

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**VERIFIED PETITION OF CITIZENS)
WATER OF WESTFIELD, LLC FOR (1))
AUTHORITY TO INCREASE RATES AND)
CHARGES FOR WATER UTILITY)
SERVICE AND APPROVAL OF A NEW)
SCHEDULE OF RATES AND CHARGES; (2))
AUTHORITY TO IMPLEMENT AND)
APPROVAL OF A SYSTEM)
DEVELOPMENT CHARGE; AND (3))
APPROVAL OF CERTAIN REVISIONS TO)
ITS TERMS AND CONDITIONS)
APPLICABLE TO WATER UTILITY)
SERVICE.)**

CAUSE NO. 46020

PUBLIC'S EXHIBIT NO. 2

REDACTED TESTIMONY OF JASON T. COMPTON

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

June 21, 2024

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



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CERTIFICATE OF SERVICE

This is to certify that a copy of the *Public's Exhibit No. 2 – Redacted Testimony of Jason T. Compton on behalf of the OUCC* has been served upon the following captioned proceeding by electronic service on June 21, 2024.

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REDACTED TESTIMONY OF OUCC WITNESS JASON T. COMPTON
CAUSE NO. 46020
CITIZENS WATER OF WESTFIELD, LLC

I. INTRODUCTON

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

2 A: My name is Jason Compton, and my business address is 115 West Washington Street, Suite
3 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”) as a Utility
6 Analyst in the Water and Wastewater Division. My qualifications and credentials are set
7 forth in Appendix A attached to this testimony.

8 **Q: What relief is Citizens Water of Westfield LLC seeking in this case?**

9 A: Citizens Water of Westfield LLC (“Petitioner” or “CWW”) seeks Commission authority
10 to increase its rates and charges by approximately 26.57% to raise an additional \$3,780,221
11 in revenues.¹ Petitioner made numerous adjustments to its operating expenses, including
12 adjustments to rate case expense and purchased water expense.

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

14 A: I disagree with Petitioner’s purchased water adjustment and propose a lower *pro forma*
15 purchased water expense. I provide a more reliable analysis of *pro forma* miscellaneous
16 revenues and recommend no adjustment to the base period. I also exclude an out-of-period
17 expense. Finally, I oppose the amount of rate case expense Petitioner seeks to recover from
18 its ratepayers because the proposed rate case expense is unreasonable and grossly exceeds
19 the amount of such costs authorized in similar cases. As I explain, Petitioner incurred an

¹ 21.62% or \$3,076,070 in Phase 1 and 3.99% or \$704,151 in Phase 2

1 excessive amount to retain its consultant to testify about return on equity (“ROE”), an
2 amount which is several times higher than the amounts incurred for ROE witnesses in
3 recent rate cases involving much larger utilities. I propose a five-year amortization period
4 for the recovery of an appropriate level of rate case expense.

5 **Q: Do you sponsor any schedules or attachments?**

6 A: Yes. I sponsor the following attachments:

7 OUCC Attachment JTC-1 – Petitioner’s Responses to OUCC Data Requests

8 OUCC Attachment JTC-2 – OUCC Purchased Water Adjustment

9 OUCC CONFIDENTIAL Attachment JTC-3 – Out-of-Period Expense Invoices

10 OUCC Attachment JTC-4 – Return on Equity Consultant Costs

11 OUCC Attachment JTC-5 – Black & Veatch Contract

12 OUCC Attachment JTC-6 – Cause No. 46020 Customer Comments

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

14 A: I reviewed the petition and Petitioner’s testimony, including the attachments and
15 workpapers provided to support Petitioner’s case. I also reviewed the minimum standard
16 filing requirements (“MSFR”) and the documents Petitioner provided to satisfy those
17 requirements. Additionally, I prepared discovery questions and reviewed Petitioner’s
18 responses. Finally, I have reviewed and attached customer comments regarding this rate
19 case (OUCC Attachment JTC-6).

20 **Q: If you do not discuss a specific topic or adjustment, does that mean you agree with**
21 **Petitioner?**

22 A: No. It is neither practical nor reasonable for me or the OUCC’s other witnesses to testify
23 on every issue, item, or adjustment presented in Petitioner’s testimony, exhibits,
24 workpapers, or discovery responses. Petitioner’s case-in-chief addresses a broad and

1 significant number of issues, while my testimony addresses a subset of the issues. Its scope
2 is strictly limited to the specific items I address.

II. PURCHASED WATER EXPENSE

3 **Q: What is CWW's proposed purchased water expense?**

4 A: Petitioner proposes a \$280,974 decrease to base year purchased water expense of \$458,638,
5 resulting in *pro forma* test year purchased water expense of \$177,664. Petitioner's
6 adjustments include a \$330,387 decrease to the linking period² resulting from Petitioner's
7 merger with Citizens South Madison ("CSM") and a \$49,413 increase related to its
8 forecasted test year due to customer growth.

9 **Q: Please describe how Petitioner calculated this adjustment.**

10 A: Petitioner both sells water to Citizens Water and purchases water from Citizens Water.³
11 As the sales price and purchase price are the same rate, Petitioner's Purchased Water
12 expense is a function of netting sales to Citizens Water against purchases from Citizens
13 Water. As I explain below, when projecting purchased water expense for both the linking
14 period and the test year, Petitioner assumed that water purchased would essentially equal
15 water sold in every month except July, August, and September; therefore, to calculate the
16 linking period expense, Petitioner netted the volume of water sold against the water
17 purchased to calculate a net volume purchased for July, August, and September, which
18 resulted in purchased water expense of \$128,251. Petitioner then subtracted its actual base
19 year expense of \$458,638 from its projected linking period expense to calculate a \$330,387
20 decrease in its purchased water expense. Petitioner repeated this process for the test year,

² Linking Period refers to July 1, 2023, through June 30, 2024

³ Citizens Water refers to the Citizens Energy Group water utility that supplies water to the City of Indianapolis and Marion County.

1 using the linking period as its basis to calculate an increase in its purchased water expense
2 of \$49,413.

3 **Q: Do you accept Petitioner’s proposed purchase water expense?**

4 A: No. To calculate the \$330,387 decrease to the linking period, Petitioner used only three
5 months of data in each period to compare the base year, linking period, and test year (gross
6 water purchased and gross water delivered for July, August, and September 2024 and
7 2025). Petitioner’s decision to use only three months of data instead of every month of the
8 base year resulted in a significant overstatement of *pro forma* purchased water expense.

9 **Q: Did CWW explain in testimony why Petitioner used only three months of gross water
10 purchased and gross water delivered data?**

11 A: No. Petitioner’s testimony did not explain why it chose to use only three months of data.
12 However, in response to a discovery question, Petitioner indicated it assumed that
13 purchases and sales would be equal in the other nine months:

14 Petitioner expects to have to purchase more water in the months of July,
15 August and September than in the remaining months of the year when
16 purchases are expected to more or less equal sales and would therefore net
17 to zero under the water exchange arrangement.

18 (OUCC Attachment JTC-1)

19 **Q: Does purchased water “more or less equal sales” in the unincorporated months?**

20 A: No. While in the base year the transfer of water in those other months is more or less equal,
21 that is not true for those other months in the linking period or in the forward-looking test
22 year.⁴ The merger of CSM and CWW, which occurred at the end of the base year on June
23 30, 2023,⁵ significantly affected the relationship of water sold and water purchased in the

⁴ Petitioner’s own estimates of water purchased and water sold to Citizens Water for each month of the test year is set forth in OUCC Attachment JTC-2.

⁵ Petitioner’s Exhibit 8, Case-in-Chief Testimony of Debarati Bardhan-Akala, pg. 14, ln. 14-17.

1 linking period and the test year. CSM sold significantly more water to Citizens Water than
2 it purchased. As CSM is now merged with Petitioner, that aspect of its operations has been
3 merged into Petitioner's net sales and purchases. Using just three months in the linking
4 period and in the test year does not accurately reflect Petitioner's entire purchased water
5 expense on a going forward basis.

6 **Q: How did you determine purchased water does not more or less equal sales of water**
7 **for those other months of the linking period and test year?**

8 A: The OUCC asked Petitioner to provide the actual and forecasted purchased and delivered
9 water data for the linking period and the forward-looking test year (OUCC Attachment
10 JTC-1). I reviewed the data for all months of those periods. As the data shows, the
11 purchased water in the linking period and forward-looking test year does not more or less
12 equal delivered water. Rather, during the other months that were excluded from Petitioner's
13 calculation, Petitioner sold more water than it purchased in several months.

14 **Q: Using the complete linking period and forward-looking test year data Petitioner**
15 **provided, what *pro forma* purchased water expense do you recommend?**

16 A: Incorporating all the purchased and delivered water data from the linking period and the
17 test year provides a complete picture of CWW's current operations, which includes the
18 operations of the former CSM. Looking at all 12 months results in reduced net purchased
19 water volumes. Petitioner now sells more water to Citizens Water than it did prior to the
20 merger in all months. Using the complete data for the linking period and test year, I found
21 the purchased water adjustment for the linking period should be a decrease of \$434,077,
22 and the test year should be an increase of \$14,295 for a *pro forma* purchased water expense
23 of \$38,855 (OUCC Attachment JTC-2). I recommend the Commission approve a *pro forma*

1 purchased water expense of \$24,561 for the linking period and a *pro forma* purchased water
 2 expense of \$38,855 for the test year.

