

STATE OF INDIANA
INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC SERVICE)
COMPANY LLC PURSUANT TO IND. CODE §§ 8-1-2-42.7,)
8-1-2-61, AND, 8-1-2.5-6 FOR (1) AUTHORITY TO MODIFY)
ITS RETAIL RATES AND CHARGES FOR ELECTRIC)
UTILITY SERVICE THROUGH A PHASE IN OF RATES;)
(2) APPROVAL OF NEW SCHEDULES OF RATES AND)
CHARGES, GENERAL RULES AND REGULATIONS, AND)
RIDERS (BOTH EXISTING AND NEW); (3) APPROVAL)
OF A NEW RIDER FOR VARIABLE NONLABOR O&M)
EXPENSES ASSOCIATED WITH COALFIRED)
GENERATION; (4) MODIFICATION OF THE FUEL COST)
ADJUSTMENT TO PASS BACK 100% OF OFF-SYSTEM)
SALES REVENUES NET OF EXPENSES; (5) APPROVAL)
OF REVISED COMMON AND ELECTRIC)
DEPRECIATION RATES APPLICABLE TO ITS)
ELECTRIC PLANT IN SERVICE; (6) APPROVAL OF)
NECESSARY AND APPROPRIATE ACCOUNTING)
RELIEF, INCLUDING BUT NOT LIMITED TO)
APPROVAL OF (A) CERTAIN DEFERRAL MECHANISMS)
FOR PENSION AND OTHER POSTRETIREMENT)
BENEFITS EXPENSES; (B) APPROVAL OF)
REGULATORY ACCOUNTING FOR ACTUAL COSTS OF)
REMOVAL ASSOCIATED WITH COAL UNITS)
FOLLOWING THE RETIREMENT OF MICHIGAN CITY)
UNIT 12, AND (C) A MODIFICATION OF JOINT)
VENTURE ACCOUNTING AUTHORITY TO COMBINE)
RESERVE ACCOUNTS FOR PURPOSES OF PASSING)
BACK JOINT VENTURE CASH, (7) APPROVAL OF)
ALTERNATIVE REGULATORY PLANS FOR THE (A))
MODIFICATION OF ITS INDUSTRIAL SERVICE)
STRUCTURE, AND (B) IMPLEMENTATION OF A LOW)
INCOME PROGRAM; AND (8) REVIEW AND)
DETERMINATION OF NIPSCO'S EARNINGS BANK FOR)
PURPOSES OF IND. CODE § 8-1-2-42.3.)

CAUSE NO. 45772


INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 3

TESTIMONY OF OUCC WITNESS WES R. BLAKLEY

JANUARY 20, 2023

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'K. Earls', with a long horizontal stroke extending to the right.

Kelly Earls, Attorney No. 29653-49
Deputy Consumer Counselor
OFFICE OF UTILITY CONSUMER COUNSELOR
115 W. Washington St. Suite 1500 South
Indianapolis, IN 46204
Email: KeEarls@oucc.in.gov
infomgt@oucc.in.gov

TESTIMONY OF OUCC WITNESS WES R. BLAKLEY
CAUSE NO. 45772
NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC.

I. INTRODUCTION

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

2 A: My name is Wes R. Blakley and my business address is 115 W. Washington St.,
3 Suite 1500 South, Indianapolis, Indiana 46204.

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

5 A: I am a Senior Utility Analyst in the Electric Division for the Office of Utility
6 Consumer Counselor ("OUCC"). My educational background is described in
7 Appendix A to my testimony.

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

9 A: The purpose of my testimony is to provide an analysis and make
10 recommendations on proposals Northern Indiana Public Service Company LLC.
11 ("NIPSCO") made in its case-in-chief, including the following:

12 (1) The ratemaking treatment for the increase in Amortization Expense
13 for the Forward Test Year for recovery of NIPSCO's COVID-19
14 expense relating to the Commission's June 29, 2020 Order in
15 Cause No. 45380, which authorized the use of regulatory
16 accounting of waived convenience fees, waived late fees, and
17 incremental bad debt expense. The Bad Debt Expense related to
18 the pandemic moratorium includes both the forecasted estimate
19 and the incremental expense over the embedded expense incurred
20 during the moratorium. NIPSCO has deferred costs beyond the
21 date of the Commission's moratorium established in its August 12,
22 2020 Second Interim Emergency Order in Cause No. 45380.

