

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF INDIANA GAS COMPANY,)
INC. D/B/A VECTREN ENERGY DELIVERY OF)
INDIANA, INC. ("VECTREN NORTH") FOR (1))
AUTHORITY TO MODIFY ITS RATES AND)
CHARGES FOR GAS UTILITY SERVICE THROUGH)
A PHASE-IN OF RATES, (2) APPROVAL OF NEW)
SCHEDULES OF RATES AND CHARGES, AND NEW)
AND REVISED RIDERS, (3) APPROVAL OF A NEW)
TAX SAVINGS CREDIT RIDER, (4) APPROVAL OF)
VECTREN NORTH'S ENERGY EFFICIENCY)
PORTFOLIO OF PROGRAMS AND AUTHORITY TO)
EXTEND PETITIONER'S ENERGY EFFICIENCY)
RIDER ("EER"), INCLUDING THE DECOUPLING)
MECHANISM EFFECTUATED THROUGH THE EER,)
(5) APPROVAL OF REVISED DEPRECIATION RATES)
APPLICABLE TO GAS PLANT IN SERVICE, (6))
APPROVAL OF NECESSARY AND APPROPRIATE)
ACCOUNTING RELIEF, AND (7) APPROVAL OF AN)
ALTERNATIVE REGULATORY PLAN PURSUANT)
TO WHICH VECTREN NORTH WOULD CONTINUE)
ITS CUSTOMER BILL ASSISTANCE PROGRAMS.)

CAUSE NO. 45468

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 3 – TESTIMONY OF OUCC WITNESS
ANGELA J. GRIFFITH

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

March 31, 2021

Respectfully submitted,



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**INDIANA GAS COMPANY, INC.
D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC.
CAUSE NO. 45468
TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH**

I. INTRODUCTION

1 **Q: Please state your name and business address.**

2 A: My name is Angela J. Griffith, and my business address is 115 West Washington
3 Street, Suite 1500 North, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as
6 a Utility Analyst. I have worked as a member of the OUCC's Natural Gas Division
7 since October of 2019. For a summary of my educational and professional
8 experience, as well as my preparation for this case, please see Appendix AJG-1
9 attached to my testimony.

10 **Q: What is the purpose of your testimony?**

11 A: The purpose of my testimony is to discuss various adjustments made by Indiana
12 Gas Company, Inc., d/b/a Vectren Energy Delivery of Indiana, Inc. ("Petitioner" or
13 "Vectren North") including pro forma operating and maintenance ("O&M")
14 expenses and the proposed Tax Savings Credit Rider ("TSCR").

15 **Q: What are your recommendations?**

16 A: I recommend the reduction of several pro forma O&M expenses. I recommend the
17 approval of Petitioner's proposed TSCR tracker. I also recommend Petitioner file a
18 breakdown of all O&M expenses in any future semi-annual Compliance and
19 System Improvement Adjustment ("CSIA") filings related to the Compliance

1 component to allow transparency of CSIA incremental expenses. This will ensure
2 those incremental expenses are not duplicated in the CSIA and base rates.

II. OPERATING EXPENSES

A. Depreciation and Amortization Expense (FERC Account 403)

3 **Q: What is Petitioner's proposed test year amount for the Depreciation and**
4 **Amortization Expense account?**

5 A: Petitioner used the 2021 budget as its basis for the test year in this case. The test
6 year amount for 2021 is \$107,600,550. (Petitioner's Exhibit No. 19, page 32, line
7 135.)

8 **Q: Did Petitioner make a pro forma adjustment to this account?**

9 A: Yes. Petitioner made many pro forma adjustments to the Depreciation and
10 Amortization Expense account. These include a \$848,017 adjustment for CSIA
11 Depreciation and Amortization Expense Recovery, a (\$11,146,841) adjustment for
12 new depreciation rates, a \$12,143,636 adjustment for the CSIA 20% Amortization
13 Deferral, a \$1,274,897 adjustment for the CSIA Program Expense Amortization,
14 and a \$1,116,427 adjustment for the Bare Steel/Cast Iron ("BS/CI") Program
15 Amortization. The total pro forma amount of the Depreciation and Amortization
16 Expense account is \$111,836,686.

17 **Q: Do you agree with the amount Vectren North has proposed to include in base**
18 **rates?**

19 A: I do not agree with the CSIA Program Expense Amortization adjustment, or the
20 BS/CI Program Amortization adjustment. OUCC witness Mark Grosskopf
21 discusses the OUCC's review of the other adjustments Petitioner proposed in the
22 Depreciation and Amortization account.

1 **Q: How was the CSIA Program Expense Amortization calculated?**

2 A: Petitioner used the projected CSIA program expense balance and divided it by the
3 amortization period, or remaining asset life. Petitioner then removed the CSIA
4 Annualized Amortization Expense adjustment to arrive at the increase of
5 \$1,274,897 in amortization expense.

6 **Q: Did the OUCC make adjustments to the depreciation rates in this Cause that**
7 **would impact the amortization period for the CSIA Program?**

8 A: Yes. A depreciation study was conducted on behalf of the OUCC by David Garrett
9 to determine new depreciation rates.

10 **Q: Did you determine a new amortization period for the CSIA?**

11 A: Yes. I used the same calculation that Vectren North provided to determine a new
12 amortization period for the CSIA. Using the depreciation rates recommended by
13 Mr. Garrett, the calculation produced an amortization period of 41 years for the
14 CSIA. (Attachment AJG-1, page 2.)

15 **Q: What is your recommendation for the CSIA Program Expense Amortization?**

16 A: I recalculated the CSIA Program Expense Amortization by using the new
17 amortization period of 41 years, as calculated above. After dividing the Projected
18 CSIA Program Expense balance by the amortization period and subtracting the
19 CSIA Annualized Amortization Expense Adjustment, I recommend a new
20 Amortization Expense increase of \$1,080,590. (Attachment AJG-1, page 1.)

21 **Q: How was the BS/CI Program Amortization calculated?**

22 A: Petitioner used the BS/CI program expense balance and divided it by the
23 amortization period, or remaining asset life to arrive at an amount of \$1,116,427.
24 Petitioner's proposed average remaining asset life is 32 years.

