

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA MICHIGAN POWER)
COMPANY, AN INDIANA CORPORATION, FOR)
AUTHORITY TO INCREASE ITS RATES AND)
CHARGES FOR ELECTRIC UTILITY SERVICE)
THROUGH A PHASE IN RATE ADJUSTMENT; AND)
FOR APPROVAL OF RELATED RELIEF INCLUDING:)
(1) REVISED DEPRECIATION RATES; (2))
ACCOUNTING RELIEF; (3) INCLUSION OF CAPITAL)
INVESTMENT; (4) RATE ADJUSTMENT)
MECHANISM PROPOSALS; (5) CUSTOMER)
PROGRAMS; (6) WAIVER OR DECLINATION OF)
JURISDICTION WITH RESPECT TO CERTAIN)
RULES; AND (7) NEW SCHEDULES OF RATES,)
RULES AND REGULATIONS.)

CAUSE NO. 45576

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 15

SETTLEMENT TESTIMONY OF

OUCW WITNESS MICHAEL D. ECKERT

NOVEMBER 19, 2021

Respectfully submitted,



Tiffany Murray
Attorney No. 28916-49
Deputy Consumer Counselor

TESTIMONY OF OUCC WITNESS MICHAEL D. ECKERT
CAUSE NO. 45576
INDIANA MICHIGAN POWER COMPANY

I. INTRODUCTION

1 **Q: Please state your name, employer, current position, and business address.**

2 A: My name is Michael D. Eckert. I am employed by the Indiana Office of Utility
3 Consumer Counselor (“OUCC”) as an Assistant Director of the Electric Division. My
4 business address is 115 W. Washington St., Suite 1500 South Tower, Indianapolis,
5 Indiana 46204.

6 **Q: Are you the same Michael D. Eckert who already filed testimony in this**
7 **proceeding?**

8 A: Yes.

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

10 A: I will describe the OUCC’s support for the Stipulation and Settlement Agreement
11 (“Settlement Agreement”), entered into and filed on November 16, 2021, by and
12 among Indiana Michigan Power Company (“I&M” or “Company”), the OUCC,
13 I&M Industrial Group (I/N Tek LP, Linde, Inc., Marathon Petroleum Company,
14 and Messer LLC) (“Industrial Group”), Citizens Action Coalition of Indiana, Inc.
15 (“CAC”), the City of Auburn Electric Department, the City of Muncie, Indiana,
16 Joint Municipals (collectively the City of Ft. Wayne, the City of Marion, Marion
17 Municipal Utilities, and the City of South Bend), the Kroger Company, Wabash
18 Valley Power Association, Inc. d/b/a Wabash Valley Power Alliance (“Wabash
19 Valley”), and Walmart Inc. (collectively the “Settling Parties” and individually
20 “Settling Party”), (collectively the “Settling Parties” and individually “Settling

1 Party”). If approved, the Settlement Agreement will provide certainty regarding
2 critical issues, including revenue requirements, authorized return, and the allocation
3 of I&M’s revenue requirement among its various rate classes.

4 **Q: Does the Settlement Agreement balance the interests of I&M and ratepayers?**

5 A: Yes. The Settlement Agreement is a product of intense negotiations, with each party
6 offering compromise to challenging issues. The nature of compromise includes
7 assessing the litigation risk that the tribunal will find the other side’s case more
8 compelling. While the Settlement Agreement represents a balance of all interests,
9 given the number of benefits provided to ratepayers as outlined in the Settlement
10 Agreement and described below, the OUCC, as the statutory representative of all
11 ratepayers, believes the Settlement Agreement is a fair resolution, supported by
12 evidence and should be approved.

II. AFFORDABILITY

13 **Q: Does the Settlement Agreement address the OUCC’s concerns about the**
14 **affordability of I&M’s rate request?**

15 A: Yes. Through Indiana Code § 8-1-2-0.5, the Indiana General Assembly declared a
16 policy recognizing the importance of utility service affordability for present and
17 future generations. The statute states affordability should be protected when
18 utilities invest in infrastructure necessary for system operation and maintenance.

