

L. Parvin Price  
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March 26<sup>th</sup>, 2018

Electronically filed

RE: Midwest Natural Gas Corporation – 30 Day Filing (Filing No. \_\_\_\_)

Dear Ms. Becerra,

Midwest Natural Gas Corporation (“Midwest” or “Respondent”) is a responding utility in the Commission’s investigation into the impacts of the Tax Cuts and Jobs Act of 2017 under the Commission’s Cause No. 45032. On February 16, 2018, Midwest was ordered to file revised tariff sheets using the 30 day filing process of 170 IAC 1-6-5 and 170 IAC 1-6-6. In keeping with its understanding of that Order, Respondent is submitting revised tariff sheets; supportive verified testimony of Bonnie J. Mann; a recalculated revenue requirement; supportive verified testimony of Kerry A. Heid; and a recalculated revenue proof. Additionally Respondent includes a copy of the legal notice which has been delivered to the Scott County Journal, a newspaper of general circulation within Respondent’s service area. Respondent believes such notice will be published on or before April 5, 2018. Additionally a copy of this notice has been posted at Respondent’s offices and on Respondent’s website.

Counsel for Respondent has provided a copy of this letter, and accompanying material to: Loraine Seyfriend, as the presiding Administrative Law Judge in Cause No. 45032; Jane Steinhauer, as Director of the Commission’s Energy Division; Tiffany I. Murray, Counsel for the OUCC in Cause No. 45032; and Leja Courter, Director of the OUCC Natural Gas Division.

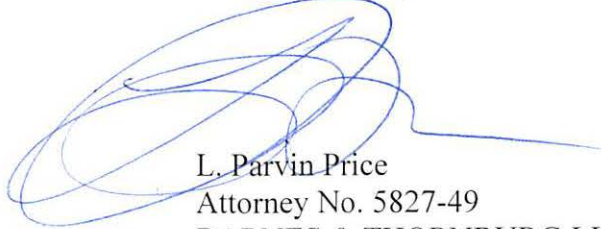
To the extent the Commission or the OUCC needs additional information please contact the undersigned, or Respondent’s Accountant:

Bonnie J. Mann  
LWG CPA’s and Advisors  
317-634-4747

Or Respondent’s Cost of Service Advisor:

Kerry A. Heid  
Heid Rate and Regulation Services  
812-858-0508

Very truly yours,



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parvin.price@btlaw.com  
Counsel for Respondent  
Midwest Natural Gas Corporation

## BASE RATES AND CHARGES

## TARIFF A \*

SERVICE CHARGE	\$12.00
FIRST 100 THERMS	\$0.35821/therm
ALL USE OVER 100 THERMS	\$0.24982/therm

## TARIFF B \*

SERVICE CHARGE	\$26.00
FIRST 500 THERMS	\$0.31102/therm
NEXT 500 THERMS	\$0.21571/therm
ALL USE OVER 1000 THERMS	\$0.14978/therm

## TARIFF C \*

SERVICE CHARGE	\$165.00
FIRST 3000 THERMS	\$0.20716/therm
ALL USE OVER 3000 THERMS	\$0.14699/therm

## TARIFF E

SERVICE CHARGE	\$460.00
FIRST 175,000 THERMS	\$0.06990/therm
OVER 175,000 THERMS	\$0.05624/therm

(\*) Above rates are subject to a gas cost adjustment factor in accordance with the Indiana Utility Regulatory Commission, Cause No. 37091 approved April 27, 1983. This gas cost adjustment factor currently in effect and applicable hereto with effective dates is found on Sheet No. 51 of these tariffs.

DMS 11894764v1

MIDWEST NATURAL GAS CORPORATION

IURC NO. G-1

ISSUED: March 26, 2018

EFFECTIVE:

ISSUED BY: DAVID A. OSMON, EXECUTIVE VICE PRESIDENT

Base rates as approved, Cause No. 44880, August 16, 2017  
Revised per Cause No. 45032, Phase 1, Order of February 16, 2018

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Bonnie J. Mann; my business address is 1776 North Meridian, Suite 500, Indianapolis, Indiana 46202.

Q2. WHAT IS YOUR OCCUPATION?

A. I am a certified public accountant specializing in public utility matters.

Q3. ARE YOU AFFILIATED WITH ANY ACCOUNTING FIRMS?

