

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA MICHIGAN POWER)
COMPANY, AN INDIANA CORPORATION, FOR)
AUTHORITY TO INCREASE ITS RATES AND)
CHARGES FOR ELECTRIC UTILITY SERVICE)
THROUGH A PHASE IN RATE ADJUSTMENT; AND)
FOR APPROVAL OF RELATED RELIEF INCLUDING:)
(1) REVISED DEPRECIATION RATES, INCLUDING)
COST OF REMOVAL LESS SALVAGE, AND)
UPDATED DEPRECIATION EXPENSE; (2))
ACCOUNTING RELIEF, INCLUDING DEFERRALS)
AND AMORTIZATIONS; (3) INCLUSION OF CAPITAL)
INVESTMENT; (4) RATE ADJUSTMENT)
MECHANISM PROPOSALS, INCLUDING NEW)
GRANT PROJECTS RIDER AND MODIFIED TAX)
RIDER; (5) A VOLUNTARY RESIDENTIAL)
CUSTOMER POWERPAY PROGRAM; (6) WAIVER)
OR DECLINATION OF JURISDICTION WITH)
RESPECT TO CERTAIN RULES TO FACILITATE)
IMPLEMENTATION OF THE POWERPAY)
PROGRAM; (7) COST RECOVERY FOR COOK)
PLANT SUBSEQUENT LICENSE RENEWAL)
EVALUATION PROJECT; AND (8) NEW SCHEDULES)
OF RATES, RULES AND REGULATIONS)

CAUSE NO. 45933

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

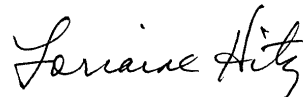
PUBLIC'S EXHIBIT NO. 7

TESTIMONY OF OUCC WITNESS

GREGORY L. KRIEGER

NOVEMBER 15, 2023

Respectfully submitted,



Lorraine Hitz
Attorney No. 18006-29
Deputy Consumer Counselor

**TESTIMONY OF OUCC WITNESS GREGORY L. KRIEGER
CAUSE NO. 45933
INDIANA MICHIGAN POWER**

I. INTRODUCTION

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

2 A: My name is Gregory Krieger, and my business address is 115 W. Washington St.,
3 Suite 1500 South, Indianapolis Indiana 46204.

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

5 A: I am a Utility Analyst in the Indiana Office of Utility Consumer Counselor's
6 ("OUCC") Electric Division. A description of my professional background and
7 experience is included in Appendix A.

8 **Q: Please describe the review and analysis you conducted to prepare your**
9 **testimony.**

10 A: I reviewed specific testimony in Indiana Michigan Power's ("I&M" or "Petitioner")
11 case-in-chief as well as portions of its workpapers detailing proposed capital
12 projects to understand the capital expenditures ("Capex") in its adjusted and
13 forecasted test years. I drafted data requests ("DRs") on behalf of the OUCC and
14 reviewed I&M's responses. I also participated in meetings with other OUCC staff
15 members to discuss issues identified in this Cause.

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

17 A: The purpose of my testimony is to present my analysis of Capex as presented by
18 I&M and the associated impact on revenue requirements. Operating expenses and
19 rate base for the adjusted forecast test year revenue requirements need to be
20 reduced. In addition, the OUCC recommends the Indiana Utility Regulatory
21 Commission ("Commission") order I&M to adjust revenue requirements for

1 productivity, efficiency, cost savings, and billing improvements resulting from its
2 Capex, which since 2018 has exceeded \$500 million annually.¹

3 The revenue requirement should be reduced by \$5.9 million in the historical
4 test year ending December 31, 2022, the adjusted test year ending December 31,
5 2023, and the forecasted test year ending December 31, 2024. I also recommend
6 the removal of \$8.8 million in rate base. Petitioner's request includes \$7.4 million
7 of unsupported Capex for the Coal, Solar and Hydro Generation operating group
8 and \$1.4 million of un-identified Capex in Witness Joe Brenner's adjustment
9 RB/O&M-3. Lastly, I recommend annual reporting by I&M regarding its stated
10 project goals to improve accountability, especially related to claimed consumer
11 benefits. Customer savings can be lost if projects do not adhere to prescribed
12 timelines, replaced assets are not properly decommissioned, and if there is not a
13 focus on all benefits.

