

**STATE OF ILLINOIS**

**ILLINOIS COMMERCE COMMISSION**

Illinois Commerce Commission                    )  
On Its Own Motion                                )  
  )  
vs.    ) Docket No. 12-0658  
  )  
Northern Illinois Gas Company                 )  
d/b/a Nicor Gas Company                        )  
  )  
Reconciliation of revenues collected under    )  
gas adjustment charges with actual costs    )  
prudently incurred.                             )

Direct Testimony of

**BOB O. BUCKLES**

Manager, Rates

Northern Illinois Gas Company  
d/b/a Nicor Gas Company

April 11, 2013

1 **I. INTRODUCTION**

2 **Q. Please state your name.**

3 A. Bob O. Buckles.

4 **Q. By whom are you employed and what is the business address?**

5 A. Northern Illinois Gas Company d/b/a Nicor Gas Company (“Nicor Gas” or the  
6 “Company”) located at 1844 Ferry Road, Naperville, Illinois 60563.

7 **Q. What position do you hold with Nicor Gas?**

8 A. I am the Manager, Rates.

9 **Q. Please summarize your educational background and your experience in the public  
10 utility business.**

11 A. I hold the degree of Bachelor of Science, majoring in Energy Resource Management  
12 from Eastern Illinois University. I have been employed by Nicor Gas since 1989. From  
13 1989 until 2003, I held positions in Commercial and Industrial Sales, Energy  
14 Management Services, Rates, Asset Planning and Development and Gas Supply  
15 Operations. I assumed my present responsibilities in the Rate Department in October,  
16 2003.

17 **Q. Would you please describe your present job responsibilities?**

18 A. Yes. My present job responsibilities are primarily preparing and filing documents with  
19 the Illinois Commerce Commission (the “Commission”) and reviewing Company  
20 activities as they pertain to compliance with Company tariffs and the Illinois  
21 Administrative Code. In addition, I have responsibility over various research and  
22 analytical requirements within the Rate Department.

23 **Q. Have you ever testified before the Illinois Commerce Commission?**

24 A. Yes. I have filed testimony for Nicor Gas in previous PGA reconciliation dockets, more  
25 specifically, Docket Nos. 03-0703, 04-0681, 05-0747, 06-0750, 07-0575, 08-0630, 09-  
26 0544, 10-0691 and 11-0763.

27 **II. SUMMARY OF TESTIMONY**

28 **Q. What is the purpose of your testimony in this proceeding?**

29 A. The purpose of my testimony in this case is to explain Nicor Gas' reconciliation of  
30 Rider 6 Gas Supply Cost ("GSC") revenues collected to recover its actual cost of gas  
31 distributed, to the extent that such costs are recoverable, as recorded on the books of the  
32 Company for the 12 months ended December 31, 2012. My testimony and exhibits are in  
33 response to the Commission's Order Commencing Reconciliation Proceedings entered  
34 December 5, 2012, in Docket No. 12-0658.

35 **Q. Is any further purpose served by your testimony?**

36 A. No.

37 **Q. Was notice given to the public relative to the filing of the testimony and exhibits in  
38 this docket?**

39 A. Yes. Pursuant to the requirements set forth in the Commission's Order, and in  
40 accordance with the requirements of 83 Illinois Administrative Code Part 255, Nicor Gas  
41 has posted a printed "Public Notice" card with respect to this case in the business offices  
42 of the Company, and a similar public notice was published in newspapers of general  
43 circulation in Nicor Gas' service territory. A copy of the printed card and verifiable  
44 support of publication will be presented during the hearings in this proceeding. In

45 addition, copies of Nicor Gas' testimony and exhibits are on file and available for public  
46 inspection in each of the Company's business offices.

47 **III. DESCRIPTION OF RIDER 6, GAS SUPPLY COST ("GSC")**

48 **Q. Please generally describe Nicor Gas' Rider 6, Gas Supply Cost.**

49 A. Rider 6 describes the method of computing Nicor Gas' end-user GSC charges, or rates,  
50 for the recovery of the Company's Cost of Gas Distributed. In particular, the GSC  
51 charges developed under Rider 6 are designed to recover the costs the Company incurs  
52 for quantities of gas the Company purchases, transports, stores and sells for the purpose  
53 of serving its end-user customers. The purpose and intent of Rider 6 is to promptly pass  
54 along to customers, through the GSC charges developed under the Rider, Nicor Gas' net  
55 gas supply cost, without markup or profit.

