

ORIGINAL

STATE OF INDIANA

Commissioner	Yes	No	Not Participating
Huston	✓		
Freeman	✓		
Krevda	✓		
Ober	✓		
Ziegner	✓		

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF OHIO VALLEY GAS)
CORPORATION AND OHIO VALLEY GAS, INC.)
FOR APPROVAL OF A PLAN FOR) CAUSE NO. 45400
INVESTMENTS IN ELIGIBLE TRANSMISSION,)
DISTRIBUTION AND STORAGE) APPROVED: DEC 16 2020
IMPROVEMENTS AND TO BEGIN RECOVERING)
IN ITS RATES THOSE INVESTMENTS VIA A)
TDSIC TRACKER PURSUANT TO INDIANA)
CODE CH. 8-1-39)

ORDER OF THE COMMISSION

Presiding Officers:

David L. Ober, Commissioner

David E. Veleta, Senior Administrative Law Judge

On July 1, 2020, Ohio Valley Gas Corporation and Ohio Valley Gas, Inc. (collectively “Petitioners” or “OVG”) petitioned for approval of a plan for investments in eligible transmission, distribution and storage system improvements (“TDSIC Plan”) and to recover these investments by means of a transmission, distribution and storage system improvement charge (“TDSIC”) pursuant to Indiana Code chapter 8-1-39. OVG filed its case-in-chief the next day, consisting of the verified direct testimony of its Vice President, Chief Financial Officer and Chief Information Officer, Ronald P. Salkie, and the verified direct testimony and exhibits of its Chief Engineer Gregory A. Bailey.

The only other party to this cause, the Indiana Office of Utility Consumer Counselor (“OUCC”) filed its responsive case on September 15, 2020, consisting of the testimony and exhibits of Yi Gao and the testimony and exhibit of Brien R. Krieger, both Utility Analysts in the OUCC’s Natural Gas Division. On September 30, 2020, OVG filed rebuttal testimony from Mr. Bailey.

The Presiding Officers convened an evidentiary hearing via WebEx at 9:30 a.m. on October 26, 2020 at which counsel for both OVG and the OUCC appeared, and OVG’s and the OUCC’s respective cases were admitted into the record without objection.

Based upon the applicable law and the evidence presented, the Commission now finds:

1. Notice and Jurisdiction. Notice of the evidentiary hearing was published as required by law. The Petitioners are energy utilities as defined in Ind. Code § 8-1-2.5-2 and public utilities as defined in Ind. Code §§ 8-1-2-1(a) and 8-1-39-4. Under Ind. Code ch. 8-1-39, this Commission has jurisdiction to approve rate schedules establishing a TDSIC that will allow for the periodic adjustment of a public utility’s rates and charges to provide for timely recovery of

80% of approved capital expenditures in furtherance of an approved TDSIC Plan. Accordingly, this Commission has jurisdiction over OVG as well as the subject matter of its petition.

2. Petitioners' Characteristics. Petitioners are two corporations organized under the laws of the State of Indiana. They provide natural gas service to approximately 28,800 customers in communities and rural areas spread across 16 Indiana counties as well as to customers within a portion of one county in the State of Ohio contiguous with OVG's Indiana service territory. OVG owns, operates, manages, and controls plant and equipment for purposes of providing natural gas service as local distribution companies.

3. Request for Relief. OVG has asked this Commission to approve its proposed TDSIC Plan for construction of certain distribution infrastructure to provide natural gas to currently unserved rural areas within OVG's certificated territory and also various construction and replacement projects to improve the reliability and safety of its existing service. OVG has asked for the projects listed in its proposed TDSIC Plan to be designated as "eligible transmission or distribution improvements" as defined in Ind. Code § 8-1-39-2 and for any other relief permitted under §§ 10 and 11 of that statute. If its TDSIC Plan is approved, OVG also seeks approval to establish a TDSIC tracker that will allow for the periodic automatic adjustment of OVG's rates and charges to provide for timely recovery of 80% of its expenditures incurred to implement its TDSIC Plan pursuant to Ind. Code § 8-1-39-9, with the amount of the initial TDSIC tracker to be determined in a subsequent proceeding.

