

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF OHIO VALLEY GAS)
CORPORATION AND OHIO VALLEY GAS, INC.)
FOR APPROVAL OF A GAS COST ADJUSTMENT)
PURSUANT TO INDIANA CODE 8-1-2-42 TO BE) CAUSE NO. 44147 GCA-33
APPLICABLE DURING THE MONTHS OF)
JANUARY, FEBRUARY, AND MARCH 2021 WITH)
THE CONSUMPTION PERIOD STARTING ON OR)
ABOUT DECEMBER 15, 2020.)

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 1 – TESTIMONY OF OUCC WITNESS
ANGELA J. GRIFFITH

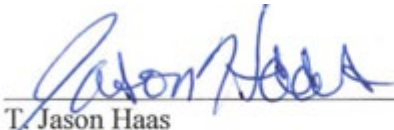
PUBLIC'S EXHIBIT NO. 2 – GCA-33 FACTOR CALCULATIONS

PUBLIC'S EXHIBIT NO. 3 – GCA-33 STATISTICAL CALCULATIONS

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

March 4, 2021

Respectfully submitted,


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

PUBLIC'S EXHIBIT NO. 1
TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH

CAUSE NO. 44147 GCA 33
OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS, INC.
CAUSE NO. 44147 GCA 33
TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH

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

2 A: My name is Angela J. Griffith, 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")
6 as a Utility Analyst of the Natural Gas Division. I have worked as a member of
7 the OUCC's Natural Gas Division since October 2019.

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

9 A: Yes. I have testified in Gas Cost Adjustment ("GCA") cases, Transmission,
10 Distribution, and Storage System Improvement Charge tracker cases, Certificate
11 of Public Convenience and Necessity cases, and Rate Cases.

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

13 A: The purpose of my testimony is to confirm the accuracy of calculations used to
14 establish the proposed GCA factors presented in Ohio Valley Gas Corporation's
15 and Ohio Valley Gas, Inc.'s (collectively "Ohio Valley" or "Applicant")
16 Application for Approval of its proposed Gas Cost Adjustment in Cause No.
17 44147 GCA 33, to be applicable in the billing cycles of April through June 2021.

18 **Q: Please describe the documents you reviewed and prepared with your**
19 **testimony.**

20 A: I reviewed the Application, Testimony, Schedules, Revised Schedules, Exhibits
21 and Workpapers submitted by Ohio Valley. Additionally, I reviewed Ohio
22 Valley's prior GCA filings, and prepared Public's Exhibit Nos. 2 and 3.

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

2 A: Public's Exhibit No. 2 (GCA 33 Factor Calculations) presents numerical
3 information provided and used by Applicant in calculating the proposed GCA 33
4 monthly factors. This Exhibit consists of the following schedules:

- 5 • Schedule 1 – Determination of Gas Cost Adjustment Charge;
- 6 • Schedule 2 – Net Operating Income Statement (Unaudited);
- 7 • Schedule 3 – Calculation of Excess Earnings Bank;
- 8 • Schedule 4 – Calculation of Excess Earnings and Total Gas Cost Variance;
- 9 and
- 10 • Schedule 5 – Calculation of Actual Gas Cost Variance.

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

12 A: Public's Exhibit No. 3 (GCA 33 Statistical Calculations) presents certain data
13 used in calculating Ohio Valley's GCA 33 proposed factors and the results of
14 performing certain statistical calculations on that data. The data for these
15 calculations was provided by Ohio Valley in this and prior GCA applications and
16 will be verified by the OUCC during Applicant's next annual review. The
17 calculations reflected in Public's Exhibit No. 3 address the following areas:

- 18 • General information;
- 19 • Estimation information;
- 20 • Effects on typical residential customers; and
- 21 • Comparison of Applicant's variances with actual gas costs.

