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**VERIFIED DIRECT TESTIMONY OF JUDITH L. SIEGLER**

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1 **Q1. Please state your name, business address and title.**

2 A1. My name is Judith L. Siegler. My business address is 801 E. 86th Avenue,  
3 Merrillville, Indiana 46410. I am employed by NiSource Corporate Services  
4 Company ("NCSC"), and my current title is Lead Regulatory Studies  
5 Analyst.

6 **Q2. On whose behalf are you submitting this direct testimony?**

7 A2. I am submitting this testimony on behalf of Northern Indiana Public Service  
8 Company LLC ("NIPSCO" or "the Company").

9 **Q3. Please describe your educational and employment background.**

10 A3. I received a Bachelor of Science degree in Accounting from Purdue  
11 University in 2002 and a Masters of Business Administration from Indiana  
12 Wesleyan University in 2017. I began my employment with NIPSCO in  
13 2009 in the Rates and Regulatory Department as a Senior Regulatory  
14 Analyst. Since 2015, I have held the position Lead Regulatory Analyst in  
15 the Rates and Regulatory Department of NCSC. Prior to NCSC and

1 NIPSCO, I worked as an analyst and then as an accountant in the casino  
2 industry, and as a public accountant.

3 **Q4. What are your responsibilities as Lead Regulatory Studies Analyst?**

4 A4. As Lead Regulatory Studies Analyst I am responsible for preparing the  
5 revenue proof and certain revenue adjustments in NIPSCO's gas and  
6 electric rate cases. I also provide regulatory support for other NiSource  
7 companies.

8 **Q5. Have you previously testified before the Indiana Utility Regulatory**  
9 **Commission ("Commission") or any other regulatory commission?**

10 A5. Yes. I previously testified before the Commission in NIPSCO's most recent  
11 gas rate case in Cause No. 45621. I have also previously testified before the  
12 Maryland Public Service Commission on behalf of Columbia Gas of  
13 Maryland in Case No. 9609 and Case No. 9644, and before the Kentucky  
14 Public Service Commission on behalf of Columbia Gas of Kentucky in Case  
15 No. 2021-00183.

16 **Q6. Are you sponsoring any attachments to your direct testimony in this**  
17 **Cause?**

1 A6. Yes. I am sponsoring Attachment 20-A, which was prepared by me or  
2 under my direction and supervision. I also sponsor a portion of the  
3 workpapers included in Petitioner's Confidential Exhibit No. 22-S2.

4 **Q7. What is the purpose of your testimony?**

5 A7. The purpose of my testimony is to provide support for NIPSCO's revenue  
6 adjustments REV 1A-21 (weather normalization), REV 1B-21 (large  
7 migrations), REV 1C-21 (small migrations), REV 1A-23R (weather  
8 normalization), REV 1B-23R (EDR), REV 1C-23R (lighting), REV 1D-23R  
9 (renewable wholesale generation equipment), REV 7A-23R (DSM true-up),  
10 REV 7B-23R (DSM lost margins), REV 8-21 and REV 8-23R  
11 (interdepartmental), and fuel and purchased power ("FPP") adjustments  
12 FPP 1A-21, FPP 1A-23R, FPP 1B-21, FPP 1C-21, FPP 1E-23R, FPP 1F-23R,  
13 FPP 2-21, and FPP 2-23R.<sup>1</sup> The workpapers supporting each of these  
14 adjustments can be found in Petitioner's Confidential Exhibit No. 22-S2.

15 **Q8. Please describe Attachment 20-A.**

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<sup>1</sup> Petitioner's Exhibit No. 3, Attachment 3-B-S2, Pages 2 and 4, show the Subcomponent to which each of these adjustments applies.

1 A8. Attachment 20-A (Page 1) is a summary of the Historic Base Period (the  
 2 period beginning January 1, 2021 and ending December 31, 2021), the 2022  
 3 Budget Period (the period beginning January 1, 2022 and ending December  
 4 31, 2022) and Forward Test Year (the period beginning January 1, 2023 and  
 5 ending December 31, 2023). Page 1 is a summary of bills which, depending  
 6 upon the rate, are by number of bills, demand (kW), horsepower (HP), or  
 7 number of lamps. Page 2 is a summary of energy usage (kWh) by rate and  
 8 by block with the exception of Rate 842, which is by number of pumps. Both  
 9 pages have a similar format organized as follows:

Column	Description
A	Rate Schedule Description
B	Billing Determinants for Historic Base Year 2021
C	2021 Weather Normalization Adjustment (REV 1A-21)
D	2021 LNG Adjustment (REV 8-21)
E	2021 Small Industrial Customer Migration Adjustment (REV 1C-21)
F	2021 Large Industrial Customer Migration Adjustment (REV 1B-21)
G	2021 Normalized Billing Determinants
H	Increase/Decrease
I	2022 Budget Year Billing Determinants
J	Increase/Decrease
K	2023 Budget Year Billing Determinants
L	Increase/Decrease
M	2023 Reforecast Test Year Billing Determinants
N	Streetlighting Adjustments (REV 1C-23R)
O	LNG Adjustment (REV 8-23R)
P	Station Power Addition and Reclass (REV 1D-23R)
Q	DSM Lost Margin Adjustment (REV 7-23R)
R	2023 Adjusted Test Year Billing Determinants

