

FILED
May 17, 2023
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF MIDWEST NATURAL GAS)
CORPORATION FOR AUTHORITY TO) CAUSE NO.: 45888
CHANGE ITS RATES, CHARGES, TARIFFS,)
RULES, AND REGULATIONS)

PETITIONER'S SUBMISSION OF DIRECT TESTIMONY OF
CODY M. OSMON

Midwest Natural Gas Corporation, ("Midwest", "Company", or "Petitioner"), by counsel,
hereby submits the direct testimony and attachments of Cody M. Osmon.

Respectfully submitted,

IURC
PETITIONER'S
EXHIBIT NO. 10-23-23
DATE REPORTER



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OFFICIAL
EXHIBITS

Counsel for Petitioner,
Midwest Natural Gas Corporation

**MIDWEST NATURAL GAS CORPORATION
DIRECT TESTIMONY OF CODY M. OSMON**

Introduction

Q1. Please state your name and business address.

A1. My name is Cody M. Osmon and my business address is Midwest Natural Gas Corporation,
101 S.E. Third Street, Washington, Indiana 47501.

**Q2. What is your position with Midwest Natural Gas Corporation (“Midwest”,
“Company”, or “Petitioner”)?**

A2. I am the Controller for Midwest, the Petitioner. In this role, I have general accounting and
financial responsibility for the Petitioner.

**Q3. What are your educational and professional qualifications, which you believe are
relevant to the matters you describe in this cause?**

A3. I am a graduate of Hanover College with a B.A. degree in communication, with a
concentration in business. I also hold a certificate in accounting from the University of
Southern Indiana.

Q4. Have you previously testified before this Commission on behalf of this Petitioner?

A4. Yes. I have offered testimony in gas cost adjustment proceedings. Also, have provided
workpapers on various matters including base rate case, service area necessity certificates,
long-term debt filings and TDSIC causes.

Q5. What is the purpose of your testimony?

A5. My testimony is designed to sponsor and support Midwest’s depreciation expense
adjustment. I did participate in work paper preparation for this filing and am familiar with
all the material used in developing the filing.

1 **Q6. Please explain Midwest's proposed depreciation adjustment?**

2 A6. Yes, Midwest is asking permission to move the treatment of ITRON Automatic Meter
3 Reading ("AMR") endpoints to 15- year property instead of the composite rate treatment
4 that the old AMR units were under. Midwest will continue to depreciate the current Neptune
5 endpoints under the composite rate until they are retired. As the new ITRON endpoints are
6 placed in service we feel that it better aligns under 15-year property. The previous supplier
7 (Neptune) has ended its sales of natural gas endpoints and their failure rate was long before
8 the 15-year mark. Indiana Natural Gas will also be asking for this same treatment in their
9 rate case. Midwest will look to transition to these units in the near future and would like to
10 be consistent with the treatment of this product between the companies.


11 **Q7. Does this conclude your prefiled direct testimony in proceeding?**

12 A7. Yes, it does.

VERIFICATION

I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge,
information and belief as of this 17th day of May, 2023.

MIDWEST NATURAL GAS CORPORATION


Cody M. Osmon

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the following
counsel of record electronically this 17th day of May, 2023:

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