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August 29, 2003

Honorable Deborah Taylor Tate
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

RE: PETITION OF CHATTANOOGA GAS COMPANY, NASHVILLE GAS COMPANY, A DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC., AND UNITED CITIES GAS COMPANY, A DIVISION OF ATMOS ENERGY CORPORATION FOR A DECLARATORY RULING REGARDING THE COLLECTIBILITY OF THE GAS COST PORTION OF UNCOLLECTIBLE ACCOUNTS UNDER THE PURCHASED GAS ADJUSTMENT ("PGA") RULES
Docket No. 03-00209

Dear Chairman Tate:

Enclosed is an original and thirteen copies of Responses of the Consumer Advocate and Protection Division of the Office of the Attorney General to Discovery Propounded by Atmos Energy Corporation in the above-referenced matter. Kindly file the attached in this docket. By copy of this letter, we are serving all parties of record. If you have any questions, please feel free to contact me at (615) 532-3382. Thank you.

Sincerely,

Shilina B. Chatterjee

Shilina B. Chatterjee
Assistant Attorney General
(615) 532-3382

Enclosures
cc: Lynn Questell, Esq.
Hearing Officer
All Parties of Record

68301

IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

IN RE:	)	
	)	
PETITION OF CHATTANOOGA GAS COMPANY, NASHVILLE GAS COMPANY, A DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC., AND UNITED CITIES GAS COMPANY, A DIVISION OF ATMOS ENERGY CORPORATION FOR A DECLARATORY RULING REGARDING THE COLLECTIBILITY OF THE GAS COST PORTION OF UNCOLLECTIBLE ACCOUNTS UNDER THE PURCHASED GAS ADJUSTMENT ("PGA") RULES	)	**DOCKET NO. 03-00209**

RESPONSES OF THE CONSUMER ADVOCATE AND PROTECTION DIVISION OF THE OFFICE OF THE ATTORNEY GENERAL TO DISCOVERY PROPOUNDED BY ATMOS ENERGY CORPORATION

The State of Tennessee, Consumer Advocate and Protection Division (CAPD) of the Attorney General's Office, hereby submits the following responses to the request for discovery of Petitioner, Atmos Energy Corporation ("Atmos"):

REQUEST # 1 Please state all facts, reasoning, and legal authority which support your position that the Purchase Gas Adjustment ("PGA") rule does not allow recovery of uncollectible accounts as part of the "cost of gas" as alleged in Paragraph 3 of your Petition to Intervene.

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely and the CAPD is still in the process of developing its case and reviewing responses by the company. The request clearly seeks the legal work product of the CAPD. The request is overly broad and burdensome. The request seeks information that is confidential and privileged under the attorney-client privilege and the governmental deliberative process privilege.

Without waiving its objections, the CAPD would state that on its face, the PGA rule makes no reference to including uncollectible accounts expense or any expense other than gas cost. Furthermore, none of the companies in this docket have ever attempted to include uncollectibles under the PGA rule; accordingly, the actions of the companies established that over the years they have consistently interpreted the PGA as not including uncollectibles. Finally, it should be noted that two years ago in Docket No: 01-00802, the companies in this docket recognized that uncollectibles were not to be included under the PGA rule. The TRA allowed the companies to recover uncollectibles because of extraordinary circumstances and as a one time event and the TRA stated that it was not to be their ongoing policy to allow uncollectibles to be included under the PGA rule.

The CAPD believes that all discoverable facts are available for review by Atmos through the material filed, or referenced in, this docket. Additional sources of discoverable information are referenced hereafter. Documents referred to or relied upon include but are not limited to tariffs for Chattanooga Gas Company, pleadings in Chattanooga Gas Company - Docket No. 97-00982, Performance Gas Adjustment tariffs filed for Chattanooga Gas Company, tariffs for Nashville Gas Company, Performance Gas Adjustment tariffs filed for Nashville Gas Company, pleadings and orders for Nashville Gas Company - Docket No. 99-00994, tariffs for United Cities Gas Company/Atmos, Performance Gas Adjustment tariffs filed for United Cities Gas Company/Atmos, pleadings in United Cities Gas Company/Atmos Docket No. 95-02258, pleadings in the current Nashville Gas Company's rate case filed on April 29, 2003 under Docket No. 03-00313, Chattanooga Gas Company Actual Cost Adjustment (ACA) Audit for the Period Ending June 30, 2002, No Docket Number Available, In Re: Audit of Nashville Gas Company's Actual Cost Adjustment (ACA) for the Period of January 1, 2002 through December 31, 2002, Docket No. 03-00317, United Cities Gas Company/Atmos's Actual Cost Adjustment (ACA) Audit for the Period Ending June 30, 2002, No Docket Number Available. Transcript of Prehearing Conference held on July 22, 2003 before Pre-Hearing Officer Lynn Questell, pleadings and orders filed In the Matter of Application of Piedmont Natural Gas Company, Inc., for Approval of Special Accounting Procedures, State of North Carolina Utilities Commission, Docket No. G-9, SUB 453, Uniform

