
| 53 MGT Cash Out Imbalance  |              | (806)         | -              | 2.1973           |               | -              | (1,771)           |       | (1,771)           |
| 54 NSS Injection fuel loss   |              | (6)           | -              | -                |               |                |                   |       | -                 |
| 55 Backup Supply Sales   |              | -             | -              | -                |               |                | -                 |       | -                 |
| 56 Subtotal  |              | 3,290,201     |                |                  |               | \$ 1,941,375   | \$ 6,628,236      | \$0   | \$ 8,569,611      |

| Citizens Gas   |              |               |                |                  |               |                |                   |                 |
|--|--------------|---------------|----------------|------------------|---------------|----------------|-------------------|-----------------|
| Purchased Gas Cost - Per Books                                     |              |               |                |                  |               |                |                   |                 |
| January 2020   |              |               |                |                  |               |                |                   |                 |
|  | A            | B             | C              | D                | E             | F              | G                 | H               |
|  | Demand - Dth | Commodity Dth | Demand \$/Unit | Commodity \$/Dth | Other \$/Unit | Demand (A x C) | Commodity (B x D) | Other           |
| Total (F + G + H)  |              |               |                |                  |               |                |                   |                 |
| Accrual - January, 2020  |              |               |                |                  |               |                |                   |                 |
| Exelon Generation Company  |              |               |                |                  |               |                |                   |                 |
| 57 Panhandle Eastern Pipeline - TOR                                | 33,463       | -             | \$ 12.2300     | \$ -             |               | \$ 409,252     | \$ -              | \$ 409,252      |
| 58 MGT Pipeline  | 1,395,000    | -             | 0.0620         | -                |               | 86,504         | -                 | 86,504          |
| 59 Indiana Municipal Gas Purchasing Authority - TOR                |              | 19,127        | -              | 1.7401           |               |                | 33,282            | 33,282          |
| 60 Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090       | 510,663       | 12.2055        | 0.3343           |               | 208,592        | 170,729           | 379,321         |
| 61 Texas Gas Transmission - Nominated Demand                       | 1,346,485    | -             | 0.3543         | -                |               | 477,060        | -                 | 477,060         |
| 62 Texas Gas Transmission - Unnominated Demand                     | 1,133,515    | -             | 0.3543         | -                |               | 401,604        | -                 | 401,604         |
| 63 Texas Gas Transmission - Commodity - TOR                        | -            | -             | -              | -                |               | -              | -                 | -               |
| 64 Texas Gas Transmission - Unnominated Injection                  | (2,070)      | (2,070)       | 0.8855         | 1.5068           |               | (1,833)        | (3,119)           | (4,952)         |
| 65 Texas Gas Transmission - Unnominated Withdrawal                 | 691,395      | 691,395       | 0.3904         | 1.8416           |               | 269,921        | 1,273,273         | 1,543,194       |
| 66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill | -            | -             | -              | -                |               | -              | -                 | -               |
| 67 Rockies Express - Delivered Supply - (BP REX)                   | -            | 310,000       | -              | 1.9480           |               | -              | 603,880           | 603,880         |
| 68 Rockies Express - Delivered Supply - (BP PEAK)                  | -            | 310,000       | -              | 1.7680           |               | -              | 548,080           | 548,080         |
| 69 Rockies Express - EAST  | 20,000       | -             | 16.7292        | -                |               | 334,583        | -                 | 334,583         |
| 70 Intraday Purchases  | -            | -             | -              | -                |               | -              | -                 | -               |
| 71 Fuel Retention Volumes  | -            | -             | -              | -                |               | -              | -                 | -               |
| 72 TGT,PEPL & MGT and REX Swing/Daily Gas (Commodity)              | -            | 481,211       | -              | 1.9143           |               | -              | 921,184           | 921,184         |
| 73 TGT,PEPL & MGT and REX Swing/Daily Gas (Demand)                 | -            | -             | -              | -                |               | -              | -                 | -               |
| 74 Hedging Transaction Cost  | -            | -             | -              | -                |               | -              | 79,832            | 79,832          |
| 75 Imbalance   | -            | (2,566)       | -              | 1.5966           |               | -              | (4,097)           | (4,097)         |
| 76 Utilization Fee   | -            | -             | -              | -                |               | (243,750)      | -                 | (243,750)       |
| 77 Net Demand Cost Charges - AMA                                   | -            | -             | -              | -                |               | -              | -                 | -               |
| 78 Contract Services   | -            | -             | -              | -                |               | -              | -                 | -               |
| 79 Third Party Supplier Balancing Gas Costs                        | -            | 222,814       | -              | -                |               | -              | 412,251           | 412,251         |
| 80 Boil-off / Peaking purchase                                     | -            | 36,815        | -              | 2.1580           |               | -              | 79,447            | 79,447          |
| 81 MGT Cash Out Imbalance  | -            | -             | -              | -                |               | -              | -                 | -               |
| 82 NSS Injection fuel loss   | -            | (8)           | -              | -                |               | -              | -                 | -               |
| 83 Backup Supply Sales   | -            | -             | -              | -                |               | -              | -                 | -               |
| 84 Subtotal  |              | 2,577,381     |                |                  |               | \$ 1,941,933   | \$ 4,114,742      | \$0 \$6,056,675 |
| 85 Total Purchased Costs (line 84 + line 56 - line 28.)            |              | 2,576,575     |                |                  |               | \$1,941,933    | \$4,112,971       | \$0 \$6,054,904 |
| 86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)  |              |               |                |                  |               | 401,604        |                   |                 |
| 87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86) |              | 2,576,575     |                |                  |               | \$1,540,329    |                   |                 |
| TGT Unnominated Demand Cost - Retail                               |              |               |                |                  |               |                |                   |                 |
| 88 (line 86 * 90%)   |              |               |                |                  |               | \$361,444      |                   |                 |
| 89 Balancing Demand Cost   |              |               |                |                  |               |                |                   |                 |
| (line 86 * 10%)  |              |               |                |                  |               | \$40,160       |                   |                 |

**Citizens Gas  
Purchased Gas Cost - Per Books  
February 2020**

| Line No.   | A            | B             | C              | D                | E             | F              | G                 | H     | I                 |
|--|--------------|---------------|----------------|------------------|---------------|----------------|-------------------|-------|-------------------|
|  | Demand - Dth | Commodity Dth | Demand \$/Unit | Commodity \$/Dth | Other \$/Unit | Demand (A x C) | Commodity (B x D) | Other | Total (F + G + H) |
| <u>Accrual - January, 2020</u>                                     |              |               |                |                  |               |                |                   |       |                   |
| Exelon Generation Company  |              |               |                |                  |               |                |                   |       |                   |
| 1 Panhandle Eastern Pipeline - TOR                                 | 33,463       | -             | \$ 12.2300     | \$ -             |               | \$ 409,252     | \$ -              |       | \$ 409,252        |
| 2 MGT Pipeline   | 1,395,000    | -             | \$ 0.0620      | -                |               | 86,504         | -                 |       | 86,504            |
| 3 Indiana Municipal Gas Purchasing Authority - TOR                 | -            | 19,127        | -              | 1.7401           |               | -              | 33,282            |       | 33,282            |
| 4 Indiana Municipal Gas Purchasing Authority - Prepay              | 17,090       | 510,663       | 12.2055        | 0.3343           |               | 208,592        | 170,729           |       | 379,321           |
| 5 Texas Gas Transmission - Nominated Demand                        | 1,346,485    | -             | 0.3543         | -                |               | 477,060        | -                 |       | 477,060           |
| 6 Texas Gas Transmission - Unnominated Demand                      | 1,133,515    | -             | 0.3543         | -                |               | 401,604        | -                 |       | 401,604           |
| 7 Texas Gas Transmission - Commodity - TOR                         | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 8 Texas Gas Transmission - Unnominated Injection                   | (2,070)      | (2,070)       | 0.8855         | 1.5068           |               | (1,833)        | (3,119)           |       | (4,952)           |
| 9 Texas Gas Transmission - Unnominated Withdrawal                  | 691,395      | 691,395       | 0.3904         | 1.8416           |               | 269,921        | 1,273,273         |       | 1,543,194         |
| 10 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 11 Rockies Express - Delivered Supply - (BP REX)                   | -            | 310,000       | -              | 1.9480           |               | -              | 603,880           |       | 603,880           |
| 12 Rockies Express - Delivered Supply - (BP PEAK)                  | -            | 310,000       | -              | 1.7680           |               | -              | 548,080           |       | 548,080           |
| 13 Rockies Express - EAST  | 20,000       | -             | 16.7292        | -                |               | 334,583        | -                 |       | 334,583           |
| 14 Intraday Purchases  | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 15 Fuel Retention Volumes  | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 16 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)            | -            | 481,211       | -              | 1.9143           |               | -              | 921,184           |       | 921,184           |
| 17 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)               | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 18 Hedging Transaction Cost  | -            | -             | -              | -                |               | -              | 79,832            |       | 79,832            |
| 19 Imbalance   | -            | (2,566)       | -              | 1.5966           |               | (243,750)      | (4,097)           |       | (4,097)           |
| 20 Utilization Fee   | -            | -             | -              | -                |               | -              | -                 |       | (243,750)         |
| 21 Net Demand Cost Charges - AMA                                   | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 22 Contract Services   | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 23 Third Party Supplier Balancing Gas Costs                        | -            | 222,814       | -              | -                |               | -              | 412,251           |       | 412,251           |
| 24 Boil-off / Peaking purchase                                     | -            | 36,815        | -              | 2.1580           |               | -              | 79,447            |       | 79,447            |
| 25 MGT Cash Out Imbalance  | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 26 NSS Injection fuel loss   | -            | (8)           | -              | -                |               | -              | -                 |       | -                 |
| 27 Backup Supply Sales   | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 28 Sub-total   |              | 2,577,381     |                |                  |               | \$1,941,933    | \$4,114,742       | \$0   | \$6,056,675       |
| <u>Actual - January, 2020</u>                                      |              |               |                |                  |               |                |                   |       |                   |
| Exelon Generation Company  |              |               |                |                  |               |                |                   |       |                   |
| 29 Panhandle Eastern Pipeline - TOR                                | 33,463       | -             | \$ 12.2300     | \$ -             |               | \$ 409,252     | \$ -              |       | \$ 409,252        |
| 30 MGT Pipeline  | 1,395,000    | -             | 0.0620         | -                |               | 86,504         | -                 |       | 86,504            |
| 31 Indiana Municipal Gas Purchasing Authority - TOR                | -            | 19,127        | -              | 1.7401           |               | -              | 33,282            |       | 33,282            |
| 32 Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090       | 510,663       | 12.2055        | 0.3343           |               | 208,592        | 170,729           |       | 379,321           |
| 33 Texas Gas Transmission - Nominated Demand                       | 1,346,485    | -             | 0.3543         | -                |               | 477,060        | -                 |       | 477,060           |
| 34 Texas Gas Transmission - Unnominated Demand                     | 1,133,515    | -             | 0.3543         | -                |               | 401,604        | -                 |       | 401,604           |
| 35 Texas Gas Transmission - Commodity - TOR                        | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 36 Texas Gas Transmission - Unnominated Injection                  | (2,070)      | (2,070)       | 0.8855         | 1.5068           |               | (1,833)        | (3,119)           |       | (4,952)           |
| 37 Texas Gas Transmission - Unnominated Withdrawal                 | 691,395      | 691,395       | 0.3904         | 1.8416           |               | 269,921        | 1,273,273         |       | 1,543,194         |
| 38 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 39 Rockies Express - Delivered Supply - (BP REX)                   | -            | 310,000       | -              | 1.9480           |               | -              | 603,880           |       | 603,880           |
| 40 Rockies Express - Delivered Supply - (BP PEAK)                  | -            | 310,000       | -              | 1.7680           |               | -              | 548,080           |       | 548,080           |
| 41 Rockies Express - EAST  | 20,000       | -             | 16.7292        | -                |               | 334,583        | -                 |       | 334,583           |
| 42 Intraday Purchases  | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 43 Fuel Retention Volumes  | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 44 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)            | -            | 481,211       | -              | 1.9143           |               | -              | 921,184           |       | 921,184           |
| 45 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)               | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 46 Hedging Transaction Cost  | -            | -             | -              | -                |               | -              | 79,832            |       | 79,832            |
| 47 Imbalance   | -            | (2,566)       | -              | 1.5966           |               | (243,750)      | (4,097)           |       | (4,097)           |
| 48 Utilization Fee   | -            | -             | -              | -                |               | -              | -                 |       | (243,750)         |
| 49 Net Demand Cost Charges - AMA                                   | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 50 Contract Services   | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 51 Third Party Supplier Balancing Gas Costs                        | -            | 222,814       | -              | -                |               | -              | 412,251           |       | 412,251           |
| 52 Boil-off / Peaking purchase                                     | -            | 36,815        | -              | 2.1580           |               | -              | 79,447            |       | 79,447            |
| 53 MGT Cash Out Imbalance  | -            | (7)           | -              | 2.0000           |               | -              | (14)              |       | (14)              |
| 54 NSS Injection fuel loss   | -            | (8)           | -              | -                |               | -              | -                 |       | -                 |
| 55 Backup Supply Sales   | -            | -             | -              | -                |               | -              | -                 |       | -                 |
| 56 Sub-total   |              | 2,577,374     |                |                  |               | \$ 1,941,933   | \$ 4,114,728      | \$ -  | \$ 6,056,661      |