Table 1: Purchased Water Adjustment Comparison

	<u>Petitioner</u>	<u>OUCC</u>	<u>OUCC More (Less)</u>
Base Period Expense	\$ 458,638	\$ 458,638	\$ -
Link Period Adjustment	\$ (330,387)	\$ (434,077)	\$ 103,690
Link Period Expense	\$ 128,251	\$ 24,561	\$ 103,690
Test Year Adjustment	\$ 49,412	\$ 14,295	\$ 35,118
Test Year Expense	<u>\$ 177,664</u>	<u>\$ 38,855</u>	<u>\$ 138,808</u>

III. MISCELLANEOUS REVENUES

3 **Q: What level of miscellaneous revenues did CWW propose?**

4 A: To determine its *pro forma* miscellaneous revenues, Petitioner used a three-year average
 5 for various miscellaneous revenue sources, including (1) late payments, (2) miscellaneous
 6 fees, and (3) other water revenues. Petitioner proposed a \$10,188 decrease to base year
 7 miscellaneous revenues of \$84,242, resulting in *pro forma* test year miscellaneous revenues
 8 of \$74,054.

9 **Q: What years did Petitioner use in its three-year average?**

10 A: Petitioner used the periods: (1) July 2020 through June 2021, (2) July 2021 through June
 11 2022, and (3) July 2022 through June 2023.

12 **Q: Do you agree with Petitioner's proposal?**

13 A: No. First, I disagree with Petitioner's proposed *pro forma* miscellaneous revenues because
 14 Petitioner's three-year average included July 2020 through June 2021. This period includes
 15 the COVID-19 pandemic, which resulted in abnormally low miscellaneous revenues for

1 utilities due to a government-mandated pause on miscellaneous charges such as late fees
 2 and disconnections. Second, Petitioner’s miscellaneous revenues include revenues that are
 3 traditionally likely to increase as Petitioner experiences customer growth. Petitioner’s use
 4 of a three-year average, which does not incorporate growth, is not an accurate
 5 representation of the miscellaneous revenues CWW is likely to experience going forward.

6 **Q: Do Petitioner’s miscellaneous revenues show increased growth year over year?**

7 A: Yes. In response to OUCC DR No. 3-27, Petitioner provided information on its
 8 miscellaneous revenues for July 2018 through June 2019 and July 2019 through June 2020.
 9 The information Petitioner provided shows that CWW’s miscellaneous revenues have
 10 grown from 2018 and are continuing to grow (OUCC Attachment JTC-1). In my analysis,
 11 I excluded July 2019 through June 2020 and July 2020 through June 2021 because those
 12 years were affected by the abnormalities of COVID-19 and the mandated pauses on late
 13 fees and disconnection charges. The data for July 2019 through June 2020, for instance,
 14 shows Petitioner had a steep decline in late fee revenues starting in March 2020 and did
 15 not collect any late fee revenues in May or June 2020:

Table 2: July 2019 – June 2020 Late Fee Revenues

<u>Period</u>	<u>Late Fees</u>
Jul 2019	\$ 2,151.28
Aug 2019	\$ 3,241.47
Sep 2019	\$ 2,971.70
Oct 2019	\$ 2,843.34
Nov 2019	\$ 2,690.27
Dec 2019	\$ 1,670.81
Jan 2020	\$ 2,189.34
Feb 2020	\$ 1,988.30
Mar 2020	\$ 816.51
Apr 2020	\$ 4.44
May 2020	\$ -
Jun 2020	\$ -

1 Therefore, I included only periods in which Petitioner's miscellaneous revenues were not
 2 materially affected by COVID-19. Looking at these periods in Table 3, all three
 3 components of miscellaneous revenues are greater than they were in the prior period,
 4 making it clear that Petitioner's miscellaneous revenues are growing over time. More
 5 importantly, it demonstrated that it is inappropriate to use a multi-year average that
 6 includes COVID years.

Table 3: Miscellaneous Revenues over Time

	<u>Jul 18 - Jun 19</u>	<u>Jul 21 - Jun 22</u>	<u>Jul 22 - Jun 23</u>
Account 470010 Late Payment Charges	\$ 29,211	\$ 38,400	\$ 43,485
Account 471010 Misc Fees	\$ 1,067	\$ 1,177	\$ 1,725
Account 474010 Other Water Revenues	\$ <u>36,726</u>	\$ <u>37,516</u>	\$ <u>39,032</u>
Total Miscellaneous Revenues	\$ 67,004	\$ 77,093	\$ 84,242

7 **Q: What *pro forma* miscellaneous revenues do you recommend?**

8 A: Based on my analysis, no adjustment to the historical base year is necessary to establish
 9 Petitioner's test year miscellaneous revenues; therefore, I recommend the Commission
 10 approve test year miscellaneous revenues of \$84,242.

11 **Q: Why do you not propose an adjustment to recognize growth of miscellaneous
 12 revenues from the base period?**

13 A: While miscellaneous revenues are growing as Petitioner's customer base grows, it is
 14 difficult to estimate precisely what growth these revenues would experience because of
 15 Petitioner's growth. Petitioner's base year miscellaneous revenues are therefore a more
 16 reliable representation of what Petitioner is likely to experience going forward.

IV. OUT-OF-PERIOD EXPENSE ADJUSTMENTS

1 **Q: Did you identify any out-of-period operating expenses recorded during the base**
2 **period that were not already removed by Petitioner?**

3 A: Yes. Petitioner's base period general ledger includes three transactions with a vendor for
4 hosting and network management services related to AMI meter reading and other services.
5 My review of the associated invoices revealed these expenses were overstated as Petitioner
6 recorded more than 12 months of expense during the base period.

7 **Q: What adjustment do you recommend?**

8 A: I recommend a decrease of \$45,669 to Petitioner's base period operating expenses to
9 remove the excessive expense recorded during the base period.

10 **Q: Do you have other adjustments related to the removal of that out-of-period expense?**

11 A: Yes. The out-of-period expense was included in Petitioner's calculation of its inflation
12 adjustment. Removing the out-of-period expense from the base year results in a decrease
13 in the inflation adjustment. Based on my calculation of the inflation adjustments tied to the
14 out-of-period expense, I recommend a decrease of \$1,142 to Petitioner's linking period
15 operating expenses and a decrease of \$1,170 to Petitioner's test year operating expenses.

16 **Q: Please describe the base period transactions you are adjusting.**

17 A: As mentioned previously, the base period is overstated because it includes more than 12
18 months of expense for the hosting and network management services billed by the vendor
19 during the base period. In July 2022, Petitioner recorded \$45,668.80 for services to be
20 rendered by the vendor for the period <CONFIDENTIAL> [REDACTED]
21 [REDACTED] <CONFIDENTIAL>. This invoice was recorded to the general ledger through
22 two transactions <CONFIDENTIAL> [REDACTED]
23 <CONFIDENTIAL>. (See Table 4 below.) In January 2023, Petitioner recorded another

1 <CONFIDENTIAL> [REDACTED] <CONFIDENTIAL> for services to be provided by the
2 vendor for hosting and network management services from <CONFIDENTIAL> [REDACTED]
3 [REDACTED] <CONFIDENTIAL>, representing 12 months of expense.
4 (See also OUCC CONFIDENTIAL Attachment JTC-3.)

Table 4 – Out-of-Period General Ledger Transactions

<CONFIDENTIAL>



<CONFIDENTIAL>

5 **Q: Why is this adjustment necessary?**

6 A: If the adjustment is not made, Petitioner's revenue requirement will include more than 12
7 months of expense for these services, resulting in over-recovery of these expenses. My
8 recommended adjustment eliminates this over-recovery.

9 **Q: What is your recommended adjustment for this out-of-period expense?**

10 A: I recommend the Commission approve (1) a reduction to Petitioner's base period expense
11 of \$45,669, (2) a reduction to Petitioner's linking period inflation adjustment of \$1,142,
12 and (3) a reduction of \$1,170 to Petitioner's test year inflation adjustment.

V. RATE CASE EXPENSE

1 **Q: What rate case expense does Petitioner propose to recover?**

2 A: Petitioner requests approval to recover \$1,472,305 of rate case costs over a three-year
3 amortization period for a *pro forma* annual rate case expense of \$490,768.⁶

4 **Q: What costs are included in Petitioner's proposed rate case costs?**

5 A: Petitioner's rate case costs include (1) \$652,759 for its return on equity consultant; (2)
6 \$360,200 for its cost of service and RCNLD consultant; (3) \$325,000 for outside legal
7 counsel; and (4) \$500 for legal notice(s).⁷ Petitioner also included a 10% contingency of
8 \$138,846⁸ yielding total proposed rate case costs of \$1,472,305.

9 **Q: Do you accept Petitioner's proposed rate case expense?**

10 A: No. Petitioner's requested rate case expense, particularly its expense for a return on equity
11 consultant, is excessive and, therefore, unreasonable and imprudently incurred. I also
12 disagree with Petitioner's decision to include a 10% contingency in its estimated rate case
13 costs. Finally, I disagree with Petitioner's proposed amortization period of three years for
14 recovery of its rate case expense.

