

DIRECT TESTIMONY

of

BONITA A. PEARCE

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Reconciliation of Revenues Collected under Gas Adjustment Charges
With Actual Costs Prudently Incurred

Illinois Gas Company

Docket No. 12-0654

December 5, 2013

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Bonita A. Pearce. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am currently employed as an Accountant in the Accounting Department
8 of the Financial Analysis Division of the Illinois Commerce Commission
9 (“ICC” or “Commission”).

10

11 **Q. Please describe your professional background and affiliations.**

12 A. I am a licensed Certified Public Accountant. I earned a B.S. in
13 Accounting from Illinois State University in 1981. Prior to joining the
14 Commission in 2001, I was engaged in the practice of public accounting
15 for sixteen years. I returned to the practice of public accounting for a
16 brief period in 2005, but I returned to the Commission in 2006.

17

18 **Q. Have you previously testified before any regulatory bodies?**

19 A. Yes. I have testified on several occasions before the Commission.

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

21 A. The purpose of my testimony is to report the results of my review of
22 Illinois Gas Company’s (the “Company”) Purchased Gas Adjustment
23 (“PGA”) Clause Reconciliation as presented by Company witness Lori A.

24 Uhl on Illinois Gas Company's Statement 1 and the underlying
25 documents that support the calculations.

26 **Schedule Identification**

27 **Q. Are you sponsoring any schedules with your testimony?**

28 A. No.

29

30 **Results of the PGA Review**

31 **Q. Do you recommend any adjustments to the Company's PGA
32 reconciliation as a result of your review?**

33 A. No, I am not proposing any adjustments to the reconciliation presented
34 by the Company as a result of my review.

35

36 **Summary**

37 **Q. Please summarize your recommendations.**

38 A. I recommend that the Commission accept the reconciliation of revenues
39 collected under the Purchased Gas Adjustment Clause with actual costs
40 as reflected on Illinois Gas Company's Statement 1, attached to the
41 direct testimony of Illinois Gas Company witness Lori A. Uhl. I further
42 recommend that Statement 1 be included as an appendix to the Order in
43 this proceeding.

44

45 **Conclusion**

46 **Q. Does this question end your prepared direct testimony?**

47 A. Yes.