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2 **Q9. Please explain Adjustment REV 1A-21 and FPP 1A-21 on Petitioner's**  
3 **Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1A-21 and FPP 1A-**  
4 **21.**

5 A9. Adjustment REV 1A-21 is to decrease Historic Base Period electric  
6 operating revenues in the amount of \$12,935,828 to normalize weather-  
7 related sales. Adjustment FPP 1A-21 is to decrease Historic Base Period  
8 electric fuel and purchased power expense in the amount of \$3,306,821 to  
9 normalize weather. NIPSCO Witness Bartos provided the monthly weather  
10 normalization energy adjustment by rate. The revenue adjustment is the  
11 total of each tariff's adjusted monthly energy multiplied by the rate specific  
12 energy charge adjusted for 2021 average fuel. The fuel adjustment is the  
13 total of each tariff's adjusted monthly energy multiplied by the 2021  
14 average fuel. These adjustments apply to REV 1 and FPP 1. If these  
15 adjustments are not included, Historic Base Period electric operating  
16 revenues and fuel costs would be overstated.

1 Q10. Please explain Adjustment REV 1A-23R and FPP 1A-23R, on Petitioner's  
2 Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1 and REV 8, FPP 1  
3 and FPP 2

4 A10. Adjustment REV 1A-23R is to decrease Forward Test Year electric operating  
5 revenues in the amount of \$19,092,613 to reflect a 20-year average weather  
6 normalization, reprice the forecast at current tariff rates as of June 1, 2022.  
7 In addition, this revenue adjustment includes the change in Fuel and  
8 Purchase Power in adjustments FPP 1A-23R thru FPP 1D-23R. Adjustment  
9 FPP 1A-23R is to increase Forward Test Year electric and purchased power  
10 expenses in the amount of \$64,767,849 to reflect a 20-year average weather  
11 normalization and increase in expected Fuel and Purchases Power cost,  
12 modeled in PROMOD. NIPSCO Witness Campbell discusses the use of  
13 PROMOD in the development of these assumptions, as well as supports  
14 adjustments FPP 1B-23R thru FPP 1D-23R. NIPSCO Witness Bartos  
15 provided monthly energy by class bridging the difference between the 30-  
16 year average used for the 2023 forecast to the 20-year average of cooling  
17 degree days proposed in this case. The energy by rate class were converted  
18 to energy by tariff rate, by type and by block, using the Historic Base Period  
19 energy relationships. The revenue and fuel and purchased power expense

1 adjustments are the sum of each tariff rate's adjusted energy multiplied by  
2 the rate specific energy charge and the 2023 forecasted fuel and purchased  
3 power expense components. These adjustments apply to REV 1 and REV  
4 8, and FPP 1 and FPP 2.

5 **Q11. Please explain Adjustment REV 1B-21 and FPP 1B-21 on Petitioner's**  
6 **Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1B-21 and FPP 1B-**  
7 **21.**

8 A11. NIPSCO proposes to decrease Historic Base Period electric operating  
9 revenues in the amount of \$240,345 for large customer rate migration in  
10 order to match migrations included in the budget for the twelve months  
11 ending December 31, 2022 and 2023. If this adjustment is not included,  
12 Historic Base Period electric operating revenues would be overstated. A  
13 related adjustment was made to decrease Historic Base Period electric fuel  
14 and purchased power expense in the amount of \$436,848 in Adjustment  
15 FPP 1B-21.

16 **Q12. Please explain Adjustment REV 1B-23R on Petitioner's Confidential**  
17 **Exhibit No. 22, Attachment 3-C-S2, REV 1.**

1 A12. NIPSCO proposes to increase Forward Test Year electric operating  
2 revenues in the amount of \$4,521,845 to reflect the discount passed through  
3 to retail electric customers taking service under the Company's Economic  
4 Development Rider ("EDR") because the EDR discounts received by EDR  
5 customers during the Historic Base Period will terminate based on the  
6 contract term, which shall not extend longer than three years, and the  
7 contracted customers will pay full tariff rates. If this adjustment is not  
8 included, Forward Test Year electric operating revenues would be  
9 understated.