56 **Q. Does Rider 6 comply with the 83 Illinois Administrative Code Section 525**  
57 **Purchased Gas Adjustment Clause requirements?**

58 A. Yes. The Commission approved the Company's Rider 6 as compliant with the  
59 Commission's Purchased Gas Adjustment Clause requirements on October 3, 1995 in  
60 Docket No. 94-0403. Additionally, the Commission in Docket No. 04-0779 ordered  
61 Nicor Gas to make certain changes to Rider 6.

62 **Q. Please describe in more detail the gas costs that are recoverable through Rider 6.**

63 A. Recoverable gas costs are derived in accordance with Part 525.40 of the 83 Illinois  
64 Administrative Code and are specifically identified in Section D of Sheets 59 and 60 of  
65 the Company's filed tariffs (Ill. C.C. No. 16 – Gas). In general, the costs incurred by the  
66 Company and recovered through Rider 6 are: (1) gas costs based on volumes of gas  
67 purchased from suppliers, generally referred to as commodity gas costs; and (2) gas costs

68 other than those defined as commodity related, generally referred to as non-commodity  
69 gas costs. Non-commodity gas costs include costs incurred from interstate pipeline  
70 companies for transportation and storage.

71 **Q. Please describe the charges used to recover Nicor Gas' costs through Rider 6.**

72 A. Attached to my testimony as Exhibit BOB 2.1 is a list of the primary Rider 6 charges  
73 along with corresponding descriptions of what type of costs each charge recovers and the  
74 customer classes to which each charge is assessed. As seen in Exhibit BOB 2.1, six gas  
75 charge components are employed under Rider 6: the Commodity Gas Cost ("CGC")  
76 charge, the Non-Commodity Gas Cost ("NCGC") charge, the Demand Gas Cost  
77 ("DGC") charge, the Gas Cost ("GC") charge, the Customer Select Balancing Charge  
78 ("CSBC") and the Transportation Service Adjustment ("TSA").

79 **Q. Please describe the Commodity Gas Cost (CGC) charge.**

80 A. The CGC charge reflects Nicor Gas' incurred commodity costs. It is applied to all therms  
81 of Company-supplied gas.

82 **Q. Please describe the Non-Commodity Gas Cost (NCGC) charge.**

83 A. The NCGC charge recovers the Company's non-commodity costs on a cent per therm  
84 used basis.

85 **Q. What does the Demand Gas Cost (DGC) charge recover?**

86 A. Like the NCGC charge, the DGC charge recovers non-commodity gas costs but on a  
87 Maximum Daily Contract Quantity ("MDCQ") basis. The MDCQ is the maximum  
88 amount of gas used by a customer in one (1) day. The DGC charge is applicable as a  
89 back-up charge to customers on Nicor Gas' system that have elected to transport their  
90 own gas supplies, but wish to maintain the availability of Company-supplied gas. Also, it

91 is applied to customers receiving sales service under either Rate 6 – Large General  
92 Service, or Rate 7 – Large Volume Service.

93 **Q. Please describe the Gas Cost (GC) charge.**

94 A. The GC charge is the sum of the CGC charge and the NCGC charge. It applies to all  
95 sales service rates other than Rate 6 or Rate 7.

96 **Q. Please describe the Customer Select Balancing Charge (CSBC).**

97 A. The CSBC is applied to customers served under Rate 1 – Residential Service, Rate 4 –  
98 General Service, and Rate 5 – Seasonal Use Service and who are participating in Nicor  
99 Gas’ Customer Select program under Rider 15. The CSBC primarily represents the non-  
100 commodity gas costs of services used to balance the customer’s deliveries with usage.  
101 The CSBC includes costs for off-system storage services, certain other non-commodity  
102 gas costs and may include costs associated with the purchase of supplies during periods  
103 of Operational Flow Orders necessary to maintain the reliability of the system.

104 **Q Are these CSBC costs established within Rider 6?**

105 A. Yes. The CSBC is defined and established within Rider 6. Customer Select participants  
106 are billed CSBC charges pursuant to the terms of Riders 6 and 15. Revenue derived from  
107 the CSBC is credited to the Company’s non-commodity-related gas costs, thereby  
108 reducing the NCGC charge.