19 **Q: How does the Settlement Agreement address the issue of affordability?**

20 A: The Settlement Agreement reduces I&M’s requested revenue increase in several
21 ways. For example, I&M’s rate base request is reduced by \$26.4 million, consisting
22 of reductions to: 1) forecasted distribution plant investment; 2) EV Fast Charging
23 capitalized costs; 3) Flex Pay Program capitalized costs; and 4) unamortized

1 COVID-19 deferred bad debt expense. In addition, ongoing Rockport Unit 2
2 expenses and rate-base-related revenue requirements are removed from customer
3 rates effective December 7, 2022, when the Unit 2 lease ends and the Unit no longer
4 provides retail energy utility service. Through December 7, 2022, I&M customers
5 are receiving the benefit of the Commission's Cause No. 45235 excess capacity
6 adjustment, which I&M had proposed to cease applying at the time Phase I rates
7 were implemented. The Settlement Agreement also reduces operating and
8 maintenance ("O&M") expenses by approximately \$6.3 million annually beyond
9 O&M reductions related to Rockport Unit 2.

10 **Q: Does the Settlement address PJM Network Integration Transmission Service**
11 **("NITS") costs?**

12 A: Yes. The Parties have agreed to place an annual cap on I&M's PJM NITS costs
13 reflected in FERC accounts 4561035 and 5650016. The cap is set at I&M's Indiana
14 Jurisdictional 2024 PJM NITS cost forecast plus 15%, \$381.3 million in total.
15 Annual PJM NITS costs in any year that exceed \$381.3 million, together with the
16 associated PJM NITS rider revenue requirement and carrying costs, will be placed
17 in a regulatory asset for recovery in I&M's next base rate case. The Settling Parties
18 reserve their rights to take any position with respect to the appropriate amortization
19 period and related going-forward return on any unamortized balance of any
20 regulatory asset created pursuant to this term of this Settlement Agreement. PJM

1 NITS are a significant expense borne by I&M's customers; the agreed annual cost
2 cap is an important guardrail to contain this cost in a given period.

III. RATEPAYER BENEFITS OF SETTLEMENT AGREEMENT

3 **Q: As result of the Settlement Agreement, will I&M's base rates be designed to**
4 **reflect a lower revenue requirement than I&M proposed in its case-in-chief**
5 **filing?**

6 A: Yes. The Settling Parties agreed to a Phase I annualized combined basic rate and
7 rider revenue requirement decrease of \$4.7 million, which is an approximate \$78
8 million reduction from I&M's as-filed request increase of \$73 million. As shown
9 in Joint Exhibit 1, Settlement Agreement Attachment 1, this reduces the system-
10 wide Phase I revenue increase impact from I&M's original proposal of 4.55%¹ to
11 a Phase I decrease of 0.29%.²

12 The Settling Parties agreed to a Phase II annualized combined basic rate and
13 rider revenue requirement decrease of \$95 million, which is an approximate \$199
14 million reduction from I&M's as-filed request increase of \$104 million. As shown
15 in Joint Exhibit 1, Settlement Agreement Attachment 1, this reduces the system-
16 wide Phase II revenue increase impact from I&M's original proposal of 6.5%³ to a
17 Phase II decrease of 5.90%.⁴ These Settlement Agreement provisions reduce the
18 rate impact for all major classes from I&M's original proposal.

¹ Cause No. 45576, Direct Testimony of Dona Seger-Lawson, page 4, ln. 16.

² Cause No. 45576, Settling Parties' Joint Exhibit 1, Settlement Agreement Attachment 1, ln. 14.

³ Cause No. 45576, Financial Exhibit A, Exhibit A-1, page 1 of 1, ln. 14.

⁴ Cause No. 45576, Settling Parties' Joint Exhibit 1, Settlement Agreement Attachment 1, ln. 17.

1 **Q: Does the lower revenue requirement reflect the terms of the separate, pending**
2 **Settlement Agreement in Cause No. 45546 regarding Rockport Unit 2?**

3 A: Yes. As explained in more detail below, the remaining net book value of I&M's
4 investment in the Rockport Unit 2 Generating Station will be removed from rate
5 base and recovered on a levelized basis. The Settlement Agreement also
6 incorporates other expense reductions consistent with the terms of the pending
7 Cause No. 45546 Settlement Agreement.

