FILED
November 29, 2023
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA ("AES INDIANA") FOR AUTHORITY TO INCREASE RATES AND CHARGES FOR ELECTRIC UTILITY SERVICE, AND FOR APPROVAL OF RELATED RELIEF, INCLUDING (1) REVISED DEPRECIATION RATES, (2) ACCOUNTING RELIEF, INCLUDING DEFERRALS AND AMORTIZATIONS, (3) INCLUSION OF CAPITAL INVESTMENTS, (4) RATE ADJUSTMENT MECHANISM PROPOSALS, INCLUDING NEW ECONOMIC DEVELOPMENT RIDER, (5) REMOTE DISCONNECT/RECONNECT PROCESS, AND (6) NEW SCHEDULES OF RATES, RULES AND REGULATIONS FOR SERVICE.	)	**CAUSE NO. 45911**

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 17

SETTLEMENT TESTIMONY OF OUCC WITNESS

MICHAEL D. ECKERT

NOVEMBER 29, 2023

Respectfully submitted,

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SETTLEMENT TESTIMONY OF OUCC WITNESS MICHAEL D. ECKERT
CAUSE NO. 45911
INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA

I. INTRODUCTION

Q: Please state your name, employer, current position, and business address.

A: My name is Michael D. Eckert, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, IN, 46204. I am the Director of the Electric Division for the Indiana Office of Utility Consumer Counselor ("OUCC").

Q: Are you the same Michael D. Eckert who earlier filed direct testimony in this proceeding?

A: Yes.

Q: What is the purpose of your testimony?

A: I will address why the OUCC supports the Stipulation and Settlement Agreement ("Settlement Agreement") entered into and filed on November 22, 2023, by and among Indianapolis Power & Light Company d/b/a AES Indiana ("AES Indiana"); AESI Industrial Group ("AESI IG");[1] Citizens Action Coalition of Indiana, Inc. ("CAC"); The Kroger Co.; Walmart Inc.; Rolls-Royce Corporation; City of Indianapolis; and the OUCC (collectively the "Settling Parties"). If approved, the Settlement Agreement will provide certainty regarding critical issues, including AES Indiana's revenue requirement, authorized return, and the allocation of AES Indiana's revenue requirement among its rate classes.

[1] Allison Transmission, Inc., Eli Lilly and Company, Indiana University, Indiana University Health, Ingredion, Inc., Marathon Petroleum Company LP, and Messer LLC.

Q: Does the Settlement Agreement balance the interests of AES Indiana and ratepayers?

A: Yes. The Settlement Agreement is a product of intense negotiations, with each party compromising upon challenging issues to reach an overall settlement that balances ratepayers' interests. The nature of such compromise includes assessing the litigation risk associated with a contested proceeding. Given the certainty of many ratepayer benefits under the Settlement Agreement, as described below, the OUCC, as the statutory representative of all ratepayers, concluded the Settlement Agreement is a fair resolution of the issues, supported by the evidence, is in the public interest, and should be approved.

II. AFFORDABILITY

Q: Does the Settlement Agreement address the OUCC's concerns about the "Five Pillars of Electric Utility Service"[2] as it relates to AES Indiana's rate request?

A: Yes. Through Ind. Code §§ 8-1-2-0.5 and -0.6, the Indiana General Assembly declared a policy recognizing the importance of utility service affordability for present and future generations. These statutes require decisions concerning Indiana's electric generation resource mix, energy infrastructure, and electric service ratemaking constructs consider certain attributes, referred to as the "Five Pillars of Electric Utility Service."

Q: What does Ind. Code § 8-1-2-0.5 state about affordability?

A: The statute declares that affordability should be protected when utilities invest in infrastructure necessary for system operation and maintenance.

[2] The "Five Pillars of Electric Utility Service" are reliability, affordability, resiliency, stability, and environmental sustainability.

Q: Does the Settlement Agreement address affordability?

A: Yes. The Settlement Agreement reduces AES Indiana's requested revenue increase in several ways, thereby further protecting affordability. For example, the Settlement Agreement[3] removes: 1) $24.933 million in depreciation expense using the Average Life Group ("ALG") methodology; 2) $32.099 million in fuel costs; 3) $14.880 million by reducing AES Indiana's requested return on equity ("ROE") from 10.6% to 9.90%; 4) $3.8 million in payroll expense; 5) $2.1 million in Other Operating Expense; and 6) other costs identified in my testimony and the Settlement Agreement.