109 **Q. Please describe the Transportation Service Adjustment (TSA).**

110 A. The TSA is a commodity-related charge or credit applied to the deliveries of all  
111 customer-owned gas delivered to Transportation customers, including Rider 25 – Firm  
112 Transportation Service and Rider 15 – Customer Select customers. The TSA is currently  
113 a credit for the gross revenues derived from providing storage and transportation services

114 under the Company's FERC Operating Statement and Rate 21 – Intrastate Transportation  
115 and Storage Services, commonly referred to as Hub services. Sales customers receive an  
116 equivalent per therm credit or charge through an adjustment to the CGC component of  
117 the GC.

118 **Q Is the TSA established and applied through Rider 6?**

119 A. Yes. As established in Docket No. 04-0779 on October 4, 2005, a per therm credit or  
120 charge is established on a monthly basis within Rider 6 to reflect the TSA. Revenues or  
121 credits arising through the application of the Transportation Service Adjustment have  
122 been included in the commodity-related gas costs.

123 **Q. Is there anything further you would like to explain with regard to how these charges  
124 or credits are applied?**

125 A. Yes. While I described generally how each charge or credit is assessed, specific  
126 application of these charges and adjustments vary depending on a customer's rate and  
127 elected level of backup service. These adjustments may also apply at the calculated level,  
128 such as the CGC and the NCGC, or at a percentage of the calculated level, such as the  
129 DGC. In addition, these charges and adjustments may apply to gas supplied by Nicor  
130 Gas, as customer-owned gas, through either the customer's total throughput, or a  
131 percentage of the customer's MDCQ. In addition, since August 15, 1997, the revenues  
132 derived from authorized use, requested authorized use and unauthorized use therms sold  
133 to transportation customers flow through as a credit to Rider 6 gas cost and are priced at  
134 the higher of Nicor Gas' currently effective GC charge or the Market Price, which is  
135 defined in the Company's Terms and Conditions as the average of the low and high

136 prices reported, the “index price”, for deliveries of gas to the Chicago Citygate as  
137 published in *Platts Gas Daily*.

138 **Q. What procedure does the Company follow to update its Rider 6 charges?**

139 A. In accordance with the provisions of Rider 6, each month Nicor Gas submits to the  
140 Commission schedules specifying the amount of each Rider 6 charge. Each schedule  
141 specifies the revised amount of each charge, along with a statement of details and data  
142 showing Nicor Gas’ calculations. The filings are mailed on or before the 20th day of the  
143 month prior to the effective month in which the new Rider 6 charges are applied to  
144 customer’s bills.

145 **Q. Has Nicor Gas filed monthly purchased gas adjustment calculations for 2012 with**  
146 **the Commission?**

147 A. Yes.

148 **Q. How are Nicor Gas’ Rider 6 charges applied in billing the Company’s customers?**

149 A. Rider 6 charges are effective on the first day of each calendar month. However, as a  
150 practical matter, Nicor Gas bills customers on the basis of reading-day cycles that may  
151 cover multiple calendar-month periods. For each customer billed, the meter reading dates  
152 are the controlling factors. If, for example, a customer’s meter is read on May 16th, and  
153 had previously been read on April 16th, Nicor Gas assumes that 15/30 of the usage was  
154 subject to the Rider 6 charges effective in April and 15/30 of the usage was subject to the  
155 charges effective in May. Continuing the previous example, after prorating the amount  
156 of metered gas usage between the months of April and May based on the number of days,  
157 the appropriate monthly Gas Cost (“GC”) is separately applied to each month’s prorated  
158 usage. Each month’s usage and corresponding GC are presented on the customer’s bill in

159 a manner that clearly illustrates both applicable GC rates. This method of proration is  
160 embodied in the revenue calculations reflected in the Exhibits to this testimony.

161 **Q. Has the presentation of the prorated Rider 6 charges provided to customers**  
162 **changed in 2012?**

163 A. No.

164 **Q. Are Nicor Gas' Rider 6 charges adjusted through any other process?**

165 A. Yes. Rider 6 provides for an annual reconciliation, which is the purpose of this  
166 proceeding.

167 **Q. What occurs during the reconciliation process?**

168 A. Generally speaking, as noted above, the revenue the Company recovered under its  
169 Rider 6 charges is compared with the Company's actual Cost of Gas Distributed for the  
170 preceding year. If Nicor Gas' Rider 6 charges recovered a different amount of revenue  
171 than the Company's actual Cost of Gas Distributed, then the Rider 6 charges are set at the  
172 level such that the difference is either credited to or collected from customers, depending  
173 on whether there was an over- or under-recovery, over the course of the following year.