Citizens Gas  
Purchased Gas Cost - Per Books  
February 2020

| Line<br>No.               | A   | B                | C                 | D                   | E                | F                 | G                    | H     | I                    |
|---------------------------|---|------------------|-------------------|---------------------|------------------|-------------------|----------------------|-------|----------------------|
|                           | Demand - Dth  | Commodity<br>Dth | Demand<br>\$/Unit | Commodity<br>\$/Dth | Other<br>\$/Unit | Demand<br>(A x C) | Commodity<br>(B x D) | Other | Total<br>(F + G + H) |
| Accrual -February , 2020  |   |                  |                   |                     |                  |                   |                      |       |                      |
| Exelon Generation Company |   |                  |                   |                     |                  |                   |                      |       |                      |
| 57                        | Panhandle Eastern Pipeline - TOR                                | 33,463           | -                 | \$ 12.2300          | \$ -             | \$ 409,252        | \$ -                 |       | \$ 409,252           |
| 58                        | MGT Pipeline  | 1,305,000        | -                 | 0.0663              | -                | 86,504            | -                    |       | 86,504               |
| 59                        | Indiana Municipal Gas Purchasing Authority - TOR                |                  | 17,893            | -                   | 1.5015           |                   | 26,866               |       | 26,866               |
| 60                        | Indiana Municipal Gas Purchasing Authority - Prepay             | 17,090           | 477,717           | 12.2106             | 1.1697           | 208,679           | 558,798              |       | 767,477              |
| 61                        | Texas Gas Transmission - Nominated Demand                       | 1,259,615        |                   | 0.3543              | -                | 446,282           |                      |       | 446,282              |
| 62                        | Texas Gas Transmission - Unnominated Demand                     | 1,060,385        |                   | 0.3543              | -                | 375,694           |                      |       | 375,694              |
| 63                        | Texas Gas Transmission - Commodity - TOR                        |                  | -                 | -                   | -                |                   | -                    |       | -                    |
| 64                        | Texas Gas Transmission - Unnominated Injection                  | (14,299)         | (14,299)          | 0.5887              | 1.7049           | (8,418)           | (24,378)             |       | (32,796)             |
| 65                        | Texas Gas Transmission - Unnominated Withdrawal                 | 345,713          | 345,713           | 0.4835              | 1.6470           | 167,152           | 569,389              |       | 736,541              |
| 66                        | Texas Gas Transmission - Unomminated Seasonal GasStorage Refill |                  |                   | -                   | -                | -                 | -                    |       | -                    |
| 67                        | Rockies Express - Delivered Supply - (BP REX)                   |                  | 290,000           | -                   | 1.6670           | -                 | 483,430              |       | 483,430              |
| 68                        | Rockies Express - Delivered Supply - (BP PEAK)                  |                  | 290,000           | -                   | 1.4870           | -                 | 431,230              |       | 431,230              |
| 69                        | Rockies Express - EAST  | 20,000           | -                 | 16.7292             | -                | 334,583           | -                    |       | 334,583              |
| 70                        | Intraday Purchases  |                  | -                 | -                   | -                |                   | -                    |       | -                    |
| 71                        | Fuel Retention Volumes  |                  | -                 | -                   | -                |                   |                      |       | -                    |
| 72                        | TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)             |                  | 1,489,955         | -                   | 1.7500           |                   | 2,607,398            |       | 2,607,398            |
| 73                        | TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)                |                  |                   | -                   | -                |                   |                      |       | -                    |
| 74                        | Hedging Transaction Cost  |                  |                   | -                   | -                |                   | 271,094              |       | 271,094              |
| 75                        | Imbalance   |                  | (15,228)          | -                   | 1.6985           |                   | (25,865)             |       | (25,865)             |
| 76                        | Utilization Fee   |                  |                   | -                   | -                | (243,750)         |                      |       | (243,750)            |
| 77                        | Net Demand Cost Charges - AMA                                   |                  |                   | -                   | -                | -                 |                      |       | -                    |
| 78                        | Contract Services   |                  | -                 | -                   | -                |                   | -                    |       | -                    |
| 79                        | Third Party Supplier Balancing Gas Costs                        |                  | 145,167           | -                   |                  |                   | 236,520              |       | 236,520              |
| 80                        | Boil-off / Peaking purchase                                     |                  | 36,320            | -                   | 1.8770           |                   | 68,173               |       | 68,173               |
| 81                        | MGT Cash Out Imbalance  |                  | -                 | -                   | -                |                   | -                    |       | -                    |
| 82                        | NSS Injection fuel loss   |                  | (109)             |                     |                  |                   |                      |       | -                    |
| 83                        | Backup Supply Sales   |                  | -                 |                     | -                |                   | -                    |       | -                    |
| 84                        | Sub-total   |                  | 3,063,129         |                     |                  | 1,775,978         | 5,202,655            | \$ -  | 6,978,633            |
| 85                        | Total Purchased Costs (line 56 + line 84 - line 28)             |                  | 3,063,122         |                     |                  | \$1,775,978       | \$5,202,641          | \$0   | \$6,978,619          |
| 86                        | Total TGT Unnominated Demand Cost (line 62+ line 34 - line 6)   |                  |                   |                     |                  | 375,694           |                      |       |                      |
| 87                        | Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86) |                  | 3,063,122         |                     |                  | \$1,400,284       |                      |       |                      |
| 88                        | TGT Unnominated Demand Cost - Retail<br>(line 86 * 90%)         |                  |                   |                     |                  | \$338,125         |                      |       |                      |
| 89                        | Balancing Demand Cost<br>(line 86 * 10%)                        |                  |                   |                     |                  | \$37,569          |                      |       |                      |

