

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Regulation of the	:	
Purchased Gas Adjustment Clause	:	Case No. 23-210-GA-GCR
Contained Within the Rate Schedules of	:	
Glenwood Energy of Oxford, Inc., and	:	
Related Matters.	:	

**PREFILED TESTIMONY
OF
TORNAIN MATTHEWS**

**ON BEHALF OF THE STAFF OF
THE PUBLIC UTILITIES COMMISSION OF OHIO
RATES AND ANALYSIS DEPARTMENT
ACCOUNTING AND FINANCE DIVISION**

Staff Exhibit 1

January 22, 2024

- 1 **1.** Q. Please state your name and business address.
2
3 A. My name is Tornain Matthews. My business address is 180 East
4 Broad Street, Columbus, Ohio 43215.
5
6 **2.** Q. By whom are you employed?
7
8 A. I am employed by the Public Utilities Commission of Ohio
9 (PUCO).
10
11 **3.** Q. Please briefly describe your education and business background.
12
13 A. I graduated from Columbus State Community College in 2011
14 with an Associate of Science degree, which included course work
15 in accounting and finance. I have also attended various regulatory
16 training courses and seminars. I began my employment with the
17 PUCO in 2004 and held various positions within the Commission
18 since that time. In 2009 I was promoted to a Utility Auditor and
19 later promoted to Utility Specialist 1 in 2013. In August 2017, I
20 was promoted to my current position as a Utility Specialist 2.
21
22 **4.** Q. What is your current position and what are your duties?
23
24 A. I am a Utility Specialist 2 in the Rates and Analysis Department.
25 My duties include conducting financial audits of the gas recovery
26 mechanism, the uncollectible expense mechanism and the
27 percentage of income payment plan mechanism as well as
28 investigations of assigned phases of rate case applications and
29 other financial audits of public utility companies subject to the
30 jurisdiction of the PUCO.
31
32 **5.** Q. Have you previously provided testimony before the Public
33 Utilities Commission of Ohio?
34
35 A. Yes.
36
37 **6.** Q. What is the purpose of your testimony?
38
39 A. The purpose of this testimony is to support the Stipulation and
40 Recommendation (Stipulation) filed in this case by showing that
41 it meets the requirements of the Commission's three-part test for
42 determining a stipulation's reasonableness.
43

1 7. Q. Are you familiar with the Financial Audit of the Gas Cost
2 Recovery Mechanism (GCR) conducted for Glenwood Energy of
3 Oxford, Inc. (Company or Glenwood) for the period from January
4 1, 2021 through December 31, 2022, the Financial Audit of the
5 Uncollectible Expense Mechanism (UEX) for the period January
6 1, 2021 through December 31, 2022 and the Financial Audit of
7 the Percentage of Income Payment Plan Mechanism (PIPP) for
8 the period of the January 1, 2021 through December 31, 2022 and
9 filed in the docket of this case on October 6, 2023?

10
11 A. Yes, I was a member of the audit team that conducted the audits
12 of Glenwood's GCR, UEX and PIPP mechanisms.

13
14 8. Q. Are there any changes to the Staff Report filed on October 6,
15 2023?

16
17 A. Yes. In the Staff report for the quarter ending September 2021,
18 Staff's AA calculation for the months of January, February and
19 March 2021, staff discovered that it did not use the correct dollar
20 amounts that were filed in Glenwood's GCR filing for that
21 quarter. This error resulted in Staff's AA adjustment as filed in
22 the staff report of \$7,107. Staff revised its AA calculation to
23 account for this error resulting in an AA of (\$96) for an over-
24 collection instead of the \$7,107 for an under collection as shown
25 in the Staff report. The Attachment to the Stipulation includes
26 these corrections.

27
28 9. Q. What are the components of the Commission's three-part test?

29
30 A. A stipulation before the Commission must: (1) be the product of
31 serious bargaining among capable, knowledgeable parties; (2) as
32 a package, benefit ratepayers and the public interest; and (3) not
33 violate any regulatory principles or practice.

34
35 10. Q. Does the Stipulation represent the product of serious bargaining
36 among capable, knowledgeable parties?

37
38 A. Yes. The signatory parties are knowledgeable on regulatory
39 matters before the Commission, regularly participate in
40 proceedings before the Commission, employ experts in the
41 industry, and are represented by experienced and competent
42 counsel.

1 The terms of the Stipulation represent serious bargaining.
2 Concessions were made by the signatory parties to mitigate the
3 litigation risk inherent in proceeding to a hearing.
4

5 11. Q. Does the Stipulation benefit ratepayers and the public interest?
6

7 A. Yes. The Stipulation represents an agreement between Staff and
8 Company resulting from the Staff's audit of the Glenwood's
9 GCR, UEX and PIPP. Staff conducted these audits to verify the
10 costs that the LDC incurs to provide natural gas service to its
11 customers and to verify that those costs are properly reflected in
12 the rates that it bills its customers. Where differences were found
13 during the audit, Staff made adjustments to correct the
14 differences. These adjustments and recommendations ensure that
15 customers are not charged for anything beyond their share of the
16 costs to provide service. The Stipulation agreed to by Staff and
17 Glenwood adopts Staff's adjustments.
18

19 12. Q. Does the Stipulation violate any regulatory principle or practice?
20

21 A. No. The Stipulation complies with all relevant and important
22 regulatory principles and practices.
23

24 13. Q. Is it Staff's recommendation that the Stipulation be adopted by
25 the Commission?
26

27 A. Yes.
28

29 14. Q. Does this conclude your testimony?
30

31 A. Yes.
32

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing **Prefiled Testimony of Tornain Matthews**, submitted on behalf of the Staff of the Public Utilities Commission of Ohio, Power Siting Department, was served via electronic mail, upon the following parties of record, this 22nd day of January 2024.

/s/Ambrosia E. Wilson

Ambrosia E. Wilson

Assistant Attorney General

Parties of Record:

GLENWOOD ENERGY OF OXFORD INC.
KEITH G SMITH, PRESIDENT
5181 COLLEGE CORNER PIKE
OXFORD OH 45056

mjsettineri@vorys.com

jreckert@vorys.com

Attorney Examiners:

Jacqueline.St.John@puco.ohio.gov

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Case No(s). 23-0210-GA-GCR

Summary: Testimony of Tornain Matthews electronically filed by Mrs. Tonneta Y.
Scott on behalf of PUCO.