III. RELIABILITY, RESILIENCY, AND STABILITY

Q: Does the Settlement Agreement address and allow AES Indiana to maintain or improve and help ensure its reliability, resiliency, and stability?

A: Yes. Reliability, resiliency, and stability are three of the "Five Pillars" which must also be considered. One aspect of the Settlement Agreement that will address these Pillars is AES Indiana's proposed Vegetation Management Program and the associated proposed Vegetation Management expense amount of $25 million.[4]

Q: Did AES Indiana propose to continue its Major Storm Damage and Restoration Reserve?

A: Yes. The Major Storm Damage and Restoration Reserve addresses the problem for ratemaking that occurs because the timing, frequency and amount of potential damage from Major Storms is unpredictable.

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[3] Stipulation and Settlement Agreement, November 22, 2023, Attachment A.

[4] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, A. Revenue Requirements, paragraph 15.

Q: Did AES Indiana agree to modify its storm reporting under 170 IAC 4-1-23?

A: Yes. AES Indiana agreed to modify the threshold when AES Indiana must begin reporting storm outages to 2,500 customers, notwithstanding the higher 5,000 threshold under 170 IAC 4-1-23, and under the Settlement Agreement, AES Indiana will continue this reporting until customer outages drop to 0 customers. AES Indiana also agreed to meet with the OUCC and other interested Settling Parties to collaborate on prospective additional improvements to the Commission's storm reporting procedures and will a submit a report with any resulting recommendations to the Commission within 90 days of a Commission order in this Cause approving the Settlement Agreement.[5]

IV. ENVIRONMENTAL SUSTAINABILITY

Q: Will the Settlement Agreement allow AES Indiana to progress toward environmental sustainability?

A: Yes. The rate increase reflected in the Settlement Agreement supports AES Indiana's provision of service. The Company has an ongoing need for investment as part of its plan to transition from a coal dominated generation fleet to a fleet consisting predominantly of renewables, storage, and natural gas. By year-end 2025,[6] AES Indiana plans to shut down its last coal plant and have placed in service new utility infrastructure and new renewable generating assets.

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[5] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, A. Revenue Requirements, paragraph 6.2.

[6] Direct Testimony of John J. Spanos, p. 37.

V. RATEPAYER BENEFITS OF SETTLEMENT AGREEMENT

Q: As result of the Settlement Agreement, will AES Indiana's base rates be designed to reflect a lower revenue requirement than AES Indiana proposed in its case-in-chief filing?

A: Yes. The Settling Parties agreed to an annualized combined basic rate and rider revenue requirement increase of $72,923,000,[7] which is a decrease of $61,145,000,[8] or approximately 45.68%, from AES Indiana's requested increase of $134,242,000.[9] Since executing the Settlement Agreement, the revenue requirement was further reduced by approximately $1.9 million due to the capital cost update for the AES Customer Ecosystem ("ACE") Project, as described in the settlement testimony of AES witness Chad Rogers, for a total increase of approximately $71 million. Residential electric customers using 1,000 kilowatt hours (kwh) per month, using the revised revenue requirement, will experience an overall increase of approximately $9.36 per month or 7.20%. By comparison, AES Indiana's initial case-in-chief included a requested monthly increase of approximately $17.49 or 13.2%.[10]

VI. RETURN ON EQUITY

Q: Please explain the ROE reduction component of the Settlement Agreement.

A: In its case-in-chief, AES Indiana proposed a 10.60% ROE. The OUCC and the intervenors advocated for a considerably lower ROE. As a result of the settlement

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[7] Stipulation and Settlement Agreement, November 22, 2023, Attachment B, Schedule OPINC-S. Line 1, Column 4.
[8] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, paragraph A. Revenue Requirements.
[9] AES Indiana Financial Exhibit AESI-REVREQ Schedule REVREQ1, l. 8.
[10] Direct Testimony of Bickey Rimal, p. 39, ll. 1-2

negotiations, a compromise was reached, resulting in an agreed 9.90% ROE.[11] The ROE component of the weighted average cost of capital used in each of AES Indiana's capital riders will be 9.90%.

Q: Does the OUCC find the agreed ROE reasonable and in the interest of ratepayers?

A: Yes. A lower ROE benefits ratepayers by reducing the return on rate base reflected in customers' rates. From the OUCC's perspective, for settlement purposes, a 9.90% ROE for determining AES Indiana's revenue requirement in its base rates and in AES Indiana's ongoing capital riders more accurately reflects AES Indiana's risk profile than the Company's proposed 10.60% ROE. In addition, the lower ROE reduces the return on capital investment that consumers must pay through capital riders between rate cases. Thus, the Settlement Agreement establishes a more balanced plan that is in the interest of ratepayers while still preserving the financial integrity of AES Indiana.

