STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANAPOLIS POWER & LIGHT)
COMPANY ("IPL") FOR (1) AUTHORITY TO INCREASE)
RATES AND CHARGES FOR ELECTRIC UTILITY)
SERVICE, (2) APPROVAL OF REVISED DEPRECIATION)
RATES, ACCOUNTING RELIEF, INCLUDING UPDATE OF)
THE MAJOR STORM DAMAGE RESTORATION)
RESERVE ACCOUNT, APPROVAL OF A VEGETATION)
MANAGEMENT RESERVE ACCOUNT, INCLUSION IN) CAUSE NO. 45029
BASIC RATES AND CHARGES OF THE COSTS OF)
CERTAIN PREVIOUSLY APPROVED PROJECTS,)
INCLUDING THE EAGLE VALLEY COMBINED CYCLE)
GAS TURBINE, THE NATIONAL POLLUTION)
DISCHARGE ELIMINATION SYSTEM AND COAL)
COMBUSTION RESIDUALS COMPLIANCE PROJECTS,)
RATE ADJUSTMENT MECHANISM PROPOSALS, COST)
DEFERRALS, AMORTIZATIONS, AND (3) APPROVAL OF)
NEW SCHEDULES OF RATES, RULES AND)
REGULATIONS FOR SERVICE.)

IPL RESPONSE IN OPPOSITION TO JOINT INTERVENOR GROUP MOTION TO STRIKE

Petitioner, Indianapolis Power & Light Company ("IPL"), by counsel, responds in opposition to the Joint Intervenor Group's ("JIG") Motion to Strike ("Motion"). As explained below, the Motion lacks merit and should be denied.

Background

A general rate case boils down to three tasks. First, the Commission determines the utility's revenue requirement, *i.e.*, the level of revenue necessary to recover the utility's ongoing operating costs. Second, the Commission determines how to allocate the required amount of revenue among the various customer classes, *e.g.*, residential, commercial, industrial, municipal.

¹ The JIG consists of Citizens Action Coalition of Indiana, Inc. ("CAC"), Indiana Coalition for Human Services ("ICHS"), Indiana Community Action Association ("INCAA") and Sierra Club.

Third, the Commission decides how to design rates *within* each customer class which will recover the portion of the utility's revenue requirement allocated to each customer class.

In the instant case, the JIG has contested IPL's proposed residential rate design, which is part of Task 3. IPL's current residential rates have two types of charges. One charge is called the monthly "customer charge." This is a fixed amount that does not vary with the customer's electricity usage. The second charge is the "energy charge", which is a volumetric charge, meaning that charge will vary, depending upon the customer's usage of electricity – as a customer uses more electricity, the customer's total bill will increase. The two types of charges recognize: 1) that a utility incurs fixed costs to connect a customer to the utility grid regardless whether the customer uses electricity; and 2) that a utility also incurs costs that vary with the amount of electricity supplied for customers' use.

IPL has proposed to keep the residential "energy charge" about where it is currently and increase the residential "fixed customer charge." Notably, the Company has *not* proposed to move 100% of its fixed costs into the fixed customer charge. Rather, the Company proposed to recover only a small universe of total fixed costs – namely "Grid Facility Costs" through the fixed customer charge. Recovery of 100% of IPL's production plant fixed costs remains in the volumetric energy charge under IPL's proposal. The Company's proposed rate design does not even recover a high percentage of its total fixed costs through the residential customer charge. Approximately 32% of total allocated fixed costs are reflected in the residential customer charge as proposed by IPL. Gaske Rebuttal at 25. Accordingly, as was the case in Cause No. 44576, the Company has not proposed the Commission approve a "straight fixed variable" ("SFV") residential rate design, which attempts to recover all fixed costs via the residential fixed customer charge.

In their respective, prefiled cases-in-chief, JIG and the Indiana Office of Utility Consumer Counselor ("OUCC") challenged IPL's proposed residential rate design. The JIG testimony proposes the Commission approve a "fixed customer charge" that is significantly less than that approved in IPL's last general rate case (Cause No. 44576). JIG argues that the "fixed customer charge" should cover an even smaller universe of costs, *i.e.*, the cost of the meter, the service drop and some back-office customer service costs. Wallach Direct at 19.