Citizens Gas  
Actual Information  
For Three Months Ending February 29, 2020

| Line No. | A<br>December 2019                 | B<br>Volumes in<br>Dths | C<br>Commodity<br>Cost per Dth | D<br>% of Total | E<br>Reference  |
|----------|------------------------------------|-------------------------|--------------------------------|-----------------|---|
| 1        | Intraday Purchases                 | -                       | \$ -                           | 0.00%           | Sch8A, Ins 14, 42, 70   |
| 2        | Index Purchases / Spot             | 1,759,808               | \$ 2.0307                      | 53.56%          | Sch8A, Ins 1,2,3,4,7,11,12,13,29,30,31,32,35,39,40,41,57,58,59,60,63,67,68,69 |
| 3        | Swing Gas                          | 798,637                 | \$ 2.0666                      | 24.31%          | Sch8A, Ins 16, 44, 72   |
| 4        | Boil off/Peaking Purchases         | 41,712                  | \$ 2.4700                      | 1.27%           | Sch8A, Ins 24, 52, 80   |
| 5        | Unnominated Seasonal Gas Purchases | -                       |                                | 0.00%           |   |
| 6        | Storage Withdrawal                 | 685,533                 | \$ 1.9230                      | 20.86%          | Sch8A, Ins 9, 37, 65  |
| 7        | Total Purchases                    | 3,285,690               |                                | 100.00%         |   |
| 8        | Contract Services                  | -                       |                                |                 | Sch8A, Ins 22,50,78   |
| 9        | Third Party                        | 5,872                   |                                |                 | Sch8A, Ins 23, 51, 79   |
| 10       | Imbalance                          | 130                     |                                |                 | Sch8A, Ins 19, 47, 75   |
| 11       | Fuel Retention                     | -                       |                                |                 | Sch8A, Ins 15, 43, 71   |
| 12       | MGT Cash Out Imbalance             | (1,944)                 |                                |                 | Sch8A, Ins 25, 53, 81   |
| 13       | Unnominated Seasonal Gas Payback   | -                       |                                |                 |   |
| 14       | NNS Injection Loss                 | (6)                     |                                |                 | Sch8A, Ins 26, 54, 82   |
| 15       | Backup Supply Sales                | -                       |                                |                 | Sch8A, Ins 27, 55, 83   |
| 16       | Storage Injection                  | (679)                   | \$ 2.0133                      |                 | Sch8A, Ins 8, 36, 64  |
| 17       | Net Purchases                      | 3,289,063               |                                |                 |   |
|          | January 2020                       | Volumes in<br>Dths      | Commodity<br>Cost per Dth      | % of Total      |   |
| 18       | Intraday Purchases                 | -                       | \$ -                           | 0.00%           | Sch8B, Ins 14, 42, 70   |
| 19       | Index Purchases                    | 1,149,790               | \$ 1.1793                      | 48.73%          | Sch8B, Ins 1,2,3,4,7,11,12,13,29,30,31,32,35,39,40,41,57,58,59,60,63,67,68,69 |
| 20       | Swing Gas                          | 481,211                 | \$ 1.9143                      | 20.40%          | Sch8B, Ins 16, 44, 72   |
| 21       | Boil off/Peaking Purchases         | 36,815                  | \$ 2.1580                      | 1.56%           | Sch8B, Ins 24, 52, 80   |
| 22       | Unnominated Seasonal Gas Purchases | -                       |                                | 0.00%           |   |
| 23       | Storage Withdrawal                 | 691,395                 | \$ 1.8416                      | 29.31%          | Sch8B, Ins 9, 37, 65  |
| 24       | Total Purchases                    | 2,359,211               |                                | 100.00%         |   |
| 25       | Contract Services                  | -                       |                                |                 | Sch8B, Ins 22,50,78   |
| 26       | Third Party                        | 222,814                 |                                |                 | Sch8B, Ins 23, 51, 79   |
| 27       | Imbalance                          | (2,566)                 |                                |                 | Sch8B, Ins 19, 47, 75   |
| 28       | Fuel Retention                     | -                       |                                |                 | Sch8B, Ins 15, 43, 71   |
| 29       | MGT Cash Out Imbalance             | (806)                   |                                |                 | Sch8B, Ins 25, 53, 81   |
| 30       | Unnominated Seasonal Gas Payback   | -                       |                                |                 |   |
| 31       | NNS Injection Loss                 | (8)                     |                                |                 | Sch8B, Ins 26, 54, 82   |
| 32       | Backup Supply Sales                | -                       |                                |                 | Sch8B, Ins 27, 55, 83   |
| 33       | Storage Injection                  | (2,070)                 | \$ 1.5068                      |                 | Sch8B, Ins 8, 36, 64  |
| 34       | Net Purchases                      | 2,576,575               |                                |                 |   |
|          | February 2020                      | Volumes in<br>Dths      | Commodity<br>Cost per Dth      | % of Total      |   |
| 35       | Intraday Purchases                 | -                       | \$ -                           | 0.00%           | Sch8C, Ins 14, 42, 70   |
| 36       | Index Purchases                    | 1,075,610               | \$ 1.3949                      | 36.49%          | Sch8C, Ins 1,2,3,4,7,11,12,13,29,30,31,32,35,39,40,41,57,58,59,60,63,67,68,69 |
| 37       | Swing Gas                          | 1,489,955               | \$ 1.7500                      | 50.55%          | Sch8C, Ins 16, 44, 72   |
| 38       | Boil off/Peaking Purchases         | 36,320                  | \$ 1.8770                      | 1.23%           | Sch8C, Ins 24, 52, 80   |
| 39       | Unnominated Seasonal Gas Purchases | -                       |                                | 0.00%           |   |
| 40       | Storage Withdrawal                 | 345,713                 | \$ 1.6470                      | 11.73%          | Sch8C, Ins 9, 37, 65  |
| 41       | Total Purchases                    | 2,947,598               |                                | 100.00%         |   |
| 42       | Contract Services                  | -                       |                                |                 | Sch8C, Ins 22,50,78   |
| 43       | Third Party                        | 145,167                 |                                |                 | Sch8C, Ins 23, 51, 79   |
| 44       | Imbalance                          | (15,228)                |                                |                 | Sch8C, Ins 19, 47, 75   |
| 45       | Fuel Retention                     | -                       |                                |                 | Sch8C, Ins 15, 43, 71   |
| 46       | MGT Cash Out Imbalance             | (7)                     |                                |                 | Sch8C, Ins 25, 53, 81   |
| 47       | Unnominated Seasonal Gas Payback   | -                       |                                |                 |   |
| 48       | NNS Injection Loss                 | (109)                   |                                |                 | Sch8C, Ins 26, 54, 82   |
| 49       | Backup Supply Sales                | -                       |                                |                 | Sch8C, Ins 27, 55, 83   |
| 50       | Storage Injection                  | (14,299)                | \$ 1.7049                      |                 | Sch8C, Ins 8, 36, 64  |
| 51       | Net Purchases                      | 3,063,122               |                                |                 |   |

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

| Line No. | Description  | December 2019 |            |              | January 2020 |            |              | February 2020 |            |              |
|----------|--|---------------|------------|--------------|--------------|------------|--------------|---------------|------------|--------------|
|          |  | Dth           | Rate       | Amount       | Dth          | Rate       | Amount       | Dth           | Rate       | Amount       |
| 1        | Panhandle Eastern Pipeline - Demand                            | 33,463        | \$ 12.2300 | \$ 409,252   | 33,463       | \$ 12.2300 | \$ 409,252   | 33,463        | \$ 12.2300 | \$ 409,252   |
| 2        | MGT Pipeline - Demand  | 1,395,000     | 0.0620     | 86,504       | 1,395,000    | 0.0620     | 86,504       | 1,305,000     | 0.0663     | 86,504       |
| 3        | Indiana Municipal Gas Purchasing Authority - Demand            | 17,090        | 12.2250    | 208,926      | 17,090       | 12.2055    | 208,592      | 17,090        | 12.2106    | 208,679      |
| 4        | Texas Gas Transmission - Nominated Demand                      | 1,346,485     | 0.3543     | 477,060      | 1,346,485    | 0.3543     | 477,060      | 1,259,615     | 0.3543     | 446,282      |
| 5        | Texas Gas Transmission - Unnominated Demand                    | 1,133,515     | 0.3543     | 401,604      | 1,133,515    | 0.3543     | 401,604      | 1,060,385     | 0.3543     | 375,694      |
| 6        | Texas Gas Transmission - Unnominated Injections                | (679)         | 0.6421     | (436)        | (2,070)      | 0.8855     | (1,833)      | (14,299)      | 0.5887     | (8,418)      |
| 7        | Texas Gas Transmission - Unnominated Withdrawal                | 685,533       | 0.3904     | 267,632      | 691,395      | 0.3904     | 269,921      | 345,713       | 0.4835     | 167,152      |
| 8        | Rockies express - Delivered Supply - (BP REX)                  | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 9        | Rockies Express - EAST (Demand)                                | 20,000        | 16.7292    | 334,583      | 20,000       | 16.7292    | 334,583      | 20,000        | 16.7292    | 334,583      |
| 10       | TGT-PEPL-MGT-REX- Swing Gas (Demand)                           | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 11       | Utilization Fee  | -             | -          | (243,750)    | -            | -          | (243,750)    | -             | -          | (243,750)    |
| 12       | Contract Services Demand                                       | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 13       | Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity | 610,018       | 2.1309     | 1,299,877    | -            | -          | -            | -             | -          | -            |
| 14       | Indiana Municipal Gas Purchasing Authority - Commodity         | 19,127        | 2.0719     | 39,630       | 19,127       | 1.7401     | 33,282       | 17,893        | 1.5015     | 26,866       |
| 15       | Indiana Municipal Gas Purchasing Authority - Prepay Commodity  | 510,663       | 1.7403     | 888,720      | 510,663      | 0.3343     | 170,729      | 477,717       | 1.1697     | 558,798      |
| 16       | Texas Gas Transmission - Commodity                             | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 17       | Texas Gas Transmission - Unnominated Injection - Commodity     | (679)         | 2.0383     | (1,384)      | (2,070)      | 1.5068     | (3,119)      | (14,299)      | 1.7049     | (24,378)     |
| 18       | Texas Gas Transmission - Unnominated Withdrawal - Commodity    | 685,533       | 1.9230     | 1,318,280    | 691,395      | 1.8416     | 1,273,273    | 345,713       | 1.6470     | 569,389      |
| 19       | Rockies Express - Delivered Supply - (BP REX)                  | 310,000       | 2.2600     | 700,600      | 310,000      | 1.9480     | 603,880      | 290,000       | 1.6670     | 483,430      |
| 20       | Rockies Express - Delivered Supply - (BP PEAK)                 | 310,000       | 2.0800     | 644,800      | 310,000      | 1.7680     | 548,080      | 290,000       | 1.4870     | 431,230      |
| 21       | Intra-DayPurchases   | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 22       | TGT-PEPL-MGT-REX- Swing Gas (Commodity)                        | 798,637       | 2.0666     | 1,650,495    | 481,211      | 1.9143     | 921,184      | 1,489,955     | 1.7500     | 2,607,398    |
| 23       | Hedging Transaction Cost                                       | -             | -          | 120,364      | -            | -          | 79,832       | -             | -          | 271,094      |
| 24       | Imbalance  | 130           | 2.0154     | 262          | (2,566)      | 1.5966     | (4,097)      | (15,228)      | 1.6985     | (25,865)     |
| 25       | Contract Services Commodity                                    | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 26       | Third Party Supplier Balancing Gas Costs                       | 5,872         | -          | (134,666)    | 222,814      | -          | 412,251      | 145,167       | -          | 236,520      |
| 27       | Boil-off / Peaking purchase                                    | 41,712        | 2.4700     | 103,029      | 36,815       | 2.1580     | 79,447       | 36,320        | 1.8770     | 68,173       |
| 28       | MGT Cash Out Imbalance   | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 29       | Fuel Retention Volumes   | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 30       | NSS Injection fuel loss  | (6)           | -          | -            | (8)          | -          | -            | (109)         | -          | -            |
| 31       | Backup Supply Sales  | -             | -          | -            | -            | -          | -            | -             | -          | -            |
| 32       | Current Pipeline Rate Per Dth                                  | 3,291,007     | \$2.6045   | \$ 8,571,382 | 2,577,381    | \$2.3499   | \$ 6,056,675 | 3,063,129     | \$2.2783   | \$ 6,978,633 |
| 33       | Current Commodity Rate Per Dth                                 | 3,291,007     | \$2.0146   | \$6,630,007  | 2,577,381    | \$1.5965   | \$4,114,742  | 3,063,129     | \$1.6985   | 5,202,655    |