VII. RIDERS

Q: Was agreement reached during the settlement negotiations on AES Indiana's rider requests?

A: Yes. The Settling Parties agreed to AES Indiana's rider requests with the following modifications:

[11] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, A. Revenue Requirements, paragraph 3.1.

Tracker	**Cause Number (if Applicable)**	**Description ("Changes")**
Transmission, Distribution and Storage System Improvement Charge ("TDSIC") (3)	45264	No changes
Fuel Cost Adjustment ("FAC") (6)	38703	Establish a new base cost of fuel of $0.039027 per kWh and continue the 35-day review period for AES Indiana's FAC filings.
Environmental Cost Tracker ("ECT") (20)	42170	AES Indiana's proposed tracking of consumables shall be approved subject to the modification that the amount of consumables cost embedded in the base rate revenue requirement shall be reduced by $2.9 million. The OUCC's adjustment to remove test year emission allowance costs and track 100% of these costs through the ECR will be approved.
Green Power Rider ("GPR") (21)	44121	No Changes
Demand Side Management ("DSM") (22)	43623	No Changes
<u>CAP Rider (24):</u>	44795	No changes
<u>OSS Rider (25):</u>	44795	No changes
Regional Transmission Organization ("RTO") (26)	44808	No changes
Economic Development Rider	Not Applicable	Accepted with modifications as explained below.
Interruptible Tariff Rider	Not Applicable	AES Indiana's proposed Rider 19 (Interruptible Demand Response) shall be modified to expand customer class eligibility to include rates PH, SH, and SS and to allow aggregation of smaller commercial customers with demand less than the 100 kW minimum in this basic rate proceeding. AES Indiana will collaborate with the DSM Oversight Board on adding a minimum dollar per kilowatt value for the rate in Rider 19 and expanding terms and conditions of participation as part of the next DSM Plan. While rate RS will not be included in Rider 19 as part of this Settlement, the Company will continue to include a residential demand response aggregation program proposal for rate RS to participate in Rider 19 in the broader Request for Proposals the Company is working to issue in 2023 to facilitate development of its next DSM Plan. To the extent the DSM Oversight Board finds adding rate RS to Rider 19 is a viable option, in the Company's DSM Plan proceeding to be initiated in 2024, the Company will report on this collaboration, present recommendations, and Rider 19 will be updated as necessary as part of that proceeding.

Q: Does the agreement include the establishment of a new Economic Development Rider ("EDR")?

A: Yes. AES Indiana's proposed EDR was agreed to by the Settling Parties, with the modifications listed below:

a) The Economic Development Rider will be approved as AES Indiana proposed, provided that prior to implementation, AES Indiana will provide the OUCC and CAC with its internal policy manual outlining the criteria that will be used to determine the discount for qualifying customers consistent with the Evaluation Criteria in Standard Contract Rider No. 27 (EDR) included as AES Indiana Attachment AJB-2. Any feedback regarding the criteria will be provided within 15 days after AES Indiana provides a copy of the internal policy manual.

b) AES Indiana will report annually to the IURC, OUCC, and CAC the name of customers receiving service under the EDR and the incentive amount, provided such information will be subject to the protection of confidential competitively sensitive information from disclosure.

Q: Did the Settling Parties agree to continue the OUCC's 35-day review period in future FAC proceedings from the time AES Indiana files its FAC petition until the time the OUCC files its case-in-chief?

A: Yes. A 35-day review period is necessary to provide the OUCC with adequate time to review AES Indiana's quarterly FAC filing and issue appropriate discovery to evaluate and address issues, as needed. The OUCC has 35-day agreements with all five Indiana investor-owned electric utilities in their respective FAC proceedings, and this 35-day review period will continue under the Settlement Agreement.

VIII. OPERATING REVENUE AND EXPENSE ADJUSTMENTS

Q: Please describe the major Operating Expense adjustments agreed to by the Settling Parties.

A: The Settling Parties agreed to reduce the revenue requirements for the following items:[12] 1) $24.933 million for depreciation expense using the ALG methodology;

[12] Stipulation and Settlement Agreement, November 22, 2023, Attachment A.