In his rebuttal testimony, Dr. Gaske disagreed with JIG's proposal and explained in pertinent part that the costs incurred by the Company to allow a customer access to electricity exceed the small universe of costs JIG identified. Dr. Gaske explained that the minimum amount of costs incurred to provide a customer access to electricity can and should be determined based on what is known as a "minimum system study". This is the method Dr. Gaske used in his direct testimony. Dr. Gaske's rebuttal testimony clarified this, distinguished his views from JIG's and otherwise refuted and disproved the opposition to IPL's residential rate design.

JIG apparently does not like Dr. Gaske's rebuttal and has moved to strike portions of it.

As discussed below, the JIG Motion lacks merit and should be denied.

Argument

Gaske Rebuttal Page 1, Line 14

First, the JIG Motion points out that on page 1, line 14 of his rebuttal, Dr. Gaske inadvertently used an incorrect first name in referring to JIG Witness Jonathan Wallach. Dr. Gaske otherwise references Mr. Wallach's first name correctly. This is not an issue that warrants Commission devoting resources to ruling on a Motion to Strike. IPL will correct the name reference.²

² Had JIG simply identified the inadvertent error to IPL via email or phone, IPL would have readily corrected it.

Gaske Rebuttal Page 4, Lines 6-9

JIG also moves to strike the following statement found on page 4, lines 6 through 9 of Dr. Gaske's rebuttal:

JI witness Mr. Wallach criticizes the use of a minimum system study to allocate a portion of the distribution plant costs as being customer-related and calculates his recommended residential customer charge by removing the minimum system classification for poles and conductors from IPL's [allocated cost of service study] ACOSS.

In a footnote Dr. Gaske supports this statement by citing to the "Direct Testimony of Jonathan Wallach, page 19, lines 4-8". The cited portion of Witness Wallach's testimony states:

I derived my recommended fixed customer charge based on the results of a modified version of the Company's ACOSS. Specifically, in response to a data request, IPL modified its ACOSS by removing the minimum-system classification of pole and conductor costs and instead classifying all such costs as demand-related.

Witness Wallach's next statement goes on to explain that "[t]his modified ACOSS without minimum-system classification of distribution plant costs therefore includes only the cost of meters, service drops, and customer services in the calculation of customer-related costs." Wallach Direct, p. 19, lines 8-11. In his cross-answering testimony, Mr. Wallach makes clear that his direct testimony addresses the allocation of costs within the residential class. Wallach Cross-Answering, p. 3, lines 18-25 (acknowledging his direct testimony addresses IPL's proposal to recover minimum-system distribution costs through the residential customer charge.).

Thus, the challenged statement in Dr. Gaske's rebuttal is a fair and accurate summary of Mr. Wallach's position. To the extent Joint Intervenors wish to parse words with Dr. Gaske they may do so via the cross-examination process.

In their Motion, JIG says nothing about the specific citation identified in Dr. Gaske's rebuttal testimony. Instead, JIG argues that because Mr. Wallach's testimony does not "address

the allocation of costs among the various customer classes" there is no "evidentiary basis" for Dr. Gaske's rebuttal testimony. JIG Motion, at 2-3. This is not grounds to strike Dr. Gaske's testimony. The "allocation of costs *among* the various customer classes" (*i.e.*, "Task 2" discussed above) is distinct from disputes regarding the allocation of costs "within" a customer class (*i.e.*, "Task 3" discussed above). JIG has clearly contested "Task 3" and the evidentiary basis for Dr. Gaske's rebuttal testimony is precisely what Dr. Gaske identified – Wallach Direct, page 19, lines 4-8. Therefore, JIG's challenge to this portion of Dr. Gaske's rebuttal testimony should be rejected.

Gaske Rebuttal Page 30, line 18 through Page 31, line 18

In section "IV. RATE DESIGN" of his rebuttal testimony, Dr. Gaske addresses the challenges to IPL's rate design raised by the Intervenors and OUCC. He begins this section with a summary of the issues he addresses. This includes the JIG and OUCC opposition to IPL's proposed residential rate design, including the fixed customer charge and declining block energy rates, and their arguments regarding energy price signals and the promotion of inefficient customer behavior. See Gaske Rebuttal Question and Answer ("QA") 35.

