

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**VERIFIED PETITION OF WESTFIELD GAS, LLC,)
D/B/A CITIZENS GAS OF WESTFIELD FOR (1))
AUTHORITY TO INCREASE RATES AND)
CHARGES FOR GAS UTILITY SERVICE AND)
APPROVAL OF A NEW SCHEDULE OF RATES)
AND CHARGES; (2) APPROVAL OF CERTAIN)
REVISIONS TO ITS TERMS AND CONDITIONS)
APPLICABLE TO GAS UTILITY SERVICE; AND)
(3) APPROVAL PURSUANT TO INDIANA CODE)
SECTION 8-1-2.5-6 OF AN ALTERNATIVE)
REGULATORY PLAN UNDER WHICH IT)
WOULD CONTINUE ITS ENERGY EFFICIENCY)
PROGRAM PORTFOLIO AND ENERGY)
EFFICIENCY RIDER)**

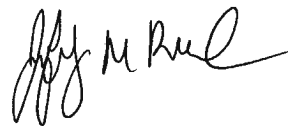
CAUSE NO. 45761

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

**PUBLIC'S EXHIBIT NO. 4: TESTIMONY OF OUCC WITNESS
MOHAB M. NOURELDIN**

December 2, 2022

Respectfully submitted,



Jeffrey M. Reed
Attorney No 11651-49
Deputy Consumer Counselor

**WESTFIELD GAS, LLC D/B/A CITIZENS GAS OF WESTFIELD
CAUSE NO. 45761
TESTIMONY OF OUCC WITNESS MOHAB M. NOURELDIN**

I. INTRODUCTION

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

2 A: My name is Mohab M. Nouredin, 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 a
6 Utility Analyst II with the Natural Gas Division. I have worked as a member of the
7 OUCC's Natural Gas Division since December 2021. For a summary of my educational
8 and professional experience, as well as my preparation for this case, please see
9 Appendix MMN-1 attached to my testimony.

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

11 A: I address Westfield Gas, LLC's, d/b/a Citizens Gas of Westfield ("Westfield Gas" or
12 "Petitioner") net-write off adjustment, which is higher due to only using a 2-year
13 average. I address Petitioner's renewal of its Energy Efficiency ("EE") program. I also
14 address why Westfield Gas' Unaccounted for Gas ("UAFG") cap in the Gas Cost
15 Adjustment ("GCA") should be reduced.

16 **Q: What are your recommendations?**

17 A: I recommend Petitioner's net write-off amount be reduced by \$7,479. I recommend
18 continuation of Petitioner's EE program, with stipulations on renewal of the program.
19 I also recommend a reduction in the UAFG cap included within the GCA from
20 Petitioner's proposed 1.28% to 0.81%.

1 **Q: Are you sponsoring any attachments?**

2 A: Yes. I am sponsoring the following attachments:

3 1. Attachment MMN-1 relating to the net write-off adjustment; and

4 2. Attachment MMN-2 relating to UAFG.

5 **Q: To the extent you do not address a specific item or adjustment in this Cause,**
6 **should that be construed to mean you agree with Petitioner's proposal?**

7 A: No. Not addressing a specific item or adjustment Westfield Gas proposes does not
8 indicate my agreement or approval. Rather, the scope of my testimony is limited to the
9 specific items addressed herein.

II. NET WRITE OFF (BAD DEBT EXPENSE)

10 **Q: What net write-off adjustment did Petitioner propose?**

11 A: Petitioner's witness, Ms. Bardhan-Akala proposes a (\$3,609) adjustment to the net
12 write-off of non-gas costs. (Petitioner's Exhibit No. 7, page 13, lines 13-14; and
13 Attachment DBA-1, page 7.) This adjustment was calculated on Petitioner's wp S640-
14 2. (Attachment MMN-1, page 2; Petitioner's wp S640-2.)

15 **Q: How did Petitioner calculate the adjustment for the net write-off of non-gas costs?**

16 A: Petitioner calculated the adjustment by using \$13,719 in actual bad debt for the year
17 ending December 31, 2021 and dividing it by the actual revenue of \$4,890,522. This
18 provides an actual bad debt ratio of 0.28%. Multiplying this actual bad debt ratio by
19 Petitioner's proforma non-gas cost revenue (including miscellaneous charges) of
20 \$3,225,003 arrives at a pro forma net write-off of non-gas costs of \$9,030. Removing
21 the test year amount of \$12,639 results in a reduction to net write-off of non-gas costs

1 of (\$3,609). These calculations are shown on Attachment MMN-1, page 2; Petitioner's
2 workpaper S640-2.

