

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF NORTHERN INDIANA)
PUBLIC SERVICE COMPANY LLC FOR (1))
APPROVAL OF AN ADJUSTMENT TO ITS GAS)
SERVICE RATES THROUGH ITS TRANSMISSION,)
DISTRIBUTION, AND STORAGE SYSTEM)
IMPROVEMENT CHARGE (“TDSIC”) RATE)
SCHEDULE; (2) AUTHORITY TO DEFER 20% OF)
THE APPROVED CAPITAL EXPENDITURES AND)
TDSIC COSTS FOR RECOVERY IN PETITIONER’S)
NEXT GENERAL RATE CASE; AND (3) APPROVAL)
OF PETITIONER’S UPDATED 7-YEAR GAS PLAN,)
INCLUDING ACTUAL AND PROPOSED)
ESTIMATED CAPITAL EXPENDITURES AND TDSIC)
COSTS THAT EXCEED THE APPROVED AMOUNTS)
IN CAUSE NO. 44403-TDSIC-10, ALL PURSUANT TO)
IND. CODE § 8-1-39-9.)

CAUSE NO. 44403 TDSIC-11

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR’S
PUBLIC’S EXHIBIT NO. 2 – PUBLIC TESTIMONY OF OUCC
WITNESS BRIEN R. KRIEGER**

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

April 30, 2020

Respectfully submitted,



Jeffrey M. Reed
Attorney No. 11651-49
Deputy Consumer Counselor

**PUBLIC (REDACTED) TESTIMONY OF
OUCC WITNESS BRIEN R. KRIEGER
CAUSE NO. 44403 TDSIC-11
NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC**

NOTE - [REDACTED] INDICATES CONFIDENTIAL INFORMATION

I. INTRODUCTION

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

2 A: My name is Brien R. Krieger, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, Indiana 46204.

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

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC"), as
6 a Utility Analyst for the Natural Gas Division. My educational background and
7 experience are detailed in Appendix BRK-1.

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

9 A: The purpose of my testimony is to provide my analysis, conclusions, and
10 recommendation regarding 2019 project cost recovery included in Northern Indiana
11 Public Service Company LLC's ("NIPSCO" or "Petitioner") Updated 7-Year Gas
12 Plan. Specifically, I analyzed two projects that have experienced increased actual
13 costs as compared to approved estimates. I discuss Petitioner's elimination of all
14 2020 projects and 2020 potential expenditures, thus ending this 7-Year Gas Plan
15 ("Plan 1") one year early. Finally, I compare the TDSIC-11 cost recovery request
16 to approved caps in place on 2019 annual cost recovery.

17 **Q: Please summarize Petitioner's request, your conclusions, and your**
18 **recommendation.**

19 A: Petitioner notified the Commission on October 30, 2019 that NIPSCO would
20 terminate Plan 1 on December 31, 2019. (Petitioner's Exhibit No. 3, Verified Direct

1 Testimony of Ryan T. Carr, page 8, line 12 – page 9, line1.) Petitioner requests
2 recovery of actual capital expenditures incurred through December 31, 2019. I
3 reviewed Petitioner's case-in-chief and found two projects in 2019 that had costs
4 greater than \$100,000 or 20% over the previously approved estimates, Project ID
5 RE1 ("RE1") and Project ID IM1 ("IM1").

6 I am satisfied Petitioner's additional cost for RE1 and IM1 are supported
7 with Petitioner's testimony and Petitioner's responses to informal data requests.
8 RE1, a rural extension project, including the additional costs, continues to meet the
9 20-year margin test. I recommend approval of Petitioner's updated 7-Year Gas
10 Plan.

II. OVERVIEW OF PETITIONER'S PLAN 1 TERMINATION

11 **Q: Are there any capital cost estimates for 2020 projects in Plan 1?**

12 A: No. Plan 1 was terminated by NIPSCO effective December 31, 2019 and all
13 planned projects and the associated capital estimates have been removed for 2020.
14 (Confidential Exhibit Gas Plan Update-11, pages 26-28.) NIPSCO Witness Carr
15 specifically states there will be no additional capital costs for Plan 1 in future
16 filings. (Carr Direct, page 36, line 1-4.)

17 **Q: Were there any new projects or new estimates for 2019 projects included in**
18 **NIPSCO's TDSIC-11 Plan Update?**

19 A: No. Mr. Carr states there are no new projects included in TDSIC-11. (Carr Direct,
20 page 35, lines 1-3.) Mr. Carr states there are no existing projects moved into 2019.
21 (Carr Direct, page 36, lines 10-13.)