In Section IV A, Dr. Gaske addresses JIG and OUCC assertions regarding the "Impact of Customer Charges on Energy Efficiency". In this section, Dr. Gaske refutes numerous arguments against IPL's proposal, clarifies the benefits of IPL's proposed rate design and shows that his position is supported by the Commission's recent decision on these matters in Cause No. 44576. In the QA challenged in the JIG Motion, Dr. Gaske explains as follows:

- Q44. Are there other benefits to recovering a greater share of fixed costs in the fixed monthly customer charge, and in the early blocks of the energy charge?
- A44. Yes. An additional benefit is that this promotes margin stability for the benefit of both IPL and the customer classes who pay the increased

customer charge. For IPL, a rate design that recovers a smaller proportion of fixed costs in a variable energy charges improves the opportunity for the company to recover its costs of service. IPL's rates are set using weather-normalized usage volumes. However, once the rates go into effect, IPL may sell either more or less than the test year kWh and, other things being equal, to the extent that a large amount of fixed costs are loaded into the variable energy charge, IPL will tend to either over-recover or under-recover its costs in years when weather causes usage to depart from the expected norm.

For the same reason, higher customer charges and lower energy charges, as well as declining-block rates, are a benefit to weather-sensitive customers. When a large margin to recover fixed costs is built into the variable energy charge, the bills of weather-sensitive customers would increase more than necessary in years when weather drives greater usage. Reduced bill shock in unusual weather years is a tangible benefit for many customers, especially those customers who live on tight budgets. In IPL's prior rate case, the Commission recognized this benefit of an increased charge for the customer by providing more bill control with less reliance on the volumetric charges. The following is an excerpt from its Final Order in that case:

"We have also increased the customer charge in IPL's proposed rate design, which will reduce volatility by making the bill less reliant on volumetric charges."

Gaske Rebuttal at 30-31 (footnote citation to 44576 Order omitted).

JIG argues that this QA should be stricken because Dr. Gaske "does not even attempt to connect these newly offered rationales to the direct testimony to which he is responding." Motion at 3. That is not true. As explained above, Dr. Gaske clearly identified the specific OUCC and JIG testimony he was refuting at the beginning of Section IV of his testimony.

Further, within Section IV A of Dr. Gaske's rebuttal testimony, which contains the passage JIG wants stricken, Dr. Gaske identifies Mr. Wallach's arguments regarding pricing efficiency (Gaske, p. 23, l. 5-14), appropriateness of recovering demand-related costs in an energy charge (Gaske, p. 26, l. 1-3; p. 28, l. 15-18; and p. 29, l. 5-10), and effects on consumer bills (Gaske, p. 27, l. 6-11). In addition, Dr. Gaske cites various related arguments made by Dr.

Boerger and Mr. Howat. The testimony that JIG wants stricken undeniably addresses issues of efficient pricing, appropriateness of recovering demand-related cost in an energy charge, and effects on consumer bills, which were all issues raised in the testimony of JIG and other parties.

JIG asserts that rebuttal is limited to evidence "intended to explain, contradict, or disprove evidence offered by an adverse party." Motion at 3, quoting *McCullough v. Archbold Ladder Co.*, 605 N.E.2d 175, 180 (Ind. 1993).³ The challenged portion of Dr. Gaske's testimony rebuts the opposition to IPL's proposed increase in the customer charge and continuing IPL's declining block rates.

In the 1986 order cited by JIG (at 3), the Commission explained that rebuttal evidence is "that evidence presented which tends to disprove, explain, contradict *or otherwise address* the evidence by the adverse party." *Re Indiana Bell Tel. Co.*, 1986 Ind. PUC Lexis 49 at *5 (quoting *Layton v. State*, 301 N.E.2d 633 (Ind. 1973) (emphasis added)). JIG fails to demonstrate how the challenged QA does not satisfy this standard. Both JIG and the OUCC have opposed IPL's current customer charges and IPL's proposal to increase the share of fixed costs recovered via the residential customer charge. These parties have also challenged IPL's proposal to continue its declining block rates and they have proposed alternatives. In fact, JIG and the OUCC suggest that Commission approval of IPL's proposal is harmful. *See, e.g.*, Boerger, pp. 1, 2, 5, 19-22; Olson p. 10; Wallach Direct, pp. 33, 35; Howat, pp. 6-16. Dr. Gaske directly addresses those criticisms by discussing the benefits of recovering more fixed costs via the fixed customer charge and by refuting the JIG and OUCC proposal that less fixed costs should be recovered from the fixed customer charge. Similarly, Dr. Gaske's explanation of the benefits of recovering a greater