10 **Q13. Please explain Adjustment REV 1C-21 and FPP 1C-21 on Petitioner's**  
11 **Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1C-21 and FPP 1C-**  
12 **2.**

13 A13. NIPSCO proposes to decrease Historic Base Period electric operating  
14 revenues in the amount of \$1,031,291 for small customer rate migration in  
15 order to match migrations included in the budget for the twelve months  
16 ending December 31, 2022 and 2023. If this adjustment is not included,  
17 Historic Base Period electric operating revenues would be overstated. A  
18 related adjustment was made to reclass Historic Base Period electric fuel

1 and purchased power expense to net in the amount of \$0 in Adjustment  
2 FPP 1C-21. While the FPP 1C-21 adjustment nets to zero in total, this  
3 adjustment is included to reclass the fuel cost by rate for the migrations.

4 **Q14. Please describe the customer migrations.**

5 A14. There were two sets of migrations for this case: 2021 Large Industrial  
6 Customers and 2021 Small Industrial Customers.

7 2021 Large Industrial Customers

8 One customer migrated from Off-Peak Service rate to a large industrial rate  
9 in 2021. One customer migrated from Industrial Power Service-Small-HLF  
10 to Industrial Power Service-Large. The pro-forma adjustment for these  
11 customer migrations were made to the 2021 billing determinants and  
12 margins. The customer on Off-Peak Service was on an Off-Peak Service rate  
13 in January 2021 only. The customer on Industrial Power Service-Small-HLF  
14 was on Industrial Power Service-Small-HLF rate from January and  
15 February 2021.

16 2021 Small Industrial Customers

17 There were 110 customers who migrated amongst the smaller rates in 2021.  
18 The pro-forma adjustment for these customer migrations was made to the

1           2021 billing determinants and margins. Although migrations amongst the  
2           smaller customers are not normally tracked for a rate case, in this case there  
3           were 5 customers who migrated out of Rate 826 – Off-Peak Service (with  
4           3,370,944 kWh from various months on Rate 826 in 2021), but 7 who  
5           migrated into that rate (with 41,769,952 kWh from various months on their  
6           prior rate in 2021). As this is one of NIPSCO's smaller rate class populations  
7           (approximately 235 customers, with 1,491,928,858 annual kWh), it was  
8           deemed important to track these migrations for this particular rate case so  
9           that the rate class allocations would not be skewed. The net energy  
10          migration into Rate 826 was 2.50% of the total usage for the rate class after  
11          Pro Formas (38,399,008 kWh / 1,521,894,472 kWh).

12   **Q15. Please explain how these customers were migrated?**

13   A15. As shown in Petitioner's Confidential Exhibit No. 22-S2 (Workpapers REV  
14   1B-21, and 1C-21), customers that migrated in 2021 were migrated for a  
15   partial year. Billing determinants under the original rate were used to  
16   calculate revenues on the proposed rate. The original revenues were  
17   removed from the original rate class and the calculated proposed revenues  
18   were added to the rate class that the customer migrated to. All these

1 revenues are summed for each rate class, resulting in total migrated  
2 revenue reductions or increases for each rate class as well as a net migration  
3 revenue increase.

4 2021 Large Industrial Customers

5 Calculations are shown by individual customer (Pages .4 and .5) and are  
6 pulled together by rate in All Rates Summary (Page .3). These in turn are  
7 summarized into Detail, by Rate (Page .2), which then becomes the  
8 Adjustment REV 1B-21.

9 2021 Small Industrial Customers

10 Calculations are shown by each rate individual customers who migrated  
11 out of the rate and individual customers who migrated in the rate (Pages .4  
12 through .12) and are pulled together by rate in Customer Detail (Page .3).  
13 The Customer Detail is then summarized by rates in All Rates Summary  
14 (Page .2), which then becomes the Adjustment REV 1C-21.

15 **Q16. Please explain Adjustment REV 1C-23R and FPP 1E-23R on Petitioner's**  
16 **Confidential Exhibit No. 22, Attachment 3-C-S2.**

17 A16. NIPSCO proposes to increase Forward Test Year electric operating  
18 revenues in the amount of \$596,943 to reflect an anticipated increase in

1 street lighting billing determinants. If this adjustment is not included,  
2 Forward Test Year electric operating revenues would be understated. A  
3 related adjustment was made to increase Forward Test Year fuel and  
4 purchased power expense in the amount of \$87,451 in Adjustment FPP 1E  
5 -23R.

6 **Q17. Please explain Rate 850.**

7 A17. For Rate 850 it has three types of service: Customer-Owned Equipment  
8 Maintained by the Customer, Customer-Owned Equipment Maintained by  
9 the Company, and Company-Owned Equipment Maintained by the  
10 Company. Tab .5 Option 1 is the Customer-Owned Equipment Maintained  
11 by the Customer, Tab .6 Option 2 is Customer-Owned Equipment  
12 Maintained by the Company, and Tab .7 Option 3 is Company-Owned  
13 Equipment Maintained by the Company. After the settled Cause No. 44688,  
14 LED replacements and installs were added, creating Option 4 Company-  
15 Owned Equipment Maintained by the Company TDSIC Installed Prior to  
16 January 1, 2020 (Tab .8) and after the settled Cause No. 45159, Option 5  
17 Company-Owned Equipment Maintained by the Company TDSIC  
18 Installed After to January 1, 2020 (Tab .9).