A. Yes I am. I am affiliated with LWG CPA's & Advisors ("LWG")

Q4. DOES LWG REGULARLY ADVISE PUBLIC UTILITIES ON TAX MATTERS?

A. Yes it does.

Q5. ARE YOU FAMILIAR WITH THE COMMISSION'S INVESTIGATION INTO THE TAX CUTS AND JOBS ACT OF 2017 UNDER CAUSE NO. 45032.

A. Yes I am.

Q6. ARE YOU WORKING WITH ANY PUBLIC UTILITIES IN THAT IN THAT CAUSE?

A. Yes, I and my colleagues are working with the respondents: Midwest Natural Gas Corporation; Indiana Utilities Corporation; South Eastern Indiana Natural Gas Company, Inc.; Fountaintown Gas Company, Inc.; Community Natural Gas Co., Inc.; Boonville Natural Gas Corporation; Indiana Natural Gas Corporation; and Switzerland County Natural Gas Co., Inc.

Q7. HAVE YOU PREVIOUSLY WORKED WITH THESE COMPANIES?

A. Yes, I and my colleagues at LWG assisted all of these companies in establishing their current base rates.

Q8. WHAT IS THE PURPOSE OF YOUR TESTIMONY HERE?

I, along with my colleagues at LWG, have been asked to assist the above public utilities to respond to the Commission's Order in Cause No. 45032 dated February 16<sup>th</sup>, 2018 under the heading Phase 1.

Q9. WHAT IS YOUR UNDERSTANDING OF THE COMMISSION'S ORDER OF FEBRUARY 16<sup>TH</sup> AS IT RELATES TO FILING NEW TARIFFS?

- A. It is my understanding that the Commission's Order requires these Respondents, with whom I am working, to file new tariffs based on changes in the federal income tax rate created by the Tax Cuts and Jobs Act of 2017.

Q10. IS THIS A SIMPLE MATHEMATICAL CALCULATION?

- A. Yes for some issues. The revenue requirement previously established in base rates used a different tax rate than is now provided through the Tax Cuts and Jobs Act of 2017. Thus in a sense it is mathematical by removing one element of the revenue requirement and replacing it with a new element. However for some of these Respondents, the revenue requirement has changed since the last base rate case due to updated compliance filings to remove rate case amortization. For some of these Respondents, the tax rates included in the base rate case revenue requirement was not the highest corporate tax rate, thus the current tax rates are lower than 34%. Finally some aspects of the new tax rate are complex and have been delayed to the Phase 2 proceeding under the Commission's Orders.

Q11. CAN YOU EXPLAIN WHAT YOU MEAN BY THE TAX RATE INCLUDED IN THE REVENUE REQUIREMENT NOT BEING THE HIGHEST TAX RATE?

- A. Yes I can by pointing out two examples. The highest corporate tax rate prior to this recent Tax Cuts and Jobs Act of 2017 was 39%. Midwest Natural Gas' effective tax rate used to establish its base rate case revenue requirement was 34%. Switzerland County Natural Gas' tax rate used to establish its base rates was 15%.

Q12. HOW DID YOU DETERMINE WHAT TAX RATE WAS INCLUDED IN THE BASE RATE REVENUE REQUIREMENT?

- A. Each of these gas companies were required to file compliance tariffs and revenue proofs when establishing base rates. We reviewed our records at LWG, which included the final revenue requirement used to generate those revenue proofs. By matching the filed revenue proof to our final revenue requirement we were able to ensure that the compliance tariff in the last base rate case correctly reflected the tax rate.

Q13. YOU REFERENCE ABOVE THAT SOME COMPANIES HAVE FILED UPDATED COMPLIANCE TARIFFS WHICH ACTUALLY REDUCED THE REVENUE REQUIREMENT. PLEASE EXPLAIN WHAT YOU MEAN.

- A. In the case of Switzerland County Natural Gas, Boonville Natural Gas, and Fountaintown Gas, those companies were asked to change their tariffs to reduce the revenue requirement to eliminate rate case recovery several years after the base rates were established. That reduced revenue requirement was calculated, and updated compliance tariffs were filed with the Commission in August 2017

for Switzerland County Natural Gas and Fountaintown Gas and December 2017 for Boonville Natural Gas.