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

3 A: No. Ohio Valley's GCA 33 quarterly filing falls between annual reviews. The
4 OUCC has not performed an examination, review, or compilation procedures on
5 this data. Since those additional procedures have not yet been performed, it is
6 important that Ohio Valley's GCA rates only be finalized after gas costs have
7 been reconciled and the books and records have been examined in accordance
8 with Ind. Code § 8-1-2-42(g)(2). The OUCC's next scheduled examination,
9 review, or compilation of data for Ohio Valley will be performed during GCA 35.

10 **Q: Were there any discrepancies in Ohio Valley's original exhibits for GCA 33**
11 **as filed on February 5, 2021?**

12 A: Yes. Two discrepancies are listed below.
13 • Referencing Schedule 6B, lines 25-27, the Incremental Gas Cost column was
14 linked to Schedule 6, line 7 in prior GCAs. Line 9 was used for this GCA,
15 which is incorrect.
16 • Various transportation invoices did not match the amounts on Schedule 8 for
17 the months of October and November 2020.

18 These errors were addressed in an email to Ohio Valley, and Applicant filed
19 revised schedules on February 25, 2021.

20 **Q: Were there any discrepancies in Ohio Valley's revised exhibits for GCA 33 as**
21 **filed on February 25, 2021?**

22 A: No.

23 **Q: Do you agree with Ohio Valley's calculation of the GCA 33 monthly factors,**
24 **as revised on February 25, 2021?**

25 A: Yes. Based on information provided by Applicant in the revised schedules filed
26 on February 25, 2021, the OUCC found nothing to indicate Ohio Valley has

1 incorrectly calculated the proposed GCA 33 monthly factors in accordance with
2 all applicable requirements.

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

4 A: Yes.

PUBLIC'S EXHIBIT NO. 2
GCA 33 FACTOR CALCULATIONS

CAUSE NO. 44147 GCA 33
OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 44147 GCA 33
SCHEDULE 1

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.
CAUSE NO. 44147 GCA 33
DETERMINATION OF GAS COST ADJUSTMENT CHARGE

| <u>Line No.</u> | | <u>Apr-21</u> | <u>May-21</u> | <u>Jun-21</u> |
|---------------------|--|---------------|---------------|---------------|
| 1 | Net Cost of Gas to be Recovered - Estimated | \$785,549 | \$428,164 | \$269,946 |
| 2 | Add: Gas Cost Variance | (11,575) | (5,333) | (1,885) |
| 3 | Less: Excess Return Reduction | 0 | 0 | 0 |
| 4 | Less: Refunds | 10,399 | 4,792 | 1,693 |
| 5 | Total Cost to be Recovered through GCA | \$763,575 | \$418,039 | \$266,368 |
| 6 | Sales Subject to GCA in Dth | 182,936 | 84,297 | 29,777 |
| 7 | Total Cost to be Recovered per Dth | \$4.174 | \$4.959 | \$8.945 |
| 8 | GCA Factor Modified for Utility Receipts Tax | \$4.237 | \$5.033 | \$9.079 |

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 44147 GCA 33
SCHEDULE 2

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.
CAUSE NO. 44147 GCA 33
NET OPERATING INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING NOVEMBER 30, 2020
(Unaudited)

| <u>Line No.</u> | | |
|---------------------|-------------------------------------|---------------------------|
| 1 | OPERATING REVENUES | \$31,225,923 |
| 2 | OPERATING EXPENSES | |
| 3 | Purchased Gas | 9,428,076 |
| 4 | Non-Operating Expense | 12,210,220 |
| 5 | Depreciation Expense | 3,053,416 |
| 6 | Taxes Other Than Income Taxes | 1,414,422 |
| 7 | Income Taxes | 1,408,087 |
| 8 | Provision for Deferred Income Taxes | <u>(138,770)</u> |
| 9 | TOTAL OPERATING EXPENSES | <u>27,375,450</u> |
| 10 | NET OPERATING INCOME | <u><u>\$3,850,473</u></u> |

