FILED
January 20, 2022
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC 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, GENERAL RULES AND REGULATIONS, AND RIDERS; (3) APPROVAL OF REVISED DEPRECIATION RATES APPLICABLE TO ITS GAS PLANT IN SERVICE; (4) APPROVAL OF MECHANISM TO MODIFY RATES PROSPECTIVELY FOR CHANGES IN FEDERAL OR STATE INCOME TAX RATES, UTILITY RECEIPTS TAX RATES, AND PUBLIC UTILITY FEE RATES; (5) APPROVAL OF NECESSARY AND APPROPRIATE ACCOUNTING RELIEF; AND (6) AUTHORITY TO IMPLEMENT TEMPORARY RATES CONSISTENT WITH THE PROVISIONS OF IND. CODE § 8-1-2-42.7.	)	**CAUSE NO. 45621**

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 2 – TESTIMONY OF OUCC WITNESS SCOTT O. VIEFHAUS

January 20, 2022

Respectfully submitted,

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NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
CAUSE NO. 45621
TESTIMONY OF OUCC WITNESS SCOTT O. VIEFHAUS

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Scott O. Viefhaus and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, IN 46204.

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

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst I. I have worked as a member of the OUCC's Natural Gas Division since September 2021. My educational and professional experience, as well as my preparation for this case, are detailed in Appendix SOV-1.

Q: What is the purpose of your testimony?

A: I address certain elements of the rate increase request filed by Northern Indiana Public Service Company LLC ("Petitioner" or "NIPSCO"), including certain adjustments to Petitioner's pro forma operating revenue and expenses. More specifically, I recommend adjustments to Gas Rent Revenue, Uncollectible Expense, and the NiSource Corporate Services Company's ("NCSC") Corporate Services bill. NCSC is a wholly owned subsidiary of NiSource Inc. ("NiSource"). I also address Petitioner's Universal Service Program ("USP").

Q: What are your recommendations?

A: I recommend Gas Rents be increased by $24,578, for the total ratemaking revenue as of December 31, 2022 of $158,435. I recommend a decrease in uncollectible expense of $(60,116), for a ratemaking expense as of December 31, 2022 of

$2,314,013. I also recommend denial of the Fee-Free Transaction Program expense of $1,623,486, and a decrease in NCSC Corporate Services allocation of $(1,171,478) in connection with the Corporate Incentive Plan ("CIP"), for a ratemaking expense as of December 31, 2022 of $59,314,662. I also recommend an increase in the shareholder contributions to the Universal Service Program ("USP") from 25% to 30%.

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

A: No. Not addressing a specific item or adjustment Petitioner proposes does not indicate my agreement or approval. Rather, the scope of my testimony is limited to the specific items addressed herein.

II. GAS RENT REVENUE

Q: What is Rent from Gas Property ("Gas Rents")?

A: Gas Rents is a revenue account that includes various rental revenue such as rent for pipelines that run through Petitioner's property (Attachment SOV-1, page 1; NIPSCO Response to OUCC Data Request ("DR") 4-004.) Gas Rents are revenue used to offset overall costs related to running the utility. This offset relieves NIPSCO's customers of the burden of paying the offset costs through rates.

Q: What adjustment to Gas Rents did Petitioner propose?

A: Petitioner proposed a gas rent amount determined by taking a 3-year average from 2018-2020 of $133,857. (Petitioner's Exhibit No. 19-S2, Workpaper REV 12, page [.1].)

Q: Do you agree with Petitioner's adjustment?

A: No because 2020 represented a 49% decrease from 2019. This decrease is calculated by taking the difference between lines 2 and 3 and dividing by line 2 on Workpaper REV 12 Page [.4] (Petitioner's Exhibit No. 19-S2, Workpaper REV 12, page [.4].) This shows the net change between 2019 and 2020. NIPSCO indicated that the amount for 2020 is a historic amount and should be included for 2022 budgeting. (Attachment SOV-1, page 1; NIPSCO Response to OUCC Data Request ("DR") 4.4.) However, NIPSCO did not provide any explanation or analysis of why the rent amount decreased by nearly half from 2019 to 2020. Based on the lack of information from NIPSCO, I cannot determine if the 2020 rent amount is anomalous. The inclusion of the 2020 amount does not give reliable data to be used by NIPSCO in 2022 budgeting.

Q: Why is 2020 an outlier?

A: The gas rent income for 2017 was $157,272, for 2018 was $155,686 and for 2019 was $162,348. The gas rent income for 2020 was $83,538. Based on this data, 2020 is an outlier of the historical trend of Gas Rents. The 2017 amount of $157,272 was obtained from Petitioner's response to OUCC DR 4-004. (Attachment SOV-1, page 2; NIPSCO Response to OUCC Data Request ("DR") 10-012.) The 2018 amount of $155,686 and the 2019 amount of $162,348 were obtained from NIPSCO's workpaper. (Petitioner's Exhibit No. 19-S2, Workpaper REV 12, page [.4].)

Q: What is your adjustment to Gas Rents?

A: My adjustment includes the 3-year average from 2017-2019 of $158,435. (Attachment SOV-1, page 4.) The rent amount for 2017 of $157,272 is more consistent with the amounts from 2018 and 2019 than the 2020 rent amount. By excluding the anomalous 2020 Gas Rents, there is a $24,578 increase to the 3-year average rent revenue versus Petitioner's proposed adjustment. The revised adjustment increased from the 2018-2020 3-year average of $133,857 to a 2017-2019 3-year average of $158,435, an increase of $24,578. (Attachment SOV-1, page 3.)

III. OPERATING EXPENSES

A. Uncollectible Expenses

Q: What is Uncollectible Expense?

A. Uncollectible expense is an account used to record expected write-offs of customer accounts receivable. Petitioner anticipates a certain number and amount of utility bills that would not be paid within a company-defined timeframe. If the unpaid bill is over that timeframe, the utility bill is then deemed to be uncollectible. The percentage of utility bills not paid within that company-defined timeframe are then included in base rates. Estimates of customer write-offs increase the uncollectible expense account.

Q: Has the Indiana Utility Regulatory Commission ("Commission") addressed the accounting of uncollectible expenses related to COVID-19?

A: Yes. The Commission's Interim Emergency Order in Cause No. 45380 prohibited shutoffs until August 14, 2020. *In re Indiana Office of Utility Consumer Counselor,* Cause No. 45380, Phase I and Interim Emergency Order of the Commission, p. 9 (Ind. Util. Regulatory Comm'n Jun. 29, 2020). On June 29, 2020, the Commission authorized Indiana utilities to use regulatory accounting for COVID-19 related impacts directly associated with any prohibition on utility disconnections, collection of certain utility fees (i.e., late fees, convenience fees, deposits, and reconnection fees), and the use of expanded payment arrangements as well as COVID-19 related uncollectible and incremental bad debt expense. (*Id.)* On August 12, 2020, the Commission authorized this use of regulatory accounting for an additional 60 days. *In re Indiana Office of Utility Consumer Counselor,* Cause No. 45380, Second Interim Emergency Order, p. 3 (Ind. Util. Regulatory Comm'n Aug. 12, 2020).

Q: Does the COVID regulatory asset for uncollectible expense impact the uncollectible expense allocated to gas?

A: Yes. The COVID regulatory asset for uncollectible expense impacts the uncollectible expense allocated to gas. Petitioner's workpaper for uncollectible accounts shows the total 2020 uncollectible expense for NIPSCO as a total company, and then shows the amount allocated to the gas utility. (Petitioner's Exhibit No. 19 S-2, Workpaper OM 11, page [.2].) In the months of August through December 2020, NIPSCO started accruing uncollectible expense in a COVID regulatory asset for both the electric and gas utility. The amount remaining on the gas total line for this time period is the amount allocated to gas after amounts had been removed and deferred in the regulatory asset accounts for both electric and gas. Therefore, total uncollectible expense for the 2020 calendar year was lower than prior years due to the removal and deferral. Because the remaining amount of uncollectible expense in the periods of August through December 2020 were 100% allocated to the gas utility, the gas allocation percentage was higher than normal, or 100% for those months. The total percentage allocated to gas for the 2020 calendar year was 55.13%. (*Id*.)

This leads to a distortion of the gas percentage allocation of uncollectible expense. NIPSCO used the expected 2022 total NIPSCO uncollectible expense multiplied by the actual 2020 gas allocation percentage to arrive at a gas uncollectible expense. However, as noted above, the actual 2020 gas allocation percentage was inflated due to 100% of the uncollectible expense being allocated to the gas utility for a portion of the year. Therefore, a higher ratemaking uncollectible expense for 2022 was derived.

Q: What adjustment did Petitioner propose to the uncollectable expense amount?

A: Petitioner made no normalizing adjustment for 2020 but made proforma adjustments in 2021 and 2022 and ratemaking adjustments for 2022 to arrive at a ratemaking expense for the twelve months ended December 31, 2022 of $2,374,129. (Petitioner's Exhibit No. 19 S-2, Workpaper OM 11, page [.1].)

Q: Do you agree with Petitioner's use of the 2020 gas allocation percentage to prepare the ratemaking expense for the twelve months ending December 31, 2022

A: No. As explained above, the gas percentage allocation of uncollectible expense was skewed because the gas utility was allocated 100% of the expense from August to December 2020.