15 **Q: Is Petitioner seeking to recover all the rate case costs it has incurred or plans to incur?**

16 A: No. Through OUCC DR No. 8-1, the OUCC requested all invoices received to date from
17 Petitioner's return on equity consultant, Analysis Group ("AG"). The invoices provided
18 totaled roughly \$1,259,585 (OUCC Attachment JTC-1). Petitioner's response to OUCC
19 DR No. 16-7 indicated that \$1,259,585 was less than the amount AG actually billed for its
20 work as of April 23, 2024. In its response, Petitioner supplied a missing invoice for March

⁶ Petitioner's 170 IAC 1-5-8 (2) Workpaper S640-1 Regulatory Expense

⁷ *Id.*

⁸ $\$652,759 + \$360,200 + \$325,000 + \$500 = \$1,338,459 * 10\% = \$133,845.90$

1 2024 and stated the total cost of AG’s work through April 2024 was \$1,303,844 (OUCC
2 Attachment JTC-1).⁹ In response to OUCC DR No. 16-11, Petitioner explained it seeks to
3 recover \$652,759 of the more than \$1.3 million billed by this consultant to mitigate the
4 impact of the return on equity consultant’s fee (OUCC Attachment JTC-1).

5 **Q: Why is Petitioner’s requested recovery for its return on equity consultant**
6 **unreasonable?**

7 A: While Petitioner seeks to recover less than the entirety of this expense, \$652,759 for a
8 return on equity consultant is still egregious and far beyond the norm for what utilities have
9 recovered or proposed to recover for a return on equity consultant in similar cases:

- 10 • In Cause No. 45761, Citizens Gas of Westfield also addressed a fair value rate base and
11 earning a fair rate of return on that rate base. In that case, Citizens Gas of Westfield
12 included only \$65,000 for its return on equity witness (OUCC Attachment JTC-4).
- 13 • The adjusted proposed recovery for just CWW’s return on equity witness in this Cause
14 surpasses the entire \$468,050 of rate case cost recovery proposed in Cause No. 45761.
- 15 • In Cause No. 45967, Northern Indiana Public Service Company (“NIPSCO”) estimated
16 its return on equity witness to cost \$77,000 for the complete prosecution of its case
17 (OUCC Attachment JTC-4).
- 18 • In its recently filed rate case (Cause No. 46038), Duke Energy estimated its rate of
19 return consultant to cost \$75,000 (OUCC Attachment JTC-4).
- 20 • The return on equity witness in Indiana American Water Company’s last rate case
21 (Cause No. 45870) was \$120,000 (OUCC Attachment JTC-4).

⁹ The \$1,303,844 of incurred cost for the return on equity consultant is only for the filing of Petitioner’s case-in-chief. These costs do not include estimated costs for rebuttal testimony or to attend an evidentiary hearing.

1 These are all rate cases that were filed in the last two years and, except for Citizens Gas of
2 Westfield, by utilities that overwhelmingly eclipse Petitioner in size. Comparatively, this
3 shows CWW's requested recovery for its return on equity consultant is unreasonable and
4 should be further reduced. It also supports the premise that incurring this level of consultant
5 expense for these services was imprudent.

6 **Q: What do you recommend Petitioner be allowed to recover for its return on equity**
7 **consultant in this case?**

8 A: I recommend the Commission reject any notion that a utility's requested cost recovery is
9 reasonable simply because the utility voluntarily makes an adjustment to reduce the amount
10 of recovery. Based on prior cases and authorized costs for return on equity consultants, a
11 reasonable range of recovery in a general rate case is between \$65,000 and \$120,000. Costs
12 incurred in excess of \$120,000 in this Cause for a return on equity consultant should not
13 be endorsed as reasonable and should be disallowed. As the Indiana Court of Appeals
14 noted in *Office of Util. Consumer Counselor v. Indiana Cities Water Corp.*, 440 N.E. 2d
15 14, 15 (Ind. Ct. App. 1982), "While the utility may incur any amount of operating expenses
16 it chooses, the Commission is invested with broad discretion to disallow for ratemaking
17 purposes any excessive or imprudent expenditures." This principle should apply equally to
18 amortized expenses such as CWW's rate case expense. Using the range of recent return on
19 equity consultant expenses discussed above, I recommend the Commission authorize
20 Petitioner to recover up to \$120,000 for its return on equity witness as part of its rate case
21 expense in this Cause.

1 **Q: Why is Petitioner's inclusion of a 10% contingency in rate case expense**
2 **unreasonable?**

3 A: Including a contingency in requested rate case expense is unusual. The inclusion of a 10%
4 contingency in Petitioner's rate case expense is also unreasonable because one consultant's
5 cost already has a contingency built in and because Petitioner failed to justify its need to
6 include such a contingency in its rate case expense in this docket. Black and Veatch
7 ("B&V"), Petitioner's cost-of-service and RCNLD consultant, included \$10,000 of
8 contingency costs in its estimated cost of services (OUCC Attachment JTC-5). By
9 including an additional 10% contingency, Petitioner is requesting a contingency on a
10 contingency. Additionally, Petitioner's testimony did not support or identify the nature or
11 necessity of the contingency. Petitioner has received cost estimates from its cost-of-service
12 consultant and legal counsel for what the full prosecution of this case should cost. These
13 are based on their professional experience with similar cases. There is no need to assume
14 extraneous circumstances will increase the costs of these consultants unless Petitioner has
15 a clear indication that there will be extraneous circumstances, which Petitioner neither
16 identified nor explained in its case-in-chief. Lastly, as I discussed previously, Petitioner's
17 return on equity consultant is already well above the level of acceptable expense. Petitioner
18 should not be allowed to recover any expenses, including contingencies, which
19 cumulatively extend its return on equity consultant expense beyond \$120,000.

20 **Q: Do you agree with Petitioner's proposed amortization period?**

21 A: Rate case expense should be recovered over the expected life of the rates being set to avoid
22 stacking rate case expense from one case on top of another and to spread the costs to set
23 those rates over their life to mitigate the impact. CWW acquired the utility assets in 2014

1 and was permitted to increase its rates in 2014, 2015, and 2016.¹⁰ Therefore, with
2 Petitioner's existing rates set in 2016 and this being Petitioner's first base rate case, the
3 average life of its rates is approximately seven years. Petitioner is proposing to amortize
4 the expense over the course of three years. To acknowledge both the average life of
5 Petitioner's rates and Petitioner's proposed amortization period, a five-year amortization
6 period should be used. Using five years mitigates the rate impact on ratepayers and factors
7 in a more realistic life span for Petitioner's rates by averaging its current average life with
8 its proposed amortization period.

9 **Q: What if Petitioner returns for new base rate approval in less than five years?**

10 A: If Petitioner is authorized to amend its base rate tariff before the authorized rate case
11 expense has been fully recovered, Petitioner should be allowed to add any unrecovered
12 balance to the rate case expense authorized to be recovered in this subsequent case provided
13 Petitioner is also required to amend its schedule of rate and charges when its authorized
14 rate case expense has been fully recovered. For this purpose, unrecovered rate case expense
15 means the authorized rate case expense which has not been recovered by the date of
16 CWW's next base rate order.

17 **Q: What total rate case expense do you recommend?**

18 A: I recommend Petitioner be authorized to recover the following estimated rate case costs:
19 (1) outside legal counsel costs of \$325,000; (2) \$360,200 for Petitioner's cost-of-service
20 and RCNLD consultant costs; (3) the \$500 for legal notice costs; and (4) \$120,000 for its
21 return on equity consultant. I recommend the contingency fee and any costs in excess of
22 \$120,000 for its return on equity consultant be disallowed; therefore, I recommend

¹⁰ Cause No. 44273 Order, pg. 15

1 Petitioner be allowed to recover \$805,700 in total rate case expense over a five-year
2 amortization period for a *pro forma* annual rate case expense of \$161,140.

Table 5: Rate Case Expense Comparison

	<u>Petitioner</u>	<u>OUCC</u>	<u>OUCC More (Less)</u>
Cost of Equity Consultant	\$ 652,759	\$ 120,000	\$ (532,759)
Cost of Service Consultant	\$ 360,200	\$360,200	\$ -
Legal Notice	\$ 500	\$ 500	\$ -
Outside Counsel	\$ 325,000	\$325,000	\$ -
10% Contingency	\$ 133,846	\$ -	\$ (133,846)
Total Rate Case Expense	<u>\$1,472,305</u>	<u>\$805,700</u>	<u>\$ (666,605)</u>
Divide by Amortization Period	3	5	2
<i>Pro Forma</i> Rate Case Expense	<u>\$ 490,768</u>	<u>\$161,140</u>	<u>\$ (329,628)</u>

VI. CONCLUSION

3 **Q: Please summarize your recommendations for the Commission.**

4 A: I recommend the Commission:

- 5 1) Approve a *pro forma* rate case expense of \$161,140.
- 6 2) Require Petitioner to amend its schedule of rates and charges at the end of five years
7 when the authorized rate case expense has been fully recovered.
- 8 3) Reduce Petitioner’s base period miscellaneous O&M expense by \$45,669 and reduce
9 Petitioner’s inflation adjustment for the linking period and test year by \$1,142 and
10 \$1,170 respectively.
- 11 4) Approve a *pro forma* purchased water expense of \$24,561 for the linking period and a
12 *pro forma* purchased water expense of \$38,855 for the test year.
- 13 5) Approve *pro forma* miscellaneous revenues of \$84,242.