3 **Q: Do you agree with Petitioner's adjustment to the net write-off of non-gas costs?**

4 A: No. I made corrections to Petitioner's adjustment to the net write-off of non-gas costs.

5 Petitioner's calculation was based only on test year information when the bad debt ratio
6 was higher than the prior years. I used 2017, 2018, and 2019 information provided by

7 Petitioner. (Attachment MMN-1, page 3; Petitioner's Response to OUCC DR 16.5.) I

8 calculated a four-year average to capture a more representative bad debt ratio. I used

9 the same formula Petitioner used (as noted above), but I used a four-year average rather

10 than just the test year information. My four-year actual bad debt is \$28,731 and the

11 four-year total revenue is \$18,455,813. Dividing the total bad debt by the total revenue

12 results in a net write-off ratio of 0.1600% and a net write-off of non-gas costs

13 adjustment of (\$7,479). (Attachment MMN-1, page 1.)

14 **Q: What is your recommendation for the net write-off of non-gas costs?**

15 A: I recommend an adjustment to the net write-off of non-gas costs of (\$7,479).

III. DECOUPLING MECHANISM AND ENERGY EFFICIENCY PROGRAMS

16 **Q: Does Petitioner request the continuation of its decoupling mechanism and energy**
17 **efficiency ("EE") programs?**

18 A: Yes. Ms. Bardhan-Akala discusses Petitioner's request to continue the decoupling

19 mechanism and EE program. (Petitioner's Exhibit No. 7, page 18, line 10 – page 22,

20 line 6).

1 **Q: Please describe Petitioner's current Energy Efficiency Adjustment ("EEA").**

2 A: Petitioner's current EEA provides energy efficiency programs aimed at reducing
3 customer gas usage for both residential and commercial customers. (Petitioner's
4 Exhibit No. 7, page 18, lines 13 – 21).

5 **Q: What EE programs does Petitioner currently offer to its customers?**

6 A: Petitioner currently offers residential and commercial rebate programs. (Petitioner's
7 Exhibit No. 7, page 19, line 15 – page 20, line 9.) These programs were most recently
8 approved in Cause No. 45263. *In re Westfield Gas, LLC*, Cause No. 45263, Final Order
9 p. 6 (Ind. Util. Regulatory Comm'n Nov. 27, 2019).

10 **Q: Is Petitioner proposing any changes to its EE programs?**

11 A: No. (Petitioner's Exhibit No. 7, page 19, lines 7-10.)

12 **Q: What is the current budget for the EE programs?**

13 A: The current budget is \$8,500, with \$500 devoted to outreach efforts. Petitioner is not
14 proposing any change to the program budget. (*Id.*, page 20, lines 18-21.)

15 **Q: What is Petitioner's proposal regarding its EE programs?**

16 A: Petitioner proposes to continue to operate its EE programs as set forth in the Order in
17 Cause No. 44731, *In re Westfield Gas, LLC*, Cause No. 44731, Final Order p. 23 (Ind.
18 Util. Regulatory Comm'n Apr. 26, 2017), including:

- 19 • Petitioner will administer the programs in-house, without using a third-party
20 administrator.
- 21 • Petitioner will apply results from Vectren North's (now CenterPoint) most recent
22 evaluation, measurement and verification analyses to the same measures offered by
23 Petitioner.

- 1 • On or before March 31 of each year, Petitioner will submit an EE scorecard
2 containing the same metrics as provided in the Cause No. 44731 Order.
- 3 • Petitioner will collaborate annually with the OUCC regarding the EE programs.
- 4 • While Petitioner has the flexibility to modify the programs that it offers as a part of
5 its portfolio, Petitioner may not offer any programs not offered by Vectren North
6 since Petitioner relies on Vectren North's EM&V analyses.
7 (Petitioner's Exhibit No. 7, page 21, lines 6-16.)

