

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, INCLUDING)
COST OF REMOVAL LESS SALVAGE, AND)
UPDATED DEPRECIATION EXPENSE; (2))
ACCOUNTING RELIEF, INCLUDING DEFERRALS)
AND AMORTIZATIONS; (3) INCLUSION OF CAPITAL)
INVESTMENT; (4) RATE ADJUSTMENT)
MECHANISM PROPOSALS, INCLUDING NEW)
GRANT PROJECTS RIDER AND MODIFIED TAX)
RIDER; (5) A VOLUNTARY RESIDENTIAL)
CUSTOMER POWERPAY PROGRAM; (6) WAIVER)
OR DECLINATION OF JURISDICTION WITH)
RESPECT TO CERTAIN RULES TO FACILITATE)
IMPLEMENTATION OF THE POWERPAY)
PROGRAM; (7) COST RECOVERY FOR COOK)
PLANT SUBSEQUENT LICENSE RENEWAL)
EVALUATION PROJECT; AND (8) NEW SCHEDULES)
OF RATES, RULES AND REGULATIONS)

CAUSE NO. 45933

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

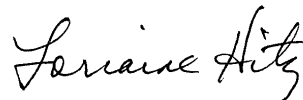
PUBLIC'S EXHIBIT NO. 1

TESTIMONY OF OUCC WITNESS

MICHAEL D. ECKERT

NOVEMBER 15, 2023

Respectfully submitted,



Lorraine Hitz
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**TESTIMONY OF OUCC WITNESS MICHAEL D. ECKERT
CAUSE NO. 45933
INDIANA MICHIGAN POWER COMPANY**

I. INTRODUCTION

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

2 A: My name is Michael D. Eckert, and my business address is 115 W. Washington St.,
3 Suite 1500 South, Indianapolis, IN, 46204. I am the Director of the Electric Division
4 for the Indiana Office of Utility Consumer Counselor ("OUCC"). My qualifications
5 are set forth in Appendix A of this document.

II. PURPOSE OF TESTIMONY

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

7 A: I testify regarding the OUCC's evaluation and analyses of Indiana Michigan Power
8 Company's ("I&M," "Company," or "Petitioner") revenue requirement requests
9 contained in its case-in-chief. I address the OUCC's concerns relating to both
10 affordability and storm response. I introduce OUCC witnesses and provide an
11 overview of their testimony. I address the Five Pillars of affordability, reliability,
12 resiliency, stability, and environmental sustainability. I also explain and support
13 specific adjustments and recommendations regarding certain I&M requests for fuel
14 inventory, vegetation management expense, and rate case expense.

15 The OUCC recommends the Indiana Utility Regulatory Commission
16 ("Commission"):

- 17 1) Limit I&M's rate increase to \$43.129 million instead of the \$116.376 million
18 proposed by Petitioner, as explained by OUCC witness Brian Latham;
- 19 2) Reject Petitioner's requested 10.6% authorized return on equity, and approve

- 1 the 9.3% recommendation of OUCC witness Shawn Dellinger;
- 2 3) Continue the current agreement which allows the OUCC and intervenors to file
- 3 Fuel Adjustment Charge (“FAC”) testimony 35 days after I&M files its petition
- 4 and testimony;
- 5 4) Calculate depreciation rates under the Average Life Group procedure, as
- 6 recommended by OUCC witness David Garrett; and
- 7 5) Approve the recommendations and proposals of the OUCC’s additional
- 8 witnesses.

9 **Q: Please describe the review and analysis you conducted in order to prepare**

10 **your testimony.**

11 A: I read I&M’s petition and prefiled testimony in this proceeding. I also read relevant

12 Commission Orders, reviewed Petitioner’s workpapers and its Minimum Standard

13 Filing Requirements (“MSFR”). I submitted data requests and reviewed

14 Petitioner’s responses to OUCC’s and Intervenors’ data requests. I examined

15 pertinent sections of Title 8 of the Indiana Code and Title 170 of the Indiana

16 Administrative Code.

17 I reviewed consumer comments submitted in this cause and attended the

18 Commission’s September 22, 2023, public meeting on storm responses, which

19 included a presentation by I&M, and the October 2, 2023, technical conference in

20 Cause No. 45917.

21 **Q: To the extent you do not address a specific item or adjustment, should that be**

22 **construed to mean you agree with I&M’s proposal for that item?**

23 A: No. Any exclusions of specific issues, items, adjustments, or amounts regarding

24 I&M’s proposal that are excluded from my or any other OUCC witness’s testimony

25 is not an indication of approval. Rather, the scope of my and other OUCC

26 witnesses’ testimony is limited to the specific items addressed.

III. OUCC WITNESSES

1 **Q: Please introduce the OUCC's witnesses in this Cause.**

2 A: The following OUCC witnesses provide testimony on the following issues:

3 **Mr. Brian Latham** sponsors the OUCC's overall revenue requirement
4 recommendation and testifies regarding certain revenue requirement adjustments.
5 Mr. Latham incorporates the impact of the other OUCC witnesses'
6 recommendations in his revenue requirement calculations. Mr. Latham presents the
7 OUCC's capital structure analysis and recommends a 5.96% weighted average cost
8 of capital ("WACC") that includes the Cost of Equity OUCC witness Shawn
9 Dellinger recommends. In addition, his analysis makes recommendations regarding
10 I&M's proposed treatment of its other post-retirement benefits (not including
11 pension) "OPEB". (**Public's Exhibit No. 2**)

12 **Mr. Wes Blakley** makes recommendations regarding 1) I&M's proposed Grants
13 Projects Rider, 2) I&M's proposed modifications to its Tax Rider proposal, and 3)
14 the IURC Fee used in I&M's gross revenue conversion factor ("GRCF"). (**Public's**
15 **Exhibit No. 3**)

16 **Mr. Kaleb Lantrip** recommends the Commission 1) approve I&M's proposal to
17 replace its Customer Information System ("CIS") with certain modifications
18 proposed by OUCC witness Krieger; 2) approve I&M's request to revise its
19 embedded amount of resource adequacy costs in base rates; 3) approve I&M's
20 revised estimate of Network Integration Transmission Services ("NITS") and
21 embedded base rate non-NITS charges as tracked through the Cause No. 43774
22 "Regional Transmission Operator" ("PJM" or "RTO") rider; and 4) deny I&M's
23 request for separate Transmission Distribution and Storage System Improvement
24 Charge ("TDSIC") allocation factors through this proceeding. Mr. Lantrip also
25 addresses the current PJM M-3 supplemental projects process and a recent
26 complaint which the Ohio Consumers' Counsel ("OCC") filed with the Federal
27 Energy Regulatory Commission ("FERC") requesting different treatment of these
28 projects by FERC. (**Public's Exhibit No. 4**)

29 **Mr. Jared Hoff** analyzes the proposed revenue requirement changes related to the
30 D.C. Cook Nuclear Power Plant ("Cook") and I&M's proposed Subsequent License
31 Renewal of Cook's operational license. Mr. Hoff also addresses the: 1) increases to
32 nuclear Operations and Maintenance ("O&M") expense, 2) proposed increase to
33 the Nuclear Decommissioning Trust Fund expense, and 3) amortization of the cost
34 of the decommissioning study for Cook over a period of two (2) years. (**Public's**
35 **Exhibit No. 5**)

36 **Mr. Brian Wright** discusses I&M's request for establishment of a Grants Project
37 Rider ("GPR") to recover costs for projects eligible to receive state and federal