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

15 A: Yes.

**APPENDIX A TO TESTIMONY OF
OUCC WITNESS JASON T. COMPTON**

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

2 A: I graduated from Indiana University Bloomington with a Bachelor of Science in
3 Accounting in May 2022 and a Master of Science in Accounting with Data and Analytics
4 in May 2023. Throughout my undergraduate education, I worked as an undergraduate
5 instructor for Indiana University Bloomington, teaching the lab portion of a web
6 development and data analytics class, CSCI-A110. From May 2022 through August 2022,
7 I worked as a Staff Accounting Intern for Greystone Property Management Company,
8 where I was responsible for completing daily bank reconciliations, truing up accruals, and
9 preparing the monthly financial statements for nine separate properties.

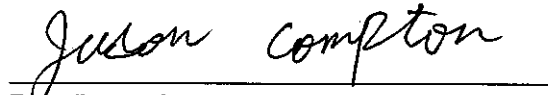
10 In May 2023, I began my employment with the Indiana Office of Utility Consumer
11 Counselor (“OUCC”) as a Utility Analyst in the Water and Wastewater Division. My
12 current responsibilities consist of reviewing accounting adjustments to expenses and
13 revenues, verifying revenue requirements, and performing data analyses for proposed
14 models.

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

16 A: Yes. I have testified in Cause No. 45870, Cause No. 45900-U, Cause No. 45929, Cause
17 No. 45767 DSIC 2, Cause No. 45964, Cause No. 45998 DSIC 1, and Cause No. 45990.

AFFIRMATION

I affirm the representations I made in the foregoing testimony are true to the best of my knowledge, information, and belief.



By: Jason Compton
Cause No. 46020
Office of Utility Consumer Counselor (OUCC)

Date: June 19, 2024

Cause No. 46020
Supplemental Responses of Citizens Water of Westfield
Office of Utility Consumer Counselor's
Third Set of Data Requests

DATA REQUEST NO. 30:

For Petitioner's Excel MSFR workpaper "170 IAC 1-5-8 (2)," on the tab labeled "403 PurchWater":

- a. Please explain why Petitioner made its link period adjustment and test year period adjustment using only 3 months of purchased water data and not a full year.
- b. If available, please provide the "Gross Purchased" and "Gross Delivered" data from October 2023 through June 2025.
- c. Please provide the detailed calculation of the estimated amounts included in the columns labeled "Gross Purchased" and "Gross Delivered" for July 2024 through September of 2024.

SUPPLEMENTAL RESPONSE:

- a. Petitioner expects to have to purchase more water in the months of July, August and September than in the remaining months of the year when purchases are expected to more or less equal sales and would therefore net to zero under the water exchange arrangement.
- b. The data is available only for October 2023 through March 2024, as follows:

Month	Gross Purchased MG	Gross Delivered MG
Oct-23	42.224	36.223
Nov-23	12.697	33.059
Dec-23	48.731	34.830
Jan-24	21.676	34.708
Feb-24	32.017	33.430
Mar-24	46.115	35.232

- c. See the file identified as OUCC DR 3-30c.

WITNESS:

Sabine E. Karner

Petitioner's OUCG DR 3-30c

MG = million gallons

	Gross MG				Gross			Gross			Net	Net	Net	Net	Net	Net	Estimated Additional flow from Indy to Westfield	Monthly Estimated Net	Quarterly Estimated Net	Gross MG
	<u>CSM to CW</u>	<u>CW to WF</u>	<u>WF to CW</u>	<u>Deliveries</u>	<u>CW to WF</u>	<u>WF to CW</u>	<u>WF/CSM</u>	<u>CW to WF</u>	<u>WF to CW</u>	<u>WF/CSM</u>	<u>WF/(CW)</u>	<u>WF+CSM/(CW)</u>	<u>WF/(CW)</u>	<u>WF+CSM/(C W)</u>	<u>WF/(CW)</u>	<u>WF+CSM/(CW)</u>		<u>WF+CSM/(CW)</u>		<u>Purchase</u>
Jan-24	31.00	5.31	7.27	38.27						(1.96)	(32.96)						20.00	(12.96)		
Feb-24	28.00	8.92	7.24	35.24						1.68	(26.32)						20.00	(6.32)		
Mar-24	31.00	8.19	7.08	38.08	22.42	21.59	111.59			1.11	(29.89)	0.83	(89.17)				20.00	(9.89)	(29.17)	
Apr-24	30.00	1.26	10.01	40.01						(8.75)	(38.75)						20.00	(18.75)		
May-24	31.00	3.15	8.30	39.30						(5.16)	(36.16)						25.00	(11.16)		
Jun-24	30.00	23.59	9.74	39.74	28.00	28.04	119.04			13.85	(16.15)	(0.05)	(91.05)				30.00	13.85	(16.05)	Gross
Jul-24	31.00	56.83	9.44	40.44						47.39	16.39						30.00	46.39		86.8289
Aug-24	31.00	27.12	10.02	41.02						17.10	(13.90)						30.00	16.10		57.1227
Sep-24	30.00	27.95	12.18	42.18	111.90	31.63	123.63			15.77	(14.23)	80.27	(11.73)				30.00	15.77	78.27	57.9489
Oct-24	30.00	5.74	4.77	34.77						0.97	(29.03)						30.00	0.97		
Nov-24	30.00	3.83	6.05	36.05						(2.22)	(32.22)						20.00	(12.22)		
Dec-24	31.00	6.5021	4.8719	35.87	16.08	15.70	106.70	178.39	96.97	460.97	1.63	(29.37)	0.38	(90.62)	81.43	(282.57)	20.00	(9.37)	(20.62)	
Jan-25	31.00	3.0722	6.7759	37.78						(3.70)	(34.70)						20.00	(14.70)		
Feb-25	28.00	6.0306	6.2494	34.25						(0.22)	(28.22)						20.00	(8.22)		
Mar-25	31.00	10.1081	6.1945	37.19	19.21	19.22	109.22			3.91	(27.09)	(0.01)	(90.01)				20.00	(7.09)	(30.01)	
Apr-25	30.00	0.99	6.89	36.89						(5.90)	(35.90)						20.00	(15.90)		
May-25	31.00	4.75	13.77	44.77						(9.02)	(40.02)						25.00	(15.02)		
Jun-25	30.00	35.41	10.01	40.01	41.14	30.67	121.67			25.40	(4.60)	10.48	(80.52)				25.00	20.40	(10.52)	

Cause No. 46020
Responses of Citizens Water of Westfield
Office of Utility Consumer Counselor's
Third Set of Data Requests

DATA REQUEST NO. 27:

Please state the amount of miscellaneous revenues recorded to (1) Account 470010 Late Payment Charges, (2) Account 471010 Misc. Fees, and (3) Account 474010 Other Water Revenues for (1) the 12-month period July 2018 through June 2019 and (2) the 12-month period July 2019 through June 2020.

OBJECTION:

Petitioner objects to the above Data Request on grounds set forth in General Objections No. 5 and 8 to the extent the request seeks information for years outside of the scope of this proceeding. Subject to and without waiving the foregoing specific and general objections, Petitioner submits the following response.

RESPONSE:

Please see attachment OUCC DR 3-27 for Westfield Water miscellaneous revenues by accounting month for the period July 2018 through June 2020.

WITNESS:

Debi Bardhan-Akala

Sum of Transaction Amt		Account2			
Years	Period Name_2	470010 - Forfeited Discounts	471010 - Miscellaneous Service Revenues	474010 - Other Water Revenues-Other	Grand Total
2018	Jul	-3066.73	-95.35	-4434.39	-7596.47
	Aug	-2881.79	-121.02	-4241.68	-7244.49
	Sep	-3296.99	-78.84	-3463.03	-6838.86
	Oct	-2594.83	-148.53	-3541.34	-6284.7
	Nov	-3110.01	-95.35	-2328.04	-5533.4
	Dec	-2669.33	-93.51	-1635.69	-4398.53
2019	Jan	-2174.37	-100.85	-2227.75	-4502.97
	Feb	-2322.65	-53.18	-1994.02	-4369.85
	Mar	-2025.01	-104.5	-5098.11	-7227.62
	Apr	-1491.67	-69.68	-2340.34	-3901.69
	May	-1755.25	-66.01	-2107.7	-3928.96
	Jun	-1822.15	-40.34	-3313.69	-5176.18
	Jul	-2151.28	-75.17	-3068.02	-5294.47
	Aug	-3241.47	-86.17	-2844.04	-6171.68
	Sep	-2971.7	-73.36	-4952.19	-7997.25
	Oct	-2843.34	-111.84	-3056.36	-6011.54
	Nov	-2690.27	-126.52	-2816.36	-5633.15
	Dec	-1670.81	-104.52	-2434.71	-4210.04
2020	Jan	-2189.34	-55.02	-2331.77	-4576.13
	Feb	-1988.3	-66.01	-1697.4	-3751.71
	Mar	-816.51	-69.68	-2679	-3565.19
	Apr	4.44	-55.01	-3487	-3537.57
	May		-77.01	-2216	-2293.01
	Jun		-14.67	-1879	-1893.67
Grand Total		-49769.36	-1982.14	-70187.63	-121939.13

DATA REQUESTS

DATA REQUEST NO. 1:

Please provide all invoices received to date from Petitioner's return on equity consultant, Analysis Group, Inc. ("AG"), for this rate case.

RESPONSE:

See the folder identified as OUCC DR 8-1.