System of Accounts, TRA Rules and Regulations. These are available to the parties in this docket.

REQUEST # 2 Is it your position that inclusion of the gas cost portion of the uncollectible accounts in the PGA also requires inclusion of forfeited discounts in the PGA and the Annual Cost Adjustment ("ACA")? If so, please state all facts, reasoning, and legal authority which support your position.

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely. The request clearly seeks the legal work product of the CAPD. The request is overly broad and burdensome. The request seeks information that is confidential and privileged under the attorney-client privilege and the governmental deliberative process privilege. Without waiving its objections, the CAPD would state that it does not believe that uncollectible accounts expense is included in the PGA rule. If, however, the PGA rule is changed to include uncollectibles, then forfeited discounts should also be included. The CAPD also incorporates by reference its Discovery Response No. 1.

REQUEST # 3 Is it your position that inclusion of the gas cost portion of the uncollectible accounts in the PGA requires a change in the ACA? If so, please state all facts, reasoning, and legal authority which support your position, and also identify the change you contend is necessary.

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely. The request clearly seeks the legal work product of the CAPD. The request is overly broad and burdensome. The request seeks information that is confidential and privileged under the attorney-client privilege and the governmental deliberative process privilege.

Without waiving its objections, the CAPD would state that first, it should be noted that uncollectibles are not included in the PGA rule. If, however, the PGA rule were changed to include uncollectibles, the ACA rule would also have to be changed because it is part of the PGA rule. The ACA clearly states "revenues <u>billed</u> to customers," not <u>"collected</u>." If uncollectibles are included in the ACA, it would have stated "revenues <u>collected</u> from customers." The current definition does not refer to revenues collected and, therefore, the definition of the ACA would warrant a change.

REQUEST # 4 What is the relationship between forfeited discounts and an uncollectible account that is written off?

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely.

Without waiving its objections, the CAPD states that the relationship between forfeited discounts and an uncollectible account that is written off relates to revenues. Under the current PGA rule, there is no relationship between forfeited discounts and uncollectible accounts. However, based on our analysis at the present time, it appears that forfeited discount revenues rise faster than uncollectible accounts expense as revenues and gas costs rise. That is, the companies recover more in revenue from forfeited discounts than they lose in uncollectibles.

REQUEST # 5 What is your definition of "forfeited discounts?"

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely.

Without waiving its objection(s), the CAPD states that the Uniform System of Accounts, Account No. 487 provides the definition of "forfeited discounts." It states as follows: "[t]his account shall include the amount of discounts forfeited or additional charges imposed because of the failure of customers to pay gas bills on or before a specified date." Furthermore, the definition was provided in this proceeding and made a part of the record during the Prehearing Conference held on July 22, 2003 before Prehearing Officer Lynn Questell, Transcript Page 21.

REQUEST # 6 Is there an identifiable gas cost component of forfeited discounts? If so, what is that component?

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely.
Without waiving its objection, the CAPD states that under the NARUC prescribed Uniform System of Accounts, there is no identifiable gas cost component of forfeited discounts. Once billed, costs are no longer identified. Thus, once a gas cost is billed, there is no separation of the revenue.

REQUEST # 7 What is the relationship between interest calculated on the deferred gas cost account balance each month and forfeited discounts, which is a form of interest charged on a customer's outstanding account balance?

RESPONSE: The CAPD objects to Atmos' request. The request was submitted untimely.

Without waiving its objection, the CAPD would state that the forfeited discounts are not interest, but are a late payment penalty amounting to approximately 60% per year; the interest accrued on the deferred gas cost account is an interest rate of approximately 4% per year at the present time.