14 **Q: To the extent you do not address a specific item, issue, or adjustment, does this**
15 **mean you agree with those portions of I&M's proposals?**

16 A: No. Excluding any specific adjustments, issues, or amounts I&M proposes does not
17 indicate my approval of those adjustments, issues, or amounts. Rather, the scope of
18 my testimony is limited to the specific items addressed herein.

II. CAPITAL EXPENDITURE OVERVIEW

19 **Q: Please provide an overview of I&M's proposed capital projects.**

20 A: I&M has classified investments as "major projects" or "other." I&M provides a
21 project cost database for all 879 projects for the adjusted test year, ending 2023,

¹ Direct Testimony of Witness Shelli A. Sloan, Attachment SAS-4; p. 5.

1 and the forecasted test year, ending 2024. The threshold to be considered a “Major
2 Project” varies by business unit, and some units are undefined in testimony. Major
3 Projects are broken down and explained by business unit (engineering and planning
4 groups) and leaders by function (“functional leaders”).² For example, I&M
5 designates Nuclear Major Projects as those that exceed \$3 million in investment
6 value, as explained by I&M witness Kelly J. Ferneau. For Major Projects, I&M’s
7 descriptions provide general information, estimated costs, and brief explanations of
8 benefits. There are few project timelines, no complete project justifications, and
9 limited reported benefits. I&M does not generally provide project descriptions or
10 explanations for non-Major Projects. Details of project justifications include
11 defining the need for the project, benefits and alternatives considered, a reasonable
12 effort at quantifying measurements of project impact (i.e., safety (e.g. OSHA
13 recordables), reliability (SAIDI, CAIDI, SAIFI, LOLE impact), affordability
14 (LACOE, LACOC, bill impact), efficiency (overtime, process time) and savings or
15 cost reduction).

16 I&M generally discusses the review and vetting of capital investment
17 projects that occur in its annual budgeting process but does not elaborate on the
18 criteria used to determine which projects are included in an approved budget.³

19 **Q: How much has I&M spent on capital projects each year?**

20 A: I&M has spent nearly \$2.7 billion on capital projects from 2018 through 2022, and
21 averages \$535.4 million in Capex annually. *See*, Direct Testimony of Shelli Sloan,

² Sloan, p. 10, ll. 4-10, p. 11, ll. 1-10, and p. 21, ll. 3-7.

³ Id. p. 11, ll. 11-25 p. 12 ll. 1-3, and p. 13 5-16.

1 Att. SAS-4 (“SAS-4”). Attachment SAS-4 shows an average annual capital
2 expenditure, excluding Allowance for Funds Used During Construction
3 (“AFUDC”) of \$548.5 million during the Capital Forecast Period (January 2023 –
4 December 2024). For the Corporate (Intangible and General) capital projects, the
5 five preceding years show a trending increase in spending, which primarily
6 represents Technology and Security project investments.⁴

Indiana Michigan Power Company
Witness: Shelli A. Sloan
Attachment SAS-4
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Indiana Michigan Power Company
Historic and Forecasted Capital Expenditures
Excluding AFUDC
(\$000)

Fully Functionalized View	Actual					Forecast	
	2018	2019	2020	2021	2022	2023	2024
Nuclear Generation	174,855	150,361	67,880	58,891	90,010	70,856	67,976
Generation (Steam/Hydro/Renew)	39,550	63,131	65,296	17,530	16,831	25,415	32,022
Transmission	80,314	89,767	99,687	98,639	78,215	74,956	67,126
Distribution	205,988	199,048	191,925	238,914	298,705	296,668	288,699
Corporate (Intangible & General)	51,247	64,342	84,810	91,411	59,654	91,091	82,288
Total Capital Expense	551,955	566,649	509,600	505,384	543,415	558,986	538,110

7 Q: **Please explain AFUDC.**
8 A: AFUDC is an amount recorded and collected by a utility that is the cost incurred
9 on capital projects until they are placed in service. Because AFUDC is a financial
10 cost, it increases if a project’s operation or capitalization date is delayed. I&M
11 estimates its AFUDC to be \$13.2 million for the adjusted test year, 2023, and the
12 forecasted test year, 2024.⁵ Ms. Sloan’s Workpaper SAS-9 shows the forecasted
13 AFUDC in 2023 and 2024:

⁴ Direct Testimony of Joe Brenner; p. 2, ll. 5-9.
⁵ Sloan, Workpaper SAS-9; File Summary tab.

