

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF DUKE ENERGY INDIANA, LLC)
PURSUANT TO IND. CODE §§ 8-1-2-42.7 AND)
8-1-2-61, FOR (1) AUTHORITY TO MODIFY)
ITS RATES AND CHARGES FOR ELECTRIC)
UTILITY SERVICE THROUGH A STEP-IN OF)
NEW RATES AND CHARGES USING A)
FORECASTED TEST PERIOD; (2) APPROVAL)
OF NEW SCHEDULES OF RATES AND)
CHARGES, GENERAL RULES AND)
REGULATIONS, AND RIDERS; (3))
APPROVAL OF A FEDERAL MANDATE) CAUSE NO. 45253
CERTIFICATE UNDER IND. CODE § 8-1-8.4-1;)
(4) APPROVAL OF REVISED ELECTRIC)
DEPRECIATION RATES APPLICABLE TO)
ITS ELECTRIC PLANT IN SERVICE; (5))
APPROVAL OF NECESSARY AND)
APPROPRIATE ACCOUNTING DEFERRAL)
RELIEF; AND (6) APPROVAL OF A)
REVENUE DECOUPLING MECHANISM FOR)
CERTAIN CUSTOMER CLASSES)

DUKE ENERGY INDIANA, LLC'S COMPLIANCE FILING – STEP 1

In accordance with Ordering Paragraph 2 of the Indiana Utility Regulatory Commission's July 29, 2020 order ("Order"), Duke Energy Indiana, LLC ("Duke Energy Indiana" or "Company") respectfully submits its new schedules of rates and charges, including riders and full tariff, for approval by the Commission's Energy Division. In support of this Compliance Filing, Duke Energy Indiana further states as follows:

A. Contents of Compliance Filing

Duke Energy Indiana's Compliance Filing includes the following documents, discussed further below, to support its detailed implementation of the Commission's Order:

<u>Document</u>	<u>Description</u>
Exhibit 1	Summary of Compliance Filing and Rate Impacts
Exhibit 2	Data Flow of Commission Adjustments in the Revenue Requirements Model, Jurisdictional Separation Study, and Cost of Service Study
Exhibit 3	Index of Schedules and Workpapers Comprising Attachment A through Attachment O (including Confidential Attachments)
Attachment A	Revenue Requirements Schedules and Workpapers
Confidential Attachment A	Revenue Requirements Confidential Workpapers
Confidential Attachment B	Jurisdictional Separation Study Confidential Schedules and Workpapers
Confidential Attachment C	Cost of Service Study Confidential Schedules and Workpapers
Attachment D	Rate Design Schedules and Workpapers, Including Complete Tariff
Confidential Attachment D	Rate Design Confidential Workpapers
Attachment E	Step 1 Schedules and Workpapers – Revenue Requirements
Confidential Attachment E	Step 1 Confidential Schedules and Workpapers – Jurisdictional Separation Study and Cost of Service Study
Attachment F	Narrative and updated rider exhibits/workpapers for Rider 60 – FAC
Attachment G	Narrative and updated rider exhibits/workpapers for Rider 62 – ECR
Attachment H	Narrative and updated rider exhibits/workpapers for Rider 65 – TDSIC
Attachment I	Narrative and updated rider exhibits/workpapers for Rider 66 – EE
Attachment J	Narrative and updated rider exhibits/workpapers for Rider 67 – Credits Rider
Attachment K	Narrative and updated rider exhibits/workpapers for Rider 68 – RTO
Confidential Attachment K	Confidential Schedule Rider 68 – Explanation of tariff changes, pages 12 and 13
Attachment L	Narrative and updated rider exhibits/workpapers for Rider 70 – OSS
Confidential Attachment L	Updated Confidential Exhibit 6-D (PowerShare) for Rider 70 – OSS
Attachment M	Narrative and updated rider exhibits/workpapers for Rider 72 – FMCA
Attachment N	Narrative and updated rider exhibits/workpapers for Rider 73 – Renewables
Confidential Attachment N	Updated Confidential Workpaper 4-B for Rider 73 - Renewables

<u>Document</u>	<u>Description</u>
Attachment O	Coal Ash Regulatory Asset at 12/31/2019 and Supporting Calculation for Credits to Coal Ash Regulatory Asset for Costs of Removal Collected through Depreciation Rates

Exhibit 1

To facilitate the Commission's Energy Division's review, the Company is providing a high-level summary of its Compliance Filing as Exhibit 1. Exhibit 1 identifies and explains adjustments the Company made to the amounts approved in the Order for rate base and the components of net operating income in order to reflect the totality of the Order. These adjustments were to:

1. Remove amounts from net plant in service and depreciation expense for the electric vehicle pilot program that was moved to a subdocket (Cause No. 45253 S2) for separate ratemaking consideration.
2. Reclassify the jurisdictional portion of the short-term bundled non-native sales revenues as a reduction of cost of goods sold rather than an increase to operating revenues in the cost of service study.
3. Reflect the impact of the depreciation rates approved in the Order on forecasted 12/31/2020 net plant in service. The approval of lower depreciation rates results in a lower amount of forecasted 12/31/2020 accumulated depreciation and an increase to forecasted 12/31/2020 net plant in service, which leads to an increased revenue requirement associated with return on investment. In addition, the Company's detailed application of the approved depreciation rates at the FERC plant account level resulted in slightly lower depreciation expense than the amount approved in the Order.

4. Update public utility fee and uncollectible expense to reflect the impact of the above changes on operating revenues, as well as update income tax expense to reflect the totality of the Order.

Exhibit 1 also presents the impact of the above adjustments on the calculation of the overall rate increase percentage and the Step 1 rate increase percentage both before and after rider revenues and utility receipts tax are considered.

Exhibit 2

In Exhibit 2 of the Compliance Filing, the Company is providing additional documentation of the data flow of Commission adjustments within the revenue requirements model, jurisdictional separation study, and cost of service study.

Exhibit 3

Exhibit 3 of the Compliance Filing is an index of all the schedules and workpapers comprising Attachments A-O (including Confidential Attachments, as applicable).

Revenue Requirements (Attachment A)

The Company is providing its revenue requirements model in native (Excel) format with formulas and links intact as Attachment A. Key schedules¹ in the revenue requirements model that illustrate the Company's implementation of the Order are:

1. Schedule OPIN6 – summary of specific adjustments to net operating income ordered by the Commission.
2. Schedule OPIN3 – presents net operating income as originally proposed, rebuttal adjustments, and Commission adjustments (from Schedule OPIN6) to arrive at the net

¹ Refer to Exhibit 2 for a detailed list of schedules and workpapers impacted by Commission adjustments.

operating income amount the Company is requesting approval of in this Compliance Filing.