174 **Q. Is each cost category reconciled?**

175 A. Yes. Pursuant to Rider 6, revenues recovered under the CGC and TSA charges are  
176 reconciled with recoverable CGC; and revenues recovered under the DGC, NCGC and  
177 CSBC charges are reconciled with recoverable NCGC.

178 **Q. Does proration of the Rider 6 charges or the proration of monthly usage complicate**  
179 **a reconciliation of recovered revenues with allowable recoverable gas costs?**

180 A. No. It is only the total amount of revenues recovered through each Rider 6 charge over  
181 the preceding year that is relevant for performing the annual reconciliation.

182 **Q. Is the cost of gas used by the Company during the 2012 reconciliation period**  
183 **reflected in the amount to be recovered through the Company's Rider 6**  
184 **reconciliation?**

185 A. No. The cost of gas used by the Company is excluded from the Gas Supply Cost charges  
186 established in Rider 6. Franchise gas volumes subject to Rider 2 – Franchise Cost  
187 Adjustment are purchased in conjunction with gas supplies purchased for customers.  
188 However, the cost of franchise gas volumes purchased during 2012 are excluded from the  
189 determination of the Gas Supply Cost charges established in Rider 6.

190 **IV. ANNUAL RECONCILIATION OF RIDER 6**

191 **Q. Was an annual reconciliation statement for 2012 filed in accordance with Rider 6?**

192 A. Yes. Nicor Gas' annual statement for the year 2012 is being filed simultaneously with  
193 this testimony on April 11, 2013 and is attached hereto as Exhibit BOB 2.2.

194 **Q. Please briefly describe the items contained within the filing.**

195 A. Exhibit BOB 2.2 consists of ten (10) pages, the first page of which is a transmittal letter.  
196 The next nine (9) pages, or through page 10, represent the Company's annual  
197 reconciliation for 2012.

198 **Q. What is contained within the portion of the Company's filing that represents the**  
199 **reconciliation for the year 2012?**

200 A. The first of the nine (9) remaining pages of Exhibit BOB 2.2 is the Independent Auditor's  
201 Report issued by PricewaterhouseCoopers LLP for the portion of the filing that represents  
202 the year 2012 reconciliation. The next page, or page 3, is a summary calculation of the  
203 reconciliation for the year 2012. Exhibit BOB 2.2 pages 4 and 5 contain a detailed  
204 explanation of the basis for the summary calculation of the 2012 reconciliation. The next

205 two pages, or pages 6 and 7, represent the detailed reconciliations of the CGC and  
206 NCGC, respectively (the “Reconciliation Balances”). Exhibit BOB 2.2, pages 8 and 9,  
207 summarize the information included in the Company’s monthly filings for the CGC and  
208 NCGC, respectively (the “PGA Reconciliations”). The final page is the Verification of  
209 Ms. Elizabeth W. Reese, President of Nicor Gas.

210 **Q. Would you please explain the Summary Reconciliation in more detail?**

211 A. Yes. This statement compares the total revenues recorded under the various charges of  
212 the Company’s Rider 6 provisions, with the appropriate category of recoverable Cost of  
213 Gas Distributed, to arrive at the balance to be credited or recovered under the two  
214 individual reconciliation balances. In other words, it sets forth the overall reconciliation  
215 calculation, both based on a total of collected revenue against total actual Cost of Gas  
216 Distributed, as well as broken down to the CGC and NCGC levels.

217 **Q. Does the Summary Reconciliation indicate that the Company’s Rider 6 charges**  
218 **over- or under-recovered the Company’s actual Cost of Gas Distributed for the year**  
219 **2012?**

220 A. The calculation shows a net over-recovery. In particular, the Company’s CGC charge  
221 over-recovered the CGC by \$19,111,801 and the NCGC charge under-recovered the  
222 NCGC by \$635,935. This represents a total amount to be credited to customers for the  
223 year 2012 of \$18,475,866.

