

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

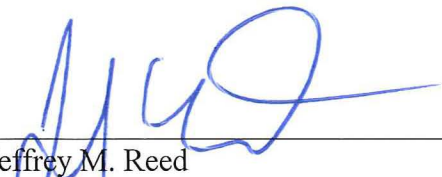
VERIFIED PETITION OF SOUTHERN INDIANA)
GAS)
AND ELECTRIC COMPANY D/B/A VECTREN)
ENERGY DELIVERY OF INDIANA, INC. FOR (1))
APPROVAL OF AN ADJUSTMENT TO ITS GAS)
SERVICE RATES THROUGH ITS CSIA RATE)
SCHEDULE, (2) AUTHORITY TO DEFER 20% OF)
THE APPROVED EXPENDITURES FOR) CAUSE NO. 44429 TDSIC-10
RECOVERY IN PETITIONER'S NEXT GENERAL)
RATE CASE AND (3) APPROVAL OF)
PETITIONER'S UPDATED 7-YEAR PLAN,)
INCLUDING ACTUAL AND PROPOSED)
ESTIMATED CAPITAL EXPENDITURES AND)
CSIA COSTS, ALL PURSUANT TO IND. CODE)
CHPT. 8-1-8.4 AND 8-1-39 AND THE)
COMMISSION'S ORDER IN CAUSE NO. 44429)

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 1: PUBLIC (REDACTED) TESTIMONY OF
FARHEEN AHMED

May 31, 2019

Respectfully submitted,



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

PUBLIC (REDACTED) TESTIMONY OF OUCC WITNESS FARHEEN AHMED
CAUSE NO. 44429 TDSIC-10
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY d/b/a VECTREN
ENERGY DELIVERY OF INDIANA, INC.

I. INTRODUCTION

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

2 A: My name is Farheen Ahmed, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, IN 46204.

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

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC")
6 as a Utility Analyst II. I have worked as a member of the OUCC's Natural Gas
7 Division since October of 2014. For a summary of my educational and
8 professional experience, as well as my preparation for this case, please see the
9 Appendix attached to my testimony.

10 **Q: What are your recommendations?**

11 A: I recommend approval of Southern Indiana Gas and Electric Company d/b/a
12 Vectren Energy Delivery of Indiana, Inc.'s ("Vectren South" or "Petitioner")
13 request to recover 80% of its Compliance and System Improvement Adjustment
14 ("CSIA") charges being requested in this tracker proceeding, with modifications
15 to the Compliance Component as discussed below. I also recommend approval of:
16 Vectren South's request to defer 20% of the calculated revenue requirement on
17 recoverable Compliance Project and TDSIC Project investments; and approval of
18 an adjustment to Vectren South's authorized net operating income to reflect any

1 approved earnings for purposes of Ind. Code § 8-1-2-42(g)(3), with modifications
2 to the Compliance Component as discussed below.

3 In addition to my testimony, OUCC witness Brien R. Krieger discusses
4 Vectren South's request for approval of its updated 7-year plan, including actual
5 and proposed estimated capital expenditures.

II. COMPLIANCE AND SYSTEM IMPROVEMENT ADJUSTMENT CHARGES

6 **Q: Describe your review regarding Petitioner's specific request to recover CSIA**
7 **charges.**

8 A: As previously approved by prior order in Cause No. 44429, Petitioner's CSIA
9 charges have both a Compliance Component and a Transmission, Distribution,
10 and Storage System Improvement Charge ("TDSIC") Component. I analyzed
11 Petitioner's CSIA cost recovery and revenue calculations set forth in Petitioner's
12 Exhibits attached to the testimony of Petitioner's witness J. Cas Swiz. I will
13 address my review of these Exhibits and Schedules in my testimony below.

A. Compliance Component

14 **Q: Describe your analysis of Petitioner's Compliance Component.**

15 A: I performed a comprehensive analysis of the calculations and data flow contained
16 in Petitioner's Compliance Component schedules, which are contained in
17 Petitioner's Exhibit No. 3, Attachment JCS-2, Schedules 1 through 9. I traced
18 specific data to source documentation provided by Petitioner; recalculated
19 Petitioner's property tax expense, annualized depreciation expense, deferred

1 depreciation expense and deferred Post In-Service Carrying Costs ("PISCC"); and
2 verified the pre-tax rate of return.