1 **Q: Did the OUCC make adjustments to the depreciation rates proposed in this**
2 **Cause that will impact the amortization period for the BS/CI Program?**

3 A: Yes. A depreciation study was conducted on behalf of the OUCC by David Garrett
4 to determine new depreciation rates.

5 **Q: Did you determine a new amortization period for the BS/CI Program**
6 **Expense?**

7 A: Yes. OUCC witness Garrett recommends an overall distribution plant depreciation
8 rate of 2.67%. This equates to 37 years.

9 **Q: What is your recommendation for the BS/CI Program Expense Amortization?**

10 A: I recalculated the BS/CI Program Expense Amortization by using the new
11 amortization period of 37 years, as calculated above. After dividing the BS/CI
12 Program Expense balance by the amortization period, I recommend a new
13 Amortization Expense increase of \$965,558. (Attachment AJG-1, page 1.)

B. Property Tax Expense (FERC Account 408.10)

14 **Q: What is Petitioner's proposed test year amount for the Property Tax Expense**
15 **account?**

16 A: Petitioner used the 2021 budget as its basis for the test year in this case. The test
17 year amount for 2021 is \$12,296,530. (Petitioner's Exhibit No. 19, page 32, line
18 116.)

19 **Q: Did Petitioner make a pro forma adjustment to this account?**

20 A: Yes. Petitioner's pro forma adjustment is an increase of \$656,579 to this account to
21 arrive at a pro forma amount of \$12,953,109.

22 **Q: Will adjustments need to be made to the Property Tax Expense due to the**
23 **OUCC's recommendations?**

24 A: Yes. OUCC witness Mark Grosskopf made adjustments to rate base, which could
25 impact the overall property tax expense.

1 **Q: What is your recommendation for the Property Tax Expense account?**

2 A: I recommend the Property Tax calculation be revised to account for OUCC witness
3 Mark Grosskopf's decrease to rate base of \$22,146,289. (Public's Exhibit No. 1,
4 Attachment MHG-1, Schedule 7.)

C. Meter Reading Expense (FERC Account 902)

5 **Q: What is Petitioner's proposed test year amount for the Meter Reading**
6 **Expense account?**

7 A: Petitioner used the 2021 budget as its basis for the test year in this case. The test
8 year amount for 2021 is \$2,235,325. (Petitioner's Exhibit No. 19, page 31, line 90.)

9 **Q: Did Petitioner make a pro forma adjustment to this account?**

10 A: No. Petitioner's test year amount is the same as the pro forma amount.

11 **Q: Has Petitioner's pro forma amount of \$2,235,325 increased from prior years?**

12 A: Yes. From 2016 to 2019, Petitioner incurred between \$1,806,127 and \$4,975,257
13 in this account. (Attachment AJG-2, page 2.) Petitioner stated: "[a]lthough the 2021
14 unadjusted budget is higher than 2019 actuals, meter reading costs have decreased
15 significantly compared to 2016 (approximately \$1.6 M) as a result of the AMR
16 (Automatic Meter Reading) implementation in Vectren North." (OUCC DR 4.5,
17 Attachment AJG-2, page 1.)

18 **Q: Do you agree with the amount Vectren North has proposed to include in base**
19 **rates?**

20 A: No. The proposed amount of \$2,235,325 is inconsistent with prior years' actual
21 costs. The average amount over the historical period (2017 to 2019) is \$1,839,211,
22 which makes the budgeted amount a \$396,114 increase from average. Due to the
23 implementation of AMR in 2016, the amount of \$4,975,257 spent on meter reading
24 in that year is an outlier and should be removed from the calculation of the average

1 to get a more consistent average. Petitioner also states the prior years' actual
2 amounts are lower due to vacancies. (OUCC DR 4.5, Attachment AJG-2, page 1.)
3 Petitioner did not provide further details on the number of vacancies that need to
4 be filled or the salary for each position. Petitioner has been able to provide service
5 despite these vacancies during 2017-2019 and no explanation has been provided
6 for the need to fill these vacancies during the test year. Therefore, Petitioner did not
7 provide sufficient details to support the requested increase to fill these vacancies.

8 **Q: What is your recommendation for the Meter Reading Expense account?**

9 A: I recommend the 2021 pro forma amount be reduced to \$1,951,219. This amount
10 was calculated by taking the 3-year average from 2017 through 2019 of \$1,839,211
11 and allowing a 3% increase for both 2020 and 2021. The 3% increase for 2020 and
12 2021 is in line with the 3% increase requested for other expense accounts over these
13 two (2) years. Comparing the \$1,951,219 amount to the test year meter reading
14 expense account of \$2,235,325 results in a pro forma decrease to meter reading
15 expense in the amount of \$284,106, which is consistent with Petitioner's statement
16 that meter reading costs have decreased due to AMR. (Attachment AJG-2, page 2.)

D. Uncollectible Accounts Expense (FERC Account 904)

17 **Q: What is Petitioner's proposed test year amount for the Uncollectible Accounts**
18 **Expense?**

19 A: Petitioner used the 2021 budget as its basis for the test year in this case. The test
20 year amount for 2021 is \$3,040,669. (Petitioner's Exhibit No. 19, page 31, line 92.)

1 **Q: Did Petitioner make a pro forma adjustment to this account?**

2 A: Yes. Petitioner made two pro forma adjustments to this account. The first pro forma
3 adjustment is an increase of \$633,847 for COVID-19 related expenses. The second
4 pro forma adjustment is a decrease of \$1,539,163 for bad debt expense. The
5 resulting pro forma uncollectible accounts expense requested in base rates is
6 \$2,135,353.

7 **Q: Do you discuss both of Petitioner's proposed pro forma adjustments made to**
8 **Uncollectible Accounts Expense?**

9 A: No. I will discuss Petitioner's adjustment for bad debt expense, while OUCC
10 witness Yi Gao discusses Petitioner's adjustment for COVID-19 related expenses
11 in Public's Exhibit No. 2.

12 **Q: What is the bad debt write-off percentage used for Uncollectible Accounts**
13 **Expense?**

14 A: Petitioner used the average net write-offs to revenues for 2017-2019, which was
15 calculated to be 0.42% for the test year budget for 2021. (Petitioner's Exhibit No.
16 19, Schedule C 3.15.)

