STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH (CEI SOUTH) FOR: (1) APPROVAL OF CEI SOUTH'S 5-YEAR PLAN FOR TRANSMISSION, DISTRIBUTION AND STORAGE SYSTEM IMPROVEMENTS PURSUANT TO IND. CODE CH. 8-1-39 ("TDSIC PLAN"); (2) AUTHORIZATION OF TDSIC TREATMENT AS PROVIDED IN IND. CODE CH. 8-1-39 FOR THE ELECTRIC TRANSMISSION, DISTRIBUTION AND STORAGE SYSTEM IMPROVEMENTS (AND THE COSTS THEREOF) SET FORTH IN CEI SOUTH'S TDSIC PLAN; (3) APPROVAL OF CEI SOUTH'S USE OF ITS TDSIC RATE ADJUSTMENT MECHANISM AND RELATED ACCOUNTING DEFERRALS, PURSUANT TO IND. CODE 8-1-39, FOR THE TIMELY RECOVERY AND DEFERRAL OF COSTS RELATED TO SUCH TRANSMISSION, DISTRIBUTION AND STORAGE SYSTEM IMPROVEMENTS (INCLUDING FINANCING COSTS INCURRED DURING CONSTRUCTION); AND (4) APPROVAL OF OTHER RELATED RATEMAKING RELIEF AND TARIFF PROPOSALS CONSISTENT WITH IND. CODE CH. 8-1-39.	)	**CAUSE NO. 45894**

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

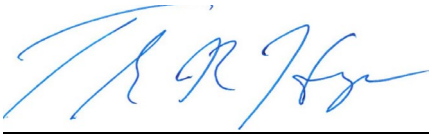
PUBLIC'S EXHIBIT NO. 2

TESTIMONY OF OUCC WITNESS

GREGORY L. KRIEGER

AUGUST 16, 2023

Respectfully submitted,



Thomas R. Harper, Attorney No. 16735-53
Deputy Consumer Counselor

TESTIMONY OF OUCC WITNESS GREGORY L. KRIEGER
CAUSE NO. 45894
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A
CENTERPOINT ENERGY INDIANA SOUTH

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Gregory Krieger, and my business address is 115 W. Washington St., Suite 1500 South, Indianapolis Indiana 46204.

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

A: I am a Utility Analyst in the Indiana Office of Utility Consumer Counselor's ("OUCC") Electric Division. A description of my professional background and experience is included in Appendix A.

Q: Please describe the review and analysis you conducted to prepare your testimony.

A: I read CenterPoint Energy Indiana South's ("CEI South") 5-Year Transmission, Distribution and Storage System Improvements ("TDSIC") Plan, pre-filed testimony, and verified petition for approval of costs and ratemaking treatment. I reviewed specific testimony in Petitioner's case in chief as well as portions of CEI South's 2023 Integrated Resource Plan ("IRP") to understand its proposed generation changes and the impact on its TDSIC planning. I drafted data requests ("DR") on behalf of the OUCC and reviewed CEI South's responses to all OUCC DRs. I participated in meetings with other OUCC staff members to discuss issues identified in this Cause.

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to present my analysis of: 1) TDSIC project estimates; 2) Projects without quantifiable benefits; 3) Reliability impacts (SAIFI,

CAIDI, and SAIDI); 4) generation portfolio changes; and 5) cost allocation. Certain parts of Petitioner's plan should be denied because they are not quantifiable. When considering the rest of the Plan, the Commission should use its discretion and limit approvals only to portions that are fully supported with accurate and complete cost estimates. Petitioner's estimates for years three through five of the Plan are not specific enough and may result in greater expenses than necessary. The Commission should also take note that Petitioner's reliability metrics, overall, have not improved in recent years despite approval of its initial $446.5 million TDSIC plan in 2017.

Q: To the extent you do not address a specific item, issue, or adjustment, does this mean you agree with those portions of CEI South's proposals?

A: No. Excluding any specific adjustments, issues, or amounts CEI South proposes does not indicate my approval of those adjustments, issues, or amounts. Rather, the scope of my testimony is limited to the specific items addressed herein.