224 **Q. Does the Summary Reconciliation also account for any adjustments included in**  
225 **Commission proceedings regarding any prior reconciliations that the Company has**  
226 **filed?**

227 A. No.

228 **Q. Were there any specific adjustments separately reported in the monthly filings for**  
229 **the 2012 reconciliation year?**

230 A. No.

231 **Q. Would you please describe the Reconciliation Balance for the CGC in more detail?**

232 A. Yes. This is a detailed reconciliation that reflects the monthly amounts of recoverable  
233 commodity-related gas costs and revenues, which were recorded under the Company's  
234 CGC pursuant to Rider 6 for the 2012 reconciliation year.

235 **Q. Has the over-recovered commodity-related Reconciliation Balance of \$19,111,801**  
236 **been reflected in the Company's CGC charges?**

237 A. Yes. The Company has credited \$19,111,801. The over-recovered amount has been  
238 reflected in the CGC charges as Factor "A" amounts and as an additional reduction to gas  
239 charges effective for the months of January and February 2013.

240 **Q. Is the line item identified as "Commodity Related Over/(Under) Collection" on the**  
241 **Reconciliation Balance for CGC (Exhibit BOB 2.2, page 6) the same as the line**  
242 **identified as "Under/(Over) Recovery Balance at 12/31/12" on the PGA**  
243 **Reconciliation for CGC (Exhibit BOB 2.2, page 8)?**

244 A. Yes. The Reconciliation Balance does not include any adjustments for the prior year's  
245 Factor O.

246 **Q. What does Factor O represent?**

247 A. Factor O represents the additional over- or under-recovery for a reconciliation year  
248 ordered by the Commission to be credited or collected including interest from the end of  
249 the reconciliation year to the Order date in the reconciliation proceeding.

250 **Q. Please describe the Reconciliation Balance for NCGC in more detail.**

251 A. Like the Reconciliation Balance for CGC, this is a detailed reconciliation that reflects the  
252 monthly amounts of recoverable non-commodity-related gas costs and revenues, which  
253 were recorded under the Company's NCGC and DGC pursuant to Rider 6 for the 2012  
254 reconciliation year.

255 **Q. Has the balance to be collected of \$635,935 been reflected in the Company's DGC  
256 and NCGC charges?**

257 A. Yes. The Company has collected \$635,935. The under-recovered amount has been  
258 reflected in the DGC and NCGC charges effective for the months of January and  
259 February 2013.

260 **Q. Is the line item identified as "Non-Commodity Related Over/(Under) Collection" on  
261 the Reconciliation Balance for NCGC (Exhibit BOB 2.2, page 7) the same as the line  
262 item "Under/(Over) Recovery Balance at 12/31/12" on the PGA Reconciliation of  
263 NCGC (Exhibit BOB 2.2, page 9)?**

264 A. Yes. The reconciliation balance does not include any adjustments for the prior year's  
265 Factor O.

266 **V. EXPLANATIONS - INDIVIDUAL LINE ITEMS**

267 **Q. Please explain the revenue item on the Reconciliation Balance for CGC entitled  
268 "Excess Storage Charges."**

269 A. Pursuant to tariffs approved in Docket No. 95-0219, Nicor Gas' transportation service  
270 customers are allowed to store certain volumes of customer-owned gas in Nicor Gas'  
271 storage facilities. When a customer's actual storage balance is in excess of the allowed  
272 storage balance, the excess storage balance volume is subject to an Excess Storage  
273 Charge of \$0.10 per therm. All such Excess Storage Charge revenue billed to customers

274 is credited through the Commodity Related Reconciliation Balance, in compliance with  
275 the Commission's Orders in Docket No. 95-0219.

276 **Q. Please explain the revenue item on the Reconciliation Balance for CGC entitled**  
277 **“Chicago Hub.”**

278 A. Revenues arising from the sale of services under Nicor Gas' Rate 21 tariff or Nicor Gas'  
279 FERC approved Operating Statement are required to be credited back to both Sales and  
280 Transportation customers [Docket No. 04-0779 Order at p. 178] based on throughput.  
281 Revenues from the sale of these services are to be included as a credit to Rider 6 and  
282 identified in the commodity-related Reconciliation Balance.

283 **Q. Please explain the revenue item entitled “Interest on Refunds,” as shown on the**  
284 **Reconciliation Balance for CGC.**

285 A. Interest is calculated on the unamortized balances related to the amortization expenses  
286 described above. Pursuant to 83 Ill. Adm. Code 525.50(b), the Company computes the  
287 associated carrying charge on unamortized refunds and over/under collections, in effect at  
288 the time the amortization is initiated, based on the rate established under 83 Ill. Adm.  
289 Code 280.70(e)(1). Interest is included, through Factor A, with the CGC, NCGC and  
290 DGC charges, as applicable.