WITNESS:

Debi Bardhan-Akala



Main 1 617 425 8000 Fax 1 617 425 8001 AnalysisGroup.com
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October 25, 2023

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Craig Jackson
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Indianapolis, IN 46202
cjackson@citizensenergygroup.com

AG Case No.: 044150
Invoice No.: 1055761
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

For professional services rendered in connection with the above referenced case for the period ending September 30, 2023, including:

- Team meetings with client;
- Begin development of Westfield cost of equity estimates;
- Review prior IURC cost of equity analyses; and
- Research literature on the application of fair value ratemaking.

Current Billing:

Professional Hours		276.05
AG Professional Services	\$	184,966.25
Total Due and Payable - Current Billing	\$	<u>184,966.25</u>

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending September 30, 2023

Invoice 1055761

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	52.80	\$ 955.00	\$ 50,424.00
J. Cavicchi	Vice President	53.40	820.00	43,788.00
J. Franklin	Associate	18.25	575.00	10,493.75
A. Passalacqua	Associate	44.90	550.00	24,695.00
S. Raviola	Associate	48.50	550.00	26,675.00
D. Stuart	Associate	21.50	550.00	11,825.00
E. Gan	Senior Analyst	<u>36.70</u>	465.00	<u>17,065.50</u>
Total Professional Hours		<u>276.05</u>	\$	<u>184,966.25</u>



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October 25, 2023

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AG Case No.: 044150
Invoice No.: 1055761
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

Current Billing:

AG Professional Services	\$ 184,966.25
Total Due and Payable - Current Billing	\$ <u>184,966.25</u>

<p>Remit To: Regular Mail: Analysis Group#1 PO Box 845512 Boston, MA 02284-5512</p> <p>Overnight Delivery: Analysis Group#1 Attn: Lockbox Operations 845512 1 Cabot Road, Suite 202 Medford, MA 02155</p> <p>Please Send Remittance Email To: AGReceivables@analysisgroup.com</p>	<p>Wire Instructions: Citizens Bank Routing / ABA No.: [REDACTED] Account No.: [REDACTED] Swift Code: [REDACTED]</p> <p>Direct Deposit (EFT or ACH): Routing / ABA No.: [REDACTED] Account No.: [REDACTED]</p> <p>Please Send Remittance Email To: AGReceivables@analysisgroup.com</p>
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December 5, 2023

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AG Case No.: 044150
Invoice No.: 1058191
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

For professional services rendered and expenses incurred in connection with the above referenced case for the period ending October 31, 2023, including:

- Team meetings with client;
- Develop and begin refining preliminary Westfield cost of equity estimates;
- Develop preliminary draft expert testimony; and
- Continue research and analysis of literature on the application of fair value ratemaking.

Current Billing:

Professional Hours	388.10
AG Professional Services	\$ 246,937.00
Total Expenses	\$ <u>1,700.00</u>
Total Due and Payable - Current Billing	\$ <u>248,637.00</u>

SUMMARY OF PRIOR BILLINGS THAT REMAIN UNPAID

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
\$0.00	\$184,966.25	\$0.00	\$0.00	\$0.00	\$184,966.25

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending October 31, 2023

Invoice 1058191

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	50.70	\$ 955.00	\$ 48,418.50
J. Cavicchi	Vice President	55.30	820.00	45,346.00
C. Gallimberti	Manager	11.40	625.00	7,125.00
J. Franklin	Associate	39.50	575.00	22,712.50
A. Passalacqua	Associate	66.00	550.00	36,300.00
S. Raviola	Associate	99.20	550.00	54,560.00
D. Stuart	Associate	21.00	550.00	11,550.00
E. Gan	Senior Analyst	<u>45.00</u>	465.00	<u>20,925.00</u>
Total Professional Hours		<u>388.10</u>	\$	<u>246,937.00</u>

Expense Summary

<u>Expense Category</u>	<u>Amount</u>
Data Purchase	\$ <u>1,700.00</u>
Total Expenses	\$ <u>1,700.00</u>

Note: Expenses, which include such items as travel, photocopy, telephone and computer services, may be billed one to two months after being incurred.



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December 5, 2023

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AG Case No.: 044150
Invoice No.: 1058191
Taxpayer ID: 04-2727260

Re **Citizens Energy Group - Rate Analysis**

Current Billing:

AG Professional Services	\$ 246,937.00
Total Expenses	\$ <u>1,700.00</u>
Total Due and Payable - Current Billing	\$ <u>248,637.00</u>

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December 22, 2023

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AG Case No.: 044150
Invoice No.: 1059132
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

For professional services rendered and expenses incurred in connection with the above referenced case for the period ending November 30, 2023, including:

- Complete first draft of Malinak testimony;
- Participate in client meetings;
- Refine analyses to incorporate new information.

Current Billing:

Professional Hours	458.40
AG Professional Services	\$ 297,506.50
Total Expenses	\$ <u>2,500.00</u>
Total Due and Payable - Current Billing	\$ <u>300,006.50</u>

SUMMARY OF PRIOR BILLINGS THAT REMAIN UNPAID

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
\$248,637.00	\$0.00	\$0.00	\$0.00	\$0.00	\$248,637.00

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending November 30, 2023

Invoice 1059132

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	78.00	\$ 955.00	\$ 74,490.00
J. Cavicchi	Vice President	64.30	820.00	52,726.00
C. Gallimberti	Manager	27.10	625.00	16,937.50
J. Franklin	Associate	52.50	575.00	30,187.50
A. Passalacqua	Associate	48.50	550.00	26,675.00
S. Raviola	Associate	62.00	550.00	34,100.00
D. Stuart	Associate	51.30	550.00	28,215.00
E. Gan	Senior Analyst	60.70	465.00	28,225.50
S. Feng	Analyst	<u>14.00</u>	425.00	<u>5,950.00</u>
Total Professional Hours		<u>458.40</u>	\$	<u>297,506.50</u>

Expense Summary

<u>Expense Category</u>	<u>Amount</u>
Data Purchase	\$ <u>2,500.00</u>
Total Expenses	\$ <u>2,500.00</u>

Note: Expenses, which include such items as travel, photocopy, telephone and computer services, may be billed one to two months after being incurred.



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December 22, 2023

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AG Case No.: 044150
Invoice No.: 1059132
Taxpayer ID: 04-2727260

Re **Citizens Energy Group - Rate Analysis**

Current Billing:

AG Professional Services	\$ 297,506.50
Total Expenses	\$ <u>2,500.00</u>
Total Due and Payable - Current Billing	\$ <u>300,006.50</u>

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February 7, 2024

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AG Case No.: 044150
Invoice No.: 1060952
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

For professional services rendered and expenses incurred in connection with the above referenced case for the period ending December 31, 2023, including:

- Revise Malinak draft testimony;
- Participate in client meetings;
- Refine analyses to incorporate new information.

Current Billing:

Professional Hours	247.90
AG Professional Services	\$ 169,117.50
Total Expenses	\$ <u>31.50</u>
Total Due and Payable - Current Billing	\$ <u>169,149.00</u>

SUMMARY OF PRIOR BILLINGS THAT REMAIN UNPAID

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
\$0.00	\$300,006.50	\$0.00	\$0.00	\$0.00	\$300,006.50

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending December 31, 2023

Invoice 1060952

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	65.00	\$ 955.00	\$ 62,075.00
J. Cavicchi	Vice President	25.90	820.00	21,238.00
C. Gallimberti	Manager	8.70	625.00	5,437.50
J. Franklin	Associate	58.50	575.00	33,637.50
S. Raviola	Associate	53.00	550.00	29,150.00
D. Stuart	Associate	5.50	550.00	3,025.00
E. Gan	Senior Analyst	<u>31.30</u>	465.00	<u>14,554.50</u>
Total Professional Hours		<u>247.90</u>	\$	<u>169,117.50</u>

Expense Summary

<u>Expense Category</u>	<u>Amount</u>
Articles, Publications, books	\$ <u>31.50</u>
Total Expenses	\$ <u>31.50</u>

Note: Expenses, which include such items as travel, photocopy, telephone and computer services, may be billed one to two months after being incurred.



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February 7, 2024

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cjackson@citizensenergygroup.com

AG Case No.: 044150
Invoice No.: 1060952
Taxpayer ID: 04-2727260

Re **Citizens Energy Group - Rate Analysis**

Current Billing:

AG Professional Services	\$ 169,117.50
Total Expenses	\$ <u>31.50</u>
Total Due and Payable - Current Billing	\$ <u>169,149.00</u>

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February 27, 2024

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cjackson@citizensenergygroup.com

AG Case No.: 044150
Invoice No.: 1062261
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

For professional services rendered and expenses incurred in connection with the above referenced case for the period ending January 31, 2024, including:

Current Billing:

Professional Hours	279.40
AG Professional Services	\$ 209,886.00
Less (4% Discount on 2024 Rates)	<u>(8,395.44)</u>
Total AG Professional Services	\$ 201,490.56
Total Expenses	\$ 37.05
Total Due and Payable - Current Billing	\$ <u>201,527.61</u>

SUMMARY OF PRIOR BILLINGS THAT REMAIN UNPAID

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
\$169,149.00	\$0.00	\$300,006.50	\$0.00	\$0.00	\$469,155.50

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending January 31, 2024

Invoice 1062261

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	92.00	\$ 1,025.00	\$ 94,300.00
J. Cavicchi	Vice President	21.70	880.00	19,096.00
C. Gallimberti	Manager	1.40	670.00	938.00
D. Stuart	Manager	11.50	660.00	7,590.00
J. Franklin	Associate	8.00	620.00	4,960.00
S. Raviola	Associate	114.60	590.00	67,614.00
E. Gan	Senior Analyst	29.80	510.00	15,198.00
S. Feng	Senior Analyst	<u>0.40</u>	475.00	<u>190.00</u>
Professional Services		<u>279.40</u>		\$ <u>209,886.00</u>

Expense Summary

<u>Expense Category</u>	<u>Amount</u>
Articles, Publications, books	\$ <u>37.05</u>
Total Expenses	\$ <u>37.05</u>

Note: Expenses, which include such items as travel, photocopy, telephone and computer services, may be billed one to two months after being incurred.