Lines 4 & 16 - includes TGT Unnom. Storage Refill Adjustment

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

| Line No. | Description  | November 2019 |            |              | December 2019 |            |              | January 2020 |            |              |
|----------|--|---------------|------------|--------------|---------------|------------|--------------|--------------|------------|--------------|
|          |  | Dth           | Rate       | Amount       | Dth           | Rate       | Amount       | Dth          | Rate       | Amount       |
| 1        | Panhandle Eastern Pipeline - Demand                            | 33,463        | \$ 12.2300 | \$ 409,252   | 33,463        | \$ 12.2300 | \$ 409,252   | 33,463       | \$ 12.2300 | \$ 409,252   |
| 2        | MGT Pipeline - Demand  | 1,350,000     | 0.0641     | 86,504       | 1,395,000     | 0.0620     | 86,504       | 1,395,000    | 0.0620     | 86,504       |
| 3        | Indiana Municipal Gas Purchasing Authority - Demand            | 17,090        | 12.2269    | 208,957      | 17,090        | 12.2250    | 208,926      | 17,090       | 12.2055    | 208,592      |
| 4        | Texas Gas Transmission - Nominated Demand                      | 1,303,050     | 0.3543     | 461,671      | 1,346,485     | 0.3543     | 477,060      | 1,346,485    | 0.3543     | 477,060      |
| 5        | Texas Gas Transmission - Unnominated Demand                    | 1,096,950     | 0.3543     | 388,649      | 1,133,515     | 0.3543     | 401,604      | 1,133,515    | 0.3543     | 401,604      |
| 6        | Texas Gas Transmission - Unnominated Injections                | (85,119)      | 0.5819     | (49,531)     | (679)         | 0.6421     | (436)        | (2,070)      | 0.8855     | (1,833)      |
| 7        | Texas Gas Transmission - Unnominated Withdrawal                | 500,042       | 0.3880     | 194,016      | 685,533       | 0.3904     | 267,632      | 691,395      | 0.3904     | 269,921      |
| 8        | Rockies express - Delivered Supply - (BP REX)                  | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 9        | Rockies Express - EAST- (Demand)                               | 20,000        | 16.7292    | 334,583      | 20,000        | 16.7292    | 334,583      | 20,000       | 16.7292    | 334,583      |
| 10       | TGT-PEPL-MGT-REX- Swing Gas (Demand)                           | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 11       | Utilization Fee  | -             | -          | (243,750)    | -             | -          | (243,750)    | -            | -          | (243,750)    |
| 12       | Contract Services Demand                                       | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 13       | Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity | -             | -          | -            | 610,018       | 2.1309     | 1,299,877    | -            | -          | -            |
| 14       | Indiana Municipal Gas Purchasing Authority - Commodity         | 18,510        | 2.1446     | 39,696       | 19,127        | 2.0719     | 39,630       | 19,127       | 1.7401     | 33,282       |
| 15       | Indiana Municipal Gas Purchasing Authority - Prepay Commodity  | 494,190       | 1.8129     | 895,941      | 510,663       | 1.7403     | 888,720      | 510,663      | 0.3343     | 170,729      |
| 16       | Texas Gas Transmission - Commodity                             | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 17       | Texas Gas Transmission - Unnominated Injection - Commodity     | (85,119)      | 2.2027     | (187,492)    | (679)         | 2.0383     | (1,384)      | (2,070)      | 1.5068     | (3,119)      |
| 18       | Texas Gas Transmission - Unnominated Withdrawal - Commodity    | 500,042       | 2.0516     | 1,025,886    | 685,533       | 1.9230     | 1,318,280    | 691,395      | 1.8416     | 1,273,273    |
| 19       | Rockies Express - Delivered Supply - (BP REX)                  | 300,000       | 2.3870     | 716,100      | 310,000       | 2.2600     | 700,600      | 310,000      | 1.9480     | 603,880      |
| 20       | Rockies Express - Delivered Supply - (BP PEAK)                 | 300,000       | 2.2070     | 662,100      | 310,000       | 2.0800     | 644,800      | 310,000      | 1.7680     | 548,080      |
| 21       | Intra-DayPurchases   | 6,950         | 2.5970     | 18,049       | -             | -          | -            | -            | -          | -            |
| 22       | TGT-PEPL-MGT-REX- Swing Gas (Commodity)                        | 1,596,978     | 2.2627     | 3,613,483    | 798,637       | 2.0666     | 1,650,495    | 481,211      | 1.9143     | 921,184      |
| 23       | Hedging Transaction Cost                                       | -             | -          | 77,279       | -             | -          | 120,364      | -            | -          | 79,832       |
| 24       | Imbalance  | 11,841        | 2.1795     | 25,807       | 130           | 2.0154     | 262          | (2,566)      | 1.5966     | (4,097)      |
| 25       | Contract Services Commodity                                    | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 26       | Third Party Supplier Balancing Gas Costs                       | 69,620        | -          | 97,773       | 5,872         | -          | (134,666)    | 222,814      | -          | 412,251      |
| 27       | Boil-off / Peaking purchase                                    | 44,207        | 2.5970     | 114,806      | 41,712        | 2.4700     | 103,029      | 36,815       | 2.1580     | 79,447       |
| 28       | MGT Cash Out Imbalance   | (1,944)       | 2.5226     | (4,904)      | (806)         | 2.1973     | (1,771)      | (7)          | 2.0000     | (14)         |
| 29       | Fuel Retention Volumes   | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 30       | NSS Injection fuel loss  | (234)         | -          | -            | (6)           | -          | -            | (8)          | -          | -            |
| 31       | Backup Supply Sales  | -             | -          | -            | -             | -          | -            | -            | -          | -            |
| 32       | Current Pipeline Rate Per Dth                                  | 3,255,041     | \$2.7296   | \$ 8,884,875 | 3,290,201     | \$2.6046   | \$ 8,569,611 | 2,577,374    | \$2.3499   | \$ 6,056,661 |
| 33       | Current Commodity Rate Per Dth                                 | 3,255,041     | \$2.1795   | 7,094,524    | 3,290,201     | \$2.0145   | 6,628,236    | 2,577,374    | \$1.5965   | 4,114,728    |

Lines 4 & 16 - includes TGT Unnom. Storage Refill Adjustment



**Citizens Gas**  
**PEPL Unnominated Quantities Cost**  
**December 2019**

| Line<br>No.                            | A<br><br>Compres.<br>Fuel-Dth | B<br><br>Demand<br>Costs | C<br><br>Volumes | D<br><br>Storage<br>Rates | E<br><br>Compres.<br>Fuel | F<br><br>Total          |
|--|-------------------------------|--------------------------|------------------|---------------------------|---------------------------|-------------------------|
| <u>Accrual -November, 2019</u>         |                               |                          |                  |                           |                           |                         |
| PEPL                                   |                               |                          |                  |                           |                           |                         |
| 1 Demand Cost                          |                               | \$679,081                |                  |                           |                           | \$679,081               |
| 2 PEPL Injection fuel cost             | 221                           |                          |                  |                           | 603                       | 603                     |
| 3 PEPL Injection (Net)                 |                               |                          | 8,545            | \$0.0385                  |                           | 329                     |
| 4 (100-day Firm) (Midpoint)            |                               |                          | 8,696            | 0.0069                    |                           | 60                      |
| 5 PEPL Withdrawal fuel cost            | 15,174                        |                          |                  |                           | 35,833                    | 35,833                  |
| 6 PEPL Withdrawal (Midpoint)           |                               |                          | 693,152          | 0.0385                    |                           | 26,686                  |
| 7 (100-day Firm) (Net)                 |                               |                          | 687,605          | 0.0069                    |                           | 4,744                   |
| 8 PEPL - Sub Total                     |                               | <u>\$679,081</u>         |                  |                           | <u>\$36,436</u>           | <u>\$747,336</u>        |
| <u>Actual - November, 2019</u>         |                               |                          |                  |                           |                           |                         |
| PEPL                                   |                               |                          |                  |                           |                           |                         |
| 9 Demand Cost                          |                               | \$679,081                |                  |                           |                           | \$679,081               |
| 10 PEPL Injection fuel cost            | 221                           |                          |                  |                           | 603                       | 603                     |
| 11 PEPL Injection (Net)                |                               |                          | 8,545            | 0.0385                    |                           | 329                     |
| 12 (100-day Firm) (Midpoint)           |                               |                          | 8,696            | 0.0069                    |                           | 60                      |
| 13 PEPL Withdrawal fuel cost           | 15,174                        |                          |                  |                           | 35,833                    | 35,833                  |
| 14 PEPL Withdrawal (Midpoint)          |                               |                          | 693,150          | 0.0385                    |                           | 26,686                  |
| 15 (100-day Firm) (Net)                |                               |                          | 687,603          | 0.0069                    |                           | 4,744                   |
| 16 PEPL - Sub Total                    |                               | <u>\$679,081</u>         |                  |                           | <u>\$36,436</u>           | <u>\$747,336</u>        |
| <u>Accrual - December, 2019</u>        |                               |                          |                  |                           |                           |                         |
| PEPL                                   |                               |                          |                  |                           |                           |                         |
| 17 Demand Cost                         |                               | \$679,081                |                  |                           |                           | \$679,081               |
| 18 PEPL Injection fuel cost            | -                             |                          |                  |                           | -                         | -                       |
| 19 PEPL Injection (Net)                |                               |                          | -                | 0.0385                    |                           | -                       |
| 20 (100-day Firm) (Midpoint)           |                               |                          | -                | 0.0069                    |                           | -                       |
| 21 PEPL Withdrawal fuel cost           | 19,005                        |                          |                  |                           | 44,892                    | 44,892                  |
| 22 PEPL Withdrawal (Midpoint)          |                               |                          | 868,321          | 0.0385                    |                           | 33,430                  |
| 23 (100-day Firm) (Net)                |                               |                          | 861,376          | 0.0069                    |                           | 5,943                   |
| 24 PEPL - Sub Total                    |                               | <u>\$679,081</u>         |                  |                           | <u>\$44,892</u>           | <u>\$763,346</u>        |
| 25 Total ( line 24 + line 16 - line 8) |                               | <u><u>\$679,081</u></u>  |                  |                           | <u><u>\$44,892</u></u>    | <u><u>\$763,346</u></u> |
| 26 PEPL - Balancing Costs (ln 25 * 9%) |                               |                          |                  |                           |                           | <u><u>\$68,701</u></u>  |
| 27 PEPL - Retail Costs (ln 25 * 91%)   |                               |                          |                  |                           |                           | <u><u>\$694,645</u></u> |