8 **Q: What other ratepayer benefits are included in the Settlement Agreement?**

9 A: Other consumer benefits of the Settlement Agreement include: 1) continuation of
10 the monthly residential customer charge of \$15.00 from I&M's originally proposed
11 \$20.00 charge; 2) no increase to I&M's current 9.70 percent authorized return on
12 equity ("ROE") (I&M proposed to increase its ROE to 10.0 percent); 3) limiting
13 I&M's debt to equity ratio in its weighted average cost of capital to no higher than
14 50.00% equity; 4) an annual PJM NITS cost cap; 5) retention of approximately
15 \$159 million in cost free capital that I&M proposed to remove from its capital
16 structure through its net operating loss carryforward ("NOLC") adjustment,
17 pending receipt of a Private Letter Ruling ("PLR") from the IRS; 6) Removal of
18 I&M's proposed \$69.3 million (Indiana Jurisdictional) Other Post-Retirement
19 Employee Benefit ("OPEB") asset from its rate base; 7) An agreed limitation on
20 customer deposits to no more than \$50 for customers identified as LIHEAP
21 participants or LIHEAP-eligible; and 8) additional benefits negotiated by the

1 Settling Parties. Consumer benefits are provided in more detail in my testimony
2 below.

IV. RETURN ON EQUITY

3 **Q: Please explain the ROE reduction component of the Settlement Agreement.**

4 A: In its case-in-chief, I&M proposed a 10.00% ROE and several intervenors,
5 including the OUCC and the Industrial Group advocated for a considerably lower
6 ROE. As a result of the negotiations, a compromise was reached, resulting in a
7 9.70% ROE. The ROE component of the weighted average cost of capital used in
8 each of I&M's capital riders will be 9.70%.

9 **Q: Does the OUCC find the agreed ROE reasonable and in the interest of**
10 **ratepayers?**

11 A: Yes. A lower ROE benefits ratepayers by reducing the return on rate base reflected
12 in customers' rates. From the OUCC's perspective, using a 9.70% ROE for
13 determining I&M's revenue requirement in its base rates and in I&M's ongoing
14 capital riders more accurately reflects I&M's risk profile than the Company's
15 proposed 10.0% ROE. In addition, the lower ROE reduces the return on capital
16 investment that consumers must pay through capital riders between rate cases.
17 Thus, the Settlement Agreement establishes a balanced plan that is in the interest
18 of ratepayers while still preserving the financial integrity of the Company.

V. CAPITAL STRUCTURE

1 **Q: Are there ratepayer benefits in the Settlement Agreement associated with the**
2 **capital structure?**

3 A: Yes. I&M's Debt/Equity ratio associated with investor-supplied capital will be
4 adjusted to its December 31, 2022 actual ratio but will not exceed 50.00% equity.

VI. ROCKPORT UNIT 2

5 **Q: How does the Settlement Agreement implement and address the benefits of the**
6 **pending Cause No. 45546 Settlement Agreement?**

7 A: The direct costs of owning and operating Rockport Unit 2 will no longer be the
8 responsibility of I&M's retail customers after the end of its lease on December 7,
9 2022, per the terms of a previously filed and pending settlement agreement in Cause
10 No. 45546. Unit 2 will be used to fulfill a small share of I&M's capacity needs
11 through May 2024, but compensation for that service will be paid based upon PJM
12 capacity market prices.

13 **Q: How will previously approved Rockport Unit 2 investments be recovered?**

14 A: Rockport Unit 2 investments previously approved by the Commission will continue
15 to be recovered from customers through I&M's Environmental Cost Recovery
16 ("ECR") tracker through 2028. The Settling Parties agreed to ECR recovery on a
17 levelized basis, which reduces the customer burden in early recovery years.

18 **Q: Does the OUCC intend that this Settlement Agreement modify in any way the**
19 **terms of the Cause No. 45546 Settlement Agreement?**

20 A: No. It is the OUCC's intention and belief that the Settlement Agreement reasonably
21 implements and does not modify the terms of the Cause No. 45546 Settlement
22 Agreement.