1 grants. Mr. Wright also addresses I&M's intention to seek grant funding for
2 supplying rural "middle mile" broadband service. **(Public's Exhibit No. 6)**

3 **Mr. Greg Krieger** addresses the revenue requirement impact and need for
4 reduction of I&M's Capital Expenditures. Mr. Krieger recommends a reduction to
5 revenue requirements of \$5.9 million resulting from temporary capital related
6 expense ("CRE"). He also recommends the removal of \$8.8 million of unexplained
7 capex for Coal, Solar, Hydro, and unidentified capex. Finally, he recommends I&M
8 report annually on project goals to improve accountability on benefits to
9 consumers. **(Public's Exhibit No. 7)**

10 **Mr. Shawn Dellinger** recommends a return on equity of 9.30% for the Company.
11 **(Public's Exhibit No. 8)**

12 **Mr. David Garrett** employs a depreciation system using actuarial plant analysis
13 to statistically analyze I&M's depreciable assets and develop reasonable
14 depreciation rates and annual accruals. Specifically, Mr. Garrett recommends the
15 Commission remove: 1) \$2.7 million in contingency costs; 2) \$0.5 million in annual
16 inflation rate for demolition costs; and 3) \$16.3 million for longer service lives for
17 certain Transmission and Distribution accounts. **(Public's Exhibit No. 9)**

18 **Dr. David Dismukes** addresses Petitioner's proposed allocated cost of service
19 study, revenue distribution, rate design, rate adjustment proposals, and related
20 tracker mechanisms. He recommends I&M's current residential customer charge
21 remain unchanged. **(Public's Exhibit No. 10)**

22 **Ms. April Paronish** discusses I&M's proposed prepaid billing option, the
23 PowerPay Program, and recommends it be approved as a pilot under certain
24 conditions. **(Public's Exhibit No. 11)**

25 **Customer Comments.** The OUCC is submitting more than 370 written customer
26 comments it has received in this proceeding as **Public's Exhibit No. 12.**

IV. **AFFORDABILITY**

27 **Q: How does Indiana state policy on affordability apply to this request?**

28 **A:** The Indiana General Assembly has recognized the importance of affordability in
29 two separate policy statements. The first was passed in 2016 and encourages
30 investment in infrastructure "while protecting the affordability of utility services
31 for present and future generations of Indiana citizens." Ind. Code § 8-1-2-0.5. In
32 the midst of many rate increases (See Table MDE-1), the Indiana General Assembly

1 passed an additional policy statement in the 2023 session. I.C. § 8-1-2-0.6 requires
2 that decisions concerning Indiana's electric generation resource mix, energy
3 infrastructure, and electric service ratemaking constructs consider certain attributes,
4 referred to as the "Five Pillars of Electric Utility Service."¹ One of those Pillars is
5 affordability.

6 As utility costs and investments increase, the consistent upward pressure on
7 ratepayers continues. It is imperative the Commission carefully scrutinize utility
8 requests to approve only what is justifiable as reasonably necessary, at a prudent
9 cost, and at a level of service quality providing a reasonable value to the customer.
10 It is also critical to factor customer affordability into the accounting treatment a
11 utility may seek, the timing of rate increases and project requests, and prioritization
12 of projects and expenses.

¹ Reliability, Affordability, Resiliency, Stability, and Environmental Sustainability.

Table MDE-1: Recent, Current, and Anticipated Electric Base Rate Cases

Utility Name	Cause Number	Petition Date	Order Date	Revenue Increase/(Decrease)
AES Indiana	45029	December 21, 2017	October 31, 2018	\$43.9 Million (3.20%)
AES Indiana	45911	June 28, 2023	Pending	Proposed \$134.2 Million (8.4%)
CEI South	TBD	December 2023	Future Proceeding	Future Proceeding
Duke Energy Indiana	45253	July 2, 2019	June 29, 2020	\$145.9 Million (5.7%)
Indiana Michigan	45235	May 14, 2019	March 11, 2020	\$84.1 Million (5.4%)
Indiana Michigan	45576	July 1, 2021	February 22, 2022	(\$4.7 Million) (-0.29%)
Indiana Michigan	45933	August 9, 2023	Pending	Proposed \$116.4 Million (6.8%)
NIPSCO	45159	October 31, 2018	December 4, 2019	\$43.6 Million (3.25%)
NIPSCO	45772	September 19, 2022	August 2, 2023	\$291.8 Million (19.38%)

1 **Q: Does Table MDE-1 include any proposed and/or actual increases/decreases**
2 **from various trackers, proposed renewable projects, and/or renewable project**
3 **updates?**

4 A: No. Table MDE-1 only includes base rate proceedings. It does not include any of
5 the multiple proposed and/or actual increases/decreases from various trackers,
6 proposed renewable projects, and/or renewable project updates filed with the
7 Commission.

8 **Q: Does the OUCC have concerns about the affordability of I&M's rate request?**

9 A: Yes. These concerns are consistent with the Indiana General Assembly's declared
10 policy.

11 **Q: How does the issue of affordability tie into I&M's current rate request?**

12 A: I&M is requesting an annual revenue increase of \$116.376 million,² to be

² Indiana Michigan Financial Exhibit A, Exhibit A-1, p. 1.

1 implemented by June 4, 2024.³ After rates are increased in this Cause, I&M will
2 continue to change rates bi-annually and annually through its Fuel Adjustment
3 Charge (“FAC”), Demand Side Management Adjustment (“DSMA”),
4 Environmental Cost Rider (“ECR”), Off-System Sales Margin/PJM (“OSS”),
5 Resource Adequacy Rider (“RAR”), Phase-In Rider (“PIR”), Tax Rider, and Solar
6 Power Rider (“SPR”) cost tracking mechanisms. This does not take into account
7 I&M’s proposed Grants Projects Rider, which the OUCC opposes. I further discuss
8 the impact of the current riders below in Section IX, Current Rider Impact. The
9 cumulative economic effect on ratepayers impacts affordability.

10 In addition, I&M recently requested and received Commission approval for
11 four new generation projects and a Capacity Purchase Agreement (“CPA”) in two
12 separately docketed proceedings. The cumulative impact of Cause Nos. 45868⁴ and
13 45869⁵ will add approximately \$3.32 to a monthly residential bill for customers
14 using 1,000 kWh. In Cause No. 45868, I&M received approval for the following
15 four projects: 1) Lake Trout Clean Energy PSA; 2) Mayapple Clean Energy PSA;
16 3) Elkhart County PPA; and 4) Sculpin Clean Energy PPA at a projected rate impact
17 of \$3.00 per month to a residential customer using 1,000 kWh. In Cause No. 45869,
18 I&M received Commission approval of the Montpelier CPA with a rate impact of
19 \$0.32 per month to a residential customer using 1,000 kWh.

20 **Q: How must affordability be considered?**

21 **A:** In light of the Indiana General Assembly’s stated policy, affordability should be a

³ Verified Petition, Ex. C, p. 2.

⁴ Final Order, dated October 18, 2023.

⁵ Final Order, dated August 16, 2023.

1 constant consideration for all Indiana jurisdictional utilities and the Commission as
2 it makes its decisions. While federal environmental regulations have increased
3 costs for generation plants in the last decade, and federal regulations and
4 independent system operator (“ISO”) requirements have been added in recent years,
5 affordability is an issue that must be considered in balancing all investment
6 decisions to help set spending parameters.

