

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. 2: TESTIMONY OF OUCC WITNESS  
LINDA M. DEVINE

December 2, 2022

Respectfully submitted,



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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 LINDA M. DEVINE**

**I. INTRODUCTION**

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

2 A: My name is Linda M. Devine, and my business address is 115 West Washington Street,  
3 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. I have worked as a member of the OUCC’s Natural Gas Division  
7 since January 2022. My educational and professional experience, as well as my  
8 preparation for this case, are detailed in Appendix LMD-1 attached to this testimony.

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

10 A: I testify against Westfield Gas, LLC’s d/b/a Citizens Gas of Westfield (“Petitioner” or  
11 “Westfield Gas”) adjustment to decrease Other Revenue by \$152,919. Petitioner used  
12 2020 annual revenues to calculate proposed adjustments for three subcategories of  
13 Other Revenue: late payment charges, reconnection fees, and collection fees, which are  
14 unrepresentative revenue amounts Petitioner will have in the future. I also testify  
15 against Petitioner’s proposed adjustment to eliminate imbalance premium revenues  
16 within the Other Revenue adjustment.

17 **Q: Do you have any recommendations?**

18 A: Yes. I recommend an adjustment to decrease Petitioner’s total Other Revenue by  
19 \$127,027.

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

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

- 3 • Attachment LMD-1 relating to late payment charges;
- 4 • Attachment LMD-2 relating to reconnection fees and collection fees;
- 5 • Attachment LMD-3 relating to imbalance premium revenue; and
- 6 • Attachment LMD-4 relating to my overall adjustment to Other Revenues.

7 **Q: To the extent you do not address a specific item in your testimony, should it be**  
8 **construed to mean you agree with Petitioner's proposal?**

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

## II. OTHER REVENUE ADJUSTMENT

12 **Q: What adjustment did Petitioner propose for Other Revenue?**

13 A: Petitioner proposes to decrease Other Revenue by \$152,919. (Petitioner's Attachment  
14 DBA-1, page 6.) This amount is broken down as follows:

- 15 • An increase in other revenue of \$989;
- 16 • A decrease in Late Payment/Reconnect Fees of \$5,688;
- 17 • A decrease in Miscellaneous Supplier Revenues of \$24,741; and
- 18 • The elimination of Decoupling Revenues of \$123,480.

19 Petitioner further breaks down the other revenue, late payment/reconnect fees, and  
20 miscellaneous supplier revenue on workpaper S630-6. (Attachment LMD-1, page 1,  
21 Petitioner's workpaper S630-6.)

1 **Q: Do you disagree with any of the amounts in Petitioner's Other Revenue**  
2 **adjustment:**

3 A: Yes. I disagree with Late Payment/Reconnect Fees Revenue of \$5,688, and  
4 Miscellaneous Supplier Revenue of \$24,741, as discussed below.

**A. Late Payment Revenue**

5 **Q: What adjustment does Petitioner propose relating to late payment revenues?**

6 A: Petitioner proposes an adjustment to decrease late payment revenue in the amount of  
7 \$4,778. (*Id.*)

8 **Q: How did Petitioner calculate its late payment revenues?**

9 A: Petitioner's witness Debi Bardhan-Akala states:

10 'Other revenues' include miscellaneous charges (switching and other  
11 gas revenue); late payment charges; reconnection fees; return check  
12 fees; and collection fees... Adjustments for other revenues are calculated  
13 using a three-year (2019, 2020, and 2021) historical average to  
14 normalize test year data... Data presented in DBA-1, page 6, is sourced  
15 and supported by detailed calculations in wp S630.6.  
16 (Petitioner's Exhibit No. 7, page 12, line 16 - page 13, line 3.)