II. TDSIC PROJECT ESTIMATES REVIEW

Q: Please explain the proposed projects in CEI South's TDSIC plan and the differences among them.

A: The 5-year TDSIC plan consists of seven programs including 1) rebuild of 12kV distribution, 2) underground distribution, 3) transmission lines, 4) substations, 5) wood pole replacements, 6) distribution automation, and 7) substation physical security upgrade programs. Eighty-six percent (86%) of the proposed projects are rebuilds and replacements of existing and well-known infrastructure.

Each program contains a list of projects, and some are justified with benefits, and some are not justified. Each program also has a list of Potential

Substitution Projects ("PSPs") to replace projects that may be removed from the plan.

Q: You stated that 86% of the proposed projects are rebuilds and replacements of existing and well-known infrastructure. Why is this significant?

A: CEI South has a thorough understanding of these projects, the technologies involved, their locations, and how each location matters in the broader operational scope of its distribution and transmission systems. This increases the importance for Petitioner to use stronger and more reliable cost estimates.

Q: What is your overall position regarding the TDSIC Plan's estimates?

A: $85 million of Plan project estimates are not supported by quantifiable benefits and should be disallowed for rate recovery. Reliability and resilience are absolutely critical. But a utility is also obligated to its customers to control costs as much as possible and use accurate estimates when planning for and seeking rate recovery. Though I am not an attorney, the TDSIC statute's plain language gives the Commission discretion to limit its approvals only to portions of the Plan that are fully supported by evidence and based on reliable cost estimates. I have serious concerns about the Plan's cost-effectiveness based on Petitioner's estimates, and Petitioner's recent performance on system reliability metrics.

Q: Do any factors heighten the need for the Commission to consider affordability in this proceeding?

A: Yes. CEI South has consistently had the highest residential bills of any IURC-jurisdictional electric utility for the past 13 years, as set forth in the testimony of OUCC witness Kaleb Lantrip. In addition, CEI South is proposing significant

changes in its generation portfolio (2023 IRP), further increasing the need to take a prudent approach to its transmission and distribution investments.

Q: How does CEI South's case-in-chief describe its cost estimates?

A: CEI South witness Richard Leger states that with certain exceptions, projects planned to be completed in the first two years of the TDSIC Plan are designed to AACE Class 2 criteria, with the remaining projects designed to AACE Class 4 estimate criteria.[1] Witness Stephen Rawlinson further details how costs were developed, and sponsors Attachment SRR-1 which identifies 433 projects and the related programs. Attachment SRR-1 also shows the project costs, locations, and the current planned year of installment.

Q: What defines a Class 2 or Class 4 Estimate?

A: Classes indicate levels of accuracy for estimated investments in engineering, procurement, and construction as well as the level of maturity or design of a project's deliverables. The Cost Estimate Classification System is a recommended practice of AACE International, the Association for The Advancement of Cost Engineering.

A Class 2 estimate is intended for control or bid tender usage which has higher accuracy than a Class 3 estimate, which is used for budget authorization and control. A Class 2 estimate's accuracy on the lower limit should be (-5%) to (-15%). The upper limit should be (+5%) to (+20%). The project's design or definition should be up to 75% complete. These accuracy levels may be higher or lower,

[1] See the Direct Testimony of Petitioner's Witness Richard Leger; p. 9, ll. 10-12.

depending on the degree of project definition, familiarity with technology, available reference data, experience of the estimator, and the complexity of the project.

Similarly, a Class 4 estimate is intended for use in cost studies or feasibility analysis and is much less accurate than a Class 2 estimate. A Class 4 estimate's accuracy on the lower limit should be (-15 %) to (-30%). The upper limit should be (+20%) to (+50%).[2] The projects' design or definition may be as low as 1% or up to 15% complete.

Q: Does the OUCC object to CEI South's use of Class 2 and Class 4 estimates in this proceeding?