17 **Q: Will this percentage be adjusted in Phases 1 and 2 of rate implementation to**
18 **include the actual bad debt write-offs for 2020 or 2021?**

19 A: No. Petitioner stated the bad debt write-off percentage will remain fixed for both
20 Phase 1 and Phase 2 updates. (OUCC DR 4.2, Attachment AJG-3, page 1.) This
21 allows Petitioner to keep customers' base rates consistent without the negative
22 impact of bad debt write-offs due to COVID-19.

23 **Q: Do you agree with Petitioner's methodology of calculating bad debt write-offs?**

24 A: Yes. The adjusted test year uncollectible accounts expense multiplies adjusted test
25 year revenue by the proposed bad debt write-off percentage. (Attachment AJG-3,
26 page 2.) However, since OUCC witness Yi Gao has recommended changes to

1 Petitioner's revenue amounts, the adjusted test year revenues must be adjusted here
2 as well.

3 **Q: What is your recommendation for the Uncollectible Accounts Expense account**
4 **related to bad debt expense?**

5 A: I recalculated the uncollectible accounts expense using the OUCC's recommended
6 adjusted test year revenues. I recommend a decrease in the Uncollectible Accounts
7 Expense of \$1,538,379 for the bad debt expense portion. (Attachment AJG-3, page
8 2.) I also agree with Petitioner's request to keep the bad debt write-off percentage
9 of 0.42 constant for both Phase 1 and Phase 2 updates.

E. Administrative and General Salaries Expense (FERC Account 920)

10 **Q: What is Petitioner's proposed test year amount for the Administrative and**
11 **General Salaries Expense account?**

12 A: Petitioner used the 2021 budget as its basis for the test year in this case. The test
13 year amount for 2021 is \$17,883,679. (Petitioner's Exhibit No. 19, page 32, line
14 111.)

15 **Q: Did Petitioner make a pro forma adjustment to this account?**

16 A: No. Petitioner's test year amount is the same as the pro forma amount.

17 **Q: Has Petitioner's pro forma amount increased from prior years?**

18 A: Yes. From 2016 to 2019, Petitioner incurred between \$14,674,684 and \$42,556,965
19 in this account. (Attachment AJG-4, page 3.) Petitioner verified the 2019 actual
20 amount for GL Account Number 6280000, included in FERC Account 920, of
21 \$40,791,989 was due to severance costs incurred related to the merger with
22 CenterPoint. (OUCC DR 4.7, Attachment AJG-4, page 1.)

1 **Q: Do you agree with the amount Vectren North has proposed to include in base**
2 **rates?**

3 A: No. Petitioner's response to OUCC DR 8.4 indicated there were eight employees
4 who retired, and those positions would not be backfilled. (Attachment AJG-4, page
5 4.) I have calculated the total of these positions to be \$327,463.66. (*Id.*) Column D
6 shows an estimated base salary to be included in base rates. Petitioner did not
7 provide details to explain the reason \$327,464 is included in base rates if the
8 positions will not be filled.

9 **Q: What is your recommendation for the Administrative and General Salaries**
10 **Expense account?**

11 A: I recommend the 2021 pro forma amount be reduced to \$17,556,215. This amount
12 was calculated by removing the \$327,464 for positions not being filled in the future
13 from the test year amount of \$17,883,679. With these positions not being filled in
14 the future, this amount should not be included in base rates. Comparing the
15 \$17,556,215 amount to the test year Administrative and General Salaries Expense
16 account of \$17,883,679 results in pro forma decrease in the amount of \$327,464.
17 (Attachment AJG-4, page 3.)

F. Office Supplies and Expense (FERC Account 921)

18 **Q: What is Petitioner's proposed test year amount for the Office Supplies and**
19 **Expense account?**

20 A: Petitioner used the 2021 budget as its basis for the test year in this case. The test
21 year amount for 2021 is \$8,810,318. (Petitioner's Exhibit No. 19, page 32, line
22 112.)

23 **Q: Did Petitioner make a pro forma adjustment to this account?**

24 A: No. Petitioner's test year amount is the same as the pro forma amount.

1 **Q: Has Petitioner's pro forma amount of \$8,810,318 increased from prior years?**

2 A: Yes. From 2016 to 2019 Petitioner incurred between \$5,353,090 and \$7,407,987 in
3 this account. (Attachment AJG-5, page 2).

4 **Q: Do you agree with the amount Vectren North has proposed to include in base**
5 **rates?**

6 A: No. Petitioner's proposed pro forma amount of \$8,810,318 is inconsistent with the
7 average for the years 2016-2019 of \$6,235,589. Petitioner states: "[t]he majority of
8 the expense in account 6281100 pertains to Information Technology hardware and
9 software maintenance and support." (OUCC DR 12.2, Attachment AJG-5, page 1).

10 Vectren North has captured the expenses related to the pushdown of IT
11 investment assets from Vectren Utility Holding, Inc. ("VUHI") arising from the
12 2019 CenterPoint merger in a separate expense account. The expenses related to
13 those investments are included in a separate account (FERC Account 930.2).
14 Therefore, the increase in this account is not a result of those investments.

15 **Q: What is your recommendation for the Office Supplies and Expense account?**

16 A: I recommend the 2021 pro forma amount be reduced to \$6,615,336. This amount
17 was calculated by taking the 4-year average from 2016-2019 of \$6,235,589 and
18 allowing a 3% increase for both 2020 and 2021, which is consistent with the 3%
19 increase requested for other expense accounts over these 2 years. Comparing the
20 \$6,615,336 amount to the test year Office Supplies and Expense account of
21 \$8,810,318 results in a pro forma decrease to Office Supplies and Expense in the
22 amount of \$2,194,982. (Attachment AJG-5, page 2.)