1 **Q18. Please explain how Rate 850 kWh and revenues are calculated.**

2 A18. Each option starts with the inventory count of lamps as of December 31,  
3 2021. It uses the Dusk to Dawn Usage from the tariff sheet No. 5 of 8 and  
4 multiplies it by the number of lamps to get the Dusk to Dawn total energy.  
5 Only Option 1 has Dusk to Midnight lamps, which uses the Dusk to  
6 Midnight Usage from the tariff sheet No. 6 of 8 and multiplies it by the  
7 number of lamps to get the Dusk to Midnight total energy. The sum of the  
8 Dusk to Dawn and Dusk to Midnight energies is the total energy, which is  
9 multiplied by the current energy rate (tariff rate as of December 2021) to get  
10 the total energy revenues. The lamp charge revenues are number of lamps  
11 times current lamp charges (from tariff sheets Nos. 3 and 4 of 8) times 12  
12 months. Tab .4 Summary of All 850 Options total is the summary of the  
13 Option Tabs .5 through .9.

14 Tab .3 Summary – Pro Forma Excel row 17 shows the projected kWh, energy  
15 rate (tariff rate as of May 2022), total energy revenues and total lamp  
16 revenues from Tab .4 Summary. The 2023 fuel adjustment in column E is  
17 from Tab .12 23-R Fuel Pro Forma. Tab .12 takes the current average fuel  
18 rate at \$0.026736 times the 2023 ratemaking kWh and subtracts the new

1 forecast of fuel to get the 2023 fuel increase. Total 2023 Revenues in column  
2 F is the summation of 2023 energy and fixed revenues and the fuel  
3 adjustment.

4 Tab .3 Summary – Pro Forma Excel row 26 shows the reforecasted kWh,  
5 2023 energy rate and total energy revenues. The total lamp revenues are the  
6 reforecasted number of lamps, by lamp type and option, times the lamp  
7 charges. It has the same fuel adjustment in column E as the projected fuel  
8 in row 17 and the same formula for Total 2023 Revenues in column F.

9 Tab .3 Summary – Pro Forma Excel row 9 takes the difference from the  
10 projected calculations and the reforecasted calculations to get a net  
11 difference, reducing kWh by 824,374, and total revenue by \$94,962.

12 **Q19. Please explain how Rate 855 kWh and revenues are calculated.**

13 A19. Tab .10 Rate 855 calculates the Forward Test Year amounts by comparing  
14 the billing determinants and revenue from Cause No. 45159 to 2021 actual  
15 billed determinants. The percentage change in bill counts and kWh are used  
16 to calculate the Forward Test Year forecast billing determinants and then  
17 the current rates to get to the total revenues. The fuel cost is the average fuel  
18 projections from Tab .12. Excel rows 14 through 16 are the reforecasted

1 number of service drops and kWh using 2023 energy and service drop rates.  
2 The 2023 fuel adjustment is from Tab .12 23-R Fuel Pro Forma. Tab .12 takes  
3 the current average fuel rate at \$0.026736 times the 2023 ratemaking kWh  
4 and subtracts the new forecast of fuel to get the 2023 fuel increase. Total  
5 2023 Revenues is the summation of 2023 energy and fixed revenues and the  
6 fuel adjustment. Excel rows 21 through 23 takes the difference from the  
7 projected calculations and the reforecasted calculations to get a net  
8 difference. Increasing kWh by 2,713,911 and total revenue by \$167,586. This  
9 is also summarized on tab .3 Summary – Pro Forma.

10 **Q20. Please explain how Rate 860 kWh and revenues are calculated.**

11 A20. Tab .11 Rate 860 calculates the Forward Test Year by comparing the lamp  
12 counts by lamp type from Cause No. 45159 to 2021 actual lamp counts. The  
13 percentage change in bill counts is used to calculate the annual Forward  
14 Test Year forecasted bill counts. Excel column P divides the annual  
15 equipment count by 12 to convert it into a monthly equipment count. The  
16 lamp counts are multiplied by the annual kWh per lamp type in the rate 860  
17 tariff to get the total 2023 kWh by lamp. The margin is calculated based on  
18 NIPSCO's current tariff rates for lamps, equipment and energy charges. The

1 fuel costs are based on the reforecasted fuel and purchase power costs,  
2 which average \$0.03641. The summation on Tab .3 Summary – Pro Forma  
3 shows kWh increased by 512,501, and total revenues increased by \$524,318.