17 **Q: Do you agree with Petitioner's proposed adjustment to decrease late payment**  
18 **revenue by \$4,778?**

19 A: No.

20 **Q: Please explain why you disagree with Petitioner's proposed adjustment to**  
21 **decrease late payment revenue in the amount of \$4,778.**

22 A: In response to COVID-19, the Commission issued First and Second Interim Emergency  
23 Orders in Cause No. 45380. These orders required Indiana jurisdictional utilities to  
24 offer extended payment arrangements and exclude the collection of late fees, deposits,  
25 and disconnection/reconnection fees through October 12, 2020. *In re Generic*  
26 *Investigation Into COVID-19 Impacts*, Cause No. 45380, First Interim Order p. 9 (Ind.  
27 Util. Regul. Comm'n Jun 29, 2020; Second Interim Order p. 6, Aug. 12, 2020.)

1           As a result of these orders extending payment arrangements and *excluding* the  
2 collection of late fees, deposits, and disconnection/reconnection fees, 2020 data is not  
3 a fair representation of annual late payment revenue. Petitioner calculated its  
4 adjustment using a 3-year average including 2019, 2020 and 2021, as noted above. I  
5 requested additional information from Petitioner to obtain the 2017 and 2018 annual  
6 amounts of late payment revenue. (Attachment LMD-1, pages 2-3; Petitioner's  
7 Response to OUCC DR 7.2.) I calculated a 4-year average including 2017 – 2019 and  
8 2021, excluding unrepresentative 2020 data because of the Commission's Order in  
9 Cause No. 45380. (Attachment LMD-1, page 4.) I also asked Petitioner for 2022 data  
10 from January through September 2022. Petitioner reports late payment revenues for the  
11 first three quarters of 2022 at \$21,061, which is higher than the test year amount of  
12 \$18,385. (Attachment LMD-2, page 1; Petitioner's Response to OUCC DR 17.4d.)  
13 This indicates Petitioner will have more revenue than the 3-year average Petitioner used  
14 to calculate its adjustment on a going-forward basis.

15 **Q: What adjustment did you make for late payment fee revenue?**

16 A: My adjustment for late payment fee revenue was calculated using a 4-year (2017, 2018,  
17 2019, 2021) historical average to normalize test year data. The 4-year average of  
18 \$15,471 less the test year amount of \$18,385 results in a \$2,914 decrease in late  
19 payment fee revenue. (Attachment LMD-1, page 4.)

**B. Reconnection Fee Revenue and Collection Fee Revenue**

1 **Q: What adjustment does Petitioner propose relating to reconnection fee and**  
2 **collection fee revenue?**

3 A: Petitioner proposes an adjustment to increase reconnection fee revenue in the amount  
4 of \$1,089, and an adjustment to decrease collection fee revenue in the amount of  
5 \$1,941. (Attachment LMD-1, page 1; Petitioner's workpaper S630-6.) Adding these  
6 two amounts together results in a \$852 decrease in revenue.

7 **Q: How did Petitioner calculate its reconnection fee revenue and collection fee**  
8 **revenue?**

9 A: Ms. Bardhan-Akala's testimony referenced Attachment DBA-1, page 6, and detailed  
10 calculations in wp S630-6, which were discussed above regarding late payment fee  
11 revenue. (Petitioner's Exhibit No. 2, page 12, line 16 – page 13, line 3.)

12 **Q: Please explain why you combined reconnection fee revenue and collection fee**  
13 **revenue when calculating your proposed adjustment.**

14 A: Petitioner combined collection fees and reconnection fees in the same general ledger  
15 account as of July 2020. (Attachment LMD-2, page 1; Petitioner's Response to OUCC  
16 DR 17.4a.)

17 **Q: Do you agree with Petitioner's proposed adjustment to decrease combined**  
18 **reconnection fee revenue and collection fee revenue by \$852?**

19 A: No.

20 **Q: Explain why you disagree with Petitioner's proposed \$852 decrease to the**  
21 **combined reconnection fee and collection fee revenue.**

22 A: As I discussed above regarding the late payment fee revenue, reconnection fee and  
23 collection fee revenue was impacted by the Commission Orders in Cause No. 45380 in  
24 response to COVID-19. The Orders in Cause No. 45380 required Petitioner to suspend  
25 the collection of reconnection fees and collection fees through October 12, 2020.