291 **Q. Please explain the commodity-related cost line item shown on the Reconciliation**  
292 **Balance for CGC entitled “Recovery From Hits By Contractor.”**

293 A. Recovery From Hits By Contractor represents revenues collected by the Company from  
294 contractors whose damage to our facilities has resulted in gas losses. These revenues are  
295 shown as a credit to recoverable CGC.

296 **Q. Please explain the commodity-related cost line item shown on the Reconciliation**  
297 **Balance for CGC entitled “Less Franchise Gas Costs.”**

298 A. As mentioned previously, franchise gas volumes subject to Rider 2 – Franchise Cost  
299 Adjustment are purchased in conjunction with gas supplies purchased for customers.  
300 This line item reflects the exclusion of franchise gas volumes and the cost of those  
301 volumes from the determination of CGC component of the Gas Supply Cost charge.

302 **Q. Please explain the revenue item shown on the Reconciliation Balance for NCGC**  
303 **entitled “Customer Select Balancing Charge.”**

304 A. As previously explained, this revenue item shows the revenues collected through the  
305 application of the CSBC through December 31, 2012.

306 **Q. Please explain the non-commodity related cost line item shown on the Reconciliation**  
307 **Balance for NCGC entitled “Less Franchise Gas Costs.”**

308 A. As explained previously, franchise gas volumes subject to Rider 2 – Franchise Cost  
309 Adjustment, are purchased in conjunction with gas supplies purchased for customers.  
310 This line item reflects the exclusion of franchise gas volumes and the cost of these  
311 volumes from the determination of NCGC component of the Gas Supply Cost charge.

312 **Q. The Reconciliation Balances for both CGC and NCGC contain a line item entitled**  
313 **“Amortization of Previous Years RB.” What do these line items represent?**

314 A. Pursuant to the Commission’s Order in Docket No. 94-0403, 83 Ill. Adm. Code 525.50(b)  
315 allows the Company to amortize an Adjustment Factor (“Factor A”) over a period longer  
316 than the Base Period, as defined in 83 Ill. Adm. Code 525.20, but not to exceed  
317 12 months. These line items represent the amortization of the prior year’s over- or under-  
318 collected gas costs.

319 **VI. OVERSIGHT**

320 **Q. In conjunction with the submittal of the Annual Reconciliation Filing with the**  
321 **Commission, has the Company's annual reconciliation been the subject of an**  
322 **independent audit?**

323 A. Yes. The 2012 Annual Reconciliation Filing has been audited by  
324 PricewaterhouseCoopers LLP, the Company's independent public accountants. Their  
325 report is included as part of the Company's filing pursuant to Rider 6. The reconciliation  
326 itself is prepared by Nicor Gas employees from several departments.

327 **Q. What type of review procedure is in place for the monthly GSC filings?**

328 A. The Rate, Gas Supply, Gas Supply Accounting and Financial Planning and Analysis  
329 Departments contribute to preparation of the monthly filings. The departments are  
330 familiar with the terms and provisions of Rider 6, and understand which costs are  
331 recoverable through each subsection of the GSC. The Rate Department prepares the final  
332 document filed with the Commission. Financial Planning and Analysis, Gas Supply and  
333 Gas Supply Accounting are involved in preparation of the documents used to support the  
334 filing.

335 **Q. How do these departments provide a check on the accuracy of the monthly filings?**

336 A. These departments must be in agreement with the treatment of costs in the monthly GSC  
337 filing.

338 **VII. CONCLUSION**

339 **Q. What is the Company requesting?**

340 A. The Company is requesting that the Commission approve Nicor Gas' GSC charges at  
341 levels established in the Company's 2012 PGA Reconciliation. In addition, the Company

342 is requesting that the Commission approve the \$18,475,866 customer credit through the  
343 Company's Rider 6, GSC charges, which resulted from the over-collection of actual  
344 Commodity Gas Cost in the amount of \$19,111,801 and the under-collection of actual  
345 Non-Commodity Gas Costs in the amount of \$635,935.

346 **Q. Does this conclude your direct testimony?**

347 A. Yes.