Q: Why is the uncollectible expense for 2020 allocated 100% to gas from June to December?

A: Petitioner explained: "100 percent of uncollectible expense allocated to the electric utility from July through December 2020 was being deferred to the electric COVID regulatory asset." (Attachment SOV-2, page 1; NIPSCO Response to OUCC DR 4-001.) The skewed data for the gas percentage allocation for 2020 is because of the aforementioned electric regulatory asset, which removed all electric uncollectible expense during that period, and distorted the overall gas allocation percentage by increasing it with 7 months of 100% or more of uncollectible expense allocated to the natural gas utility.

Q: What is your proposed method of calculating Uncollectible Expense?

A: I suggest using a 4-year average, from 2019 to 2022, (2 historical years and 2 future years), using the gas percentage allocations Petitioner included in its workpaper. I did consider removing June – December 2020. However, the percentage calculated after the removal of uncollectible expense between June – December 2020 was 44.20% which is not comparable to the 2018 and 2019 gas allocation percentages shown in Petitioner's workpaper which were 54.26% and 53.15%, respectively. (Petitioner's Exhibit No. 19-S2, Workpaper OM 11, page [.4].)

Q: What is the average of the two historical periods (2019/2020) and the two budget periods (2021/2022)?

A: The average is 54.28%. (Attachment SOV-2, page 3.) The percentage Petitioner used to calculate the 2022 ratemaking expense was 55.13% (Petitioner's Exhibit No. 19 S-2, workpaper OM 11, page [.2].)

Q: What is your adjustment for uncollectible expense?

A: Multiplying NIPSCO's total uncollectible expense of $7,043,792 by the OUCC calculated gas allocation percentage of 54.28% results in gas uncollectible expense of $3,823,453. Removing the uncollectible expense recovered through the GCA of $1,509,440 results in gas uncollectible expense recovered through base rates of $2,314,013. The overall effect of my adjustment decreases Petitioner's 2022 budgeted expense by $2,697,202. (Attachment SOV-2, page 2.)

B. Fee-Free Transaction Program

Q: What is the Fee-Free Transaction Program?

A: This a program NIPSCO is proposing where all NIPSCO's customers will pay an expense which covers the fees of the NIPSCO customers who pay their bills with a credit card.

Q: What adjustment did Petitioner propose for this program?

A: Petitioner proposes to include a $1,623,486 expense to recover fees associated with customers using credit cards. Ms. Whitehead states this amount will cover the costs of allowing customers to pay with a credit card without charging these customers a separate fee. (Petitioner's Exhibit No. 2, page 20, lines 14-16.)

Q: Why is Petitioner proposing recovery of this expense?

A: Petitioner expects the fee-free transaction program will positively impact customer satisfaction. (Petitioner's Exhibit No. 2, page 21, lines 1-9.)

Q: Do you agree with Petitioner's adjustment?

A: No. Only 18.84% of customers in 2020 and 17.76% of customers in 2021 paid their bills through NIPSCO's third party vendors and incurred a fee. (Attachment SOV-3, page 1; NIPSCO Response to OUCC DR 3-001.) Despite this low percentage, Petitioner proposes to allocate and collect the credit card fee expense from all its natural gas customers, through base rates, for the fees incurred by a small fraction of customers that use this service. Credit card fees are not necessary or essential to the provision of utility service. It is unreasonable for all NIPSCO's customers to subsidize the cost for a service used by a small percentage of Petitioner's customers.

Q: What do you recommend regarding this fee-free adjustment?

A: I recommend the Commission deny recovery of this expense. (Attachment SOV-3, page 2.)

Q: Has the National Association of State Consumer Advocates ("NASUCA") provided guidance on this issue?

A: Yes. NASUCA adopted Resolution 2012-07 that recommends utilities provide an option for direct payments with debit and credit cards and not use a third-party mechanism. The resolution also states, in part: "Be it further resolved that utilities that currently accept debit and credit card payments only through third parties are urged to consider dropping the third party mechanism and offering a direct debit and credit card payment option instead." (Attachment SOV-3, pages 2-; NASUCA Resolution 2012-07).

Q: Does NASUCA's resolution affect your recommendation?

A: No, because NIPSCO only receives credit cards and debit cards from 3rd party providers, which adds extra fees. NIPSCO does not add the credit card fees to the payments made through their own site since the customer has to use a separate site/company to pay online. NIPSCO does not offer an option for direct payments using a credit or debit card without using a 3rd-party provider.

C. <u>NiSource Corporate Service Company ("NCSC") Allocation</u>

Q: Please describe NCSC allocation.

A: Petitioner's witness Gode explains:

> NCSC was established to provide centralized services to the individual operating companies within NiSource and coordinates the allocation and billing of charges to the NiSource operating companies for services provided by both NCSC directly and by third-party vendors. The rendering of services on a centralized basis

> enables the affiliates to realize benefits from economies of scale, by leveraging the use and specialized expertise of personnel and equipment across the whole enterprise. Thus, NCSC offers NIPSCO, as well as the other individual distribution companies, access to the depth and breadth of professional experience that may not otherwise be available, or available from consultants at much higher costs. (Petitioner's Exhibit No. 7, page 3, line 17 to page 4, line 7.)

Q: What adjustment did Petitioner propose for the NCSC allocation?

A: NIPSCO started with 2020 actuals, made adjustments for 2021 budget and 2022 budget to arrive at $61,188,863 plus ratemaking adjustments totaling $(702,723) to get to an overall ratemaking expense for 2022 of $60,486,140. (Petitioner's Exhibit No. 19-S2, Workpaper OM 7, page [.1].)

Q: Do you agree with the NCSC Corporate Allocation?

A: No. I disagree with the allocation related to the Corporate Incentive Plan's ("CIP") expected CIP Payout under "target" level of expense for all employees. "Target" level represents 100% of the expected CIP being paid out to employees if all the criteria is met for Petitioner's corporate incentive plan.

Q: What is the "Target" level of CIP expense?

A: Petitioner's witness Cartella states, "the target level represents the annual CIP expense as if there were no adjustments for achieving results above or below expected level of performance." (Petitioner's Exhibit No. 12, page 18, lines 3-5.) Ms. Cartella also states target level is "a threshold or 'trigger' level, which provides an incentive of 50 percent of a 'target.' The incentive opportunity range increases through the 'target' level up to the 'stretch' level, which provides an incentive of 150 percent of the 'target.'" (Petitioner's Exhibit No. 12, page 14, lines 10-13.)

Q: What was the planned level of CIP payout for 2022?

A: The planned CIP Payment for 2022 is 100%. (Petitioner's Exhibit No. 12, page 18, lines 3-5.)

Q: What was the average CIP Payout for the 3-year historical period?

A: The average CIP Payout for the 3-year historical period was 60.50%. This percentage is the 3-year average CIP Payout for FY 2018-2020 for both officers and non-officers. (Attachment SOV-4, page 1; NIPSCO Response to OUCC DR 9-001, and Attachment SOV-4, page 4.)

Q: Is it reasonable to require NIPSCO's customers to pay the higher CIP when the payout was much lower over the last three years?

A: No. It is unreasonable to require ratepayers to pay a higher CIP payout than the average paid out over the last three years.

Q: What is the amount requested for the CIP for normalized 2022 as part of the total corporate allocation amount?

A: NIPSCO provided the 2022 amounts for CIP in response to OUCC DR 16-003. The requested O&M CIP amount for 2022 is $2,965,767. (Attachment SOV-4, page 2.)

Q: How did you calculate your CIP adjustment?

A: I made the calculation by applying the 3-year average payout for 2018 - 2020 for both union and non-union employees of 60.50% to the normal O&M CIP expense of $2,965,767. The result is $1,794,289. I subtracted the adjustment amount of $1,794,289 from the 100% payout CIP amount of $2,965,767, which results in an adjustment of $1,171,478. (Attachment SOV-4, page 4.)

Q: What is your adjustment amount for the CIP?

A: My adjustment results in a ratemaking adjustment of ($1,874,201), for a total ratemaking expense of $59,314,662. (Attachment SOV-4, page 3.)

IV. UNIVERSAL SERVICE PROGRAM

Q: What is the current funding for the USP?

A: The current USP rider imposes a charge on customers to fund a low-income and hardship assistance program. The low-income customers are those that qualify and are approved for the federal Low Income Home Energy Assistance Program ("LIHEAP") assistance as determined by the state of Indiana. Hardship customers are those that do not qualify for LIHEAP assistance but who fall at or below 250% of the federal poverty guidelines as issued by the U.S. Department of Health and Human Services. NIPSCO's shareholders currently contribute 25% of the USP costs, with the first $500,000 utilized for the hardship program and the remainder of which will be NIPSCO's contribution to the USP. *In re NIPSCO*, Cause No. 43894, Final Order, page 21 (Ind. Util. Regulatory Comm'n Nov. 4, 2010). NIPSCO is not proposing any changes to the USP in this Cause.

Q: Has NIPSCO proposed any changes to the USP outside of this Cause?

A: Yes. On December 17, 2021, NIPSCO submitted a 30-day filing to the Commission in Cause No. TD 50472 requesting a change to the Hardship Program to include customers who are a Veteran or at least 60 years old to allow NIPSCO to assist a greater number of customers. The OUCC recommended approval of the 30-day filing on January 14, 2022.