Main 1 617 425 8000 Fax 1 617 425 8001 AnalysisGroup.com
111 Huntington Avenue 14th Floor Boston, MA 02199

February 27, 2024

Debi Bardhan-Akala
Director Regulatory Affairs
Citizens Energy Group
2020 N. Meridian Street
Indianapolis, IN 46202
dbardhan-akala@citizensenergygroup.com

Craig Jackson
Citizens Energy Group
2020 N. Meridian St.
Indianapolis, IN 46202
cjackson@citizensenergygroup.com

AG Case No.: 044150
Invoice No.: 1062261
Taxpayer ID: 04-2727260

Re **Citizens Energy Group - Rate Analysis**

Current Billing:

AG Professional Services	\$ 209,886.00
Less (4% Discount on 2024 Rates)	<u>(8,395.44)</u>
Total AG Professional Services	\$ 201,490.56
Total Expenses	\$ <u>37.05</u>
Total Due and Payable - Current Billing	\$ <u>201,527.61</u>

Remit To: Regular Mail: Analysis Group#1 PO Box 845512 Boston, MA 02284-5512 Overnight Delivery: Analysis Group#1 Attn: Lockbox Operations 845512 1 Cabot Road, Suite 202 Medford, MA 02155 Please Send Remittance Email To: AGReceivables@analysisgroup.com	Wire Instructions: Citizens Bank Routing / ABA No.: [REDACTED] Account No.: [REDACTED] Swift Code: [REDACTED] Direct Deposit (EFT or ACH): Routing / ABA No. [REDACTED] Account No.: [REDACTED] Please Send Remittance Email To: AGReceivables@analysisgroup.com
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March 31, 2024

Debi Bardhan-Akala
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2020 N. Meridian Street
Indianapolis, IN 46202
dbardhan-akala@citizensenergygroup.com

Craig Jackson
Citizens Energy Group
2020 N. Meridian St.
Indianapolis, IN 46202
cjackson@citizensenergygroup.com

AG Case No.: 044150
Invoice No.: 1064422
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

For professional services rendered and expenses incurred in connection with the above referenced case for the period ending February 29, 2024, including:

- Complete final edits and incremental testimony audits;
- Produce final testimony;
- Prepare and post workpapers; and
- Prepare internal testimony back-up materials at direction of expert.

Current Billing:

Professional Hours	221.60
AG Professional Services	\$ 161,729.00
Less 4 % Agreed Upon Discount (AG Fees)	\$ (6,469.16)
AG Professional Services	\$ <u>155,259.84</u>
Total Expenses	\$ <u>39.17</u>
Total Due and Payable - Current Billing	\$ <u>155,299.01</u>

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending February 29, 2024

Invoice 1064422

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	48.80	\$ 1,025.00	\$ 50,020.00
J. Cavicchi	Vice President	35.70	880.00	31,416.00
C. Gallimberti	Manager	5.70	670.00	3,819.00
D. Stuart	Manager	11.00	660.00	7,260.00
J. Franklin	Associate	16.50	620.00	10,230.00
S. Raviola	Associate	82.10	590.00	48,439.00
E. Gan	Senior Analyst	9.20	510.00	4,692.00
A. Durant	Senior Analyst	3.20	475.00	1,520.00
D. Eid	Senior Analyst	3.00	475.00	1,425.00
S. Feng	Senior Analyst	2.00	475.00	950.00
E. Miller	Analyst	4.40	445.00	1,958.00
Total Professional Hours		<u>221.60</u>	\$	<u>161,729.00</u>

Expense Summary

<u>Expense Category</u>	<u>Amount</u>
Data Purchase	\$ <u>39.17</u>
Total Expenses	\$ <u>39.17</u>

Note: Expenses, which include such items as travel, photocopy, telephone and computer services, may be billed one to two months after being incurred.



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111 Huntington Avenue 14th Floor Boston, MA 02199

March 31, 2024

Debi Bardhan-Akala
Director Regulatory Affairs
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Indianapolis, IN 46202
dbardhan-akala@citizensenergygroup.com

Craig Jackson
Citizens Energy Group
2020 N. Meridian St.
Indianapolis, IN 46202
cjackson@citizensenergygroup.com

AG Case No.: 044150
Invoice No.: 1064422
Taxpayer ID: 04-2727260

Re Citizens Energy Group - Rate Analysis

Current Billing:

AG Professional Services	\$ 161,729.00
Less 4 % Agreed Upon Discount (AG Fees)	\$ (6,469.16)
AG Professional Services	\$ <u>155,259.84</u>
Total Expenses	\$ <u>39.17</u>
Total Due and Payable - Current Billing	\$ <u>155,299.01</u>

Remit To: Regular Mail: Analysis Group#1 PO Box 845512 Boston, MA 02284-5512 Overnight Delivery: Analysis Group#1 Attn: Lockbox Operations 845512 1 Cabot Road, Suite 202 Medford, MA 02155	Wire Instructions: Citizens Bank Routing / ABA No.: [REDACTED] Account No.: [REDACTED] Swift Code: [REDACTED] Direct Deposit (EFT or ACH): Routing / ABA No.: [REDACTED] Account No.: [REDACTED]
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111 Huntington Avenue 14th Floor Boston, MA 02199

<p>Please Send Remittance Email To: AGReceivables@analysisgroup.com</p>	<p>Please Send Remittance Email To: AGReceivables@analysisgroup.com</p>
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REMITTANCE

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DATA REQUEST NO. 7:

Please admit Petitioner's cost of equity consultant has charged \$1,259,585.37 for its work on this Cause as of April 23, 2024 per Petitioner's response to OUCC Data Request No. 8-1. If a denial, please state the total charged by Petitioner's cost of equity consultant as of April 23, 2024, and provide invoices or other supporting documentation.

OBJECTION:

Petitioner objects to the foregoing Data Request to the extent it purports to be a request for admission under Indiana Trial Rule 36, without instruction or notice, and which is included within a set of Data Requests pursuant to Commission rules providing for discovery to be conducted on an informal basis. Subject to and without waiving the foregoing specific and general objections, Petitioner submits the following response.

RESPONSE:

As of April 23, 2024, Petitioner has received invoices totaling \$1,303,844 based on 1,945.95 total hours of work. See OUCC DR- 16-7 for the additional invoice.

WITNESS:

N/A



Main 1 617 425 8000 Fax 1 617 425 8001 AnalysisGroup.com
111 Huntington Avenue 14th Floor Boston, MA 02199

April 22, 2024

Debi Bardhan-Akala
Director Regulatory Affairs
Citizens Energy Group
2020 N. Meridian Street
Indianapolis, IN 46202
dbardhan-akala@citizensenergygroup.com

Craig Jackson
Citizens Energy Group
2020 N. Meridian St.
Indianapolis, IN 46202
cjackson@citizensenergygroup.com

AG Case No.: [REDACTED]
Invoice No.: [REDACTED]
Taxpayer ID: [REDACTED]

Re Citizens Energy Group - Rate Analysis

For professional services rendered in connection with the above referenced case for the period ending March 31, 2024, including:

- Finalize testimony for filing; and
- Prepare back-up materials.

Current Billing:

Professional Hours		74.50
AG Professional Services	\$	46,102.50
Less 4 % Agreed Upon Discount (AG Fees)	\$	(1,844.10)
Total Due and Payable - Current Billing in USD	\$	<u>44,258.40</u>

SUMMARY OF PRIOR BILLINGS THAT REMAIN UNPAID

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
\$155,299.01	\$0.00	\$0.00	\$0.00	\$0.00	\$155,299.01

cc: Steven Krohne (Steven.Krohne@icemiller.com)

Page 2

Citizens Energy Group - Rate Analysis

For the period ending March 31, 2024

Invoice [REDACTED]

Professional Hours

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>P.S. Incurred</u>
R. Malinak	Managing Principal	7.60	\$ 1,025.00	\$ 7,790.00
J. Cavicchi	Vice President	8.20	880.00	7,216.00
S. Raviola	Associate	32.60	590.00	19,234.00
S. Feng	Senior Analyst	4.70	475.00	2,232.50
A. Cao	Analyst	3.20	455.00	1,456.00
P. Geffrard	Analyst	7.50	455.00	3,412.50
A. Fedje-Johnson	Analyst	8.20	445.00	3,649.00
F. Kim	Analyst	<u>2.50</u>	445.00	<u>1,112.50</u>
Total Professional Hours		<u>74.50</u>	\$	<u>46,102.50</u>



