

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF BOONVILLE NATURAL GAS )  
CORPORATION FOR AUTHORITY TO CHANGE )  
ITS RATES, CHARGES, TARIFFS, RULES, AND )  
REGULATIONS )

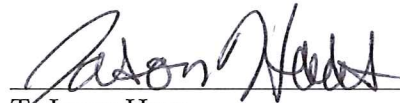
CAUSE NO. 45215

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 3 – TESTIMONY OF OUCC WITNESS  
ISABELLE L. GORDON

June 28, 2019

Respectfully submitted,



T. Jason Haas  
Attorney No.34983-29  
Deputy Consumer Counselor

**TESTIMONY OF OUCC WITNESS ISABELLE L. GORDON**  
**CAUSE NO. 45215**  
**BOONVILLE NATURAL GAS CORPORATION**

**I. INTRODUCTION**

1 **Q: Please state your name and business address.**

2 A: My name is Isabelle L. Gordon and my business address is 115 West Washington  
3 Street, Suite 1500 South, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as  
6 a Utility Analyst. I have worked as a member of the OUCC's Natural Gas Division  
7 since July 2017. My educational and professional experience, as well as my  
8 preparation for this case, are detailed in Appendix ILG-1 attached to my testimony.

9 **Q: What is the purpose of your testimony?**

10 A: I address certain elements regarding the request by Boonville Natural Gas  
11 Corporation ("Petitioner" or "Boonville") for a change to its base rates and charges.  
12 More specifically, I examine and recommend adjustments to Petitioner's operating  
13 expenses, including rate case expense, health insurance, leased employees, the  
14 amortization of tax investigation costs, and property tax.

## II. OPERATING EXPENSES

### A. Rate Case Expense

1 **Q: What rate case expense adjustment did Petitioner propose?**

2 A: Petitioner's witness Bonnie Mann described several adjustments to the operations  
3 and maintenance expense, including "[a]mortization of estimated rate case expense,  
4 resulting in an increase of \$46,615." (Direct Testimony of Ms. Mann, p. 5, line 12.)

5 **Q: Did you make an adjustment to Petitioner's rate case expense for lack of**  
6 **detail?**

7 A: Yes. I reduced Petitioner's rate case expense by \$1,500 due to lack of detailed  
8 billing. At a minimum, the invoices should contain each date when work was  
9 performed, the name of the consultant performing the work, a description of the  
10 work performed, and the time spent performing the work. In response to OUCC  
11 Data Request ("DR") No. 1.11, Petitioner provided LWG CPAs & Advisors  
12 Invoice No. 31979 in the amount of \$1,500. (Attachment ILG-1, pp. 2-3.) This  
13 invoice lacked all the minimum details mentioned above. My position in this case  
14 is similar to the OUCC's position in Cause No. 45117, in which the Commission  
15 indicated the absence of more detailed billing information in the future could place  
16 a similar request at risk. (Final Order at 20.) Therefore, I have reduced Petitioner's  
17 proposed rate case expense by the amount of the invoice.

18 **Q: Do you agree with Petitioner's proposed 5-year amortization period for rate**  
19 **case expense?**

20 A: No. As shown on Attachment ILG-1, p. 4, Petitioner's average number of years  
21 between rate cases is 6.9 years. Therefore, I recommend an amortization period of  
22 6 years. I also recommend Petitioner file a revised tariff if new rates have not gone

1 into effect by the end of the 6-year period to remove rate case expense from  
2 Petitioner's base rates. In the event Petitioner has new base rates that go into effect  
3 before the end of the 6-year amortization period, any remaining rate case expense  
4 not amortized at the time of Petitioner's next rate case filing can be included in that  
5 proceeding.

6 **Q: What is your total adjustment for rate case expense?**

7 A: Dividing my total rate case expense of \$231,575 by 6 results in a pro forma annual  
8 rate case expense of \$38,596. Petitioner had no test year rate case expense resulting  
9 in a total pro forma rate case expense amount of \$38,596. (Attachment ILG-1, p.  
10 1).

**B. Health Insurance Expense**

11 **Q: What health insurance expense adjustment did Petitioner propose?**

12 A: Petitioner's witness Mann proposes an "[i]ncrease in insurance expense of \$3,075  
13 for changes in the cost of health, long term disability, and life insurance provided  
14 to employees." (Direct Testimony of Ms. Mann p. 5, lines 22 and 23.)