A: Yes. A Class 1 to Class 3 estimate would be most appropriate and the expected approach for the projects outlined in CEI South's TDSIC Plan. CEI South has extensive experience in the majority of the technologies and materials utilized in the proposed projects as it has invested more than $400 million dollars in its initial seven-year TDSIC plan. The majority of proposed projects in this Plan are aimed at maintaining and upgrading existing infrastructure.[3] Design cycles of transmission and distribution ("T&D") assets (wood poles, structured cable, transformers, switches, substation components) are measured in years, unlike many high technology products. This implies T&D components are well-developed and slow to change, and based on reference data that are accurate and easily obtained. Additionally, many construction and rebuilding sites are at existing locations within Petitioner's service territory, whose boundaries have been well-established for

[2] See Direct Testimony of Petitioner's Witness Stephen A. Rawlinson, p. 23, Table SRR-2 for agreement on Cost Estimating Standards.
[3] See Direct Testimony of Petitioner's Witness Mr. Richard Leger p. 8, ll.28-29.

decades. Therefore, they are well-known to Petitioner, as it is completing its first TDSIC Plan, containing projects with similar scopes and functions. As a result, CEI South's Plan should include more accurate cost estimates. Petitioner should be held to a higher standard and tighter tolerance for its estimates.[4] Certainly, upgrade and rebuild projects should be better defined than 15%. AACE definition for Class 3 is a maturity level of project definition of 10% to 40%.[5]

Q: Why does CEI South propose Class 4 estimates in later years of the Plan, and why would more accurate estimates be warranted?

A: CEI South attributes Class 4 estimates to the timing of the projects[6] but also increases the amount of escalation and contingency added to the programs.[7] As discussed previously, the knowledge and information gained in CEI South's first TDSIC Plan should inform the estimation process and should reasonably allow for more accurate estimation using higher level AACE estimation classifications. Only the Substation Physical Security Projects should require a lower, Class 4 estimate, because these monitoring technologies are new to CEI South's operations. Their efficacy is, as yet, untested and undetermined.[8] However, they are the Plan's outliers in this regard.

From an estimating perspective, the use of Class 1 to Class 3 estimates with proper use of escalation and contingency is the OUCC's recommended practice[9]

[4] See Rawlinson Direct, p. 5 ll. 17-19.
[5] Website on AACE estimation Standards: https://www.costengineering.eu/Downloads/articles/AACE_CLASSIFICATION_SYSTEM.pdf Accessed 8/15/2023.
[6] See Direct Testimony of Petitioner's Witness Jason De Stigter, p. 5, ll. 9-11.
[7] See Leger Direct, p. 25, ll. 17-18.
[8] See Direct Testimony of Derek J. Leader.
[9] See Cause No. 45557 Direct Testimony of OUCC Witness Anthony A. Alvarez, p. 8, ll. 4-13.

for TDSIC plans especially for well understood projects like circuit and substation rebuilds, transmission and underground distribution rebuilds, and wood pole replacement programs.

Another fundamental error in estimating is allowing allocation of indirect capital costs of 12% on lower accuracy estimates. Indirect capital costs are not purely variable so a percentage multiplier for plan development may unnecessarily inflate TDSIC costs.

Q: What concerns you about CEI South's project costs and the prudency of the planned investments?

A: The approval of low-accuracy estimates can create the risk of over-spending on a project because engineers may be held to a lower standard. If a "gold-plated" or over-engineered solution can be implemented within the allowable excess over a Class 4 estimate inflated by contingency and escalation, a project team may elect to proceed because the added safety margins are perceived as desirable, even though those safety margins could be achieved at a lower and much more reasonable cost. This can lead to imprudent choices by project teams. Additionally, many of CEI South's projects do not have quantifiable benefits as discussed below.

III. PROJECTS WITHOUT QUANTIFIABLE BENEFITS

Q: Does CEI South explain how it identifies and evaluates proposed projects?