Q14. FOR PURPOSES OF ESTABLISHING NEW TARIFFS AS REQUIRED BY THE COMMISSION IN CAUSE NO. 45032 PHASE 1, WHERE DID YOU AND LWG BEGIN?

A. For each utility, we started with the actual tax rate included in the revenue requirement in the last base rate case. We determined if the revenue requirement had been changed because of any updated compliance tariff filings. With those as starting positions we removed Federal income taxes from the revenue in total and then recalculated Federal income taxes on the resulting revenue requirement at 21% for all Respondents. Once those taxes were calculated the revenue was adjusted accordingly for each utility to allow them to continue the opportunity to earn their authorized return as approved in their last base rate case proceeding.

Q15. DID ALL TAX RATES GO DOWN?

A. No. Switzerland County Natural Gas, due to its small size and an authorized operating income that qualified it to be in the lowest tax bracket, actually has a lower tax rate in its base rates than the corporate tax rate created by the Tax Cuts and Jobs Act of 2017. In Switzerland County Natural Gas' case, its tariff actually increased in order to collect revenue based upon the new corporate income tax rate.

Q16. IN THE CASE OF SWITZERLAND COUNTY NATURAL GAS, IS YOUR CALCULATION STILL ONLY A SIMPLE MATH CALCULATION?

A. Yes it is.

Q17. WILL THE NEW TARIFF THAT IS BEING FILED RESOLVE ALL IMPACTS OF THE TAX CUTS AND JOBS ACT OF 2017?

A. No. As the Commission has recognized there are a number of other impacts that will have to be considered as part of a Phase 2 proceeding or a base rate case.

Q18. DO YOU BELIEVE THAT THE TARIFF, WHICH YOUR TESTIMONY IS ACOMPANYING, HAS BEEN ACCURATELY CALCULATED AND FOLLOWS THE COMMISSION'S ORDER UNDER PHASE 1 OF CAUSE NO. 45032?

A. Yes I do. Further all of the companies LWG is representing in this Cause have been calculated the same way.

**MIDWEST NATURAL GAS CORPORATION**  
**Calculation of Change in Revenue Requirement for New Federal Income Tax Rates**

	Revenue Requirement Per Order	Removal of Federal Taxes	Revenue Requirement W/O Fed. Taxes	Adjustment For New Federal Taxes	New Revenue Requirement
Gas Sales	\$ 7,943,451		\$ 7,943,451	\$ (144,563)	\$ 7,798,888
Other Gas Revenues	132,672		132,672		132,672
Total Operating Revenues	8,076,123		8,076,123	(144,563)	7,931,560
Natural Gas Purchased	15,540		15,540		15,540
Other Operation & Maintenance	4,604,967		4,604,967		4,604,967
Depreciation & Amortization	1,214,545		1,214,545		1,214,545
Taxes Other Than Income Taxes	499,283		499,283		499,283
Income Taxes	588,571	(489,543)	99,028	344,980	444,008
Total Operating Expenses	6,922,906	(489,543)	6,433,363	344,980	6,778,343
Net Operating Income	\$ 1,153,217	\$ 489,543	\$ 1,642,760	\$ (489,543)	\$ 1,153,217

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Kerry A. Heid; my business address is 3212 Brookfield Drive, Newburgh, IN 47630.

Q2. WHAT IS YOUR OCCUPATION?

I am an independent utility rate consultant specializing in cost of service, rate design and other regulatory and ratemaking issues.

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I graduated from Purdue University with a Bachelor of Science degree in Civil Engineering. I subsequently graduated with a Master of Business Administration degree, majoring in Finance, from Indiana University.

Q. PLEASE BRIEFLY DESCRIBE YOUR BUSINESS EXPERIENCE AND QUALIFICATIONS.

A. I have approximately 40 years of experience in the rate and regulatory areas, having performed cost of service and rate design studies for gas, electric, steam water and wastewater utilities. I have also represented both utilities and customers in various public utility proceedings as well as court proceedings.

Q4. ARE YOU FAMILIAR WITH THE COMMISSION'S INVESTIGATION INTO THE TAX CUTS AND JOBS ACT OF 2017 UNDER CAUSE NO. 45032?

A. Yes I am.

Q5. HAVE YOU BEEN ENGAGED BY ANY PUBLIC UTILITIES TO ASSIST THEM IN RESPONDING TO AND COMPLYING WITH THE COMMISSION'S REQUIREMENTS AS SET FORTH IN CAUSE NO. 45032?