15 **Q: Do you agree with Petitioner's adjustment?**

16 A: No. Petitioner calculated the pro forma health insurance expense by taking the  
17 monthly expense for the last month of the test year, June 2018, and annualizing it.  
18 At the time the rate case was filed, Petitioner should have had access to at least nine  
19 additional months of health insurance invoices on which to base the pro forma  
20 amount of an expense which continues to increase yearly. Using those nine months  
21 of invoices is acceptable within the requirement for accounting adjustments of  
22 fixed, known, and measurable expenses within twelve months of the end of the test

1 year. (170 Ind. Adm. Code 1-5-5 (2).) In response to OUCC DR 3.1, Petitioner  
2 provided invoices received through May 16, 2019 related to health insurance  
3 expense. Because more than 9 months of invoices were available at the time of my  
4 analysis, I used the additional invoices in my calculation. Finally, I used Petitioner's  
5 calculation of employee contributions to health insurance expense as shown on  
6 Petitioner's workpaper titled "Health Insurance Adjustment." I calculated pro  
7 forma health insurance expense of \$97,801. (Attachment ILG-2, p. 1-5.)

8 **Q: Please explain your health insurance expense adjustment.**

9 A: Comparing the pro forma health insurance expense of \$97,801 with Petitioner's test  
10 year health insurance expense of \$81,372 results in an increase of \$16,429.  
11 (Attachment ILG-2, p. 1.)

### **C. Leased Employees Expense**

12 **Q: What leased employees expense adjustment did Petitioner propose?**

13 A: Petitioner's witness Mann proposes an "[i]ncrease of \$16,640 to recognize expense  
14 of additional operating personnel shared with an affiliated entity." (Direct  
15 Testimony of Ms. Mann p. 6, lines 8 and 9.) This adjustment does not include test  
16 year information but is calculated using the proposed hourly rate increase for each  
17 employee multiplied by the expected yearly number of hours for each employee.

18 **Q: Do you agree with Petitioner's adjustment?**

19 A: No. According to Petitioner's response to Confidential OUCC DR 3.3 Petitioner  
20 provided a list of its employees and their pay increases with pay rates. This  
21 document indicated Mr. Fritchley is now an employee of the company. I made no  
22 adjustment to Petitioner's payroll because Petitioner had two employees resign or

1 retire after the end of the test year, both of whom were replaced; one of the  
2 replacement employees was Mr. Fritchley. Because Petitioner's leased employee  
3 adjustment is based on the increases awarded to leased employees, the increase  
4 associated with Mr. Fritchley should be removed because he is now included in  
5 Petitioner's payroll adjustment. It stands to reason that Boonville will continue to  
6 use three leased employees from its affiliate as it has done in the past; therefore, I  
7 have not removed the test year expense associated with this leased employee.

8 **Q: What adjustment did you make for leased employees?**

9 A: Petitioner's proposed leased employee adjustment is \$16,640. The portion of the  
10 increase associated with the former leased employee is \$6,240. My adjustment is a  
11 \$10,400 increase for leased employee expense. (Attachment ILG-3, p. 1.)

**D. Amortization of the Tax Cuts and Jobs Act of 2017 ("TCJA") Cost**

12 **Q: What TCJA cost adjustment did Petitioner propose?**

13 A: Petitioner's witness Mann proposes a "[d]ecrease in expenses of (\$39,94) related  
14 to the recovery of costs related to the Petitioner's participation in Cause No. 45032  
15 amortized over the same period as rate case expense." (Direct Testimony of Ms.  
16 Mann p. 6, lines 11 through 13.) Petitioner's Exhibit BJM-1, Schedule C-1, p. 3  
17 shows an adjustment of (\$39,894). This correct amount of (\$39,894) was also  
18 confirmed by the OUCC in a DR.

19 **Q: Do you agree with Petitioner's adjustment?**

20 A: No. As mentioned above, at a minimum, invoices for services performed for a  
21 regulated utility should contain each date when work was performed, the name of  
22 the consultant performing the work, a description of the work performed, and the

1 time spent performing the work. As mentioned earlier, the notion of a minimum  
2 level of invoice detail was emphasized in the Commission's Final Order in Cause  
3 No. 45117 where it cautioned that the absence of more detailed billing information  
4 in the future could place a similar request at risk. (Final Order at 20.) Petitioner  
5 submitted invoices to support the expenses it incurred to participate in the TCJA  
6 investigation in Cause No. 45032, however, several of the invoices lack the  
7 minimum details mentioned above. Therefore, I have removed the costs associated  
8 with any invoice lacking such detailed information. Attachment ILG-4, p. 2  
9 contains a listing of invoices and amounts that are excluded from my adjustment.  
10 The actual invoices are included on Attachment ILG-4, pp. 3-7.