3 **Q: Do the recommendations of OUCC witness Krieger impact Petitioner's**
4 **Compliance Component schedules?**

5 A: Yes. Mr. Krieger recommends a disallowance of costs for one of Petitioner's
6 Compliance Projects. I recommend Petitioner prepare new revenue requirement
7 schedules to file either in rebuttal or with its final compliance tariff showing the
8 effect of these costs being removed.

9 **Q: Have you determined a need for any additional adjustments to Petitioner's**
10 **Compliance Component schedules?**

11 A: Yes. Ind. Code § 8-1-8.4-7(c)(3) states:

12 Actual costs that exceed the projected federally mandated costs of
13 the approved compliance project by more than twenty-five percent
14 (25%) shall require specific justification by the energy utility and
15 specific approval by the commission before being authorized in the
16 next general rate case filed by the energy utility with the
17 commission.

18 I performed a review of Petitioner's Witness Steven Hoover's Attachments, and
19 created a list of projects that have actual costs over 25% of the previous estimate
20 in Confidential Attachment FA-1.¹ Per the Indiana statute quoted above, any
21 actual costs over 25% of the previous cost estimate should be deferred to the next
22 rate case.

¹ Ideally, the OUCC would have made this adjustment beginning in TDSIC-1 and used the original cost estimate as the baseline for overages. Ratepayers have not been disadvantaged, as the amounts in question would have been actual costs, which ratepayers would have ultimately paid after the deferral period as part of the next rate case. Purely for administrative efficiency, and only for Vectren South's current 7-Year Plan, the OUCC has decided to use Vectren South's most recent cost estimates in TDSIC-9 as the baseline from which to calculate the 25% overage going forward.

1 **Q: How did you determine the amount to be deferred to the next rate case?**

2 A: First, I calculated the amount in excess of 25% over the previous estimate. I
3 compared that amount to the current period actual spend. The lesser of the two
4 amounts was included in my list to defer to the next rate case. For example, if a
5 project had \$100,000 in actual costs in excess of 25% of the previous estimate,
6 but only had \$25,000 in current period actual spend, I would recommend deferral
7 of \$25,000. Since the OUCC did not address this statutory limitation in prior
8 cases, I am not recommending going back to prior cases to determine the amount
9 that should have been deferred. I am only deferring dollars that were currently
10 spent in the compliance period of July through December 2018.

11 **Q: What are the total amounts you have calculated that should be deferred to**
12 **the next rate case?**

13 A: As shown on Confidential Attachment FA-1, I recommend deferral of \$218,120
14 in Transmission Modernization Projects, \$12,041 in Distribution Modernization
15 Projects, \$239,943 in Bare Steel and Cast Iron Projects, and \$64,736 in Storage
16 Modernization Projects.

17 **Q: Did you prepare new revenue requirement schedules to reflect these**
18 **deferrals?**

19 A: No. I recommend Petitioner prepare new revenue requirement schedules
20 removing the 25% overages as referenced on Confidential Attachment FA-1 to
21 file either in rebuttal or with its final compliance tariff showing the effect of these
22 costs being deferred to the next rate case.

1 **Q: Has Petitioner included Pipeline Safety Operation and Maintenance**
2 **("O&M") expenses within the Compliance Component?**

3 A: Yes. By prior order in Cause No. 44429, Vectren South was authorized to merge
4 its existing Pipeline Safety Adjustment ("PSA") with the Compliance Component
5 of the CSIA and eventually discontinue the PSA filings. All mandated O&M
6 expenses incurred on and after January 1, 2014 are to be deferred and included in
7 the CSIA. (*Vectren South, Cause No. 44429*, Order of November 25, 2013, pages
8 25-26.) As part of the Compliance Component, Petitioner included a total of
9 \$4,783,135 in O&M expenses, which consists of the following: \$2,292,205 for
10 transmission integrity management; \$909,363 for distribution integrity
11 management; \$288,182 for facility damage reduction; \$120,189 for operator
12 qualification; \$55,505 for safety systems management; and \$1,117,691 related to
13 storage field safety. As requested by the OUCC in Cause No. 44429, Petitioner
14 submitted supporting documentation for the transmission and distribution
15 integrity management pipeline safety expenses to the OUCC. I reviewed this
16 supporting documentation and found no errors.