Annual Plant in Service

Function	2023	2024
Distribution	348,305,534	262,321,066
Corp (Gen/Intang)	72,354,521	109,644,284
Nuclear	68,089,620	62,516,384
Generation (Generation/Renewables)	23,649,591	40,943,378
Transmission	85,926,753	65,458,583
CWIP - Cash - Closed to Plant	598,326,018	540,883,695
AFUDC	13,213,905	13,266,776
Total EPIS	611,539,923	554,150,472

1 **Q: Can factors regarding Capex impact the Commission's consideration of**
2 **affordability?**

3 A: Yes. Delays in project completion can add significant costs in materials, labor and
4 project financing that add to future revenue requirements and ultimately consumer
5 bills. I&M should demonstrate more diligence in capturing and quantifying
6 improvements driven by capital investment. Webster's defines "invest" as "to lay
7 out (money or capital) on some species of property, usually of a permanent nature,
8 and with the purpose of getting a return."⁶ Only a rigorous approach to quantifying
9 and capturing benefits can prudently ensure the purpose of getting a return on
10 invested capital. Without this approach, affordability cannot be achieved.

11 **Q: Please describe I&M's capital expenditures that are unsupported by an**
12 **explanation of benefit or necessity.**

13 A: Although I&M provides a complete list of projects and describes its budgeting
14 process, it does not explain the benefits or need for \$535 million in Capex during

⁶ The New WEBSTER Encyclopedic DICTIONARY of the English Language ©1971.

1 the forecasted periods of 2023 and 2024. Of the remaining 50%, some benefits are
2 explained, but only \$900,000 in vegetation management savings is identified.

3 **Q: What are the important projects in forecasted capital expenditures?**

4 A: Each functional leader except Witness Nicholas Koehler describes major projects
5 in varying degrees of detail, some of which are supplemented with Workpapers.⁷
6 Ms. Ferneau describes the Nuclear group's Major Projects, including the Cook local
7 area network expansion, Makeup Plant Chemical Container Upgrade, and
8 replacement of systems and equipment at the end of their useful lives. However,
9 the limited and incomplete nature of information on each of these projects in Ms.
10 Ferneau's testimony is insufficient to make determinations regarding financial
11 prudence, cost effectiveness, need, or alignment of each investment with the Five
12 Pillars of (1) Reliability, (2) Affordability, (3) Resiliency, (4) Stability, and (5)
13 Environmental Sustainability.⁸

14 Petitioner's Witness Robert A. Jessee provides brief descriptions of the
15 major projects involving the Elkhart and Twin Branch hydro generation units, both
16 over 100 years old.⁹ The two units provide a combined capacity of 7MW, constitute
17 three of the four major projects, and represent 76% of Mr. Jessee's budget. This
18 \$37.7 million capital investment in conventional hydro-power repairs and upgrades
19 comes at a cost of \$5.4 million per MW installed, which is 28% more than the U.S.
20 Energy Information Administration's ("EIA") estimated total overnight capital
21 costs of new electricity generating technologies for PJM/West Ohio Valley Region

⁷ For example, Direct Testimony of Robert A. Jessee, Workpapers RAJ – XX.

⁸ Framework known as "The Five Pillars of Electric Utility Service", Ind. Code § 8-1-2-0.6.

⁹ Jessee, Fig. RAJ-2, Year Installed, p. 7.

1 (“PJMW”),¹⁰

2 Mr. Jessee summarizes his major projects in figure RAJ-8:

Figure RAJ-8. I&M Generation Major Project Capital Expenditures (\$000)⁶

	<u>Project Title</u>	<u>In-Service</u>	<u>2023-2024</u>	<u>Total Cost⁷</u>
1	000021635: RK U1 CCR Compliance	Aug-23	\$3,914	\$6,822
2	EKH000128: Elkhart Spillway Cut Off Wall	Nov-24	\$16,093	\$19,523
3	EKH000101: EKH U2 CAPITAL UPGRADE	May-23	\$1,087	\$1,087
4	TBH000422: TBH Spillway Stabilization	Dec-24	\$16,487	\$17,103

Mr. Jessee provides figure RAJ-6 summarizing I&M Generation Capital Expenditures:

Figure RAJ-6. I&M Generation Capital Expenditures (\$000, excluding AFUDC)

<u>Category</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Major Projects	\$13,279	\$22,253	\$35,532
Other Capital Investments	\$8,593	\$5,713	\$14,306
Total	\$21,872	\$27,965	\$49,838

3 Figure DSI-16 in I&M witness David S. Isaacson’s testimony discusses the need
4 for and benefits of many of the projects in the \$585.4 million of investments.
5 However, his testimony offers no savings or cost reduction adjustments to O&M
6 from Capex for “Customer Service, City and State Requirements, and Other,”
7 which will spend \$170.4 million on the installation of service to new customers,
8 relocation of distribution facilities to accommodate projects (such as road

¹⁰ EIA Cost and Performance Characteristics of New Generating Technologies, Annual Energy Outlook 2023; March 2023; Table 2: Total overnight capital costs of new electricity generating technologies by region.