4. Evidence Presented.

A. OVG's Case-in-Chief.

i. Mr. Salkie: OVG Vice President, CFO and CIO Ronald Salkie described the initial projects populating OVG's proposed 5-year TDSIC Plan. Although OVG anticipates adding, by means of its semi-annual TDSIC Plan update filings, economic development projects in its service territory as those projects are finalized, for now the Plan includes six rural main extensions and fourteen low-pressure replacement projects representing an estimated total investment of \$4,168,214. If its TDSIC Plan is approved, Mr. Salkie also requested authority to recover its costs through a TDSIC tracker.

Mr. Salkie described OVG's process for calculating the estimated average annual natural gas consumption for prospective customers along the route of the six proposed main extensions. OVG then applied the fixed and variable components from OVG's Gas Service Tariff to determine an estimated annual margin it might expect to receive from providing such new service. The annual margin data was then multiplied by 20 and compared to the estimated cost of each main extension to determine whether the proposed extension is expected to produce a positive contribution to OVG's overall cost of service within the first 20 years of being placed into service. The total cost of the six projects excluding meters and services is estimated to be \$943,044, and according to Mr. Salkie, each of the proposed main extension projects is expected to pay for itself within the first 20 years.

With regard to the 14 low-pressure replacement projects proposed for inclusion in OVG's TDSIC Plan, Mr. Salkie agreed with the cost estimates prepared by OVG's Chief Engineer, Mr. Bailey, which totaled \$3,225,170. He explained that OVG is pursuing the goal of replacing all low-pressure services with safer intermediate-pressure service by the end of 2023, with the encouragement of this Commission's Pipeline Safety Division. This work began in 2019 in the communities of Lynn, Connersville, and Cannelton. Mr. Salkie confirmed that none of the low-pressure replacement projects, nor any other project proposed for inclusion in OVG's TDSIC Plan, has been part of any previous OVG filing with this Commission, including OVG's most recent base rate case, Cause No. 44891, in which this Commission issued its order on October 17, 2017.

Mr. Salkie next noted that OVG had met with and received valuable input from the OUCC before deciding to pursue TDSIC relief and had also fully briefed OVG's Board of Directors about the process. He concluded his testimony by offering his opinion that the estimated cost of the improvements described in OVG's proposed TDSIC Plan are justified by incremental benefits attributable to that Plan, and that the public convenience and necessity require or will require the improvements described therein.

ii. Mr. Bailey: OVG's Chief Engineer Gregory Bailey was responsible for approving the design, location and cost estimate for each project included in OVG's proposed TDSIC Plan. He provided detailed descriptions of each of the six main extension projects, five of which are in OVG's Sullivan service area and one is in its Connersville service area. He next described OVG's fourteen low-pressure replacement projects located in Portland, Lynn, Winchester, Tell City and Connersville. These projects are part of OVG's ongoing Integrity Management efforts involving the replacement or removal of piping, meter sets and regulator stations. He noted that work on six of the fourteen projects had commenced prior to OVG filing its petition seeking TDSIC relief, and that OVG was not seeking to recover costs incurred prior to such filing date. He testified that OVG planned to complete the six main extension projects over the course of three years, and that the low-pressure replacement projects could take up to 12 months to complete. He also committed to notifying the Commission and the OUCC of any material schedule delays or changes as part of OVG's semi-annual TDSIC Plan update filings.

Mr. Bailey next described how the projects in OVG's proposed TDSIC Plan were identified and developed. He described OVG's process of mailing surveys to and visiting the homes of potential customers along possible main extension routes to gauge the level of interest in receiving gas service, and he noted that OVG designed its systems to have the capacity to serve all of these potential customers as well as others. He noted that four of the six main extension projects are in residential areas where non-residential uses are not expected to locate. Of the two that are not in strictly residential areas, one, in Sullivan, has been designed to also serve a possible industrial park, and the Connersville project is designed to accommodate the projected future load of an existing grain drying operation. He also confirmed that OVG's existing contracts with gas suppliers afford it access to enough gas to meet reasonably anticipated customer demand.