17 **Q: As part of Petitioner's prior PSA filings, were there any compliance filings**
18 **related to pipeline safety and/or infrastructure replacement required?**

19 A: Yes. Prior to TDSIC-1, Petitioner was required to file quarterly replacement
20 program filings under Cause No. 44231. In TDSIC-1, Petitioner requested
21 authorization to file the same replacement program compliance filings under the
22 TDSIC tracker case (Cause No. 44429 TDSIC-X), instead of under Cause No.
23 44231, with each April TDSIC filing in order to allow Petitioner to include a full
24 calendar year of information. The OUCC recommended approval of this request,

1 and the Indiana Utility Regulatory Commission ("Commission") granted approval
2 in its final order in Cause No. 44429 TDSIC-1.

3 **Q: Did Petitioner comply with the Commission's order in Cause No. 44429**
4 **TDSIC-1?**

5 A: Yes. As part of this TDSIC-10 filing, Petitioner included the required
6 replacement program filing as Petitioner's Exhibit No. 1, Attachment SAH-7.

B. TDSIC Component

7 **Q: Describe your analysis of Petitioner's TDSIC Component.**

8 A: I performed a comprehensive analysis of the calculations and data flow contained
9 in Petitioner's TDSIC Component schedules, which are contained in Petitioner's
10 Exhibit No. 3, Attachment JCS-3, Schedules 1 through 9. I traced specific data to
11 source documentation provided by Petitioner; recalculated Petitioner's property
12 tax expense, annualized depreciation expense, deferred depreciation expense and
13 PISCC; and verified the pre-tax rate of return.

14 **Q: Is Petitioner proposing any recovery of rural extension costs within this**
15 **TDSIC filing?**

16 A: No. Petitioner's workpapers provided to the OUCC show no rural extension costs
17 being included for recovery in this filing.

18 **Q: Have you determined a need for any adjustments to Petitioner's TDSIC**
19 **Component schedules?**

20 A: No. My review did not find any errors or discrepancies in Petitioner's TDSIC
21 Component schedules.

C. Effect of Tax Cuts and Jobs Act of 2017

1 **Q: Did Petitioner use the new federal income tax rate to calculate its TDSIC-10**
2 **revenue requirement?**

3 A: Yes. Consistent with the Tax Cuts and Jobs Act of 2017 ("TCJA"), Petitioner
4 applied a 21% federal income tax rate to the revenue requirement in this filing, as
5 shown on Schedule 4, page 1 of Petitioner's Exhibit No. 3, Attachments JCS-2
6 and JCS-3.

7 **Q: Did Petitioner use the updated 21% federal income tax rate during the**
8 **months of July through December 2018 for TDSIC-8, which are being**
9 **reconciled in this case?**

10 A: Yes. The federal income tax rate was changed to 21% in TDSIC-8. Therefore, no
11 adjustments are needed to the reconciliation amounts included in this Cause for
12 the federal income tax rate difference, as was needed in TDSIC-9.

13 **Q: What additional adjustments were made in this filing as a result of the**
14 **TCJA?**

15 A: There are two additional adjustments made in this filing as a result of the TCJA.

16 First, the excess accumulated deferred income tax liability ("EADIT")
17 amortization for 2018 is being refunded to customers during the 2019 calendar
18 year. The total 2018 amount from the settlement in Cause No. 45032 S21 of
19 \$1,447,263 was grossed up for taxes to arrive at \$2,049,087. This grossed up
20 amount was provided by Vectren South in its workpapers in TDSIC-9, and was
21 verified by the OUCC at that time. Half of this amount, \$1,024,544, was returned
22 to customers in TDSIC-9. Vectren South finalized its 2017 tax return in October
23 2018. As a result, the total amount of EADIT for 2018 changed from what was
24 included in Vectren South's tax investigation in Cause No. 45032 S21. The total

1 amount to be refunded for 2018 went from \$1,447,263 to \$814,289. Grossing this
2 amount up for taxes provides a total refund from 2018 of \$1,152,900. This
3 grossed up amount was provided by Vectren South in the current filing
4 workpapers, and was verified by the OUCC. In this filing, Vectren South is
5 refunding one half of this amount, or \$576,450. This amount is shown as a refund
6 to customers on Petitioner's Exhibit No. 3, Attachment JCS-1, Schedule 2, page
7 2.