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 44147 GCA 33
SCHEDULE 3

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.
CAUSE NO. 44147 GCA 33
CALCULATION OF EXCESS EARNINGS BANK

| Line No. | Month | Year | GCA No. | Net Operating Income | Authorized | Differential |
|-------------|----------|------|------------|-------------------------|--------------|------------------------------|
| 1 | February | 2016 | 14 | \$ 3,364,918 | \$ 3,667,036 | \$ (302,118) |
| 2 | May | 2016 | 15 | 2,649,650 | 3,667,036 | (1,017,386) |
| 3 | August | 2016 | 16 | 2,644,986 | 3,667,036 | (1,022,050) |
| 4 | November | 2016 | 17 | 2,317,858 | 3,667,036 | (1,349,178) |
| 5 | February | 2017 | 18 | 1,902,353 | 3,667,036 | (1,764,683) |
| 6 | May | 2017 | 19 | 2,621,786 | 3,667,036 | (1,045,250) |
| 7 | August | 2017 | 20 | 2,489,245 | 3,667,036 | (1,177,791) |
| 8 | November | 2017 | 21 | 2,376,145 | 4,131,611 | (1,755,466) |
| 9 | February | 2018 | 22 | 5,266,668 | 4,131,611 | 1,135,057 |
| 10 | May | 2018 | 23 | 5,284,318 | 4,131,611 | 1,152,707 |
| 11 | August | 2018 | 24 | 4,801,953 | 4,131,611 | 670,342 |
| 12 | November | 2018 | 25 | 4,834,568 | 4,131,611 | 702,957 |
| 13 | February | 2019 | 26 | 4,507,329 | 4,131,611 | 375,718 |
| 14 | May | 2019 | 27 | 4,594,965 | 4,131,611 | 463,354 |
| 15 | August | 2019 | 28 | 4,802,813 | 4,131,611 | 671,202 |
| 16 | November | 2019 | 29 | 4,701,235 | 4,131,611 | 569,624 |
| 17 | February | 2020 | 30 | 3,904,568 | 4,131,611 | (227,043) |
| 18 | May | 2020 | 31 | 3,962,973 | 4,131,611 | (168,638) |
| 19 | August | 2020 | 32 | 3,862,315 | 4,131,611 | (269,296) |
| 20 | November | 2020 | 33 | 3,850,473 | 4,131,611 | (281,138) |
| 21 | Total | | | | | <u><u>\$ (4,639,076)</u></u> |

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 44147 GCA 33
SCHEDULE 4

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.
CAUSE NO. 44147 GCA 33
CALCULATION OF EXCESS EARNINGS AND TOTAL GAS COST VARIANCE

Line
No.

| | | |
|----|---|--------------------------|
| 1 | Net Operating Income (Loss) For the Twelve Months Ending November 30, 2020 | \$3,850,473 |
| 2 | Net Operating Income Granted in Cause No. 44891 | <u>4,131,611</u> |
| 3 | Excessive Earnings (Deficit) | (\$281,138) |
| 4 | Cumulative Excess (Deficit) Earnings GCA 32 | <u>(4,357,938)</u> |
| 5 | Cumulative Excess (Deficit) Earnings GCA 33 | <u>(\$4,639,076)</u> |
| 6 | Excess Earnings Returned This Application | \$0 |
| 7 | Add: | |
| 8 | Variance From Cause No. 44147 GCA 30 | (1,750) |
| 9 | Variance From Cause No. 44147 GCA 31 | 1,527 |
| 10 | Variance From Cause No. 44147 GCA 32 | (14,804) |
| 11 | Variance From Cause No. 44147 GCA 33 | <u>(3,766)</u> |
| 12 | Total Gas Cost Variance | <u><u>(\$18,793)</u></u> |