Main 1 617 425 8000 Fax 1 617 425 8001 AnalysisGroup.com
111 Huntington Avenue 14th Floor Boston, MA 02199

April 22, 2024

Debi Bardhan-Akala
Director Regulatory Affairs
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2020 N. Meridian Street
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Craig Jackson
Citizens Energy Group
2020 N. Meridian St.
Indianapolis, IN 46202
cjackson@citizensenergygroup.com

AG Case No.: [REDACTED]
Invoice No.: [REDACTED]
Taxpayer ID: [REDACTED]

Re Citizens Energy Group - Rate Analysis

Current Billing:

AG Professional Services	\$	46,102.50
Less 4 % Agreed Upon Discount (AG Fees)	\$	(1,844.10)
Total Due and Payable - Current Billing in USD	\$	<u>44,258.40</u>

Remit To: Regular Mail: Analysis Group#1 PO Box 845512 Boston, MA 02284-5512 Overnight Delivery: Analysis Group#1 Attn: Lockbox Operations 845512 1 Cabot Road, Suite 202 Medford, MA 02155 Please Send Remittance Email To: AGReceivables@analysisgroup.com	Wire Instructions: Citizens Bank Routing / ABA No.: [REDACTED] Account No.: [REDACTED] Swift Code: [REDACTED] Direct Deposit (EFT or ACH): Routing / ABA No.: [REDACTED] Account No.: [REDACTED] Please Send Remittance Email To: AGReceivables@analysisgroup.com
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DATA REQUEST NO. 11:

Please refer to the Excel document "170 IAC 1-5-8(2) wp S640-1 Regulatory Expense" provided by Petitioner in its case-in-chief.

- a. Please explain the rationale behind Petitioner's request to recover \$652,759 for its cost of equity consultant rather than the full cost incurred as of the date Petitioner filed its case-in-chief.
- b. How did Petitioner calculate the requested \$652,759 of rate case costs to be recovered for its cost of equity consultant in this Cause?

OBJECTION:

Petitioner objects to the foregoing Data Request on the grounds set forth in General Objection No. 4 and on the grounds that it seeks information not relevant to the pending proceeding and not reasonably calculated to lead to the discovery of admissible evidence, as Petitioner capped the amount of cost of equity witness expense to be included in rates for this case. Subject to and without waiving the foregoing specific and general objections, Petitioner submits the following response.

RESPONSE:

- a. To mitigate the impact of the cost of equity consultant's fees on rates, Petitioner made a business decision to voluntarily (1) not include invoices for work performed after December 31, 2023 as regulatory expense; and (2) not seek reimbursement for the entire amount being charged by the consultant as of that date. Therefore, Petitioner reduced the amount billed by the cost of equity consultant through December 31, 2023 of \$902,759, by \$250,000.
- b. See response to subpart (a), above.

WITNESS:

N/A

Cause No. 46020

OUCC

Determination of Purchased Water Expense

NARUC Account 610110

Line	A Flow Month	B Gross Purchased MG	C Gross Delivered MG	D Net Volume Purchased in MG	E Quarterly Billing in MG	F Rate per MG	G Volume Charge	H Accrual	I Total
<u>Base Period</u>									
1	Jul-22	58.086	9.461	48.625	10.504	\$ 2,529.45	\$ 26,570.34	\$ (27,222.67)	\$ (652.33)
2	Aug-22	34.651	10.046	24.605				\$	-
3	Sep-22	35.442	12.212	23.230	96.460	\$ 2,242.72	\$ 216,332.62	\$	216,332.62
4	Oct-22	26.625	14.192	12.433				\$	-
5	Nov-22	5.333	13.644	-8.311				\$	-
6	Dec-22	8.118	12.499	-4.381	-0.259	\$ 2,242.72		\$	-
7	Jan-23	2.557	8.601	-6.044				\$	-
8	Feb-23	6.835	6.412	0.423				\$	-
9	Mar-23	12.269	7.667	4.602	-1.019	\$ 2,242.72		\$	-
10	Apr-23	3.389	7.437	-4.048				\$	-
11	May-23	25.802	10.129	15.673				\$	-
12	Jun-23	107.479	10.570	96.909	108.534	\$ 2,238.54		\$ 242,957.88	\$ 242,957.88
13	Total	326.586	122.870	203.716	214.220		\$ 242,902.96	\$ 215,735.21	\$ 458,638.17
<u>Link Period</u>									
14	Jul-23	57.807	39.671	18.136	108.534	\$ 2,238.54	\$ 242,957.88	\$ (242,957.88)	\$ -
15	Aug-23	51.810	41.210	10.600			\$ -	\$ -	\$ -
16	Sep-23	60.363	32.594	27.769	56.505	\$ 2,269.73	\$ 128,251.04	\$ -	\$ 128,251.04
17	Oct-23	42.224	36.223	6.001			\$ -	\$ -	\$ -
18	Nov-23	12.697	33.059	-20.362			\$ -	\$ -	\$ -
19	Dec-23	48.731	34.830	13.901	-0.460	\$ 2,269.73	\$ (1,044.08)	\$ -	\$ (1,044.08)
20	Jan-24	25.313	38.270	-12.957			\$ -	\$ -	\$ -
21	Feb-24	28.919	35.240	-6.321			\$ -	\$ -	\$ -
22	Mar-24	28.187	38.080	-9.893	-29.171	\$ 2,269.73	\$ (66,210.27)	\$ -	\$ (66,210.27)
23	Apr-24	21.259	40.010	-18.751			\$ -	\$ -	\$ -
24	May-24	28.149	39.300	-11.151			\$ -	\$ -	\$ -
25	Jun-24	53.589	39.740	13.849	-16.053	\$ 2,269.73	\$ (36,435.96)	\$ -	\$ (36,435.96)
26	Total	459.048	448.227	10.821	119.355		\$ 267,518.62	\$ (242,957.88)	\$ 24,560.74
27	Link Period Adjustment to Purchased Water								\$ (434,077.43)
28	line 26 - line 13								

Cause No. 46020
OUCC
Determination of Purchased Water Expense
NARUC Account 610110

Line	A Flow Month	B Gross Purchased MG	C Gross Delivered MG	D Net Volume Purchased in MG	E Quarterly Billing in MG	F Rate per MG	G Volume Charge	H Accrual	I Total
<u>Test Year</u>									
29	Jul-24	86.829	40.436	46.393			\$ -	\$ -	\$ -
30	Aug-24	57.123	41.019	16.104			\$ -	\$ -	\$ -
31	Sep-24	57.949	42.180	15.769	78.266	\$ 2,270.00	\$ 177,663.50	\$ -	\$ 177,663.50
32	Oct-24	35.741	34.770	0.971			\$ -	\$ -	\$ -
33	Nov-24	23.832	36.050	-12.218			\$ -	\$ -	\$ -
34	Dec-24	26.502	35.870	-9.368	-20.615	\$ 2,270.00	\$ (46,796.05)	\$ -	\$ (46,796.05)
35	Jan-25	23.072	37.780	-14.708			\$ -	\$ -	\$ -
36	Feb-25	26.031	34.250	-8.219			\$ -	\$ -	\$ -
37	Mar-25	30.108	37.190	-7.082	-30.009	\$ 2,270.00	\$ (68,120.43)	\$ -	\$ (68,120.43)
38	Apr-25	20.989	36.890	-15.901			\$ -	\$ -	\$ -
39	May-25	29.746	44.770	-15.024			\$ -	\$ -	\$ -
40	Jun-25	60.410	40.010	20.400	-10.525	\$ 2,270.00	\$ (23,891.75)	\$ -	\$ (23,891.75)
41	Total	478.331	461.215	17.117	17.117		\$ 38,855.27	\$ -	\$ 38,855.27
42	Test Year Adjustment to Purchased Water								\$ 14,294.53
43	line 41 - line 26								

Methodology for pro forma adjustment:

* determine anticipated quarterly net activity > 1.0 million gallons

"EXCLUDED FROM PUBLIC ACCESS PER ACCESS TO COURT RECORDS RULE 5."