3. Schedule OPIN2 – summarizes the impact of Commission adjustments to the operating revenue increase and the resulting changes to uncollectible accounts expense, public utility fee, and income taxes.
4. Schedule OPIN1 - presents jurisdictional amounts from Confidential Attachment B, Confidential Schedule JS7 for net operating income as originally proposed, rebuttal adjustments, and Commission adjustments to arrive at the jurisdictional net operating income amount the Company is requesting approval of in this Compliance Filing.

Separation Study and Cost of Service Study (Confidential Attachment B and Confidential Attachment C)

The Company is providing its separation study and cost of service study in native (Excel) format with formulas and links intact as Confidential Attachments B and C. Key schedules in the separation study and cost of service study that illustrate the Company's implementation of the Order are:

1. Confidential Attachment B, Confidential Workpaper JS10 – reflects the Commission Adjustments from the revenue requirements model in Attachment A.
2. Confidential Attachment C, Confidential Workpapers COSS77 through COSS85 – reflect output of the cost of service study.
3. Confidential Attachment C, Confidential Workpapers COSS100 through COSS140 – statements of operating income by function that are utilized for rate design schedules and workpapers in Attachment D.

The cost of service study reflects the allocation of production-related costs on a four coincident peak ("4-CP") basis, as approved in the Order. The cost of service study utilizes a

subsidy reduction of 12.5%, which was the maximum reduction able to be applied such that no rate class experienced an increase that was more than 25% higher than the overall rate increase.

Rate Design and Tariff (Attachment D and Confidential Attachment D)

The Company is providing its rate design schedules and workpapers in native (Excel) format with formulas and links intact as Attachment D (including Confidential Attachment D). The full tariff can be found in Attachment D, Schedule RD5. As directed by the Order, Duke Energy Indiana has modified Section 4.2 in its General Terms and Conditions to offer customers additional information regarding how to inquire about deposit requirements.

Step 1 Schedules and Workpapers (Attachment E and Confidential Attachment E)

The Company is providing its revenue requirements model, separation study, and cost of service study supporting Step 1 rates in native (Excel) format with formulas and links intact as Attachment E (including Confidential Attachment E). These schedules and workpapers reflect net plant in service and the Company's capital structure at 12/31/2019 and are the basis for the Company's Step 1 Credit Adjustment included in Rider 67 (see Attachment J). In addition, the revenue requirements schedules and workpapers filed in Attachment E reflect reductions to TDSIC plant (see Schedule RA21) and accumulated depreciation (see Schedule RA22) for investment amounts in excess of the cap amounts agreed to in the Settlement Agreement in Cause No. 44720. Key schedules illustrating the Company's calculation of the Step 1 Credit Adjustment are:

1. Schedule RA3 – summarizes the difference in net plant in service at 12/31/2019 and 2019 annualized depreciation expense from the amounts approved in the Order, including jurisdictional amounts from Confidential Attachment E, Confidential Workpaper COSS RA70.

2. Schedule RA2 – calculates the jurisdictional Step 1 Credit Adjustment by comparing the calculation of the electric operating revenue deficiency for base rates (from Attachment A, Schedule RR1) to the electric operating revenue deficiency calculated using 12/31/2019 net plant in service and capital structure for amounts and 2019 annualized depreciation expense (from Confidential Attachment E, Confidential Workpaper COSS RA70).
3. Confidential Attachment E, Confidential Workpaper JS RA10 – reflects the Commission Adjustments from the revenue requirements model in Attachment E.
4. Confidential Attachment E, Confidential Workpapers COSS RA77 through COSS RA85 – reflect outputs of the cost of service study.

Similar to the cost of service study discussed earlier for setting base rates, the cost of service study supporting the calculation of the Step 1 rate adjustment reflects the allocation of production-related costs on a 4-CP basis and utilizes a subsidy reduction of 12.5%.

Riders (Attachments F-N, including Confidential Attachments as applicable)

The Company's Attachments F through N include a narrative explanation of changes made to the most recently approved rider exhibits that have been impacted by the Order and a red-line version of those rider exhibits. See the individual Attachments for details related to each specific rider. Summarized below are some common adjustments that have been made across riders, as applicable:

1. Retail/wholesale allocation percentages have been updated to reflect final results from the jurisdictional separation study.
2. Rate class allocation percentages have been updated to reflect final results from the cost of service study.

3. Rate of return calculations have been updated to reflect the approved return on equity of 9.70% and the approved cost rate for customer deposits of 2%.
4. Revenue conversion factors have been updated to reflect, as applicable:
 - a. The Commission's approval to change the presentation of utility receipts tax on customer bills;
 - b. The Commission's approval of a new uncollectible accounts percentage;
 - c. The most recent public utility fee percentage; and
 - d. The state income tax rate expected to be in effect at the same time as the rider factors.
5. Removed revenue requirement amounts from the riders for plant-in-service or expense items that are moving to base rates per the Commission's Order.

Updates to Rider 68 Tariff (Attachment K)

To accurately reflect what is in the Company's cost of service and retail base rate design, Page 1 of the tariff for the Regional Transmission Operator ("RTO") Non-Fuel Costs and Revenues Adjustment Rider ("Rider 68") has been updated from what was filed in rebuttal testimony (see Exhibit 36-B (SES)) to reflect the following two items:

1. The 2020 forecasted MISO Revenue Neutrality Uplift ("RNU") charges that were intended to be included in the base rate amount were inadvertently removed in a proforma adjustment (see Exhibit 6-B, Schedule COGS5) as they were incorrectly thought to be part of the rider deferral based on the account name. To align the Rider 68 tariff with what is in retail base rates, RNU costs of \$5.938 million have been removed from the annual level of forecasted RTO Non-Fuel Costs, such that the entire RNU recovery will

be tracked through Rider 68. The updated tariff reflects \$59.998 million of RTO Non-Fuel Costs as compared to \$65.936 million on the version of the tariff filed with rebuttal.

2. Certain grandfathered transmission revenues previously excluded from Rider 68 are now embedded in base rates and therefore should be reflected in the base transmission revenue amount on the tariff sheet. These grandfathered agreements have expired and are now under the MISO Tariff for which costs and revenues have been approved for inclusion in Rider 68. These transmission revenues were included in the cost of service and are now embedded in retail base rates. These additional RTO transmission revenues of \$19.318 million have been added to the base transmission revenues as shown on Page 1 of the Rider 68 tariff. The updated tariff reflects \$23.540 million of RTO transmission revenues as compared to \$4.222 million shown on the rebuttal version of the tariff.

Coal Ash Reporting (Attachment O)

Attachment O is coal ash regulatory asset information the Company committed to provide in the rebuttal testimony of Ms. Diana Douglas. Specifically, the Company agreed to provide actual amounts for the coal ash regulatory asset as of 12/31/2019 and additional support for the calculation of credits to the coal ash regulatory asset for costs of removal collected through depreciation rates.