Q: What amount has NIPSCO shareholders paid for the USP in recent years?

A: From the 2017-2018 heating season to the 2020-2021 heating season, NIPSCO shareholders have paid an average of $403,404 per year (Attachment SOV-5, page 1.)

Q: Should the amount funded by NIPSCO shareholders be adjusted?

A: Yes. A 30% contribution would bring the NIPSCO shareholders' contribution level on par with some other Indiana natural gas utilities.

Q: What other utility companies contribute 30% and have no explicit cap on shareholder contributions?

A: Both CenterPoint utilities, CEI North and CEI South, have 30% shareholder contributions to the USP. This 30% shareholder contribution was approved by the Commission in Cause No. 44455 and remained the same in CEI North and South's most recent base rate cases, Cause Nos. 45447 and 45468. CEI North, per Final Order under *In re CEI South*, Cause No. 45468, Final Order p. 11 (Ind. Util. Regulatory Comm'n Nov. 17, 2021). CEI South, per Final Order under *In re CEI North*, Cause No. 45447, Final Order p. 11 (Ind. Util. Regulatory Comm'n Oct. 6, 2021).

Q: What is your recommendation?

A: I recommend Petitioner increase its shareholder contributions to 30% to align with CenterPoint's USP contributions.

V. RECOMMENDATIONS

Q: Please summarize your recommendations in this Cause.

A: I recommend:

- an increase in Gas Rents of $24,578, for a total ratemaking revenue as of December 31, 2022 of $158,435;
- a decrease in Uncollectible Expense of $2,697,202, for a ratemaking expense as of December 31, 2022 of $2,314,013;
- denial of the Fee-Free Transaction Program expense of $1,623,486;

- a decrease in NCSC Corporate Services of $1,874,201 in connection with the Corporate Incentive Plan ("CIP"), for a ratemaking expense as of December 31, 2022 of $59,314,662; and

- an increase to the USP shareholder contribution percentage from 25% to 30%.

Q: Does this conclude your testimony?

A: Yes.

APPENDIX TO TESTIMONY OF
OUCC WITNESS SCOTT VIEFHAUS

Q: Describe your educational background and experience.

A: I graduated from Indiana University Purdue University Indianapolis in Indianapolis, Indiana with a Bachelor of Science degree in May 2020 in Accounting and Finance.

I started my accounting career working at Army Finance, working with Root Cause Analysis for Audit Response Center to explain systematic deficiencies with the current General Fund Enterprise Business System ("GFEBS") and Defense Departmental Reporting System ("DDRS") programming language. I ran queries to identify Tie Point imbalances, specifically the Tie Point 2 Budgetary Cash=Proprietary Cash, and reviewed the multiple root causes that could have occurred to necessitate a journal voucher adjustment (i.e. crosswalk errors, internal DDRS system logic, or GFEBS posting logic etc.). Throughout my tenure, I wrote multiple white papers that diagnosed issues with Army posting logic that would keep the Army from receiving an unmodified/modified audit opinion.

In September 2020, I began my employment with the OUCC as a Utility Analyst in the Natural Gas Division. My current responsibilities include reviewing and analyzing Gas Cost Adjustment ("GCA"), Federally Mandated Cost Adjustment and Certificate of Public Convenience and Necessity ("CPCN") cases.

Q: Have you previously testified before the Commission?

A: Yes, I have testified in GCA, FMCA, and CPCN cases.

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

A: I reviewed the Petition, Direct Testimonies, Discovery Responses, Attachments, Workpapers, and Exhibits submitted by Petitioner.

Cause No. 45621
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Fourth Set of Data Requests

OUCC Request 4-004:
Referring to Workpaper REV 12 Page [.4], please explain: a. What revenue items are included in gas rents. b. Why the Gas Rents went down in FY 2020. (Comparing FY 2020 to FY 2019, there was a 49% decrease.) c. Why the FY 2020 amount of $83,538, which presents a 49% decrease from FY 2019, was included in the 3-year average to budget for 2021 and 2022 rent income.
Objections:
Response:
a. Rent from Gas Property includes various rental revenue, including rent for pipelines that run through NIPSCO property. b. No year-over-year analysis comparing FY 2020 to FY 2019 for the Rent from Gas Property account has been performed because the account is de minimis in relation to Total Gas Operating Revenue. c. The FY 2020 amount of $83,538 was included in the 3-year average to budget for 2021 and 2022 Rent for Gas Property because it is the most recent completed calendar year of experience.

Cause No. 45621
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Tenth Set of Data Requests

OUCC Request 10-012:
Please provide historical amounts for Revenue (Account 49300000 - Rent from Gas Property as shown on Workpaper REV 12, page [.4]) for 2017 and 2016.
Objections:
Response:
The historical amounts for Revenue (Account 49300000 - Rent from Gas Property as shown on Workpaper REV 12, page [.4]) for 2017 is $157,272, and 2016 is $147,906.

Northern Indiana Public Service Company LLC
Pro forma Adjustment to Operating Revenue
Twelve Months Ending December 31, 2022

This pro forma adjusts the twelve months ended December 31, 2020, revenue for rent from gas property to reflect normalization adjustment(s), budget changes for the twelve months ending December 31, 2021, and December 31, 2022, and ratemaking adjustment(s) for the twelve months ending December 31, 2022, as described below.

Line No.	Description	Adjustment	Amount	Reference
	A	B	C	D
1	**Actual Revenue - December 31, 2020**		**$ 83,538**	
2	Normalization Adjustment N/A		$ -	
3	**Normalized revenue for the twelve months ended December 31, 2020**		**$ 83,538**	
4	Pro Forma adjustment to Increase / (Decrease) revenue for the twelve months ending December 31, 2021		50,319	
5	**Budgeted revenue for the twelve months ending December 31, 2021**		**$ 133,857**	
6	Pro Forma adjustment to Increase / (Decrease) revenue for the twelve months ending December 31, 2022		-	
7	**Budgeted revenue for the twelve months ending December 31, 2022**		**$ 133,857**	
8	OUCC Ratemaking Adjustment		$ 24,578	Attachment SOV-1, page 4
9	**Ratemaking revenue for the twelve months ending December 31, 2022**		**$ 158,435**	

Northern Indiana Public Service Company LLC
Gas Rent Revenue
2017 - 2020 Historical Amounts

Line No.	Year		Rent from Gas Property
1	2017		157,272
2	2018		155,686
3	2019		162,348
4	2020		83,538
5	**3 yr Actual Average (2017-2020)**	**$**	**158,435**
6	Less NIPSCO's 2018 - 2020 Average)		(133,857)
7	OUCC Ratemaking Adjustment	$	24,578

Cause No. 45621
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Fourth Set of Data Requests

OUCC Request 4-001:
Please refer to Workpaper OM 11 Page [.2] and answer the following questions: a. Please explain why the total uncollectible expense in June of $670,626 is less than the amount allocated to the gas utility of $746,704. b. Please explain why from July through December 2020 no uncollectible expense was allocated to the electric utility.
Objections:
Response:
a. Total uncollectible expense in June 2020 of $670,626 is after deferral of $769,345 to the electric COVID regulatory asset. As of June 30, 2020, $769,345 is the amount by which electric uncollectible expense exceeded the $3,093,682 level being collected in electric base rates as established in Cause No. 45159. b. 100 percent of uncollectible expense allocated to the electric utility from July through December 2020 was being deferred to the electric COVID regulatory asset.

Northern Indiana Public Service Company LLC
Pro forma Adjustment to Operations and Maintenance Expense
Twelve Months Ending December 31, 2022

This pro forma adjusts the twelve months ended December 31, 2020, gas O&M expenses for uncollectibles to reflect normalization adjustment(s), budget changes for the twelve months ending December 31, 2021, and December 31, 2022, and ratemaking adjustment(s) for the twelve months ending December 31, 2022, as described below.