8 **Q: What are your recommendations regarding Petitioner's decoupling mechanism**
9 **and EE programs?**

10 A: I recommend approval of the continuation of Petitioner's decoupling mechanism and
11 EE programs until an order is issued in Petitioner's next rate case. Since Petitioner
12 relies on Vectren North's EM&V analyses, if Vectren North's (now CenterPoint) EE
13 programs are not approved, expire, or otherwise cease, then Petitioner's EE portfolio
14 and energy efficiency rider should be discontinued and wound down in accordance with
15 the Commission's Order in Cause No. 45263. *In re Westfield Gas, LLC*, Cause No.
16 45263, Final Order p. 6 (Ind. Util. Regulatory Comm'n Nov. 27, 2019).

IV. UNACCOUNTED FOR GAS

17 **Q: What unaccounted for gas ("UAFG") percentage does Westfield include in its Gas**
18 **Cost Adjustment ("GCA") as a cap?**

19 A: Petitioner uses an UAFG cap of 1.62% in its GCA. (Cause No. 44731, Petitioner's
20 Exhibit No. 2, page 11, lines 14-19.)

21 **Q: How was the current UAFG percentage calculated?**

22 A: Petitioner calculated the current cap by using a two-year average of historical levels
23 and has used this percentage in Westfield Gas' GCAs subsequent to receiving an order

1 in Cause No. 44731. (Cause No. 44731, Petitioner's Exhibit No. 2, page 11, lines 14-
2 19.)

3 **Q: Did Westfield propose any changes to its UAFG cap within the GCA in this**
4 **Cause?**

5 A: Yes. Ms. Bardhan-Akala discusses Petitioner's request to change the UAFG cap to
6 1.28%. The percentage was determined by using a two-year average of historical levels.
7 (Petitioner's Exhibit No. 7, page 12, line 9-10.)

8 **Q: Do you agree with Westfield continuing to use a 2-year UAFG average as the cap**
9 **in the GCA?**

10 A: No. The use of a 2-year UAFG average of 2020 and 2021 data is not a realistic way to
11 calculate UAFG, as the UAFG for 2021 was the second highest UAFG percentage
12 Westfield Gas has recorded in the last 10 years. Using a 10-year UAFG average
13 smooths out high and low years, providing a more representative average of the history
14 of UAFG for the company. As Westfield puts more plant in the ground for its ever-
15 growing customer base, those assets are newer and less likely to cause leaks, which
16 should lead to less unaccounted for gas in the future.

17 **Q: What is your recommendation for a UAFG cap in the GCA?**

18 A: I calculated a 10-year UAFG average of 0.81%. (Attachment MMN-2, page 1.)
19 Therefore, I am recommending an UAFG cap of 0.81%.

V. OUCC RECOMMENDATIONS

20 **Q: Please summarize your recommendations.**

21 A: I recommend:

- 22
- An adjustment to net write-off of non-gas costs of (\$7,479).

1 • Approval of the continuation of Petitioner's decoupling mechanism and EE
2 programs, until the issuance of a final order in Petitioner's next base rate case
3 with authorizations as approved in Cause No. 45263.

4 • A decrease to Westfield Gas' proposed UAFG cap from 1.28% to 0.81%.

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

6 **A:** Yes, it does.

APPENDIX TO TESTIMONY OF
OUCW WITNESS MOHAB M. NOURELDIN

1 **Q: Describe your educational background and experience.**

2 A: I graduated from the Modern Academy in Maadi - Cairo, Egypt Department of Business
3 Administration with a Bachelor of Commerce in Accounting in August 2005, and an
4 Applied Management Principles Certification from Krannert School of Business Purdue
5 University in May 2016. From August 2005 through July 2007, I worked for multiple
6 companies in Egypt as an Accountant. I recoded various payable, receivable, purchases
7 and sales activities and reconciled general ledger and bank accounts.

8 From July 2007 through January 2012, I worked for Mercedes-Benz Egypt
9 (formerly Daimler-Chrysler Egypt) as an Accountant, and then was promoted to Senior
10 Accountant before relocating to the United States in January 2012. I prepared and reviewed
11 various documents and activities within the accounting department and tax department as
12 well. I collaborated with external auditors (Ernest & Young, KPMG & Price Waterhouse
13 Coopers) while performing internal audits and assessed company assets.

14 From March 2012 through June 2018, I worked for Purdue University in Physical
15 Facilities Fiscal Affairs (“PFFA”) as a financial assistant / analyst. I analyzed, prepared,
16 and presented monthly financial expense and payroll reports and provided customer service
17 to the directors I supported. I also extracted, compiled, and reviewed diverse reports for the
18 Financial Manager, Payroll as well as the Assistant Director of Financial Affairs within the
19 PFFA administration.