B. Billing.

Timely implementation of the new rates is important to the Company's financial health and ability to serve its customers. Pursuant to Ordering Paragraph 2, the new schedules of rates and charges for Step 1 are subject to Energy Division review and agreement and will be implemented upon Energy Division approval, on a service-rendered basis. The Company has made changes to its existing billing system to comply with this requirement, except for two

items enumerated below where the billing system cannot be updated to handle billing on a service-rendered basis. In determining how to address these few exceptions, the Company was able to find alternatives that can be accomplished with the current billing system that also result in lower rates to the customer than otherwise would be achieved with billing on a service-rendered basis.

Lighting and other Unmetered Rates

The Company's billing system is unable to accommodate prorated billing specifically for outdoor lighting, street lights and other unmetered rates. Rather than implementing these rates on a bills-rendered basis, the Company will wait one full month after the approved effective date for the Company's new base rates to make any rate changes for these specific tariffs. This proposed approach can be managed with the current billing system and will result in lower customer rates, as the Company will be delaying implementation of the newly approved, higher rates beyond when they otherwise would have gone into effect.

Fuel Cost Adjustment (or "FAC") Rider 60

The Company has experienced issues with being able to implement the FAC change on a prorated basis, but efforts are still underway in hopes of resolution by the time the new retail base rates are implemented. If the Company is not able to modify the current billing system to accurately prorate the FAC rates on a service-rendered basis, then it plans to begin billing the new FAC rate immediately on a bills-rendered basis. The updated FAC rate, reflecting the increased base cost of fuel, will be a credit of \$(0.003805) mills per kWh, as compared to the current factor of \$0.008796 mills per kWh. This approach will result in customers being billed the lower rate sooner than if it was phased-in over a period of time as would happen if it was billed on a service-rendered basis.

Dated this 13th day of July, 2020.

Respectfully submitted,

DUKE ENERGY INDIANA, LLC

A handwritten signature in cursive script, appearing to read "Kelley Karn", written in dark ink.

By:

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was electronically delivered via ShareFile service this 13th day of July, 2020 to the following:

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	Commission Order	Duke Energy Indiana Adjustments (millions of dollars)	Compliance Filing	Notes
Current Revenues	\$ 2,571	\$ (24)	\$ 2,547	(2)
Increase	146	13	159	(1)(2)(3)(4)
Approved Revenues	\$ 2,717	\$ (11)	\$ 2,706	
Operating Expenses:				
Operation and Maintenance	1,352	(22)	1,330	(2)(4)
Depreciation and Amortization	586	(2)	584	(3)
Property and Other Taxes	69	-	69	
Income Taxes	128	10	138	(3)(4)
Total Operating Expenses	<u>\$ 2,135</u>	<u>\$ (14)</u>	<u>\$ 2,121</u>	
Operating Income	<u>\$ 582</u>	<u>\$ 3</u>	<u>\$ 585</u>	
Rate Base	<u>\$ 10,195</u>	<u>\$ 45</u>	<u>\$ 10,240</u>	(1)(3)
Rate of Return	<u>5.71%</u>		<u>5.71%</u>	
Percent Rate Increase	<u>5.7%</u>		<u>6.2%</u>	(5)
Step 1 Rate Adjustment			<u>\$ (38)</u>	
Increase with Step 1			<u>121</u>	
Percent Increase with Step 1			<u>4.8%</u>	(5)

(1) Remove the EV Pilot program investment that was moved to Subdocket.

Operating Revenue	\$ (1)
Rate Base	(8)

(2) Adjustments to remove the non-jurisdictional portion of the short-term bundled non-native sales revenues and treat the revenues from the sale as a revenue credit to Cost of Goods Sold in the cost of service study.

Operating Revenue (total company)	\$ (24)
Operating Revenue (non-jurisdictional)	<u>1</u>
Operating Revenue	(23)
Operation and Maintenance	(23)

(3) Adjustments for change in depreciation rates include updating rate base levels to reflect six months of the approved rates and the calculation differences between the commission's adjustment and the detail application of the rates at the FERC plant account level.

Operating Revenue (rate base related)	\$ 4
Operating Revenue (depreciation related)	<u>(2)</u>
Operating Revenue	2
Depreciation and Amortization	(2)
Income Taxes	1
Rate Base	53

(4) Other Adjustments include: updating the Public Utility Fee and Bad Debt amounts to reflect the incremental amounts due to the base rate increase and other adjustments to Income Taxes to reflect the totality of the Order.

Operating Revenue	\$ 11
Operation and Maintenance	1
Income Taxes	9

(5) Amounts exclude Utility Receipts Tax (URT) and changes to amounts remaining in the riders (riders). With URT and riders of \$32 million, the Compliance filing increase and Step 1 increases would be:

Base Rate Increase	7.5%
Step 1 Increase	6.0%

Data Flow to Implement Adjustments Ordered by the Commission in the Revenue Requirements Model and the Jurisdictional Separation Study and Cost of Service Study

I. Revenue Requirement Model:

Tabs in the revenue requirements model (in Attachment A) that have changed as a result of Commission adjustments are highlighted in yellow in the MS Excel file. Below is an outline of specific adjustments made:

1. Cost of Capital Adjustments:
 - a. Schedule CS1 (regulatory capitalization structure) was updated to reflect the 9.70% authorized return on equity and 5.71% authorized rate of return.
2. Rate Base Adjustments:
 - a. Workpaper RB9 (distribution investment) was updated to remove the electric vehicle (“EV”) Pilot Program investments.
 - b. Workpapers RB3 and RB4 (production accumulated depreciation) were updated to reflect the approved depreciation rates.
 - c. Workpapers RB6 and RB7 (transmission accumulated depreciation) were updated to reflect the approved depreciation rates.
 - d. Workpapers RB10 and RB11 (distribution accumulated depreciation) were updated to reflect the approved depreciation rates and removal of the EV Pilot Program.
 - e. Workpapers RB14 and RB15 (general plant accumulated depreciation) were updated to reflect the approved depreciation rates.

The adjustments on these workpapers flow through to summary Schedules RB1 and RB2.

3. Revenue Adjustments:
 - a. Schedule REV3 (unbilled pro forma) was updated to remove pro forma adjustment and leave the change in unbilled revenues in the present revenue levels.
 - b. Schedule REV5 (short-term bundled non-native sales pro forma) was updated to remove the pro forma adjustment and leave the revenues from short-term bundled non-native sales in the present revenue levels¹.

The adjustments on these schedules flow through to summary Schedule REV1.

- c. Schedules REV8, REV9, and REV 11 (riders after the rate case) were updated to reflect changes in allocation factors resulting from other adjustments ordered by the Commission. The information on these schedules is factored in to the calculation of the overall rate increase percentage.

¹ In the jurisdictional separation study and cost of service study these revenues are treated as “revenue credits” to operation and maintenance expense.

4. Cost of Goods Sold Adjustments:

- a. Schedule COGS2 (pro forma for fuel expense associated with short-term bundled non-native sales) was updated to remove the pro forma adjustment and leave the fuel expense associated with short-term bundled non-native sales in current expense levels. The adjustment on this schedule flows through to summary Schedule COSGS1.