1 **Q: Does the expiration of the Rockport Unit 2 lease result in significant reductions**
2 **in I&M's costs and therefore, its cost of providing retail energy service to**
3 **Indiana customers?**

4 A: Yes.

VII. NET OPERATING LOSS CARRYFORWARD

5 **Q: How does the Settlement Agreement address I&M's request to reduce its cost**
6 **free capital by \$159 million?**

7 A: I&M will retain in its capital structure the approximately \$159 million in cost free
8 capital that it proposed to remove through its proposed Net Operating Loss
9 Carryforward ("NOLC") adjustment. Pending receipt of a Private Letter Ruling
10 ("PLR") from the Internal Revenue Service ("IRS"), the Settling Parties agree that
11 the Commission should authorize I&M to establish a regulatory asset for the return
12 that would be associated with (1) the inclusion of the proposed NOLC adjustment
13 in the calculation of accumulated deferred federal income taxes ("ADFIT") in
14 I&M's capital structure and (2) for any differences in I&M's requested levels of
15 protected and unprotected excess accumulated deferred income tax ("EADFIT")
16 amortization and the settled levels of amortization.

17 If the IRS issues a PLR in I&M's favor, I&M will initiate a limited
18 proceeding to update its Tax Rider to reflect the NOLC adjustments, along with
19 any Commission-approved offsets, in rates on an ongoing basis and to recover the
20 regulatory asset. If the IRS PLR denies I&M's proposed adjustment, I&M will
21 write off the regulatory asset, and it will not be recovered from customers. The
22 Settlement also sets forth a process by which the Settling Parties may participate in

1 the PLR process and details I&M's obligation to confer with the Settling Parties on
2 the language of the draft PLR before it is submitted to the IRS for consideration.

VIII. TRANSMISSION COSTS

3 **Q: Did the Settling Parties reach a compromise regarding the recovery of PJM**
4 **costs?**

5 A: Yes. The Settling Parties agreed to the following:

- 6 1) I&M's Indiana Jurisdictional amount for PJM NITS costs recorded to FERC
7 accounts 4561035 and 5650016 will be capped at \$381.3 million which is based
8 on I&M's 2024 PJM NITS forecast (Indiana Jurisdictional) plus 15%;
- 9 2) Annual PJM NITS costs that exceed \$381.3 million will be placed in a
10 regulatory asset for recovery in I&M's next base rate case;
- 11 3) The Settling Parties reserve their rights to take any position with respect to the
12 appropriate amortization period and related going-forward return on any
13 unamortized balance of any regulatory asset created pursuant to this term of this
14 Settlement Agreement; and
- 15 4) I&M will provide an annual presentation to the Settling Parties on a going-
16 forward basis that it currently provides to the Michigan Public Service
17 Commission to provide additional detail regarding supplemental projects
18 consistent with the information provided through the PJM stakeholder process.

19 **Q: How do the compromises made by the Settling Parties with regard to PJM**
20 **NITS costs benefit ratepayers?**

21 A: The compromise made by Settling Parties provides limitations on I&M's PJM
22 NITS cost recovery. The annual cost cap provides flexibility, allowing I&M to
23 recover costs over or under its annual forecasted amounts plus an additional 15%.
24 The cap also limits the PJM NITS cash recovery from ratepayers through the
25 designated period.

IX. RIDERS

1 **Q: Did the Settling Parties agree to not expand the scope of I&M's Tax Rider to**
2 **include potential future changes to the federal corporate income tax rate?**

3 A: Yes. I&M's direct case proposed to expand its Tax Rider to reflect potential, future
4 changes to the federal corporate income tax rate, but the Settling Parties agreed to
5 not make this change. Instead, I&M's Tax Rider serves two purposes: (1) to credit
6 customers with EADFIT as outlined in the Agreement and, (2) in the event the IRS
7 issues a PLR in I&M's favor regarding its proposed NOLC adjustment, to
8 implement any associated ratemaking changes.