1 From August 2018 through December 2021, I worked for Community Health
2 System (Dukes Memorial Hospital / Bluffton Regional Medical Center), Ruoff Mortgage
3 Company & Aston Carter Staffing Agency as a Staff Accountant. Within multiple
4 departments I prepared and reviewed various documents and activities within each
5 company.

6 In December 2021, I began my employment with the OUCC as a Utility Analyst II
7 – Accountant in the Natural Gas Division. My current responsibilities include reviewing
8 and analyzing rate cases filed by Indiana natural gas utilities with the Commission. I also
9 review GCAs, Pipeline Safety Adjustment (“PSA”) cases, and Transmission, Distribution,
10 and Storage System Improvement Charge (“TDSIC”) tracker cases for natural gas utilities.

11 **Q: Have you previously testified before the Commission?**

12 A: Yes. I have testified in Gas Cost Adjustment (“GCA”) cases, a rate case, a TDSIC tracker
13 case, and a PSA case.

14 **Q: What review and analysis have you conducted to prepare your testimony?**

15 A: I analyzed Petitioner’s testimony, exhibits, and workpapers. I analyzed Petitioner’s
16 responses to discovery requests from the OUCC along with other supporting
17 documentation provided by Petitioner. I reviewed the Commission’s Final Orders in Cause
18 Nos. 43624, 44731, and 45263.

WESTFIELD GAS, LLC
Cause No. 45761
4 Year Avg Net Write-Off to Revenue
Net Write-Off Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Year</u> <u>CY2017</u>	<u>Year</u> <u>CY2018</u>	<u>Year</u> <u>CY2019</u>	<u>Test Year</u> <u>CY2021</u>	<u>4 Year Avg.</u>
1	Actual Bad Debt - Period Ending Dec 31	\$ 4,384	\$ 5,627	\$ 5,001	\$ 13,719	\$ 28,731
2	Actual Revenue (5 month lag)	\$ 4,397,621	\$ 4,487,362	\$ 4,680,308	\$ 4,890,522	\$ 18,455,813
3	Actual Bad Debt Ratio (ln 1 / ln 2)	0.1000%	0.1300%	0.1100%	0.2800%	0.1600%
4	Test Year Provision for Uncollectible Account 904010	\$ 12,639	\$ 12,639	\$ 12,639	\$ 12,639	\$ 12,639
5	Proforma Non-Gas Cost Revenue (including Misc. Charges)	\$3,225,003	\$3,225,003	\$3,225,003	\$3,225,003	\$3,225,003
6	Proforma Net Write-Off Non-Gas Costs (ln 3* ln 5)	\$ 3,225	\$ 4,193	\$ 3,548	\$ 9,030	\$ 5,160
7	Proforma Adjustment (ln 6 - ln 4)	\$ (9,414)	\$ (8,446)	\$ (9,091)	\$ (3,609)	\$ (7,479)

WESTFIELD GAS, LLC
Test Year Net Write-Off to Revenue
Net Write-Off Adjustment

<u>Line No.</u>	<u>Description</u>	<u>A</u> <u>Test Year</u> <u>CY2021</u>	<u>Reference</u>
1	Actual Bad Debt - Period Ending Dec 31	\$ 13,719	
2	Actual Revenue (5 month lag)	\$ 4,890,522	
3	Actual Bad Debt Ratio (ln 1 / ln 2)	0.2800%	
4	Test Year Provision for Uncollectible Account 904010	\$ 12,639	Income Statement
5	Proforma Non-Gas Cost Revenue (including Misc. Charges)	\$3,225,003	DBA-1, page 3, col. C, ln 31 - ln 33
6	Proforma Net Write-Off Non-Gas Costs (ln 3 * ln 5)	\$ 9,030	
7	Proforma Adjustment (ln 6 - ln 4)	\$ (3,609)	
8	Proforma revenue requirement deficit	\$1,295,861	DBA-1, page 1, col. D, ln 12
9	Proforma increase in Net Write-Off (ln 8 * ln 3)	\$ 3,628	

DATA REQUEST NO. 5:

Referring to wp S640-2 relating to net write off:

- a. Please provide the actual bad debt for each of the calendar years 2017 through 2020. (If calendar year information is not available, please provide for each of the fiscal years ending September 30, 2017 through 2020.)
- b. Please explain why actual revenue is shown on a 5-month lag.
- c. Please provide the actual revenue for calendar years 2017 through 2020. (If calendar year information is not available, please provide for each of the fiscal years ending September 30, 2017 through 2020.)
- d. Please provide the actual bad debt ratio for calendar years 2017 through 2020. (If calendar year information is not available, please provide for each of the fiscal years ending September 30, 2017 through 2020.)