1 I reviewed NIPSCO's TDSIC-10 and TDSIC-11 testimony and updates.
2 Additionally, I compared prior updates and testimony to Petitioner's Gas Plan
3 Update-11, and found no new estimates for 2019 projects. Also, I found no new
4 2019 projects through a comparison of project estimates in TDSIC-10 to actual
5 expenditures in TDSIC-11. I found no existing projects or project estimates moved
6 into 2019. Only two 2019 projects exceeded prior estimates, RE1 and IM1. There
7 are no new estimates required because this is the final recovery period for Plan 1
8 projects.

III. ANALYSIS OF TDSIC-11 FILING

9 **Q: Are there any 2019 projects that exceed the OUCC's cost variance threshold?**

10 A: Yes. I reviewed Petitioner's case-in-chief and Petitioner stated there are two
11 projects in 2019 with cost variances greater than \$100,000 or 20%, Project RE1 and
12 Project IM1. (Carr Direct, page 36, line 14 – page 37, line 16.) The OUCC continues
13 to define its threshold for cost variances as an increase of either \$100,000 or 20%
14 above the most recently approved estimate. Increases above these thresholds trigger
15 a deeper review. I further investigated Petitioner's case-in-chief and verified these
16 were the only two projects exceeding the approved estimates by more than
17 \$100,000 or 20%. I verified Project RE1 exceeded the prior approved estimate by
18 <Confidential [REDACTED] Confidential> and Project IM1 exceeded the prior
19 approved estimate by <Confidential [REDACTED] Confidential>. (Petitioner's
20 Confidential Gas Plan Update -11. Table Gas 2019 Project Detail – Direct Capital
21 Dollars Only.)

1 Eight projects were planned for capital expenditures in TDSIC-11, but six
2 of those projects are less than TDSIC-10 estimates, and therefore, no further review
3 is necessary. (Petitioner's Confidential Exhibit Gas Plan Update-11, page 16 of 28.)

4 My findings and review of Projects IM1 and RE1 are below.

5 **Q: Within the context of your understanding of the term "best estimate," please**
6 **describe your approach in analyzing NIPSCO's project cost estimate support**
7 **and its justification for project cost increases.**

8 A: While analyzing NIPSCO's project cost estimate support, I relied on the Indiana
9 Code and recent Commission Orders for a "best estimate" definition. Indiana Code
10 § 8-1-39-9(g) provides that "[a]ctual capital expenditures and TDSIC costs that
11 exceed the approved capital expenditures and TDSIC costs require specific
12 justification by the public utility and specific approval by the commission before
13 being authorized for recovery in customer rates." In the Commission's Order dated
14 June 22, 2016 in 44403 TDSIC-4, page 27, the Commission explained that "...in a
15 Section 9 proceeding, a utility must update its approved plan and explain any
16 changes in the best estimate of costs, necessity, or incremental benefits." The Order
17 goes on to state that "[a] TDSIC best estimate should reflect, at a minimum, costs
18 a utility reasonably could or should have foreseen at the time the estimate was
19 created." (*Id.*, page 28.) Within that context, I reviewed each project, paying
20 particular attention to projects that experienced cost estimate increases, or actual
21 costs that exceeded NIPSCO's previously approved best estimate.

22 With regard to showing satisfactory reason for increased cost estimates, the
23 Commission stated in its Order dated March 30, 2016 in Cause No. 44430 TDSIC-
24 3, page 5:

1 [B]ecause our approval of the plan as reasonable was based on our
2 determination of the best estimate of the cost of the eligible
3 improvements, whether public convenience and necessity require
4 the eligible improvements, and whether the estimated costs of the
5 eligible improvements are justified by the incremental benefits, it
6 seems reasonable that any update to the plan include changes to
7 those factors we considered in approving the plan, i.e., changes in
8 an eligible improvement's cost estimate, necessity, and associated
9 benefits.

10 In its Order dated January 28, 2015 in Cause No. 44403 TDSIC-1, page 20, the
11 Commission also addressed this topic, saying, “[t]his does not mean that the utility
12 may simply detail the reasons why the increase occurred. Rather, the utility must
13 explain why the increase in best estimated costs (i.e., costs that were considered to
14 be highly reliable) is reasonable or warranted under the circumstances presented.”