5. Operation and Maintenance Expense Adjustments:

- a. Schedule OM17 (vegetation management expense pro forma) was updated to remove the pro forma adjustment and leave the expense level at the forecasted amount.
- b. Schedule OM20 (credit card fee pro forma) was updated to remove the pro forma adjustment and exclude the credit card fee from expenses.

The adjustments on these schedules flow through to summary Schedules OM1 and OM2.

6. Depreciation and Amortization Expense Adjustments:

- a. Schedule DA3 (production depreciation expense) was updated to reflect the approved depreciation rates.
- b. Schedule DA4 (transmission depreciation expense) was updated to reflect the approved depreciation rates.
- c. Schedule DA5 (distribution depreciation expense) was updated to reflect the approved depreciation rates and the removal of the EV Pilot Program.
- d. Schedule DA6 (general plant depreciation expense) was updated to reflect the approved depreciation rates.

The adjustments on these schedules flow through to summary Schedule DA1.

- e. Workpapers DA2 and DA3 (regulatory asset amortization) were updated to reflect the removal of the vegetation management regulatory asset amortization. The adjustments on these workpapers flow through to summary Schedules DA9 and DA10.

7. Other Taxes Adjustments:

- a. New Schedule OTX15 was added to reflect removing the property taxes on the EV Pilot Program. This adjustment flows through to summary Schedule OTX1.

8. Income Tax Adjustments:

- a. Schedule TX2 (current income taxes) was updated to reflect the Commission adjustments to revenues and operating expenses outlined above.
- b. Schedule TX3 (synchronized interest expenses) was updated to reflect Commission adjustments to the level of rate base used in the calculation of synchronized interest expense.

- c. Schedule TX6 (deferred income taxes) was updated to reflect the Commission adjustments to depreciation and amortization expenses outlined above.
- d. New Schedule TX13 was added to show the detail calculation of changes to Schedule M adjustments and deferred income tax expense resulting from the Commission adjustments to depreciation and amortization expense.

The adjustments on these schedules flow through to summary Schedule TX1.

- 9. Operating Income and Revenue Requirement Schedule Adjustments:
 - a. Schedule OPIN6 is a new schedule that summarizes the Commission adjustments.
 - b. Schedule OPIN3 was updated to include the Commission adjustments shown on Schedule OPIN6.
 - c. Schedules OPIN1, OPIN2, and RR1 were updated to reflect the results of the updated jurisdictional separation study on Jurisdictional revenue and expense levels.

II. Jurisdictional Separation Study and Cost of Service Study:

Changes from the jurisdictional separation study and cost of service study are emphasized in ***bold italics*** in the outline below.

- 1. COSS Replica Inputs
 - a. COSS NOI Inputs tab (WP COSS73)
 - i. ***Subsidy/Excess percent reduction was increased to 12.5% which was the maximum reduction able to be applied such that no rate class experienced an increase that was more than 25% higher than the overall rate increase***
 - ii. ***Customer Class Rate Increase Percent Limitation calculation added to monitor above stipulation***
 - iii. Links to Percent Increase per column Y on the COSS Revenue Summary (orange) tab (WP COSS85)
 - b. COSS Allocators - RC tab (WP COSS74)
 - i. Rate code level allocation factors applied to applicable regulatory account/function combination
 - ii. ***Updated to include allocation factors applicable to Unbilled Revenues (WP COSS141)***
 - c. Cost of Capital tab (WP COSS75)
 - i. ***Shows the Return on Equity and Rate of Return approved in the IURC Order*** and the calculated Synchronized Interest rate
 - ii. Links to the COSS NOI Inputs tab (WP COSS73)
 - d. Commission Adjustments tab (WP JS10)
 - i. ***All adjustment amounts from the Revenue Requirements Schedules & WP's are input here***
 - ii. See Reference column for cross reference

2. Amounts from Commission Adjustments tab (WP JS10) are linked to specific regulatory accounts on appropriate Function tabs (green) within the COSS Replica as follows:
 - a. Rate base amounts to Rate Base Function tab (WP JS13)
 - b. Operating Revenue amounts to Revenue Function tab (WP JS14)
 - c. O&M Expense amounts to O&M Expense Function tab (WP JS16)
 - d. Depreciation and Amortization amounts to Depreciation Function tab (WP JS18)
 - e. Other Taxes amounts to Other Taxes Function tab (WP JS19)
 - f. Deferred Federal and State Income Tax, and Schedule M amounts to Income Taxes Function tab (WP JS20)
3. The "IURC Final Amounts" on each of the Function tabs are then summarized on the Function Step Summarized tab (WP JS12)
4. Amounts by Function are then mapped as input to the Total Utility As Adjusted column on the various COSS function (blue) tabs (WPs COSS89 to COSS97)
 - a. Separation Study (Steam Service) allocation factors are applied to the Total Utility As Adjusted amounts (IURC Final Amounts) to arrive at Electric Service amounts
 - b. Jurisdiction (Wholesale/Retail) allocation factors are applied to arrive at Indiana Retail amounts
 - c. Rate code level allocation factors are applied to arrive at amounts by Rate Code
5. The Indiana Retail and Retail by Rate Code amounts are then summarized on the COSS Step Summarized tab (WP COSS87)
6. Net Operating Income (NOI) and Rate of Return (ROR) for Present and Proposed Revenues are calculated using the Orange group of tabs (WPs COSS77 to COSS85)
 - a. Amounts by Rate Code are mapped from the COSS Step Summarized tab (WP COSS87)
 - b. See the Overview NOI Rate Incr tab (WP COSS76) for a description of each orange tab
7. Output for statements of operating income by function (P Stmt Output-Proposed tab; WP COSS99) was created
 - a. Uses a combination of the function and retail COSS amounts by rate code
 - b. Provided to Rate Design (WPs COSS100 to COSS140) for setting proposed rates