11 **Q: What adjustment did you make for the TCJA cost?**

12 A: I removed \$7,299 in undetailed billing from Petitioner's total costs as of December  
13 31, 2018 of \$49,868 to arrive at a pro forma TCJA adjustment of \$42,569. Dividing  
14 the total TCJA cost of \$42,569 by 6, the rate case amortization period I calculated,  
15 results in a pro forma annual TCJA expense of \$7,095. Comparing the pro forma  
16 annual TCJA expense with test year TCJA expense of \$49,868, my total adjustment  
17 is a decrease of (\$42,773). (Attachment ILG-4, p. 1.) I also recommend Petitioner  
18 file a revised tariff if new rates have not gone into effect at the end of the 6-year  
19 period to remove TCJA costs from Petitioner's base rates. In the event Petitioner  
20 has new base rates that go into effect before the end of the 6-year period, any  
21 remaining TCJA costs not amortized at the time of Petitioner's next rate case filing  
22 can be included in that proceeding.

**E. Property Tax**

1 **Q: What property tax adjustment did Petitioner propose?**

2 A: Petitioner divided total taxes paid in 2018 by net utility plant in service for property  
3 taxes at June 30, 2017 to find Petitioner's effective property tax rate. Petitioner then  
4 applied the effective property tax rate to the net utility plant as of September 30,  
5 2018. Comparing the calculated pro forma property tax expense to the test year  
6 property tax expense results in Petitioner's proposed increase of \$1,323.

7 **Q: Do you agree with Petitioner's adjustment?**

8 A: No. Petitioner used net utility plant for property taxes at June 30, 2018 in its  
9 calculation, however, property values are assessed as of December 31 each year.  
10 The net utility plant at December 31, 2018 is the correct input to calculate the  
11 effective tax rate. I used Petitioner's trial balance as of December 31, 2018 to  
12 calculate net utility plant at that date of \$7,376,938.

13 **Q: Did you make any other changes to Petitioner's adjustment?**

14 A: Yes. At the OUCC's on-site review, I reviewed Petitioner's property tax invoices  
15 for taxes assessed in 2018 to be paid in 2019. Because this updated information was  
16 available, I used total taxes to be paid in 2019 in my calculation.

17 **Q: What adjustment did you make for property taxes?**

18 A: I divided total property taxes to be paid in 2019 by net utility plant in service at  
19 December 31, 2018 to find the effective property tax rate. I then applied the  
20 effective property tax rate to the net utility plant in service at September 30, 2018.  
21 Comparing the pro forma property tax expense of \$81,069 with test year property  
22 tax expense of \$82,549 results in a decrease of (\$1,480). (Attachment ILG-5, p. 1.)



**III. OUCC RECOMMENDATIONS**

1 **Q: Please summarize your recommendations in this Cause regarding adjustments**  
2 **to Petitioner's operating expenses, including rate case expense, health**  
3 **insurance, leased employees, the amortization of tax investigation costs, and**  
4 **property tax.**

5 **A: I recommend the Commission:**

6 • Adjust the increase for rate case expense to \$38,596. (Attachment ILG-1,  
7 p. 1.)

8 • Adjust the increase for health insurance to \$16,429. (Attachment ILG-2, p.  
9 1.)

10 • Adjust the increase for leased employees to \$10,400. (Attachment ILG-3,  
11 p. 1.)

12 • Adjust the decrease in TCJA cost to (\$42,773). (Attachment ILG-4, p. 1.)

13 • Adjust the increase of \$1,323 in Property Tax to a decrease of (\$1,480).  
14 (Attachment ILG-5, p. 1.)

15 **Q: Does this conclude your testimony?**

16 **A: Yes.**

**AFFIRMATION**

I affirm, under the penalties for perjury, that the foregoing representations are true.