15 Furthermore, in the Commission's Order dated June 22, 2016 in Cause No. 44403
16 TDSIC-4, page 28, the Commission stated:

17 Whether the utility seeks to provide specific justification for
18 approval of an increase in the best estimate at the time it seeks cost
19 recovery or prior to incurring actual costs, the standard is the same.
20 As we explained in the TDSIC-1 Order at 20, a utility may not
21 simply detail the reasons for the increase in costs. Instead, it must
22 explain why the increase in the best estimated cost, which was
23 considered to be better than all others in quality or value, is
24 reasonable or warranted under the circumstances presented.

25 These three Commission Orders address the detail needed in order to determine
26 whether cost increases for specific TDSIC projects are justified.

27 **Q: What cost support information did NIPSCO provide in regard to its TDSIC**
28 **Plan projects that were relevant to your analysis?**

29 **A:** Other than Mr. Carr's testimony, I primarily used five NIPSCO-supplied
30 supporting documents: (1) Confidential Exhibit Gas Plan Update-11, (2)
31 Confidential Appendix 1: Project Change Requests (“PCR’s”), (3) Confidential

1 Attachment 3-B: Gas 2019 Plan Project Variances, (4) Confidential Attachment 3-
2 C: 7-Year Gas Plan Cap Movement, and (5) Attachment 3-D:7-Year Gas Plan
3 Compared to Cap. Additionally, I reviewed NIPSCO's TDSIC-10 filing and the
4 Commission's Final Order for that Cause.

5 The OUCC specifically discussed projects IM1 and RE1 with Petitioner on
6 April 1, 2020. Subsequently, NIPSCO provided additional information supporting
7 project RE1's 20-year margin test. My analysis of NIPSCO's supporting
8 information is to determine if the cost increases to IM1 and RE1 are reasonable.
9 For IM1, I considered if the increase should have been reasonably foreseen at the
10 time the estimates were last approved. For RE1, I considered if NIPSCO's 20-year
11 margin test is reasonable, and the additional costs are reasonable.

12 **Q: Please describe projects IM1 and RE1.**

13 A: Project IM1 is Petitioner's company-wide inspect and mitigate transmission
14 crossings project. Based on a discussions with NIPSCO witness Mr. Carr, IM1
15 consists of many sub-projects across Petitioner's service territory and Petitioner
16 explained one specific sub-project caused Petitioner's approved estimate to exceed
17 the OUCC threshold. The specific IM1 sub-project in question was an above grade
18 ditch crossing. The project estimate included retiring the exposed transmission pipe
19 and replacing the transmission pipe to a below grade depth specification at the ditch
20 area. IM1 exceeded the previous approved estimate by <Confidential 
21 Confidential>.

22 The second project in question is the entirety of the RE1 project, which is
23 Petitioner's company-wide rural extension project consisting of many rural

1 extensions across Petitioner's service territory. Petitioner explained in testimony
2 the actual requested customer connections exceeded estimates. (Carr Direct, page
3 37, lines 1-10.) Subsequently, additional rural extension sub-projects were
4 necessary to provide service to the additional requests, and therefore, actual costs
5 exceeded estimates. RE1 exceeded the previously approved estimate by
6 <Confidential [REDACTED] Confidential>.

7 Both of these projects are listed in the table below.

8 **Table 1: 2019 System Projects Greater Than OUCC Threshold**

Project ID	Project Title	Approved Project Cost (TDSIC-10) (Confidential)	Project Cost TDSIC-11 (Confidential)	Variance Increase (\$) (Confidential)	Variance Increase (%) (Confidential)
IM1	Company-Wide Gas Transmission Crossing Replacement	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
RE1	Rural Extensions	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

9 The OUCC required additional information and had a discussion with NIPSCO on
10 April 1, 2020 because Petitioner's case-in-chief inadequately described reasons the
11 actual costs substantially exceeded the previously approved estimates for both
12 projects.

13 **Q: Do you consider Mr. Carr's explanations in testimony as adequate for reasons**
14 **Petitioner's actual costs for IM1 and RE1 exceeded the previously approved**
15 **estimates?**

16 **A:** No. Petitioner did not thoroughly explain reasons why the previously approved
17 estimates were not adequate to complete the projects, and did not correlate the
18 additional costs against the original project scope. I recommend for future filings
19 when the OUCC threshold is exceeded, a variance comparison based upon original
20 scope, including actual additional costs correlated against reasons for additional

1 costs, be presented in Petitioner's case-in-chief. This type of comparison included
2 in the case-in-chief will reduce additional requests by the OUCC for further
3 information.