<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment A - Revenue Requirements	Schedule OPIN1	Jurisdictional Operating Income Summary
Attachment A - Revenue Requirements	Schedule OPIN2	Proposed Incremental Changes
Attachment A - Revenue Requirements	Schedule OPIN3	Total Company Operating Income Summary
Attachment A - Revenue Requirements	Schedule OPIN4	Pro Forma Summary
Attachment A - Revenue Requirements	Schedule OPIN5	Rebuttal Adjustments Summary
Attachment A - Revenue Requirements	Schedule OPIN6	Commission Adjustments Summary
Attachment A - Revenue Requirements	Schedule RR1	Proposed Revenue Requirement Calculation
Attachment A - Revenue Requirements	Schedule RR2	Revenue Conversion Rates
Attachment A - Revenue Requirements	Schedule CS1	Weighted Cost of Capital
Attachment A - Revenue Requirements	Schedule CS2	Embedded Cost of Debt
Attachment A - Revenue Requirements	Schedule RB1	Summary of Rate Base
Attachment A - Revenue Requirements	Schedule RB2	Summary of Plant Pro Forma, Rebuttal, and Commission adjustments
Attachment A - Revenue Requirements	Schedule RB3	Emission Allowance Pro Forma and Commission adjustments
Attachment A - Revenue Requirements	Schedule RB4	Regulatory Assets Pro Forma, Rebuttal, and Commission adjustments
Attachment A - Revenue Requirements	Schedule RB5	Materials and Supplies Inventory Pro Forma and Commission Adjustments
Attachment A - Revenue Requirements	Schedule RB6	Pre-Paid Pension Pro Forma and Commission Adjustments
Attachment A - Revenue Requirements	Schedule RB7	Fuel Inventory Pro Forma and Commission Adjustments
Attachment A - Revenue Requirements	Schedule REV1	Summary of Revenue
Attachment A - Revenue Requirements	Schedule REV2	Remove Revenues staying in Riders
Attachment A - Revenue Requirements	Schedule REV3	Remove Unbilled Revenues
Attachment A - Revenue Requirements	Schedule REV4	Remove Non-Native Revenues
Attachment A - Revenue Requirements	Schedule REV5	Remove Short-term Bundled Revenues
Attachment A - Revenue Requirements	Schedule REV6	Remove MISO RECB/MVP Revenues
Attachment A - Revenue Requirements	Schedule REV7	Detail of Miscellaneous Charges
Attachment A - Revenue Requirements	Schedule REV8	Riders After the Rate Case
Attachment A - Revenue Requirements	Schedule REV9	Rider 67 After the Rate Case
Attachment A - Revenue Requirements	Schedule REV10	Rider 61 After the Rate Case
Attachment A - Revenue Requirements	Schedule REV11	Rider 65 After the Rate Case
Attachment A - Revenue Requirements	Schedule REV12	Rider 66 After the Rate Case
Attachment A - Revenue Requirements	Schedule REV13	Rider 72 After the Rate Case
Attachment A - Revenue Requirements	Schedule COGS1	Summary of Cost of Goods Sold
Attachment A - Revenue Requirements	Schedule COGS2	Short-term Bundle Sale Pro Forma
Attachment A - Revenue Requirements	Schedule COGS3	Non-Native Sales Pro Forma
Attachment A - Revenue Requirements	Schedule COGS4	EA Expense Pro Forma
Attachment A - Revenue Requirements	Schedule COGS5	MISO Deferral Pro Forma
Attachment A - Revenue Requirements	Schedule COGS6	Base Cost of Fuel Calculation
Attachment A - Revenue Requirements	Schedule OM1	Summary of Operation and Maintenance
Attachment A - Revenue Requirements	Schedule OM2	Pro Forma Summary
Attachment A - Revenue Requirements	Schedule OM3	MISO RECB/MVP Pro Forma
Attachment A - Revenue Requirements	Schedule OM4	Energy Efficiency Pro Forma
Attachment A - Revenue Requirements	Schedule OM5	TDSIC O&M staying in Rider Pro Forma
Attachment A - Revenue Requirements	Schedule OM6	Public Utility Fee Pro Forma
Attachment A - Revenue Requirements	Schedule OM7	Rider Deferrals Pro Forma
Attachment A - Revenue Requirements	Schedule OM8	IEA Dues Pro Forma
Attachment A - Revenue Requirements	Schedule OM9	Advertising Expense Pro Forma

<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment A - Revenue Requirements	Schedule OM10	Henry County CT - non-jurisdictional Pro Forma
Attachment A - Revenue Requirements	Schedule OM11	Lighting Pro Forma
Attachment A - Revenue Requirements	Schedule OM12	Premier Power Expense Pro Forma
Attachment A - Revenue Requirements	Schedule OM13	EV Pilot Program Expense Pro Forma
Attachment A - Revenue Requirements	Schedule OM14	Customer Connect Expense Pro Forma
Attachment A - Revenue Requirements	Schedule OM15	OPEB Expense Pro Forma
Attachment A - Revenue Requirements	Schedule OM16	IGCC Maintenance Outage Pro Forma
Attachment A - Revenue Requirements	Schedule OM17	Vegetation Management Pro Forma
Attachment A - Revenue Requirements	Schedule OM18	Storm Cost Pro Forma
Attachment A - Revenue Requirements	Schedule OM19	Uncollectible Accounts Pro Forma
Attachment A - Revenue Requirements	Schedule OM20	Credit Card Fees Pro Forma
Attachment A - Revenue Requirements	Schedule OM21	Supervision/Engineering/Misc Allocations
Attachment A - Revenue Requirements	Schedule DA1	Depreciation Expense Summary
Attachment A - Revenue Requirements	Schedule DA2	Pro Forma Adjustment for Depreciation Deferrals
Attachment A - Revenue Requirements	Schedule DA3	Production Depreciation Expense Pro Forma
Attachment A - Revenue Requirements	Schedule DA4	Transmission Depreciation Expense Pro Forma
Attachment A - Revenue Requirements	Schedule DA5	Distribution Depreciation Expense Pro Forma
Attachment A - Revenue Requirements	Schedule DA6	General Depreciation Expense Pro Forma
Attachment A - Revenue Requirements	Schedule DA7	Intangible Amortization Expense Pro Forma
Attachment A - Revenue Requirements	Schedule DA8	MISO General Depreciating Expense Pro Forma
Attachment A - Revenue Requirements	Schedule DA9	Regulatory Asset Amortization Summary
Attachment A - Revenue Requirements	Schedule DA10	Regulatory Asset Amortization Detail
Attachment A - Revenue Requirements	Schedule DA11	Regulatory Assets in Rider Pro Forma
Attachment A - Revenue Requirements	Schedule DA12	Allocation of Transmission Depreciation
Attachment A - Revenue Requirements	Schedule DA13	Allocation of Distribution Depreciation
Attachment A - Revenue Requirements	Schedule OTX1	Summary of Other Taxes
Attachment A - Revenue Requirements	Schedule OTX2	Utility Receipts Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX3	IGCC Property Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX4	TDSIC Property Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX5	MISO Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX6	Annualize Property Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX7	EE Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX8	TDSIC Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX9	Henry County CT Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX10	Lighting Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX11	Premier Power Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX12	EV Pilot Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX13	Customer Connect Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX14	Storms Payroll Tax Pro Forma
Attachment A - Revenue Requirements	Schedule OTX15	EV Pilot Property Tax Pro Forma
Attachment A - Revenue Requirements	Schedule TX1	Summary of Income Taxes
Attachment A - Revenue Requirements	Schedule TX2	Current Tax Calculation
Attachment A - Revenue Requirements	Schedule TX3	Synchronized Interest Deduction
Attachment A - Revenue Requirements	Schedule TX4	Parent Company Interest Deduction
Attachment A - Revenue Requirements	Schedule TX5	IGCC Tax Credit Pro Forma