OBJECTION:

For all subparts in the foregoing Data Request, Petitioner objects on the grounds set forth in General Objection Nos. 2, 5, 8, and, additionally, with respect to subpart d, Petitioner also objects on grounds set forth in General Objection No. 9. Subject to and without waiver of any objections, please see the response below.

RESPONSE:

- a. Actual Bad Debt for calendar years 2017 through 2020 are as follows:

	<u>CY2017</u>	<u>CY2018</u>	<u>CY2019</u>	<u>CY2020</u>
Actual Bad Debt	\$ 4,384	\$ 5,627	\$ 5,001	\$ 4,200

- b. As part of its operation, Petitioner uses a 5-month lag for write-offs of customer balances.
- c. Actual Revenue for calendar years 2017 through 2020:

	<u>CY2017</u>	<u>CY2018</u>	<u>CY2019</u>	<u>CY2020</u>
Actual Revenue	\$4,397,621	\$4,487,362	\$4,680,308	\$4,499,829

- d. Petitioner has not performed the requested analysis.

WESTFIELD GAS, LLC
Cause No. 45761
10 Year Avg Unaccounted For Gas

Line				
<u>No.</u>	Year	Source	Attachment	UAFG %
1	2012	Cause No.37389 GCA92, Schedule 11A	MMN-2 Page 2	-0.01%
2	2013	Cause No.37389 GCA96, Schedule 11A	MMN-2 Page 3	0.05%
3	2014	Cause No.37389 GCA100, Schedule 11A	MMN-2 Page 4	1.65%
4	2015	Cause No.37389- GCA104, Schedule 11A	MMN-2 Page 5	1.59%
5	2016	Cause No.37389- GCA108, Schedule 11A	MMN-2 Page 6	-0.10%
6	2017	Cause No.37389- GCA112, Schedule 11A	MMN-2 Page 7	-0.43%
7	2018	Cause No.37389- GCA116, Schedule 11A	MMN-2 Page 8	1.85%
8	2019	Cause No.37389- GCA120, Schedule 11A	MMN-2 Page 9	0.98%
9	2020	Cause No.37389- GCA124, Schedule 11A	MMN-2 Page 10	0.83%
10	2021	Cause No.37389- GCA128, Schedule 11A	MMN-2 Page 11	1.72%
		10 Year UAFG Average		<hr/> 0.81%

Westfield Gas, LLC.
 Annual True-up Cost of Unaccounted for (UAF) Gas
 For the period of September 2011 through August 2012

	A	B	C	D	E	
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 In 4 - Sch 7 In 2	
1	September 2011	11,558	11,357	201	1.74%	\$33,888
2	October	22,773	22,499	274	1.20%	71,597
3	November	37,968	37,648	320	0.84%	130,593
4	December	60,516	59,597	919	1.52%	219,291
5	January 2012	78,936	78,148	788	1.00%	285,500
6	February	66,524	65,686	838	1.26%	233,849
7	March	29,908	29,537	371	1.24%	84,688
8	April	21,840	21,559	281	1.29%	53,090
9	May	8,219	11,617	(3,398)	-41.34%	16,580
10	June	7,763	7,666	97	1.25%	16,465
11	July	6,373	6,293	80	1.26%	15,780
12	August	7,520	8,327	(807)	-10.73%	17,912
13	12-month total	359,898	359,934	(36)	-0.01%	\$1,179,233
14	Actual UAF % - 12 Months Ended (ln. 13, col. D)					
15	Maximum UAF % collected in GCA rate					
16	Adjustment (0 if actual < maximum)		1/			
17	Actual Commodity Costs (ln. 13, col. E)					
18	Adjustment - Over Recovery of UAF (ln. 16 X ln. 17)			\$	\$	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
 If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2012 through August 2013