23 (2) NIPSCO's request for recovery of coal combustion residual
24 ("CCR") removal costs for its Michigan City Generating Station in
25 Cause No. 45700 and its R.M. Schahfer Generating Station
26 ("Schahfer") in Cause No. 45797. In both cases, NIPSCO is

1 requesting relief under the Federal Mandate Statute (Ind. Code ch.
2 8-1-8.4) and seeking recovery using its Federally Mandated Cost
3 Adjustment Rider ("FMCA"). I discuss how these requests could
4 affect rates in this Cause.

5 **Q: To the extent you do not address a specific item or adjustment, should that**
6 **be construed to mean you agree with NIPSCO's proposal?**

7 A: No. Excluding any specific adjustments or amounts proposed by NIPSCO from
8 my testimony does not indicate my approval of those adjustments or amounts, but
9 rather that the scope of my testimony is limited to the specific items addressed
10 herein.

II. REVIEW AND ANALYSIS

11 **Q: Please describe the review and analysis you conducted in order to prepare**
12 **your testimony.**

13 A: I read NIPSCO's prefiled testimony and reviewed its exhibits, schedules,
14 workpapers and responses to certain data requests.

III. COVID-19 EXPENSES

15 **Q: What is NIPSCO's request in relation to recovery of COVID-19 expenses?**

16 A: NIPSCO has requested recovery of costs authorized by the Commission's June
17 29, 2020, Order in Cause No. 45380 that permitted the use of regulatory
18 accounting for O&M, convenience fees, late fees and incremental bad debt
19 expense relating to the COVID-19 pandemic. NIPSCO's adjustment defers
20 \$3,755,703 of COVID-19 costs and amortizes it over two years for an increase in
21 amortization expense of \$1,877,852, which is shown on NIPSCO Workpaper
22 AMTZ 8 as Adjustment AMTZ 8-23R. The total of NIPSCO's deferred COVID-
23 19 costs were calculated from March of 2020 through December 2020, shown on

1 Petitioner's Confidential Exhibit No. 22-S2 (Redacted) page 647 of 764,
2 Workpaper AMTZ 8 Page [.2] line 49.

3 **Q: Do you agree with the NIPSCO's calculation of deferred COVID-19 costs?**

4 A: No. The Commission's June 29, 2020, Phase I and Interim Emergency Order
5 provided Indiana jurisdictional utilities with the following authority:

6 All jurisdictional Indiana utilities are authorized to use regulatory
7 accounting for COVID-19 related impacts directly associated with
8 any prohibition on utility disconnections, collection of certain utility
9 fees (i.e., late fees, convenience fees, deposits, and reconnection
10 fees) and the use of expanded payment arrangement, as well as
11 COVID-19 related uncollectable and incremental bad debt
12 expense.¹

13 The utility disconnection moratorium, which was not renewed by the
14 Commission's August 12, 2020, Second Interim Emergency Order, lapsed on
15 August 14, 2020. The Commission's August 12, 2020, Order extended the waiver
16 of certain utility fees and charges for another 60 days while also permitting
17 continued regulatory accounting treatment of these deferred costs "consistent with
18 our findings in the Emergency Order."

19 Based on a 60-day extension from the date of the Commission's Second
20 Interim Emergency Order on August 12, 2020, Indiana's jurisdictional utilities
21 were granted regulatory accounting treatment for eligible COVID-19 related costs
22 until October 12, 2020.

23 **Q: Did NIPSCO cease deferring incremental bad debt expense on October 12,**
24 **2020?**

25 A: No. The regulatory accounting authority the Commission provided expired on

¹ Cause No. 45380 First Order, pp 9-10.