8 At the end of TDSIC-10, Vectren South will have refunded \$1,600,994 of
9 the total \$1,152,900 for 2018. The rates and charges approved in TDSIC-9 will
10 be reconciled in TDSIC-11. On page 10, lines 1-3 of Vectren South's witness Cas
11 Swiz's testimony, he states, "Vectren South will adjust the authorized recoveries
12 for TDSIC-9 to reflect the revised EADIT Credit amounts, to ensure that any
13 variance attributed to the changes made to the EADIT Credit will be captured in
14 the over or under-recovery variance." The OUCC expects the 2018 over refunded
15 amount of \$448,094 will be captured in TDSIC-11 in the over or under-recovery
16 variance.

17 Second, the excess accumulated deferred income tax liability amortization
18 for 2019 is being refunded to customers evenly over the 2019 calendar year. The
19 total 2019 amount from the settlement in Cause No. 45032 S21 of \$1,508,362 was
20 grossed up for taxes to arrive at \$2,135,593. This grossed up amount was
21 provided in Vectren South's workpapers in TDSIC-9, and was verified by the
22 OUCC at that time. Vectren South finalized its 2017 tax return in October 2018.
23 As a result, the total amount of EADIT for 2019 changed from what was included

1 in Vectren South's tax investigation in Cause No. 45032 S21. The total amount to
2 be refunded for 2019 went from \$1,508,362 to \$764,799. Grossing this amount
3 up for taxes provides a total refund in 2019 of \$1,082,830. This grossed up
4 amount was provided in Vectren South's workpapers in this filing, and was
5 verified by the OUCC. This amount is shown as a refund to customers on
6 Petitioner's Exhibit No. 3, Attachment JCS-4, Schedule 1. All variances for the
7 2019 EADIT refund will be reconciled in TSDIC-11 and 12.

8 **Q: Did you review all calculations relating to the TCJA?**

9 A: Yes. I reviewed the revised calculations of the EADIT liability amortization
10 amounts for both 2018 and 2019. I found no errors in Vectren South's
11 calculations.

D. Total Annual Revenue Requirement and Allocation to Customers

12 **Q: Describe your analysis of Petitioner's total revenue requirement and**
13 **allocation to customers.**

14 A: I performed a comprehensive analysis of the total revenue requirement
15 calculation, as shown on Petitioner's Exhibit No. 3, Attachment JCS-1, Schedules
16 1 - 4. I also performed an analysis of Petitioner's revenue requirement allocation
17 and rate derivation, as shown on Petitioner's Exhibit No. 3, Attachment JCS-4,
18 Schedules 1 - 3.

19 **Q: Did Petitioner include any variances in this TDSIC-10 filing?**

20 A: Yes. The TDSIC-10 filing includes actual Compliance and TDSIC costs from
21 July 1, 2018 to December 31, 2018. Petitioner's CSIA rates, approved in TDSIC-
22 7, were in effect from January 25, 2018 through September 5, 2018. Petitioner's

1 CSIA rates, approved in TDSIC-8, were in effect from September 6, 2018 through
2 January 29, 2019. Therefore, CSIA rates were in place during the reconciliation
3 period of this filing. Petitioner's Exhibit No. 3, Attachment JCS-1, Schedule 2
4 shows the total variance between actual recoveries during July through December
5 2018 and approved recoveries from TDSIC-7 and TDSIC-8, as adjusted for the
6 TCJA as described above.

7 **Q: Do you agree with Petitioner's methodology and calculation of the variance**
8 **included for recovery in this Cause?**

9 A: Yes. As shown on Petitioner's Exhibit No. 3, Attachment JCS-1, Schedule 2, a
10 total over-recovery variance of \$49,710 is included in this Cause. As mentioned
11 above, this over-recovery includes some aspects of the TCJA. I have reviewed
12 Petitioner's calculation, and found no errors.

13 **Q: What are your recommended CSIA factors?**

14 A: I agree with Petitioner's methodology of calculating the CSIA factors. However,
15 as noted above, I recommend Petitioner recalculate its CSIA factors to remove all
16 compliance project actual costs over 25% of the previous estimate, and to remove
17 those costs Mr. Krieger has recommended for disallowance. Petitioner should file
18 these revised schedules either with its rebuttal testimony, or as part of the
19 compliance filing to implement its TDSIC-10 rates.