1 construction), and service restoration.¹¹

Figure DSI-16. Distribution Capital Expenditures (\$000 – Total Company – Excluding AFUDC)

Category	2023	2024	Total
Vegetation Management	\$8,928	\$9,222	\$18,150
Asset Renewal and Reliability	\$71,837	\$74,817	\$146,654
Combined Projects	\$47,702	\$48,318	\$96,020
Grid Modernization	\$83,997	\$70,112	\$154,109
Customer Service, City and State Requirements, and Other	\$84,203	\$86,231	\$170,434
Totals	\$296,667	\$288,700	\$585,367

2 Finally, witness Brenner describes how corporate information system investments
3 are allocated to operating companies in Figure JB-3 and briefly discusses major
4 project benefits in his testimony. Mr. Isaacson also briefly describes the benefits of
5 the Field Mobility Program and the ADMS & DERMS Implementation. However,
6 like others, Mr. Brenner and Mr. Isaacson do not offer savings adjustments to
7 O&M; Mr. Brenner notes *increases* in costs by providing adjustments RB/O&M-2
8 and RB/O&M-3.¹²

¹¹ Direct Testimony of David S. Isaacson, p. 36, l. 17 - p. 37, l 2.

¹² Brenner, p. 6, ll. 1-24.

Figure JB-3. Technology Major Project Capital Expenditures (\$000, excluding AFUDC)

<u>Project Title</u>	<u>2023-2024</u>
1- IMPCo Capital Software	\$36,238
2- CIS Project	\$25,116
3- Security Blanket	\$17,322
4- ADMS & DERMS Implementation	\$8,362
5- HR Human Capital Management Modernization	\$6,403
6- Field Mobility Program	\$5,277

1 **Q: Please describe Mr. Brenner's adjustment RB/O&M-2.**

2 "Adjustment RB/O&M-2 increases the Customer Billing System Costs by
3 \$650,000 to implement the PowerPay program."¹³ OUCC witness April Paronish
4 describes this program in detail in her testimony.¹⁴ Ms. Paronish recommends
5 denial of the \$520,000 in Capex and \$130,000 of capital related expense ("CRE")
6 stated as an O&M adjustment.

7 **Q: Please describe Mr. Brenner's adjustment RB/O&M-3.**

8 Adjustment RB/O&M-3 is an increase in IT spend over the Test Year forecast for
9 O&M and capital of approximately \$7.41 million. Of the \$7.41 million, \$1.482
10 million is capital and the remaining \$5.928 million is O&M. I recommend
11 disallowing adjustment RB/O&M-3 because it is a temporary capital related
12 expense ("CRE"). CREs are defined in capital investment planning as one-time
13 capital project related expenses. Mr. Brenner's testimony notes "the short-term

¹³ *Id.*

¹⁴ Testimony of OUCC Witness April Paronish; pp. 2-9.

1 impact is an increase in O&M expenses.”¹⁵ A short-term CRE is a non-recurring
2 expense and should not be recoverable in the context of a rate case because it does
3 not have an ongoing effect on revenue requirements. Additionally, the \$1.4 million
4 Capex adjustment is only generically described. The capital investment lacks
5 explanation, and it is unclear if it is included in the millions of dollars in technology
6 and security projects in Ms. Sloan’s Workpaper SAS-9.¹⁶ Therefore, the OUCC
7 recommends denial of I&M’s Adjustment RB/O&M-3, which results in a
8 \$1,482,000 decrease to test year rate base and a \$5,928,000 decrease to annual
9 O&M. OUCC Witness Brian Latham reflects these adjustments in his schedules.

10 **Q: Are there any specific projects that concern you?**

11 A: Because I&M quantified few, if any benefits, I am concerned about all projects.
12 The exceptions are critical safety projects, which need to be completed or the risks
13 mitigated by other means. My primary concern is that I&M does not capture or
14 recognize project benefits. This results in lost consumer savings and added
15 ratepayer costs.