Line No.	Description	Adjustment	Amount	Page Reference
	A	B	C	D
1	**Actual Expense - December 31, 2020**		$ 3,801,798	
2	Normalization Adjustment N/A		-	
3	**Normalized expense for the twelve months ended December 31, 2020**		**$ 3,801,798**	
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2021		86,677	
5	**Budgeted expense for the twelve months ending December 31, 2021**		**$ 3,888,475**	
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2022.		1,122,740	
7	**Budgeted expense for the twelve months ending December 31, 2022**		**$ 5,011,215**	
8	OUCC Adjustment		(60,116)	
9	Pro Forma adjustment to Increase / (Decrease) Bad Debt expense for Ratemaking based on seven year average write-offs and gas allocations based on 2020 actuals		(1,127,646)	
10	Pro Forma adjustment to Increase / (Decrease) Bad Debt expense for Ratemaking for Bad Debt expense recovered through the GCA		(1,509,440)	
			(2,697,202)	
11	**Ratemaking expense for the twelve months ending December 31, 2022**		**$ 2,314,013**	**Attachment SOV-2 ,page 3**

Northern Indiana Public Service Company LLC
Twelve Months Ended December 31, 2020
Uncollectibles Expense - Cost Elements 3250

Line No.	Segment	Cost Element		2020 January	February	March	April	May	June	July	August	September	October	November	December	Twelve Months Ended December 31, 2020
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P = D through O
1	Total NIP	3250	Uncollectibles	$ 964,402	$ 949,225	$ 916,257	$ 1,478,202	$ 1,372,911	$ 670,626	$ 597,261	$ (1,856)	$ 7,494	$ 6,676	$ 20,959	$ (86,677)	$ 6,895,480
2			**NIPSCO Total**	**$ 964,402**	**$ 949,225**	**$ 916,257**	**$ 1,478,202**	**$ 1,372,911**	**$ 670,626**	**$ 597,261**	**$ (1,856)**	**$ 7,494**	**$ 6,676**	**$ 20,959**	**$ (86,677)**	**$ 6,895,480**
3	G	3250	Uncollectibles	$ 479,500	$ 475,902	$ 465,098	$ 385,975	$ 704,762	$ 746,704	$ 597,261	$ (1,856)	$ 7,494	$ 6,676	$ 20,959	$ (86,677)	$ 3,801,798
4			**Gas Total**	**$ 479,500**	**$ 475,902**	**$ 465,098**	**$ 385,975**	**$ 704,762**	**$ 746,704**	**$ 597,261**	**$ (1,856)**	**$ 7,494**	**$ 6,676**	**$ 20,959**	**$ (86,677)**	**$ 3,801,798**
5															**% Gas**	**55.134639%** A

OUCC Average Calculation

Petitioner's Exhibit No. 19-S2, Workpaper OM-11, page [.4]	2019	53.15%	
	2020	55.13%	A
Petitioner's Exhibit No. 19-S2, Workpaper OM-11, page [.4]	2021	55.69%	
Petitioner's Exhibit No. 19-S2, Workpaper OM-11, page [.4]	2022	53.15%	
OUCC 4-Year Average		**54.28%**	B

Total NIPSCO Uncollectible (Petitioner's Exhibit No. 19-S2, Workpaper OM 11, Page [.3])	7,043,792	
OUCC Gas Allocation %	54.28%	B
OUCC Gas Uncollectible Expense	3,823,453	
Less Uncollectible Recovered Through GCA (Petitioner's Exhibit No. 19-S2, Workpaper OM 11, Page [.3])	(1,509,440)	
OUCC Gas Uncollectible Expense Recovered Through Base Rates	**2,314,013**	

Cause No. 45621
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Third Set of Data Requests

OUCC Request 3-001:
On page 24, lines 1-8 of Mr. Hooper's testimony, he states: The ability for customers to make bill payments via PayPal, PayPal Credit, Amazon Pay, and Venmo. As discussed in greater detail by NIPSCO Witnesses Whitehead and Newcomb, NIPSCO is also seeking to initiate a new fee free transaction program permitting bills to be paid by credit card and other means with no additional transaction fee charged for that convenience. This payment option has been requested by customers and we expect it to be popular. Please indicate what proportion of NIPSCO's customers are paying by credit card or other means (to necessitate a fee) currently. Please explain your answer and provide supporting documentation for any calculations performed.
Objections:
Response:
As shown in OUCC Request 3-001 Attachment A, for 2021, the total number of payments made through September among all payment channels was 7,482,967. Of that total, 1,328,957 (approximately 17.8%) were made through NIPSCO's third party vendors and incurred a fee. For 2020, the total number of payments among all payment channels was 9,387,807. Of that total, 1,768,681 (approximately 18.8%) were made through NIPSCO's third party vendors and incurred a fee.

Northern Indiana Public Service Company LLC
Pro forma Adjustment to Operations and Maintenance Expense
Twelve Months Ending December 31, 2022

This pro forma adjusts the twelve months ended December 31, 2020, gas O&M expenses for the Fee Free Transaction Program to reflect normalization adjustment(s), budget changes for the twelve months ending December 31, 2021, and December 31, 2022, and ratemaking adjustment(s) for the twelve months ending December 31, 2022, as described below.

Line No.	Description	Adjustment	Amount
	A	B	C
1	**Actual Expense - December 31, 2020**		$ -
2	Normalization adjustment N/A		-
3	**Normalized expense for the twelve months ended December 31, 2020**		**$ -**
4	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2021		-
5	**Budgeted expense for the twelve months ending December 31, 2021**		**$ -**
6	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2022		-
7	**Budgeted expense for the twelve months ending December 31, 2022**		**$ -**
8	Pro Forma adjustment to Increase / (Decrease) expense for Ratemaking for the Fee Free Transaction Program		-
9	**Ratemaking expense for the twelve months ending December 31, 2022**		**$ -**

› Accounting and Tax
› Consumer Protection
› COVID-19 Response Subcommittee
› Distributed Energy Resource Committee
› Electric
› Gas
› Miscellaneous
› Resolutions
› Resolutions Prior to 1996
› Telecommunications
› Water

2012-07 Urging Utilities to Eliminate "Convenience" Fees for Paying Utility Bills with Debit and Credit Cards and Urging Appropriate State Regulatory Oversight.

NATIONAL ASSOCIATION OF STATE UTILITY CONSUMER ADVOCATES

Resolution 2012-07

URGING UTILITIES TO ELIMINATE "CONVENIENCE" FEES FOR PAYING UTILITY BILLS WITH DEBIT AND CREDIT CARDS AND URGING APPROPRIATE STATE REGULATORY OVERSIGHT

Whereas, payment by debit and credit card has become a nearly universal means by which consumers pay for goods and services, with such payments having constituted approximately 46 percent of the dollar volume of all U.S. consumer spending in 2010 and projected to constitute approximately 56 percent of such total dollar volume in 2015;

[i] and

Whereas, many utilities do not accept debit or credit card payments directly from their customers[ii] but instead make arrangements under which third parties accept such payments on behalf of the utilities and charge the utility customers "convenience" fees that typically range from about $1.50 to about $5.85 per transaction;[iii] and

Whereas, many utilities have closed neighborhood locations where consumers could previously pay bills in person without incurring additional charges and have replaced these locations with authorized agents that do require consumers to incur additional charges; and

Whereas, some individuals, particularly those who lack access to bank accounts and to credit, by one estimate numbering roughly 50 to 70 million,[iv] are unable to write traditional checks or to direct electronic transfers and are therefore finding it difficult to pay utility bills without incurring additional charges; and

Whereas, against the backdrop of a continuing high national poverty level,[v] a decline in median household income,[vi] and an increasing incidence of arrearages,[vii] the convenience fees for debit and credit card payments are adding unnecessarily to the expense of paying for utility services; and

Whereas, the convenience fees are making it unnecessarily costly for utility customers, especially low income customers and customers struggling financially due to illness, layoffs or other reasons, to meet their payment obligations and hence to maintain essential utility services; and

Whereas, the conveniences fees make it hard for low income customers, when paying utility bills, to use the payment method that is often most available to them, namely, prepaid debit cards;[viii] and

Whereas, convenience fees imposed on debit card use undercut the policy objectives of federal programs (for example, social security) and state programs (for example, child support and unemployment compensation) that issue prepaid debit cards to beneficiaries as an effective and cost-efficient way to manage operational expenses,[ix] by eroding the purchasing power of such cards; and

Whereas, convenience fees repeatedly assessed against utility customers who make multiple payments during the course of a month undercut these customers' ability to apply scarce available funds to payment of actual utility services; and

Whereas, a large number of utilities, particularly cooperative and municipal utilities, recognize the concerns identified above and have implemented programs under which debit and credit card payments are accepted, without interposition of a third party and without convenience fees;[x] and

Whereas, utilities incur payment transaction costs no matter what forms of payment they accept; and

Whereas, utilities recover these payment transaction costs in their rates; and

Whereas, due to the reduced interchange rates for credit card transactions under the utility programs referenced above,[xi] the still lower interchange rates now established by law for debit card transactions,[xii] and the savings that result from not having to process paper checks, the costs of processing direct payments by debit and credit card under the utility programs referenced above are likely comparable to the cost of processing payments by other means, including traditional check;[xiii] and

Whereas, there may well be additional savings associated with the payment of utility bills by debit or credit card, as contrasted with payment by check or other means, such as more immediate receipt of payment, lower collection risks and uncollectible debt expense, improved cash flow and reduced working cost of capital;[xiv] and

Whereas, the utility programs referenced above can incorporate such additional cost-saving features as (i) limiting debit and credit card payments without convenience fees to payments made electronically or through an automated telephone system, or (ii) electronic billing, for customers with Internet access;[xv] and

Whereas, the large number of cooperative and municipal utilities that participate in the programs referenced above[xvi] strongly supports the proposition that the programs are cost effective; and

Whereas, it is not reasonable for a utility, particularly a utility that holds a monopoly franchise, to fail to explore and implement cost-effective payment options that offer substantial benefits to its customers; and

Whereas, it is not reasonable for a utility, particularly a utility that holds a monopoly franchise, to accept debit and credit card payments through a third party but not to accept debit and credit card payments directly from its customers if the direct payments can be made at a lower overall cost than the cost of payments made through the third party;[xvii] and

Whereas, it is not reasonable for a utility, particularly a utility that holds a monopoly franchise, to require the payment of a convenience fee as a condition to making payment with a debit or credit card if the costs associated with processing such a payment are comparable to the costs associated with processing a payment made by check or other means; and