A. Yes, I have been engaged by the following Respondents to assist them with the rate design requirements of Cause No. 45032: Midwest Natural Gas Corporation; Indiana Utilities Corporation; South Eastern Indiana Natural Gas Company, Inc.; Fountaintown Gas Company, Inc.; Community Natural Gas Co., Inc.; Boonville Natural Gas Corporation; Indiana Natural Gas Corporation; and Switzerland County Natural Gas Co., Inc.

Q6. HAVE YOU PREVIOUSLY WORKED WITH THESE COMPANIES?

A. Yes, I have assisted all of these companies in establishing their rate tariffs, in various rate proceedings, and on other regulatory matters.

Q7. WHAT IS THE PURPOSE OF YOUR TESTIMONY HERE?



I was asked to assist each of these Respondents in preparing new tariffs in response to the Commission's Order in Cause No. 45032 dated February 16<sup>th</sup>, 2018 under the heading Phase 1.

Q8. WHAT IS YOUR UNDERSTANDING OF THE COMMISSION'S ORDER OF FEBRUARY 16<sup>TH</sup> AS IT RELATES TO FILING NEW TARIFFS?

A. It is my understanding that Phase 1 of this proceeding is intended to ascertain the existing customer rate impact directly related to the change in the federal income tax rate created by the Tax Cuts and Jobs Act of 2017 (the "Act") on the ongoing revenue requirement for each of Respondents. Accordingly, it is my understanding that the Commission's February 16<sup>th</sup> Order requires each Respondent to submit for Commission approval revised tariff sheets reflecting the new tax rate applicable to each Respondent as a result of the Act, for all affected rates. The revised rates should be designed to reflect the amount of federal taxes that would have been embedded in the given rates had the new tax rate applicable to Respondent been in effect at the time of approval of those base rates. The Commission's February 16<sup>th</sup> Order further provides that the difference in rates resulting from the application of the new federal tax rate should be allocated among customer classes in accordance with the allocation methodology used at the time that the current base rates were approved.

Q9. PLEASE DESCRIBE THE PROCESS THAT EACH RESPONDENT USED TO DEVELOP THE NEW RATES AND CHARGES PROPOSED TO BE INCORPORATED INTO THE REVISED TARIFFS IN ACCORDANCE WITH THE PHASE 1 PROVISIONS OF CAUSE NO. 45032.

A. LWG CPAs & Advisors prepared the new revenue requirement as more fully described by Respondent's Witness Mann. I then utilized the resulting change in revenue requirement and recalculated each rate based on the cost allocation and rate design utilized in the last establishment of base rates to implement the new revenue requirement.

Q10. DID YOU PREPARE NEW RATE TARIFFS?

A. Yes. The tariff sheets accompanying this testimony were prepared by me using the same cost allocation and rate design approach that was used to establish the current base rates.

Q11. HAVE YOU PREPARED A RATE DERIVATION THAT DEMONSTRATES THE PROPOSED REVISED RATES AND CHARGES ARE BASED ON THE REVISED REVENUE REQUIREMENTS AND THE SAME COST ALLOCATION METHODOLOGY?

A. Yes, I have attached rate derivations to my testimony.

Q12. WILL THE NEW TARIFFS THAT ARE BEING FILED PURSUANT TO PHASE 1 OF CAUSE NO. 45032 RESOLVE ALL IMPACTS OF THE TAX CUTS AND JOBS ACT OF 2017 AS IDENTIFIED BY THE COMMISSION?

A. No. As the Commission has recognized, there are a number of other impacts that will have to be considered as part of a Phase 2 proceeding or a base rate case.

Q13. DO YOU BELIEVE THAT THE TARIFFS, WHICH ACCOMPANY YOUR TESTIMONY, HAVE BEEN ACCURATELY CALCULATED AND FOLLOW THE COMMISSION'S ORDER UNDER PHASE 1 OF CAUSE NO. 45032?

A. Yes I do.

Q14. DOES THIS CONCLUDE YOUR TESTIMONY IN PHASE 1 OF THIS PROCEEDING?