4 **Q21. Please explain Adjustment REV 1D-23R and FPP 1F23R on Petitioner's**  
5 **Confidential Exhibit No. 22, Attachment 3-C-S2, REV 1.**

6 A21. NIPSCO proposes a new rate for the customers who are Renewable  
7 Wholesale Generation Equipment. Currently 4 Renewable Wholesale  
8 Generation customers are on Rate 824; 3 customers who were included in  
9 Rate 824 reforecasted billing determinants, and 1 customer that did not start  
10 getting billed on Rate 824 until August 2022, although usage began in  
11 September 2021. The most recent 12 months of bills (September 2021-  
12 August 2022) were used to add this customer to the Rate 824 revenues.  
13 Adjustment REV 1D-23R and FPP 1F-23R increases revenue by \$1,375,655  
14 and increases fuel and purchase power by \$60,815 to account for an  
15 annualized level of revenue for the fourth customer and reclasses the  
16 revenue out of Rate 824 and into new proposed rate structure Rate 543  
17 discussed further by Company Witness Taylor.

1 **Q22. Please explain Adjustment REV 7A-23R on Petitioner's Confidential**  
2 **Exhibit No. 22, Attachment 3-C-S2, REV 7.**

3 A22. Adjustment REV 7A-23R is to decrease Forward Test Year electric operating  
4 revenues in the amount of \$403,436 for the true-up the 2023 budget to the  
5 demand-side management adjustment ("DSMA") -17 filing that is currently  
6 pending. If this adjustment is not included, Forward Test Year electric  
7 operating revenues would be overstated.

8 **Q23. Please explain Adjustment REV 7B-23R on Petitioner's Confidential**  
9 **Exhibit No. 22, Attachment 3-C-S2, REV 7.**

10 A23. Adjustment REV 7B-23R is to decrease Forward Test Year electric operating  
11 revenues in the amount of \$12,160,531 for DSM lost revenues that will  
12 continue to be recovered through NIPSCO's DSMA tracker filing after  
13 "Step 1" base rates are implemented. If this adjustment is not included,  
14 Forward Test Year electric operating revenues would be overstated.

15 **Q24. Please describe the methodology used by NIPSCO to reset the DSM lost**  
16 **margin recovery.**

17 A24. NIPSCO has adjusted its usage determinants for energy efficiency measures  
18 installed through December 31, 2021, consistent with Evaluation,

1 Measurement and Verification (“EM&V”). NIPSCO has also adjusted its  
2 usage upward for energy efficiency measures installed between January 1,  
3 2022 and December 31, 2023. NIPSCO proposes to reset lost margins in its  
4 Demand Side Management Adjustment Mechanism (“DSMA”) upon new,  
5 effective base rates in this proceeding to eliminate lost margins attributable  
6 to all energy efficiency measures installed prior to December 31, 2021.  
7 Ultimately, NIPSCO is seeking a neutral transition to lost margin recovery  
8 between the filing of this rate case and the operation of its DSMA filings.  
9 This adjustment will reduce the amount of lost revenues recovered through  
10 the DSMA by \$12,160,531 per year, shown in REV 7B-23R.

11 **Q25. Please explain the adjustments made to test year billing determinants**  
12 **related to the inclusion of DSM measures installed up to and throughout**  
13 **the test year.**

14 **A25.** To properly reflect the full impact of measures installed up through  
15 December 31, 2021, NIPSCO normalized both the kW and kilowatt-hour  
16 (“kWh”) billing determinants from the test year to capture the annualized  
17 impact of measures installed throughout the test year. Additionally,  
18 NIPSCO adjusted out the lost kWh and kW related to measures installed

1 after December 31, 2021 as such measures will still be reflected and  
2 recovered through the DSMA. If these adjustments are not included, kWh  
3 and kW billing determinants would be understated.

4 **Q26. Is this consistent with the Commission's August 8, 2012 Order in Cause**  
5 **No. 44154 that approved NIPSCO's lost margin recovery methodology?**

6 A26. Yes. In that Order, the Commission noted (p. 9) that at the conclusion of  
7 NIPSCO's next base rate case, "the margin calculation will be updated and  
8 the cumulative measure savings reset to zero as of the close of the test year."  
9 The reset methodology that I describe above meets this requirement while  
10 also recognizing the savings that have been the subject of EM&V, which is  
11 appropriate to use as a demarcation. The reset methodology is the same as  
12 that used in NIPSCO's 44688 Rate Case. In its 44688 Order, the Commission  
13 noted that "NIPSCO has complied with the intent of the directive in the  
14 44154 Order."

15 **Q27. Please explain Adjustments REV 8-21 and FPP 2-21 on Petitioner's**  
16 **Confidential Exhibit No. 22, Attachment 3-C-S2, REV 8.**

17 A27. Adjustment REV 8-21 is to decrease Historical Test Year electric operating  
18 revenues in the amount of \$407,420 to reflect interdepartmental sales

1 related to a five (5) year average of actual gas liquefaction at the Company's  
2 liquefied natural gas facility. A related adjustment was made to fuel and  
3 purchased power expense in Adjustment FPP 2-21 in the amount of  
4 \$100,091. The adjustment is discussed further by NIPSCO Witness  
5 Campbell.