**Citizens Gas**  
**PEPL Unnominated Quantities Cost**  
**January 2020**

| Line<br>No.                           | A<br><u>Compres.<br/>Fuel-Dth</u> | B<br><u>Demand<br/>Costs</u> | C<br><u>Volumes</u> | D<br><u>Storage<br/>Rates</u> | E<br><u>Compres.<br/>Fuel</u> | F<br><u>Total</u> |
|---------------------------------------|-----------------------------------|------------------------------|---------------------|-------------------------------|-------------------------------|-------------------|
| <u>Accrual - December, 2019</u>       |                                   |                              |                     |                               |                               |                   |
| PEPL                                  |                                   |                              |                     |                               |                               |                   |
| 1 Demand Cost                         |                                   | \$679,081                    |                     |                               |                               | \$679,081         |
| 2 PEPL Injection fuel cost            | -                                 |                              |                     |                               | -                             | -                 |
| 3 PEPL Injection (Net)                |                                   |                              | -                   | \$0.0385                      |                               | -                 |
| 4 (100-day Firm) (Midpoint)           |                                   |                              | -                   | 0.0069                        |                               | -                 |
| 5 PEPL Withdrawal fuel cost           | 19,005                            |                              |                     |                               | 44,892                        | 44,892            |
| 6 PEPL Withdrawal (Midpoint)          |                                   |                              | 868,321             | 0.0385                        |                               | 33,430            |
| 7 (100-day Firm) (Net)                |                                   |                              | 861,376             | 0.0069                        |                               | 5,943             |
| 8 PEPL - Sub Total                    |                                   | <u>\$679,081</u>             |                     |                               | <u>\$44,892</u>               | <u>\$763,346</u>  |
| <u>Actual - December, 2019</u>        |                                   |                              |                     |                               |                               |                   |
| PEPL                                  |                                   |                              |                     |                               |                               |                   |
| 9 Demand Cost                         |                                   | \$679,081                    |                     |                               |                               | \$679,081         |
| 10 PEPL Injection fuel cost           | -                                 |                              |                     |                               | -                             | -                 |
| 11 PEPL Injection (Net)               |                                   |                              | -                   | 0.0385                        |                               | -                 |
| 12 (100-day Firm) (Midpoint)          |                                   |                              | -                   | 0.0069                        |                               | -                 |
| 13 PEPL Withdrawal fuel cost          | 19,005                            |                              |                     |                               | 44,892                        | 44,892            |
| 14 PEPL Withdrawal (Midpoint)         |                                   |                              | 868,320             | 0.0385                        |                               | 33,430            |
| 15 (100-day Firm) (Net)               |                                   |                              | 861,375             | 0.0069                        |                               | 5,943             |
| 16 PEPL - Sub Total                   |                                   | <u>\$679,081</u>             |                     |                               | <u>\$44,892</u>               | <u>\$763,346</u>  |
| <u>Accrual - January, 2020</u>        |                                   |                              |                     |                               |                               |                   |
| PEPL                                  |                                   |                              |                     |                               |                               |                   |
| 17 Demand Cost                        |                                   | \$679,081                    |                     |                               |                               | \$679,081         |
| 18 PEPL Injection fuel cost           | -                                 |                              |                     |                               | -                             | -                 |
| 19 PEPL Injection (Net)               |                                   |                              | -                   | 0.0385                        |                               | -                 |
| 20 (100-day Firm) (Midpoint)          |                                   |                              | -                   | 0.0069                        |                               | -                 |
| 21 PEPL Withdrawal fuel cost          | 30,510                            |                              |                     |                               | 72,068                        | 72,068            |
| 22 PEPL Withdrawal (Midpoint)         |                                   |                              | 1,393,836           | 0.0385                        |                               | 53,663            |
| 23 (100-day Firm) (Net)               |                                   |                              | 1,382,688           | 0.0069                        |                               | 9,541             |
| 24 PEPL - Sub Total                   |                                   | <u>\$679,081</u>             |                     |                               | <u>\$72,068</u>               | <u>\$814,353</u>  |
| 25 Total ( line 24+ line 16 - line 8) |                                   | <u>\$679,081</u>             |                     |                               | <u>\$72,068</u>               | <u>\$814,353</u>  |
| 26 PEPL Balancing Costs (In 25 * 9%)  |                                   |                              |                     |                               |                               | <u>\$73,292</u>   |
| 27 PEPL Retail Costs (In 25 * 91%)    |                                   |                              |                     |                               |                               | <u>\$741,061</u>  |

**Citizens Gas**  
**PEPL Unnominated Quantities Cost**  
**February 2020**

| Line<br>No.                            | A                    | B                       | C         | D                | E                      | F                       |
|--|----------------------|-------------------------|-----------|------------------|------------------------|-------------------------|
|  | Compres.<br>Fuel-Dth | Demand<br>Costs         | Volumes   | Storage<br>Rates | Compres.<br>Fuel       | Total                   |
| <u>Accrual - January, 2020</u>         |                      |                         |           |                  |                        |                         |
| PEPL                                   |                      |                         |           |                  |                        |                         |
| 1 Demand Cost                          |                      | \$679,081               |           |                  |                        | \$679,081               |
| 2 PEPL Injection Fuel Cost             | -                    |                         |           |                  | -                      | -                       |
| 3 PEPL Injection (Net)                 |                      |                         | -         | \$0.0385         |                        | -                       |
| 4 (100-day Firm) (Midpoint)            |                      |                         | -         | 0.0069           |                        | -                       |
| 5 PEPL Withdrawal Fuel Cost            | 30,510               |                         |           |                  | 72,068                 | 72,068                  |
| 6 PEPL Withdrawal (Midpoint)           |                      |                         | 1,393,836 | 0.0385           |                        | 53,663                  |
| 7 (100-day Firm) (Net)                 |                      |                         | 1,382,688 | 0.0069           |                        | 9,541                   |
| 8 PEPL Total                           |                      | <u>\$679,081</u>        |           |                  | <u>\$72,068</u>        | <u>\$814,353</u>        |
| <u>Actual - January, 2020</u>          |                      |                         |           |                  |                        |                         |
| PEPL                                   |                      |                         |           |                  |                        |                         |
| 9 Demand Cost                          |                      | \$680,331               |           |                  |                        | \$680,331               |
| 10 PEPL Injection Fuel Cost            | -                    |                         |           |                  | -                      | -                       |
| 11 PEPL Injection (Net)                |                      |                         | -         | \$0.0385         |                        | -                       |
| 12 (100-day Firm) (Midpoint)           |                      |                         | -         | 0.0069           |                        | -                       |
| 13 PEPL Withdrawal Fuel Cost           | 30,517               |                         |           |                  | 72,084                 | 72,084                  |
| 14 PEPL Withdrawal (Midpoint)          |                      |                         | 1,394,207 | 0.0385           |                        | 53,677                  |
| 15 (100-day Firm) (Net)                |                      |                         | 1,383,056 | 0.0069           |                        | 9,543                   |
| 16 PEPL Total                          |                      | <u>\$680,331</u>        |           |                  | <u>\$72,084</u>        | <u>\$815,635</u>        |
| <u>Accrual -February , 2020</u>        |                      |                         |           |                  |                        |                         |
| PEPL                                   |                      |                         |           |                  |                        |                         |
| 17 Demand Cost                         |                      | \$679,081               |           |                  |                        | \$679,081               |
| 18 PEPL Injection Fuel Cost            | -                    |                         |           |                  | -                      | -                       |
| 19 PEPL Injection (Net)                |                      |                         | -         | \$0.0385         |                        | -                       |
| 20 (100-day Firm) (Midpoint)           |                      |                         | -         | 0.0069           |                        | -                       |
| 21 PEPL Withdrawal fuel cost           | 28,656               |                         |           |                  | 67,691                 | 67,691                  |
| 22 PEPL Withdrawal (Midpoint)          |                      |                         | 1,309,114 | 0.0385           |                        | 50,401                  |
| 23 (100-day Firm) (Net)                |                      |                         | 1,298,641 | 0.0069           |                        | 8,961                   |
| 24 PEPL Total                          |                      | <u>\$679,081</u>        |           |                  | <u>\$67,691</u>        | <u>\$806,134</u>        |
| 25 Total ( line 24 + line 16 - line 8) |                      | <u><u>\$680,331</u></u> |           |                  | <u><u>\$67,707</u></u> | <u><u>\$807,416</u></u> |
| 26 PEPL Balancing Costs (ln 25 * 9%)   |                      |                         |           |                  |                        | <u><u>\$72,667</u></u>  |
| 27 PEPL Retail Costs (ln 25 * 91%)     |                      |                         |           |                  |                        | <u><u>\$734,749</u></u> |