III. CSIA MECHANISM – O&M EXPENSES

1 **Q: Please explain Petitioner's current CSIA mechanism.**

2 A: Petitioner's current CSIA includes recovery of a Compliance component, described
3 below, and a TDSIC component. The Compliance component is designed to allow
4 the utility to recover costs of approved projects required to comply with federal
5 mandates. Ind. Code § 8-1-8.4-4(a) defines federally mandated costs as costs
6 incurred in a compliance project, including capital, operating, maintenance,
7 depreciation, tax, or financing costs. According to I.C. § 8-1-8.4-7(c), 80% of
8 approved federally mandated costs shall be recovered by the utility through a rate
9 adjustment mechanism. The remaining 20% of approved federally mandated costs,
10 including depreciation, allowance for funds used during construction, and post in
11 service carrying costs, are deferred and recovered during the utility's next general
12 rate case.

13 **Q: When does Petitioner's current CSIA mechanism end?**

14 A: The current CSIA mechanism ended December 31, 2020. A reconciliation of the
15 CSIA mechanism for the last half of 2020 will be filed by Petitioner in April 2021.

16 **Q: What O&M expense accounts have been recovered in the Compliance**
17 **component of Petitioner's current CSIA?**

18 A: Petitioner's Exhibit No. 19, WPC-1.1, pages 1 and 2 show the CSIA O&M amounts
19 proposed to be included in Petitioner's base rates going forward. There are three
20 categories of operating expenses included: Stored Gas, Transmission, and
21 Distribution.

22 Stored Gas Expenses include:

23 • Operation Supervision and Engineering (FERC Account 814);

- Maps and Records (FERC Account 815);
- Wells Expense (FERC Account 816);
- Lines Expenses (FERC Account 817);
- Compressor Station Expenses (FERC Account 818);
- Compressor Station Fuel & Power (FERC Account 819);
- Measuring and Regulating Station Expenses (FERC Account 820);
- Purification Expenses (FERC Account 821);
- Rents (FERC Account 826);
- Maintenance of Structures and Improvements (FERC Account 831);
- Maintenance of Wells (FERC Account 832);
- Maintenance of Lines (FERC Account 833);
- Maintenance of Compressor Station Equipment (FERC Account 834);
- Maintenance of Measuring and Regulating Station Equipment (FERC Account 835); and
- Maintenance of Purification Equipment (FERC Account 836).

Transmission Expenses include:

- Operating Supervision and Engineering (FERC Account 850);
- System Control and Load Dispatching (FERC Account 851);
- Compressor Station Labor & Expenses (FERC Account 853);
- Mains Expenses (FERC Account 856);
- Measuring and Regulating Station Expenses (FERC Account 857);
- Rents (FERC Account 860);
- Maintenance of Structures and Improvements (FERC Account 862);
- Maintenance of Mains (FERC Account 863);
- Maintenance of Measuring and Regulating Station Expenses (FERC Account 865); and
- Maintenance of Other Equipment (FERC Account 867).

Distribution Expenses include:

- Operation Supervision and Engineering (FERC Account 870);
- Mains and Services Expenses (FERC Account 874);
- Measures and Regulating Station Expenses - General (FERC Account 875);
- Removing and Resetting Meters (FERC Account 878);
- Customer Installation Expenses (FERC Account 879);
- Other Expenses (FERC Account 880);
- Rents (FERC Account 881);
- Maintenance Supervision and Engineering (FERC Account 885);
- Maintenance of Structures and Improvements (FERC Account 886);

- Maintenance of Mains (FERC Account 887);
- Maintenance of Compressor Station Equipment (FERC Account 888);
- Maintenance of Measuring and Regulating Station Equipment – General (FERC Account 889);
- Maintenance of Services (FERC Account 892);
- Maintenance of Meters and House Regulators (FERC Account 893);
- and
- Maintenance of Other Equipment (FERC Account 894).

Q: Will these expenses continue to be recovered through the CSIA mechanism?

A: Not during 2021. All O&M expenses incurred in 2021 will be recovered in base rates, as Petitioner does not have a CSIA mechanism in place for the 2021 calendar year. Many of Petitioner's responses to the OUCC's DRs stated account increases for 2021 had budgeted costs and increases from prior years that relate primarily to compliance spend for expenses that are recovered through the CSIA mechanism. For example, see OUCC DR 7.3, Attachment AJG-6, page 1. Petitioner stated it plans to file a request for a new CSIA mechanism in the future. "The Company anticipates filing a proposal for a new TDSIC and CSIA plan to be in effect subsequent to the test year in this proceeding." (OUCC DR 5.6 (f), Attachment AJG-7, page 2.) With many of the costs from 2021 being included in base rates, a mechanism needs to be in place to tell what costs are over and above, or incremental to, the amounts included in base rates.

Q: What is your recommendation for the recovery of future O&M expenses within Petitioner's future CSIA mechanisms?

A: I recommend the Commission require Petitioner to file a breakdown of all O&M expenses in any future CSIA filings related to the Compliance component. This breakdown should show the total O&M expense incurred per period by FERC account, less the amount included in base rates. Petitioner should not recover any

1 O&M expenses in the Compliance component of the CSIA filing until Petitioner
2 has exceeded the amount included in base rates. This allows for transparency of the
3 CSIA incremental expenses, so those incremental expenses are not duplicated in
4 the CSIA and base rates.

IV. TAX SAVINGS CREDIT RIDER

5 **Q: Please explain the new TSCR Petitioner has proposed.**

6 A: The new TSCR Petitioner has proposed will take the place of refunding the Excess
7 Accumulated Deferred Income Tax ("EADIT") credit through the CSIA
8 mechanism, since the CSIA mechanism expired at the end of 2020. According to
9 Ms. Tieken's testimony, Petitioner has used the CSIA to refund both the EADIT
10 and excess taxes due to the reduction in the federal tax income rate, from 35% to
11 21%, as a consequence of the 2017 Tax Cuts and Jobs Act ("TCJA"). (Petitioner's
12 Exhibit No. 17, page 28, line 13 to page 29, line 2.) Petitioner's TCJA proceeding
13 was Cause No. 45032-S21. Ms. Tieken explains in her testimony the specifics of
14 the credit:

15 The EADIT Credit has been included annually in Vectren North's
16 fall (October 1) CSIA filing, allocated consistent with the
17 allocations defined in the Vectren North TCJA Order and noted later
18 in my testimony, and credited to customers over a 12-month period.
19 This credit represents amortization of the EADIT liability using the
20 Average Rates Assumption Method ("ARAM") for the normalized
21 or protected balance, and a straight-line 10-year amortization period
22 for the unprotected balance.