A. Yes, at the present time.

**MIDWEST NATURAL GAS CORPORATION**  
IURC CAUSE NO. 44880  
**COMPARISON OF MARGINS AT PRESENT AND PROPOSED RATES**

TYPE OF FILING: CAUSE NO. 45032 TAX REDUCTION FILING  
WITNESS: HEID

PAGE 1 OF 2

DESCRIPTION	Number of Bills (1)	Billing Quantities (therms) (2)	Present Rates (\$/therm) (3)	Proforma GCA (\$/therm) (4)	Effective Present Rates (\$/therm) (5)	Margin at Present Rates (6)	Proposed Rates (\$/therm) (7)	Proforma Base Cost of Gas (\$/therm) (8)	Proposed Effective Rates (\$/therm) (9)	Margin at Proposed Rates (10)	Increase in Margins	
											Amount (11)	Percent (12)
<b><u>Rate A (General Service)</u></b>												
Service Charge	160,517		\$12.00		\$12.00	\$1,926,204	\$12.00		\$12.00	\$1,926,204	\$0	0.00%
First 100 therms		5,891,300	\$0.36895	\$0.00000	\$0.36895	\$2,173,595	\$0.35821	\$0.00000	\$0.35821	\$2,110,307	(\$63,288)	-2.91%
Over 100 therms		4,030,602	\$0.25731	\$0.00000	\$0.25731	\$1,037,114	\$0.24982	\$0.00000	\$0.24982	\$1,006,917	(\$30,197)	-2.91%
Service Charge-STS	12		\$12.00		\$12.00000	\$144	\$12.00		\$12.00	\$144	\$0	0.00%
First 100 therms-STS		666	\$0.36895		\$0.36895	\$246	\$0.35821		\$0.35821	\$239	(\$7)	-2.91%
Over 100 therms-STS		260	\$0.25731		\$0.25731	\$67	\$0.24982		\$0.24982	\$65	(\$2)	-2.91%
Total Therms and Margins	160,529	9,922,828				\$5,137,370				\$5,043,676	(\$93,494)	-1.82%
Reconciliation Factor						0.999316				0.999316		
Adjusted Margins						\$5,133,657				\$5,040,427	(\$93,430)	-1.82%
<b><u>Rate B (Commercial Service)</u></b>												
Service Charge	5,826		\$26.00		\$26.00	\$151,476	\$26.00		\$26.00	\$151,476	\$0	0.00%
First 500 therms		1,388,823	\$0.31757	\$0.00000	\$0.31757	\$441,049	\$0.31102	\$0.00000	\$0.31102	\$431,950	(\$9,099)	-2.06%
Next 500 therms		687,551	\$0.22025	\$0.00000	\$0.22025	\$151,433	\$0.21571	\$0.00000	\$0.21571	\$148,309	(\$3,124)	-2.06%
Over 1,000 therms		3,504,146	\$0.15293	\$0.00000	\$0.15293	\$535,889	\$0.14978	\$0.00000	\$0.14978	\$524,834	(\$11,055)	-2.06%
Service Charge-STS	38		\$26.00		\$26.00	\$936	\$26.00		\$26.00	\$936	\$0	0.00%
First 500 therms-STS		12,513	\$0.31757		\$0.31757	\$3,974	\$0.31102	\$0.00000	\$0.31102	\$3,892	(\$82)	-2.06%
Next 500 therms-STS		11,828	\$0.22025		\$0.22025	\$2,605	\$0.21571	\$0.00000	\$0.21571	\$2,551	(\$54)	-2.06%
Over 1,000 therms-STS		40,064	\$0.15293		\$0.15293	\$6,127	\$0.14978	\$0.00000	\$0.14978	\$6,001	(\$126)	-2.06%
Total Therms and Margins	5,862	5,644,925				\$1,293,489				\$1,269,849	(\$23,540)	-1.82%
Reconciliation Factor						0.999320				0.999320		
Adjusted Margins						\$1,292,610				\$1,269,086	(\$23,524)	-1.82%