**Citizens Gas**  
**Cost of Gas Injections and Withdrawals**  
**For the period December 1, 2019 - February 29, 2020**

| Line<br>No.          |             | A                 | B                  | C           | D         | E           | F            | G            | H             | I             |
|----------------------|-------------|-------------------|--------------------|-------------|-----------|-------------|--------------|--------------|---------------|---------------|
|                      |             | Estimated Change  |                    | Cost of Gas |           |             |              |              |               |               |
|                      |             | Injections<br>Dth | Withdrawals<br>Dth | Injections  |           | Withdrawals |              | Net          |               |               |
|                      |             |                   |                    | Demand      | Commodity | Demand      | Commodity    | Demand       | Commodity     | Total         |
| <u>December 2019</u> |             |                   |                    |             |           |             |              |              |               |               |
| 1                    | UGS         | 81,213            | 408,906            | \$47,960    | \$163,572 | \$177,956   | \$857,067    | \$129,996    | \$693,495     | \$823,491     |
| 2                    | PEPL        | -                 | 861,374            | 4           | (3)       | 355,315     | 1,679,336    | 355,311      | 1,679,339     | 2,034,650     |
| 3                    | Subtotal    | 81,213            | 1,270,280          | \$47,964    | \$163,569 | \$533,271   | \$2,536,403  | \$485,307    | \$2,372,834   | \$2,858,141   |
| <u>January 2020</u>  |             |                   |                    |             |           |             |              |              |               |               |
| 4                    | UGS         | 14,436            | 1,062,264          | \$10,892    | \$23,039  | \$464,103   | \$2,225,549  | \$453,211    | \$2,202,510   | \$2,655,721   |
| 5                    | PEPL        | -                 | 1,382,687          | -           | -         | 570,358     | 2,695,687    | 570,358      | 2,695,687     | 3,266,045     |
| 6                    | Subtotal    | 14,436            | 2,444,951          | 10,892      | 23,039    | 1,034,461   | 4,921,236    | 1,023,569    | 4,898,197     | 5,921,766     |
| <u>February 2020</u> |             |                   |                    |             |           |             |              |              |               |               |
| 7                    | UGS         | 12,540            | 708,909            | \$7,271     | \$21,299  | \$310,289   | \$1,484,385  | \$303,018    | \$1,463,086   | \$1,766,104   |
| 8                    | PEPL        | -                 | 1,299,009          | -           | -         | 535,843     | 2,532,677    | 535,843      | 2,532,677     | 3,068,520     |
| 9                    | Subtotal    | 12,540            | 2,007,918          | 7,271       | 21,299    | 846,132     | 4,017,062    | 838,861      | 3,995,763     | 4,834,624     |
| 10                   | Grand Total | 108,189           | 5,723,149          | \$66,127    | \$207,907 | \$2,413,864 | \$11,474,701 | \$ 2,347,737 | \$ 11,266,794 | \$ 13,614,531 |

**Citizens Gas**  
**Demand Allocation of Injections and Withdrawals**  
**From PEPL**  
**For Three Months Ending February 29, 2020**

|          | A                                       | B           | C              | D           | E            | F                |          |
|----------|---|-------------|----------------|-------------|--------------|------------------|----------|
| Line No. | Volume DTH                              | Demand Cost | Commodity Cost | Total Cost  | Total \$/DTH | Commodity \$/DTH |          |
| 1        | Beginning balance @ December 2019       | 5,082,961   | \$2,096,688    | \$9,909,935 | \$12,006,623 | \$2.3621         | \$1.9496 |
| 2        | Less: Net W/D @ avg. unit cost          |             |                |             |              |                  |          |
| 3        | Prior mo. accrual reversal              | 687,605     | 283,431        | 1,340,348   | 1,623,779    | 2.3615           | 1.9493   |
| 4        | Prior mo. actual                        | (687,603)   | (283,429)      | (1,340,345) | (1,623,774)  | 2.3615           | 1.9493   |
| 5        | Current mo. accrual                     | (861,376)   | (355,317)      | (1,679,339) | (2,034,656)  | 2.3621           | 1.9496   |
| 6        | Add: Gross Injections                   |             |                |             |              |                  |          |
| 7        | Prior mo. accrual reversal              | (8,766)     | (4,819)        | (19,108)    | (23,927)     | 2.7295           | 2.1798   |
| 8        | Prior mo. actual                        | 8,766       | 4,823          | 19,105      | 23,928       | 2.7296           | 2.1795   |
| 9        | Current mo. accrual                     | -           | -              | -           | -            | -                | -        |
| 10       | Less: Compressor Fuel                   |             |                |             |              |                  |          |
| 11       | Prior mo. accrual reversal - W/D        | 15,174      | 6,254          | 29,579      | 35,833       | 2.3615           | 1.9493   |
| 12       | Prior mo. accrual reversal - Injections | 221         | 121            | 482         | 603          | 2.7295           | 2.1798   |
| 13       | Prior mo. Actual - W/D                  | (15,174)    | (6,254)        | (29,579)    | (35,833)     | 2.3615           | 1.9493   |
| 14       | Prior mo. Actual - Injections           | (221)       | (121)          | (482)       | (603)        | 2.7296           | 2.1795   |
| 15       | Current mo. Accrual -Inj                | -           | -              | -           | -            | -                | -        |
| 16       | Current mo. Accrual-W/D                 | (19,005)    | (7,840)        | (37,052)    | (44,892)     | 2.3621           | 1.9496   |
| 17       | Beginning balance @ January 2020        | 4,202,582   | 1,733,537      | 8,193,544   | 9,927,081    | 2.3621           | 1.9496   |
| 18       | Less: Net W/D @ avg. unit cost          |             |                |             |              |                  |          |
| 19       | Prior mo. accrual reversal              | 861,376     | 355,317        | 1,679,339   | 2,034,656    | 2.3621           | 1.9496   |
| 20       | Prior mo. actual                        | (861,375)   | (355,317)      | (1,679,337) | (2,034,654)  | 2.3621           | 1.9496   |
| 21       | Current mo. accrual                     | (1,382,688) | (570,358)      | (2,695,689) | (3,266,047)  | 2.3621           | 1.9496   |
| 22       | Add: Gross Injections                   |             |                |             |              |                  |          |
| 23       | Prior mo. accrual reversal              | -           | -              | -           | -            | -                | -        |
| 24       | Prior mo. actual                        | -           | -              | -           | -            | -                | -        |
| 25       | Current mo. accrual                     | -           | -              | -           | -            | -                | -        |
| 26       | Less: Compressor Fuel                   |             |                |             |              |                  |          |
| 27       | Prior mo. accrual reversal - W/D        | 19,005      | 7,840          | 37,052      | 44,892       | 2.3621           | 1.9496   |
| 28       | Prior mo. accrual reversal - Inj        | -           | -              | -           | -            | -                | -        |
| 29       | Prior mo. Actual - W/D                  | (19,005)    | (7,840)        | (37,052)    | (44,892)     | 2.3621           | 1.9496   |
| 30       | Prior mo. Actual - Injections           | -           | -              | -           | -            | -                | -        |
| 31       | Current mo. accrual - Inj               | -           | -              | -           | -            | -                | -        |
| 32       | Current mo. Accrual-W/D                 | (30,510)    | (12,586)       | (59,482)    | (72,068)     | 2.3621           | 1.9496   |
| 33       | Beginning balance @ February 2020       | 2,789,385   | 1,150,593      | 5,438,375   | 6,588,968    | 2.3622           | 1.9497   |
| 34       | Less: Net W/D @ avg. unit cost          |             |                |             |              |                  |          |
| 35       | Prior mo. accrual reversal              | 1,382,688   | 570,358        | 2,695,689   | 3,266,047    | 2.3621           | 1.9496   |
| 36       | Prior mo. actual                        | (1,383,056) | (570,511)      | (2,696,406) | (3,266,917)  | 2.3621           | 1.9496   |
| 37       | Current mo. accrual                     | (1,298,641) | (535,690)      | (2,531,960) | (3,067,650)  | 2.3622           | 1.9497   |
| 38       | Add: Gross Injections                   |             |                |             |              |                  |          |
| 39       | Prior mo. accrual reversal              | -           | -              | -           | -            | -                | -        |
| 40       | Prior mo. actual                        | -           | -              | -           | -            | -                | -        |
| 41       | Current mo. Accrual                     | -           | -              | -           | -            | -                | -        |
| 42       | Less: Compressor Fuel                   |             |                |             |              |                  |          |
| 43       | Prior mo. accrual reversal - W/D        | 30,510      | 12,586         | 59,482      | 72,068       | 2.3621           | 1.9496   |
| 44       | Prior mo. accrual reversal - Inj        | -           | -              | -           | -            | -                | -        |
| 45       | Prior mo. Actual - W/D                  | (30,517)    | (12,588)       | (59,496)    | (72,084)     | 2.3621           | 1.9496   |
| 46       | Prior mo. Actual - Injections           | -           | -              | -           | -            | -                | -        |
| 47       | Current mo. accrual -Inj                | -           | -              | -           | -            | -                | -        |
| 48       | Current mo. Accrual-W/D                 | (28,656)    | (11,820)       | (55,871)    | (67,691)     | 2.3622           | 1.9497   |
| 49       | Ending balance @ February 29, 2020      | 1,461,713   | 602,928        | 2,849,813   | 3,452,741    | \$2.3621         | \$1.9496 |

**Citizens Gas**  
**Demand Allocation of Injections and Withdrawals**  
**From UGS**  
**For Three Months Ending February 29, 2020**