7 In recognizing affordability, the Commission should examine all aspects of
8 ratemaking relating to cost recovery, revenue requirements, and accounting
9 treatments, which could help address the financial impact to customers while
10 continuing to provide safe, compliant, and reliable utility systems. The Commission
11 can exercise its statutory discretion to alleviate some of the financial burdens on
12 ratepayers without impacting the utility’s ability to maintain safe and compliant
13 systems and earn a reasonable profit.

14 Consistent with the General Assembly’s stated policy, the Commission
15 should only approve necessary and reasonable requests for I&M to provide service
16 at reasonable prices and take steps to moderate the imposition of higher rates over
17 time. In recognizing the importance of affordability, examining cost allocation,
18 prioritization, and spreading cost recovery over longer periods of time could help
19 address financial impacts to customers.

20 **Q: Does the OUCC have specific overarching concerns about this particular I&M**
21 **rate request?**

22 A: Yes. Individual OUCC witnesses make recommendations on I&M’s specific issues
23 or requests, many of which are optional or have discretionary components. The
24 OUCC and the comments of hundreds of ratepayers raise serious concerns about

1 the immediate financial impacts of these requests.

2 The Commission is charged with the task of balancing the interests of the
3 utilities with the interests of ratepayers. The OUCC understands the critical need
4 for Indiana to have financially sound utilities that can provide reliable and resilient
5 services at reasonable prices. At some point, however, it becomes crucial to review
6 whether the scales have become imbalanced and weigh too heavily in the utilities'
7 favor. It is also crucial the Commission balance the Five Pillars. Reliability and
8 resilience are vitally important, and I would argue they have been since the
9 inception of regulation. The same applies to replacement of aging infrastructure.
10 Rates have always been set with these core principles in mind and in the last decade
11 state policy has been updated to ensure that these principles continue. However, it
12 is well-defined that the Indiana General Assembly did not intend for regulated
13 utilities to receive blank checks. The OUCC has presented testimony outlining
14 ways the utilities' requests can be tempered without compromising the Pillars
15 outlined in state policy.

16 The requested relief in this docket would undoubtedly reduce risks for
17 Petitioner and its shareholders, yet there is no acknowledgment that the reduced
18 risk would inure to the benefit of ratepayers, such as a recognition of reduced risk
19 in a lower return on equity ("ROE").⁶ The Commission has an opportunity to

⁶ See *PSI Energy, Inc.*, 2004 Ind. PUC LEXIS 150, at *145. See also *In re S. Ind. Gas & Elec. Co.*, Cause No. 43839, 289 P.U.R.4th 9 (Apr. 27, 2011), where the Commission denied Vectren's proposed increased ROE. "We do consider the effect tracking mechanisms have in reducing risk in order to ensure that these reduced risks are properly reflected in Vectren South's cost of equity."

1 review I&M's requests in whole, to say "no," to some, and to limit others while
2 making clear the standards I&M should meet.

V. **RELIABILITY, RESILIENCY, AND STABILITY**

3 **Q: Has I&M made investments in its infrastructure to improve and ensure its**
4 **reliability, resiliency, and stability?**

5 A: Yes. Reliability, Resiliency, and Stability are three Pillars which must be
6 considered. According to I&M witness Steven F. Baker,

7 I&M's investments in grid infrastructure improvements and
8 modernization, combined with its ongoing investments in its
9 generation resources, are focused on ensuring the reliability,
10 resiliency, and stability of the electric system for I&M's customers.
11 As discussed further by Company witness Isaacson, the efforts I&M
12 has made over the past five years have produced improvements in
13 our reliability metrics that show customers are benefiting from our
14 strategic initiatives.⁷

15 **Q: Is I&M forecasting a \$1.2 billion increase in its December 31, 2024 forecasted**
16 **Utility Plant In Service ("UPIS") when compared to the December 31, 2022**
17 **forecasted UPIS from its prior rate case (45576)?**

18 A: Yes.

19 **Q: Has I&M's reliability increased over the last four years?**

20 A: Yes. According to I&M witness David S. Isaacson's testimony, "the Company's
21 Distribution Management Plan [has] resulted in overall system reliability, measured
22 in terms of SAIDI without Major Event Days (MED) improvements of over 31%
23 over the past five years (2018 to 2022)."⁸

⁷ Verified Direct Testimony of Steven F. Baker, p. 14 l. 23-p, 15, l. 1.

⁸ Verified Direct Testimony of David S. Isaacson, p. 8, ll. 10 - 12.

VI. ENVIRONMENTAL SUSTAINABILITY

1 **Q: What is Environmental Sustainability?**

2 A: In general, Environmental Sustainability of electric utility service refers to efforts
3 that reduce air, water, and other environmental impacts of energy production,
4 distribution, transportation, and utilization.⁹ Such energy systems and resources can
5 maintain current operations and facilitate the transition to renewable energy or other
6 carbon-neutral energy without jeopardizing the energy needs or climate
7 environment for future generations. Environmental sustainability is included
8 among the Five Pillars.¹⁰

9 **Q: Is I&M taking steps to transition to renewable energy and maintain energy**
10 **sustainability?**

11 A: Yes. I&M has two proposals that will allow it to transition to renewable energy and
12 help it maintain environmental sustainability. Those proposals are: 1) four
13 renewable energy projects¹¹ that the Commission approved in Cause No. 45868, on
14 October 18, 2023, and 2) the SLR (Subsequent License Renewal) project the
15 Company is proposing to begin for Cook Nuclear Units 1 and 2. The four renewable
16 projects approved in Cause No. 45868 are intended to replace the energy generated
17 by Petitioner's Rockport facility, which is scheduled to be retired in 2028. In

⁹ 42 U.S.C.A. §13401(3).

¹⁰ I.C. § 8-1-2-0.6(5).

¹¹ Two clean energy PSA projects (Lake trout Project and Mayapple Project) and two PPA projects (Sculpin Project and Elkhart County Solar Project).

1 addition, the Company is currently in the process of administering a 2023 All-
2 Source RFP to identify additional new resources.

VII. OVERVIEW OF I&M'S CASE-IN-CHIEF AND OUCC REVENUE REQUIREMENTS

3 **Q: Please summarize your findings regarding Petitioner's revenue requirement.**

4 A: As stated above, I&M requests a \$116.376 million rate increase. By comparison,
5 the OUCC's analysis shows that an increase of \$43.129 million¹² is justified by the
6 evidence in this case.

7 **Q: What is the OUCC's recommended WACC?**

8 A: The OUCC's recommended WACC is 5.96%,¹³ with a 9.30% COE.

VIII. OUCC REVENUE REQUIREMENT ANALYSIS

9 **Q: Please provide an overview of the OUCC's process to evaluate I&M's revenue**
10 **requirements.**

11 A: As an investor-owned utility, I&M's rates and charges are regulated under I.C. § 8-
12 1-2-1, *et seq.* The OUCC reviewed the operating revenues, operating expenses, rate
13 base figures, capital structure, and net operating income from I&M's historic base
14 period year (2022) against the same from its forecasted test year (2024).
15 Adjustments to the forecasted test year revenue and expense data were generally
16 made to reflect changes that will be and are projected to occur by the end of the
17 forecasted 2024 test year. The OUCC also adjusted Petitioner's forecasted rate base
18 and proposed rate of return ("ROR") on rate base.