1 October 12, 2020, and NIPSCO continued deferring COVID-19 expenses through
2 December 31, 2020.

3 **Q: How should NIPSCO's incremental COVID-19 expenses be calculated for**
4 **purposes of recovery in rates?**

5 A: NIPSCO's deferred incremental COVID-19 expense calculation should conform
6 with the precise period of the Commission's accounting authority from Cause No.
7 45380. This period began on March 19, 2020, when Governor Holcomb issued
8 Executive Order 20-05 declaring utility service an essential service that cannot be
9 disconnected during the COVID-19 public health emergency, until 60 days from
10 the date of the Commission's August 12, 2020 Second Interim Emergency Order,
11 which is October 12, 2020. I calculated COVID-19 expenses for the months of
12 March and October on a pro rata basis. My calculation results in \$1,576,247²
13 incremental COVID-19 expenses for the moratorium period. Amortizing this
14 amount over two years will result in \$788,124 in annual recovery of COVID-19
15 expense versus the \$1,877,852, annual amortization expense NIPSCO calculated.
16 This results in a \$1,089,728 decrease in the annual amortization of COVID-19
17 expense in this Cause.

IV. COAL COMBUSTION RESIDENTIAL ACCOUNTING ("CCR")

18 **Q: Please comment on NIPSCO's calculations regarding costs associated with**
19 **the Michigan City and Schahfer CCR ash ponds.**

20 A: In Cause No. 45700, NIPSCO has requested approval of its costs for closure of
21 Michigan City's CCR ash ponds ("Ash Pond Compliance Project"). An order and

² Attachment WRB-1.

1 tracker filing are likely to occur in the first quarter of 2023. In the current rate
2 case, NIPSCO is forecasting to defer, as a regulatory asset, 20 percent of
3 Michigan City's CCR cost and is proposing to amortize that amount through
4 December 31, 2032. This is shown on NIPSCO's adjustment AMTZ 6 -23R,
5 which increases amortization expense in the forecasted test year to recover the 20
6 percent of the deferred FMCA CCR regulatory asset.

7 In Cause No. 45797, NIPSCO is seeking recovery of and return on
8 investment for the closure costs of its Schahfer CCR ash ponds through its FMCA
9 tracker. NIPSCO did not make any adjustment in its current rate case involving
10 the Schahfer CCR ash pond project. Depending on when the order for that case is
11 issued and when actual costs for the project start to be incurred, accounts could be
12 booked that could affect the current base rate case, which has a test year ending
13 December 31, 2023.

14 **Q: Please explain how the two CCR cases could affect this rate case.**

15 A: The costs for Michigan City and Schahfer CCR projects are treated as removal
16 costs and are recorded by NIPSCO as a retirement work order, which increases
17 rate base by reducing Accumulated Depreciation (Account 108). Stated another
18 way, net original cost rate base is equal to Utility Plant in Service minus
19 Accumulated Depreciation. NIPSCO explains correctly in both Cause Nos. 45700
20 and 45797 that reducing Accumulated Depreciation (through a debit journal
21 entry) increases net original cost rate base just as much as if NIPSCO had made
22 the same investment in Utility Plant in Service.

23 **Q: Did NIPSCO address the effect the ash pond removal costs have on**
24 **depreciation rates in the rate case?**

1 A: Yes. NIPSCO witness Kevin Blissmer addresses how the removal costs will be
2 treated in the rate case if NIPSCO's costs in Cause No. 45700 are approved as
3 federally mandated per Ind. Code ch 8-1-8.4. He states:

4 As discussed in NIPSCO's case-in-chief filed in Cause No. 45700,
5 which relates directly to CCR pond closure costs for Michigan City
6 Generating Station ("Michigan City"), recovery of the costs for
7 Michigan City, R.M. Schahfer Generating Station ("Schahfer"),
8 and Bailly Generating Station will be addressed under Ind. Code
9 ch. 8-1-8.4, which is a statute that allows for recovery of federally
10 mandated costs. NIPSCO did this so that these estimated costs can
11 be reviewed in the context of the specific review of NIPSCO's
12 plans for compliance. For this reason, NIPSCO excluded these
13 costs from the Decommissioning Cost Study prepared by NIPSCO
14 Witness Kopp (Attachment 14-B) and is not proposing to recover
15 these compliance costs through base rates in this proceeding.
16 However, if for any reason, those costs are not deemed recoverable
17 in a federal mandate case, then these costs would properly be
18 considered costs of removal and should be included in calculating
19 depreciation accrual rates in a future base rate case. In that event,
20 NIPSCO would continue to charge FERC Account 108 for any
21 costs incurred.³