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 44147 GCA 33
SCHEDULE 5

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.
CAUSE NO. 44147 GCA 33
CALCULATION OF ACTUAL GAS COST VARIANCE

| Line No. | | Sep-20 | Oct-20 | Nov-20 | Total |
|-------------|--|------------|------------|-------------|-------------|
| 1 | Actual Cost of Gas Incurred | \$300,093 | \$616,317 | \$1,115,122 | \$2,031,532 |
| 2 | Less Cost of Unaccounted for Gas | (1,548) | 98,883 | (14,038) | 83,297 |
| 3 | Incremental Cost of Gas to be Recovered Through GCA | \$301,641 | \$517,434 | \$1,129,160 | \$1,948,235 |
| 4 | Actual Incremental Cost of Gas Billed Excluding Utility Receipts Tax | \$350,613 | \$529,169 | \$1,076,176 | \$1,955,958 |
| 5 | Dollar Amount of Gas Cost Variance | | | | |
| | From Cause No. 44147, GCA 30 | (3,459) | 0 | 0 | (3,459) |
| | From Cause No. 44147, GCA 31 | 0 | (7,653) | (17,238) | (24,891) |
| 6 | Refund Dollars | | | | |
| | From Cause No. 44147, GCA 30 | 0 | 0 | 0 | 0 |
| | From Cause No. 44147, GCA 31 | 0 | 0 | 0 | 0 |
| 7 | Incremental Gas Cost Charge Revenues to be Reconciled with Incremental Cost of Gas Incurred | \$354,072 | \$536,822 | \$1,093,414 | \$1,984,308 |
| 8 | Total Gas Cost Variance | (\$52,431) | (\$19,388) | \$35,746 | (\$36,073) |
| 9 | Variance Allocated to GCA 33 | | | | (\$3,766) |
| 10 | Variance Allocated to GCA 34 | | | | (1,219) |
| 11 | Variance Allocated to GCA 35 | | | | (12,308) |
| 12 | Variance Allocated to GCA 36 | | | | (18,780) |
| 13 | Total Variance Allocation | | | | (\$36,073) |

**PUBLIC'S EXHIBIT NO. 3
GCA 33 STATISTICAL CALCULATIONS**

**CAUSE NO. 44147 GCA 33
OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**

GENERAL INFORMATION:

| | |
|-------------------------------|---|
| Petition Filed: | February 5, 2021 |
| Update Filed: | February 25, 2021 |
| Hearing Date: | March 17, 2021 |
| Estimation Months: | April through June 2021 |
| Reconciliation Months: | September through November 2020 |
| Pipeline Transporters: | ANR Pipeline Texas Gas Transmission, LLC |

ESTIMATION INFORMATION:

| <u>April-21</u> | Volumes in Dth | Commodity Cost per Dth | Percent of Total |
|-------------------------------------|-------------------|---------------------------|---------------------|
| Physically Hedged Purchases | 57,819 | \$2.7107 | 31.61% |
| Index Purchases | 125,117 | \$3.0241 | 68.39% |
| Unnominated Seasonal Gas Borrowings | 0 | \$0.0000 | 0.00% |
| Storage Withdrawals | 0 | \$0.0000 | 0.00% |
| Gross Purchases | 182,936 | \$2.9251 | 100.00% |
| Unnominated Seasonal Gas Paybacks | 0 | \$0.0000 | |
| Storage Injections | 0 | \$0.0000 | |
| Net Purchases | 182,936 | \$2.9251 | |
| <u>May-21</u> | | | |
| Physically Hedged Purchases | 31,362 | \$2.6822 | 37.20% |
| Index Purchases | 52,935 | \$3.0206 | 62.80% |
| Unnominated Seasonal Gas Borrowings | 0 | \$0.0000 | 0.00% |
| Storage Withdrawals | 0 | \$0.0000 | 0.00% |
| Gross Purchases | 84,297 | \$2.8947 | 100.00% |
| Unnominated Seasonal Gas Paybacks | 0 | \$0.0000 | |
| Storage Injections | 0 | \$0.0000 | |
| Net Purchases | 84,297 | \$2.8947 | |
| <u>June-21</u> | | | |
| Physically Hedged Purchases | 11,824 | \$2.6783 | 39.71% |
| Index Purchases | 17,953 | \$3.0783 | 60.29% |
| Unnominated Seasonal Gas Borrowings | 0 | \$0.0000 | 0.00% |
| Storage Withdrawals | 0 | \$0.0000 | 0.00% |
| Gross Purchases | 29,777 | \$2.9194 | 100.00% |
| Unnominated Seasonal Gas Paybacks | 0 | \$0.0000 | |
| Storage Injections | 0 | \$0.0000 | |
| Net Purchases | 29,777 | \$2.9194 | |
| <u>Quarterly Total</u> | | | |
| Physically Hedged Purchases | 101,005 | \$2.6981 | 34.01% |
| Index Purchases | 196,005 | \$3.0281 | 65.99% |
| Unnominated Seasonal Gas Borrowings | 0 | \$0.0000 | 0.00% |
| Storage Withdrawals | 0 | \$0.0000 | 0.00% |
| Gross Purchases | 297,010 | \$2.9159 | 100.0% |
| Unnominated Seasonal Gas Paybacks | 0 | \$0.0000 | |
| Storage Injections | 0 | \$0.0000 | |
| Net Purchases | 297,010 | \$2.9159 | |