REQUEST # 8

What is your interpretation of the "intent" of the PGA Rule, as stated in 1220-4-7-.02(1), when it states that they are "intended to permit the company to recover, in timely fashion, the total cost of gas purchased for delivery to its customers and to assure that the company does not over-collect or under-collect Gas Costs from its customers?"

RESPONSE:

The CAPD objects to Atmos' request. The request was submitted untimely.

Without waiving its objection(s) the CAPD states that the PGA Rule permits a company to recover in a timely fashion the total cost of gas purchased for delivery to its customers and to assure that the company does not over-collect or under-collect gas costs from its customers. When an account becomes an uncollectible account, it is no longer considered gas costs. Per Account No. 904 of the Uniform System of Accounts, it now becomes an Uncollectible Accounts Expense. The PGA rules provide for a gas cost adjustment to the "revenues billed" [Rule 1220-4-7-.03 (1)(c)(2)] to customers. The clear language of the rules does not deal with amounts that are uncollected and become uncollectible accounts expense.

REQUEST # 9

Please explain your interpretation of the meaning of "recovery of gas costs" as referred to in the PGA Rules.

RESPONSE:

The CAPD objects to Atmos' request. The request was submitted untimely.

Without waiving its objection(s), the CAPD states that "recovery" has nothing to do with the Company recovering all revenues <u>billed</u> retail customers vs. revenues <u>collected</u>; rather, it is simply recovery of gas cost due to the initial usage of <u>estimated</u> data.

Since some of the parameters (actual cost and volumes) used in the "Gas Charge Adjustment" of the PGA Rule are unknown at the time of calculation, estimates are substituted. The Purchased Gas Adjustment (PGA) Rule seeks to assure both the retail customer and the Local Distribution Company ("LDC") that the LDC did not "over-recover" from the retail customer or "under-recover" from the retail customer due to the usage of estimated data; thus the PGA Rule includes the Actual Cost Adjustment ("ACA"). That is, once actual data is known and available, the billed revenue from retail customers are compared with actual gas cost invoiced from the suppliers for "recovery" of actual gas cost from the gas suppliers. In this way, revenues billed to retail customers are matched with actual cost of gas and the difference billed to retail customers in future periods for proper "recovery". In other words:

[Rule 1220-4-7-.03 (1)(c)(2)] "The ACA shall be the difference between (1) revenues billed customers by means of the Gas Charge Adjustment and (2) the cost of gas invoiced the Company by Suppliers plus margin loss (if allowed by order of the Commission in another docket) as reflected in the Deferred Gas Cost account." (Emphasis added)

REQUEST # 10

Based on your Issue #3, identify the part of the definition of the ACA that would require a change to allow the inclusion of the gas cost portion of the uncollectible accounts to be included under the PGA Rule.

RESPONSE:

The CAPD objects to Atmos' request. The request was submitted untimely. Without waiving its objection(s) the CAPD states that the portion of the ACA that would require a change concerns the formula wherein it states "revenues billed to customers." This would need to be amended and modified to state "revenues collected from customers." Additionally, "revenues collected from customers" would also have to include forfeited discounts revenues. If uncollectible accounts expense is to be included under the PGA rule, it could not be done by changing only the ACA rule because the rule would be broadened to include other than gas costs.

REQUEST # 11

Please identify all experts you intend to call to testify in this matter, and with respect to each expert, provide the same information and/or documents that you request in your first data requests to the Petitioners, Data Requests Nos. 18-24.

RESPONSE:

The CAPD objects to Atmos' request. The request was submitted untimely. Without waiving its objection(s) the CAPD notifies all parties that its expert witnesses will be Dan McCormac, C.P.A. and/or Michael D. Chrysler. The nature of their testimony has not been determined. Also, their responses will, in part, be based on responses by the companies that we are awaiting receipt.

Respectfully submitted,
PAUL G. SUMMERS

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Shilina B. Chatterjee
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B.P.R. #20689
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via hand delivery/facsimile or U.S. Mail, on August 29, 2003.