2) $32.099 million for fuel costs; 3) $14.880 million by reducing ROE from 10.6% to 9.90%; 4) $3.8 million for payroll expense; 5) $2.1 million for Other Operating Expense; 6) $3.2 million for ACE Project O&M cost reduction and legacy costs; 7) $2.457 million for regulatory asset amortization reductions; 8) $2.905 million consumable expense (benchmark reduction); 9) $4.152 million for Petersburg 1 and 2 extension of amortization period; 10) $2.097 million for Prepaid Pension capital structure effects; 11) $0.665 for rate case expense; and 12) other costs identified in the Settlement Agreement. These agreed reductions under the Settlement Agreement will benefit ratepayers and are in the public interest.

IX. FUEL COSTS AND BASE COST OF FUEL

Q: Did the Settling Parties accept AES Indiana's requested base cost of fuel?

A: No. AES Indiana initially requested a base cost of fuel of 41.479[13] mills per kWh, and the Settling Parties agreed to approximately 39.027 mills per kWh. The reduction in the base cost of fuel reflects the Settling Parties' agreement to reduce total fuel costs by $32,099,000 to reflect the reduced market prices of natural gas and purchased power.

X. DEPRECIATION AND AMORTIZATION EXPENSE

Q: Did the Settling Parties agree to use the ALG depreciation methodology to calculate depreciation rates for AES Indiana?

A: Yes. The Settling Parties agreed to use the ALG depreciation methodology as recommended by the OUCC and AESI IG to calculate depreciation rates for AES

[13] Direct Testimony of Alexander Dickerson, p. 11, l. 16.

Indiana, resulting in a reduction to depreciation expense of $24.9 million in this proceeding. AES Indiana has reserved the option to propose an alternative depreciation methodology in its next rate case proceeding; however, if an alternative methodology is proposed, AES Indiana also agreed to "include in its testimony an update to its depreciation rates using the ALG procedure."[14] The agreement to use the ALG procedure benefits ratepayers and furthers the public interest.

Q: Did the Settling Parties agree to certain amortization periods for various regulatory assets?

A: Yes. The Settling Parties agreed to amortize the regulatory assets in Table 1 of OUCC witness Blakley's testimony and the rebuttal testimony of AES Indiana witness Aliff over a four-year amortization period, including the 20% HS7 Gas Conversion. In addition, the Settling Parties also agreed to amortize the regulatory assets identified in OUCC witness Lantrip's testimony (p. 14) and AES Indiana witness Aliff's direct testimony (Table 1) as proposed by AES Indiana. Finally, rate case expense will be amortized over a four-year period and is capped at less than AES Indiana originally proposed.

XI. <u>REVENUE ALLOCATION/RATE DESIGN</u>

Q: Please explain how the Settlement Agreement's revenue allocation was determined.

A: The Settling Parties spent considerable time negotiating a fair and reasonable revenue allocation among all rate classes. As stated in Paragraph 7.1 of the

[14] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, A. Revenue Requirements, paragraph 4.

Settlement Agreement under B. Cost of Service, Rate Design and Other Issues, the agreed allocation is without reference to any specific cost allocation methodology and was determined strictly for settlement purposes. I participated in settlement meetings with other OUCC technical experts during which the agreed allocation was discussed, and the OUCC concluded it is a fair compromise in the context of the overall agreed settlement.

Q: What considerations were important to the OUCC in regard to reaching an agreed revenue allocation?

A: Since the OUCC represents all customer classes, the OUCC views the task of revenue allocation as one of ensuring that any cost increases are fair and reasonable to all rate classes.

Q: Does the Settlement Agreement include an increase to AES Indiana's current monthly customer charge?

A: Yes. The OUCC's longstanding position is that a residential customer charge should not reflect more than the direct cost of connecting a customer to the utility's distribution system from the standpoint of economic efficiency and regulatory policy. The OUCC consistently receives comments from utility customers supporting this position. In its direct case, AES Indiana proposed an increase of more than 51.0% or $8.50 in the residential fixed charge for a customer using more than 325 KWH as outlined in Table MDE-1 below.

<u>Table MDE - 1</u>

Customer Charge Description	Current Customer Charge	AES Indiana Proposed Customer Charge	Settled Customer Charge
Bills of 0-325 KWH per month	$12.31	$16.50	$12.50
Bills Over 325 KWH per month	$16.75	$25.00	$17.00

Through compromise, the Settling Parties agreed to increase the monthly residential customer charge by $0.19 and $0.25, which equates to AES Indiana's monthly residential customer charge ordered by the Commission in Cause No. 45029.

Q: Has AES Indiana agreed to reduce the residential rate block by 25%?

A: Yes. The Settling Parties agreed to a reduction in the second block differential of 25%, with no change to the differential to the third block applicable to RH and RC customers.