1 Petitioner did not resume charging reconnection fees until November 2, 2020.  
2 (Attachment LMD-2, page 1; Petitioner's Response to OUCC DR 17.4b.) Petitioner  
3 calculated its adjustment using a 3-year average including 2019, 2020 and 2021, as  
4 noted above. I requested additional information from Petitioner to obtain the 2017 and  
5 2018 annual amounts of reconnection fee and connection fee revenue. (Attachment  
6 LMD-1, pages 2-3; Petitioner's Response to OUCC DR 7.2.) I calculated a 4-year  
7 average including 2017 – 2019 and 2021, excluding unrepresentative 2020 data  
8 because of the Commission's Order in Cause No. 45380. (Attachment LMD-2, page  
9 2.) I also asked Petitioner for 2022 data from January through September 2022.  
10 Petitioner reports reconnection fee/collection fee revenues for the first three quarters of  
11 2022 at \$3,653, which is higher than the test year amount of \$3,518. (Attachment LMD-  
12 2, page 1; Petitioner's Response to OUCC DR 17.4c.) This indicates Petitioner will  
13 have more revenue than the 3-year average Petitioner used to calculate its adjustment  
14 on a going-forward basis.

15 **Q: What adjustment did you make for combined reconnection fee and collection fee**  
16 **revenue?**

17 **A:** I calculated the combined reconnection fee and collection fee revenue adjustment using  
18 a 4-year (2017, 2018, 2019, 2021) historical average to normalize the test year data.  
19 The 4-year average of \$3,918 less the test year amount of \$3,518 results in a \$400  
20 decrease in reconnection fee and collection fee revenue combined. (Attachment LMD-  
21 2, page 2.)

**C. Imbalance Premium Revenue**

1 **Q: Did Petitioner propose an adjustment to imbalance premium fee revenue as part**  
2 **of its proposed adjustment to Miscellaneous Supplier Revenues?**

3 A: Yes. Petitioner proposed an adjustment to remove all imbalance premium fee revenue  
4 in accounts 495112, 495113, and 495114.

5 **Q: Did you ask Petitioner about the imbalance premium fee revenue?**

6 A: Yes. Ms. Bardhan-Akala indicates in Petitioner's responses to OUCC DRs 18.7.a,  
7 18.8.a, and 18.9.a: "Third Party Supplier Administration fees associated with Usage  
8 Balancing were not included because these costs vary widely, are unpredictable, and  
9 are not sufficiently fixed, known, and measurable to be included in the pro forma  
10 revenue requirements." (Attachment LMD-3, pages 1-3; Petitioner's Responses to  
11 OUCC DRs 18.7.a, 18.8.a, and 18.9.a.)

12 **Q: The DR responses reference Account Numbers 495112, 495113, and 495114. What**  
13 **are those Account Numbers?**

14 A: Account Number 495112 is the 5%-10% imbalance premium. Account Number  
15 495113 is the 10%-15% imbalance premium. Account Number 495514 is the 15%-  
16 30% imbalance premium.

17 **Q: Do you agree with Petitioner that the Third-Party Supplier Administrative fees**  
18 **are unpredictable, vary widely, and are not sufficiently fixed, known, and**  
19 **measurable to be included in pro forma revenue?**

20 A: No.

21 **Q: Explain why you disagree with Petitioner's decision to remove imbalance**  
22 **premium revenue.**

23 A: I requested additional information from Petitioner to obtain the 2017 and 2018 annual  
24 amounts of imbalance premium revenue. (Attachment LMD-3, pages 1-3; Petitioner's  
25 Responses to OUCC DRs 18.7b, 18.8b, and 18.9b.) I reviewed information related to



1 these fees from 2017 to 2021. That information is summarized on Attachment LMD-3,  
2 page 4. The account numbers and descriptions correspond with the information  
3 indicated above. Petitioner states the imbalance premium revenue is not fixed, known  
4 and measurable. (Attachment LMD-3, pages 1-3; Petitioner's Responses to OUCC DRs  
5 18.7b, 18.8b, and 18.9b.) However, Petitioner's tariff includes imbalance premium  
6 revenue. Imbalance premium revenue has a specific account number, and that account  
7 shows up in the revenue section of the general ledger. Petitioner had imbalance  
8 premium revenue for the last five years, and therefore I used historical data to estimate  
9 the imbalance premium revenue on a going-forward basis. Because the year 2020 was  
10 impacted by COVID, and Petitioner could have had reduced imbalance revenue during  
11 this time period, I excluded the 2020 revenue from my calculation, as I did above.

