

OFFICIAL EXHIBITS

PUBLIC'S EXHIBIT NO. 1
TESTIMONY OF OUCC WITNESS HEATHER R. POOLE

CAUSE NO. 37418 GCA 151
INDIANA NATURAL GAS CORPORATION

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PUBLIC'S
EXHIBIT NO. 10-12-21
DATE 10-12-21 REPORTER AJ

INDIANA NATURAL GAS CORPORATION
CAUSE NO. 37418 GCA 151
TESTIMONY OF OUCC WITNESS HEATHER R. POOLE

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

2 A: My name is Heather R. Poole, 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 the Assistant Division Director in the Natural Gas Division. I have worked as a
7 member of the OUCC's Natural Gas Division since December 2010.

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

9 A: Yes. I have testified in Gas Cost Adjustment ("GCA") cases, rate cases,
10 Transmission, Distribution, and Storage System Improvement Charge tracker
11 cases, Federally Mandated Cost Adjustment tracker cases, 7-Year Plan cases, tariff,
12 gas demand side management, and special contract cases involving gas and water
13 utilities. I also provided extensive testimony in the Commission's investigation into
14 the existing GCA procedures and schedules.

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

16 A: The purpose of my testimony is to confirm the accuracy of calculations used to
17 establish the proposed GCA factors presented in Indian Natural Gas Corporation's
18 ("Indiana Natural" or "Petitioner") Petition for Approval of its proposed Gas Cost
19 Adjustment in Cause No. 37418 GCA 151, to be applicable in the billing cycles of
20 November 2021 through January 2022.

1 **Q: Please describe the review and analysis you conducted to prepare your**
2 **testimony.**

3 A: I reviewed the Petition, Direct Testimony, Schedules, Revised Schedules, Exhibits
4 and Workpapers submitted by Petitioner. I reviewed prior GCA filings, and
5 prepared Public's Exhibit Nos. 2 and 3.

6 **Q: Please identify and explain Public's Exhibit No. 2.**

7 A: Public's Exhibit No. 2 (GCA 151 Factor Calculations) presents numerical
8 information provided and used by Indiana Natural in calculating the proposed GCA
9 151 monthly factors. This Exhibit consists of the following schedules:

- 10 • Schedule 1: Determination of Gas Cost Adjustment Charge;
- 11 • Schedule 2: Net Operating Income Statement (Unaudited);
- 12 • Schedule 3: Calculation of Excess Earnings Bank;
- 13 • Schedule 4: Calculation of Excess Earnings and Total Gas Cost Variance;
- 14 and
- 15 • Schedule 5: Calculation of Actual Gas Cost Variance.

16 **Q: Please identify and explain Public's Exhibit No. 3.**

17 A: Public's Exhibit No. 3 (GCA 151 Statistical Calculations) presents certain data used
18 in calculating Indiana Natural's GCA 151 proposed factors and the results of
19 performing certain statistical calculations on that data. The data for these
20 calculations was provided by Indiana Natural in this and prior GCA petitions and
21 will be verified by the OUCC during Petitioner's next annual review. The
22 calculations reflected in Public's Exhibit No. 3 address the following areas:

- 23 • General information;
- 24 • Estimation information;

- Effects on typical residential customers; and
- Comparison of Indiana Natural's variances with actual gas costs.

Q: Have you conducted an examination of Petitioner's books and records during this GCA, in accordance with Indiana Code § 8-1-2-42(g)(2)?

A: No. Indiana Natural's GCA 151 quarterly filing falls between annual reviews. The OUCC has not performed an examination, review, or compilation procedures on this data. Since those additional procedures have not yet been performed, it is important that Indiana Natural's GCA rates only be finalized after gas costs have been reconciled and the books and records have been examined in accordance with Ind. Code § 8-1-2-42(g)(2). The OUCC's next scheduled examination, review, or compilation of data for Indiana Natural will be performed during GCA 154.

Q: Were there any discrepancies in Indiana Natural's original exhibits for GCA 151, as filed on August 26, 2021?

A: Yes, I noted the following discrepancies.

- On Schedule 1, an incorrect utility receipts tax gross up factor was used for November and December 2021 to arrive at the GCA adjusted for utility receipts tax.
- On Schedule 12A in the "Distribution of Current Refunds to GCA Quarters" section, the sales percentages for each quarter did not align with the sales percentages on Schedule 2.
- On Schedule 12B in the "Distribution of Current Variances to GCA Quarters" section, the sales percentages for each quarter did not align with the sales percentages on Schedule 2.

1 These errors were addressed in an email to Indiana Natural and Petitioner filed
2 revised schedules on September 15, 2021 to correct all errors on the schedules and
3 update the spot price of gas on Schedule 3.

4 **Q: Do you agree with Indiana Natural's calculation of the proposed GCA 151**
5 **factors, as revised on September 15, 2021?**

6 A: Yes. Based on the information provided by Petitioner, the OUCC found nothing to
7 indicate Indiana Natural has not correctly calculated the proposed GCA 151 factors
8 in accordance with all applicable requirements.

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

10 A: Yes.

AFFIRMATION

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

Heather R Poole

Heather R. Poole
Assistant Director-Natural Gas Division
Indiana Office of
Utility Consumer Counselor
37418 GCA-151
Indiana Natural Gas Corporation

9-10-21

Date