22 Thus, NIPSCO removes the effect of the CCR costs from depreciation rates
23 because those costs will be recovered in the FMCA tracker through amortization.

24 **Q: Did NIPSCO explain how it would account for ash pond removal cost**
25 **relating to Michigan City and Schahfer Generating Stations?**

26 A: Yes. In OUCC Data Request 17-014⁴, NIPSCO was asked if it had forecasted a
27 debit in the test year to the accumulated depreciation account (Account 108) for
28 CCR removal costs of both the Michigan City and Schahfer Generating Stations.
29 NIPSCO responded, "To the extent either project is completed by December 31,
30 2023, there would be a debit to Account 108 for the actual costs incurred."

³ NIPSCO Cause No. 45722 Testimony of Kevin J. Blissmer, page 10, line1through 9.

⁴ Attachment WRB-2.

1 NIPSCO also states that debits to accumulated depreciation for removal costs for
2 Michigan City and Schahfer Generating Station Ash Pond Compliance Projects
3 were not included in the forecasted test year for recovery in Cause No. 45772 and
4 if relief requested in NIPSCO's Cause No. 45700 and 45797 that permits the Ash
5 Pond Compliance Projects costs of Michigan City and Shaffer to be recovered in
6 the FMCA is granted, NIPSCO would exclude any related amount debited to
7 Account 108 from the calculation of revenue requirement in Cause No. 45772.

8 **Q: Did NIPSCO also explain how ash pond removal costs effect rate base?**

9 A: Not in this rate case, but as stated earlier in my testimony NIPSCO states
10 correctly in its FMCA filings in Cause No. 45700 and Cause No. 45797 that the
11 debit to Accumulated Depreciation (Account 108) for removal costs reduces the
12 balance of Accumulated Depreciation costs and increases net original costs rate
13 base just as if NIPSCO has made the same investment in Utility Plant in Service.

14 **Q: Is the OUCC satisfied in this Cause with NIPSCO's responses to OUCC data**
15 **requests concerning the accounting treatment for CCR removal costs and its**
16 **effect on rate base if Cause Nos. 45700 and 45797 are approved by the**
17 **Commission?**

18 A: No. In response to OUCC Data Request 32-001 and 32-0025 relating to
19 Michigan City and Schahfer CCR removal costs, NIPSCO states that the cost
20 incurred on Michigan City CCR removal project through November 2022 is
21 \$25,468,752 and cost incurred on the Schahfer CCR removal project through
22 November 2022 is \$3,781,072. NIPSCO states that there would be a debit to
23 Account 108, accumulated depreciation, and a credit to accounts payable or cash

⁵ Attachment WRB-3.

1 for the costs incurred. NIPSCO has debited Account 108 with incurred CCR
2 removal costs of \$29,249,824 for Michigan City and Schahfer as of November
3 2022. They will continue to incur costs for these projects through the end of the
4 future test year in this Cause of December 31, 2023, debiting these costs to
5 Account 108. As NIPSCO has testified in its FMCA filings in Cause Nos. 45700
6 and 45797, that debits to Accumulated Depreciation (Account 108) for removal
7 costs reduces the balance of Accumulated Depreciation costs and increases net
8 original costs rate base just as if NIPSCO has made the same investment in Utility
9 Plant in Service.