19 In developing its recommendations, the OUCC reviewed I&M's case-in-
20 chief including its testimony, exhibits, accounting schedules, attachments, and

¹² Direct Testimony of Brian R. Latham, Schedule BRL-1.

¹³ *Id.*, Schedule BRL-7.

1 workpapers. OUCC staff and witnesses issued data requests and gathered financial
 2 information about I&M through discovery. OUCC staff members participated in
 3 several conference calls with I&M staff to discuss technical issues. The OUCC
 4 facilitated consumer participation in the public field hearings in this Cause and
 5 reviewed written comments I&M's ratepayers submitted. The OUCC received
 6 more than 370 written customer comments, included as Public's Exhibit No. 12.

IX. CURRENT RIDER IMPACT

7 **Q: Have you performed a calculation to show how I&M's current trackers impact**
 8 **the bill of a residential customer using 1,000 kWh a month as of October 16,**
 9 **2023?**

10 **A:** Yes. Table MDE-3 below illustrates the tracker impacts on the monthly bill of an
 11 I&M residential customer using 1,000 kWh per month. The current base rate
 12 portion of the monthly bill totals \$119.68. The total monthly bill, including trackers,
 13 equals \$163.66. Therefore, 26.88% of a typical I&M residential customer's
 14 monthly bill is associated with the utility's numerous trackers. The PJM Rider alone
 15 accounts for 17.13% of the bill.

Table MDE-3: Residential Customer Bill Calculation as of October 26, 2023

Line No.	Description	kWh	Rate	Amount (\$)	% of Bill
1	Customer Charge			\$14.79	9.04%
2	Energy Charge (First 900 kWh per month)	900	\$0.109800	\$98.82	60.38%
3	Energy Charge (Second 500 kWh per month)	100	\$0.103180	\$10.32	6.30%
4	Fuel Cost Adjustment Rider (FAC) (44)	1,000	\$0.004254	\$4.25	2.60%
5	Demand Side Management /Energy Efficiency Rider (DSM/EE) (43)	1,000	\$0.006276	\$6.28	3.83%
6	Environmental Cost Rider (ECR) (45)	1,000	\$0.001893	\$1.89	1.16%

7	Life Cycle Management Rider (LCM) (47)	1,000	\$0.000000	\$0.00	0.00%
8	Off-System Sales/PJM Rider (OSS/PJM) (46)	1,000	\$0.028038	\$28.04	17.13%
9	Resource Adequacy Rider (RAR) (48)	1,000	\$0.002049	\$2.05	1.25%
10	Phase-In Rider (PIR) (49)		(\$0.002915)	(\$2.92)	(1.78%)
11	Tax Rider	1,000	\$0.000000	\$0.00	0.00%
12	Solar Power Rider (SPR) (50)	1,000	\$0.000137	\$0.14	0.08%
13	Total			\$163.66	100.00%
	Description			Amount (\$)	% of Bill
14	Base Charge			\$119.68	73.12%
15	Non-FAC Trackers			\$39.73	24.28%
16	FAC			\$4.25	2.60%
17	Total			\$163.66	100.00%

X. RIDER REQUESTS

1 **Q: Does I&M propose changing any of its current riders and/or adding a new**
2 **rider?**

3 **A:** Yes. Currently, I&M has nine established riders and one new proposed rider. I&M
4 is proposing the following for each of its riders, respectively:

5 1) Demand Side Management /Energy Efficiency Cost Rider (“DSM/EE”) (45):
6 I&M proposes to adjust net lost revenues;

7 2) Fuel Cost Adjustment Rider (“FAC”) (46): I&M proposes no changes other
8 than to reset the base cost of fuel;

9 3) Environmental Cost Rider (“ECR”) (47): I&M is proposing to update the
10 embedded amount in base rates to reflect the forecasted test year level of
11 consumables, allowances costs and the variance reconciliation of property tax
12 expense for the Life Cycle Management (“LCM”) Rider.

13 4) Off-System Sales/PJM Cost Rider (“OSS/PJM”) (48): I&M is proposing to
14 update the embedded base rate amount to reflect the forecasted test year level
15 of PJM non-NITS charges.

16 5) Life Cycle Management Rider (“LCM”) (49): I&M proposes to close the rider
17 upon issuance of a final order in this docket.

18 6) Resource Adequacy Rider (“RAR”) (50): I&M proposes to update the
19 embedded base rate amount of forecasted test year non-fuel purchased power

1 expenses, purchase power capacity expenses, and capacity sales revenues,
2 including power capacity expenses to reflect Rockport Unit 2 capacity purchase
3 and PJM-accredited capacity purchase through a bilateral contract.
4

5 7) Phase-In Rate Adjustment Rider ("PIR") (51): I&M proposes no changes.

6 8) Solar Power Rider ("SPR") (52): I&M proposes to continue the SPR as
7 previously authorized by the Commission and update the SPR for specific
8 projects and rate making treatment requested in Cause No. 45868.¹⁴

9 9) Tax Rider (53): I&M proposes to change the tax rider to include Corporate
10 Alternative Minimum Tax ("CAMT") expense and credit Production Tax
11 Credits related to the Inflation Reduction Act ("IRA"); and

12 10) Grant Projects Rider: This is a new proposal and is discussed in more detail by
13 OUCC witnesses Blakley and Wright.

1. Demand Side Management Adjustment Rider

14 **Q: Is I&M proposing any changes to the DSM/EE rider?**

15 A: Yes. I&M is proposing to adjust its net lost revenue. OUCC Witness Dr. David
16 Dismukes addresses the OUCC's proposed customer class revenue allocation
17 factors for this rider.

2. Fuel Cost Adjustment Rider

18 **Q: Is I&M proposing any changes to the FAC?**

19 A: Yes. I&M is proposing to update the base cost of fuel that will be established in this
20 base rate case.

21 **Q: Does the OUCC oppose I&M's continued flowing of net revenues from the sale
22 of RECs (Renewable Energy Credits) via I&M's Green Program through the
23 FAC proceeding?**

24 A: No.

25 **Q: Does the OUCC have any recommendations regarding the FAC?**

26 A: Yes. The current agreement which allows the OUCC and intervenors to file FAC

¹⁴ Cause No. 45868 Order approved October 18, 2023.

1 testimony 35 days after I&M files its petition and testimony should be continued.

3. Environmental Cost Recovery Rider

2 **Q: Is I&M proposing changes to the ECR?**

3 A: Yes. I&M is proposing to update its embedded amount in base rates. Dr. Dismukes
4 addresses the OUCC's proposed customer class revenue allocation factors for this
5 rider.

4. Off-System Sales Margin Rider

6 **Q: Is I&M proposing any changes to its OSS rider?**

7 A: Yes. I&M is proposing to update its embedded amount in base rates. Dr. Dismukes
8 addresses the OUCC's proposed customer class revenue allocation factors for this
9 rider.

5. Life Cycle Management Rider

10 **Q: Is I&M proposing to close its LCM Rider?**

11 A: Yes. The OUCC does not oppose the closure of this rider.

6. Resource Adequacy Rider

12 **Q: Is I&M proposing any changes to its RAR Rider?**

13 A: Yes. I&M is proposing to update its embedded amount in base rates. Dr. Dismukes
14 addresses the OUCC's proposed customer class revenue allocation factors for this
15 rider.