A: Yes. Petitioner uses a quantitative and qualitative evaluation of each investment. For the quantitative evaluation, a risk and resiliency-based planning approach was

used to provide a business case for each investment. This is detailed in witness Jason De Stigter's testimony.[10]

Mr. De Stigter offers a process overview in figure JDD-4[11] and discusses the use of foundational data sets including the Geographical Information System ("GIS"), the Substation Asset Register, the Outage Management System ("OMS"), and Customer Information. His firm, 1898 & Co., analyzed 5 years of customer interruptions and linked that data to circuits, protection devices and zones and substations. It also evaluated asset accessibility, condition, and effective age[12] as well as vegetation density to categorize assets into vegetation affected expected lives and failure types.

Q: How was this data used to evaluate investments and quantify benefits?

A: 1898 & Co. refers to its risk model as 1898 & Co.'s AssetLens Analytics Engine. With the risk model, the Department of Energy's Interruption Cost Estimator Calculator, and afore mentioned data, it monetizes avoided minutes of customer interruptions. This process output provides a present value ("PV") of expected benefits which is also used to derive a benefit to cost ratio ("BCR").

Q: Does CEI South explain why CEI South System Stakeholder projects (Stakeholder Projects) were not identified by this data intensive process?

A: No, witness De Stigter simply states, "These investments were identified by CEI South planning, engineering, field operations, and maintenance teams ("CEI South

[10] See Leger Direct, p. 7, ll.
[11] See De Stigter Direct, p. 14.
[12] See De Stigter Direct, pgs. 17-18.

System Stakeholders").”[13] He explains them to be aligned in objective and purpose with the Plan and explains that some are needed to manage safety risks.[14]

Q: Does CEI South explain why these projects do not have quantifiable benefits?

A: No, Petitioner does not explain why these projects do not have quantifiable benefits, which are shown as N/A in table JDD-1 (table GK-01 below). Presumably Stakeholder projects would be identified through the process and monetized by the Department of Energy's Interruption Cost Estimator Calculator. They were not.

Q: Does the OUCC recommend not implementing safety projects?

A: No. Safety projects are crucial to reliability and resilience. However, the projects must be documented and identified. CEI South's case-in-chief falls short of this standard by not separately identifying projects that address safety issues or identifying individual project benefits.

Projects without quantified benefits represent 18.8% percent of the Plan[15] and were identified by CEI South employees. With the testimony provided in CEI South's case-in-chief, safety projects cannot be specifically identified and have not been specifically justified. Therefore, in the lack of definitive evidence, the OUCC recommends disallowance of these Plan projects that are not supported by quantifiable benefits.

Q: What approach does the OUCC recommend and how does that affect this TDSIC Plan proposal?

A: First, CEI South should not include projects in its TDSIC Plan that do not have

[13] See De Stigter Direct, p. 4, ll. 3-5.
[14] See De Stigter Direct, p. 4, ll. 6-8.
[15] See De Stigter Direct p. 33, l.5.

quantifiable benefits. Witness De Stigter provides table JDD-1 which contains projects without quantifiable benefits and is reproduced below as Table GK-01.