Estimated Quarterly Sales (Dth):

297,010

BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

ANR

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - April 2021 | \$4.237 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$0.884</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$56.92 | \$52.50 | \$4.42 | 8.42% |
| 10 | \$99.09 | \$90.25 | \$8.84 | 9.80% |
| 15 | \$141.25 | \$127.99 | \$13.26 | 10.36% |
| 20 | \$183.42 | \$165.74 | \$17.68 | 10.67% |
| 25 | \$225.59 | \$203.49 | \$22.10 | 10.86% |

Texas Gas

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - April 2021 | \$4.237 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$0.884</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$59.69 | \$55.27 | \$4.42 | 8.00% |
| 10 | \$104.63 | \$95.79 | \$8.84 | 9.23% |
| 15 | \$149.56 | \$136.30 | \$13.26 | 9.73% |
| 20 | \$194.50 | \$176.82 | \$17.68 | 10.00% |
| 25 | \$239.44 | \$217.34 | \$22.10 | 10.17% |

Inc.

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - April 2021 | \$4.237 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$0.884</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$58.30 | \$53.88 | \$4.42 | 8.20% |
| 10 | \$101.85 | \$93.01 | \$8.84 | 9.50% |
| 15 | \$145.40 | \$132.14 | \$13.26 | 10.03% |
| 20 | \$188.95 | \$171.27 | \$17.68 | 10.32% |
| 25 | \$232.50 | \$210.40 | \$22.10 | 10.50% |

BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

ANR

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - May 2021 | \$5.033 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$1.680</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$60.90 | \$52.50 | \$8.40 | 16.00% |
| 10 | \$107.05 | \$90.25 | \$16.80 | 18.61% |
| 15 | \$153.19 | \$127.99 | \$25.20 | 19.69% |
| 20 | \$199.34 | \$165.74 | \$33.60 | 20.27% |
| 25 | \$245.49 | \$203.49 | \$42.00 | 20.64% |

Texas Gas

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - May 2021 | \$5.033 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$1.680</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$63.67 | \$55.27 | \$8.40 | 15.20% |
| 10 | \$112.59 | \$95.79 | \$16.80 | 17.54% |
| 15 | \$161.50 | \$136.30 | \$25.20 | 18.49% |
| 20 | \$210.42 | \$176.82 | \$33.60 | 19.00% |
| 25 | \$259.34 | \$217.34 | \$42.00 | 19.32% |

Inc.

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - May 2021 | \$5.033 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$1.680</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$62.28 | \$53.88 | \$8.40 | 15.59% |
| 10 | \$109.81 | \$93.01 | \$16.80 | 18.06% |
| 15 | \$157.34 | \$132.14 | \$25.20 | 19.07% |
| 20 | \$204.87 | \$171.27 | \$33.60 | 19.62% |
| 25 | \$252.40 | \$210.40 | \$42.00 | 19.96% |

BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

ANR

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - June 2021 | \$9.079 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$5.726</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$81.13 | \$52.50 | \$28.63 | 54.53% |
| 10 | \$147.51 | \$90.25 | \$57.26 | 63.45% |
| 15 | \$213.88 | \$127.99 | \$85.89 | 67.11% |
| 20 | \$280.26 | \$165.74 | \$114.52 | 69.10% |
| 25 | \$346.64 | \$203.49 | \$143.15 | 70.35% |