Whereas, utility acceptance of debit and credit card payments, without convenience fees, will generally enhance customer satisfaction;[xviii]

Now, therefore, be it resolved, that utilities are urged to review their current payment options and, if direct payment by debit and credit card is not an option, to consider making it an option; and

Be it further resolved, that utilities that currently accept debit and credit card payments only through third parties are urged to consider dropping the third party mechanism and offering a direct debit and credit card payment option instead; and

Be it further resolved, that state public utility commissions are urged to survey the utilities within their jurisdictions to determine the options that are available to consumers for paying utility bills without incurring additional charges; and

Be it further resolved, that state public utility commissions are urged to exercise their jurisdiction as necessary and appropriate so as to accomplish the public policy objective that consumers be given an ability to make direct payment of utility bills by debit or credit card, without unjustified convenience fees, and are urged in particular (i) to include, as a part of their rate-making activities, if and as needed, a comparative review of the costs associated with processing payments to utilities by debit or credit card and the costs associated with processing payments to utilities by other means, including traditional check, and (ii) to provide, if and as needed, such oversight and direction as to the reasonableness of utility payment acceptance policies and practices as may be necessary to advance the public policy objective here stated;[xix] and

Be it further resolved, that the support in this resolution for utility acceptance of credit card payments is conditioned upon maintenance by the credit card companies of utility programs with reduced interchange fees, such that the costs incurred by utilities in accepting credit card payments remain comparable to the costs of processing payments by other means, including traditional check; and

Be it further resolved, that the Consumer Protection Committee of NASUCA, with the approval of the Executive Committee of NASUCA, is authorized to take all steps consistent with this resolution in order to secure its implementation.

Submitted by Consumer Protection Committee

Approved November 13, 2012

Baltimore, Maryland

[i]Nilson Report No. 985 (Dec. 2011), p. 1. Specifically, debit payments constituted 21% of such dollar volume in 2010 and are projected to constitute 25% of such dollar volume in 2015, while credit card payments constituted approximately 25% of such dollar volume in 2010 and are projected to constitute 31% of such dollar volume in 2015. *Id.* In terms of number of

transactions, debit cards are now the most prevalent card payment option, constituting roughly 60 percent of card payment transactions. J. Miller, "Paying With Plastic," *Public Utilities Fortnightly*, Dec. 2009, http://www.fortnightly.com/fortnightly/2009/12/paying-plastic (full article accessible to subscribers).

[ii]Miller, note 1 above ("utilities still lag behind other industries with respect to all forms of electronic payments, including card payments"). C. Prater, "High Winter Heating Bills, Meet Credit Cards," http://www.creditcards.com/credit-card-news/winter-heating-bills-credit-card-1267.php (updated March 25, 2008), quoting Dennis Smith, vice president of research and information delivery at Atlanta-based Chartwell, Inc., a utility industry market research company ("utilities are the last unconquered territory for the credit card companies").

[iii]D. Yon, Research Analyst, Chartwell, Slide Presentation, "Chartwell Industry Data on Card Acceptance," May 18, 2011, p. 6. See also Prater, note 2 above (convenience fees range from $3.00 to $6.00 per transaction). For a customer who pays 12 gas, 12 electric and 12 water bills using debit or credit cards, the annual costs would range between $66.60 and $210.60 using the Chartwell range or between $108.00 and $216.00 using the Prater range. Annual costs could be higher for consumers who make multiple payments over the course of a month. NASUCA has not been able to locate a nationwide annual figure for the aggregate cost of the utility third-party convenience fees.

[iv]Miller, note 1 above.

[v]U.S. Census Bureau, "Income, Poverty, and Health Insurance Coverage in the United States: 2011," Sept. 2012, http://www.census.gov/prod/2012pubs/p60-243.pdf.

[vi]*Id*.

[vii]American Gas Association, "Utility Customer Arrearage and Disconnect Survey," Fall 2011, http://www.aga.org/our-issues/liheap/Documents/Fall%202011%20Write%20Up%20-%20arrearages%20NR.pdf.

[viii]Miller, note 1 above ("the most explosive growth in payment cards . . . is in pre-paid cards, which are particularly popular among low-income customers . . . .").

[ix]See, for example, U.S. Department of the Treasury, "US Debit Card Program," http://www.usdebitcard.gov/cm/ContentServer?c=TS_Content&pagename=jpmorgan%2Fts%2FTS_Content%2FSimpleSite&cid=11363

[x]See Prater, note 2 above, describing Visa card acceptance program at Sacramento Municipal Utility District. The Chartwell data indicate that 42% of utilities now offer a fee-free card acceptance program. See Yon, note 3 above,

p. 6. The Chartwell data further indicate that of those utilities that do offer a fee-free card acceptance program, 51% are electric cooperatives, 44% are municipal or public utilities and 5% are investor-owned utilities. *Id.*, p. 9. Visa lists more than 4,000 utilities, including many municipal and cooperative utilities, that accept Visa cards with no convenience fee.

[xi]Prater, note 2 above (Visa and MasterCard offer reduced interchange rates to utilities). In a recent case before the Maryland Public Service Commission, a company witness detailed the reduced transaction fees, totaling approximately $1.00 for a residential customer, under a card acceptance program with no convenience fee, as follows: $.75 Visa Utility Program interchange rate; 11 basis points Visa assessment charge; $.10 to $.15 bank processing fee (Wells Fargo Bank, N.A. estimate). *In the Matter of the Application of Washington Gas Light Co. for Authority to Increase to Increase Existing Rates and Charges for Gas Service*, Case No. 9267, Rebuttal Testimony of Paul S. Buckley, p. 15 and Ex. PSB-R1 p. 3. See also U.S. Government Accountability Office, Report GAO-10-45, "Credit Cards: Rising Interchange Fees Have Increased Costs for Merchants, but Options for Reducing Fees Pose Challenges," Nov. 2009, p. 10 (Visa has flat fee of $.75 for payments accepted by utility companies).

[xii]Regulations under the Dodd-Frank Wall Street Reform and Consumer Protection Act establish a maximum permissible interchange rate per debit transaction for banks with assets of $10 billion of $.21 plus 5 basis points plus up to $.01 for fraud prevention. See Federal Reserve Board, Press Release, June 29, 2011, http://www.federalreserve.gov/newsevents/press/bcreg/20110629a.htm.

[xiii]Vermont Department of Public Service (Vermont), "Utility Bill Payment by Credit or Debit Card," Report Pursuant to Act 47 of the 2011-2012 Legislative Session," Feb. 21, 2012, pp. 7, 12 ("[w]hile each method of payment results in some level of cost shifting of expense, the Department was able to determine that the impact to ratepayers for the cost of processing payments by credit cards would have minimal effect if the additional costs incurred with payments processed through a third party vendor is avoided"); Miller, note 1 above ("the utility card payment business case is moving in the direction of cost neutrality").

[xiv]Vermont, note 13 above, pp. 7, 12.

[xv] Under the Sacramento program, see note 10 above, in order for a customer to pay by debit or credit card and not incur a convenience fee, the customer must pay electronically or use an automated phone payment system. Customers who call the utility's customer service hotline to pay by card are charged $4.25.

[xvi] See note 10 above.

[xvii] In proceedings before the Colorado Public Service Commission, SourceGas Distribution LLC observed: "When SourceGas engaged banking service providers to accept credit card payments, SourceGas opted into a utility payment service that significantly lowered the overall transaction costs of accepting credit card payments." Initial Comments, SourceGas Distribution, LLC, Docket No. 11M-818EG (Dec. 22, 2011), p. 5.

[xviii]Miller, note 1 above ("The dramatic shift in usage from credit to debit, in addition to the growth for prepaid cards, are clear indicators that customers from all income levels increasingly are demanding the ability to pay by card . . . . [T]he acceptance of no-fee card payments is central to supporting a utility's transformation into a utility of the future").

[xix] See *In the Matter of the Application of the Washington Gas Light Co.*, Md. Pub. Serv. Com'n Case No. 9267, Order No. 84475 (Nov. 14, 2011), p. 112 (approving use of fee-free credit card payment program for eligible customers and denying cost adjustment).

November 13th, 2012 | Categories: Consumer Protection

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NATIONAL ASSOCIATION OF STATE UTILITY CONSUMER ADVOCATES

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Cause No. 45621
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Ninth Set of Data Requests

OUCC Request 9-001:
On page 18, lines 2-3 of Ms. Cartella's testimony, she states: "Target is most representative of an expected, normal level of on-going CIP expense." Please provide the actual percentage of payout levels of CIP (between 50% and 150%) for calendar years 2017, 2018, 2019 and 2020.
Objections:
Response:
See table below for actual percentage of payout levels of CIP for incentive plan years 2016 (paid in 2017), 2017 (paid in 2018), 2018, 2019 and 2020.