Table GK-01

Cause No. 45894

CEI SOUTH – Pet.'s Ex. No. 3

Table JDD-1: CEI South TDSIC Plan Business Case Summary

Program Investment Identification Approach	Business Case Approach: Quantitative	Business Case Approach: Qualitative	Quantified PV Benefit (2023) $Millions	Plan Investment (2023) $Millions	Plan Investment (Nominal) $Millions	Benefit Cost Ratio
Transmission Line Rebuild						
Risk and Resiliency Analytics[1]	■	■	$142.6	$106.9	$121.0	1.3
CEI South System Stakeholders		■	N/A	$6.0	$6.2	N/A
Transmission Line Rebuild Total			**$142.6**	**$112.8**	**$127.2**	**1.3**
Substation Rebuild						
Risk and Resiliency Analytics[1]	■	■	$94.5	$79.3	$90.1	1.2
CEI South System Stakeholders		■	N/A	$12.9	$13.4	N/A
Substation Rebuild Total			**$94.5**	**$92.3**	**$103.5**	**1.0**
Distribution 12kV Circuit Rebuild						
Risk and Resiliency Analytics[1]	■	■	$336.2	$81.6	$92.1	4.1
CEI South System Stakeholders		■	N/A	$6.3	$6.7	N/A
Distribution 12kV Circuit Rebuild Total			**$336.2**	**$87.8**	**$98.8**	**3.8**
Distribution Automation						
Risk and Resiliency Analytics[2]	■	■	$37.0	$17.2	$19.6	2.2
CEI South System Stakeholders			N/A	N/A	N/A	N/A
Distribution Automation Total			**$37.0**	**$17.2**	**$19.6**	**2.2**
Distribution Underground Rebuild						
Risk and Resiliency Analytics[1]	■	■	$71.1	$40.9	$45.9	1.7
CEI South System Stakeholders			N/A	N/A	N/A	N/A
Distribution Underground Rebuild Total			**$71.1**	**$40.9**	**$45.9**	**1.7**
Wood Pole Replacement						
Risk and Resiliency Analytics			N/A	N/A	N/A	N/A
CEI South System Stakeholders		■	N/A	$40.7	$45.0	N/A
Wood Pole Replacement Total			**N/A**	**$40.7**	**$45.0**	**N/A**
Substation Physical Security						
Risk and Resiliency Analytics			N/A	N/A	N/A	N/A
CEI South System Stakeholders		■	N/A	$12.9	$14.0	N/A
Substation Physical Security Total			**N/A**	**$12.9**	**$14.0**	**N/A**
Plan Total			**$681.3**	**$404.6**	**$454.0**	**1.7**

[1] Equipment Failure Risk and Resiliency Quantitative Business Case Approach
[2] Outage Mitigation Risk and Resiliency Quantitative Business Case Approach

This table shows $85.3 million of CEI South System Plan projects have no present value (PV) of benefits. TDSIC project benefits must be quantified for the

Commission to determine whether the estimated costs of the eligible improvements included in the Plan are justified by incremental benefits attributable to the Plan in compliance with I.C. 8-1-39-10(b)(3). If a project's benefits are not quantified, it must be removed from the Plan to ensure reliability, safety, and affordability. Thus, this part of the Plan is unreasonable.

Q: Does the $85 million include funding for the Substation Physical Security project?

A: Yes. Safety and security are critical. But Petitioner still has the burden of proof to demonstrate quantifiable benefits for the project to qualify for rate recovery under the TDSIC statute.

IV. SAIFI, SAIDI, AND CAIFI METRICS

Q: Do properly designed TDSIC projects provide quantifiable reliability benefits for the utility and its customers?

A: Yes. TDSIC projects should improve reliability, reduce outages, and reduce customer minutes interrupted while reducing operational and maintenance ("O&M") costs.

Q: Did CEI South's initial TDSIC Plan approved in Cause No. 44910 provide quantifiable benefits?

A: After receiving approval of an initial $446.5 million Plan covering the 2017 through 2023 period, the results do not provide conclusive evidence that overall quantifiable benefits were provided for the investment. CEI South's reliability did not consistently improve during the period 2018 through 2022 as shown in figures 2

and 3 of CEI South's 2022 Annual Report to the Commission [16] and provided below as figure GK-01 below:

Figures GK-01 and GK-02

Figure 2: Reliability Indices with MED

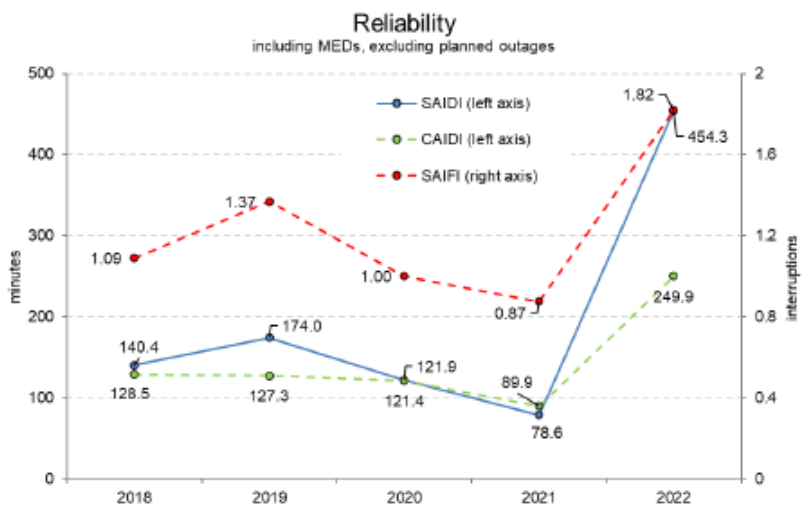
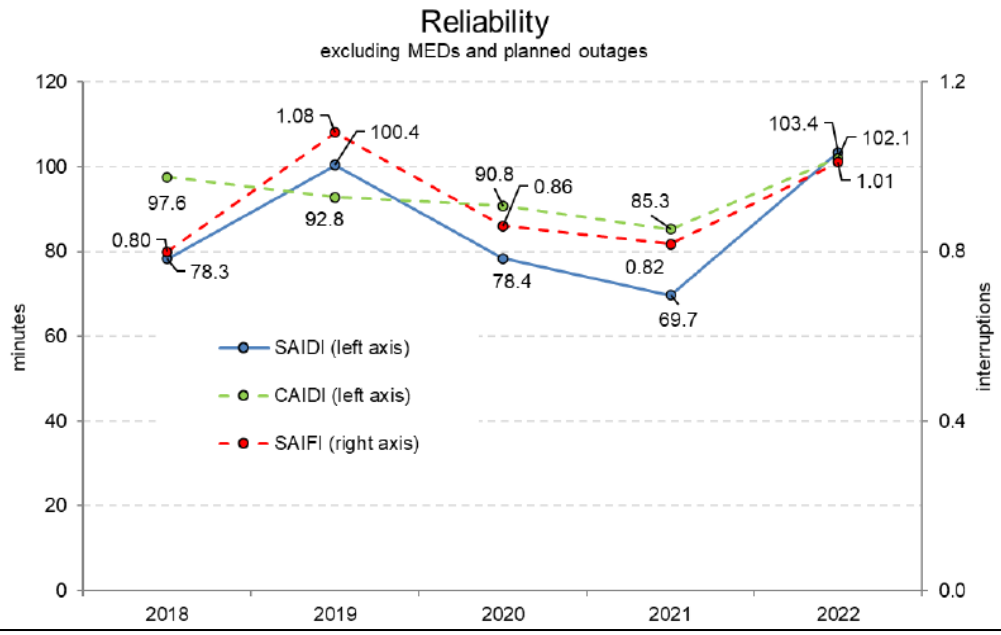


Figure 3: Reliability Indices without MEDs



[16] 2022 Annual Report Filing in Cause 45564; pgs.7-8.

Petitioner's latest annual report demonstrates all three reliability indexes show poorer results for 2022 than they showed for 2018. What's especially concerning is the spike in each index between 2021 and 2022. It must be noted that these trends apply whether the data include major storm events days or not. It is particularly concerning that Petitioner's reliability metrics have deteriorated even though it has recovered more than $44.5 million[17] from customers through its TDSIC tracker to date, while spending $394.7 million as of April 30, 2023.[18]

V. COST ALLOCATION OF THE TDSIC PLAN

Q: How does CEI South plan to allocate the costs of the TDSIC plan between the different rate classes?