<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment A - Revenue Requirements	Schedule TX6	Deferred Tax Calculation
Attachment A - Revenue Requirements	Schedule TX7	ITC Amortization
Attachment A - Revenue Requirements	Schedule TX8	Rebuttal Adjustments to SchdM/DIT
Attachment A - Revenue Requirements	Schedule TX9	State EDIT Amortization
Attachment A - Revenue Requirements	Schedule TX10	Rebuttal Adjustment for state tax on URT
Attachment A - Revenue Requirements	Schedule TX11	Rebuttal Current Tax Changes
Attachment A - Revenue Requirements	Schedule TX12	Federal EDIT amortization (Rider 67)
Attachment A - Revenue Requirements	Schedule TX13	Commission Adjustments to Schd M/DIT
Attachment A - Revenue Requirements	Schedule TX14	Federal EDIT Calculation Rider 67 (Schd EDIT1)
Attachment A - Revenue Requirements	Workpaper OPIN1	Forecast Reconciliation
Attachment A - Revenue Requirements	Workpaper CS1	Medium Term Notes
Attachment A - Revenue Requirements	Workpaper CS2	Net Unamortized Gain or Loss on Reacquired Debt and Unamortized Debt Expenses
Attachment A - Revenue Requirements	Workpaper CS3	Net Annualized Amortization of Debt Premium, Discount and Expense
Attachment A - Revenue Requirements	Workpaper CS4	Net Amortization of Debt Premium, Discount and Expense
Attachment A - Revenue Requirements	Workpaper CS5	Debt Discount/Premium Workpaper
Attachment A - Revenue Requirements	Workpaper CS6	Deferred Income Taxes
Attachment A - Revenue Requirements	Workpaper RB1	2018 actual to 2020 Forecast Plant In-service and Accumulated Depreciation
Attachment A - Revenue Requirements	Workpaper RB2	Production plant from 2018 to 2020 with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB3	Production accum deprec from 2018 to 2020 at current rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB4	Production accum deprec from 2018 to 2020 at approved rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB5	Transmission plant from 2018 to 2020 with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB6	Transmission accum deprec from 2018 to 2020 at current rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB7	Transmission accum deprec from 2018 to 2020 at approved rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB8	Allocates Commission Adjustments to Transmission Investment and Accum Deprec to COSS Accounts
Attachment A - Revenue Requirements	Workpaper RB9	Distribution plant from 2018 to 2020 with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB10	Distribution accum deprec from 2018 to 2020 at current rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB11	Distribution accum deprec from 2018 to 2020 at approved rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB12	Allocates Commission Adjustments to Distribution Investment and Accum Deprec to COSS Accounts
Attachment A - Revenue Requirements	Workpaper RB13	General plant from 2018 to 2020 with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB14	General accum deprec from 2018 to 2020 at current rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB15	General accum deprec from 2018 to 2020 at approved rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB16	Intangible plant from 2018 to 2020 with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB17	Intangible accum deprec from 2018 to 2020 at current rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB18	Intangible accum deprec from 2018 to 2020 at approved rates with pro forma and commission adjustments
Attachment A - Revenue Requirements	Workpaper RB19	2018 actual to 2020 Forecast Fuel Inventory
Attachment A - Revenue Requirements	Workpaper RB20	2018 actual to 2020 Forecast EA Inventory
Attachment A - Revenue Requirements	Workpaper RB21	Calculation of amount of EA balance to reclassify to Regulatory Assets
Attachment A - Revenue Requirements	Workpaper RB22	2018 actual to 2020 Forecast Regulatory Asset balances
Attachment A - Revenue Requirements	Workpaper RB23	Adjustments to Regulatory asset balances for proposed amortizations
Attachment A - Revenue Requirements	Workpaper RB24	Detail of the CCR regulatory asset balance
Attachment A - Revenue Requirements	Workpaper RB25	2018 actual to 2020 Forecast Materials and Supplies Inventory
Attachment A - Revenue Requirements	Workpaper RB26	2018 actual to 2020 Forecast Pre-paid Pension balances
Attachment A - Revenue Requirements	Workpaper RB27	Detail of the MISO RECB and MVP project balances
Attachment A - Revenue Requirements	Workpaper RB28	Reconciliation of Revenue Requirement rate base to Forecast model
Attachment A - Revenue Requirements	Workpaper RB29	Detail of Henry County CT non-jurisdictional portion

<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment A - Revenue Requirements	Workpaper RB30	Detail of Wabash River 6 regulatory asset balance
Attachment A - Revenue Requirements	Workpaper REV1	Revenue Summary - Account level
Attachment A - Revenue Requirements	Workpaper REV2	Present Revenue - base and tracker splits
Attachment A - Revenue Requirements	Workpaper REV3	Tracker Revenue Detail
Attachment A - Revenue Requirements	Workpaper REV4	Other Revenue Detail
Attachment A - Revenue Requirements	Workpaper REV5	Short-term Bundle Sale Revenue Detail
Attachment A - Revenue Requirements	Workpaper REV6	Revenues Staying in Riders Detail
Attachment A - Revenue Requirements	Workpaper REV7	Miscellaneous Charges Revenue Detail
Attachment A - Revenue Requirements	Workpaper REV8	Reclass Special Contract Revenue Detail
Attachment A - Revenue Requirements	Workpaper REV9	Reconnect and After Hours Detail
Attachment A - Revenue Requirements	Workpaper REV10	Excess Facilities Detail
Attachment A - Revenue Requirements	Workpaper REV11	Other Revenue by rate code detail
Attachment A - Revenue Requirements	Workpaper REV12	Rider 65 Allocation Calculation
Attachment A - Revenue Requirements	Workpaper REV13	Rider 67 Allocation Calculation
Attachment A - Revenue Requirements	Workpaper OM1	Support for Public Utility Fee Pro Forma
Attachment A - Revenue Requirements	Workpaper OM2	Support for Henry County CT - non-jurisdictional Pro Forma
Attachment A - Revenue Requirements	Workpaper OM3	Support for Lighting Pro Forma
Attachment A - Revenue Requirements	Workpaper OM4	Support for Storm Cost Pro Forma
Attachment A - Revenue Requirements	Workpaper OM5	Support for Uncollectible Accounts Pro Forma
Attachment A - Revenue Requirements	Workpaper OM6	Support for OPEB Expense Pro Forma
Attachment A - Revenue Requirements	Workpaper OM7	Support for Credit Card Fees Pro Forma
Attachment A - Revenue Requirements	Workpaper OM8	Support for EV Pilot Program Expense Pro Forma
Attachment A - Revenue Requirements	Workpaper OM9	Support for Advertising Expense Pro Forma
Attachment A - Revenue Requirements	Workpaper OM10	Support for MISO RECB/MVP Pro Forma
Attachment A - Revenue Requirements	Workpaper DA1	2020 Forecasted Regulatory Asset Amortization Expense
Attachment A - Revenue Requirements	Workpaper DA2	Proposed 2020 Regulatory Asset Amortization Expense - Rate base related
Attachment A - Revenue Requirements	Workpaper DA3	Proposed 2020 Regulatory Asset Amortization Expense - Expense related
Attachment A - Revenue Requirements	Workpaper DA4	Detail of Rate Case expense forecast regulatory asset balance
Attachment A - Revenue Requirements	Workpaper OTX1	Support for Annualized Property Tax Expense
Attachment A - Revenue Requirements	Workpaper OTX2	Support for Property Tax Rates
Attachment A - Revenue Requirements	Workpaper OTX3	2018 Property Tax Detail Report
Attachment A - Revenue Requirements	Workpaper OTX4	Support for IGCC Property Tax adjustments
Attachment A - Revenue Requirements	Workpaper OTX5	Support for Storms Payroll Tax adjustment
Confidential Attachment A - Revenue Requirements	Confidential Workpaper REV14	Non-Recurring charges
Confidential Attachment A - Revenue Requirements	Confidential Workpaper REV15	Energy Profile On-line (EPO)