7. Phase-In Rate Adjustment Rider

16 **Q: Is I&M proposing changes to its PIR Rider?**

17 A: No.

8. Solar Power Rider

18 **Q: Is I&M proposing any changes to its SPR Rider?**

1 A: Yes. I&M is proposing to update the amount embedded in base rates and update
2 the SPR for specific projects and rate making treatment requested in Cause No.
3 45868 as approved on October 18, 2023. Dr. Dismukes addresses the OUCC's
4 proposed customer class revenue allocation factors for this rider.

9. Tax Rider

5 **Q: Is I&M proposing any changes to its Tax Rider?**

6 A: Yes. I&M proposes to include the Corporate Alternative Minimum Tax ("CAMT")
7 expense and credit Production Tax Credits related to the Inflation Reduction Act
8 ("IRA"). OUCC witness Blakley explains why it is not appropriate to include the
9 CAMT in the Tax Rider. Dr. Dismukes addresses the OUCC's proposed customer
10 class revenue allocation factors for this rider.

10. Grants Project Rider

11 **Q: Is I&M proposing a new Rider in this proceeding?**

12 A: Yes. OUCC witnesses Wright and Blakley address the OUCC's concerns with the
13 proposed Grants Project Rider.

11. Potential Transmission, Distribution, and Storage
System Improvement Charge Rider

14 **Q: Did I&M witness Jennifer L. Fischer indicate in her testimony that I&M may
15 be filing a Transmission, Distribution, Storage System Improvement Charge
16 ("TDSIC") in the future?**

17 A: Yes. Page 3 of Ms. Fischer's testimony refers to: "proposed factors for a future
18 Transmission, Distribution, Storage System Improvement Charge (TDSIC) filing."
19 Ms. Fischer's testimony states that her "Attachment JLF-6 provides the Company's
20 proposed firm load customer class revenue allocation factors that I&M would

1 propose in a future [TDSIC] proceeding following this basic rate case.” Direct
2 Testimony of Jennifer Fischer, p. 25.

3 **Q: What does the OUCC recommend regarding the cost allocation factors for**
4 **I&M’s future TDSIC?**

5 A: I.C. § 8-1-39-9(a) requires a TDSIC petition to “use the customer class revenue
6 allocation factor based on firm load approved in the public utility’s most recent
7 retail base rate case order.” The OUCC recommends the Commission deny I&M’s
8 request for approval of separate TDSIC factors in this proceeding. However, if the
9 Commission decides to approve separate TDSIC factors in this proceeding, the
10 OUCC recommends the Commission require I&M to use the customer class
11 revenue allocation factors OUCC witness Dr. Dismukes recommends.

XI. STORM DAMAGE AND RESTORATION

12 **Q: Did a severe thunderstorm system move through Indiana on June 29, 2023**
13 **(“June 29 storm”), and did it impact I&M’s service territory?**

14 A: Yes. I&M “monitored multiple weather forecasting services prior to the June 29
15 storm [and] at 12:34 pm AEP meteorology issued a weather alert.”¹⁵ I&M cancelled
16 the weather alert at 6:38 PM on June 29, 2023.¹⁶

17 **Q: Did the “severe” portion of the thunderstorm hit I&M’s service territory?**

18 A: No. The most severe portion of this thunderstorm went through Southern Indiana
19 in the morning and Central Indiana in the afternoon. The National Weather Service
20 classified the June 29 storm in Central Indiana as a derecho and stated:

21 A line of thunderstorms developed across Iowa and then turned into
22 a derecho that moved through central Indiana during the afternoon of
23 June 29. Widespread wind damage occurred, with reports of wind

¹⁵ Attachment MDE-1, Indiana Michigan Storm Power, Storm Response Discussion, as requested by the Indiana Utility Regulatory Commission, September 22, 2023.

¹⁶ *Id.*

1 gusts over 70 mph. Numerous power outages occurred, with some
2 areas remaining without power into the next day.¹⁷

3 **Q: Did I&M put its Incident Command Structure on alert and baseload business**
4 **partners on standby?**

5 A: Yes. 160 business partners and internal resources were put on standby.¹⁸

6 **Q: Did I&M continue to monitor the weather and prepare its crews to help other**
7 **utilities if called upon after it cancelled the weather alert?**

8 A: Yes. However, no utilities called to ask for help from its crews, according to
9 information shared in the September 22, 2023, Storm Response Meeting.

10 **Q: Did the Commission invite I&M to make a presentation regarding the June**
11 **29, 2023 storm?**

12 A: Yes. The OUCC and CAC filed their "Joint Petition for Commission
13 Investigation"¹⁹ on July 11, 2023, relating to AES Indiana's storm response, and it
14 was docketed as Cause No. 45917. (See Attachment MDE-1). The Commission on
15 its own motion held a Storm Response Meeting on September 22, 2023, with the
16 four (4) other Indiana Investor-Owned Electric Utilities, including I&M.
17 Attachment MDE-1 is I&M's presentation to the Commission.

18 **Q: What was the result of the OUCC's and CAC's request for Commission**
19 **Investigation related to AES Indiana's storm response?**

20 A: The Commission has not ruled on the investigation request at this time. A
21 Commission technical conference with AES Indiana was held on October 2, 2023.

22 **Q: Did you observe the presentations by all 5 utilities at these meetings in person?**

23 A: Yes.

24 **Q: What were you expecting to learn from the five utilities' presentations on**
25 **storm response?**

¹⁷ <https://www.weather.gov/ind/june292023derecho>

¹⁸ Attachment MDE-1.

¹⁹ *Id.*

1 A: I focused on whether the utilities:

2 1) Requested assistance from all available storm restoration services;

3 2) Properly notified customers during and after the storm on a timely basis through
4 appropriate communication methods; and

5 3) Provided sufficient and accurate information to the Commission and OUCC
6 regarding the storms.

7 **Q: Did all five utilities request assistance from all of the available storm**
8 **restoration services it had available to them?**

9 A: No. However, the June 29 storm did not put I&M in a position to need mutual
10 assistance. I&M made crews available to other utilities for assistance if needed, but
11 indicated in the September 22, 2023, meeting that it received no requests.

12 **Q. Based on all the utilities' presentations, do you have any recommendations**
13 **about customer notifications and Commission reporting?**

14 A. Yes. I recommend that all of the utilities review their practices for warning
15 customers of potential weather events and outages that may result. If the reviews
16 show the need for more notice and/or more specific notices, they should then update
17 their customer communications plans accordingly. As to Commission reporting on
18 major storm events, I recommend lowering the current 5,000-customer outage
19 threshold level to a 1,000-customer outage threshold level as suggested by AES
20 Indiana at its October 2 Technical Conference. The OUCC would also recommend
21 the Commission require reporting until the last affected customer is reconnected.
22 This would allow for an even more accurate and comprehensive evaluation of
23 future storm events by the Commission and the OUCC. In addition, the reports from
24 all five investor-owned utilities should include information about multiple storms
25 within the reporting period if applicable. The OUCC recommends a separate

1 continuing report for each event so the Commission and OUCC can accurately
2 determine the duration of each outage. Also, the utilities should state in their reports
3 whether they requested and/or received mutual assistance, while stating the reasons
4 for why they did or did not do so during an event. Utilities should also provide a
5 weather report if its mutual assistance was requested and received and the reasons
6 why or why not it was used.