12 **Q: What adjustment did you make for imbalance premium revenue?**

13 A: My adjustment for imbalance premium revenue was calculated using a 4-year (2017,  
14 2018, 2019 and 2021) historical average. My proposed adjustment for imbalance  
15 premium revenue is a decrease of \$1,567. (Attachment LMD-3, page 4.) The  
16 breakdown of revenue by type is as follows:

- 17 • 5-10% imbalance premium revenue decrease in the amount of \$349.
- 18 • 10-15% imbalance premium revenue decrease in the amount of \$807.
- 19 • 15-30% imbalance premium revenue decrease in the amount of \$411.

**D. Overall Adjustment for Other Revenue**

1 **Q: What is your overall adjustment for other revenue?**

2 A: My overall adjustment to other revenue is a decrease in the amount of \$127,027.

3 (Attachment LMD-4, page 1.) This amount incorporates all the items listed above.

**III. RECOMMENDATIONS**

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

5 A: I recommend a \$127,027 decrease to Other Revenues.

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

7 A: Yes.

**APPENDIX TO TESTIMONY OF**  
**OUCW WITNESS LINDA M. DEVINE**

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

2 A: I completed my undergraduate course work at Purdue University-Calumet in  
3 Hammond, Indiana. I graduated from Bakers College of Online Graduate Studies  
4 based in Flint, Michigan with an MBA in Business Administration with an  
5 Accounting emphasis in December 2007. I am a CPA candidate. I attended the  
6 Institute of Public Utilities Accounting and Ratemaking Course offered by  
7 Michigan State University. I filled several roles during my career including  
8 business owner, auditor, financial analyst, and senior staff accountant.

9 In January 2022, I began my employment with the OUCW as a Utility  
10 Analyst II. My current responsibilities include reviewing, analyzing, and preparing  
11 testimony for Gas Cost Adjustment (“GCA”) cases, Energy Efficiency Rider cases,  
12 special contract cases and base rate cases.

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

14 A: Yes, I have testified in GCA cases, special contract cases and base rate cases.

15 **Q: Please describe the review you conducted to prepare this testimony.**

16 A: I reviewed the Verified Petition, direct testimony, exhibits and workpapers. I  
17 reviewed the Commission’s Final Orders in Cause Nos. 45380 and 44731. I also  
18 reviewed Petitioner’s responses to OUCW discovery requests in this Cause.

**WESTFIELD GAS, LLC**  
**Miscellaneous Revenues**

Line No.	Description	A CY19	B CY20	C Test Year CY21	D Total	E Average (A, B, C)	F Pro Forma Adjustment
1	Account 487010 Late Payment Charges	\$ 15,031	\$ 7,406	\$ 18,385	\$ 40,822	\$ 13,607	\$ (4,778)
2	Account 488010 Reconnection Fees	2,921	345	-	3,266	1,089	1,089
3	Account 488020 Return Check Fees	550	282	503	1,335	445	(58)
4	Account 488030 Collection Fees	850	363	3,518	4,731	1,577	(1,941)
5	Account 495101 \$5/month End User Fee	2,555	2,865	2,920	8,340	2,780	(140)
6	Account 495102 \$100/month End User Fee	5,230	6,000	6,000	17,230	5,743	(257)
7	Account 495112 5-10% Imbalance Premium	1,188	850	1,653	3,691	-	(1,653)
8	Account 495113 10-15% Imbalance Premium	1,624	1,565	2,908	6,097	-	(2,908)
9	Account 495114 15-30% Imbalance Premium	20,592	9,327	19,783	49,702	-	(19,783)
10	Account 495160 Customer Usage Summary Charge	-	-	-	-	-	-
11	Account 495162 Switching Charges	100	175	-	275	92	92
12	Account 495999 Other Gas Revenues	<u>(7,318)</u>	<u>331</u>	<u>(4,840)</u>	<u>(11,827)</u>	<u>(3,942)</u>	<u>898</u>
13	Total Miscellaneous Revenues (ln 1 thru ln 12)	<u>\$ 43,323</u>	<u>\$ 29,509</u>	<u>\$ 50,830</u>	<u>\$ 123,662</u>	<u>\$ 21,391</u>	<u>\$ (29,439)</u>