Attachment	Excel File Name	Schedule/Workpaper Reference	Detailed Description
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS1_WP JS1	Confidential Schedule JS1	Retail/Wholesale Demand Allocation Factors
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS1_WP JS1	Confidential Workpaper JS1	System Peak Demand for Wholesale/Retail Separation
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS2_WP JS2	Confidential Schedule JS2	Retail/Wholesale Energy Allocation Factors
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS2_WP JS2	Confidential Workpaper JS2	System MWH Production for Wholesale/Retail Separation
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS3-JS6	Confidential Schedule JS3	Steam Demand Allocation Factors - Cayuga Station
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS3-JS6	Confidential Schedule JS4	Steam Demand Allocation Factors - System
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS3-JS6	Confidential Schedule JS5	Steam Energy Allocation Factors - Cayuga Station
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - Sch JS3-JS6	Confidential Schedule JS6	Steam Energy Allocation Factors - System
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - WP JS4	Confidential Workpaper JS4	System Peak Demand for Steam Separation
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachment B - WP JS6	Confidential Workpaper JS6	System MWH Production for Steam Separation
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - Sch COSS1	Confidential Schedule COSS1	Major Allocation Factors
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - Sch COSS2_COSS3_WP COSS6 to COSS15	Confidential Schedule COSS2	Rate Base by Function by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - Sch COSS2_COSS3_WP COSS6 to COSS15	Confidential Schedule COSS3	Operating Expenses by Function by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - Sch COSS2_COSS3_WP COSS6 to COSS15	Confidential Workpaper COSS6 to COSS15	RB and Expenses by Function by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS1 to COSS5	Confidential Workpaper COSS1 to COSS5	Retail COS Study - Statistics for Major Allocation Factors by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS16 to COSS26	Confidential Workpaper COSS16 to COSS26	Retail COS Study - Allocation Factor Statistics by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS27 to COSS30	Confidential Workpaper COSS27 to COSS30	Retail COS Study - Demand Allocation Factor Statistics by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS31 to COSS35	Confidential Workpaper COSS31 to COSS35	Retail COS Study - Energy Allocation Factor Statistics by Customer Class
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS36 to COSS42	Confidential Workpaper COSS36 to COSS42	Retail COS Study - Allocation Factor Statistics by Customer Class - Specific Property
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS43 to COSS68	Confidential Workpaper COSS43 to COSS68	Retail COS Study - Allocation Factor Stats by Customer Class 4CP - Tool Input
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS100 to COSS140	Confidential Workpaper COSS100 to COSS140	Retail COS Study - P Statements for Proposed Rates - 4CP
Confidential Attachment C - Cost of Service Study	Confidential Attachment C - WP COSS141	Confidential Workpaper COSS141	Unbilled Revenue Allocation
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Schedule JS7	Net Operating Income Allocated to Jurisdictional Separation Customers
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Schedule JS8	Rate Base Allocated to Jurisdictional Separation Customers
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Schedule JS9	M&S Rate Base Allocated to Jurisdictional Separation Customers
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Schedule JS10	Operating Expenses Allocated to Jurisdictional Separation Customers
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Schedule JS11	Deferred Tax Expense Allocated to Jurisdictional Separation Customers
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Schedule JS12	Current Tax Expense Allocated to Jurisdictional Separation Customers
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS7	COSS Replica - Jurisdictional Separation Study: COSS Allocators
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS8	COSS Replica - Jurisdictional Separation Study: Function Allocators
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS9	COSS Replica - Jurisdictional Separation Study: Rebuttal Adjustments
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS10	COSS Replica - Jurisdictional Separation Study: Commission Adjustments
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS11	COSS Replica - Jurisdictional Separation Study: Overview Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS12	COSS Replica - Jurisdictional Separation Study: Function Step Summarized
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS13	COSS Replica - Jurisdictional Separation Study: Rate Base Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS14	COSS Replica - Jurisdictional Separation Study: Revenue Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS15	COSS Replica - Jurisdictional Separation Study: Other Revenue Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS16	COSS Replica - Jurisdictional Separation Study: O&M Expense Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS17	COSS Replica - Jurisdictional Separation Study: A&G Expense Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS18	COSS Replica - Jurisdictional Separation Study: Depreciation Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS19	COSS Replica - Jurisdictional Separation Study: Other Taxes Function
Confidential Attachment B - Jurisdictional Separation Study	Confidential Attachments B&C - Jurisd and Cost of Service Studies	Confidential Workpaper JS20	COSS Replica - Jurisdictional Separation Study: Income Taxes Function

[illegible]