III. 20% DEFERRAL OF CALCULATED REVENUE REQUIREMENT

20 **Q: Have you reviewed Petitioner's 20% deferral of calculated revenue**
21 **requirement?**

22 A: Yes. I reviewed Petitioner's calculation, as found on Petitioner's Exhibit No. 3,
23 Attachment JCS-2, Schedule 1 and Attachment JCS-3, Schedule 1. Petitioner's

1 Exhibit No. 3, Attachment JCS-4, Schedule 3 allocates the 20% deferral to each
2 month of the annual period.

3 **Q: Do you agree with Petitioner's methodology of calculating the 20% deferral**
4 **amounts?**

5 A: Yes. I recalculated the 20% deferral and allocation to each month of the annual
6 period, and found no errors with Petitioner's methodology of doing so.

7 **Q: What is your recommended deferral amount?**

8 A: I agree with Petitioner's methodology of calculating the deferral amount.
9 However, as noted above, I recommend Petitioner recalculate its CSIA factors to
10 remove all compliance project actual costs over 25% of the previous estimate, and
11 to remove those costs Mr. Krieger has recommended for disallowance. This 25%
12 deferral amount should be included in the overall deferral to be recovered in the
13 next rate case. These items will have an impact on the total amount Petitioner
14 defers to the next rate case. Petitioner should file revised schedules either with its
15 rebuttal testimony, or as part of the compliance filing to implement its TDSIC-10
16 rates to show the new deferral amounts.

IV. ADJUSTMENT TO AUTHORIZED NET OPERATING INCOME

17 **Q: Did Petitioner request an adjustment to authorized net operating income for**
18 **the Gas Cost Adjustment ("GCA")?**

19 A: Yes. Petitioner's witness Swiz states on page 21, lines 7-12 of his testimony:

20 In accordance with the Order, Vectren South will adjust its
21 statutory NOI earnings test by increasing its authorized NOI by
22 incremental earnings from approved CSIA filings. This calculates
23 the after-tax return on investment that will be added to the
24 authorized NOI by multiplying the net new capital investment
25 from line 6 of Attachments JCS-2 and JCS-3, Schedule 1 by the
26 after-tax WACC on line 5 of Schedule 4, Page 1.

1 **Q: Do you agree with Petitioner's methodology of the adjustment to authorized**
2 **net operating income for the GCA?**

3 A: Yes. I found no errors in Petitioner's methodology of the adjustment to
4 authorized net operating income for the GCA.

5 **Q: What are your recommended adjustments to authorized net operating**
6 **income for the GCA?**

7 A: I agree with Petitioner's methodology of calculating its adjustment to authorized
8 net operating income of \$9,098,066 for the Compliance Component and
9 \$1,386,600 for the TDSIC Component, as shown on Petitioner's Exhibit No. 3,
10 Attachment JCS-2, Schedule 9 and Attachment JCS-3, Schedule 9. However, as
11 noted above, I recommend Petitioner recalculate its CSIA factors to remove all
12 compliance project actual costs over 25% of the previous estimate and defer those
13 to the next rate case, and to remove those costs Mr. Krieger has recommended for
14 disallowance. This will affect the Compliance Component adjustment to
15 authorized net operating income. Petitioner should file revised schedules either
16 with its rebuttal testimony, or as part of the compliance filing to implement its
17 TDSIC-10 rates. The authorized net operating income for the Compliance
18 Component should be adjusted at that time.

V. CONCLUSION

19 **Q: What are your recommendations regarding Vectren South's requested CSIA**
20 **Factors in the current TDSIC-10 filing?**

21 A: I agree with Petitioner's methodology of calculating its Compliance and TDSIC
22 calculations, as shown on Petitioner's Exhibit No. 3, Attachment JCS-4, Schedule
23 1. I recommend Petitioner recalculate its CSIA factors to remove all Compliance

1 Project actual costs over 25% of the previous estimate, and defer those to the next
2 rate case. This will affect Petitioner's calculated CSIA Factors.

3 I recommend deferral of \$4,900,688 in the Compliance Component and
4 \$453,581 in the TDSIC Component, to be adjusted by Vectren South to reflect the
5 removal of all actual costs over 25% of the previous estimate in the Compliance
6 Component, and to remove the costs Mr. Krieger recommends for disallowance. I
7 also recommend an adjustment to authorized net operating income for the GCA of
8 \$9,098,066 for the Compliance Component and \$1,386,600 for the TDSIC
9 Component, to be adjusted by Vectren South to reflect the removal of all actual
10 costs over 25% of the previous estimate in the Compliance Component, and to
11 remove the costs Mr. Krieger recommends for disallowance.

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

13 **A:** Yes.