4 The following explanation was included in Petitioner's testimony for
5 project IM1. (Carr Direct, page 37, lines 12-16.)

6 An additional 300 feet of new main was required to be installed to
7 tie in to the existing main at the proper depth required by NIPSCO
8 Gas Standards. Additionally, the project timeline was extended
9 due to tapping crew availability and rain, which caused the need
10 for additional support service labor.

11 **Q: Please summarize your findings regarding the information provided in**
12 **Petitioner's case-in-chief for Project IM1.**

13 A: For project IM1, Petitioner's case-in-chief provided high level cost variances in the
14 PCR (Contracted Service, NIPSCO Labor, or Material). The OUCC could not
15 ascertain why additional funds were required for additional support services, or
16 why additional main was required in order to meet tie-in depths for NIPSCO's
17 buried main. Without more description, it is difficult for the OUCC to determine if
18 the original scope is maintained or if actual requirements were not fully anticipated
19 in the original scope.

20 **Q: What additional information for project IM1 did NIPSCO provide upon the**
21 **OUCC's request?**

22 A: During our April 1, 2020 discussion, NIPSCO further explained project IM1 with
23 the following paraphrased detailed description.

24 The original project scope for retiring the exposed ditch crossing
25 included new transmission pipe to be bored underneath the ditch.
26 Tie-in points into the existing main on either side of the ditch were

1 estimated based on a standard depth underground. The anticipated
2 tie-in locations were not possible.

3 NIPSCO explained additional costs were the result of the existing
4 main not meeting depth specifications. The presumed tie-in location
5 on the existing transmission main was 34" below grade; however,
6 48" depth is required. To achieve proper depth a new tie-in location
7 was located further down the pipe runs where the 48" depth could
8 be achieved. The new location required an additional 300 ft. of 8"
9 steel pipe, a top-tap with additional welding requirements, and open
10 cut trenching versus directional boring.

11 Petitioner provided a more in-depth description of the location, materials and
12 reasons project IM1 costs were <Confidential [REDACTED] Confidential> over the
13 previously approved best estimate.

14 **Q: Was NIPSCO able to provide reasonable justification to support the cost**
15 **increases for project IM1 when both the case-in-chief and the additional**
16 **discussion are considered?**

17 A: Yes. NIPSCO adequately explained the cost increase for project IM1 when I
18 consider the discussion between the OUCC and NIPSCO along with Petitioner's
19 case-in-chief. My analysis concludes the additional costs are reasonable for the
20 required additional work.

21 **Q: Please summarize your findings in Petitioner's case-in-chief for project RE1.**

22 A: Mr. Carr's testimony provides a good overview of a portion of project RE1 but
23 lacks specific details. The description does not include any site location associated
24 with specific additional costs of pipe and installation costs. The following was
25 included in Petitioner's testimony regarding project RE1. (Carr Direct, page 37,
26 lines 1-10.)

27 Customer demand was greater, for both mains and services, than
28 forecasted. In 2019, NIPSCO installed 41% more linear feet of
29 main than in 2018, with nearly 115,000 linear feet of main going
30 into service in October 2019. The rest of the year averaged

1 25,754 linear feet of main going into service per month. There
2 were also two large residential conversion projects and one
3 commercial project that accounted for over \$4.8 million of
4 expenses in 2019. Finally, the number of services installed
5 (3,304) was up by 7% compared to 2018.

6 Petitioner anticipates the rural extension projects included in Plan Update-
7 11 will pass the 20-year margin test. (Direct Carr, page 23, lines 9-11.) Petitioner
8 does not provide quantities, but provides a description of the 20-year margin test
9 method. (Carr Direct, page 23, lines 14–16.) In light of these omissions, the OUCC
10 asked Petitioner to provide an updated 20-year margin test for project RE1. Both
11 revenues and cost information are needed to properly review project RE1 for
12 reasonableness if cost overruns occur.

13 **Q: What additional information for project RE1 did NIPSCO provide upon the**
14 **OUCC's request?**

15 **A:** On April 1, 2020, Petitioner further explained its project RE1 methodology for
16 determining a proposed rural extension project through estimating potential new
17 customers on a new pipe route. Petitioner provided a verbal review of its rural
18 extension 20-year margin calculation method, and the rural extension margin credit
19 calculations included in testimony. (Petitioner's Attachment 2, Schedule 5.)