23 (Petitioner's Exhibit No. 17, page 28, lines 14-18.)

24 In Cause No. 45032-S21, the Commission approved the items discussed in Ms.
25 Tieken's testimony noted above. *In re Indiana Utility Regulatory Commission*

1 *Investigation*, Cause No. 45032 S21, Final Order, pp. 7-9 (Ind. Util. Regul.
2 Comm'n Aug. 29, 2018.)

3 The allocation of the TSCR, according to Ms. Tieken's testimony, is as
4 follows:

5 For residential (Rate 210) customers, the allocated amounts are
6 divided by the projected number of customers in Rate 210, and then
7 divided by 12, to determine the monthly credit applicable to
8 residential customers. For all other Rate Schedules (Rates 220/229,
9 225, 240, 245, 260/270), the allocated amounts are divided by
10 projected annual billing quantities for each Rate Schedule to
11 determine the credit per therm applicable to those Rate Schedules.

12 (Petitioner's Exhibit No. 17, page 30, lines 4-10.)

13 In Cause No. 45032-S21, the Commission approved the items discussed in Ms.
14 Tieken's testimony noted above. *In re Indiana Utility Regulatory Commission*
15 *Investigation*, Cause No. 45032 S21, Final Order, pp. 7-9 (Ind. Util. Regul.
16 Comm'n Aug. 29, 2018.)

17 **Q: Will the credit allocation to customers and the rate design change with the**
18 **proposed TSCR?**

19 A: No. Ms. Tieken states the allocation and rate design will remain the same.
20 (Petitioner's Exhibit No. 17, page 30, lines 3-4.)

21 **Q: Please explain how the proposed TSCR mechanism will handle changes in**
22 **federal and state income tax rates and EADIT.**

23 A: Ms. Tieken stated that Petitioner's "proposed new TSCR mechanism will also
24 capture future changes in the statutory federal and state income tax rates and effects
25 on EADIT would be addressed in a sub-docket proceeding with the Commission."

26 (Petitioner's Exhibit No. 17, page 30, lines 14-16.)

1 **Q: Will these changes be brought on solely by Vectren North, or will Vectren**
2 **North only make these changes when advised to do so by the Commission?**

3 A: According to Ms. Tieken's testimony:

4 The Company would file a petition in a docket seeking an
5 adjustment to the TSCR rider to adjust all of the rates and charges
6 to reflect "the difference between (1) the amount of federal [or state]
7 taxes that the given Rate or Charge was designed to recover based
8 on the tax rate in effect at the time the Rate or Charge was approved
9 and (2) the amount of federal taxes that would have been embedded
10 in the given Rate or Charge had the new tax rate applicable to
11 [Vectren North] as a result of the [new legislation] been in effect at
12 the time of approval." *Cause No. 45032* (IURC 2/16/2018), p. 2.

13 (Petitioner's Exhibit No. 17, page 33, lines 3-9.)

14 Petitioner also stated "[t]he Company does not anticipate any additional
15 authorization needed from the Commission, other than what is outlined within the
16 referenced testimony." (OUCC DR 11.4, Attachment AJG-8, page 1.)

17 **Q: Is Vectren North proposing to use the same amortization schedule as is**
18 **currently used in the CSIA mechanism?**

19 A: Yes. Ms. Tieken's testimony states the annual amortization schedule currently
20 being used will continue to be used in the proposed TSCR mechanism. (Petitioner's
21 Exhibit No. 17, page 29, lines 19-22.)

22 **Q: How will Petitioner file the proposed TSCR mechanism and how often?**

23 A: Ms. Tieken's testimony states: "[t]he company proposes to make the annual filing
24 on or before November 1st each year utilizing the Commission's 30-Day
25 administrative process, with revised TSCR rates and charges effective January 1 of
26 each year." (Petitioner's Exhibit No. 17, page 31, lines 11-13.)

27 **Q: Do you agree with Petitioner's proposal to file the TSCR annually?**

28 A: Yes.

1 **Q: What is the OUCC's recommendation regarding what should be filed in the**
2 **TSCR?**

3 A: I recommend Petitioner include in the TSCR filing the Excel spreadsheets used to
4 create the schedules with all formulae intact. This will allow the OUCC to verify
5 all information provided and will ensure transparency.

6 **Q: Did Petitioner provide a copy of the proposed schedules for approval?**

7 A: Yes. Petitioner did provide a copy of the proposed TSCR schedules that would be
8 filed. (Petitioner's Exhibit No. 17, Attachment KJT-3.) The proposed schedules are
9 similar to the spreadsheets provided in the CSIA mechanism. The OUCC is familiar
10 with these schedules and recommends their continued usage.

11 **Q: Does Petitioner plan to reconcile the TSCR? If so, how often?**

12 A: Yes. Ms. Tieken explains in her testimony, "[e]ach annual TSCR filing will include
13 a reconciliation of actual credits to authorized credits for the twelve-month period
14 ending August 31." (Petitioner's Exhibit No. 17, page 31, lines 7-8.)

15 **Q: Does the OUCC have any objection to the reconciliation plan?**

16 A: No.

17 **Q: How will the EADIT credit transition from the CSIA to the proposed TSCR?**

18 A: Ms. Tieken's testimony states:

19 If the Commission Order in this base rate proceeding is issued prior
20 to full recovery of TDSIC-14 period (i.e., prior to December 31,
21 2021), the Company will reset the CSIA rates and charges to only
22 include prior period variances, and reflect the EADIT Credit
23 Component within the initial TSCR rates and charges at the same
24 level as what already existed in TDSIC-14.

25 (Petitioner's Exhibit 17, page 31, lines 20-24.)

1 **Q: Do you agree with this transition proposal?**

2 A: Yes.

3 **Q: Overall, do you agree with Petitioner's proposed new TSCR tracker?**

4 A: Yes. Petitioner's methodology and calculations used in the new TSCR tracker are
5 consistent with those in the settlement agreement and final order of Cause No.
6 45032-S21 and what was used in the CSIA mechanism. The TSCR will be an
7 annual filing, which differs from the CSIA. As long as the OUCC is able to verify
8 all schedules, I agree with Petitioner's methodology and calculations.