AFFIRMATION

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



Farheen Ahmed
Utility Analyst II
Indiana Office of
Utility Consumer Counselor
44429 TDSIC-10
Vectren South

05/30/2019

Date

APPENDIX TO TESTIMONY OF
OUCW WITNESS FARHEEN AHMED

1 **Q: Describe your educational background and experience.**

2 A: I graduated from the Goodman School of Business at Brock University in St.
3 Catharines, Ontario with a Bachelor of Accounting in October 2011 and a Master
4 of Accountancy in June 2013. From March 2014 through October 2014, I worked
5 for Medxcel, an Advancing Global Healthcare company in Indianapolis, Indiana,
6 as an Accounting Analyst. I audited and analyzed existing core exchange policies
7 within the procurement department. In October 2014, I began my employment
8 with the OUCW as a Utility Analyst I. In May 2016, I was promoted to Utility
9 Analyst II. My current responsibilities include reviewing and analyzing natural
10 gas utilities' Gas Cost Adjustment ("GCA") petitions and flex filings. I also
11 review rate cases, special contracts, tariff, financing, certificate of public
12 convenience and necessity, gas demand side management, pipeline safety
13 adjustment, 7-Year Plan, and TDSIC Tracker cases for natural gas utilities.

14 In September 2017, I passed the Certified Public Accountant ("CPA")
15 Exam and obtained my CPA license in October 2017. While employed at the
16 OUCW, I completed NARUC's Utility Rate School hosted by the Institute of
17 Public Utilities at Michigan State University and the Institute of Public Utilities
18 Advanced Regulatory Studies Program at Michigan State University

19 **Q: Have you previously testified before the Commission?**

20 A: Yes. I have testified in GCAs, rate cases, gas demand side management, special
21 contract, certificate of public convenience and necessity, and pipeline safety
22 adjustment cases.

1 **Q: What review and analysis have you conducted to prepare your testimony?**

2 A: I reviewed the petition, testimony, exhibits and supporting documentation
3 submitted in this Cause. I participated in a pre-filing meeting with Petitioner's
4 representatives to discuss this case. I also reviewed prior orders issued by the
5 Commission for Vectren South's prior TDSIC trackers.

List of Actual Costs Exceeding 25% of Previous Estimate

Note: Black Highlight Indicates Confidential Information

All information taken from Petitioner's Exhibit No. 1, Attachment SAH-4

Database Project Number	Project Category	Previous Estimate	Inception to Date Actual \$ Spend	Actual Spend % Variance	Amount in Excess of 25% Over Previous Estimate	Current Period Actual \$ Spend	Amount to be Deferred to the Next Rate Case
4171	Obsolete Equipment						
3396	Odorizers						
						Total Deferral	\$218,120

All information taken from Petitioner's Exhibit No. 1, Attachment SAH-5

Database Project Number	Project Category	Previous Estimate	Inception to Date Actual \$ Spend	Actual Spend % Variance	Amount in Excess of 25% Over Previous Estimate	Current Period Actual \$ Spend	Amount to be Deferred to the Next Rate Case
498	Inside Meters						
1423	Ineffectively Coated Steel						
Total Deferral							\$12,041

Vectren South
Cause No. 44429 TDSIC-10

List of Actual Costs Exceeding 25% of Previous Estimate

Note: Black Highlight Indicates Confidential Information

Bare Steel and Cast Iron Projects
All information taken from Petitioner's Exhibit No. 1, Attachment SAH-6

Database Project Number	Description	Previous Estimate	Inception to Date Actual \$ Spend	Actual Spend % Variance	Amount in Excess of 25% Over Previous Estimate	Current Period Actual \$ Spend	Amount to be Deferred to the Next Rate Case
S-1196	Washington						
S-1373	Evansville						
S-2282	Evansville						
S-691	Vincennes						
S-2037	Vincennes						
S-2290	Evansville						
Total Deferral							\$239,943

Storage Modernization Projects
All information taken from Petitioner's Exhibit No. 1, Attachment SAH-11


Database Project Number	Project Category	Previous Estimate	Inception to Date Actual \$ Spend	Actual Spend % Variance	Amount in Excess of 25% Over Previous Estimate	Current Period Actual \$ Spend	Amount to be Deferred to the Next Rate Case
3985	Well Construction / Remediation						
4209	Well Construction / Remediation						
Total Deferral							\$64,736

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S REDACTED TESTIMONY OF FARHEEN AHMED*** has been served upon the following counsel of record in the captioned proceeding by electronic service on May 31, 2019.

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