9 **Q: Did the Settling Parties oppose I&M's proposed ratemaking treatment for the**
10 **LCM Rider?**

11 A: No. I&M proposed the following: 1) to retire its LCM Rider; 2) to file its next
12 LCM reconciliation (LCM-11) in the third quarter of 2021 (September 28, 2021);
13 3) to make a compliance filing shortly after an order is received in this Cause; and
14 4) to address the final reconciliation of the LCM over/under recovery and on-going
15 recovery of property tax expense on LCM investment made in 2022 in a subsequent
16 ECR filing.

17 **Q: Did the Settling Parties agree to the OUCC's request for a 35 day review**
18 **period in future FAC proceedings from the time I&M files its Petition until the**
19 **time the OUCC file its case-in-chief?**

20 A: Yes.

21 **Q: Why is a 35 day FAC review period important to the OUCC?**

22 A: A 35-day review period is necessary to provide the OUCC adequate time to review
23 I&M's six-month FAC filing and issue appropriate discovery to evaluate and
24 addresses issues as needed.

X. BASE COST OF FUEL

1 **Q: Did the Settling Parties accept I&M's base cost of fuel or set point?**

2 A: Yes. For purposes of setting Phase I rates, the Settling Parties agreed to use I&M's
3 requested base cost of fuel 13.110 mills per kWh. This base cost of fuel will also
4 be used for purposes of setting Phase II rates in this Cause, and the cost of fuel for
5 Rockport Unit 2 will be used as a proxy for replacement purchased power after the
6 end of the Rockport Unit 2 lease.

XI. VARIOUS CUSTOMER PROGRAMS

7 **Q: Has I&M agreed to make contributions to certain programs for the benefit of**
8 **customers?**

9 A: Yes. I&M has agreed to make the following contributions: 1) fund and continue its
10 Income Arrearage Forgiveness Pilot Program for two years at \$175,000 per year.
11 2) I&M will provide a \$150,000 contribution to the community action program
12 network of Indiana Community Action Association, to facilitate low-income
13 weatherization in I&M's Indiana service territory. 3) I&M will provide a \$100,000
14 contribution to the Indiana Utility Ratepayer Trust.

XII. VEGETATION MANAGEMENT

15 **Q: As a result of this Settlement, will I&M provide its vegetation-related SAIDI,**
16 **SAIFI, and CAIDI statistics as part of its annual Performance Metrics**
17 **Collaborative Report filed under Cause No. 44967?**

18 A: Yes. This information will assist the Commission and interested stakeholders in
19 monitoring how I&M is implementing its vegetation management program.

XIII. ADVANCED METERING INFRASTRUCTURE (“AMI”)

1 **Q: How do I&M’s base rates in this Cause reflect its proposed deployment of**
2 **AMI?**

3 A: The Settling Parties agreed to include I&M’s \$54.649 million AMI capital 2021-
4 2022 forecast and \$4.77 million in related O&M costs in the base rates set in this
5 Cause.

6 **Q: Did I&M agree to withdraw its request for an AMI rider?**

7 A: Yes.

8 **Q: Did I&M agree to notify its customers about its ability to remotely disconnect**
9 **those with AMI meters?**

10 A: Yes. I&M agreed to notify its customers of its ability to remotely
11 disconnect/reconnect via bill insert, text, and email. This notice will identify a
12 customer’s rights prior to disconnection, including a description of the process I&M
13 will use when attempting to contact its customers before a remote disconnection,
14 information on how to contact I&M’s customer service department and LIHEAP,
15 and information on how to add an email address and/or mobile phone number to
16 receive notifications from the utility.

XIV. OPEB/PRE-PAID PENSION ASSETS

17 **Q: Did the Parties agree to include I&M’s proposed prepaid pension asset in rate**
18 **base?**

19 A: Yes. For purposes of reaching overall settlement in this case, the Parties agreed
20 that I&M’s rate base will include the \$80.7 million (Total Company), \$58.1 million
21 (Indiana Jurisdictional) prepaid pension asset. The Commission has approved
22 inclusion of a prepaid pension asset in I&M’s rate base in I&M’s three prior rate
23 cases, Cause Nos. 44075, 44967, and 45235.