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Shilina B. Chatterjee

SHILINA B. CHATTERJEE
Assistant Attorney General

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BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

JANUARY 29, 2002

IN RE:	)	
	)	
APPLICATION OF UNITED CITIES GAS COMPANY, A DIVISION OF ATMOS ENERGY, INC., NASHVILLE GAS COMPANY, A DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC. AND CHATTANOOGA GAS COMPANY FOR APPROVAL OF DEFERRED ACCOUNTING	)))))))))	**DOCKET NO. 01-00802**

ORDER APPROVING DEFERRAL OF UNCOLLECTIBLE ACCOUNTS

This matter came before the Tennessee Regulatory Authority (the "Authority" or "TRA") at a regularly scheduled Authority Conference held on November 6, 2001, upon the *Second Amended and Restated Joint Application for Approval of Treatment of Uncollectible Accounts* filed on October 19, 2001 by United Cities Gas Company ("United Cities" or "UCG"), Nashville Gas Company ("Nashville Gas"), and Chattanooga Gas Company ("Chattanooga Gas") (collectively the "Applicants").

The *Application*

On September 14, 2001, the Applicants filed a Joint Application for Approval of Deferred Accounting. On September 17, the Applicants filed an Amended and Restated Joint Application for Approval of Deferred Accounting, which superseded the September 14, 2001 filing. On October 19, 2001, the Applicants filed a *Second Amended and Restated Joint Application for Approval of Treatment of Uncollectible Accounts* (referred to herein as the "Application"), and this filing in turn superseded the September 17, 2001 filing. In their

Application, the Applicants request that the Authority approve the deferral of certain costs related to uncollectible accounts.

In support of their request, the Applicants state:

> Due to the dramatic increase in the wholesale cost of gas during the 2000-2001 winter heating season, coupled with colder-than-normal weather conditions during the months of November and December of 2000, customers of each of the Applicants experienced gas bills significantly higher than those for the same period the previous winter. In fact, the wholesale gas costs were significantly higher than experienced in the previous ten winter heating seasons. The prospect of excessive disconnects was of great concern to the TRA as expressed at the TRA's conference on February 6, 2001. In response to the TRA's concerns the companies made every effort to extend payment plans and offer budget billing. In doing so, the companies adopted a policy of not conducting "business as usual" including not disconnecting customers in accordance with tariff provisions. The Applicants took measures throughout the previous winter heating season and thereafter to mitigate the effects of the high wholesale prices by providing customers with deferred payment plans that allowed payments to be spread over a number of months rather than paid in full at the time of billing. Under the various plans offered by the Applicants, service was not terminated to the individual customers as long as payment terms agreed to by the customers were being honored. In addition, each of the Applicants has a budget-billing program that is designed to allow customers to spread their bill payments over a one-year period. These programs were especially helpful to customers on fixed incomes and to other customers who had difficulty paying their bills.[1]

Nevertheless, according to the *Application*, "each of the companies experienced an unprecedented increase in the level of its bad-debt expenses in Tennessee."[2] Although it notes that each Applicant's tariff allows the recovery of a certain amount of uncollectible account expenses as part of the cost of service, the *Application* states that "the magnitude of the uncollectible accounts experienced by the Applicants during the 2000-2001 winter heating

[1] *Application*, pp. 3-4.
[2] *Id.*, p. 4. The Application states that "the total net write-offs attributable to uncollectible account expenses incurred by the Applicants are $1,572,202 for UCG, $1,505,000 for Nashville Gas and $1,397,938 for Chattanooga Gas." *Id.*, p. 5.

season and thereafter is far in excess of the amounts currently allowed for uncollectible account expenses in the respective tariffs."[3]

The *Application* goes on to state that "[u]nless the Authority grants appropriate relief, the applicants will be required to absorb substantial costs that will not be recovered in the currently allowed rates."[4] The *Application* adds that "[t]hese excessive expenses are obviously outside the norm and were not caused by the actions and/or inactions of the Applicants."[5] The *Application* states:

> The Applicants contend that it would be unfair to require them to absorb these costs when the excessive expenses arose in large part due to the Applicants' attempts to mitigate the impact on their customers by working out payment plans which were not honored by the customers. Furthermore, each of the Applicants can demonstrate that significant efforts were made to collect the delinquent accounts during the current year, and each of the Applicants will continue to diligently attempt to collect all delinquent accounts, which have been debited to the Unrecovered Purchased Gas Costs-Federal Energy Regulatory Commission Account No. 191 ("FERC Account No. 191"), and to credit the gas portion of the accounts previously written off to FERC Account No. 191 for the benefit of the ratepayers, the approval of which is sought in this Application.[6]