20 However, my concerns remained because the costs exceeded the OUCC's
21 estimated revenues when using limited available customer data in NIPSCO's 20-
22 year margin credit calculations.

23 The OUCC asked NIPSCO to conduct additional research concerning
24 project RE1. On April 9, 2020, Petitioner provided an updated 20-year margin test,
25 including actual customers connected to project RE1 with estimated 20-year
26 revenues. (Confidential Attachment BRK-1.) Petitioner's updated rural extension

1 20-year margin test supports the additional costs of project RE1 covered by the 20-
2 year revenue of customers connected in 2019.

3 **Q: Was NIPSCO able to provide reasonable justification to support the cost**
4 **increases for project RE1 when Petitioner's case-in-chief and the additional**
5 **information are considered?**

6 A: Yes. Petitioner's follow-up responses to the OUCC's questions concerning the 20-
7 year margin test provided enough revenue information, pertaining to the new
8 customers connected in 2019, to support the additional costs of project RE1.

IV. 2019 PROJECT CAPS AND REMOVAL OF 2020 PROJECTS

9 **Q: Did the 2019 actual spend exceed the 2019 project cap?**

10 A: No. The 2019 total cap, including indirect capital and AFUDC, is \$50,680,541.
11 (Carr Direct, Attachment 3-D.) The Settlement Agreement approved by the
12 Commission in NIPSCO's TDSIC-9 includes an annual 5% flexibility factor.
13 (Cause No. 44403 TDSIC-9, Order at page 7, December 27, 2018.) The maximum
14 2019 capital recovery for TDSIC-11 is \$53,214,586, including indirect capital,
15 AFUDC and the 5% flexibility factor limit. (Carr Direct, Attachment 3-D.)
16 Petitioner requests TDSIC-11 capital recovery of \$51,370,248, which is less than
17 the 2019 cap with the annual 5% flexibility factor. (Carr Direct, Attachment 3-D.)
18 I verified all 2020 estimated caps were removed because all 2020 projects are
19 terminated. (Carr Direct, Confidential Attachment 3-C.)

20 **Q: Are there any 2019 costs or 2020 project costs remaining or moved?**

21 A: No. I found no remaining 2019 project costs or 2020 project estimated costs
22 remaining. There is no movement of any costs for 2019 projects moved into or

1 moved out of 2019. All 2020 project costs were eliminated. (Carr Direct,
2 Confidential Attachment 3-B.)

V. **RECOMMENDATIONS**

3 **Q: Please summarize your recommendations.**

4 A: After analyzing NIPSCO's Updated 7-Year Gas Plan and discussions with
5 Petitioner regarding the 20-year margin test, I recommend the following:

- 6 • The Commission approve NIPSCO's Gas Plan Update in this filing.
- 7 • In future TDSIC filings, for projects exceeding the OUCC's \$100,000 / 20%
8 thresholds, Petitioner provide a variance comparison based upon original
9 scope, including actual additional costs correlated against reasons for
10 additional costs.

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

12 A: Yes.

**APPENDIX BRK-1 TO THE TESTIMONY OF
OUCC WITNESS BRIEN R. KRIEGER**

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

2 A: I graduated from Purdue University in West Lafayette, Indiana with a Bachelor of Science
3 Degree in Mechanical Engineering in May 1986, and a Master of Science Degree in
4 Mechanical Engineering in August 2001 from Purdue University at the IUPUI campus.

5 From 1986 through mid-1997, I worked for PSI Energy and Cinergy progressing to
6 a Senior Engineer. After the initial four years as a field engineer and industrial
7 representative in Terre Haute, Indiana, I accepted a transfer to corporate offices in
8 Plainfield, Indiana where my focus changed to industrial energy efficiency implementation
9 and power quality. Early Demand Side Management (“DSM”) projects included ice storage
10 for Indiana State University, Time of Use rates for industrials, and DSM Verification and
11 Validation reporting to the IURC. I was an Electric Power Research Institute committee
12 member on forums concerning electric vehicle batteries/charging, municipal
13 water/wastewater, and adjustable speed drives. I left Cinergy and worked approximately
14 two years for the energy consultant, ESG, and then worked for the OUCC from mid-1999
15 to mid-2001.

16 I completed my Masters in Engineering in 2001, with a focus on power generation,
17 including aerospace turbines, and left the OUCC to gain experience and practice in
18 turbines. I was employed by Rolls-Royce (2001-2008) in Indianapolis working in an
19 engineering capacity for military engines. This work included: fuel-flight regime
20 performance, component failure mode analysis, and military program control account
21 management.