*Isabelle Gordon*

\_\_\_\_\_  
Isabelle L. Gordon  
Utility Analyst  
Indiana Office of  
Utility Consumer Counselor  
45215  
Boonville Natural Gas Corporation

*6/26/2019*

\_\_\_\_\_  
Date

**APPENDIX ILG-1 TO TESTIMONY OF  
OUCC WITNESS ISABELLE L. GORDON**

1 **Q: Please describe your educational background and experience.**

2 A: I graduated from the School of Business at Bob Jones University in Greenville,  
3 South Carolina in May 2017 with a Bachelor of Science Degree in Accounting. In  
4 July 2017, I began working at the OUCC as a Utility Analyst in the Natural Gas  
5 Division.

6 **Q: Have you previously testified before the Indiana Utility Regulatory  
7 Commission?**

8 A: Yes, I have testified in Gas Cost Adjustment (“GCA”) cases, Gas Demand Side  
9 Management (“GDSM”) cases, Transmission, Distribution, and Storage System  
10 Improvement Charge (“TDSIC”) cases, special contract cases, and base rate cases.

11 **Q: Please describe the review and analysis you conducted in order to prepare  
12 your testimony.**

13 A: I reviewed Petitioner’s prefiled testimony, exhibits, and supporting documentation.  
14 I analyzed Petitioner’s responses to OUCC discovery requests. I participated in an  
15 on-site review on May 13-14, 2019 at Boonville Natural Gas Corporation, with  
16 Petitioner’s representatives to gain further insight into the relief requested in  
17 Petitioner’s testimony, exhibits, and supporting documentation.

Boonville Natural Gas Corporation  
Cause No. 45215  
Rate Case Expense

Estimated Cost of the Rate Case	\$ 230,000
Estimated Cost of Notifications and Mailings	3,075
Less: Insufficiently Detailed Invoices	<u>1,500</u>
Total Estimated Costs	\$ 231,575
Amortization Period - Years	<u>6</u>
Annual Rate Case Expense	\$ 38,596
Less: Test Year	<u>-</u>
OUCC Adjustment to Rate Case Expense	\$ 38,596

**Q 1.11:** Please provide copies of all invoices, including detail regarding name of consultant, number of hours spent, hourly rate and total amount for all invoices, received and/or paid through the date of filing in relation to rate case expense.

A. See attached.

Util  
Outside Serv.



Boonville Natural Gas Corporation  
1425 N. Rockport Road  
Boonville, IN 47601-2349

Client No: 9501.001  
Date: 01/31/2019  
Invoice No: 31979

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Review of the final order in the TCJA case before the IURC, creation of a tariff for the new tracker mechanism, recalculation of base rate revenue requirement for refund of the TCJA excess deferred income taxes for current and future rates.

\$ 1,500.00

Current Amount Due \$ 1,500.00

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Boonville Natural Gas Corporation  
Cause No. 45215  
Rate Case Amortization Period

Order Number	Date Filed	Years Since Last Rate Case
39273	8/28/1991	
41558-U	10/1/1999	8.10
43342	8/29/2007	7.92
44129	12/5/2011	4.27
45215	3/27/2019	<u>7.31</u>
Average Years Between Rate Cases		6.90

Boonville Natural Gas Corporation  
Cause No. 45215  
Health Insurance Adjustment

Dental Insurance	\$	9,986
Long Term Disability Insurance		5,266
Medical Insurance		117,481
Life Insurance		1,241
Less: Employee Contributions		<u>36,173</u>
Proforma Health Insurance Expense	\$	97,801
Less: Test Year		<u>81,372</u>
OUCC Adjustment to Health Insurance Expense	\$	16,429



Boonville Natural Gas Corporation  
Cause No. 45215  
Dental Insurance

<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Amount</u>	<u>Invoice Number</u>	<u>Amount</u>	<u>Total</u>
7/1/2018	1807020937	\$ 400.70	1807020939	\$ 342.50	\$ 743.20
8/1/2018	1808020937	400.70	1808020939	342.50	\$ 743.20
9/1/2018	1809020937	400.70	1809020939	359.61	\$ 760.31
10/1/2018	1810020937	699.92	1810020939	414.25	\$ 1,114.17
11/1/2018	1811020937	519.46	1811020939	386.93	\$ 906.39
12/1/2018	1812020937	490.46	1812020939	386.93	\$ 877.39
1/1/2019	1901020937	490.46	1901020939	347.63	\$ 838.09
2/1/2019	1902020937	490.46	1902020939	266.23	\$ 756.69
3/1/2019	1903020937	490.46	1903020939	306.93	\$ 797.39
4/1/2019	1904020937	490.46	1904020939	306.93	\$ 797.39
5/1/2019	1905020937	410.66	1905020939	306.93	\$ 717.59
6/1/2019	1906020937	467.16	1906020939	466.93	\$ 934.09
					<u>\$ 9,985.90</u>