Incentive Plan Year	Payout as % of Target-Officers	Payout as % of Target-Non-Officers
2016	117%	117%
2017	146%	149%
2018	50%	75%
2019	65%	73%
2020	50%	50%

Cause No. 45621
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Sixteenth Set of Data Requests

OUCC Request 16-003:

Referring to Workpaper OM 7, page [.4], please provide the amount of CIP expenses included in line 13: 2022 Forecasted Test Year. Please provide similar information as is provided in OM 7, page [.7], including the following:

a. 2022 NCSC Short-term Incentive Compensation Expense
b. 2022 Gas CIP Allocation Percentage
c. 2022 Future Test Year Compensation Expense – Capital
d. 2022 Future Test Year Compensation Expense – O&M
e. 2022 Future Test Year Compensation Expense – Total
f. An explanation whether the 2022 compensation expense provided in subpart a. is at target. If the amount provided in subpart a. is not at target, please provide the payout percentage used.
g. 2022 payroll tax rate.

Objections:

Response:

The purpose of the adjustment to CIP in OM 7, page [.4], is to ensure consistency between actual results and the financial plan for a normal amount of CIP expense (i.e Target expense). As such, a normalization adjustment is not needed for FY2022 because it is planned at Target. Please see requested amounts below:

NCSC Short-term Incentive Compensation Expense at Target	28,630,749
2022 Plan Gas CIP Allocation	11.83%
Incentive Compensation Expense at Target	3,385,865
Capital - Incentive Compensation Expense at Target	420,098
O&M - Incentive Compensation Expense at Target	2,965,767
Total Incentive Compensation Expense at Target	3,385,865
Payroll Tax Rate	6.77%

Northern Indiana Public Service Company LLC
Pro forma Adjustment to Operation and Maintenance Expense
Twelve Months Ending December 31, 2022

This pro forma adjusts the twelve months ended December 31, 2020, gas O&M expenses for the NCSC Corporate Service Bill to reflect normalization adjustment(s), budget changes for the twelve months ending December 31, 2021, and December 31, 2022, and ratemaking adjustment(s) for the twelve months ending December 31, 2022, as described below.

Line No.	Description	Adjustment	Amount	Reference
	A	B	C	D
1	**Actual Expense - December 31, 2020**		$ 55,204,741	
2	Normalization adjustment to Increase / (Decrease) expense for the CIP consistent with target levels		1,409,619	
3	Normalization adjustment to Increase / (Decrease) expense for LTIP consistent with target levels		344,240	
4	Normalization adjustment to Increase / (Decrease) expense to reflect the reversal of a retention award		(118,778)	
5	Normalization adjustment to Increase / (Decrease) expense for the School Safety Program now budgeted as part of NIPSCO Gas operations		(62,500)	
6	Allocation Update		3,299,990	
7	Total Normalization Adjustments		4,872,570	
8	**Normalized expense for the twelve months ended December 31, 2020**		**$ 60,077,311**	
9	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2021		1,239,464	
10	**Budgeted expense for the twelve months ending December 31, 2021**		**$ 61,316,775**	
11	Pro Forma adjustment to Increase/(Decrease) expense for the twelve months ending December 31, 2022		(127,912)	
12	**Budgeted expense for the twelve months ending December 31, 2022**		**$ 61,188,863**	
13	**Ratemaking Adjustments**			
14	OUCC Adjustment for CIP		(1,171,478)	Attachment SOV-4, page 4
15	Pro Forma adjustment to Increase / (Decrease) expense to reflect various adjustments		(537,566)	
16	Pro Forma adjustment to Increase / (Decrease) expense for the removal of profit sharing		(165,157)	
17	Pro Forma adjustment to Increase / (Decrease) expense for Ratemaking		$ (1,874,201)	
18	**Ratemaking expense for the twelve months ending December 31, 2022**		**$ 59,314,662**	

Northern Indiana Public Service Company LLC
NiSource Corporate Services Company - Short-Term Incentive Compensation
For The Twelve Months Ended December 31, 2020

Line No.	Description	Gas	
1	NCSC Short-term Incentive Compensation Expense at Target	28,630,749	Attachment SOV-4, page 2
2	2022 Plan Gas CIP Allocation	11.826%	Attachment SOV-4, page 2
3 = Line 1 X Line 2	Incentive Compensation Expense at Target	3,385,865	Attachment SOV-4, page 2
4	Capital - Incentive Compensation Expense at Target	420,098	Attachment SOV-4, page 2
5	O&M - Incentive Compensation Expense at Target	2,965,767	Attachment SOV-4, page 2
6 = Line 4 + Line 5	Total Incentive Compensation Expense at Target	3,385,865	Attachment SOV-4, page 2
	Adjustment to Annualize Short Term Incentive Compensation Expense		
7 = Line 5	O&M Incentive Compensation Expense at Targer	2,965,767	Above
8	OUCC Payout Percentage	60.50%	Attachment SOV-4, page 5
9 = Line 7 * Line 8	OUCC Incentive Compensation Amount	1,794,289	
10	Less O&M Incentive Compensation Expense at Target	(2,965,767)	Above
11 = Line 9 - Line 10	**OUCC Recommended Adjustment to NCSC Incentive Compensation**	**(1,171,478)**	

Northern Indiana Public Service Company LLC
NCSC
3-Year Average of CIP Payouts

Year	Officers %	Non-Officers %	Average %	
2018	50.00%	75.00%	62.50%	Attachment SOV-4, page 1
2019	65.00%	73.00%	69.00%	Attachment SOV-4, page 1
2020	50.00%	50.00%	50.00%	Attachment SOV-4, page 1
		3-Year Average	60.50%	

Northern Indiana Public Service Company LLC
Cause No. 45621
Petitioner's Shareholder Contribution to USP

Fiscal Period	Total Amount	NIPSCO USF Contributions	NIPSCO Hardship Contributions	Reference
(October 1, 2020 through September 30, 2021)	$378,456	$373,642	$4,814	Attachment SOV-5, page 3
(October 1, 2019 through September 30, 2020)	$429,400	$401,120	$28,280	Attachment SOV-5, page 5
(October 1, 2018 through September 30, 2019)	$477,152	$451,575	$25,577	Attachment SOV-5, page 7
(October 1, 2017 through September 30, 2018)	$328,607	$250,986	$77,621	Attachment SOV-5, page 9
4-year average	$403,404			

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED EMERGENCY PETITION OF THE CITY OF INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A PUBLIC CHARITABLE TRUST, D/B/A CITIZENS GAS, INDIANA GAS COMPANY, INC. D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC., SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A/ VECTREN ENERGY DELIVERY OF INDIANA, INC., AND NORTHERN INDIANA PUBLIC SERVICE COMPANY FOR THE APPROVAL OF NECESSARY AND TEMPORARY ALTERATIONS TO THE ALTERNATIVE REGULATORY PLAN APPROVED IN CAUSE NO. 43669.	)	**CAUSE NO. 44094**

COMPLIANCE FILING – UPDATED USP FACTORS

In accordance with the Indiana Utility Regulatory Commission's December 7, 2011 Order in this Cause, Petitioner Northern Indiana Public Service Company LLC ("NIPSCO"), by counsel, respectfully submits its updated annual Appendix D – Universal Service Program (USP) Factors to be applicable during the 2021-2022 heating season. In support hereof, NIPSCO states as follows:

1. NIPSCO proposes that its USP Factors for Rates 111, 115, 121, 125 and 151 customers for the 2021-2022 heating season and that the monthly fixed USP charge for Rates 128 (Rate HP and Rate DP), 130, 134A and 138 be set as shown below:

NORTHERN INDIANA PUBLIC SERVICE COMPANY
UNIVERSAL SERVICE PROGRAM (USP) RIDER 173

PROGRAM YEAR 12

Rates Effective:	October 1, 2021 through September 30, 2022
Revenue Requirement Period:	December 1, 2021 through May 31, 2022
Reconciliation Period:	October 1, 2020 through September 30, 2021 (September Estimated)

Calculation of Program Forecast (December 1, 2021 through May 31, 2022)

(A) Tiers	(B) Discount Levels	(C) Historical % of Customers per Tier (2020-2021)	(D) Forecasted Number of Customers (C)*(Column D Total)	(E) Average Monthly Bill - Dec 1, 2020 through May 31, 2021 (Rate 111)[1]	(F) Program Forecast (6 months) (B)*(D)*(E)*6
Tier 1	11%	14%	4,200	$ 78.15	$ 216,623
Tier 2	20%	27%	8,100	$ 78.15	$ 759,586
Tier 3	26%	59%	17,700	$ 78.15	$ 2,157,786
Total		**100%**	30,000		**$ 3,133,994**

[1] The Customer Charge, Distribution Charge, DSM Rider, TDSIC Rider, and FMCA Rider used to calculate the average monthly bill are the rates approved in NIPSCO's most recent gas rate case in Cause No. 44988.