³ Notably, the court in *McCullough* did not even address the "scope of rebuttal" issue because that was not the basis for the trial court's exclusion of the challenged testimony. *McCullough*, 605 N.E.2d at 180 (explaining the court "need not decide whether under the facts of this case [the challenged testimony] should have been presented in the plaintiff's case in chief...").

share of the remaining fixed costs in the early blocks refutes both the opposition to declining block rates and the JIG and OUCC contentions regarding price signals and customer behavior. Simply put, the challenged statement explains IPL's proposal and IPL's disagreement with JIG and the OUCC; it also disproves the evidence offered by JIG and the OUCC that IPL's proposed rate design is bad and their proposed rate design is good. Thus, Dr. Gaske's rebuttal testimony directly and transparently "explain[s], contradict[s], or disprove[s] evidence offered by an adverse party" and is proper rebuttal testimony.

Finally, JIG's contention that this QA should be stricken because it could have been made in direct testimony also lacks merit. As explained above, this is not the standard by which the rebuttal testimony should be judged. Even where a party could have presented evidence in its case-in-chief, the Commission has recognized such evidence may nonetheless be appropriate rebuttal. See, e.g., Re Community Natural Gas Co., Inc., Cause No. 44768 at 22 (IURC 3/22/2017) (rejecting challenge to expert cost of equity rebuttal testimony that was withheld from utility's case-in-chief testimony because utility believed it may not have been needed). Moreover, Dr. Gaske did introduce these concepts in his direct testimony. His reliance on the 44576 Order as support for the Company's proposal was also identified. In particular, Dr. Gaske explained that rate design properly considers stability from the perspective of the Company (i.e., revenue stability) and the perspective of the customer (i.e., bill stability). See Gaske Direct pg. 11 (referring to stability of the results over time); pg. 27 (listing various rate design principles including revenue stability from year to year, stability of the rates themselves, efficiency and rate blocks that discouraging wasteful use of service while promoting all justified types and amount of use); pg. 34, quoting 44576 Order p. 72 ("This increase in customer charges is consistent with the Commission's recognition that '[c]ost recovery design alignment with cost causation principles sends efficient price signals to customers, allowing customers to make informed decisions regarding their consumption of the service being provided.""); and pg. 35 ("This blocking structure provides better price signals for efficient consumption and also reduces the variability of the Company's earnings associated with year-to-year fluctuations in usage.").

Accordingly, the JIG grounds for striking this excerpt of Dr. Gaske's rebuttal are meritless and the JIG Motion to strike this section of Dr. Gaske's testimony should be denied.

Gaske Rebuttal Page 31, line 19 through Page 33, line 4 and Petitioner's Witness JSG Attachment 3-R

In this portion of his rebuttal testimony, Dr. Gaske refutes the opposing party testimony in various ways, including through citation to actual pricing in other industries in the same area served by IPL. That comparative pricing shows that in competitive markets pricing is set the same way IPL proposes in this case and disproves the opposing party position that IPL's proposal somehow contravenes economic theory and would constitute inefficient pricing or distort customer behavior. In addition to discussing standard economic theory, Dr. Gaske presented the following example of how economic theory is actually applied by other industries in IPL's service area:

Q45. Do you know of any other industries where customers are charged high fixed monthly charges?

A45. Yes. Numerous competitive industries including health clubs, many parking facilities, and most network industries charge fixed monthly fees. For example, in the early years of the internet, major service providers charged customers based on the number of minutes they used. However, the underlying economics, consumer preferences, and competitive pressures caused the major providers to switch to a pricing model that provided unlimited usage for a fixed monthly fee. Even carriers offering cellphone service with a data plan that charges customers only for the amount of data used each month, such as the Project Fi service offered through Google, start at a minimum of \$20 per month, regardless of the customer's data usage.

Unlimited usage for a fixed fee, or tiered usage fixed fees, are now the predominant method of pricing for competitive telecommunications services such as internet and cellular telephone. Examples of minimum charges for cable TV, internet access, and land-line telephone reception are roughly \$35, \$30, and \$19.99 respectively in the Indianapolis area.