A: Cost allocations between rate classes are typically determined in a base rate case when a utility offers a cost-of-service study, additional parties testify on the study, and the Commission makes a final determination. Petitioner's last base rate Order was issued in April 2011 (more than 12 years ago), In this TDSIC Plan, CEI South proposes to "allocate the revenue requirements for TDSIC charges based on the 44910 Settlement allocation percentages…until such time as new allocators are approved in its next general base rate case, which will be filed in December 2023."[19] The allocation factors approved in the Commission Order in Cause No. 44910[20] (CEIS South's previous TDSIC plan) are most likely out of date

[17] Figure derived from actual Cause No. 44910 schedules regarding actual recovery for period Nov. 2017 to Apr. 2023 (TDSIC-2 to currently pending TDSIC-13 update). Further disclosure on this recovery is that Cause No. 44910's TDSIC rider was used to flow back Excess Accumulated Deferred Income Tax ("EADIT") credit per Cause No. 45032 settlement for the Tax Cuts and Jobs Act of 2017 compliance. The actual impact of TDSIC investment recovery has been diluted by this netting effect.
[18] See Cause No. 44910 TDSIC-13, Attachment CMB-1, line 6.
[19] Direct Testimony of Matthew Rice, p. 8, lines 22-25.
[20] *See*. Final Order in Cause No. 44910.

considering recent developments in distributed energy resources, EVs, influx of renewables onto the electric grid, and the associated changes to transmission and distribution systems. However, if the Commission approves CEI South's request for this TDSIC Plan, I will not oppose the extension of Cause No. 44910's settlement agreement provisions for class allocations until the Commission issues its order in Petitioner's next base rate case, when new factors should be applied.

VI. OUCC RECOMMENDATIONS

Q: Based on your testimony, what are the OUCC's recommendations?

A: The OUCC recommends the Commission:

1. Deny any projects without quantified benefits ($85 million);
2. Use its discretion and restrict project approvals only to those that are fully supported with accurate and complete cost estimates.
3. Require Petitioner to use more appropriate and more accurate estimates as I have described; and
4. Scrutinize the proposed Plan in the context of Petitioner's reliability metrics and quantifiable benefits.

Q: Does this conclude your testimony?

A: Yes.

APPENDIX A

Q: Summarize your professional background and experience.

A: I have a Bachelor of Science in Industrial Engineering from Purdue University. After graduating Purdue, I was a Manufacturing Project Engineer, Manufacturing Quality Manager and Capital Investment Manager while I earned my Masters in Business Administration from IU's Kelley School of Business. I then worked over 20 years with Technicolor (f.k.a. Thomson S.A.) in the areas of Operations, Finance, Marketing and Sales. After completing my MBA, I was a start-up Plant Controller then a Project and Program Manager in Finance, Operations and Supply Chain. Ultimately at Technicolor, I was General Manager of Sales, Operations and Finance where I led three successive re-organization Programs: Latin America Sales and Distribution, Audio-Video-Accessories Division Operations and Corporate Finance. Post Technicolor, I worked eight years at Cummins in the areas of Business Development, Sales Functional Excellence, Strategy and Pricing. I have been with the OUCC since October of 2022.

Q: Describe some of your duties and training at the OUCC.

A: I review and analyze utilities' requests and file recommendations on behalf of the OUCC in utility proceedings. My current focus is Engineering Project Management and Engineering Cost Analysis. I have completed Michigan State University's Institute of Public Utilities (IPU) Advanced Cost Allocation and Rate Design Course, EUCI's Seminar in Electric Cost of Service, NARUC's Regulatory Training for Fundamentals of Utility Law, and University of Wisconsin's Regional Transmission Organization Fundamentals. Most recently, I completed NARUC

Staff Subcommittee on Accounting and Finance Depreciation Training: Fundamental Concepts and Current Issues.

Q: **Have you previously provided testimony to the Commission?**

A: Yes.

AFFIRMATION

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

Gregory L. Krieger
Utility Analyst II
Indiana Office of Utility Consumer Counselor

Cause No. 45894
CenterPoint Energy Indiana South

August 16, 2023

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the ***OUCC's Public's Exhibit No. 2 Testimony Gregory L. Krieger*** has been served upon the following parties of record in the captioned proceeding by electronic service on August 16, 2023.

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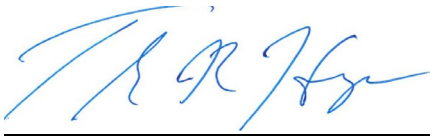

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