1 From 2008 to 2016 my employment included substitute teaching in the Plainfield,
2 Indiana school district, grades 3 through 12. I passed the math Praxis exam requirement for
3 teaching secondary school. During this period, I also performed contract engineering work
4 for Duke Energy and Air Analysis.

5 Over my career I have attended various continuing education workshops at the
6 University of Wisconsin and written technical papers. While previously employed at the
7 OUCC, I completed Week 1 of NARUC's Utility Rate School hosted by the Institute of
8 Public Utilities at Michigan State University. In 2016, I attended two cost of service/rate-
9 making courses: Ratemaking Workshop (ISBA Utility Law Section) and Financial
10 Management: Cost of Service Ratemaking (AWWA). In 2017, I attended the AGA Rate
11 School sponsored by the Center for Business and Regulation in the College of Business &
12 Management at the University of Illinois Springfield and attended Camp NARUC Week 2,
13 Intermediate Course held at Michigan State University. I completed the Fundamentals of
14 Gas Distribution on-line course developed and administered by Gas Technology Institute
15 in 2018. In October 2019, I attended Camp NARUC Week 3, Advanced Regulatory Studies
16 Program held at Michigan State University by the Institute of Public Utilities.

17 My current responsibilities include reviewing and analyzing Cost of Service
18 Studies ("COSS") relating to cases filed with the Commission by natural gas, electric and
19 water utilities. Additionally, I have taken on engineering responsibilities within the
20 OUCC's Natural Gas Division, including participation in "Call Before You Dig-811"
21 incident review and natural gas emergency response training.

1 **Q: Have you previously filed testimony with the Commission?**

2 A: Yes. I have provided written testimony concerning COSS in Cause Nos. 44731, 44768,
3 44880, 44988, 45027, 45072, 45116, 45117, 45214, and 45215. Additionally, I have
4 provided written testimony for Targeted Economic Development (“TED”) projects in 2017
5 and 2018 and various Federal Mandate Cost Adjustment (“FMCA”) and Transmission,
6 Distribution, and Storage System Improvement Charges (“TDSIC”) petitions. I filed
7 testimony or provided analysis in the following FMCA or TDSIC 7-Year Plan or Tracker
8 petitions: Cause Nos. 44429, 44430, 44942, 45131, 45264, and 45330.

9 While previously employed by the OUCC, I wrote testimony concerning the
10 Commission’s investigation into merchant power plants, power quality, Midwest
11 Independent System Operator and other procedures. Additionally, I prepared testimony and
12 position papers supporting the OUCC’s position on various electric and water rate cases
13 during those same years.

14 **Q: Please describe the review you conducted to prepare this testimony.**

15 A: I reviewed NIPSCO’s Petition, Testimony, Attachments, and informal data request
16 responses for this Cause. I also reviewed Petitioner’s prior TDSIC Petitions and
17 Commission Orders. I participated in OUCC case team meetings concerning Petitioner’s
18 case and “tech to tech” meetings with Petitioner. I specifically reviewed and analyzed the
19 following documents: (1) Witness Carr’s testimony, (2) Gas Plan Update 11, (3)
20 Confidential Appendices 1 & 2, and (4) the Confidential Attachments supplied in
21 Petitioner’s Case-in-Chief.

Note: Attachment BRK-1, Page 1 is Confidential.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S PUBLIC TESTIMONY OF BRIEN R. KRIEGER*** has been served upon the following parties of record in the captioned proceeding by electronic service on April 30, 2020.

Christopher C. Earle
NiSource Corporate Services
Email: cearle@nisource.com

Alison M. Becker
**Northern Indiana Public Service Company
LLC**
Email: abecker@nisource.com

Courtesy copy:
Todd A. Richardson
Aaron A. Schmoll
LEWIS & KAPPES, P.C.
Email: TRichardson@lewis-kappes.com
Email: ASchmoll@lewis-kappes.com

Courtesy copy:
Nikki G. Shoultz
Kristina Wheeler
Bose McKinney & Evans LLP
nshoultz@boselaw.com
kwheeler@boselaw.com



Jeffrey M. Reed
Attorney No. 11651-49
Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
115 West Washington Street
Suite 1500 South
Indianapolis, IN 46204
infomgt@oucc.in.gov
317/232-2494 – Telephone
317/232-5923 – Facsimile