**MIDWEST NATURAL GAS CORPORATION**  
IURC CAUSE NO. 44880  
**COMPARISON OF MARGINS AT PRESENT AND PROPOSED RATES**

TYPE OF FILING: CAUSE NO. 45032 TAX REDUCTION FILING  
WITNESS: HEID

PAGE 2 OF 2

DESCRIPTION	Number of Bills (1)	Billing Quantities (therms) (2)	Present Rates (\$/therm) (3)	Proforma GCA (\$/therm) (4)	Effective Present Rates (\$/therm) (5)	Margin at Present Rates (6)	Proposed Rates (\$/therm) (7)	Proforma Base Cost of Gas (\$/therm) (8)	Proposed Effective Rates (\$/therm) (9)	Margin at Proposed Rates (10)	Increase in Margins	
											Amount (11)	Percent (12)
<b><u>Rate C (Firm Industrial Service)</u></b>												
Service Charge	181		\$165.00		\$165.00	\$28,565	\$165.00		\$165.00	\$28,565	\$0	0.00%
First 3,000 therms		357,928	\$0.21130	\$0.00000	\$0.21130	\$75,630	\$0.20716	\$0.00000	\$0.20716	\$74,147	(\$1,483)	-1.96%
Over 3,000 therms		1,789,429	\$0.14993	\$0.00000	\$0.14993	\$268,139	\$0.14699	\$0.00000	\$0.14699	\$262,882	(\$5,257)	-1.96%
Total Therms and Margins	181	2,148,357				\$370,334				\$363,594	(\$6,740)	-1.82%
Reconciliation Factor						0.999320				0.999320		
Adjusted Margins						\$370,082				\$363,347	(\$6,735)	-1.82%
<b><u>Rate E (Transportation Service)</u></b>												
Service Charge	196		\$480.00		\$480.00	\$90,180	\$480.00		\$480.00	\$90,180	\$0	0.00%
First 175000 therms		10,539,215	\$0.07131		\$0.07131	\$780,075	\$0.06990		\$0.06990	\$764,668	(\$15,407)	-1.98%
Over 175000 therms		4,836,101	\$0.05737		\$0.05737	\$277,447	\$0.05624		\$0.05624	\$271,967	(\$5,480)	-1.98%
Total Therms and Margins	196	15,775,316				\$1,147,682				\$1,126,795	(\$20,887)	-1.82%
Reconciliation Factor						0.999320				0.999320		
Adjusted Margins						\$1,148,902				\$1,128,029	(\$20,873)	-1.82%
<b>MIDWEST NATURAL GAS CORPORATION</b>												
TOTAL THERMS AND MARGIN FROM RATES	186,748	33,489,426				\$7,943,451				\$7,798,888	(\$144,562)	-1.82%
<b>MISCELLANEOUS REVENUE</b>												
TOTAL MARGIN INCLUDING MISC. REVENUE						\$132,672				\$132,672	\$0	
						\$8,076,123				\$7,931,561	(\$144,562)	-1.79%

### Legal Notice

To all customers of Midwest Natural Gas Corporation: Please take note that the Company has filed revised tariffs with the Indiana Utility Regulatory Commission to change its rates to begin to implement the revised federal income tax rate paid by the Company. Such revised tariff is being filed pursuant to the Indiana Utility Commission's Order in Cause No. 45032 issued on February 16, 2018. The impact on your bill will vary based on the amount of usage. However the federal income tax rate being used is that included in the Tax Cuts and Jobs Acts of 2017. The Company believes this change will be a decrease in the bills previously paid by you. The Company believes that this change will be approved by the Indiana Utility Commission in May of this year and will then be implemented in the Company's June billing to you.

If you have any questions about this Notice please contact the Company at:

Midwest Natural Gas Corporation  
101 South East Third Street  
P.O. Box 520  
Washington, IN 47501  
(812) 254-5087

Or you may contact the Indiana Utility Regulatory Commission at:

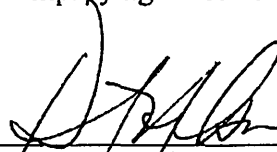
Secretary to the IURC  
PNC Center  
101 West Washington Street  
Indianapolis, IN 46204  
(317) 232-2701

Or you may contact the Office of Utility Consumer Counselor at:

Office of Utility Consumer Counselor  
PNC Center  
115 West Washington Street  
Suite 1500 South  
Indianapolis, IN 46204  
(317) 232-2494

Verification

As an employee of Midwest Natural Gas Corporation, I affirm under the penalties of perjury that the Company has provided notice to our customers of the revised tariff filing as described by counsel for the Company in his letter to Mary M. Becerra accompanying the revised tariff sheets.

  
\_\_\_\_\_  
Midwest Natural Gas Corporation