On this basis, the Applicants request that the Authority permit each of them "to defer pursuant to TRA Rule 1220-4-1-.12 and their respective tariffs under the PGA rider the difference between the gas cost portion of the actual net write-offs for each LDCs' [local distribution company] current fiscal period and the gas cost portion of uncollectible account expenses currently allowed in their base rates."[7] The *Application* further states the "gas cost recovery component on all amounts received on previously written off accounts will be credited

[3] *Id.*
[4] *Id.*
[5] *Id.*
[6] *Id.*, p. 5.
[7] *Id.*, p. 6. The *Application* states that the fiscal years for United Cities and Chattanooga Gas end on September 30, 2001 and the fiscal year for Nashville Gas ends on October 31, 2001.

to the deferred gas accounts for the benefit of the ratepayers through December 31, 2002."[8] The *Application* states that the gas recovery component on collections will be calculated using the same percentage as that used in determining the amount of the uncollectible deferral. The *Application* states that the deferred gas accounts will be finally reconciled as of December 31, 2002 to reflect the net recovery after credits for payments received on the written-off accounts and the respective reconciliations will be included in each Applicant's first Actual Cost Adjustment audit filing after December 31, 2002.

Findings and Conclusions

At the February 6, 2001 Authority Conference, the Directors of the Authority discussed the issue of customer disconnection due to higher than normal residential gas bills and heard comments on this issue from representatives of the three major public utility gas companies in Tennessee, which are also the three Applicants in this proceeding. Although the Directors recognized that the three companies were not themselves responsible for the unusual increases in wholesale gas costs that occurred late in 2000, the Directors expressed concern that high gas bills might be causing an abnormally large number of residential customers to have gas service disconnected, including customers whose payment history had previously been good. The Directors noted, and the company representatives acknowledged, that each of the three companies had recently disconnected a much higher than normal number of customers for non-payment of the customers' gas bills. The company representatives described a number of unusual measures each company had taken to alleviate the burden of high gas bills, including extended payment periods, delayed disconnection, and the opportunity to enter into average payment plans at any time. The Directors asked the companies not to treat the situation in

[8] *Id.*, p. 7.

February 2001 as normal, to take unusual measures to avoid the harsh effects of high bills, and to be compassionate toward their residential customers who were facing unusual circumstances.

The Applicants have responded in a cooperative spirit to the TRA's request that they take steps to alleviate the burden of high gas bills which resulted from the unusual combination of high wholesale gas costs and lower than normal temperatures that occurred during the winter of 2000-2001. Despite their efforts, the Applicants have experienced record levels of bad debt. The Authority finds that it is appropriate under these extraordinary circumstances to allow the Applicants to defer the gas cost portion of their bad debt expense. This measure is consistent with the intent of Authority Rule 1220-4-7-.02, which allows for recovery of gas costs.[9] If the Authority does not allow recovery of the Applicants' bad debt expenses in this instance, the Applicants' reported earnings, their ability to raise capital at favorable rates, and their current level of service to their customers could be impaired. This measure should not be understood, however, to reflect the ongoing policy of the Authority, but is adopted for this one instance only in response to the extraordinary circumstances surrounding the winter of 2000-2001.

At the November 16, 2001 Authority Conference the Authority unanimously approved the Applicants' request to defer the gas portion of the excess of their bad debt expense for each Applicant's fiscal period ending in 2001 over the gas cost portion of uncollectible account expenses currently allowed in the Applicant's base rates. The Authority directed that this recovery take place through the actual cost adjustment mechanism. The Authority also directed the Applicants to revert to their normal tariff regulations by April 1, 2002, make reasonable efforts to reinstate disconnected customers, and inform the Authority of their respective progress

[9] Authority Rule 1220-4-7-.02(1) states: "These Purchased Gas Adjustment (PGA) Rules are intended to permit the company to recover, in timely fashion, the total cost of gas purchased for delivery to its customers and to assure that the Company does not over-collect or under-collect the Gas Costs from its customers."

granting reinstatement to customers or allowing customers to pay their past- due bills.

IT IS THEREFORE ORDERED THAT:

1. The *Second Amended and Restated Joint Application for Approval of Treatment of Uncollectible Accounts* filed by United Cities Gas Company, Nashville Gas Company, and Chattanooga Gas Company is approved.

2. Each of the Applicants is allowed to defer the gas portion of the excess of its bad debt expense for its fiscal period ending in 2001 over the gas cost portion of uncollectible account expenses currently allowed in the Applicant's base rates.