**DATA REQUEST NO. 2:**

Referring to Miscellaneous Revenues on workpaper S630-6:

- a. Please provide the amount of Late Payment Charges in account 487010 for Calendar Year ("CY") 17 and CY 18.
- b. Please provide the amount of Reconnection Fees in Account 488010 for CY 17 and CY 18.
- c. Please provide the amount of Collection Fees in Account 488030 for CY 17 and CY 18.

**RESPONSE:**

- a. Please see attachment OUCC DR 7.2.
- b. Please see attachment OUCC DR 7.2.
- c. Please see attachment OUCC DR 7.2.

**WITNESS:**

Debi Bardhan-Akala

Westfield Gas, LLC  
DR 7.2 - Late Payment Charges, Reconnection Fees, and Collection Fees  
Calendar Year 2017-2018

Line No.		A	B	Source:
		<u>CY2017</u>	<u>CY2018</u>	
1	Account 487010 Late Payment Charges	\$ 13,093	\$ 15,376	To Attachment LMD-1 , page 4
2	Account 488010 Reconnection Fees	\$ 2,462	\$ 3,203	To Attachment LMD-2 , page 2
3	Account 488030 Collection Fees	\$ 1,284	\$ 1,433	To Attachment LMD-2, page 2

Westfield Gas, LLC, D/B/A Citizens Gas of Westfield  
Cause No. 45761  
Other Revenues: Late Payment Fees

		Source:
Calendar Year 2017 Late Payment Fees	13,093	Attachment LMD-1, page 3
Calendar Year 2018 Late Payment Fees	15,376	Attachment LMD-1, page 3
Calendar Year 2019 Late Payment Fees	15,031	Attachment LMD-1, page 1
Calendar Year 2021 Late Payment Fees	<u>18,385</u>	Attachment LMD-1, page 1
Four-Year Total	61,885	
Four Year Average	15,471	
Less Test Year Amount - 2021	<u>(18,385)</u>	Attachment LMD-1, page 1
OUCC Adjustment - Increase/(Decrease)	<u><u>(2,914)</u></u>	To Attachment LMD-4, page 2

**DATA REQUEST NO. 4:**

Referring to wp S630-6:

- a. Please explain why there is no reconnection fee revenue for test year calendar year 2021.
- b. Please explain when Petitioner started charging customers reconnection fees after the COVID-19 pandemic.
- c. Please provide reconnection fee revenue Petitioner received from January 2022 to September 2022.
- d. Please provide late payment charge revenue Petitioner received from January 2022 to September 2022.

**OBJECTION:**

Petitioner objects to subparts a. and b. on grounds set forth in General Objection No. 7 to the extent that subpart a. assumes there is no reconnection fee revenue for test year calendar year 2021 and because the phrase "after the COVID-19 pandemic" in subpart b. is vague and ambiguous. Subject to and without waiving objections, Petitioner responds as follows:

**RESPONSE:**

- a. The reconnection fee revenue for test year calendar year 2021 is included in Account 488030. Beginning July 2020, collection fees and reconnection fees were combined in the same general ledger account.
- b. Petitioner started charging customers reconnection fees on November 2, 2020, following the Commission's order on August 12, 2020, in Cause No. 45380 related to the COVID-19 pandemic.
- c. As discussed in Response a, both Reconnection Fees and Collection Fees are combined in Account 488030. Petitioner received a total of \$3,653 in Account 488030 for the period January 2022 to September 2022.
- d. Petitioner received \$21,061 in Account 487010 - Late Payment Charges revenue for the period January 2022 to September 2022.