10 **Q: Could NIPSCO's proposed accounting treatment in the FMCA's and this**
11 **Cause result in over recovery of costs?**

12 A: Yes. NIPSCO has stated in response to OUCC Data Request 32-001 and 32-002
13 that the closure and removal costs of Michigan City and Schahfer projects were
14 not included in the forecasted test year for recovery in this case. NIPSCO's
15 denial of including removal costs in the forecast is not supported by adjustment or
16 discussed in testimony and NIPSCO admits the removal costs exist and are
17 recorded as debits to Account 108. The costs incurred for the CCR removal costs
18 will continue to be incurred right up to the end of the test year, December 31,
19 2023. The fact that the removal costs for the Michigan City and Schahfer projects
20 are purported not to be in the forecasted rate base does not provide assurance that
21 it might be included in rate base at the end of the compliance filing process.

22 **Q: What happens in the compliance filing process?**

23 A: Utilities that file a rate case using a future test year usually request a two-step rate
24 increase as NIPSCO has in this Cause. At the second and final rate increase, there

1 is a compliance filing that demonstrates the utility property placed in rate base
2 must actually be used and useful. The Commission in its Prehearing Conference
3 Order in Indiana-American Cause No. 44450 discusses the treatment of the phase-
4 in of rate base issue for a future test year. The Commission states in that order
5 “rates will be based on a projected rate base that is not in service, there must be a
6 mechanism to phase in rates at one or more intervals during the test period to
7 account for completed projects up to that interval.” The Step 2 proceeding thus
8 must take projected data and adjust it to actual used and useful utility plant in
9 service. This actual plant in service is almost always different than the forecast.

10 **Q: What should NIPSCO’s Step 2 compliance filing include in relation to the**
11 **actual incurred CCR removal costs for Michigan City and Schahfer**
12 **projects?**

13 A: In Cause Nos. 45700 and 45797, NIPSCO requests CCR removal cost for
14 Michigan City and Schahfer projects to be included for recovery in its FMCA
15 tracker be approved. NIPSCO should also include the entries that demonstrate it
16 removed all actual incurred CCR removal costs booked to accumulated
17 depreciation (Account No 108) for the Michigan City and Schahfer projects. This
18 will assure that NIPSCO would not be recovering a return “on” its CCR removal
19 costs in both the FMCA tracker and also in base rates.

V. RECOMMENDATIONS

20 **Q: What do you recommend in this proceeding?**

21 A: Based on the analysis described above, I recommend:

22 1) NIPSCO’s calculation of forecasted COVID-19 expense be based on the
23 regulatory accounting authority provided by the Commission in Cause No.

1 45380, calculated from March 6, 2020 to October 12, 2020. I do not
2 oppose NIPSCO's proposed two-year amortization period.

3 2) If the IURC approves NIPSCO's requests in Cause No. 45700 and Cause
4 No. 45797 to include CCR removal costs in NIPSCO's FMCA, that
5 NIPSCO remove any CCR removal costs incurred through an adjustment
6 to its accumulated depreciation account through December 31, 2023 test
7 year for both Michigan City and Schahfer CCR projects.

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

9 **A: Yes.**

APPENDIX A

1 **Q: Please describe your educational background and experience.**

2 A: I received a Bachelor of Science Degree in Business with a major in Accounting
3 from Eastern Illinois University in 1987 and worked for Illinois Consolidated
4 Telephone Company until joining the OUCC in April 1991 as a staff accountant.
5 Since that time, I have reviewed and testified in hundreds of trackers, rate cases
6 and other proceedings before the Commission. I have attended the Annual
7 Regulatory Studies Program sponsored by NARUC at Michigan State University
8 in East Lansing, Michigan as well as the Wisconsin Public Utility Institute at the
9 University of Wisconsin-Madison Energy Basics Program.