Boonville Natural Gas Corporation  
Cause No. 45215  
Long Term Disability Insurance

<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Amount</u>	<u>Total</u>
7/12/2018	447924	\$ 378.88	\$ 378.88
8/12/2018	875322	568.32	\$ 568.32
9/12/2018	308462	378.88	\$ 378.88
10/12/2018	728683	378.88	\$ 378.88
11/12/2018	164175	378.88	\$ 378.88
12/12/2018	590902	378.88	\$ 378.88
1/12/2019	9525	568.32	\$ 568.32
2/12/2019	442340	378.88	\$ 378.88
3/12/2019	861764	378.88	\$ 378.88
4/12/2019	285881	492.56	\$ 492.56
5/12/2019	700727	492.56	\$ 492.56
June		492.56 <sup>1</sup>	<u>\$ 492.56</u>
			<u><u>\$ 5,266.48</u></u>

<sup>1</sup> Consistent with previous invoice.

Boonville Natural Gas Corporation  
Cause No. 45215  
Medical Insurance

<u>Invoice Date</u>	<u>Invoice Month</u>	<u>Amount</u>	<u>Total</u>
6/20/2018	July	\$ 8,826.17	\$ 8,826.17
7/23/2018	August	9,196.11	\$ 9,196.11
8/20/2018	September	9,196.11	\$ 9,196.11
9/25/2018	October	10,983.78	\$ 10,983.78
10/24/2018	November	9,792.00	\$ 9,792.00
11/19/2018	December	9,760.30	\$ 9,760.30
12/27/2018	January	9,760.30	\$ 9,760.30
2/4/2019	February	9,726.04	\$ 9,726.04
2/28/2019	March	9,726.04	\$ 9,726.04
3/29/2019	April	9,762.02	\$ 9,762.02
4/20/2018	May	10,376.05	\$ 10,376.05
	June	10,376.05 <sup>1</sup>	<u>\$ 10,376.05</u>
Total			<u>\$ 117,480.97</u>

<sup>1</sup> Consistent with previous invoice.

Boonville Natural Gas Corporation  
Cause No. 45215  
Life Insurance

<u>Bill Month</u>	<u>Invoice Date</u>	<u>Amount</u>	<u>Total</u>
July 2018	7/24/2018	\$ 103.42	\$ 103.42
August 2018	8/21/2018	103.42	\$ 103.42
September 2018	9/18/2018	103.42	\$ 103.42
October 2018	10/23/2018	103.42	\$ 103.42
November 2018	11/19/2018	103.42	\$ 103.42
December 2019	12/18/2018	103.42	\$ 103.42
January 2019	1/22/2019	103.42	\$ 103.42
February 2019	2/19/2019	103.42	\$ 103.42
March 2019	3/19/2019	103.42	\$ 103.42
April 2019	4/23/2019	103.42	\$ 103.42
May 2019		103.42 <sup>1</sup>	\$ 103.42
June 2019		103.42 <sup>1</sup>	\$ 103.42
			<u>\$ 1,241.04</u>

<sup>1</sup> Consistent with previous two invoices.

Boonville Natural Gas Corporation  
Cause No. 45215  
Leased Employees

Petitioner's Proposed Increase		\$ 16,640
Rate Increase Associated with Formerly Leased Employee	\$ 3	
Hours Associated with Formerly Leased Employee	<u>2,080</u>	
Less: Increase Associated with Formerly Leased Employee		<u>6,240</u>
OUCG Adjustment to Leased Employees		\$ 10,400

Boonville Natural Gas Corporation  
Cause No. 45215  
TCJA Cost

Total Costs as of December 31, 2018	\$ 49,868
Less: Undetailed Billing	<u>7,299</u>
Adjusted Total Costs	\$ 42,569
Amortization Period - Years	<u>6</u>
Annual Amortization	\$ 7,095
Test Year Expense	<u>49,868</u>
OUCC Adjustment to TCJA Cost	\$ (42,773)