CONFIDENTIAL
OUCC ATTACHMENT JTC-3
CAUSE NO. 46020

WESTFIELD GAS, LLC
Amortization of Rate Case Expenses

<u>Line No.</u>	<u>Description</u>	<u>A</u>	<u>B</u>	<u>Reference</u>
1	TY Amortization Rate Case Expense		\$ -	Income Statement acct 928040
2	Westfield Gas Valuation Consultant	\$ 50,000		
3	Westfield Gas Cost of Service Consultant	\$ 90,000		
4	Westfield Cost of Rate of Return Consultant	\$ 65,000		
5	Legal Notice	\$ 500		
5	Outside Legal Costs	<u>\$ 220,000</u>		
6	Sub-Total	\$ 425,500		Sum of ln 2 to ln 5
7	10% Contingency	<u>\$ 42,550</u>		ln 6 * 10%
8	Total Rate Case Expense	\$ 468,050		ln 6 + ln 7
9	3-Year Amortization	<u>3</u>		
10	Total Proforma Rate Case Expense		<u>\$ 156,017</u>	ln 8 / ln 9
11	Amortization Rate Case Expense Adjustment		<u><u>\$ 156,017</u></u>	ln 10 - ln 1

Northern Indiana Public Service Company
Gas Rate Case Expense

Workpaper AMTZ 6
Page [.2]

Line No.	Vendor	Gas Rate Case Estimate	
		B	C
1	Atrium - COS Study		278,290
2	Gannett Fleming LLC - Depreciation Study		87,000
3	Baryenbruch - Market Cost Comparison Study		62,000
4	Barnes & Thornburg - External Legal Consulting		966,000
5	Concentric (Melissa Bartos/Weather)		55,000
6	Regulatory Finance Associates - ROE		77,000
7	West Monroe		250,000
7	Customer Notification - Print & Postage		10,000
8	Billing System New Rate Implementation - Base Rates		200,000
9	Billing System New Rate Implementation - SRA		200,000
10	Witness Travel		17,610 [.3]
11	Employee Travel (ERS)		21,532 [.4]
12	TOTAL PRO FORMA RATE CASE EXPENSES	Total	\$ 2,224,432
13		Years	2 [.1]
14		Amortization \$	1,112,216 [.1]

DUKE ENERGY INDIANA, LLC
Calculation of Regulatory Asset Balance for Forecasted Rate Case Expense
(Thousands of Dollars)

Line No.	Description	Actual/ Projection	Projections		Grand Total	Line No.
		2023 (A)	2024 (B)	2025 (C)	(D)=(A):(C)	
Outside Services						
1	Outside Legal Services	\$ -	\$ 1,105	\$ 95	\$ 1,200	1
2	Decoupling Consultant & Witness	-	-	-	-	2
3	Actuarial/Benefits Consultant & Witness	145	-	-	145	3
4	Depreciation Study/Fair Value Study & Witness	150	50	-	200	4
5	Dismantling/Decommissioning Study & Witness	185	-	-	185	5
6	Rate of Return Study & Witness	-	75	-	75	6
7	Witness Training Consultants	-	150	-	150	7
8	Rates and Accounting Contractors	27	485	-	512	8
9	Total Outside Services	<u>\$ 507</u>	<u>\$ 1,865</u>	<u>\$ 95</u>	<u>\$ 2,467</u>	9
Other Expenses						
10	Publishing Notices	-	13	-	13	10
11	Travel/Lodging/Meals	-	17	-	17	11
12	Printing and Administration	-	21	-	21	12
13	Total Other Expenses	<u>\$ -</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 51</u>	13
14	Total Forecasted Rate Case Expenses	<u><u>\$ 507</u></u>	<u><u>\$ 1,916</u></u>	<u><u>\$ 95</u></u>	<u><u>\$ 2,518</u></u>	14

INDIANA-AMERICAN WATER COMPANY
0
Pro Forma Adjustment of Regulatory Expense
Estimate of Pro Forma Rate Case Expense
For the Twelve Months Ended April 30, 2025
and
Step 1 - December 31, 2023

Line No.	Description	2023 Rate Case Expense Estimate
1	Legal	\$1,070,000
2		
3	Cost of Capital	120,000
4		
5	Depreciation Study	85,783
6		
7	Customer Notice	88,512
8		
9	Support Services Study	40,000
10		
11		
12	Total Rate Case Expense (Prior to Amortization)	<u>\$1,404,295</u>
13		
14	Amortization Period (Years)	<u>3</u>
15		
16	Annual Rate Case Expense Amortized Over 36 Months	<u>\$468,098</u>

provide consistency between utility filings. The DCF will depend on CEG’s anticipated cash flows over the study period. Black & Veatch will incorporate the debt fee net cash flow (projected earnings before income tax, less income taxes, plus projected depreciation and amortization, plus or minus changes in net cash working capital, less projected capital expenditures) produced by CWW as part of the revenue requirements. The discount rate will be determined in consultation with CEG staff and the return on equity (ROE) consultant.

- In anticipation of participating in the rate proceeding before the Indiana Utility Regulatory Commission (“IURC”) Black & Veatch will provide CEG and Counsel with a technical memorandum summarizing the range of asset values generated under the cost-based and income-based approaches. Following discussions with CEG and Counsel, Black & Veatch will use the selected approach for the rate base and return on rate base allocations under the cost-of-service tasks.

2. In “C. Estimated Cost of Services” the enter section will be replaced with the following:

Black & Veatch will perform the services described in tasks one (1) through thirteen (13) of Phase 1 services, based on the Billing Rate Schedule presented in **Table 1**, on a Time and Materials, not-to-exceed contract basis. Based on those billing rates, we estimate a total not-to-exceed fee of \$110,200, which includes a contingency of \$10,000 to address additional work that may be required if the asset records need more investigative work and several exchanges of information and research.

The billing rates presented in **Table 1** are valid for the period of August 1, 2023, through December 31, 2023.

TABLE 1: BILLING RATE SCHEDULE -

Team Member Role	Hourly Billing Rates (\$/Hr.)
Clerical/Administrative Support	100
Financial Analyst	200
Project Engineer	235
Lead Consultant	260
Client Experience Manager	280
COS Specialist	285
Project Manager	310
Asset Valuation Specialist	325
Project Director	365

3. The effective date of this Amendment No. 1 is 9/15/2023.

From: jaccetturo.cmaft.net
To: [UCC Consumer Info](#)
Subject: Citizens Water Rate Increase
Date: Monday, June 17, 2024 1:12:56 PM

****** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ******

I oppose the proposed rate increase of Citizens Water of Westfield. A 20% rate increase proposed by Citizens Water of Westfield is excessive and not justified. Some of their projects are not needed immediately. Operating cost do not justify the rate increase. Senior citizens on fixed incomes can't continue to pay these exorbitant increases. The IURC must deny Citizens Water increase or at least cut it.

John V. Accetturo
1607 Cantata Lane
Westfield, IN 46074

Sent from my T-Mobile 4G LTE Device
Get [Outlook for Android](#)

From:
To: [UCC Consumer Info](#)
Subject: New Inquiry 137474 CRM:0351000001428
Date: Monday, April 1, 2024 1:00:56 PM

Customer Type: Residential
Customer: Larry Power
Business Phone:
Home Phone: 3179003764
Contact Phone: 3179003764
Service Address: 1201 W 161st Street
City, State, ZIP: Westfield , IN , 46074
Email: gotolp14@gmail.com

Case Description: Along with the most current invoice Citizens is notifying us of a water rate increase that has been filed with the IURC to raise rates. If approved our rates will increase in Jan 2025 and again in Jan 2026. While I understand the impact of inflation, I expect when we pay for a product and / or service that the performance be satisfactory. Throughout Westfield the delivery performance of municipal water by Citizens is unacceptable. In some areas water pressure rates are only 25 psi. In our house, of just two people, in the summer months the water pressure is so bad we cannot run bath water and the kitchen faucet at the same time. But yet Citizens wants to increase charges when their current performance is substandard.

Who is holding Citizens responsible for performance? I understand the growth in the Westfield area and the demand on expanding infrastructure. But along with that growth Citizens has realized significant increased revenue. I respectfully ask that you require Citizens to make the infrastructure investments before allowing them a rate increase.

From: [Kimberly Bright](#)
To: [UCC Consumer Info](#)
Subject: Rate hike for Citizens Water Westfield
Date: Monday, June 17, 2024 1:25:48 PM
Attachments: [Screenshot_20240617-131659.png](#)
[Screenshot_20240617-131706.png](#)

****** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ******

My husband and I are on the budget plan with Citizens Westfield utilities. As you can see from the attached screenshots, our monthly payment was as high as \$273.00 within the past two years, for a household of only two people and no swimming pools or garden water features on our property. The company was willing to reduce our bill to \$229 only after I contacted them to complain. I urge the OUCC to reject the requested utility rate hike. If developers have overburdened the existing infrastructure of Westfield with zealous overbuilding in too small a timeframe, longtime residents should not be expected to cover for their mistakes.

Sincerely,

Kimberly Bright

Payment Activity

Posted Payments

Note: Payments may not appear while being processed.

Paid On	Payment Type	Amount
6/18/2023	Checking - Auto Pay	\$273.95
5/11/2023	Checking - Auto Pay	\$273.95
4/19/2023	Checking - Auto Pay	\$273.95
3/16/2023	Checking - Auto Pay	\$273.95
2/17/2023	Checking - Auto Pay	\$273.95
1/18/2023	Checking - Auto Pay	\$273.95
12/15/2022	Checking - Auto Pay	\$273.95
11/17/2022	Checking - Auto Pay	\$273.95
10/14/2022	Checking - Auto Pay	\$273.95
9/15/2022	Checking - Auto Pay	\$129.95
8/15/2022	Checking - Auto Pay	\$129.95
7/7/2022	Checking - Auto Pay	\$129.95

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My Account

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[Paperless Billing](#)

[Budget Billing](#)



Call (317) 924-3311 or Contact Us Online



Account:
Bright Family: 4075920000

Current Balance:
\$0.00

Home > My Account > Detail > Payments

Payment Activity

Posted Payments

Note: Payments may not appear while being processed.

Paid On	Payment Type	Amount
6/14/2024	Check	\$229.95
5/9/2024	Check	\$229.95
4/11/2024	Check	\$229.95
3/18/2024	Check	\$229.95
2/16/2024	Check	\$229.95
1/13/2024	Check	\$229.95
12/13/2023	Check	\$229.95
11/17/2023	Check	\$229.95
10/15/2023	Check	\$229.95
9/18/2023	Check	\$273.95
8/18/2023	Checking - Auto Pay	\$273.95
7/21/2023	Checking - Auto Pay	\$273.95

Next