

DIRECT TESTIMONY

of

LESLIE PUGH

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Revenues Collected under Gas Adjustment Charges
With Actual Costs Prudently Incurred

Illinois Gas Company

Docket No. 02-0720

August 14, 2003

1 Witness Identification

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

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

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

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

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

10 A. I earned a Bachelor of Arts degree in Accounting from the University of
11 Illinois at Springfield. I am a Certified Public Accountant, licensed to
12 practice in the State of Illinois. Prior to joining the Staff of the Illinois
13 Commerce Commission (“Staff”) I was engaged in the practice of public
14 accounting.

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

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

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

18 A. The purpose of my testimony is to report the results of my review of
19 Illinois Gas Company’s PGA Reconciliation as presented by Company

20 witness C.P. Huddleston on Company's Exhibit 3 and the underlying
21 documents that support the calculations.

22 Schedule Identification

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

24 A. No.

25 Attachments

26 **Q. Have you included any attachments to your testimony?**

27 A. No.

28 Results of the PGA Review

29 **Q. Do you recommend any adjustments to Illinois Gas Company's**
30 **PGA reconciliation as a result of your review?**

31 A. No.

32 Summary

33 **Q. Please summarize your recommendations.**

34 A. I find no reason to object to the Company's reconciliation of PGA
35 revenues collected under its Purchased Gas Adjustment Clause with the
36 actual PGA recoverable costs. I recommend that the Commission
37 accept the reconciliation of revenues collected under the Purchased Gas
38 Adjustment Clause with actual costs as reflected on Exhibit 3, Statement

39 1, sponsored by Company witness C.P. Huddleston in his Direct
40 Testimony filed on May 27, 2003.

41 The reconciliation in this proceeding does not require an Ordered
42 Reconciliation Factor (Factor O).

43 Conclusion

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

45 **A. Yes.**

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

ILLINOIS GAS COMPANY	:	
	:	
Reconciliation of revenues collected under gas adjustment charges with actual costs prudently incurred.	:	02-0720
	:	

NOTICE OF FILING

TO ATTACHED SERVICE LIST:

YOU ARE HEREBY NOTIFIED that we have, on this 14th day of August 2003 forwarded to the Chief Clerk of the Illinois Commerce Commission for filing in the above-captioned docket, the Direct Testimony of the Illinois Commerce Commission Staff Witness Leslie Pugh of the Financial Analysis Division, Accounting Department, a copy of which is hereby served upon you.

Steven R. Knepler
Supervisor
Accounting Department
527 East Capitol Avenue
Springfield, IL 62701

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT copies of the foregoing Notice, together with the documents referred to therein, were served upon the parties on the attached Service List, by messenger, electronic mail, facsimile and/or first-class mail, proper postage prepaid from Springfield, Illinois, on this 14th day of August 2003.

Steven R. Knepler
Supervisor
Accounting Department

ILLINOIS GAS COMPANY
Docket No. 02-0720
Service List

Roger C. Avery
President
Illinois Gas Company
55 Woodbridge Drive
East Greenwich, RI 02818

Stanley L. Morris
Atty. for Illinois Gas Company
Quinn, Johnston, Henderson & Pretorius, Chartered
205 South Fifth Street – Suite 900
Springfield, IL 62701

Rick W. Zehner
Illinois Gas Company
1004 State Street
PO Box 596
Lawrenceville, IL 62439

ILLINOIS COMMERCE COMMISSION

John D. Albers, Administrative Law Judge
Leslie Pugh, Case Manager, Accounting Department
Steven Knepler, Accounting Department
Donald McGuire, Accounting Department
Dennis Anderson, Engineering Department