|          |                                    | A           | B           | C              | D            | E             | F                 |
|----------|------------------------------------|-------------|-------------|----------------|--------------|---------------|-------------------|
| Line No. |                                    | Volume      | Demand Cost | Commodity Cost | Total Cost   | Total \$/Unit | Commodity \$/Unit |
| 1        | Beginning balance @ December 2019  | 7,449,945   | \$3,241,988 | \$15,615,089   | \$18,857,077 | \$2.5312      | \$2.0960          |
| 2        | Add: Gross Injections              |             |             |                |              |               |                   |
| 3        | Less: Prior mo. accrual            | (132,101)   | (72,616)    | (287,954)      | (360,570)    | 2.7295        | 2.1798            |
| 4        | Add: Prior mo. actual              | 132,101     | 72,669      | 287,914        | 360,583      | 2.7296        | 2.1795            |
| 5        | Add: Current mo. accrual           | 81,213      | 47,907      | 163,612        | 211,519      | 2.6045        | 2.0146            |
| 6        | Less: Net Withdrawals              |             |             |                |              |               |                   |
| 7        | Prior mo. accrual reversal         | 106,428     | 46,094      | 222,913        | 269,007      | 2.5276        | 2.0945            |
| 8        | Prior mo. Actual                   | (106,428)   | (46,094)    | (222,913)      | (269,007)    | 2.5276        | 2.0945            |
| 9        | Current mo. accrual                | (408,906)   | (177,956)   | (857,067)      | (1,035,023)  | 2.5312        | 2.0960            |
| 10       | Less: Blowoff                      |             |             |                |              |               |                   |
| 11       | Current mo. Blowoff                | (1,638)     | (713)       | (3,433)        | (4,146)      | 2.5312        | 2.0960            |
| 12       | Beginning balance @ January 2020   | 7,120,614   | 3,111,279   | 14,918,161     | 18,029,440   | 2.5320        | 2.0951            |
| 13       | Add: Gross Injections              |             |             |                |              |               |                   |
| 14       | Less: Prior mo. accrual            | (81,213)    | (47,907)    | (163,612)      | (211,519)    | 2.6045        | 2.0146            |
| 15       | Add: Prior mo. actual              | 81,213      | 47,923      | 163,604        | 211,527      | 2.6046        | 2.0145            |
| 16       | Add: Current mo. accrual           | 14,436      | 10,876      | 23,047         | 33,923       | 2.3499        | 1.5965            |
| 17       | Less: Net Withdrawals              |             |             |                |              |               |                   |
| 18       | Prior mo. accrual reversal         | 408,906     | 177,956     | 857,067        | 1,035,023    | 2.5312        | 2.0960            |
| 19       | Prior mo. actual                   | (408,906)   | (177,956)   | (857,067)      | (1,035,023)  | 2.5312        | 2.0960            |
| 20       | Current mo. accrual                | (1,062,264) | (464,103)   | (2,225,549)    | (2,689,652)  | 2.5320        | 2.0951            |
| 21       | Less: Blowoff                      |             |             |                |              |               |                   |
| 22       | Current mo. Blowoff                | (5,239)     | (2,289)     | (10,976)       | (13,265)     | 2.5320        | 2.0951            |
| 23       | Beginning balance @ February 2020  | 6,067,547   | 2,655,779   | 12,704,675     | 15,360,454   | 2.5316        | 2.0939            |
| 24       | Add: Injections                    |             |             |                |              |               |                   |
| 25       | Less: Prior mo. accrual            | (14,436)    | (10,876)    | (23,047)       | (33,923)     | 2.3499        | 1.5965            |
| 26       | Prior mo. actual                   | 14,436      | 10,876      | 23,047         | 33,923       | 2.3499        | 1.5965            |
| 27       | Current mo. accrual                | 12,540      | 7,271       | 21,299         | 28,570       | 2.2783        | 1.6985            |
| 28       | Less: Withdrawals                  |             |             |                |              |               |                   |
| 29       | Prior mo. accrual reversal         | 1,062,264   | 464,103     | 2,225,549      | 2,689,652    | 2.5320        | 2.0951            |
| 30       | Prior mo. actual                   | (1,062,264) | (464,103)   | (2,225,549)    | (2,689,652)  | 2.5320        | 2.0951            |
| 31       | Current mo. Accrual                | (708,909)   | (310,289)   | (1,484,385)    | (1,794,674)  | 2.5316        | 2.0939            |
| 32       | Less: Blowoff                      |             |             |                |              |               |                   |
| 33       | Current mo. Blowoff                | (3,483)     | (1,525)     | (7,293)        | (8,818)      | 2.5316        | 2.0939            |
| 34       | Ending balance @ February 29, 2020 | 5,367,695   | 2,351,236   | 11,234,296     | 13,585,532   | \$2.5310      | \$2.0929          |

**Citizens Gas**  
**Determination of "Unaccounted For" Percentage and Manufacturing / Steam Division Costs**  
**For Three Months Ending February 29, 2020**

| Line No. |  | A<br>December 2019    | B<br>January 2020    | C<br>February 2020   | D<br>Total            |
|----------|--|-----------------------|----------------------|----------------------|-----------------------|
| 1        | Volume of pipeline gas purchases - Dths (See Schedule 8)     | 3,289,063             | 2,576,575            | 3,063,122            | 8,928,760             |
| 2        | Gas (injected into) withdrawn from storage (See Schedule 10) | 1,189,067             | 2,430,515            | 1,995,378            | 5,614,960             |
| 3        | Transported gas received                                     | 2,154,040             | 2,388,204            | 2,130,437            | 6,672,681             |
| 4        | Transported gas (injected into) withdrawn from storage       | 0                     | 0                    | 0                    | 0                     |
| 5        | Reverse transport imbalance already on Sch 8                 | (5,872)               | (222,814)            | (145,167)            | (373,853)             |
| 6        | Total volume supplied  | <u>6,626,298</u>      | <u>7,172,480</u>     | <u>7,043,770</u>     | <u>20,842,548</u>     |
| 7        | Less: Gas Division usage                                     | <u>(9,345)</u>        | <u>(11,243)</u>      | <u>(10,056)</u>      | <u>(30,644)</u>       |
| 8        | Total volume available for sale                              | 6,616,953             | 7,161,237            | 7,033,714            | 20,811,904            |
| 9        | Retail Volume of gas sold - Dths (Schedule 6, Page 3, ln 26) | 4,436,170             | 4,940,506            | 4,992,488            | 14,369,164            |
| 10       | Total Transport Usage (Sch 6 , Page 3, ln 27 + ln 28)        | <u>2,075,073</u>      | <u>2,122,162</u>     | <u>1,966,834</u>     | <u>6,164,069</u>      |
| 11       | "Unaccounted for" gas (ln 8- ln 9 - ln 10)                   | <u><u>105,710</u></u> | <u><u>98,569</u></u> | <u><u>74,392</u></u> | <u><u>278,671</u></u> |
| 12       | Percentage of "unaccounted for" gas (line 11 / line 8)       | <u><u>1.60%</u></u>   | <u><u>1.38%</u></u>  | <u><u>1.06%</u></u>  | <u><u>1.34%</u></u>   |

CITIZENS GAS  
Initiation of Refund

| Line<br>No. | Refunds            |     |
|-------------|--------------------|-----|
| 1           | Supplier:          |     |
| 2           | Date received:     |     |
| 3           | Amount of refund:  | \$0 |
| 4           | Reason for Refund: |     |
| 5           | Docket Number:     |     |

|   |                      |     |
|---|----------------------|-----|
| 6 | Total to be refunded | \$0 |
|---|----------------------|-----|

Distribution of Refunds to GCA Quarters

| Quarter                    | A<br>Sales %<br>(All GCA Classes) | B<br>Refund<br>(line 6 * column A) |
|----------------------------|-----------------------------------|------------------------------------|
| 7 June 2020 - August 2020  | 5.1690% (Sch. 2B, ln 18)          | \$0                                |
| 8 Sept., 2020 - Nov., 2020 | 13.1859% (Sch. 2B, ln 19)         | \$0                                |
| 9 Dec., 2020- Feb., 2021   | 55.6867% (Sch. 2B, ln 20)         | \$0                                |
| 10 March 2021 - May 2021   | 25.9584% (Sch. 2B, ln 21)         | \$0                                |
| 11 Total                   |                                   | \$0                                |

Calculation of Refund to be Returned in this GCA

|    |  |     |
|----|--|-----|
| 12 | Refund from Cause No. 37399-GCA 143                                | \$0 |
| 13 | Refund from Cause No. 37399-GCA 144                                | 0   |
| 14 | Refund from Cause No. 37399-GCA 145                                | 0   |
| 15 | Refund from this Cause (line 7)                                    | 0   |
| 16 | Total to be refunded in this Cause<br>(Sum of lines 12 through 15) | \$0 |



**Citizens Gas**  
**Allocation of Gas Supply Variance**

| Line<br>No. |  | A<br>Gas Rate<br>No. D1 | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3/ No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Cost<br>Variances |
|-------------|--|-------------------------|-------------------------|---------------------------------|-------------------------|-------------------------|----------------------------|
|             | <u>Calculation of Total Gas Cost Variances</u>   |                         |                         |                                 |                         |                         |                            |
| 1           | Dec., 2019 Total Gas Supply Variance (Sch 6A, pg. 1, ln 16 )                             | (4,340)                 | (451,279)               | 14,256                          | (293,854)               | 0                       | (735,217)                  |
| 2           | Jan., 2020 Total Gas Supply Variance (Sch 6B, pg. 1, ln 16)                              | (3,690)                 | (1,106,330)             | 7,028                           | (401,308)               | 0                       | (1,504,300)                |
| 3           | Feb., 2020 Total Gas Supply Variance (Sch 6C, pg. 1, ln 16 )                             | (4,484)                 | (570,454)               | 2,561                           | (216,297)               | 0                       | (788,674)                  |
| 4           | Total Net Write Off Gas Cost Variance (over)/under recover (Sch 12C, ln19)               | (300)                   | (14,034)                | 201                             | (4,813)                 | 285                     | (18,661)                   |
| 5           | Annual Unaccounted for over-recovery (Sch 11a, ln 18, col. D * Sch 2B, ln 22 )           | <u>0</u>                | <u>0</u>                | <u>0</u>                        | <u>0</u>                | <u>0</u>                | <u>0</u>                   |
| 6           | Sub-Total Gas Supply Variance (over)/underrecovery<br>(ln 1 + ln 2 + ln 3 + ln 4 + ln 5) | (\$12,814)              | (\$2,142,097)           | \$24,046                        | (\$916,272)             | \$285                   | (3,046,852)                |
|             | <u>Distribution of variances to quarters by rate class</u>                               |                         |                         |                                 |                         |                         |                            |
|             | First quarter  |                         |                         |                                 |                         |                         |                            |
| 7           | Total Gas Supply Variance (ln 6 * Sch 2B, ln 18)   | (\$1,264)               | (\$98,370)              | \$5,733                         | (\$50,277)              | \$0                     | (\$144,178)                |
|             | Second quarter   |                         |                         |                                 |                         |                         |                            |
| 8           | Total Gas Supply Variance (ln 6 * Sch 2B, ln 19)   | (2,279)                 | (287,178)               | 6,718                           | (104,652)               | 0                       | (387,391)                  |
|             | Third quarter  |                         |                         |                                 |                         |                         |                            |
| 9           | Total Gas Supply Variance (ln 6 * Sch 2B, ln 20)   | (6,377)                 | (1,191,612)             | 7,167                           | (529,402)               | 0                       | (1,720,224)                |
|             | Fourth quarter   |                         |                         |                                 |                         |                         |                            |
| 10          | Total Gas Supply Variance (ln 6 * Sch 2B, ln 21)   | (2,894)                 | (564,937)               | 4,428                           | (231,941)               | 0                       | (795,344)                  |
|             | <u>Calculation of variances for this Cause</u>   |                         |                         |                                 |                         |                         |                            |
|             | Cause No. 37399 - GCA 143  |                         |                         |                                 |                         |                         |                            |
| 11          | Total Gas Supply Variance (Sch 12B pg 1, ln 10)  | (95)                    | 51,143                  | 239                             | 9,772                   | 0                       | 61,059                     |
|             | Cause No. 37399 - GCA 144  |                         |                         |                                 |                         |                         |                            |
| 12          | Total Gas Supply Variance (Sch 12B pg 1, ln 9)   | (573)                   | (16,446)                | (19,940)                        | (17,357)                | 0                       | (54,316)                   |
|             | Cause No. 37399 - GCA 145  |                         |                         |                                 |                         |                         |                            |
| 13          | Total Gas Supply Variance (Sch 12B pg 1, ln 8)   | (510)                   | (43,375)                | (7,262)                         | (41,239)                | 0                       | (92,386)                   |
|             | This Cause   |                         |                         |                                 |                         |                         |                            |
| 14          | Total Gas Supply Variance (line 7)   | <u>(1,264)</u>          | <u>(98,370)</u>         | <u>5,733</u>                    | <u>(50,277)</u>         | <u>0</u>                | <u>(\$144,178)</u>         |
|             | Total Gas Supply Variance to be included   |                         |                         |                                 |                         |                         |                            |
| 15          | in GCA (Over)/Underrecovery (ln 11 + ln 12 + ln 13 + ln 14)                              | <u>(\$2,442)</u>        | <u>(\$107,048)</u>      | <u>(\$21,230)</u>               | <u>(\$99,101)</u>       | <u>\$0</u>              | <u>(\$229,821)</u>         |