6 **Q28. Please explain Adjustments REV 8-23R and FPP 2-23R on Petitioner's**  
7 **Confidential Exhibit No. 22, Attachment 3-C-S2, REV 8.**

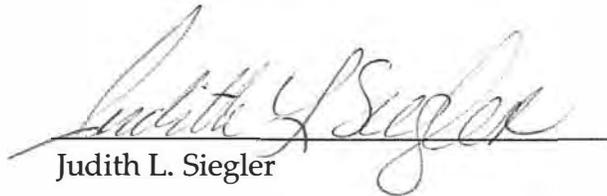
8 A28. Adjustment REV 8-23R is to decrease Forward Test Year electric operating  
9 revenues in the amount of \$430,221 to reflect interdepartmental sales  
10 related to a five (5) year average of actual gas liquefaction at the Company's  
11 liquefied natural gas facility. A related adjustment was made to fuel and  
12 purchased power expense in Adjustment FPP 2-23R in the amount of  
13 \$109,263. The adjustment is discussed further by NIPSCO Witness  
14 Campbell.

15 **Q29. Does this conclude your prefiled direct testimony?**

16 A29. Yes.

## VERIFICATION

I, Judith L. Siegler, Lead Regulatory Studies Analyst of NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.



Judith L. Siegler

Date: September 19, 2022





Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget Years and 2023 Forward Test Year Billing Determinants

**Summary of kWh**

Line No.	Rate Schedule	Rate Schedule Description	Billing Determinants for Historic Base Year 2021	2021 Weather Normalization Adjustment (REV 1A-21)	2021 LNG Adjustment (REV 8-21)	2021 Small Industrial Customer Migration Adjustment (REV 1C-21)	2021 Large Industrial Customer Migration Adjustment (REV 1B-21)	2021 Normalized Billing Determinants
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Rate 811	Residential Service	3,538,730,755	(72,648,947)	-	-	-	3,466,081,808
2	Rate 820	Commercial and General Service - Heat Pump	9,396,205	-	-	-	-	9,396,205
3	Rate 821	General Service - Small	1,608,735,079	(15,159,994)	-	-	(4,479,574)	1,589,095,510
4	Rate 822	Commercial Spaceheating	7,991,710	-	-	-	-	7,991,710
5	Rate 823	General Service - Medium	1,003,064,082	(7,702,840)	-	-	(7,961,679)	987,399,563
6		Thermal Storage	413,064	-	-	-	-	413,064
7	Rate 824	General Service - Large						
8		First 30,000 kWh	176,846,507	-	-	-	1,413,560	178,260,067
9		Next 70,000 kWh	343,231,655	-	-	-	2,094,136	345,325,791
10		Next 900,000 kWh	908,684,834	-	-	-	(16,077,712)	892,607,122
11		Over 1,000,000 kWh	98,953,143	(5,873,524)	-	-	(13,735,016)	79,344,603
12		Thermal Storage	517,169	-	-	-	-	517,169
13	Rate 825	Metal Melting Service	85,610,390	-	-	-	-	85,610,390
14	Rate 826	Off-Peak Service	1,491,928,858	(4,365,882)	-	(4,067,511)	38,399,008	1,521,894,472
15	Rate 831	Industrial Power Service -Large						
16		Tier 1 kWh	1,360,100,251	-	-	14,050,490	-	1,374,150,741
17		Transmission kWh	4,466,816,999	-	-	29,910,000	-	4,496,726,999
18		Adjacent Affiliate Qualifying Facility Premise	1,262,629,675	-	-	-	-	1,262,629,675
19	Rate 832	Industrial Power Service – Small						
20		First 450 hours x kW	165,572,900	-	-	-	-	165,572,900
21		Next 50 hours x kW	1,766,100	-	-	-	-	1,766,100
22		Over 500 hours x kW	248,600	-	-	-	-	248,600
23		Total	167,587,600	-	-	-	-	167,587,600
24	Rate 833	Industrial Power Service – Small – HLF						
25		600 hours x kW	283,114,800	-	-	(23,779,403)	-	259,335,397
26		Next 60 hours x kW	1,603,200	-	-	(1,524,800)	-	78,400
27		Over 660 hours x kW	497,200	-	-	(497,200)	-	-
28		Total	285,215,200	-	-	(25,801,403)	-	259,413,797



Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget Years and 2023 Forward Test Year Billing Determinants