Texas Gas

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - June 2021 | \$9.079 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$5.726</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$83.90 | \$55.27 | \$28.63 | 51.80% |
| 10 | \$153.05 | \$95.79 | \$57.26 | 59.78% |
| 15 | \$222.19 | \$136.30 | \$85.89 | 63.02% |
| 20 | \$291.34 | \$176.82 | \$114.52 | 64.77% |
| 25 | \$360.49 | \$217.34 | \$143.15 | 65.86% |

Inc.

| | |
|---|-----------------------|
| Applicant's Requested GCA Factor (\$/Dth) - June 2021 | \$9.079 |
| Current Commission Approved GCA Factor (GCA 32 - February 2021) | <u>3.353</u> |
| Increase (Decrease) | <u><u>\$5.726</u></u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Current Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|------------------------------|------------------------|-------------------|
| 5 | \$82.51 | \$53.88 | \$28.63 | 53.14% |
| 10 | \$150.27 | \$93.01 | \$57.26 | 61.56% |
| 15 | \$218.03 | \$132.14 | \$85.89 | 65.00% |
| 20 | \$285.79 | \$171.27 | \$114.52 | 66.87% |
| 25 | \$353.55 | \$210.40 | \$143.15 | 68.04% |

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

ANR

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - April 2021 | \$4.237 |
| Prior Year Commission Approved GCA Factor (GCA 29 - April 2020) | 3.237 |
| Increase (Decrease) | <u>\$1.000</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$56.92 | \$52.28 | \$4.64 | 8.88% |
| 10 | \$99.09 | \$89.81 | \$9.28 | 10.33% |
| 15 | \$141.25 | \$127.33 | \$13.92 | 10.93% |
| 20 | \$183.42 | \$164.86 | \$18.56 | 11.26% |
| 25 | \$225.59 | \$202.39 | \$23.20 | 11.46% |

Texas Gas

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - April 2021 | \$4.237 |
| Prior Year Commission Approved GCA Factor (GCA 29 - April 2020) | 3.237 |
| Increase (Decrease) | <u>\$1.000</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$59.69 | \$55.05 | \$4.64 | 8.43% |
| 10 | \$104.63 | \$95.35 | \$9.28 | 9.73% |
| 15 | \$149.56 | \$135.64 | \$13.92 | 10.26% |
| 20 | \$194.50 | \$175.94 | \$18.56 | 10.55% |
| 25 | \$239.44 | \$216.24 | \$23.20 | 10.73% |

Inc.

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - April 2021 | \$4.237 |
| Prior Year Commission Approved GCA Factor (GCA 29 - April 2020) | 3.237 |
| Increase (Decrease) | <u>\$1.000</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$58.30 | \$53.66 | \$4.64 | 8.65% |
| 10 | \$101.85 | \$92.57 | \$9.28 | 10.02% |
| 15 | \$145.40 | \$131.48 | \$13.92 | 10.59% |
| 20 | \$188.95 | \$170.39 | \$18.56 | 10.89% |
| 25 | \$232.50 | \$209.30 | \$23.20 | 11.08% |

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

ANR

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - May 2021 | \$5.033 |
| Prior Year Commission Approved GCA Factor (GCA 29 - May 2020) | 4.067 |
| Increase (Decrease) | <u>\$0.966</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$60.90 | \$56.43 | \$4.47 | 7.92% |
| 10 | \$107.05 | \$98.11 | \$8.94 | 9.11% |
| 15 | \$153.19 | \$139.78 | \$13.41 | 9.59% |
| 20 | \$199.34 | \$181.46 | \$17.88 | 9.85% |
| 25 | \$245.49 | \$223.14 | \$22.35 | 10.02% |

Texas Gas

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - May 2021 | \$5.033 |
| Prior Year Commission Approved GCA Factor (GCA 29 - May 2020) | 4.067 |
| Increase (Decrease) | <u>\$0.966</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$63.67 | \$59.20 | \$4.47 | 7.55% |
| 10 | \$112.59 | \$103.65 | \$8.94 | 8.63% |
| 15 | \$161.50 | \$148.09 | \$13.41 | 9.06% |
| 20 | \$210.42 | \$192.54 | \$17.88 | 9.29% |
| 25 | \$259.34 | \$236.99 | \$22.35 | 9.43% |

Inc.