Table 5: Monthly Basic Service Charges in Indianapolis: Individual Services

Service	Individual Services
Cable TV	\$35.00
Internet	\$30.00
Home Phone	\$19.99
Total	\$84.99

Bundled packages are similarly priced. Altogether, the least expensive options for basic service charges for all three services are around \$84.99, regardless of the amount of usage.

Table 6: Monthly Basic Service Charges in Indianapolis: Bundled Services

Service	Bundled Services
TV, Internet, Home Phone	\$84.99
TV, Internet	\$65.00
Internet, Home Phone	\$62.00
TV, Home Phone	\$67.00

Copies of the service offerings and prices available are shown on Petitioner's Witness JSG Attachment 3-R.

Gaske Rebuttal, pp. 31-33 (footnote omitted).

JIG contends the above testimony should be stricken because Dr. Gaske has not explained what particular portion of the opposing party direct testimony this argument responds to. This contention is unfounded. At page 40, lines 1-8 of his rebuttal testimony, Dr. Gaske specifically cites pages 8-15 of Dr. Boerger's testimony about supposed pricing in competitive industries and uses the evidence that JIG wants stricken to refute Dr. Boerger's claims about rate structures in competitive markets. Thus, it is untrue that Dr. Gaske did not identify what portion of the intervenor evidence he is responding to. As noted above, at the beginning of this section of his testimony, Dr. Gaske explains that his rebuttal testimony rebuts the testimony of JIG Witness Wallach and OUCC Witness Boerger. Each of those witnesses offers extensive

testimony on general economic theory, price signal theory and consumer behavior. *See*, *e.g.*, Boerger, pp. 7-20 (discussing economic theory of efficiency in pricing); Wallach Direct, pp. 27-30 (discussing impacts on customer behavior), pp. 25-27, 30-35 (discussing price signals). In fact, Dr. Boerger's testimony is not limited to the electric industry but relies broadly on his view of economic theory regarding how consumers make their most efficient consumption decisions (and related consumer investment decisions—the capital goods that consumers purchase to make use of the good, such as electricity using appliances) and how producers make their most efficient investment and operation decisions in responding to consumers. See Boerger at 8.

In the material JIG does not move to strike, Dr. Gaske explains that he is rebutting Dr. Boerger's and Mr. Wallach's testimony regarding economic theory. Dr. Gaske goes on to do so by discussing standard economic theory and then pointing to actual pricing in IPL's service area that is consistent with Dr. Gaske's views and contrary to those offered by JIG and the OUCC. As such, the challenged evidence is intended to disprove, explain, contradict or otherwise address the identified evidence offered by an adverse party, namely JIG and the OUCC.

Finally, JIG's suggestion (Motion at 4) that Dr. Gaske should have presented this evidence on direct lacks merit. There was no reason for him to anticipate and then refute the JIG and OUCC views on economic theory when those views had not actually been presented. Even assuming *arguendo* such evidence could have been presented on direct, the Commission has discretion to admit it on rebuttal. *See Community Natural Gas Co.*, Cause No. 44768 at 21-22 (admitting rebuttal testimony that could have been presented in direct after parties were unable to reach agreement on issues addressed in the testimony); *Indiana Bell*, 1986 Ind. PUC Lexis 49 at *5-6 (upholding ALJ ruling to allow rebuttal testimony that included new evidence responsive to matters raised by other parties).

Gaske Rebuttal Page 34, line 18 through Page 35 line 11 and Petitioner's Witness JSG Attachment 4-R

JIG moves to strike the following excerpt from Dr. Gaske's rebuttal because it does not explain what particular portion of the opposing testimony this rebuttal responds to. Motion at 5. That assertion is erroneous. As shown below, Dr. Gaske is refuting OUCC witness Swinger's suggestion that IPL's proposed customer charge is too high because it is higher than other investor-owned utilities ("IOUs"):

Q48. Are IPL's proposed monthly customer charges reasonable compared to other electric utilities in the region?