Mr. Bailey included as Exhibits A and B to his direct testimony detailed cost estimates for each project in OVG's proposed TDSIC Plan. He confirmed that the cost estimates for the rural main extension projects exclude, for purposes of TDSIC recovery, the cost of meters and services but that even including such costs for purposes of satisfying the 20-year revenue margin test each

of these six projects meets that test. The six rural main extension projects and their estimated cost are:

1. Sullivan – County Rd. 90 W.	\$43,676
2. Sullivan – County Rd. 125 W., Center rd., and Jenkins Ln.	\$52,115
3. Sullivan – County Rd. 75 W. and W. Center Rd.	\$43,637
4. Sullivan – County Rd. 200 N. Main	\$133,041
5. Sullivan – County Rd. 300 N. and 50 E. Main	\$37,634
6. Connersville – Harrisburg (6” & 4” MDPE)	\$632,941

Mr. Bailey next noted that the main extension in Connersville will require OVG to add a regulator station to connect that extension to OVG’s existing infrastructure, and that all six projects will tie into facilities in good repair and having more than adequate capacity to serve the prospective customers from the extension. Also in Connersville, the low-pressure replacement project will involve the relocation and upgrade of an existing regulator station to feed into the intermediate-pressure system that will replace the low-pressure system currently in service. Before concluding his direct testimony, Mr. Bailey noted that OVG contacted local county officials to gain access to county road rights of way for its proposed TDSIC Plan projects and has not encountered any difficulty obtaining permission to locate its facilities in such rights of way.

B. OUCC’s Responsive Case

i. **Ms. Gao:** OUCC Utility Analyst Yi Gao recommended the Commission approve OVG’s proposed use of a 20-year margin revenue test for the six rural main extension projects proposed for its 5-year TDSIC Plan. Ms. Gao testified OVG’s current tariff provides for no-cost to new customers for extension of its distribution system when the total anticipated revenue margin for such new customers over a period of 5 ½ years is equal to or greater than the estimated cost of the extension. Ms. Gao testified the TDSIC statute, Ind. Code § 8-1-39-11(c) specifies a 20-year margin test. Reviewing Mr. Bailey’s Exhibit A to his direct testimony setting forth the cost estimates for each of the six proposed main extension projects, she confirmed OVG used a 20-year margin revenue test as required by statute, and each proposed project met that test.

Ms. Gao recommended new tariff language for OVG similar to that adopted by other gas utilities for their TDSIC projects and also supported OVG’s exclusion of the cost of meters and services from its margin test calculations. She testified that based on OVG’s exclusion of the cost of meters and services she is not recommending a margin credit as the OUCC has for some other utilities in TDSIC cases. Noting OVG’s request for approval of both its proposed TDSIC Plan and the structure for a TDSIC tracker, she requested that before implementing such a tracker OVG provide to the OUCC an advance copy of its revenue requirement schedules before submitting its first TDSIC tracker filing. Ms. Gao concluded her testimony with a recommendation that OVG file semi-annual updates and file a base rate case before the end of its 5-year TDSIC Plan.

ii. **Mr. Krieger:** OUCC Utility Analyst Brien Krieger considered whether OVG’s proposed improvement projects are for purposes of safety, reliability, or system modernization with established incremental benefits and also if the projects are required by public

convenience and necessity. He also evaluated whether OVG's TDSIC Plan project costs estimates are "best estimates" for purposes of satisfying the TDSIC statute.

Mr. Krieger recommended removal of one of the 14 proposed low-pressure replacement projects from the TDSIC Plan because that project had been completed before OVG filed its petition initiating this cause. But he agreed the remaining 13 low-pressure replacement projects, and all six of the proposed main extension projects, qualified for TDSIC treatment, are required or will be required for public convenience and necessity and should be included in an approved TDSIC Plan. With regard to OVG's project cost estimates, he reviewed OVG's workorder level detail on a per project basis and agreed the estimates for the six main extension projects qualified as "best estimates" and if OVG removed contingency amounts from the estimates for the low-pressure replacements projects, then those also would satisfy the "best estimate" standard found in the TDSIC statute and subsequent orders from this Commission. Mr. Krieger also testified Petitioner stated it intended to only recover through the TDSIC those project costs incurred after the filing date. Mr. Krieger stated through the discovery process, OVG clarified and provided the cost and quantity of 2020 low-pressure project estimates after July 1, 2020, because some costs occurred prior to Petitioner's filing date.

Mr. Krieger testified OVG had not monetized the incremental benefits expected from its low-pressure replacement projects and recommended that in its rebuttal testimony OVG describe specific incremental benefits of the TDSIC Plan and how those benefits justify the Plan's cost.