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - May 2021 | \$5.033 |
| Prior Year Commission Approved GCA Factor (GCA 29 - May 2020) | 4.067 |
| Increase (Decrease) | <u>\$0.966</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$62.28 | \$57.81 | \$4.47 | 7.73% |
| 10 | \$109.81 | \$100.87 | \$8.94 | 8.86% |
| 15 | \$157.34 | \$143.93 | \$13.41 | 9.32% |
| 20 | \$204.87 | \$186.99 | \$17.88 | 9.56% |
| 25 | \$252.40 | \$230.05 | \$22.35 | 9.72% |

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

ANR

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - June 2021 | \$9.079 |
| Prior Year Commission Approved GCA Factor (GCA 29 - Jun 2020) | 6.909 |
| Increase (Decrease) | <u>\$2.170</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$81.13 | \$70.64 | \$10.49 | 14.85% |
| 10 | \$147.51 | \$126.53 | \$20.98 | 16.58% |
| 15 | \$213.88 | \$182.41 | \$31.47 | 17.25% |
| 20 | \$280.26 | \$238.30 | \$41.96 | 17.61% |
| 25 | \$346.64 | \$294.19 | \$52.45 | 17.83% |

Texas Gas

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - June 2021 | \$9.079 |
| Prior Year Commission Approved GCA Factor (GCA 29 - Jun 2020) | 6.909 |
| Increase (Decrease) | <u>\$2.170</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$83.90 | \$73.41 | \$10.49 | 14.29% |
| 10 | \$153.05 | \$132.07 | \$20.98 | 15.89% |
| 15 | \$222.19 | \$190.72 | \$31.47 | 16.50% |
| 20 | \$291.34 | \$249.38 | \$41.96 | 16.83% |
| 25 | \$360.49 | \$308.04 | \$52.45 | 17.03% |

Inc.

| | |
|---|----------------|
| Applicant's Requested GCA Factor (\$/Dth) - June 2021 | \$9.079 |
| Prior Year Commission Approved GCA Factor (GCA 29 - Jun 2020) | 6.909 |
| Increase (Decrease) | <u>\$2.170</u> |

| Consumption Dth | Bill at Proposed Factor | Bill at Prior Year Factor | Increase (Decrease) | Percent Change |
|--------------------|-------------------------------|---------------------------------|------------------------|-------------------|
| 5 | \$82.51 | \$72.02 | \$10.49 | 14.57% |
| 10 | \$150.27 | \$129.29 | \$20.98 | 16.23% |
| 15 | \$218.03 | \$186.56 | \$31.47 | 16.87% |
| 20 | \$285.79 | \$243.83 | \$41.96 | 17.21% |
| 25 | \$353.55 | \$301.10 | \$52.45 | 17.42% |