	A	B	C	D	E
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 In 4 - Sch 7 In 2
1 September 2012	9,316	9,199	117	1.26%	\$20,604
2 October	26,078	23,271	2,807	10.76%	68,250
3 November	47,693	49,306	(1,613)	-3.38%	135,382
4 December	61,528	59,757	1,771	2.88%	194,022
5 January 2013	87,289	85,333	1,956	2.24%	258,487
6 February	79,087	79,154	(67)	-0.08%	222,894
7 March	75,926	78,747	(2,821)	-3.72%	205,494
8 April	33,500	36,097	(2,597)	-7.75%	78,011
9 May	13,706	14,561	(855)	-6.24%	31,567
10 June	8,489	7,887	602	7.09%	27,245
11 July	8,262	7,548	714	8.64%	20,534
12 August	9,053	8,860	193	2.13%	20,884
13 12-month total	459,927	459,720	207	0.05%	\$1,283,374
14 Actual UAF % - 12 Months Ended (In. 13, col. D)				0.05%	
15 Maximum UAF % collected in GCA rate				1.26%	
16 Actual Commodity Costs (In. 13, col. E)				\$1,283,374	
17 Adjustment - Over Recovery of UAF (In. 14 X In. 16)				\$0	

1/ If actual UAF % is > 0, but less than the maximum UAF % no adjustment is necessary.

If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2013 through August 2014

	A	B	C	D	E	
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 In 4 - Sch 7 In 2	
1	September 2013	9,927	9,357	570	5.74%	\$24,147
2	October	25,234	24,608	626	2.48%	64,936
3	November	58,152	54,596	3,556	6.12%	177,810
4	December	86,583	86,014	569	0.66%	260,572
5	January 2014	125,774	120,719	5,055	4.02%	437,184
6	February	105,138	100,410	4,728	4.50%	404,268
7	March	82,212	84,036	(1,824)	-2.22%	326,759
8	April	33,186	38,351	(5,165)	-15.56%	88,210
9	May	17,491	17,684	(193)	-1.10%	49,013
10	June	9,365	5,794	3,571	38.13%	32,134
11	July	9,622	11,812	(2,190)	-22.76%	26,340
12	August	9,258	9,132	126	1.36%	24,158
13	12-month total	571,942	562,513	9,429	1.65%	\$1,915,531

14	Actual UAF % - 12 Months Ended (In. 13, col. D)			1.65%	
15	Maximum UAF % collected in GCA rate			1.26%	
16	UAF % Adjustment (0 if actual < maximum)			0.39%	
17	Actual Commodity Costs (In. 13, col. E)		\$	1,915,531	
18	Adjustment - Over Recovery of UAF (In. 16 X In 17)		\$	7,471	

Note: If actual UAF % is less than the maximum UAF % no adjustment is necessary. If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
 Annual True-up Cost of Unaccounted for (UAF) Gas
 For the period of September 2014 through August 2015

	A	B	C	D	E
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 In 4 - Sch 7 In 2
1	September 2014	11,372	(434)	-3.97%	\$26,851
2	October	23,081	961	4.00%	67,163
3	November	70,615	2,488	3.52%	223,927
4	December	79,683	2,636	3.31%	255,148
5	January 2015	107,674	2,630	2.44%	323,251
6	February	114,654	964	0.84%	317,686
7	March	72,464	(2,012)	-2.78%	184,012
8	April	29,188	825	2.83%	57,722
9	May	13,042	771	5.91%	24,665
10	June	8,776	(43)	-0.49%	17,422
11	July	8,062	272	3.37%	17,467
12	August	8,428	(352)	-4.18%	17,129
13	12-month total	547,566	8,706	1.59%	\$1,532,443

14	Actual UAF % - 12 Months Ended (ln. 13, col. D)	1.59%
15	Maximum UAF % collected in GCA rate	1.26%
16	UAF % Adjustment (0 if actual < maximum)	0.33%
17	Actual Commodity Costs (ln. 13, col. E)	\$1,532,443
18	Adjustment - Over Recovery of UAF (ln. 16 X ln. 17)	\$5,057

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
 If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September, 2015 through August, 2016