Calculation of Prior Period Variance (October 1, 2020 through September 30, 2021)

(G) USF and Hardship Distribution	(H) Prior Year (Over)/Under Collection	(I) NIPSCO USF Contributions	(J) NIPSCO Hardship Contributions	(K) Customer Contributions	(L) Total Prior Period Variance (G)+(H)-(I)-(J)-(K)
$ 1,518,418	$ (1,413,011)	$ 373,642	$ 4,814	$ 911,530	**$ (1,184,580)**

Calculation of Revenue Requirement (October 1, 2021 through September 30, 2022)

(M) Program Forecast (F)*75%	(N) Total Prior Period Variance (L)	(O) Hardship Forecast	(P) Total Revenue Requirement (M)+(N)+(O)
$ 2,350,495	$ (1,184,580)	$ -	$ 1,165,916

Calculation of Rates (Large Transportation & Industrial)

(Q) Large Transportation & Industrial Rate Class	(R) Rate per month	(S) Number of Customers	(T) Annual Revenue Check (R)*(S)*12	(U) Remaining Revenue (P) - (T)
Rate 128	$ 125.00	169	$ 253,500	
Rate 130	$ 125.00	6	$ 9,000	
Rate 134A	$ 30.00	13	$ 4,680	
Rate 138	$ 30.00	95	$ 34,200	
Total		**283**	**$ 301,380**	**$ 864,536**

Calculation of Rates (Residential & General Service)

(V) Residential & General Service Rate Class	(W) Annual Program Forecast (Therms) - October 1, 2021 through September 30, 2022	(X) Revised Annual Program Forecast Ratio (Therms)	(Y) General Service Rate per therms used per month (U) / (X Total)	(Z) Residential Rate per therms used per month (Y)*2	(AA) Revenue Check (Z)*(W) & (Y)*(W)
Rate 111 & 115	612,726,404	1,225,452,808		$ 0.001153	$ 706,547
Rate 121 & 125	274,018,415	274,018,415	$ 0.000577		$ 157,988
Total	**886,744,819**	**1,499,471,223**			**$ 864,535**

Summary of Rates (see Appendix D)

(AB) Rate Class	(AC) Rate per therm used per month	(AD) Rate per month
Rate 111	$ 0.001153	
Rate 115	$ 0.001153	
Rate 121	$ 0.000577	
Rate 125	$ 0.000577	
Rate 128		$ 125.00
Rate 130		$ 125.00
Rate 134A		$ 30.00
Rate 138		$ 30.00
Rate 151 - Residential	$ 0.001153	
Rate 151 - General Service	$ 0.000577	

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED EMERGENCY PETITION OF	)	
THE CITY OF INDIANAPOLIS, AS	)	
SUCCESSOR TRUSTEE OF A PUBLIC	)	
CHARITABLE TRUST, D/B/A CITIZENS	)	
GAS, INDIANA GAS COMPANY, INC.	)	
D/B/A VECTREN ENERGY DELIVERY OF	)	
INDIANA, INC., SOUTHERN INDIANA	)	**CAUSE NO. 44094**
GAS AND ELECTRIC COMPANY D/B/A/	)	
VECTREN ENERGY DELIVERY OF	)	
INDIANA, INC., AND NORTHERN	)	
INDIANA PUBLIC SERVICE COMPANY	)	
FOR THE APPROVAL OF NECESSARY	)	
AND TEMPORARY ALTERATIONS TO	)	
THE ALTERNATIVE REGULATORY PLAN	)	
APPROVED IN CAUSE NO. 43669.	)	

COMPLIANCE FILING – UPDATED USP FACTORS

In accordance with the Indiana Utility Regulatory Commission's December 7, 2011 Order in this Cause, Petitioner Northern Indiana Public Service Company LLC ("NIPSCO"), by counsel, respectfully submits its updated annual Appendix D – Universal Service Program (USP) Factors to be applicable during the 2020-2021 heating season. In support hereof, NIPSCO states as follows:

1. NIPSCO proposes that its USP Factors for Rates 111, 115, 121, 125 and 151 customers for the 2020-2021 heating season and that the monthly fixed USP charge for Rates 128 (Rate HP and Rate DP), 130, 134A and 138 be set as shown below:

NORTHERN INDIANA PUBLIC SERVICE COMPANY
UNIVERSAL SERVICE PROGRAM (USP) RIDER 173

PROGRAM YEAR 11

Rates Effective:	October 1, 2020 through September 30, 2021
Revenue Requirement Period:	December 1, 2020 through May 31, 2021
Reconciliation Period:	October 1, 2019 through September 30, 2020 (September Estimated)

Calculation of Program Forecast (December 1, 2020 through May 31, 2021)					
(A)	(B)	(C)	(D)	(E)	(F)
Tiers	Discount Levels	Historical % of Customer per Tier (2019-2020)	Forecasted Number of Customers (C)*(Column D Total)	Average Monthly Bill - Dec 1, 2019 through May 31, 2020 (Rate 111)[1]	Program Forecast (6 months) (B)*(D)*(E)*6
Tier 1	11%	14%	4,200	$ 73.72	$ 204,365
Tier 2	20%	26%	7,800	$ 73.72	$ 690,064
Tier 3	26%	60%	18,000	$ 73.72	$ 2,070,193
Total		**100%**	30,000		**$ 2,964,622**

[1] The Customer Charge, Distribution Charge, DSM Rider, TDSIC Rider, and FMCA Rider used to calculate the average monthly bill are the rates approved in NIPSCO's most recent gas rate case in Cause No. 44988.

Calculation of Prior Period Variance (October 1, 2019 through September 30, 2020)					
(G)	(H)	(I)	(J)	(K)	(L)
USF and Hardship Distribution	Prior Year (Over)/Under Collection	NIPSCO USF Contributions	NIPSCO Hardship Contributions	Customer Contributions	Total Prior Period Variance (G)+(H)-(I)-(J)-(K)
$ 1,745,854	$ (594,062)	$ 401,120	$ 28,280	$ 2,135,403	**$ (1,413,011)**

Calculation of Revenue Requirement (October 1, 2020 through September 30, 2021)			
(M)	(N)	(O)	(P)
Program Forecast (F)*75%	Total Prior Period Variance (L)	Hardship Forecast	Total Revenue Requirement (M)+(N)+(O)
$ 2,223,467	$ (1,413,011)	$ -	$ 810,456

Calculation of Rates (Large Transportation & Industrial)				
(Q)	(R)	(S)	(T)	(U)
Large Transportation & Industrial Rate Class	Rate per month	Number of Customers	Annual Revenue Check (R)*(S)*12	Remaining Revenue (P) - (T)
Rate 128	$ 125.00	170	$ 255,000	
Rate 130	$ 125.00	6	$ 9,000	
Rate 134A	$ 30.00	13	$ 4,680	
Rate 138	$ 30.00	91	$ 32,760	
Total		**280**	**$ 301,440**	**$ 509,016**

Calculation of Rates (Residential & General Service)					
(V)	(W)	(X)	(Y)	(Z)	(AA)
Residential & General Service Rate Class	Annual Program Forecast (Therms) - October 1, 2020 through September 30, 2021	Revised Annual Program Forecast Ratio (Therms)	General Service Rate per therms used per month (U) / (X Total)	Residential Rate per therms used per month (Y)*2	Revenue Check (Z)*(W) & (Y)*(W)
Rate 111 & 115	607,666,197	1,215,332,394		$ 0.000680	$ 413,292
Rate 121 & 125	281,488,364	281,488,364	$ 0.000340		$ 95,724
Total	**889,154,561**	**1,496,820,758**			**$ 509,016**

Summary of Rates (see Appendix D)		
(AB)	(AC)	(AD)
Rate Class	Rate per therm used per month	Rate per month
Rate 111	$ 0.000680	
Rate 115	$ 0.000680	
Rate 121	$ 0.000340	
Rate 125	$ 0.000340	
Rate 128		$ 125.00
Rate 130		$ 125.00
Rate 134A		$ 30.00
Rate 138		$ 30.00
Rate 151 - Residential	$ 0.000680	
Rate 151 - General Service	$ 0.000340	

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED EMERGENCY PETITION OF THE CITY OF INDIANAPOLIS, AS SUCCESSOR TRUSTEE OF A PUBLIC CHARITABLE TRUST, D/B/A CITIZENS GAS, INDIANA GAS COMPANY, INC. D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC., SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A/ VECTREN ENERGY DELIVERY OF INDIANA, INC., AND NORTHERN INDIANA PUBLIC SERVICE COMPANY FOR THE APPROVAL OF NECESSARY AND TEMPORARY ALTERATIONS TO THE ALTERNATIVE REGULATORY PLAN APPROVED IN CAUSE NO. 43669.	)	**CAUSE NO. 44094**

COMPLIANCE FILING – UPDATED USP FACTORS

In accordance with the Indiana Utility Regulatory Commission's December 7, 2011 Order in this Cause, Petitioner Northern Indiana Public Service Company LLC ("NIPSCO"), by counsel, respectfully submits its updated annual Appendix D – Universal Service Program (USP) Factors to be applicable during the 2019-2020 heating season. In support hereof, NIPSCO states as follows:

1. NIPSCO proposes that its USP Factors for Rates 111, 115, 121, 125 and 151 customers for the 2019-2020 heating season and that the monthly fixed USP charge for Rates 128 (Rate HP and Rate DP), 130, 134A and 138 be set as shown below:

NORTHERN INDIANA PUBLIC SERVICE COMPANY
UNIVERSAL SERVICE PROGRAM (USP) RIDER 173

PROGRAM YEAR 10

Rates Effective:	October 1, 2019 through September 30, 2020
Revenue Requirement Period:	December 1, 2019 through May 31, 2020
Reconciliation Period:	October 1, 2018 through September 30, 2019 (September Estimated)

Calculation of Program Forecast (December 1, 2019 through May 31, 2020)

(A) Tiers	(B) Discount Levels	(C) Historical % of Customer per Tier (2018-2019)	(D) Forecasted Number of Customers (C)*(Column D Total)	(E) Average Monthly Bill - Dec 1, 2018 through May 31, 2019 (Rate 111)[1]	(F) Program Forecast (6 months) (B)*(D)*(E)*6
Tier 1	11%	11%	3,300	$ 81.05	$ 176,530
Tier 2	20%	31%	9,300	$ 81.05	$ 904,535
Tier 3	26%	58%	17,400	$ 81.05	$ 2,200,062
Total		**100%**	30,000		**$ 3,281,127**

[1] The Customer Charge, Distribution Charge, DSM Rider, TDSIC Rider, and FMCA Rider used to calculate the average monthly bill are the rates approved in NIPSCO's most recent gas rate case in Cause No. 44988.