XII. VEGETATION MANAGEMENT

7 **Q: Please describe I&M's vegetation management plan.**

8 A: Mr. Isaacson states I&M's vegetation management plan has moved from a reactive
9 approach to proactively managing vegetation on a systematic, cycle-based
10 approach. The systematic approach began with its initial four-year (2018-2021)
11 program, which included the initial expansion of overhead conductor clearance
12 zones to better address ongoing service interruptions. I&M's second four-year
13 cycle began in 2022 and continues through 2025. This plan continues selective
14 clearance zone widening in areas where performance has been problematic and the
15 ongoing remediation of hazard trees.²⁰

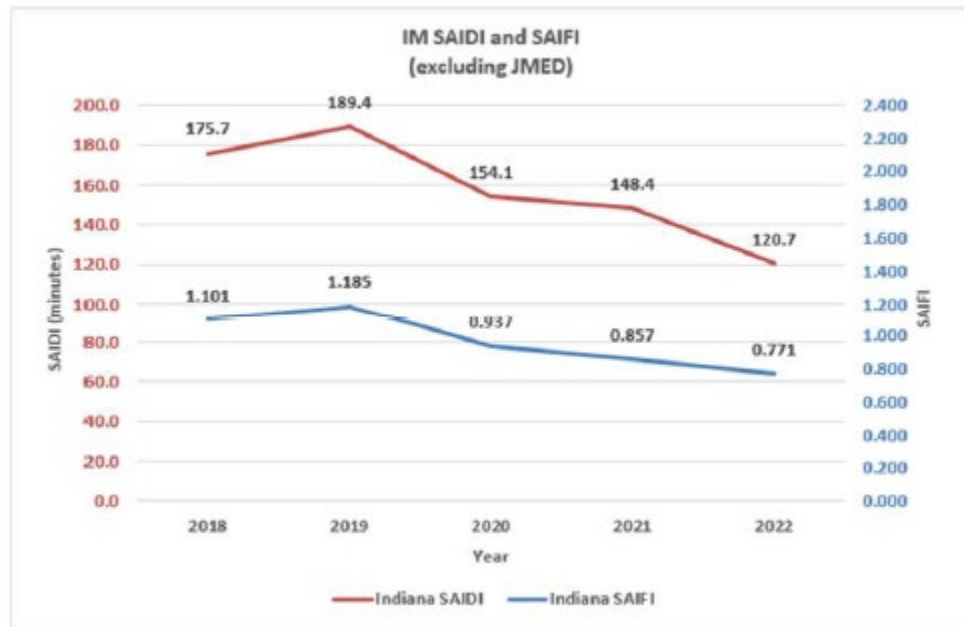
16 **Q: Does I&M's testimony demonstrate improvement in vegetation-caused System**
17 **Average Interruption Duration Index ("SAIDI")?**

18 A: Yes. I&M witness Isaacson testifies I&M's Distribution Management Plan
19 Investments "have resulted in overall system reliability, measured in terms of
20 SAIDI without Major Event Days (MED) improvements of over 31% over the past
21 five years (2018 to 2022). In just the past year, from the end of 2021 to the end of

²⁰ Direct Testimony of David S. Isaacson, p. 20, ll. 3 - 9.

1 2022, SAIDI improved by 18.7%, with notable improvements in vegetation, failed
 2 equipment/lightning, and station/transmission line caused events.”²¹ (See Table
 3 Below).

Figure DSI-1. Reliability Improvement 2018-2022



4 **Q: Did I&M complete its initial four-year program by the end of 2021?**

5 A: Yes.

6 **Q: Is I&M's second four-year program (2022 - 2025) now underway?**

7 A: Yes.

8 **Q: What amount has I&M spent on vegetation management over the last five**
 9 **years (2018 - 2022)?**

10 A: I&M spent an average of \$16.7 million²² annually. This amount is \$500,000 more
 11 than the \$16.2 million²³ annual spend approved by the Commission in Cause Nos.
 12 45576 and 45235.

²¹ Direct Testimony of David S. Isaacson, p. 8, ll. 9 - 15.

²² *Id.*, p. 21, ll. 10 - 12.

²³ *Id.*, p. 21, l. 15,

1 **Q: How does I&M's projected 2023 and 2024 test year vegetation management**
2 **cost level compare to its historical data?**

3 A: I&M is projecting \$15.376 million²⁴ in vegetation management expense for 2023
4 and 2024, which is \$824,000²⁵ less than the \$16.2 million amount currently
5 embedded in base rates.

6 **Q: Is the OUCC opposing the \$15.376 million projected test year expense?**

7 A: No. I&M's reliability metrics demonstrate clear improvements and increased
8 service reliability to customers. Thus, the OUCC is not opposing the \$15.376
9 million request.

XIII. RATE IMPLEMENTATION

10 **Q: Did the Commission recently issue an order addressing the effective date of**
11 **rate changes as approved in its final orders and based on the filed tariffs?**

12 A: Yes. In Cause No. 45772, the most recent rate case for Northern Indiana Public
13 Service Company, LLC ("NIPSCO"), the NIPSCO Industrial Group and the OUCC
14 filed a motion requesting the Commission require NIPSCO to apply its new rates
15 and charges on a prospective basis from the effective date of the new rates, rather
16 than apply the new rates to bills issued after the effective date. The Commission
17 granted the motion on October 11, 2023, finding that "neither the Settlement
18 Agreement nor the August Order approving that Settlement Agreement authorized
19 NIPSCO to implement the new rates on a bills-rendered basis, as opposed to on a
20 consumption basis." (Cause No. 45772, Order of the Commission on Motion to
21 Enforce at 2 (Oct. 11, 2023).)

²⁴ *Id.*, p. 21, l. 22.

²⁵ *Id.*, (\$16.2 million - 15.376 million = \$0.824 million).

1 **Q: Should I&M implement rates on a prospective basis in this case?**

2 A: Yes. I&M's petition is silent on this specific issue. However, the OUCC requests
3 the Commission find that any rate change approved for any jurisdictional utility
4 only apply on service rendered on or after the effective date of the rate change, and
5 not on bills rendered after the effective date, which may include service provided
6 before the effective date.

XIV. RECOMMENDATIONS

7 **Q: What do you recommend in this proceeding?**

8 A: I recommend the Commission:

- 9 1) Approve the OUCC's revenue requirement adjustments and recommendations,
10 including limiting the overall increase in this case to \$43.129 million, rather
11 than the \$116.376 million requested by Petitioner;
- 12 2) Extend the current agreement which allows the OUCC and intervenors to file
13 FAC testimony 35 days after I&M files its petition and testimony;
- 14 3) Approve recommendations detailed in the testimony of additional OUCC
15 witnesses.

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

17 A: Yes.

APPENDIX A

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

2 A: I graduated from Purdue University in West Lafayette, Indiana in December 1986,
3 with a Bachelor of Science degree, majoring in Accounting. I am licensed in the
4 State of Indiana as a Certified Public Accountant. Upon graduation, I worked as a
5 Field Auditor with the Audit Bureau of Circulation in Schaumburg, Illinois until
6 October 1987. In December 1987, I accepted a position as a Staff Accountant with
7 the OUCC. In May 1995, I was promoted to Principal Accountant and in December
8 1997, I was promoted to Assistant Chief Accountant. As part of the OUCC's
9 reorganization, I accepted the position of Assistant Director of its
10 Telecommunications Division in July 1999. From January 2000 through May 2000,
11 I was the Acting Director of the Telecommunications Division. During an OUCC
12 reorganization, I accepted a position as a Senior Utility Analyst and in September
13 2017, I was promoted to Assistant Director of the Electric Division. In February
14 2022, I was promoted to the Director of the Electric Division. As part of my
15 continuing education, I have attended the National Association of Regulatory
16 Utility Commissioners' ("NARUC") two-week seminar in East Lansing, Michigan.
17 I attended NARUC's Spring 1993 and 1996 seminar on system of accounts. In
18 addition, I attended several CPA sponsored courses and the Institute of Public
19 Utilities Annual Conference in December 1994 and December 2000.