	A	B	C	D	E	
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 In 4 - Sch 7 In 2	
1	September 2015	8,713	9,658	(945)	-10.85%	\$15,548
2	October	20,701	19,120	1,581	7.64%	43,852
3	November	41,568	42,000	(432)	-1.04%	86,314
4	December	61,720	58,456	3,264	5.29%	131,588
5	January 2016	108,898	106,874	2,024	1.86%	238,111
6	February	86,948	84,596	2,352	2.71%	188,344
7	March	47,719	45,213	2,506	5.25%	88,813
8	April	34,473	33,195	1,278	3.71%	59,294
9	May	18,096	17,203	893	4.93%	28,884
10	June	9,218	22,132	(12,914)	-140.10%	(4,383)
11	July	8,471	7,860	611	7.21%	18,565
12	August	8,044	8,738	(694)	-8.63%	14,954
13	12-month total	454,569	455,045	(476)	-0.10%	\$909,884
14	Actual UAF % - 12 Months Ended (ln. 13, col. D)				-0.10%	
15	Maximum UAF % collected in GCA rate				1.26%	
16	UAF % Adjustment (0 if actual < maximum)				0.00%	
17	Actual Commodity Costs (ln. 13, col. E)				\$909,884	
18	Adjustment - Over Recovery of UAF (ln. 16 X ln. 17)				\$0	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2016 through August 2017

	A	B	C	D	E
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 ln 4 - Sch 7 ln 2
1	September 2016				
2	8,402	9,132	(730)	-8.69%	\$17,644
3	16,075	15,869	206	1.28%	32,889
4	45,509	44,847	662	1.45%	101,801
5	104,983	102,014	2,969	2.83%	271,507
6	98,016	101,700	(3,684)	-3.76%	233,842
7	63,155	62,851	304	0.48%	156,723
8	68,839	68,509	330	0.48%	147,502
9	25,141	25,524	(383)	-1.52%	48,712
10	20,721	21,105	(384)	-1.85%	39,739
11	9,342	10,315	(973)	-10.42%	17,309
12	10,745	10,170	575	5.35%	19,392
13	11,396	12,373	(977)	-8.57%	19,452
13	482,324	484,409	(2,085)	-0.43%	\$1,106,512
14	Actual UAF % - 12 Months Ended (Ln. 13, col. D)				
15	Maximum UAF % collected in GCA rate - Sept. 1, 2016 - April 30, 2017		Days =242/365 x Col D, Ln 15	-0.43%	0.84%
16	Maximum UAF % collected in GCA rate - May 1, 2017 - August 2017		=123/365 x Col D, Ln 16	1.26%	0.55%
17	Weighted Average UAF % Collected (Ln 15 + Ln 16)			1.62%	1.38%
18	UAF % Adjustment (0 if actual < maximum)				0.00%
19	Actual Commodity Costs (Ln. 13, col. E)				\$1,106,512
20	Adjustment - Over Recovery of UAF (Ln. 18 X Ln. 19)				\$0

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2017 through August 2018

	A	B	C	D	E
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 In 4 - Sch 7 In 2
1	September 2017				
2	11,988	10,613	1,375	11.47%	\$20,430
3	27,281	27,098	183	0.67%	55,626
4	62,399	63,141	(742)	-1.19%	128,282
5	117,491	111,719	5,772	4.91%	285,326
6	140,484	135,756	4,728	3.37%	365,814
7	90,590	91,585	(995)	-1.10%	195,258
8	91,824	88,773	3,051	3.32%	187,754
9	60,779	62,127	(1,348)	-2.22%	100,469
10	14,404	15,851	(1,447)	-10.05%	13,848
11	11,988	11,447	541	4.51%	18,190
12	11,834	10,447	1,387	11.72%	20,663
13	11,604	12,014	(410)	-3.53%	17,029
	12-month total	640,571	12,095	1.85%	\$1,408,689
14	Actual UAF % - 12 Months Ended (Ln. 13, col. D)			1.85%	
15	Maximum UAF % collected in GCA rate			1.62%	
16	UAF % Adjustment (0 if actual < maximum)			0.23%	
17	Actual Commodity Costs (Ln. 13, col. E)			\$1,408,689	
18	Adjustment - Over Recovery of UAF (Ln. 16 X Ln. 17)			\$3,240	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
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Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2018 through August 2019