1 **Q: Did I&M agree to withdraw its request to include an OPEB prepayment in its**
2 **rate base?**

3 A: Yes. The Settlement reflects that I&M's proposed \$96,252,892 (Total Company),
4 \$69,324,472 (Indiana Jurisdictional), OPEB prepayment will not be included in its
5 rate base.

XV. OPERATING EXPENSE ADJUSTMENTS

6 **Q: Please describe the major Operating Expense adjustments agreed to by the**
7 **Settling Parties.**

8 A: The Settling Parties agreed to remove 1) \$10.0 million in depreciation expense; 2)
9 \$2.0 million in nuclear decommissioning expense⁵; 3) \$293,773 deferred COVID-
10 19 bad debt expense; and 4) \$4.0 million decrease in other O&M expense from
11 I&M's Test Year forecast.

XVI. REVENUE ALLOCATION/RATE DESIGN

12 **Q: Please explain how the Settlement Agreement's revenue allocation was**
13 **determined.**

14 A: The Settling Parties spent time negotiating a fair and reasonable revenue class
15 allocation to allocate the costs of service among all rate classes. As stated in
16 Settlement Agreement Section I.B.1., the agreed allocation is without reference to
17 any specific cost allocation methodology and was determined strictly for settlement
18 purposes. I participated in settlement meetings with other OUCC technical experts

⁵ The Settling Parties agree that I&M may seek an adjustment to the funding level of the Nuclear Decommissioning Trust based on future analysis of the adequacy of the Nuclear Decommissioning Trust funds to pay for decommissioning.

1 during which the agreed allocation was discussed, and we concluded it is a fair
2 compromise.

3 **Q: What considerations were important to the OUCC in regard to reaching an**
4 **agreed revenue allocation?**

5 A: Since the OUCC represents all customer classes, our Agency views the task of
6 revenue allocation as one of ensuring that any cost increases are fairly distributed
7 across rate classes. Because this Settlement results in overall rate decreases, our
8 Agency focused on ensuring that the benefits of that overall reduction were fairly
9 distributed.

10 **Q: Does the Settlement Agreement include an increase to I&M's current monthly**
11 **customer charge?**

12 A: No. The OUCC's longstanding position is that a residential customer charge should
13 not reflect more than the direct cost of connecting a customer to the distribution
14 system from the standpoint of economic efficiency and regulatory policy, and
15 comments that the OUCC consistently receive from utility customers support our
16 position. In its direct case, I&M proposed a 33% or \$5.00 increase in the residential
17 fixed charge (from \$15.00 to \$20.00). The monthly customer charge was the subject
18 of deliberate negotiations. Through compromise, Settling Parties agreed to
19 maintain the monthly customer charge of \$15.00 for Rate RS and agreed to increase
20 the fixed Rate RS-TOD and Rate RS-TOD2 monthly charge to \$17 per month.

21 **Q: Are there any other rate design matters covered in the agreement?**

22 A: Yes. The Agreement ensures that approval of the Critical Peak Pricing rate as part
23 of this case does not represent approval for imposition of that rate on customers on
24 an "opt-out" basis and that I&M must seek approval prior to any "opt-out" rate

1 approach in the future. The agreement also provides that I&M will address

2 excluding holidays from high-rate periods in its next base rate case.

3 **Q: Does the Settlement place a limitation on the amount of a deposit for eligible**
4 **customers?**

5 A: Yes. A customer deposit is now limited to no more than \$50 for customers
6 identified as LIHEAP participants or LIHEAP-eligible.

XVII. RECOMMENDATIONS

7 **Q: What is the OUCC's recommendation to the Commission?**

8 A: The OUCC recommends the Commission find the unopposed Settlement
9 Agreement to be in the public interest and approve it in its entirety.

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

11 A: Yes.

CERTIFICATE OF SERVICE

This is to certify that a copy of the Indiana Office of Utility Consumer Counselor's Settlement Testimony Filing has been served upon the following parties of record in the captioned proceeding by electronic service on November 19, 2021.

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