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Indiana Michigan Power Storm Response Discussion

As Requested by
Indiana Utility Regulatory Commission

September 22, 2023

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I&M Overview

Introduction of Presenters

- Steve Baker, President and COO
- Katie Davis, Vice President – External Relations and Customer Experience
- Dave Isaacson, Vice President – Distribution Operations

Presentation Overview

- June 29, 2023 Storm Event
- I&M Operations Approach to Storm Response
- Customer Communications During Storm Events
- Questions

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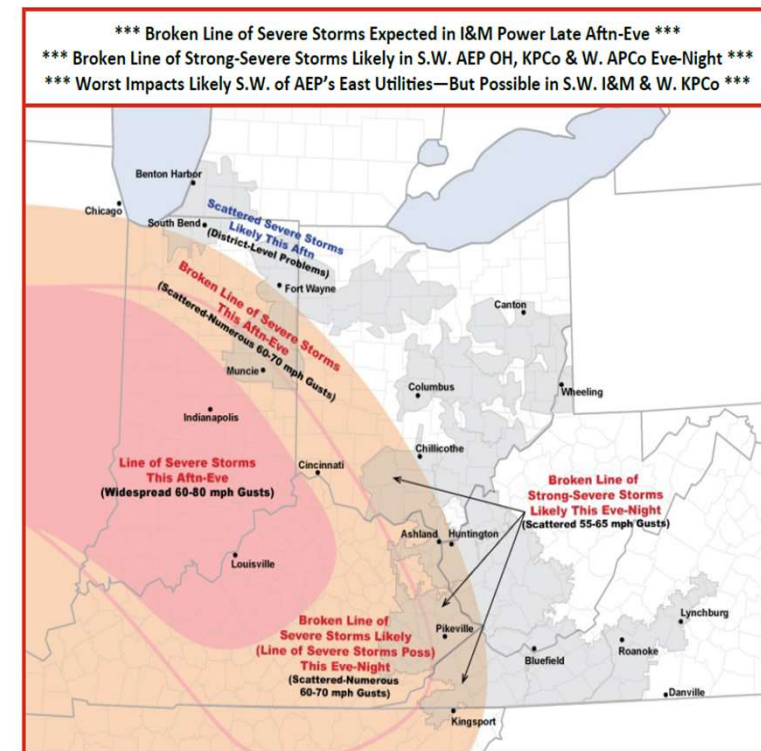
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June 29th Weather Event – Planning

Pre-Event Preparations

- The I&M team closely monitored multiple weather forecasting services prior to the June 29th event, at 12:34pm AEP Meteorology issued the following weather alert
- The Incident Command Structure (ICS) team was put on alert and all baseload business partners were put on standby (160 business partner and internal resources)
- At 6:38 pm, AEP meteorology cancelled the weather alert for I&M
- I&M continued to monitor weather and prepared crews to help other utilities if called upon



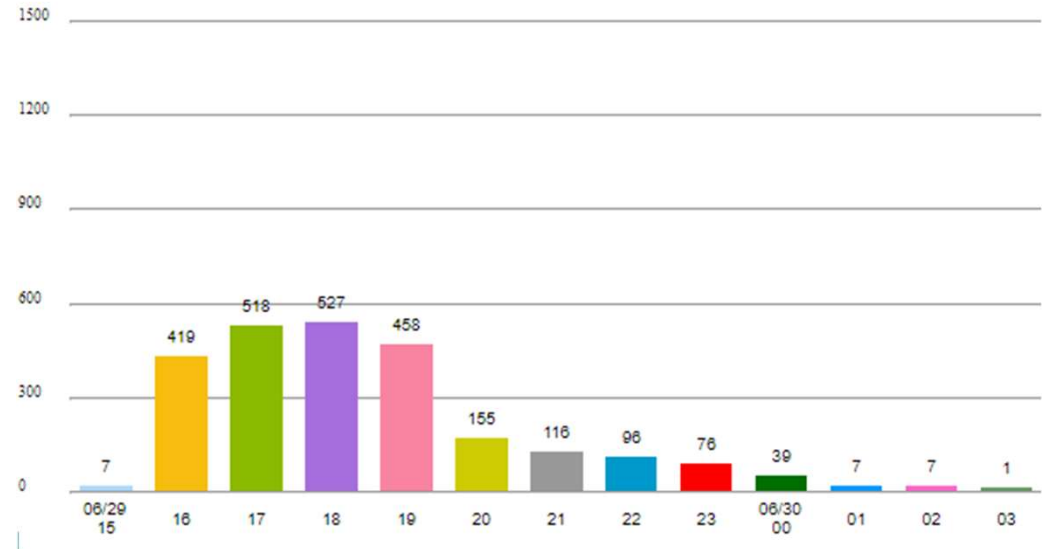
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June 29th Weather Event - Customer Impacts

Weather Impact

- A weakened weather system moved into I&M footprint on the evening of June 29th
- Peak customers out were 527
- 70% were restored within 2 hours of this peak with 99% recovered by midnight
- All Customers had power restored in 10 hours



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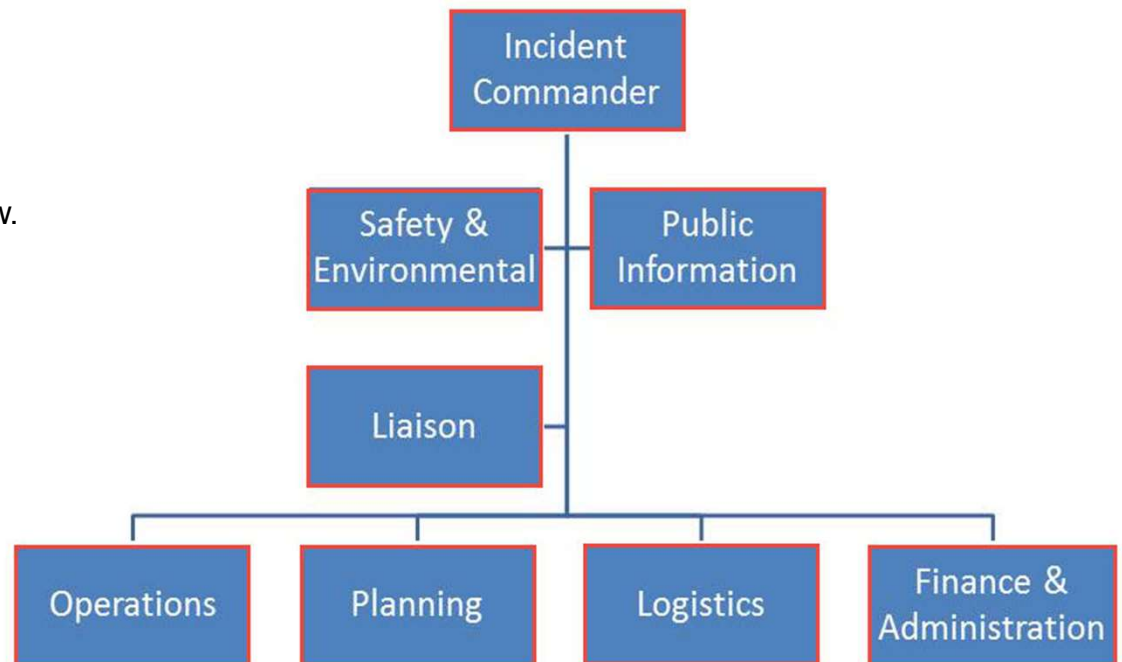
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I&M Storm Response: How We Prepare