	A	B	C	D	E	
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11 ln 6 + Sch 11 ln 7	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 ln 4 - Sch 7 ln 2	
1	September 2018	13,296	12,041	1,255	9.44%	\$20,485
2	October	34,950	36,950	(2,000)	-5.72%	62,321
3	November	88,770	86,922	1,848	2.08%	179,985
4	December	101,177	96,588	4,589	4.54%	225,585
5	January 2019	143,910	136,879	7,031	4.89%	328,719
6	February	113,750	115,101	(1,351)	-1.19%	216,515
7	March	104,674	100,245	4,429	4.23%	275,328
8	April	45,451	54,289	(8,838)	-19.45%	49,831
9	May	24,800	26,355	(1,555)	-6.27%	28,652
10	June	14,955	13,967	988	6.61%	16,441
11	July	12,673	12,366	307	2.42%	11,396
12	August	14,643	14,352	291	1.99%	14,303
13	12-month total	713,049	706,055	6,994	0.98%	\$1,429,561
14	Actual UAF % - 12 Months Ended (Ln. 13, col. D)				0.98%	
15	Maximum UAF % collected in GCA rate				1.62%	
16	UAF % Adjustment (0 if actual < maximum)				0.00%	
17	Actual Commodity Costs (Ln. 13, col. E)				\$1,429,561	
18	Adjustment - Over Recovery of UAF (Ln. 16 X Ln. 17)				\$0	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2019 through August 2020

	A	B	C	D	E	
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11 ln 6 + Sch 11 ln 7	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 ln 4 - Sch 7 ln 2	
1	September 2019	14,668	14,270	398	2.71%	\$15,361
2	October	33,413	33,995	(582)	-1.74%	45,311
3	November	94,396	91,684	2,712	2.87%	151,821
4	December	104,156	102,001	2,155	2.07%	177,282
5	January 2020	119,527	118,708	819	0.69%	205,970
6	February	122,618	120,483	2,135	1.74%	198,517
7	March	78,314	78,728	(414)	-0.53%	123,489
8	April	47,083	48,542	(1,459)	-3.10%	70,264
9	May	28,375	28,519	(144)	-0.51%	40,360
10	June	12,888	11,845	1,043	8.09%	15,651
11	July	12,681	17,875	(5,194)	-40.96%	12,415
12	August	15,563	11,356	4,207	27.03%	15,620
13	12-month total	683,682	678,006	5,676	0.83%	\$1,072,061
14	Actual UAF % - 12 Months Ended (Ln. 13, col. D)				0.83%	
15	Maximum UAF % collected in GCA rate				1.62%	
16	UAF % Adjustment (0 if actual < maximum)				0.00%	
17	Actual Commodity Costs (Ln. 13, col. E)				\$1,072,061	
18	Adjustment - Over Recovery of UAF (Ln. 16 X Ln. 17)				\$0	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

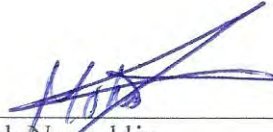
Westfield Gas, LLC
Annual True-up Cost of Unaccounted for (UAF) Gas
For the period of September 2020 through August 2021

	A	B	C	D	E
	Volume of Gas Available (Dth) Sch 11	Vol of Gas Delivered to Customer (Dth) Sch 11 ln 6 + Sch 11 ln 7	Volume UAF Gas (Dth) col. A - col. B	Percent of UAF Gas col. C / col. A	Actual Commodity Costs Sch 7 ln 4 - Sch 7 ln 2
1	September 2020	17,746	278	1.54%	\$21,626
2	October	40,217	750	1.83%	67,350
3	November	66,570	925	1.37%	121,550
4	December	118,088	2,263	1.88%	217,002
5	January 2021	133,927	6,806	4.84%	259,716
6	February	150,057	1,388	0.92%	2,716,264
7	March	79,655	(447)	-0.56%	127,725
8	April	48,402	(640)	-1.34%	81,950
9	May	28,834	1,438	4.75%	56,309
10	June	15,624	(457)	-3.01%	23,995
11	July	17,951	(2,159)	-13.67%	27,721
12	August	13,244	2,666	16.76%	28,743
13	12-month total	730,315	12,811	1.72%	\$3,749,951
14	Actual UAF % - 12 Months Ended (Ln. 13, col. D)			1.72%	
15	Maximum UAF % collected in GCA rate			1.62%	
16	UAF % Adjustment (0 if actual < maximum)			0.10%	
17	Actual Commodity Costs (Ln. 13, col. E)			\$3,749,951	
18	Adjustment - Over Recovery of UAF (Ln. 16 X Ln. 17)			\$3,750	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.
If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

AFFIRMATION

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



Mohab Noureldin
Utility Analyst II
Indiana Office of
Utility Consumer Counselor
Cause No. 45761
Citizens Gas of Westfield, LLC

December 2nd 2022

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following parties of record in the captioned proceeding by electronic service on December 2, 2022.

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