Looking ahead, Mr. Krieger recommended that in its semi-annual TDSIC Plan updates OVG provide detailed workorder level costs and reasons any new projects should be approved as a TDSIC Plan project, and also explain any revised estimates or actual costs that exceed by more than 20% or \$100,000 a previously approved estimate. Finally, he asked that OVG "continue to work with the OUCC to ensure the accounting process is well understood so only those approved TDSIC Plan project costs incurred after July 1, 2020 are included in future tracker proceedings for TDSIC recovery."

C. OVG's Rebuttal

Mr. Bailey responded to Ms. Gao and Mr. Krieger. As a threshold matter, he noted that the six proposed rural main extensions are expected to pay for themselves ranging from 11.72 to 17.47 years. Next, he agreed with Mr. Krieger's rationale for excluding a contingency from cost estimates for purposes of TDSIC Plan project approval. He also agreed that the one low-pressure replacement project OVG had completed just before filing its TDSIC petition initiating this cause on July 1, 2020 should be removed from the TDSIC Plan.

Mr. Bailey specifically agreed with Mr. Krieger's revised TDSIC project cost estimates which, after removing the one previously completed project and all contingent amounts, reduced the \$3,225,170 Mr. Bailey had proposed in his direct testimony to \$2,366,204. As revised, OVG's low-pressure replacement projects and their estimated costs are:

1. Portland – Race and North St. east of Meridian St.:	\$57,000
2. Portland – Pleasant & Commerce from Votaw to High St.:	\$222,983
3. Winchester – Hospital Dr. and Oak St.:	\$66,500
4. Winchester – Sherman St. and Main St.:	\$76,000
5. Winchester – Division St. and Jackson Pike:	\$212,439
6. Connersville – Western Ave.:	\$4,160
7. Tell City – Pestalozzi 10 th to 12 th St.	\$328,771
8. Portland – Pine Alley and Court St. from 1 st to Race St.	\$169,418
9. Portland – Main St. from Court to Pierce St.	\$212,031
10. Winchester – Union City Phase 3	\$286,102
11. Connersville Final Phase of LP	\$178,768
12. Tell City – 13 th & 14 th from Fulton to Washington St.	\$300,820
13. Tell City – 12 th and 13 th north of Pestalozzi	\$251,211

Mr. Bailey next addressed Mr. Krieger’s request for more quantification of the incremental benefits anticipated to result from OVG’s 13 low-pressure replacement projects. He explained that most of OVG’s low-pressure pipes were installed more than a half century ago predating modern safety regulations. Some aspects of these systems which threaten safety and reliability include pipes consisting of bare or grease-coated steel; unsubstantiated Maximum Allowable Operating Pressure ratings; unknown material types; and incomplete installation records. These risk factors are in addition to the operational safety threat that low pressure represents. He noted that in an over-pressurization situation, intermediate- or high-pressure gas could enter a home or business uncontrolled, with potentially catastrophic results, which is what occurred a few years ago in the Merrimack Valley, Massachusetts explosion. OVG’s customers currently receiving service from a low-pressure system will directly benefit from the additional safety margin resulting from OVG’s replacement with an intermediate-pressure system, including pressure regulators at the points of use. Mr. Bailey identified as another customer benefit the reduction in the potential for service outages which can occur due to water or icing in low pressure service lines and mains. He also emphasized that the low-pressure replacement projects are part of OVG’s integrity management efforts in compliance with both state and federal safety directives and he opined that OVG’s customers and the communities it serves will benefit far more than the cost of the extra pennies added to customers’ utility bills by having safer, more reliable gas service provided in compliance with modern safety standards.

5. Statutory Requirements. Ind. Code § 8-1-39-10 permits a public utility to petition the Commission for approval of the public utility’s plan to invest in eligible transmission, distribution and storage system improvements for the next five to seven years, as defined in Ind. Code § 8-1-39-7.8. Subsection 10(b) of that statute states that after notice and a hearing, and not more than 210 days after the petition is filed, the Commission shall issue an order that includes the following:

- (1) A finding of the best estimate of the cost of the eligible improvements included in the plan;
- (2) A determination whether public convenience and necessity require or will require the eligible improvements included in the plan; and

- (3) A determination whether the estimated costs of the eligible improvements included in the plan are justified by incremental benefits attributable to the plan.

Further, “[i]f the commission determines that the public utility’s TDSIC Plan is reasonable, the commission shall approve the plan and authorize TDSIC treatment for the eligible transmission, distribution, and storage improvements included in the plan.”