V. OUCC RECOMMENDATIONS

9 **Q: Please summarize your recommendations to the Commission.**

10 A: I recommend the following pro forma adjustments to operating expenses:

- 11 1. An increase to Depreciation and Amortization Expense – CSIA of
12 \$1,080,590;
- 13 2. An increase to Depreciation and Amortization Expense – BS/CI of
14 \$965,558;
- 15 3. A decrease to Meter Reading Expense of \$284,106;
- 16 4. A decrease to Uncollectible Accounts Expense of \$1,538,379;
- 17 5. A decrease to Administrative and General Salaries Expense of \$327,464;
18 and
- 19 6. A decrease to Office and Supplies Expense of \$2,194,982.

20 I recommend the Commission require Petitioner to file a breakdown of all
21 O&M expenses in any future CSIA filings related to the Compliance component.
22 This breakdown should show the total O&M expense incurred per period by FERC
23 account, less the amount included in base rates. Petitioner should not recover any

1 O&M expenses in the Compliance component of the CSIA filing until Petitioner
2 has exceeded the amount included in base rates. This allows for transparency of the
3 CSIA incremental expenses, so those incremental expenses are not duplicated in
4 the CSIA and base rates.

5 I also recommend approval of the proposed TSCR tracker methodology and
6 calculations. I recommend Petitioner include in the TSCR filing the Excel
7 spreadsheets used to create the schedules with all formulae intact. This will allow
8 the OUCC to verify all information provided and will ensure transparency.

9 **Q: Does this conclude your testimony?**

10 A: Yes.

APPENDIX TO TESTIMONY OF
OUCC WITNESS ANGELA J. GRIFFITH

1 **Q: Describe your educational background and experience.**

2 A: I graduated from Ball State University in Muncie, Indiana with a Bachelor of
3 Science degree in December 2002. I received a Master of Science degree in
4 Accounting from Southern New Hampshire University in September 2019.

5 I started my accounting career in the automotive industry, working in the
6 Accounts Payable Department and tracking capital projects. I moved on to a
7 company in the petroleum industry as their Accounts Payable and Accounts
8 Receivable Manager, where I managed full-cycle Accounts Payable and
9 eventually Accounts Receivable. I also was in charge of all online bank
10 transactions for the company.

11 In October 2019, I began my employment with the OUCC as a Utility
12 Analyst in the Natural Gas Division. My current responsibilities include
13 reviewing and analyzing Gas Cost Adjustments (“GCA”), Transmission,
14 Distribution, and Storage System Improvement Charges (“TDSIC”) tracker cases,
15 Certificate of Public Convenience and Necessity (“CPCN”) cases, and rate cases.
16 In April 2020, I attended the Institute of Public Utilities Accounting and
17 Ratemaking Course.

18 **Q: Have you previously testified before the Commission?**

19 A: Yes. I have testified in GCA, TDSIC, CPCN, and rate cases.

20 **Q: What review and analysis have you conducted to prepare your testimony?**

21 A: I reviewed the verified petition, prefiled direct testimony of Vectren North’s
22 witnesses, original exhibits, and supporting documentation, including workpapers.

1 I also participated in Case Team meetings with other OUCC staff to identify and
2 address the issues in this Cause.

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
CSIA & BS/CI Program Expense Amortization

Projected CSIA Program Expense Balance	\$46,335,147
Amortization Period (Years)	<u>41</u>
Pro Forma Amortization Expense	1,130,126
Less: CSIA Annualized Amortization Expense Adjustment	<u>49,536</u>
Increase/(Decrease) in Amortization Expense	<u><u>\$1,080,590</u></u>
BS/CI Program Expense Balance	\$35,725,648
Amortization Period (Years)	<u>37</u>
Increase/(Decrease) in Amortization Expense	<u><u>\$965,558</u></u>

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
CSIA Program Expense

	Vectren					OUCC		
	Life	DEC-19 Balance	Weight	Weighted Life	Depr Rate	Life	Weighted Life	Depr Rate
Transmission	43	\$ 2,876,295	21.05%	9	0.62%	54	11	1.84%
Distribution	32	10,659,891	78.02%	25	2.30%	37	29	2.67%
Distribution - IEDC	32	43,547	0.32%	0	3.15%	37	0	2.67%
Underground Storage	161	60,382	0.44%	1	3.15%	200	1	0.50%
General	36	23,521	0.17%	0	2.80%	42	0	2.36%
Subtotal		13,663,635	100.00%	35			41	

BSCI is at a weighted life of 100%
Life = 32

BSCI is at a weighted life of 100%
Life = 37

Note: OUCC information taken from David Garrett's testimony, Attachment DJG-3.

Q 4.5: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 2, column [A] Test Year Unadjusted, line 90, FERC Account 902 – Meter Reading Expense, the 2021 unadjusted budgeted amount of \$2,235,325 is \$429,198 higher than the previous actuals for 2016 - 2019. Please explain the calculation of the 2021 budgeted amount of \$2,235,325 and why it is higher than historical actual amounts.

Response:

Although the 2021 unadjusted budget is higher than 2019 actuals, meter reading costs have decreased significantly compared to 2016 (approximately \$1.6M) as a result of the AMR (Automatic Meter Reading) implementation in Vectren North. The Company has continued to refine our meter reading business model.

Prior years actuals have been lower due to vacancies, which are accounted for in the budget at a higher functional level under different FERC accounts, based on an estimated turnover impact to labor expense.

Operating expense budgets are managed at the business unit, or operating unit level, as opposed to the individual FERC account level. Although the test year represents the Company's best estimated allocation by FERC account, favorability in one particular FERC account does not necessarily result in an overall reduction in O&M, as the underspend could offset overages in other FERC accounts.