**Citizens Gas**  
**Allocation of Balancing Demand Cost Variance**

| Line No.  | A<br>Gas Rate<br>No. D1   | B<br>Gas Rate<br>No. D2 | C<br>Gas Rate<br>No. D3 / No. D7 | D<br>Gas Rate<br>No. D4 | E<br>Gas Rate<br>No. D5 | F<br>Gas Rate<br>No. D9 | G<br>Balancing Demand<br>Cost Variance |          |
|---|---|-------------------------|----------------------------------|-------------------------|-------------------------|-------------------------|--|----------|
| <u>Calculation of Total Balancing Demand Cost Variances</u> |   |                         |                                  |                         |                         |                         |  |          |
| 1   | Dec., 2019 Total Balancing Demand Cost Variance<br>(Sch 6A, pg. 2, ln 25)   | (\$1)                   | (\$2,049)                        | \$269                   | (\$1,774)               | \$2,086                 | \$5,741                                | \$4,272  |
| 2   | Jan., 2020 Total Balancing Demand Cost Variance<br>(Sch 6B, pg. 2, ln 25)   | (\$27)                  | (\$755)                          | \$268                   | (\$2,843)               | \$2,169                 | \$4,975                                | \$3,787  |
| 3   | Feb., 2020 Total Balancing Demand Cost Variance<br>(Sch 6C, pg. 2, ln 25)   | \$23                    | \$2,279                          | \$558                   | (\$377)                 | \$2,211                 | \$4,894                                | \$9,588  |
| 4   | Balancing Demand Cost Variance<br>(Line 1 + Line 2 + Line 3 )   | (\$5)                   | (\$525)                          | \$1,095                 | (\$4,994)               | \$6,466                 | \$15,610                               | \$17,647 |
| <u>Distribution of variances to quarters by rate class</u>  |   |                         |                                  |                         |                         |                         |  |          |
| 5   | First quarter<br>Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 18)                                      | (\$1)                   | (\$25)                           | \$242                   | (\$366)                 | \$1,117                 | \$4,968                                | \$5,935  |
| 6   | Second quarter<br>Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 19)                                     | (\$1)                   | (\$70)                           | \$273                   | (\$803)                 | \$1,502                 | \$4,310                                | \$5,211  |
| 7   | Third quarter<br>Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 20)                                      | (\$2)                   | (\$292)                          | \$320                   | (\$2,598)               | \$2,278                 | \$2,498                                | \$2,204  |
| 8   | Fourth quarter<br>Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 21)                                     | (\$1)                   | (\$138)                          | \$260                   | (\$1,227)               | \$1,569                 | \$3,834                                | \$4,297  |
| <u>Calculation of variances for this Cause</u>              |   |                         |                                  |                         |                         |                         |  |          |
| 9   | Cause No. 37399 - GCA 143<br>Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 8)                          | (\$7)                   | (\$938)                          | \$339                   | (\$808)                 | \$525                   | \$1,983                                | \$1,094  |
| 10  | Cause No. 37399 - GCA 144<br>Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 7)                          | (\$26)                  | (\$1,087)                        | (\$3,267)               | (\$1,910)               | (\$805)                 | \$7,853                                | \$758    |
| 11  | Cause No. 37399 - GCA 145<br>Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 6)                          | (\$37)                  | (\$2,458)                        | (\$2,472)               | (\$2,725)               | (\$383)                 | \$8,431                                | \$356    |
| 12  | This Cause<br>Total Current Balancing Demand Cost Variance (line 5)   | (\$1)                   | (\$25)                           | \$242                   | (\$366)                 | \$1,117                 | \$4,968                                | \$5,935  |
| 13  | Total Balancing Demand Cost Variance to be included<br>in GCA (Over)/Underrecovery (ln 9 + ln 10 + ln 11 + ln 12) | (\$71)                  | (\$4,508)                        | (\$5,158)               | (\$5,809)               | \$454                   | \$23,235                               | \$8,143  |

**CITIZENS GAS  
SCHEDULE 12C  
DETERMINATION OF NET WRITE-OFF GAS COST RECOVERIES**

| December 2019 |  |          |           |          |           |          |           |
|---------------|--|----------|-----------|----------|-----------|----------|-----------|
| Line No.      |  | A        | B         | C        | D         | E        | F         |
|               |  | D1       | D2        | D3       | D4        | D5       | Total     |
| 1             | Actual Retail Sales in Dth<br>(Sch 6A, line 26)  | 17,425   | 3,161,581 | 37,901   | 1,219,263 | -        | 4,436,170 |
| 2             | Net Write-Off Gas Cost Component per Dth<br>Cause No. 37399-GCA 144, MPU Sch 1 pg 2, ln 23 | \$0.0400 | \$0.0380  | \$0.0050 | \$0.0110  | \$0.0000 |           |
| 3             | Actual Net Write Off Gas Cost Recovery<br>(ln 1 * ln 2)                                    | \$697    | \$120,140 | \$190    | \$13,412  | \$0      | \$134,439 |
| 4             | Net Write Off Recovery Allocation Factors<br>Cause No. 43975                               | 0.004201 | 0.908991  | 0.002576 | 0.083537  | 0.000695 | 1.000000  |
| 5             | Recoverable Net-Write Off Gas Costs<br>(Sch 6A, ln 9, Total * 1.10% * ln 4)                | \$558    | \$120,778 | \$342    | \$11,100  | \$92     | \$132,870 |
| 6             | Net Write Off Gas Cost Variance (over)/under recovery<br>(ln 5 - ln 3)                     | (\$139)  | \$638     | \$152    | (\$2,312) | \$92     | (\$1,569) |

| January 2020 |  |              |                   |             |                  |             |                   |
|--------------|--|--------------|-------------------|-------------|------------------|-------------|-------------------|
| 7            | Actual Retail Sales in Dth<br>(Sch 6B, line 26)  | 15,670       | 3,538,025         | 47,539      | 1,339,272        | -           | 4,940,506         |
| 8            | Net Write-Off Gas Cost Component per Dth<br>Cause No. 37399-GCA 144, MPU Sch 1 pg 2, ln 23 | \$0.0380     | \$0.0390          | \$0.0060    | \$0.0100         | \$0.0000    |                   |
| 9            | Actual Net Write Off Gas Cost Recovery<br>(ln 7 * ln 8)                                    | \$595        | \$137,983         | \$285       | \$13,393         | \$0         | \$152,256         |
| 10           | Net Write Off Recovery Allocation Factors<br>Cause No. 43975                               | 0.004201     | 0.908991          | 0.002576    | 0.083537         | 0.000695    | 1.000000          |
| 11           | Recoverable Net-Write Off Gas Costs<br>(Sch 6B, ln 9, Total * 1.10% * ln 10)               | \$586        | \$126,761         | \$359       | \$11,650         | \$97        | \$139,453         |
| 12           | Net Write Off Gas Cost Variance (over)/under recovery<br>(ln 11 - ln 9)                    | <u>(\$9)</u> | <u>(\$11,222)</u> | <u>\$74</u> | <u>(\$1,743)</u> | <u>\$97</u> | <u>(\$12,803)</u> |

| February 2020 |  |                |                  |               |                |             |                  |
|---------------|--|----------------|------------------|---------------|----------------|-------------|------------------|
| 13            | Actual Retail Sales in Dth<br>(Sch 6C, line 26)  | 18,256         | 3,570,586        | 42,074        | 1,361,572      | -           | 4,992,488        |
| 14            | Net Write-Off Gas Cost Component per Dth<br>Cause No. 37399-GCA 144, MPU Sch 1 pg 2, ln 23 | \$0.0400       | \$0.0360         | \$0.0090      | \$0.0090       | \$0.0000    |                  |
| 15            | Actual Net Write Off Gas Cost Recovery<br>(ln 13 * ln 14)                                  | \$730          | \$128,541        | \$379         | \$12,254       | \$0         | \$141,904        |
| 16            | Net Write Off Recovery Allocation Factors<br>Cause No. 43975                               | 0.004201       | 0.908991         | 0.002576      | 0.083537       | 0.000695    | 1.000000         |
| 17            | Recoverable Net-Write Off Gas Costs<br>(Sch 6C, ln 9, Total * 1.10% * ln 16)               | \$578          | \$125,091        | \$354         | \$11,496       | \$96        | \$137,615        |
| 18            | Net Write Off Gas Cost Variance (over)/under recovery<br>(ln 17 - ln 15)                   | <u>(\$152)</u> | <u>(\$3,450)</u> | <u>(\$25)</u> | <u>(\$758)</u> | <u>\$96</u> | <u>(\$4,289)</u> |
| 19            | Total Net Write Off Gas Cost Variance (over)/under recovery<br>(ln 6 + ln 12 + ln 18)      | (\$300)        | (\$14,034)       | \$201         | (\$4,813)      | 285         | (\$18,661)       |