A48. Yes. Petitioner's Witness JSG Attachment 4-R compares the residential and small commercial fixed rates charged by investor-owned utilities (IOUs) and rural electric cooperatives, or REMCs, in Indiana. For residential customers, rural cooperatives have customer charges in the range of \$19 to \$44, with a median charge of \$28.75, while current customer charges of IOUs are in a range of \$7.30 to \$17. In addition to illustrating that IPL's proposed residential customer charges – \$16 for the smallest customers and \$27 for larger customers – are commensurate with other electric utilities in the state, Petitioner's Witness JSG Attachment 4-R shows that rural co-ops' fixed customer charges tend to be higher for both residential and small commercial customers than those charged by the IOUs. OUCC witness Anthony Swinger argues that IPL's proposed customer charge is higher than other investor-owned utilities, but there are 19 co-ops in Indiana that have customer charges higher than the \$27 customer charge IPL is proposing for larger customers. Because the cooperatives are owned by their customers, the higher customer charges of co-ops are an indicator of the type and level of pricing that customers adopt when they must decide fair, just and reasonable rates among themselves.

Gaske Rebuttal at 34-35 (footnote omitted).

This is quintessential rebuttal testimony. Dr. Gaske's rebuttal explains, contradicts, and disproves Witness Swinger's suggestion that IPL's proposed customer charge is higher than that of other utilities. Dr. Gaske does so by placing the issue in its full context. While IPL's proposed charge might be higher than other IOUs in Indiana, IPL's proposal is not high

compared to those set by customers themselves. Thus, Dr. Gaske's rebuttal refutes Mr. Swinger's premise that IOUs are the proper comparison and shows that when the statewide comparative view is taken, IPL's proposal is below the median. And in testimony not challenged by JIG, Dr. Gaske explains that a customer charge that recovers 100% of IPL's fixed costs would be \$81. Gaske Revised Direct at pg. 34, lines 8-9. While this is the benchmark against which the question of whether or not a customer charge is "high" should be evaluated, the OUCC opened the door to other rate comparisons.

IPL's direct testimony supported the Company's proposed rate design based on cost of service and rate design principles. This testimony identified what a "high" customer charge would be, *i.e.* \$81 (Gaske Revised Direct at pg. 34, lines 8-9) and that IPL's residential Grid Facility Costs are \$28.79 (IPL Witness JSG Attachment 3-T, page 6, column (C), line 265). Until the OUCC raised its comparative point, it was unnecessary for IPL to disprove it. Therefore, the JIG contention (Motion at 5) that IPL should have raised this point in its direct testimony is unfounded. Accordingly, the JIG Motion to strike this portion of Dr. Gaske's testimony should be denied.

Conclusion

In sum, Joint Intervenor's contention that the identified testimony does not address the opposition testimony is unfounded. Dr. Gaske organized his testimony by identifying what he is rebutting at the beginning and then logically stepping through his rebuttal points. There is no rule requiring each QA to be expressly tied back to a specific statement made by another witness. Furthermore, Dr. Gaske could not show how or why the opposition testimony is inconsistent

⁴ As a result of the updated Rebuttal revenue requirement, the residential Grid Facility Costs declined to \$28.52 (<u>IPL Witness JSG Attachment 9-R</u>, page 6, column (C), line 265).

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with standard economic theory and its application in the real world until such time as the opposing positions were filed.

There is no surprise and no grounds for the Commission to allow another round of prefiled testimony. The rebuttal here is much the same as that presented in Cause No. 44576. The JIG had an opportunity to reconcile its positions with actual Indiana data but did not do so in their prefiled testimony. They should not now be allowed to expand their testimony or delay this case. IPL has the right to open and close the presentation of evidence and arguments. 170 IAC 1-1.1-18(d). If the JIG is allowed to supplement its testimony, fundamental fairness requires that IPL be afforded an opportunity to present additional rebuttal. It is challenging to see how this could be accomplished without a delay in the evidentiary hearing. This docket has been proceeding in accordance with the 300 day procedural schedule governed by General Administrative Order 2013-5 and Ind. Code § 8-1-2-42.7. IPL already agreed to extend the 300 day deadline once. As a result, the JIG (who did not file testimony addressed to the TCJA or the revenue deficiency) has had considerable time to prepare its evidence. Issues concerning the rounds of prefiled testimony to be presented in this Cause were decided in the Prehearing Conference Order and the determinations therein are binding on the JIG. Granting the belated JIG request for another round of testimony would prejudice IPL. Therefore, the JIG Motion should be expeditiously denied so that the evidentiary hearing in this matter may proceed to address the contested issues as scheduled.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing has been served, this 9th day of

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