Q: Are any additional rate design matters covered in the Settlement Agreement that you would like to discuss?

A: Yes. The Settlement Agreement limits the impact to a residential customer using 100 kWh per month to an increase of 7.20% as compared to AES Indiana's initial proposal that would have increased this residential customer's monthly bill by 13.2%.[15] I would also note that Rate MU1 (Municipal Lighting) class increase is the same as the percentage increase to Rate RS (Residential Services).

XII. VARIOUS CUSTOMER PROGRAMS

Q: Has AES Indiana agreed to make contributions to certain programs and provide information to parties for the benefit of customers?

A: Yes. AES Indiana agreed to do the following:

1) Provide $50,000 in 2024 to help fund the "Power of Change" program;[16]

2) Provide $50,000 to the Indiana Community Action Association to enable income qualified weatherization of homes within AES Indiana's service area;[17]

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[15] Direct Testimony of Bickey Rimal, p. 39, ll. 1-2.

[16] AES Indiana's revenue deficiency in this Cause will not be adjusted to include the cost of this contribution.

[17] AES Indiana's revenue deficiency in this Cause will not be adjusted to include the cost of this contribution.

3) AES Indiana will waive the late payment charge on a delinquent bill, provided payment is tendered not later than the last date for payment of the net amount of the succeeding month's bill, once in a rolling twelve-month period. Additionally, the residential customer service deposit amount will be limited to $50.00 if an applicant for residential service or current customer is qualified18 by the Community Action Agency to participate in the Low-Income Home Energy Assistance Program ("LIHEAP Qualified Participant"). LIHEAP qualification can be from the current or one-year prior heating season;

4) Provide,[19] as part of its Annual Asset Management and Performance Metrics Collaboration, monthly data that separately provides data on EDG tariff and Small Power Production tariff customer participation, broken down by residential and non-residential customers, and including data on both new and total (a) capacity (kW-ac) installed, (b) number of customers, and (c) size of battery storage system (both kW and kWh) if one is part of the customer's system and that detail is provided to AES Indiana by the customer; and

5) Collect data on residential customer housing types and analyze cost differentials between single and multi-family residential customers. AES Indiana will consider a new multi-family rate for qualifying residential customers in its next rate case.

XIII. <u>REMOTE DISCONNECT/RECONNECT/NEW BILLING FORMAT</u>

Q: What modifications did the Settling Parties agree to regarding the Remote Disconnect/Reconnect/New Billing Format?

A: The Settling Parties agree to AES Indiana's Remote Disconnect/Reconnect/New Billing Format proposals with the modifications identified in the Settlement Agreement.[20] The requirements in the Settlement Agreement will increase customer notifications with respect to the proposed remote disconnect and reconnect procedures.

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[18] LIHEAP qualification can be from the current or one-year previous heating season.
[19] Cause No. 44576/44602: Petitioner's Compliance Filing: Asset Management and Performance Metrics Collaboration.
[20] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, A. Revenue Requirements, paragraph 12.

XIV. RATE IMPLEMENTATION

Q: Did the Settling Parties agree that if the new proposed basic rates are approved by the Commission these will be implemented for service rendered on and after the date the Commission approves AES Indiana's new tariff?

A: Yes. The Settling Parties agreed the proposed new basic rates, if approved by the Commission, will be implemented for service AES Indiana renders on and after the date the Commission approves AES Indiana's new tariff, assuming such approval comes expeditiously and no more than 20 days after AES Indiana files its compliance tariffs in this proceeding.[21]

XV. RECOMMENDATIONS

Q: What is the OUCC's recommendation in this Cause?

A: The OUCC recommends the Commission find the Settlement Agreement, and the revised revenue requirement reflecting the ACE Project capital cost update, is in the public interest and approve the Settlement Agreement in its entirety. This recommendation is based, in part, on the ratepayer benefits the Settlement Agreement affords with certainty, as discussed above, as well as the manner in which the incorporated agreements further the Five Pillars.

Q: Does this conclude your testimony?

A: Yes.

[21] Stipulation and Settlement Agreement, November 22, 2023, 1. Terms and Conditions, A. Revenue Requirements, paragraph 16.

AFFIRMATION

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

Michael D. Eckert

Michael D. Eckert
Director, Electric Division

Cause No. 45911
AES Indiana

November 29, 2023
Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the ***Indiana Office of Utility Consumer Counselor's Settlement Testimony of Michael D. Eckert*** has been served upon the following parties of record in the captioned proceeding by electronic service on November 29, 2023.

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