**WITNESS:**

Debi Bardhan-Akala



Westfield Gas, LLC, D/B/A Citizens Gas of Westfield  
Cause No. 45761  
Other Revenues: Reconnection/Collection Revenue Adjustment

		Source:
Calendar Year 2017 Reconnection/Collection Revenue	3,746	Attachment LMD-1, page 3
Calendar Year 2018 Reconnection/Collection Revenue	4,636	Attachment LMD-1, page 3
Calendar Year 2019 Reconnection/Collection Revenue	3,771	Attachment LMD-1, page 1
Calendar Year 2021 Reconnection/Collection Revenue	<u>3,518</u>	Attachment LMD-1, page 1
Four-Year Total	15,671	
Four Year Average	3,918	
Less Test Year Amount - 2021	<u>(3,518)</u>	Attachment LMD-1, page 1
OUCC Adjustment - Increase/(Decrease)	<u><u>400</u></u>	To Attachment LMD-4, page 2

Note: Reconnection and collection revenue were added together for each row.

Cause No. 45761

Responses of Westfield Gas LLC  
Office of Utility Consumer Counselor's  
Eighteenth Set of Data Requests

**DATA REQUEST NO. 7:**

Referring to Petitioner's wp S630-6, line 7:

- a. Please explain why Petitioner did not include any pro forma revenue for Account Number 495112.
- b. Please provide the calendar year 2017 and calendar year 2018 revenue for Account Number 495112.

**OBJECTION:**

Petitioner objects to subpart b. on grounds set forth in General Objections Nos. 2, 5, and 8 as the referenced time periods are outside the scope of this proceeding. Subject to and with waiver of any objections, please see the responses below.

**RESPONSE:**

- a. Third Party Supplier Administration fees associated with Usage Balancing were not included because these costs vary widely, are unpredictable, and are not sufficiently fixed, known, and measurable to be included in the pro forma revenue requirements.
- b.

	2017	2018
Account 495112	\$1,043	1,333

**WITNESS:**

Debi Bardhan-Akala

Cause No. 45761

Responses of Westfield Gas LLC  
Office of Utility Consumer Counselor's  
Eighteenth Set of Data Requests

**DATA REQUEST NO. 8:**

Referring to Petitioner's wp S630-6, line 8:

- a. Please explain why Petitioner did not include any pro forma revenue for Account Number 495113.
- b. Please provide the calendar year 2017 and calendar year 2018 revenue for Account Number 495113.

**OBJECTION:**

Petitioner objects to subpart b. on grounds set forth in General Objection Nos. 2, 5 and 8 as the referenced time periods are outside the scope of this proceeding. Subject to and without waiver of the foregoing objections, please see the responses below.

**RESPONSE:**

- a. Third Party Supplier Administration fees associated with Usage Balancing were not included because these costs vary widely, are unpredictable, and are not sufficiently fixed, known, and measurable to be included in the pro forma revenue requirements.

b.

	2017	2018
Account 495113	\$1,549	\$2,325

**WITNESS:**

Debi Bardhan-Akala

**DATA REQUEST NO. 9:**

Referring to Petitioner's wp S630-6, line 9:

- a. Please explain why Petitioner did not include any pro forma revenue for Account Number 495114.
- b. Please provide the calendar year 2017 and calendar year 2018 revenue for Account Number 495114.

**OBJECTION:**

Petitioner objects to subpart b. on grounds set forth in General Objection Nos. 2, 5, 8 as the referenced time periods are outside the scope of this proceeding. Subject to and without waiver of any objections, please see the responses below.

**RESPONSE:**

- a. Third Party Supplier Administration fees associated with Usage Balancing were not included because these costs vary widely, are unpredictable, and are not sufficiently fixed, known, and measurable to be included in the pro forma revenue requirements.
- b.