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
Meter Reading Expense (FERC Account 902) Adjustment

Actual Meter Reading Expense		
2016	\$ 4,975,257	*
2017	1,882,605	
2018	1,828,902	
2019	<u>1,806,127</u>	
Total 2017-2019	\$ 5,517,634	
3-yr average	\$ 1,839,211	
3% increase for 2020	\$ 1,894,388	
3% increase for 2021	\$ 1,951,219	
Petitioner's Unadjusted Test Year	\$ 2,235,325	From Petitioner's Exhibit No. 19, page 31, line 90
OUCC Pro Forma Adjustment	<u>(284,106)</u>	
OUCC Pro Forma at Present Rates	\$ 1,951,219	From Above

Note: Actual Meter Reading Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

*Actual Meter Reading Expense for 2016 was removed to keep the average more consistent with the other prior years.

Q 4.2: Referencing page 36, line 10 of her testimony, Ms. Bell states the bad write-off percentage of 0.420 percent was used to determine the Adjusted Test Year Uncollectible Accounts Expense on Petitioner's Exhibit No. 19, Schedule C-3.15. How will this percentage be adjusted in Phases 1 and 2 of rate implementation in this Cause to include actual bad debt write-offs for 2020 or 2021?

Response:

Vectren North proposes for the bad debt write-off percentage to remain fixed for both the Phase 1 and Phase 2 updates.

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
Uncollectible Accounts Expense (904)

Adjusted Test Year Uncollectible Accounts Expense	\$ 614,078,004	0.42%	\$ 2,579,128
Less: Unadjusted Test Year Uncollectible Accounts Expense			<u>3,040,669</u>
Gross Pro Forma Uncollectible Accounts Expense			(461,541)
Less: Adjusted Test Year Gas Costs Related Uncollectible Accounts Expense			<u>1,076,838</u>
Net Adjustment Amount			<u><u>\$ (1,538,379)</u></u>

Q 4.7: Referencing the supporting file of 45468_OUCC_01.1_Vectren North Gas Income Statement Accounts 2019-2016 provided in response to OUCC 1.1, please explain the reason why the 2019 balance of \$40,791,989 for GL Account 6280000 (FERC Account 920) is much higher than previous years.

Response:

The 2019 balance for GL Account Number 628000 (FERC Account Number 920) includes severance costs due to the merger, which is the main driver of the increased balance. There are no severance packages included in the 2021 test year.

- Q 8.4:** Referencing page 9, lines 6-7 of Ms. Villatoro's testimony, she states, "25% of employees were eligible to retire by June 30, 2020."
- Of the people that retired as of June 30, 2020, please indicate how many of those positions have been filled.
 - What is the salary range for each position where an employee retired?
 - What was the salary of the employee that retired, and what is the salary of the employee who filled the position?

Objection:

Vectren North objects to the Request on the grounds and to the extent the request seeks information which is trade secret or other proprietary, confidential and competitively sensitive business information of Petitioner. Vectren North has made reasonable efforts to maintain the confidentiality of this information. Such information has independent economic value and disclosure of the requested information would cause an identifiable harm to Vectren North. The responses are "trade secret" under law (Ind. Code § 24-2-3-2) and entitled to protection against disclosure. See also Indiana Trial Rule 26(C)(7). All responses containing designated confidential information are being provided pursuant to non-disclosure agreements between Vectren North and the parties to this proceeding.

Subject to and without waiver of the foregoing objections, Vectren North responds as follows:

Response:

(a-c) Please see the attachment titled "45468_OUCC 8.4_CONFIDENTIAL 2020 Retiree Salaries to IGC". Of the 31 people that retired, 20 have been filled to date and 3 will be backfilled in 2021.

As provided in the response to OUCC 4.8 a, of the 31 people that retired, 14 were Indiana Gas Company (IGC) employees, and the other 17 were Vectren Corporation, Vectren Utility Holdings, Inc., or CenterPoint Energy Service Company employees, who allocated a portion of their time to Vectren North.

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
Administrative and General Salaries Expense (FERC Account 920) Adjustment

Actual Administrative and General Salaries Expense	
2016	\$ 15,373,683
2017	17,356,191
2018	14,674,684
2019	<u>42,556,965</u>
Total 2016-2018	\$ 47,404,558

Attachment AJG-4, p4 adjustment	\$ 327,464
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Petitioner's Unadjusted Test Year	\$ 17,883,679	From Petitioner's Exhibit No. 19, page 32, line 124
OUCG Pro Forma Adjustment	<u>(327,464)</u>	
OUCG Pro Forma at Present Rates	\$ 17,556,215	

Note: Actual Administrative and General Salaries Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCG DR 1.1.

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
Administrative and General Salaries Expense (FERC Account 920)

Company	Will position be backfilled?	Comments	Estimated Base Salary to North Gas O&M	
VECTREN UTILITY HOLDINGS, INC	No		\$16,877.22	
CNP SERVICE COMPANY, LLC	No		\$21,925.53	
CNP SERVICE COMPANY, LLC	No		\$19,758.91	
CNP SERVICE COMPANY, LLC	No		\$108,000.00	
VECTREN CORP	No		\$23,570.06	
CNP SERVICE COMPANY, LLC	No		\$16,621.60	
CNP SERVICE COMPANY, LLC	No		\$80,191.98	
VECTREN UTILITY HOLDINGS, INC	No		\$40,518.37	\$327,463.66
CNP SERVICE COMPANY, LLC	Yes	To be backfilled in 2021	\$28,419.49	Total of lines
VECTREN UTILITY HOLDINGS, INC	Yes	To be backfilled in 2021	\$8,420.66	7-14
CNP SERVICE COMPANY, LLC	Yes		\$24,568.03	
CNP SERVICE COMPANY, LLC	Yes		\$95,263.07	
CNP SERVICE COMPANY, LLC	Yes		\$21,900.11	
CNP SERVICE COMPANY, LLC	Yes		\$107,040.00	
VECTREN UTILITY HOLDINGS, INC	Yes		\$10,316.00	
VECTREN UTILITY HOLDINGS, INC	Yes		\$41,733.44	
VECTREN UTILITY HOLDINGS, INC	Yes	Backfilled with lower level	\$14,452.78	
INDIANA GAS COMPANY	Yes		\$31,784.73	
INDIANA GAS COMPANY	Yes		\$31,784.73	
INDIANA GAS COMPANY	Yes		\$34,112.24	
INDIANA GAS COMPANY	Yes		\$32,272.31	
INDIANA GAS COMPANY	Yes		\$32,272.31	
INDIANA GAS COMPANY	Yes		\$33,219.88	
INDIANA GAS COMPANY	Yes		\$33,219.88	
INDIANA GAS COMPANY	Yes		\$28,859.25	
INDIANA GAS COMPANY	Yes		\$31,784.73	
INDIANA GAS COMPANY	Yes		\$34,112.24	
INDIANA GAS COMPANY	Yes		\$31,784.73	
INDIANA GAS COMPANY	Yes	To be backfilled in 2021	\$31,784.73	
INDIANA GAS COMPANY	Yes		\$31,784.73	
INDIANA GAS COMPANY	Yes		\$50,360.10	

\$1,148,713.88

Note: Information above is the public information provided in response to OUCC DR 8.4.