Ind. Code § 8-1-39-2 defines “eligible transmission, distribution, and storage system improvements” as new or replacement electric or gas transmission distribution, or storage utility projects that:

- (1) a public utility undertakes for purposes of safety, reliability, system modernization, or economic development, including the extension of gas service to rural areas;
- (2) were not included in the public utility’s rate base in its most recent general rate case; and
- (3) either were:
 - (A) described in the public utility’s TDSIC plan and approved by the commission under section 10 of this chapter and authorized for TDSIC treatment;
 - (B) described in the public utility’s update to the public utility’s TDSIC plan under section 9 of this chapter and authorized for TDSIC treatment by the commission; or
 - (C) approved as a targeted economic development project under section 11 of this chapter.

Ind. Code § 8-1-39-11(c) provides that “Notwithstanding any law or rule governing extension of service, a public utility that provides gas service may, on a nondiscriminatory basis, extend service in rural areas without a deposit or other adequate assurance of performance from the customer, to the extent that the extension of service results in a positive contribution to the utility’s overall cost of service over a twenty (20) year period. However, if the public utility determines that the extension of service to a targeted economic development project will not result in a positive contribution to the utility’s overall cost of service over a twenty (20) year period, the public utility may require a deposit or other adequate assurance of performance from:

- (1) the developer of the targeted economic development project; or
- (2) a local, regional, or state economic development organization.

Once a TDSIC Plan has been approved, Ind. Code § 8-1-39-9 permits a public utility such as OVG to request authority from this Commission to implement a periodic automatic rate adjustment to provide for the recovery between base rate cases of 80% of approved capital expenditures and expenses associated with investing in projects that are included in the public

utility's approved TDSIC Plan, and deferral of the remaining 20% of such costs for recovery in the utility's next base rate case.

6. Commission Discussion and Findings. OVG requests approval of a five-year TDSIC Plan to be updated semi-annually and initially comprised of six rural main extension projects and 13 low-pressure replacement projects. Five of the six extension projects would be located in its Sullivan service area, and the sixth project is in OVG's Connersville service area. For all six extension projects, which represent a total estimated plant investment of \$943,044, OVG would apply the 20-year margin revenue test specified by Ind. Code § 8-1-39-11(c). The 13 low-pressure replacement projects proposed by OVG would be located in and around the communities of Portland, Lynn, Winchester, Tell City, and Connersville and represent a total estimated plant investment of \$2,366,204.

The evidence in this case confirms that each of the projects OVG has proposed for inclusion in its TDSIC Plan meets the requirements of the TDSIC statute. Specifically, these projects either extend natural gas service to rural areas within OVG's service territory where such service is not currently available, or they are undertaken for purposes of safety, reliability, and system modernization. None of the projects proposed for inclusion in OVG's requested TDSIC Plan was included in OVG's most recent base rate case. Accordingly, we find that OVG's proposed TDSIC Plan satisfies the requirements of Ind. Code § 8-1-39-2(1) and (2).

We next consider whether the evidence in this cause supports each of the three required findings set forth in Ind. Code § 8-1-39-10(b).

A. Best Estimate of the Cost of the Eligible Improvements. OVG provided detailed cost estimates for each of its proposed projects. Mr. Krieger for the OUCC reviewed those estimates and found them to be the best estimates so long as amounts OVG had initially included for a contingency were excluded and if expenses incurred prior to this petition's July 1, 2020 filing date were also excluded. Mr. Bailey for OVG accepted both of Mr. Krieger's recommendations to exclude these amounts.

Based upon the evidence, the Commission finds that OVG has provided a best estimate for the cost of each project proposed for inclusion in its TDSIC Plan.

B. Public Convenience and Necessity. Mr. Salkie for OVG and Mr. Krieger for the OUCC both testified that the public convenience and necessity require or will require the improvements proposed for inclusion in OVG's TDSIC Plan. Both of OVG's witnesses described the desire expressed by residents not currently able to connect to OVG's system within its certificated territory to receive gas service, and Mr. Bailey for OVG described in both his direct and rebuttal testimony the multiple safety and reliability benefits associated with OVG's ongoing effort to replace all of its low-pressure systems.