	2017	2018
Account 495114	\$21,764	\$15,350

**WITNESS:**

Debi Bardhan-Akala

Westfield Gas, LLC, D/B/A Citizens Gas of Westfield  
Cause No. 45761  
Other Revenues: Imbalance Premium Revenue

	<u>5-10%</u>	<u>10-15%</u>	<u>15-30%</u>	Source:
Calendar Year 2017 Imbalance Premium	1,043	1,549	21,764	Attachment LMD-3, pages 1-3
Calendar Year 2018 Imbalance Premium	1,333	2,325	15,350	Attachment LMD-3, pages 1-3
Calendar Year 2019 Imbalance Premium	1,188	1,624	20,592	Attachment LMD-1, page 1
Calendar Year 2021 Imbalance Premium	1,653	2,908	19,783	Attachment LMD-1, page 1
Four-Year Total	<u>5,217</u>	<u>8,406</u>	<u>77,489</u>	
Four Year Average	1,304	2,102	19,372	
Less Test Year Amount - 2021	<u>(1,653)</u>	<u>(2,908)</u>	<u>(19,783)</u>	Attachment LMD-1, page 1
OUCC Adjustment - Increase/(Decrease)	<u>(349)</u>	<u>(807)</u>	<u>(411)</u>	To Attachment LMD-4, page 2
Total OUCC Adjustment - Increase/(Decrease)	<u><u>(1,567)</u></u>			

Westfield Gas, LLC, D/B/A Citizens Gas of Westfield  
Cause No. 45761  
Other Revenues: Overall Adjustment

		Source:
Other Revenue	\$989	Petitioner's Attachment DBA-1, page 6
Late Payment/Reconnect Fees	(2,572)	Attachment LMD-4, page 2
Miscellaneous Supplier Revenue	(1,964)	Attachment LMD-4, page 2
Decoupling Revenue	<u>(123,480)</u>	Petitioner's Attachment DBA-1, page 6
OUCC Adjustment - Increase/(Decrease)	<u><u>(\$127,027)</u></u>	

Westfield Gas, LLC, D/B/A Citizens Gas of Westfield

Cause No. 45761

Other Revenues:- OUCC Pro Forma Adjustment Detail

Line No.	Account Number wpS630-6	Description wpS630-6	Summary Groups DBA-1, pg 6 of 12	Pro Forma Adjustment	Source:
1	487010	Late Payment Charges	Late Payment/Reconnect Fees	(\$2,914)	Attachment LMD-1, page 4
2	488010/488030	Reconnection Fees/Collection Fees	Late Payment/Reconnect Fees	400	Attachment LMD-2, page 2
3	488020	Return Check Fees	Late Payment/Reconnect Fees	(58)	Petitioner's original adjustment
4	488030	Collection Fees	Late Payment/Reconnect Fees		Combined with reconnection
5	495101	\$5/month End User Fee	Miscellaneous Supplier Revenues	(140)	Petitioner's original adjustment
6	495102	\$10/month End User Fee	Miscellaneous Supplier Revenues	(257)	Petitioner's original adjustment
7	495112	5-10 % Imbalance Premium	Miscellaneous Supplier Revenues	(349)	Attachment LMD-3, page 4
8	495113	10-15% Imbalance Premium	Miscellaneous Supplier Revenues	(807)	Attachment LMD-3, page 4
9	495114	15-30% Imbalance Premium	Miscellaneous Supplier Revenues	(411)	Attachment LMD-3, page 4
10	495160	Customer Usage Summary Charge	Miscellaneous Supplier Revenues	-	Petitioner's original adjustment
11	495162	Switching Charges	Other Revenue	92	Petitioner's original adjustment
12	495999	Other Gas Revenues	Other Revenue	898	Petitioner's original adjustment
13		Total Miscellaneous Revenues (ln 1 thru ln 12)		<u>(\$3,546)</u>	
			Late Payment/Reconnect Fees	(\$2,572)	
			Miscellaneous Supplier Revenue	(\$1,964)	

**AFFIRMATION**

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

*Linda Devine*

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

*12/2/2022*

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Date



**CERTIFICATE OF SERVICE**

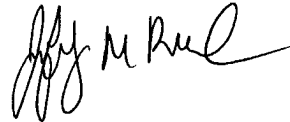
This is to certify that a copy of the foregoing has been served upon the following parties of record in the captioned proceeding by electronic service on December 2, 2022.

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