**Summary of kWh**

Line No.	Rate Schedule	Rate Schedule Description	Billing Determinants for Historic Base Year 2021	2021 Weather Normalization Adjustment (REV 1A-21)	2021 LNG Adjustment (REV 8-21)	2021 Small Industrial Customer Migration Adjustment (REV 1C-21)	2021 Large Industrial Customer Migration Adjustment (REV 1B-21)	2021 Normalized Billing Determinants
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
29	Rate 841	Municipal Power	30,926,769	-	-	-	347,277	31,274,046
30		Intermittent Wastewater Pumping						
31	Rate 842	Residential - Pump Charge	40,788	-	-	-	-	40,788
32		Commercial - Pump Charge	2,436	-	-	-	-	2,436
33	Rate 543	Station Power	-	-	-	-	-	-
34		Railroad Power Service						
35	Rate 844	First 660 hours x kW	19,339,250	-	-	-	-	19,339,250
36		Over 660 hours x kW	-	-	-	-	-	-
37	Rate 850	Street Lighting	39,136,290	-	-	-	-	39,136,290
38	Rate 855	Traffic and Directive Lighting	6,751,328	-	-	-	-	6,751,328
39	Rate 860	Dusk to Dawn Area Lighting	14,564,926	-	-	-	-	14,564,926
40								
41	Interdepartmental	Interdepartmental	29,319,142	-	(2,749,320)	-	-	26,569,822



Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget

**Summary of kWh**

Line No.	Rate Schedule	Rate Schedule Description	Increase/ (Decrease)	2022 Budget Year Billing Determinants	Increase/ (Decrease)	2023 Budget Year Billing Determinants	Increase/ (Decrease)	2023 Reforecast Test Year Billing Determinants
		(A)	(H)	(I)	(J)	(K)	(L)	(M)
1	Rate 811	Residential Service	(79,233,825)	3,386,847,983	(16,927,054)	3,369,920,928	36,907,745	3,406,828,673
2	Rate 820	Commercial and General Service - Heat Pump	64,058	9,460,263	-	9,460,263	(266,747)	9,193,516
3	Rate 821	General Service - Small	(32,580,111)	1,556,515,399	-	1,556,515,399	(6,939,054)	1,549,576,346
4	Rate 822	Commercial Spaceheating	4,784	7,996,494	-	7,996,494	(48,345)	7,948,149
5	Rate 823	General Service - Medium	37,311,641	1,024,711,204	(30,097)	1,024,681,107	(51,398,905)	973,282,202
6		Thermal Storage	(191,097)	221,967	-	221,967	144,012	365,979
7	Rate 824	General Service - Large						
8		First 30,000 kWh	3,434,908	181,694,975	-	181,694,975	(12,163,684)	169,531,291
9		Next 70,000 kWh	5,257,142	350,582,933	-	350,582,933	(22,440,518)	328,142,415
10		Next 900,000 kWh	17,158,617	909,765,740	-	909,765,740	(50,578,935)	859,186,805
11		Over 1,000,000 kWh	20,733,997	100,078,599	-	100,078,599	(6,297,636)	93,780,963
12		Thermal Storage	187,059	704,228	-	704,228	(226,261)	477,967
13	Rate 825	Metal Melting Service	(87,118)	85,523,272	-	85,523,272	(920,386)	84,602,886
14	Rate 826	Off-Peak Service	(137,363,182)	1,384,531,291	-	1,384,531,291	122,728,300	1,507,259,590
15	Rate 831	Industrial Power Service -Large						
16		Tier 1 kWh	(39,986,685)	1,334,164,056	-	1,334,164,056	(108,802,144)	1,225,361,912
17		Transmission kWh	(433,236,764)	4,063,490,235	-	4,063,490,235	107,434,210	4,170,924,445
18		Adjacent Affiliate Qualifying Facility Premise	(36,069,675)	1,226,560,000	-	1,226,560,000	(109,295,000)	1,117,265,000
19	Rate 832	Industrial Power Service – Small						
20		First 450 hours x kW	(12,026,607)	153,546,293	1,153,439	154,699,731	6,751,939	161,451,670
21		Next 50 hours x kW	(825,498)	940,602	-	940,602	738,231	1,678,833
22		Over 500 hours x kW	(35,763)	212,837	-	212,837	55,376	268,212
23		Total	(12,887,869)	154,699,731	1,153,439	155,853,170	7,545,545	163,398,715
24	Rate 833	Industrial Power Service – Small – HLF						
25		600 hours x kW	16,443,837	275,779,234	-	275,779,234	(7,799,396)	267,979,838
26		Next 60 hours x kW	(78,400)	-	-	-	-	-
27		Over 660 hours x kW	-	-	-	-	-	-
28		Total	16,365,437	275,779,234	-	275,779,234	(7,799,396)	267,979,838



Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget

**Summary of kWh**

Line No.	Rate Schedule	Rate Schedule Description	Increase/ (Decrease)	2022 Budget Year Billing Determinants	Increase/ (Decrease)	2023 Budget Year Billing Determinants	Increase/ (Decrease)	2023 Reforecast Test Year Billing Determinants
		(A)	(H)	(I)	(J)	(K)	(L)	(M)
29	Rate 841	Municipal Power	870,488	32,144,534	(569,334)	31,575,201	623,779	32,198,980
30		Intermittent Wastewater Pumping						
31	Rate 842	Residential - Pump Charge	835	41,623	-	41,623	(1,833)	39,789
32		Commercial - Pump Charge	(343)	2,093	-	2,093	(92)	2,001
33	Rate 543	Station Power	-	-	-	-	-	-
34		Railroad Power Service						
35	Rate 844	First 660 hours x kW	(663,155)	18,676,095	(590,211)	18,085,884	535,116	18,621,000
36		Over 660 hours x kW	-	-	-	-	-	-
37	Rate 850	Street Lighting	1,781,467	40,917,757	(1,081,957)	39,835,800	(5,272,886)	34,562,914
38	Rate 855	Traffic and Directive Lighting	(1,658,080)	5,093,248	(132,934)	4,960,315	(466,531)	4,493,783
39	Rate 860	Dusk to Dawn Area Lighting	(298,795)	14,266,131	(47,611)	14,218,520	(415,106)	13,803,414
40								
41	Interdepartmental	Interdepartmental	(1,565,440)	25,004,382	(483,815)	24,520,567	5,050,516	29,571,083



Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget

**Summary of kWh**

Line No.	Rate Schedule	Rate Schedule Description	Streetlighting Adjustments (REV 1B-23R)	LNG Adjustment (REV 8-23R)	Station Power Addition and Reclass (REV 1D-23R)	DSM Lost Margin Adjustment (REV 7-23R)	2023 Adjusted Test Year Billing Determinant
		(A)	(N)	(O)	(P)	(Q)	(R)
1	Rate 811	Residential Service	-	-	-	45,369,477	3,452,198,150
2	Rate 820	Commercial and General Service - Heat Pump	-	-	-	255,086	9,448,602
3	Rate 821	General Service - Small	-	-	-	42,472,601	1,592,048,947
4	Rate 822	Commercial Spaceheating	-	-	-	219,502	8,167,651
5	Rate 823	General Service - Medium	-	-	-	26,613,109	999,895,310
6		Thermal Storage	-	-	-	-	365,979
7	Rate 824	General Service - Large					
8		First 30,000 kWh	-	-	(856,700)	-	168,674,591
9		Next 70,000 kWh	-	-	(786,660)	-	327,355,755
10		Next 900,000 kWh	-	-	(75,480)	-	859,111,325
11		Over 1,000,000 kWh	-	-	-	26,562,973	120,343,936
12		Thermal Storage	-	-	-	-	477,967
13	Rate 825	Metal Melting Service	-	-	-	552,102	85,154,988
14	Rate 826	Off-Peak Service	-	-	-	24,843,761	1,532,103,352
15	Rate 831	Industrial Power Service -Large					
16		Tier 1 kWh	-	-	-	-	1,225,361,912
17		Transmission kWh	-	-	-	-	4,170,924,445
18		Adjacent Affiliate Qualifying Facility Premise	-	-	-	-	1,117,265,000
19	Rate 832	Industrial Power Service – Small					
20		First 450 hours x kW	-	-	-	1,299,084	162,750,754
21		Next 50 hours x kW	-	-	-	-	1,678,833
22		Over 500 hours x kW	-	-	-	-	268,212
23		Total	-	-	-	1,299,084	164,697,799
24	Rate 833	Industrial Power Service – Small – HLF					
25		600 hours x kW	-	-	-	-	267,979,838
26		Next 60 hours x kW					-
27		Over 660 hours x kW					-
28		Total	-	-	-	-	267,979,838



Summary of NIPSCO LLC Historic Base Period Ended 2021, 2022, and 2023 Budget

**Summary of kWh**

Line No.	Rate Schedule	Rate Schedule Description	Streetlighting Adjustments (REV 1B-23R)	LNG Adjustment (REV 8-23R)	Station Power Addition and Reclass (REV 1D-23R)	DSM Lost Margin Adjustment (REV 7-23R)	2023 Adjusted Test Year Billing Determinant
		(A)	(N)	(O)	(P)	(Q)	(R)
29	Rate 841	Municipal Power	-	-	-	812,194	33,011,174
30		Intermittent Wastewater Pumping					
31	Rate 842	Residential - Pump Charge	-	-	-	-	39,789
32		Commercial - Pump Charge	-	-	-	-	2,001
33	Rate 543	Station Power	-	-	1,718,840	-	1,718,840
34		Railroad Power Service					
35	Rate 844	First 660 hours x kW	-	-	-	499,033	19,120,033
36		Over 660 hours x kW					-
37	Rate 850	Street Lighting	(824,374)	-	-	-	33,738,540
38	Rate 855	Traffic and Directive Lighting	2,713,991	-	-	-	7,207,774
39	Rate 860	Dusk to Dawn Area Lighting	512,501	-	-	-	14,315,916
40							
41	Interdepartmental	Interdepartmental	-	(3,001,260)	-	-	26,569,822