Based on the evidence presented, the Commission finds that the public convenience and necessity will be advanced by the projects in OVG's TDSIC Plan.

C. Incremental Benefits Attributable to the TDSIC Plan. As noted above, OVG's TDSIC Plan is currently comprised of two types of projects: rural main extensions and low-pressure system replacements. For different reasons, we find that the specific projects in each category will provide incremental benefits to OVG's customers. For the six rural main extensions, the fact that each project is projected to pay for itself well within the 20-year limit called for in the statutory margin revenue test sufficiently demonstrates these projects' satisfaction of this incremental benefits requirement. For the 13 low-pressure replacement projects, we agree that OVG's customers will experience increased safety and reliability as a direct result of these projects, and that these benefits collectively exceed OVG's reasonable best estimated costs to replace its low-pressure systems.

D. Reasonableness of the TDSIC Plan and Approval of TDSIC. Based on our review of OVG's and the OUCC's evidence, we find that OVG's TDSIC Plan is reasonable and should be approved. We further find that OVG should be allowed to recover 80% of its actual TDSIC project costs through a TDSIC tracker, the amount of which is to be determined in a subsequent proceeding under this cause, and that in the meantime, OVG should begin deferring 20% of its actual TDSIC project costs for recovery in its next base rate case.

OVG shall file a petition with the Commission for review and approval of its basic gas rates and charges before the expiration of OVG's TDSIC Plan pursuant to Ind. Code 8-1-39-9(d). Additionally, given the fact that the first tracker will cover the period of July 1, 2020 to December 31, 2020, OVG should file the first of its semi-annual TDSIC Plan updates during the first six months of 2021 and every six months thereafter until we issue an order in OVG's next base rate case or until all projects in its TDSIC Plan, as currently approved or as subsequently revised and approved, have been fully accounted for in its TDSIC tracker, whichever comes first. In its semi-annual TDSIC update filings, OVG should explain any material changes to its approved projects, including but not limited to any actual costs which exceed approved estimated costs by more than 20% or by \$100,000. We also agree with the OUCC's suggestions that OVG should provide to the OUCC an advance copy of its proposed revenue requirement schedules before filing to implement its first TDSIC tracker and that OVG should submit for our approval an amended tariff containing similar language to what we approved for Midwest Natural Gas Corporation in Cause No. 44942 relating to its use of a 20-year margin revenue test for rural main extensions approved for inclusion in OVG's TDSIC Plan.

IT IS THEREFORE ORDERED BY THE INDIANA UTILITY REGULATORY COMMISSION that:

1. The six rural main extension projects and thirteen low-pressure replacement projects in OVG's revised TDSIC Plan, the cost estimates for which are set forth in our summary of OVG witness Gregory Bailey's direct and rebuttal testimony at sections 4Aii and 4C, above, constitute eligible transmission, distribution or storage system improvements within the meaning of Ind. Code § 8-1-39-2.

2. OVG's proposed TDSIC Plan, as presented in its case-in-chief and revised in its rebuttal testimony, is reasonable and is approved pursuant to Ind. Code § 8-1-39-10.

3. Once a project included in its approved TDSIC Plan has been placed into service, OVG is authorized to defer its costs for that project on an interim basis until such costs are recovered pursuant to Ind. Code § 8-1-39-9 through its revised rates either from a TDSIC tracker or a future base rate proceeding.

4. OVG shall file semi-annually under this Cause updates to its TDSIC Plan, including expenses actually incurred implementing projects previously approved for inclusion in that TDSIC Plan, consistent with our findings in section 6.D., above. OVG shall provide to the OUCC an advance copy of its proposed revenue requirement schedules before filing to implement its first TDSIC tracker.

5. OVG is authorized to use the 20-year margin revenue test to determine the need for deposits regarding rural main extensions included in its TDSIC Plan and shall within 30 days of the date of this Order file for approval by this Commission's Energy Division a revised tariff consistent with our findings in section 6.D., above.

6. OVG shall file its next base rate case before the expiration of its TDSIC Plan pursuant to Ind. Code 8-1-39-9(d).

7. This Order shall be effective on and after the date of its approval.

HUSTON, FREEMAN, KREVDA, OBER, AND ZIEGNER CONCUR:

APPROVED: DEC 16 2020

**I hereby certify that the above is a true
and correct copy of the Order as approved.**

Mary M. Schneider
Secretary of the Commission