NIPSCO
Deferred Covid-19 Regulatory Asset
2020

Moratorium Period		O&M	Late Fees	Bad Debt	NIPSCO Total Reg. Asset	OUCC Total Reg Asset
Mar-20	6-Mar	0	0	0	0	\$0
Apr-20		0	0	0	0	0
May-20		0	0	0	0	0
Jun-20		0	0	769,345	769,345	769,345
Jul-20		0	0	768,538	768,538	768,538
Aug-20		92,055	1,172,421	638,291	1,902,767	1,902,767
Sep-20		53,544	956,306	708,442	1,718,292	1,718,292
Oct-20	12-Oct	0	249,502	621,040	870,542	336,984
Nov-20		0	0	703,368	703,368	0
Dec-20		0	0	942,530	942,530	0
COVID-19 Reg. Asset		145,599	2,378,229	5,151,554	7,675,382	5,495,926
Less 2021 Expense					3,919,679	3,919,679
Difference					3,755,703	1,576,247
Divide by 2 years					2	2
Annual Amortization					\$1,877,852	\$788,124
Adjustment decrease						(\$1,089,728)

Cause No. 45772
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Seventeenth Set of Data Requests

OUCC Request 17-014:

Please provide the amount NIPSCO has forecasted to debit in the test year to the accumulated depreciation account for closure and removal costs of the Michigan City Generating Station Ash Pond Compliance Project. Please provide the amount NIPSCO has forecasted to debit in the test year to the accumulated depreciation account for the closure and removal of the Schahfer Generating Station Ash Pond Compliance Project.

Objections:

Response:

To the extent either project is completed by December 31, 2023, there would be a debit to Account 108 for the actual costs incurred. Forecasted debits for the closure and removal costs of the Michigan City and Schahfer Generating Station Ash Pond Compliance Projects were not included in the forecasted test year for recovery in this case. Consistent with NIPSCO's filings in Cause Nos. 45700 and 45797, costs associated with these projects are not forecasted to be included in this base rate proceeding. If the relief requested is granted in Cause Nos. 45700 and 45797, NIPSCO would exclude any related amount debited to Account 108 from the calculation of the revenue requirement in this case. To the extent the relief requested in Cause Nos. 45700 and 45797 is denied, then any amounts debited to Account 108 before December 31, 2023 would be included in the calculation of the revenue requirement in this Cause. For purposes of the estimated costs, see NIPSCO's case-in-chief in Cause Nos. 45700 and 45797.

Cause No. 45772
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Thirty-Second Set of Data Requests

OUCC Request 32-001:

Follow up to Data Request 17-14: Have any costs been incurred on the Michigan City Ash Pod Compliance Project? If yes, how much were the costs, when were they incurred, and what were the accounting entries made to account for these costs?

Objections:

Response:

NIPSCO has incurred costs of \$25,468,752 on the Michigan City Ash Pond Compliance Project through November 2022. There would be a debit to Account 108 and a credit to accounts payable or cash for the actual costs incurred. Note the closure and removal costs of the Michigan City were not included in the forecasted test year for recovery in this case. Consistent with NIPSCO's filings in Cause Nos. 45700, costs associated with these projects are not forecasted to be included in this base rate proceeding. If the relief requested is granted in Cause Nos. 45700, NIPSCO would exclude any related amount debited to Account 108 from the calculation of the revenue requirement in this case. Once the project is completed and to the extent the relief requested in Cause No. 45700 is denied, then any amounts debited to Account 108 before December 31, 2023 would be included in the calculation of the revenue requirement in this Cause. See OUCC Request 32-001 Attachment A for the costs incurred.

Cause No. 45772

Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Thirty-Second Set of Data Requests

OUCC Request 32-002:

Follow up to Data Request 17-14: Have any costs been incurred on the Schahfer Generating Station Ash Pod Compliance Project? If yes, how much were the costs, when were they incurred, and what were the accounting entries made to account for these costs?

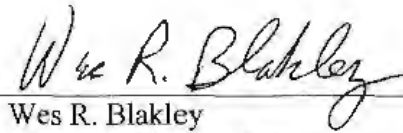
Objections:

Response:

NIPSCO has incurred costs of \$3,781,072 on the Schahfer Ash Pod Compliance Project (the Multi Cell Unit) through November 2022. Incurred costs are recorded as a debit to Account 108 and a credit to accounts payable or cash. Note the closure and removal costs of the Schahfer Generating Station Ash Pond Multi Unit Cell Project were not included in the forecasted test year for recovery in this case. Consistent with NIPSCO's filings in Cause No. 45797, costs associated with the projects are not forecasted to be included in this base rate proceeding. If the relief requested is granted in Cause No. 45797, NIPSCO would exclude any related amount debited to Account 108 from the calculation of the revenue requirement in this case. Once the project is completed and to the extent the relief requested in Cause No. 45797 is denied, then any amounts debited to Account 108 before December 31, 2023 would be included in the calculation of the revenue requirement in this Cause. See OUCC Request 32-002 Attachment A for the costs incurred.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.