Boonville Natural Gas Corporation  
Cause No. 45215  
Undetailed Billing

<u>Consultant</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Amount</u>
LWG CPAs & Advisors	5/31/2018	31391	\$ 4,000.00
LWG CPAs & Advisors	4/30/2018	31204	250.00
LWG CPAs & Advisors	3/31/2018	31056	2,000.00
LWG CPAs & Advisors	2/28/2018	30996	298.75
LWG CPAs & Advisors	1/31/2018	30897	750.00
Total Undetailed Billing			\$ 7,298.75



Boonville Natural Gas Corporation  
1425 N. Rockport Road  
Boonville, IN 47601-2349

Client No: 9501.001  
Date: 05/31/2018  
Invoice No: 31391

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Time spent in connection with the IURC tax investigation Cause No. 45032 including attendance at IURC attorneys conference, conference call with clients and attorneys, calculation of excess ADIT and average useful lives for ARAM, and creating testimony and exhibits for filing in phase II subdockets.

\$ 4,000.00

Current Amount Due

\$ 4,000.00 VJg

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Boonville Natural Gas Corporation  
1425 N. Rockport Road  
Boonville, IN 47601-2349

Client No: 9501.001  
Date: 04/30/2018  
Invoice No: 31204

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Time spent in connection with IURC Cause No 45032 including recalculation of revenue requirement for tariff following a conference call with IURC and OUCC personnel.	\$	250.00
Flex filing for May 2018		200.00
Review of year end general ledger and recommendation of adjustments to accounting prior to year end close.		<u>500.00</u>
Current Amount Due	\$	<u>950.00</u>

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Boonville Natural Gas Corporation  
1425 N. Rockport Road  
Boonville, IN 47601-2349

Client No: 9501.001  
Date: 03/31/2018  
Invoice No: 31056

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Preparation of Indiana property tax return	\$ 1,500.00
Flex filing for April 2018	200.00
Preparation of new revenue requirement, coordination with engineer constructing new tariff and preparation of testimony and exhibits for filing	<u>2,000.00</u>
Current Amount Due	\$ <u>3,700.00</u>

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Boonville Natural Gas Corporation  
1425 N. Rockport Road  
Boonville, IN 47601-2349

Client No: 9501.001  
Date: 02/28/2018  
Invoice No: 30996

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Preparation of schedules for GCA 119	\$	1,100.00
Flex filing for March 2018		200.00
Time spent to date in connection with Cause no 45032 of the IURC for the impact on rates and charges due to the phase I piece of the implementation on new tax rates for the small gas utility group.		<u>298.75</u>
Current Amount Due	\$	<u>1,598.75</u> <i>OK</i>

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Boonville Natural Gas Corporation  
1425 N. Rockport Road  
Boonville, IN 47601-2349

Client No: 9501.001  
Date: 01/31/2018  
Invoice No: 30897

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Time spent to date in connection with research and planning for IURC investigation into the tax act, pre-conference hearing, and impact on accounting, rates and charges for the small gas group.	\$	750.00
Deferred credit review for the fourth quarter of 2017.		600.00
Flex filing for February 200.		<u>200.00</u>
Current Amount Due	\$	<u>1,550.00</u>

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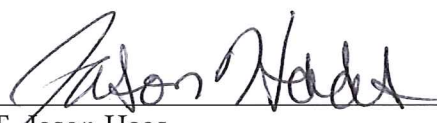
Boonville Natural Gas Corporation  
Cause No. 45215  
Property Tax

Property Taxes to be Paid in 2019	\$ 81,484
Net Utility Plant in Service at December 31, 2018	<u>7,376,938</u>
Effective Property Tax Rate	1.105%
Net Utility Plant in Service at September 30, 2018	<u>7,339,304</u>
Pro forma Property Tax Expense	\$ 81,069
Test Year Property Tax Expense	<u>82,549</u>
OUCC Adjustment to Property Tax	\$ (1,480)

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing *OUCC'S TESTIMONY OF ISABELLE L. GORDON* has been served upon the following counsel of record in the captioned proceeding by electronic service on June 28, 2019.

L. Parvin Price  
Jeffrey M. Peabody  
**Barnes & Thornburg LLP**  
Email: parvin.price@btlaw.com  
Email: jpeabody@btlaw.com

  
\_\_\_\_\_  
T. Jason Haas  
Attorney No. 34983-29  
Deputy Consumer Counselor

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR**  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
**infomgt@oucc.in.gov**  
317/232-2494 – Telephone  
317/232-5923 – Facsimile