Q 12.2: Petitioner's response to OUCC DR 4.10, FERC Account 921, GL Account 6281100, shows the 2021 budgeted amount of \$8,132,842. Please provide further details and an explanation of what type of expenses are included in this account.

Response:

The majority of the expense in account 6281100 pertains to Information Technology hardware and software maintenance and support.

Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45468
Office Supplies and Expense (FERC Account 921) Adjustment

Actual Office Supplies and Expense

2016	\$ 5,353,090
2017	6,618,442
2018	7,407,987
2019	<u>5,562,837</u>
Total	\$ 24,942,356

4-yr average \$ 6,235,589

3% increase for 2020 \$ 6,422,657

3% increase for 2021 \$ 6,615,336

Petitioner's Unadjusted Test Year	\$ 8,810,318	From Petitioner's Exhibit No. 19, page 32, line 112
OUCG Pro Forma Adjustment	<u>(2,194,982)</u>	
OUCG Pro Forma at Present Rates	\$ 6,615,336	From Above

Note: Actual Office Supplies and Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCG DR 1.1.

- Q 7.3:** Reference Petitioner's Exhibit No. 19, Schedule C-1.1, page 1, column [A] Test Year Unadjusted: Line 29, FERC Account 814, Operation Supervision and Engineering.
- a. Please explain why the actual expense amount for this account in 2018 is more than double the amount in 2017.
 - b. Please explain why the actual expense amount for this account in 2019 is more than double the amount in 2018.
 - c. Please explain how Petitioner calculated the budgeted amount of \$1,385,947 for this account as of December 31, 2021, and why the budgeted amount has increased as compared to the actual expenses from 2016 to 2019.

Response:

FERC Account 814 has budgeted costs and increases from prior years that relate primarily to compliance spend for operations supervision and engineering that is recovered through the CSIA mechanism. Please also see Petitioner's Exhibit No. 18, Workpaper WPC-1.1a for the breakdown of FERC 814 between CSIA related spend and all other expenses.

Q 5.6: Regarding utility plant assets and expenses accounted for within Vectren North's current CSIA mechanism, please answer the following questions;

- a. Will Vectren North continue accumulation of investments in the CSIA during 2021, until a base rate Order is issued?
- b. When does Vectren North envision ceasing the accumulation of investments in the CSIA?
- c. When does Vectren North envision transferring the accumulation of investments in the CSIA to rate base?
- d. Does Vectren North envision filing a CSIA tracker case in 2021 seeking recovery of investments, in addition to prior period variances?
- e. When, and for what period, does Vectren North anticipate filing the last CSIA filing before base rates are approved?
- f. Does Vectren North anticipate filing a new TDSIC plan and CSIA recovery mechanism for Vectren North after the expiration of the current TDSIC and CSIA, and after new base rates are in effect?

Objection:

Vectren North objects to the Request on the grounds and to the extent it is vague and ambiguous and provides no basis from which Vectren North can determine what information is sought in that the phrase "accumulation of investments" is not defined. Vectren North has interpreted the phrase as used in Request as referring to new projects.

Subject to and without waiver of the foregoing objections, Vectren North responds as follows:

Response:

- a. The Company's forward-looking test year of 2021 will capture investments within rate base following the end of the Company's authorized 7-year TDSIC plan which ends December 31, 2020. The accumulation of project costs associated with the 7-year TDSIC plan will cease upon implementation of the base rate Order.
- b. The Company will make its last semi-annual TDSIC filing under Cause No. 44430-TDSIC-14 on April 1, 2021 to recover actual expenditures through the reconciliation period of December 31, 2020.
- c. Upon approval of this pending rate case, the Phase I update of Rate Base as of June 2021 will capture the accumulation of CSIA investments.
- d. The Company will file its 14th semi-annual tracker case (44430-TDSIC 14) on April 1, 2021 to capture actual investments through December 31, 2020. This will also

include reconciliation of actual recoveries against approved recoveries through December 31, 2020 (from TDSIC-12 period) in addition to the revenue requirement of actual expenditures through December 31, 2020. The Company will propose rates to become effective July 1, 2021 or soon after Commission approval in the pending TDSIC-14 proceeding. The TDSIC-14 rates and charges will remain in effect until the Commission issues an order in this pending rate case. At that time, the Company's compliance tariff filing will reflect only the variance component of the CSIA mechanism.

The Company will need to continue to reconcile actual recoveries with approved recoveries through the time when all CSIA-related variances have been fully recovered.

- e. See response to OUCC DR 05-6(d).
- f. Yes. The Company anticipates filing a proposal for a new TDSIC and CSIA plan to be in effect subsequent to the test year in this proceeding.

Q 11.4: Referencing page 30, lines 14-16 of her testimony, Ms. Tieken states, “our proposed new TSCR mechanism will also capture future changes in the statutory federal and state income tax rates and effects on EADIT would be addressed in a sub-docket proceeding with the Commission.” Will these changes be proposed by Vectren North, or will Vectren North make these changes when advised to do so by the Commission, as was done in Cause No. 45032?

Response:

Please see Ms. Tieken’s direct testimony, pages 33, lines 3-17. The Company does not anticipate any additional authorization needed from the Commission, other than what is outlined within the referenced testimony.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF ANGELA J. GRIFFITH*** has been served upon the following counsel of record in the captioned proceeding by electronic service on March 31, 2021.

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