16 Information technology assets, hardware, software, and networks that are
17 not decommissioned continue to cause operating expenses unless the utility
18 removes those costs at the time of decommissioning. Projects that are delayed often
19 result in added mobilization of work crews and increased costs. Two projects of

¹⁵ Brenner, p. 6, l. 20.

¹⁶ Sloan, Workpaper SAS-9; Corp Capex tab and I&M PLF tab.

1 particular concern are the Field Mobility project, and updates to I&M's Customer
2 Information System ("CIS").

3 **Q: Why do these two projects concern you?**

4 A: Field mobility projects can greatly improve the ability to manage technicians and
5 linemen in the field. That translates to faster repairs, more efficient storm response,
6 and higher productivity. Consumers should see reduced overtime and shorter
7 outages as a result, but I&M does not discuss these goals, or the extent to which
8 they would be met by the proposed investment.

9 I&M's new CIS should drive similar results, along with better customer
10 interactions. Consumer interaction times should decrease due to more efficient
11 processes ultimately lowering customer service costs. There may also be hardware
12 and software improvements that reduce costs. New computer servers are more
13 efficient than main-frames and old computer servers. Mr. Brenner notes, "[w]hile
14 cloud technologies optimize overall capital and expense efficiency in the long run,
15 the short-term impact is an increase in O&M."¹⁷ This is often a complex project
16 because it affects the work streams of multiple functions within the business.
17 Without clear scope, timelines, and goals, projects like CIS can easily increase in
18 cost.

19 **Q: What should customers expect from large complex projects like these, to**
20 **ensure costs do not exceed reasonable estimates?**

21 A: As part of I&M's project and program management processes, there should be
22 guidelines for reporting on project goals, deliverables, and protections against

¹⁷ Brenner, p. 6, ll. 19-20.

1 scope creep. Routine project reviews by I&M leadership and executives should be
2 conducted in the normal course of business, and should be easily provided to the
3 OUCC and the Commission. Because increased capital project costs increase a
4 utility's earned return on these assets, the possibility of inflating costs, or "gold
5 plating" projects, requires regulatory oversight. This oversight can simply be
6 requiring the utility to file the project review documents that capture goal
7 attainment, scope, costs, savings, paybacks, and the additional Five Pillar
8 requirements. Without it, the Commission cannot determine if I&M's Capex is
9 reasonable and prudent, and the resulting depreciation, O&M and in-plant balances
10 cannot be included in rate base.

11 **Q: Are there other Capex and CRE concerns?**

12 A: Yes. There is at least one additional concern. I&M witness Jennifer Duncan relies
13 on the Company's forecast as provided in witness Sloan's testimony for the
14 jurisdictional separation study.¹⁸ Because Ms. Sloan's figures and attachments are
15 inaccurate, Ms. Duncan's study is incorrect.

16 **Q: How are Ms. Sloan's figures and attachments inaccurate?**

17 A: Ms. Sloan's figures and attachments do not accurately reflect the testimony of
18 witness Robert Jessee. Mr. Jessee is responsible for the Steam, Hydro, and Solar
19 Generation Fleet and among other responsibilities specifically oversees its capital
20 budget expenditures.¹⁹ Mr. Jessee's testimony as summarized in my testimony
21 above reflects major projects and a total capital expenditure plan of \$49.8 million.
22 However, Ms. Sloan's Company forecast uses a Fossil and Hydro cash construction

¹⁸ Direct Testimony of Jennifer Duncan, p. 9, ll. 1-4.

¹⁹ Jessee, p. 2, ll. 3-6.

1 amount of \$57 million in the development of the construction work in progress
2 (“CWIP”) activity.²⁰

3 **Q: Please explain how capital expenditures and construction work in progress are**
4 **related from a capital investment management perspective.**

5 A: An annual capital expenditure forecast, or Capex forecast is the spending expected
6 on all active capital projects in a given year. It is the committed cash outlay for
7 projects after approvals and before the assets go into service. As funds are spent on
8 capital projects, Capex goes into CWIP accounts. When the asset goes into service
9 those funds are capitalized and depreciation begins. Capitalization is the process of
10 moving funds from CWIP to Plant-in- Service.