Wes R. Blakley
Senior Utility Analyst
Indiana Office of Utility Consumer Counselor

Cause No. 45572
NIPSCO

Date: 1/20/2023

Certificate of Service

This is to certify that a copy of the Indiana Office of Utility Consumer Counselor's Testimony Filing has been served upon the following parties of record in the captioned proceeding by electronic service on January 20, 2023.

Petitioner

Bryan Likins
Tiffany Murray
Debi McCall
NIPSCO, LLC
blikins@nisource.com
tiffanymurray@nisource.com
demccall@nisource.com

Nicholas Kile
Lauren Box
Lauren Aguilar
Hillary Close
BARNES & THORNBURG
nicholas.kile@btlaw.com
lauren.box@btlaw.com
laguilar@btlaw.com
hillary.close@btlaw.com

Walmart-Intervenor

Eric E. Kinder
Barry A. Naum
Steven W. Lee
SPILMAN THOMAS & BATTLE, PLLC
ekinder@spilmanlaw.com
bnaum@spilmanlaw.com
slee@spilmanlaw.com

IMUG-Intervenor

Robert M. Glennon
ROBERT GLENNON & ASSOC., P.C.
robertglennonlaw@gmail.com
With a copy to:
Ted.sommer@lwgcpa.com

U.S. Steel-Intervenor

Nikki Shoultz
Kristina Wheeler
BOSE MCKINNEY & EVANS, LLP
nshoultz@boselaw.com
kwheeler@boselaw.com
With a copy to:
lbood@boselaw.com

CAC-and Earthjustice –Intervenor

Jennifer A. Washburn
CITIZENS ACTION COALITION
jwashburn@citact.org
With a copy to:
sfisk@earthjustice.org
sdoshi@earthjustice.org
mozaeta@earthjustice.org
rkurtz@citact.org

NLMK-Intervenor

Anne Becker
LEWIS & KAPPES, P.C.
abecker@lewis-kappes.com
with a copy to:
atyler@lewis-kappes.com
etenant@lewis-kappes.com

NLMK Co-counsel

James W. Brew
STONE MATTHEIS XENOPOULOS & BREW
jbrew@smxblaw.com
With a copy to:
AMG@smxblaw.com

IG NIPSCO-Intervenor

Todd A. Richardson

Joseph P. Rompala

Aaron A. Schmoll

LEWIS-KAPPES, P.C.

trichardson@lewis-kappes.com

jrompala@lewis-kappes.com

aschmoll@lewis-kappes.com

with a copy to:

atyler@lewis-kappes.com

etennant@lewis-kappes.com

Midwest Industrial User's Group

James W. Hortsman

JAMES W. HORTSMAN LAW GROUP, LLC

jhortsman@hortsman.com

ChargePoint, Inc.-Intervenor

David T. McGimpsey

DENTON BINGHAM GREENBAUM LLP

david.mcgimpsey@dentons.com

With a copy to:

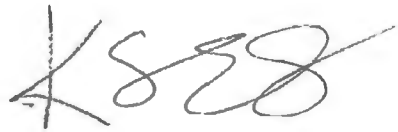
Connie.bellner@dentons.com

RV Group-Intervenor

Keith L. Beall

Clark, Quinn, Moses, Scott & Grahn, LLP

kbeall@clarkquinnlaw.com



Kelly Earls, Attorney No. 29653-49

Deputy Consumer Counselor

OFFICE OF UTILITY CONSUMER COUNSELOR

115 W. Washington St. Suite 1500 South

Indianapolis, IN 46204

Direct Line: 317.233.3235

Email: KeEarls@oucc.in.gov

infomgt@oucc.in.gov