3. Such recovery shall take place through the actual cost adjustment mechanism.

4. Each Applicant shall revert to its normal tariff regulations by April 1, 2002.

5. Each Applicant shall make reasonable efforts to reinstate disconnected customers.

6. Each Applicant shall inform the Authority of its respective progress granting reinstatement to customers or allowing customers to pay back their bills

7. Any party aggrieved with the Authority's decision in this matter may file a Petition for Reconsideration with the Authority within fifteen (15) days from the date of this Order.

Sara Kyle, Chairman

H. Lynn Greer, Jr., Director

Melvin J. Malone, Director

ATTEST:

K. David Waddell, Executive Secretary

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Education:
Bachelor of Business Administration (Accounting)
Ft. Lauderdale University, 1970

TN AG (Consumer Advocate & Protection Division) 1998-Present

Provided analysis in Energy and Water issues, rate cases as assigned
Active in analysis related to Consumer Protection telephone issues
Testified in Docket No. 02-00383 Petition of Chattanooga Gas Company For Approval of Change in Purchased Gas Adjustment
Testified in Docket No. 03-00118 Petition of Tennessee-American Water Company To Change And Increase Certain Rates and Charges
Testified In Docket No. 03-00313 Application of Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. for an Adjustment of its Rates and Charges, the Approval of Revised Tariffs and the Approval of Revised Service Regulations

Northern Indiana Public Service Company (NISOURCE) 1973-1997

Principal of Electric Business Planning: Electric Business Planning Department (1990-1997)
Coordinated $147 million Capital, $101 million Expense, and $789 million Margin budget development of The Electric Business, with subsequent monthly/quarterly explanation of variances reported to Senior Management.

- Provided consulting assistance to station/district planners for proper explanation of their Capital & Expense variances to Senior Management, then summarized for reporting.
- Assisted with O&M and Capital Budget ABM training (budget development and data entry in budgeting system); plus proper development of budgets for presentation and approval.
- Provided Electric Margin variance analysis by class on a monthly/quarterly basis to Senior Management.
- Developed a sophisticated computer model for the Director of Electric Production in Microsoft Excel, providing "what if" analysis along with historical data to reach a goal of $16 per megawatt hour generation cost goal.
- Assisted the Vice President and General Manager, Electric Business in the development of written speeches as well as corresponding presentation slides.

Senior Consultant: Corporate Consulting Services (1989-1990)
Responsible for providing expertise and assistance to various departments within the company, including training of management personnel on various productivity seminars and software programs.

- Researched "under-billing" of NIPSCO gas customers due to the variable of "Supercompressibility." Quantified over $200,000 of annual under-billing for the gas metering department.
- Interviewed NIPSCO management personnel to ensure compliance with "Automatic Time Reporting" program for Human Resources Department.

Senior Strategic Planning Analyst: Corporate Strategic Planning Department (1985-1989)
Responsible for providing top-down, bottom-up communication of the Corporate Strategic Plan to all management levels.

- Assisted in the development, coordination of data and reporting of meaningful performance measures to Senior Management for each business unit.
- Assisted management employees with the training classes "Business Strategies" and "Operations Strategies.' This assistance included ensuring appropriate workbase study, drafting of the company strategic plan, involvement and understanding of principles and strategies in making business decisions to be entered in case studies and computer simulations.

Senior Rate Analyst: Rate and Contract Department (1978-1985)
Responsible for supporting rate case development, and associated work papers and supporting materials for Case-In-Chief. Provided tracking updates, reflecting modification to rate filings until subsequent filing.

- Prepared filing and exhibits for purchase gas adjustment, fuel cost adjustment, purchase power tracking adjustments with the Indiana PSC/IURC
- Audited large gas and electric industrial bills prior to release on a monthly basis
- Billed large industrial gas and electric customers during union contract negotiations (approximately 60% of company revenue). Customers included U.S. Steel, Inland and Bethlehem Steel.
- Assisted in the preparation of testimony and exhibits for regulatory hearings.

Junior Accountant: Customer Accounting Department (1973-1978)
Responsible for communicating corporate billing and office procedures to district commercial offices. Provided special data analysis regarding billing to corporate accounting.

- Provided vacation relief for district office managers. These responsibilities included supervision of meter readers, application credit, billing and cash representatives.
- Calculated source reports and reported to Accounting Department including gas cost, fuel cost,
- purchase power adjustment and other revenue amounts on a monthly basis.