<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment D - Rate Design	Schedule RD1 - RS Bill Compare	Residential Billing Comparison Present vs Proposed Rates
Attachment D - Rate Design	Schedule RD2 - Connection Charges	Current vs. Proposed Connection Charges and % Increase
Attachment D - Rate Design	Schedule RD3 - Migration Impacts	Migration Impacts
Attachment D - Rate Design	Schedule RD4 - Revenue Proofs	Revenue Proofs
Attachment D - Rate Design	Schedule RD5 - Retail Electric Tariff	Electric Tariff
Attachment D - Rate Design	Workpaper RD1 - WP Rate	Rate WP Rate Design Summary
Attachment D - Rate Design	Workpaper RD2 - RS Rate	Rate RS Rate Design Summary
Attachment D - Rate Design	Workpapers RD3 through RD5 - RS Pilot Rates	Rate RS CPP, VPP and VPPD Pilot Rate Design Summaries
Attachment D - Rate Design	Workpaper RD6 - CS Rate	Rate CS Rate Design Summary
Attachment D - Rate Design	Workpaper RD7 through RD9 - CS Pilot Rates	Rate CS CPP, VPP, and VPPD Pilot Rate Design Summaries
Attachment D - Rate Design	Workpaper RD10 - DMS and MPP	Derive Energy Delivery and Ancillary Svc Charges for DMS and MPP Programs
Attachment D - Rate Design	Workpaper RD11 - HLF Rate	Rate HLF Rate Design Summary
Attachment D - Rate Design	Workpaper RD12 - LLF Rate	Rate LLF Rate Design Summary
Attachment D - Rate Design	Workpaper RD13 - MHLS Rate	Rate MHLS Rate Design Summary
Attachment D - Rate Design	Workpaper RD14 - MOLS Rate	Rate MOLS Rate Design Summary
Attachment D - Rate Design	Workpaper RD15 - MS Rate	Rate MS Rate Design Summary
Attachment D - Rate Design	Workpaper RD16 - SL Rate	Rate SL Rate Design Summary
Attachment D - Rate Design	Workpaper RD17 - UOLS Rate	Rate UOLS Rate Design Summary
Attachment D - Rate Design	Workpaper RD19b - HLF New TOU Rate	Rate HLF New TOU Rate Design Summary
Attachment D - Rate Design	Workpaper RD20 - USFL	Rate Derivation for USFL
Attachment D - Rate Design	Workpaper RD21b - LLF New TOU Rate	Rate LLF New TOU Rate Design Summary
Attachment D - Rate Design	Workpaper RD24 - Excess Facilities	Excess Facilities Rate Development
Confidential Attachment D - Rate Design	Confidential Workpaper RD19a - HLF Grandfathered TOU Rate	Rate HLF Grandfathered TOU Rate Design Summary
Confidential Attachment D - Rate Design	Confidential Workpaper RD21a - LLF Grandfathered TOU Rate	Rate LLF Grandfathered TOU Rate Design Summary
Confidential Attachment D - Rate Design	Confidential Workpaper RD22	Customer L Rate Design Summary
Confidential Attachment D - Rate Design	Confidential Workpaper RD23	Customer O Rate Design Summary

1/ Workpaper RD18 was intentionally omitted from the Compliance filing as this workpaper was eliminated prior to filing and the remaining workpapers were not renumbered.

Step 1 Adjustment - Revenue Requirements Schedules and Workpapers

<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment E - Step 1 Rate Adjustment	Schedule RA1	Calculation of Rate Adjustment for Rider 67
Attachment E - Step 1 Rate Adjustment	Schedule RA2	Jurisdictional Operating Income
Attachment E - Step 1 Rate Adjustment	Schedule RA3	Summary of 2019 compared to 2020
Attachment E - Step 1 Rate Adjustment	Schedule RA4	Production Investment 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA5	Production Accumulated Depreciation 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA6	Production Depreciation Expense 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA7	Transmission Investment 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA8	Transmission Accumulated Depreciation 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA9	Transmission Depreciation Expense 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA10	Distribution Investment 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA11	Distribution Accumulated Depreciation 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA12	Distribution Depreciation Expense 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA13	General Investment 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA14	General Accumulated Depreciation 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA15	General Depreciation Expense 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA16	Intangible Investment 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA17	Intangible Accumulated Depreciation 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA18	Intangible Depreciation Expense 2019
Attachment E - Step 1 Rate Adjustment	Schedule RA19	Weighted Average Cost of Capital
Attachment E - Step 1 Rate Adjustment	Schedule RA20	Weighted Embedded Cost of Long-Term Debt
Attachment E - Step 1 Rate Adjustment	Schedule RA21	TDSIC Settlement Cap Adjustment
Attachment E - Step 1 Rate Adjustment	Schedule RA22	TDSIC Settlement Cap Depreciation
Attachment E - Step 1 Rate Adjustment	Workpaper RA1	Medium Term Notes
Attachment E - Step 1 Rate Adjustment	Workpaper RA2	Net Unamortized Gain or Loss on Reacquired Debt and Unamortized Debt Expenses
Attachment E - Step 1 Rate Adjustment	Workpaper RA3	Net Annualized Amortization of Debt Premium, Discount and Expense
Attachment E - Step 1 Rate Adjustment	Workpaper RA4	Net Amortization of Debt Premium, Discount and Expense
Attachment E - Step 1 Rate Adjustment	Workpaper RA5	Debt Discount/Premium Workpaper
Attachment E - Step 1 Rate Adjustment	Workpaper RA6	Deferred Income Taxes
Attachment E - Step 1 Rate Adjustment	Workpaper RA7	Allocation of Transmission 2019
Attachment E - Step 1 Rate Adjustment	Workpaper RA8	Allocation of Transmission Adjustment 2020
Attachment E - Step 1 Rate Adjustment	Workpaper RA9	Allocation of Distribution 2019
Attachment E - Step 1 Rate Adjustment	Workpaper RA10	Allocation of Distribution Adjustment to 2020

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<u>Attachment</u>	<u>Schedule/Workpaper Reference</u>	<u>Detailed Description</u>
Attachment F - Rate Adjustment Rider 60	Schedule Rider 60 - FAC	Narrative and updated rider exhibits/workpapers for Rider 60 - FAC
Attachment G - Rate Adjustment Rider 62	Schedule Rider 62 - ECR	Narrative and updated rider exhibits/workpapers for Rider 62 - ECR
Attachment H - Rate Adjustment Rider 65	Schedule Rider 65 - TDSIC	Narrative and updated rider exhibits/workpapers for Rider 65 - TDSIC
Attachment I - Rate Adjustment Rider 66	Schedule Rider 66 - EE	Narrative and updated rider exhibits/workpapers for Rider 66 - EE
Attachment J - Rate Adjustment Rider 67	Schedule Rider 67 - Credits Rider	Narrative and updated rider exhibits/workpapers for Rider 67 - Credits Rider
Attachment K - Rate Adjustment Rider 68	Schedule Rider 68 - RTO	Narrative and updated rider exhibits/workpapers for Rider 68 - RTO
Confidential Attachment K - Rate Adjustment Rider 68	Confidential Schedule 68 - RTO	Explanation of tariff changes, pages 12 and 13 for Rider 68 - RTO
Attachment L - Rate Adjustment Rider 70	Schedule Rider 70 - Reliability	Narrative and updated rider exhibits/workpapers for Rider 70 - OSS
Confidential Attachment L - Rate Adjustment Rider 70	Confidential Schedule Rider 70 - Reliability	Updated rider exhibit 6-D (PowerShare) for Rider 70 - OSS
Attachment M - Rate Adjustment Rider 72	Schedule Rider 72 - FMCA	Narrative and updated rider exhibits/workpapers for Rider 72 - FMCA
Attachment N - Rate Adjustment Rider 73	Schedule Rider 73 - Renewables	Narrative and updated rider exhibits/workpapers for Rider 73 - Renewables
Confidential Attachment N - Rate Adjustment Rider 73	Confidential Workpaper Rider 73 - Renewables	Updated Confidential Workpaper 4-B for Rider 73 - Renewables
Attachment O - Supplemental Information	Supplemental Information - Coal Ash Regulatory Asset Information at 12/31/2019	Coal Ash Reg Asset 12/31/2019 and Calc for Credits for COR through Depreciation