ANALYSIS OF APPLICANT'S SCHEDULE 6 VARIANCE CALCULATIONS

| | | | | | | | | | | | | |
|--------------------|-----------|-----------|-----------|-----------|----------|----------|----------|-----------|----------|----------|-----------|-----------|
| GCA | 18 | 18 | 19 | 19 | 19 | 20 | 20 | 20 | 21 | 21 | 21 | 22 |
| Month | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
| Actual Gas Cost | 2,029,019 | 1,428,663 | 1,455,101 | 593,421 | 434,030 | 295,022 | 272,868 | 456,480 | 350,931 | 476,377 | 1,288,110 | 1,980,050 |
| Variance | 172,137 | 200,342 | 126,632 | 157,047 | 54,154 | 134,047 | 13,932 | (263,348) | (66,622) | 143,028 | (70,042) | (19,984) |
| Monthly % Variance | 8.48% | 14.02% | 8.70% | 26.46% | 12.48% | 45.44% | 5.11% | -57.69% | -18.98% | 30.02% | -5.44% | -1.01% |
| 12 Mo. Avg. | 7.29% | 8.80% | 7.90% | 9.22% | 9.63% | 10.55% | 10.19% | 7.64% | 6.65% | 6.97% | 5.13% | 5.26% |
| GCA | 22 | 22 | 23 | 23 | 23 | 24 | 24 | 24 | 25 | 25 | 25 | 26 |
| Month | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
| Actual Gas Cost | 2,901,026 | 2,249,359 | 1,337,821 | 1,028,596 | 258,589 | 199,252 | 242,052 | 284,025 | 284,492 | 503,646 | 1,376,872 | 2,294,341 |
| Variance | (114,356) | 45,626 | 64,229 | (149,049) | 16,202 | (21,772) | 3,395 | (48,176) | (31,847) | 44,105 | (123,122) | 134,004 |
| Monthly % Variance | -3.94% | 2.03% | 4.80% | -14.49% | 6.27% | -10.93% | 1.40% | -16.96% | -11.19% | 8.76% | -8.94% | 5.84% |
| 12 Mo. Avg. | 2.47% | 1.10% | 0.62% | -1.75% | -2.07% | -3.30% | -3.39% | -1.73% | -1.46% | -2.24% | -2.65% | -1.39% |
| GCA | 26 | 26 | 27 | 27 | 27 | 28 | 28 | 28 | 29 | 29 | 29 | 30 |
| Month | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| Actual Gas Cost | 2,327,562 | 1,792,246 | 1,608,501 | 814,435 | 250,396 | 223,167 | 212,419 | 226,765 | 236,815 | 453,035 | 1,290,912 | 1,837,822 |
| Variance | (82,159) | (347,760) | (70,106) | (74,409) | 51,870 | (30,914) | (35,940) | (84,038) | (35,977) | 82,248 | (56,321) | (44,291) |
| Monthly % Variance | -3.53% | -19.40% | -4.36% | -9.14% | 20.72% | -13.85% | -16.92% | -37.06% | -15.19% | 18.15% | -4.36% | -2.41% |
| 12 Mo. Avg. | -1.20% | -4.54% | -5.54% | -5.02% | -4.73% | -4.79% | -5.13% | -5.46% | -5.51% | -5.22% | -4.68% | -6.46% |
| GCA | 30 | 30 | 31 | 31 | 31 | 32 | 32 | 32 | 33 | 33 | 33 | |
| Month | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | |
| Actual Gas Cost | 1,802,302 | 1,590,740 | 1,326,852 | 499,754 | 321,719 | 195,643 | 204,267 | 246,957 | 301,641 | 517,434 | 1,129,160 | |
| Variance | 42,859 | (15,211) | 44,414 | (7,920) | (21,965) | (44,474) | (43,664) | (48,939) | (52,431) | (19,388) | 35,746 | |
| Monthly % Variance | 2.38% | -0.96% | 3.35% | -1.58% | -6.83% | -22.73% | -21.38% | -19.82% | -17.38% | -3.75% | 3.17% | |
| 12 Mo. Avg. | -5.61% | -2.56% | -1.52% | -0.90% | -1.63% | -1.77% | -1.85% | -1.49% | -1.65% | -2.64% | -1.76% | |


Note: Actual Gas Cost comes from Incremental Gas Cost on line 7 of Schedule 6, and Variance comes from Gas Cost Variance on line 13 of Schedule 6.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF ANGELA J. GRIFFITH*** has been served upon the following parties of record in the captioned proceeding by electronic service on March 4, 2021.

Ronald P. Salkie
Ohio Valley Gas Corporation
Ohio Valley Gas, Inc.
E-Mail: Ronald.Salkie@ovgas.com

Clayton C. Miller,
CLAYTON MILLER LAW, P.C.
Email: clay@claytonmillerlaw.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