Calculation of Prior Period Variance (October 1, 2018 through September 30, 2019)

(G) USF and Hardship Distribution	(H) Prior Year (Over)/Under Collection	(I) NIPSCO USF Contributions	(J) NIPSCO Hardship Contributions	(K) Customer Contributions	(L) Total Prior Period Variance (G)+(H)-(I)-(J)-(K)
$ 1,934,111	$ (864,205)	$ 451,575	$ 25,577	$ 1,186,816	**$ (594,062)**

Calculation of Revenue Requirement (October 1, 2019 through September 30, 2020)

(M) Program Forecast (F)*75%	(N) Total Prior Period Variance (L)	(O) Hardship Forecast	(P) Total Revenue Requirement (M)+(N)+(O)
$ 2,460,845	$ (594,062)	$ -	$ 1,866,783

Calculation of Rates (Large Transportation & Industrial)

(Q) Large Transportation & Industrial Rate Class	(R) Rate per month	(S) Number of Customers	(T) Annual Revenue Check (R)*(S)*12	(U) Remaining Revenue (P) - (T)
Rate 128	$ 125.00	179	$ 268,500	
Rate 130	$ 125.00	-	$ -	
Rate 134A	$ 30.00	3	$ 1,080	
Rate 138	$ 30.00	86	$ 30,960	
Total		**268**	**$ 300,540**	**$ 1,566,243**

Calculation of Rates (Residential & General Service)

(V) Residential & General Service Rate Class	(W) Annual Program Forecast (Therms) - October 1, 2019 through September 30, 2020	(X) Revised Annual Program Forecast Ratio (Therms)	(Y) General Service Rate per therms used per month (U) / (X Total)	(Z) Residential Rate per therms used per month (Y)*2	(AA) Revenue Check (Z)*(W) & (Y)*(W)
Rate 111 & 115	601,160,000	1,202,320,000		$ 0.002116	$ 1,271,910
Rate 121 & 125	278,230,000	278,230,000	$ 0.001058		$ 294,334
Total	**879,390,000**	**1,480,550,000**			**$ 1,566,244**

Summary of Rates (see Appendix D)

(AB) Rate Class	(AC) Rate per therm used per month	(AD) Rate per month
Rate 111	$ 0.002116	
Rate 115	$ 0.002116	
Rate 121	$ 0.001058	
Rate 125	$ 0.001058	
Rate 128		$ 125.00
Rate 130		$ 125.00
Rate 134A		$ 30.00
Rate 138		$ 30.00
Rate 151 - Residential	$ 0.002116	
Rate 151 - General Service	$ 0.001058	

STATE OF INDIANA

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VERIFIED EMERGENCY PETITION OF	**)**	
THE CITY OF INDIANAPOLIS, AS	**)**	
SUCCESSOR TRUSTEE OF A PUBLIC	**)**	
CHARITABLE TRUST, D/B/A CITIZENS	**)**	
GAS, INDIANA GAS COMPANY, INC.	**)**	
D/B/A VECTREN ENERGY DELIVERY OF	**)**	
INDIANA, INC., SOUTHERN INDIANA	**)**	**CAUSE NO. 44094**
GAS AND ELECTRIC COMPANY D/B/A/	**)**	
VECTREN ENERGY DELIVERY OF	**)**	
INDIANA, INC., AND NORTHERN	**)**	
INDIANA PUBLIC SERVICE COMPANY	**)**	
FOR THE APPROVAL OF NECESSARY	**)**	
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THE ALTERNATIVE REGULATORY PLAN	**)**	
APPROVED IN CAUSE NO. 43669.	**)**	

COMPLIANCE FILING – UPDATED USP FACTORS

In accordance with the Indiana Utility Regulatory Commission's December 7, 2011 Order in this Cause, Petitioner Northern Indiana Public Service Company LLC ("NIPSCO"), by counsel, respectfully submits its updated annual Appendix D – Universal Service Program (USP) Factors to be applicable during the 2018-2019 heating season. In support hereof, NIPSCO states as follows:

1. NIPSCO proposes that its USP Factors for Rates 111, 115, 121, 125 and 151 customers for the 2018-2019 heating season and that the monthly fixed USP charge for Rates 128 (Rate HP and Rate DP), 130, 134A and 138 be set as shown below:

NORTHERN INDIANA PUBLIC SERVICE COMPANY
UNIVERSAL SERVICE PROGRAM (USP) RIDER 173

PROGRAM YEAR 9

Rates Effective:	October 1, 2018 through September 30, 2019
Revenue Requirement Period:	December 1, 2018 through May 31, 2019
Reconciliation Period:	October 1, 2017 through September 30, 2018 (September Estimated)

Calculation of Program Forecast (December 1, 2018 through May 31, 2019)

(A) Tiers	(B) Discount Levels	(C) Historical % of Customer per Tier (2017-2018)	(D) Forecasted Number of Customers (C)*(Column D Total)	(E) Average Monthly Bill - Dec 1, 2017 through May 31, 2018 (Rate 111)[1]	(F) Program Forecast (6 months) (B)*(D)*(E)*6
Tier 1	11%	46%	13,800	$ 84.01	$ 765,205
Tier 2	20%	50%	15,000	$ 84.01	$ 1,512,264
Tier 3	26%	4%	1,200	$ 84.01	$ 157,275
Total		**100%**	30,000		**$ 2,434,744**

[1] The Customer Charge, Distribution Charge, DSM Rider and TDSIC Rider used to calculate the average monthly bill are the rates approved in NIPSCO's most recent gas rate case in Cause No. 44988.

Calculation of Prior Period Variance (October 1, 2017 through September 30, 2018)

(G) USF and Hardship Distribution	(H) Prior Year (Over)/Under Collection	(I) NIPSCO USF Contributions	(J) NIPSCO Hardship Contributions	(K) Customer Contributions	(L) Total Prior Period Variance (G)+(H)-(I)-(J)-(K)
$ 1,392,016	$ (918,061)	$ 250,986	$ 77,621	$ 1,009,552	**$ (864,205)**

Calculation of Revenue Requirement (October 1, 2018 through September 30,2019)

(M) Program Forecast (F)*75%	(N) Total Prior Period Variance (L)	(O) Hardship Forecast	(P) Total Revenue Requirement (M)+(N)+(O)
$ 1,826,058	$ (864,205)	$ -	$ 961,853

Calculation of Rates (Large Transportation & Industrial)

(Q) Large Transportation & Industrial Rate Class	(R) Rates per month	(S) Number of Customers	(T) Annual Revenue Check (R)*(S)*12	(U) Remaining Revenue (P)-(T)
Rate 128	$ 125.00	162	$ 243,000	
Rate 130	$ 125.00	-	$ -	
Rate 134A	$ 30.00	5	$ 1,800	
Rate 138	$ 30.00	89	$ 32,040	
Total		**256**	**$ 276,840**	**$ 685,013**

Calculation of Rates (Residential & General Service)

(V) Residential & General Service Rate Class	(W) Annual Program Forecast (Therms) - October 1, 2018 through September 30, 2019	(X) Revised Annual Program Forecast Ratio (Therms)	(Y) General Service Rate per therms used per month (U)/(X Total)	(Z) Residential Rate per therms used per month (Y)*2	(AA) Revenue Check (Z)*(W) & (Y)*(W)
Rate 111 & 115	579,890,000	1,159,780,000		$ 0.000962	$ 557,901
Rate 121 & 125	264,250,000	264,250,000	$ 0.000481		$ 127,114
Total	**844,140,000**	**1,424,030,000**			**$ 685,015**

Summary of Rates (see Appendix D)

(AB) Rate Class	(AC) Rate per therm used per month	(AD) Rate per month
Rate 111	$ 0.000962	
Rate 115	$ 0.000962	
Rate 121	$ 0.000481	
Rate 125	$ 0.000481	
Rate 128		$ 125.00
Rate 130		$ 125.00
Rate 134A		$ 30.00
Rate 138		$ 30.00
Rate 151 - Residential	$ 0.000962	
Rate 151 - General Service	$ 0.000481	

AFFIRMATION

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

Scott O. Viefhaus
Utility Analyst I
Indiana Office of Utility Consumer
Counselor
Cause No. 45621
Northern Indiana Public Service Company
LLC

01/20/22

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF SCOTT O. VIEFHAUS*** has been served upon the following counsel of record in the captioned proceeding by electronic service on January 20, 2022.

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