Weather Forecast

- Weather alert is received from AEP Meteorology with probability prediction model data for a forecasted weather event.
- AEP Mutual Assistance schedules a meeting to review.
- I&M Leadership reviews the weather forecast.
- Based on severity of the weather forecast, ICS is activated, internal and base load resources are put on alert, and AEP Mutual Assistance is contacted to fill outside resource requests.
- ICS Logistics and Planning sections engage to prepare. Planning section sets up structure for strategic interface with other sections and situational analysis to prepare for resource mobilization.



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Restoration Times Explained

I&M uses four types of “ETRS” (Estimated Time of Restoration)

- Global ETR- A prediction model set under a normal “Blue Sky” day
- Projected ETR- A restoration time set by a dispatcher relaying to the customer the best estimate of restoration time based on crew availability
- Field ETR – A restoration time estimate entered by the person in charge of the crew on site
- Event ETR- This ETR is given once high-level assessment is complete and crew availability is fairly certain. It is the time when we expect 90% of the impacted customers to be restored.

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Communications Overview

I&M utilizes many communication channels before, during and after storms to keep customers informed both individually and at broad scale:

- Social Media
- Digital Advertising
- Email
- Radio
- I&M's Website
- I&M's Mobile App
- News Media Updates
- Text and Email Alerts



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Storm Preparedness

I&M shares general weather and preparedness information throughout the year.

When thresholds are met for confidence in the scope, location and likelihood of a storm, I&M sends proactive emails and social media posts to alert customers. If certainty is strong enough, we will also use digital, social and radio ads to expand our reach.

I&M maintains communication with the IURC, and in the event severe weather is expected or outages occur our external and government affairs teams contact local EMAs and state and federal emergency agencies as needed.

The screenshot shows a news release page from Indiana Michigan Power. The header includes the company logo, navigation links for 'MY ACCOUNT', 'OUTAGES', and 'SAVINGS', and a 'News Release' button. The main content features a title 'BECOME WEATHER-READY: PREPARE FOR STORMS BEFORE THE FIRST WARNINGS' dated June 27, 2023. The text describes a weather event and provides 'WEATHER-READY TIPS' such as identifying shelter, preparing a disaster kit, and staying informed. A photo of a worker in a hard hat is included. A 'Customer Email' button is visible at the bottom right of the page.

This block contains a social media post and a weather tips graphic. The social media post is from Indiana Michigan Power, dated August 24, and discusses severe weather conditions in the southwest Michigan and northern Indiana areas. It lists safety instructions for downed power lines and vehicles. Below the post is a graphic with the text 'WEATHER-READY TIPS' and a lightning bolt background.

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Restoration Updates

I&M constantly communicates with customers during storm restoration:

- Customer account pages, the outage map our mobile app, and text/email alerts are updated live with the latest estimates
- I&M sends multiple news media updates daily, which are also shared on our website and social media
- ETRs are communicated as early as possible and updated as necessary during the restoration process



STORM UPDATE

07.20.2023 | 4:30 P.M.

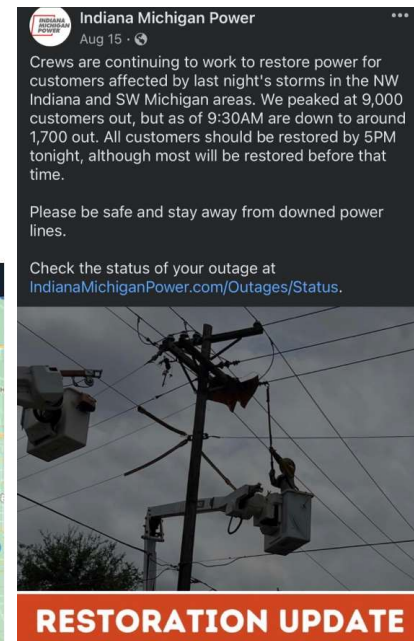
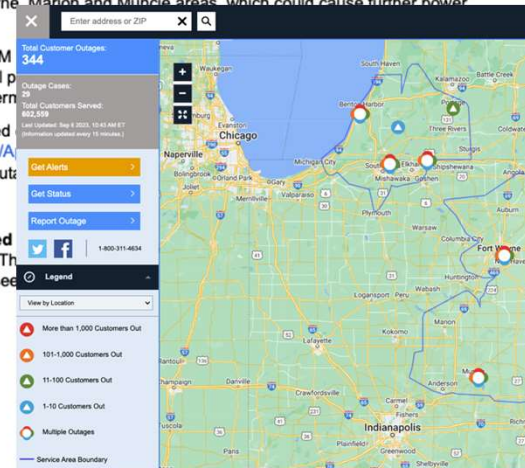
Strong to severe thunderstorms are causing power disruptions to Indiana Michigan Power (I&M) customers. As of 4:30 p.m., about 9,800 customers are without power – a majority of affected customers are in the Elkhart area. More scattered strong to severe thunderstorm are expected this evening in the Fort Wayne, Marion and Muncie areas, which could cause further power disruptions.

Where it is safe to do so, I&M and restore service. I&M will have damage assessors can determine

Customers can stay informed at [IndianaMichiganPower.com/Outages](https://www.indianamichiganpower.com/outages) And can view outages the outage map

SAFETY INFORMATION

- **Never touch downed power lines.** If you see a downed power line, call 911.



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Post-Storm Communications

Following a storm, I&M emails customers to thank them for their patience and understanding during the restoration process.



I've been on the ground with I&M, helping to restore power following the damaging thunderstorm that brought outages to the Elkhart and Fort Wayne regions.

The power is back on for nearly all of the nearly 20,000 &M customers affected by the storm. We remain focused on restoring power to the remaining customers as quickly as we can. On behalf of the men and women who worked tirelessly to get your power back - thank you!



As always, we thank you for your patience and kindness. Our community is stronger together and we're proud to be a part of yours.



Austin
I&M Storm Restoration Team

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How We Practice



- I&M targets two tabletop, or “mock” events per year to engage certain levels of Incident Command with practice scenarios.
- The goal of I&M tabletop exercises is to test and review processes involved with, and responses to, actual situations the players face.
- December 2022 “Ice Event” tabletop exercise included a broad audience of participants, where the Sections worked through an ice event.
- June 2023 “Wind Event” tabletop exercise focused on process detail by incorporating multiple situation “injects” to test response and communication in each ICS Section.
- I&M is planning another tabletop exercise for Nov.7 2023, focusing on an even deeper level of Section engagement.

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Questions

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AFFIRMATION

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



Michael D. Eckert
Director-Electric Division

Cause No. 45933
Indiana Michigan Power Co.

November 15, 2023

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor Public's Exhibit No. 1 Testimony of OUCC Witness Michael D. Eckert* has been served upon the following counsel of record in the captioned proceeding by electronic service on November 15, 2023.

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