11 **Q: What is the implication if capital expenditures, CWIP and cash construction**
12 **are inaccurate in the Company’s forecast?**

13 A: Ms. Sloan’s Attachment SAS-4 shows capital expenditures in the Generation group
14 in 2023 and 2024 totaling \$57.2 million.²¹ This equates to the \$57 million in her
15 figure SAS-3. But unlike the capital expenditures for the other functions shown in
16 SAS-4, it does not tie to the testimony of the witness responsible for the capital
17 projects. As a result, the rate base used by Ms. Duncan is inaccurate. Both the Plant-
18 in-Service and possibly the Accumulated Provision for Depreciation require
19 correction. Depreciation, as an expense and in the reserve need review and
20 adjustment. These changes reduce the overall revenue requirement and Ms.
21 Duncan’s jurisdictional separation study.

III. OUCC RECOMMENDATIONS

22 **Q: What does the OUCC recommend?**

²⁰ Sloan, Figure SAS-3, p. 24.

²¹ Sloan, Attachment SAS-4.

1 A: The OUCC recommends the Commission:

2 1. Remove the impact of \$7.4 million of Capex in rate base and revenue
3 requirement that is not described in Mr. Jessee's testimony for the Coal, Solar
4 and Hydro Generation operating group.

5 2. Require I&M to file annual major project reports with quantification of benefits
6 to demonstrate alignment with the required attributes of electric utility service:
7 (1) Reliability, (2) Affordability, (3) Resiliency, (4) Stability, and (5)
8 Environmental Sustainability.

9 3. Require I&M to report reductions in O&M for major projects after a final order
10 in this Cause; and

11 4. Remove the \$1,482,000 Capex from test year rate base and remove the \$5.928
12 million²² increase to O&M for CRE project cost increases from revenue
13 requirements and require I&M to seek recovery of those project costs in a future
14 case as appropriate.

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

16 A: Yes.

²² Brenner, RB/O&M-3, p. 6, l. 14

APPENDIX A

1 **Q: Summarize your professional background and experience.**

2 A: I have a Bachelor of Science in Industrial Engineering from Purdue University.

3 After graduating Purdue, I was a Manufacturing Project Engineer, Manufacturing

4 Quality Manager and Capital Investment Manager while I earned my Masters in

5 Business Administration from IU's Kelley School of Business. I then worked over

6 20 years with Technicolor (f.k.a. Thomson S.A.) in the areas of Operations,

7 Finance, Marketing and Sales. After completing my MBA, I was a start-up Plant

8 Controller then a Project and Program Manager in Finance, Operations and Supply

9 Chain. Ultimately at Technicolor, I was General Manager of Sales, Operations and

10 Finance where I led three successive re-organization Programs: Latin America

11 Sales and Distribution, Audio-Video-Accessories Division Operations and

12 Corporate Finance. Post Technicolor, I worked eight years at Cummins in the areas

13 of Business Development, Sales Functional Excellence, Strategy and Pricing. I

14 have been with the OUCC since October of 2022.

15 **Q: Describe some of your duties and training at the OUCC.**

16 A: I review and analyze utilities' requests and file recommendations on behalf of the

17 OUCC in utility proceedings. My current focus is Engineering Project Management

18 and Engineering Cost Analysis. I have completed Michigan State University's

19 Institute of Public Utilities (IPU) Advanced Cost Allocation and Rate Design

20 Course, EUCI's Seminar in Electric Cost of Service, NARUC's Regulatory

21 Training for Fundamentals of Utility Law, and University of Wisconsin's Regional

22 Transmission Organization Fundamentals. Most recently, I completed NARUC

1 Staff Subcommittee on Accounting and Finance Depreciation Training:

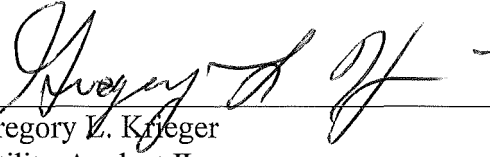
2 Fundamental Concepts and Current Issues.

3 Q: **Have you previously provided testimony to the Commission?**

4 A: Yes.

AFFIRMATION

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



Gregory L. Krieger
Utility Analyst II
Indiana Office of Utility Consumer Counselor

Cause No. 45933
Indiana Michigan Power Co.

November 15, 2023

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor Public's Exhibit No. 7 Testimony of OUCC Witness Gregory L. Krieger* has been served upon the following counsel of record in the captioned proceeding by electronic service on November 15, 2023.

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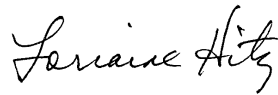
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