

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED PETITION OF SOUTHERN INDIANA GAS AND )  
ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY )  
INDIANA SOUTH (“CEI SOUTH”) FOR (1) AUTHORITY TO )  
MODIFY ITS RATES AND CHARGES FOR ELECTRIC )  
UTILITY SERVICE THROUGH A PHASE-IN OF RATES, (2) )  
APPROVAL OF NEW SCHEDULES OF RATES AND )  
CHARGES, AND NEW AND REVISED RIDERS, )  
INCLUDING BUT NOT LIMITED TO A NEW TAX )  
ADJUSTMENT RIDER AND A NEW GREEN POWER )  
RIDER (3) APPROVAL OF A CRITICAL PEAK PRICING )  
 (“CPP”) PILOT PROGRAM, (4) APPROVAL OF REVISED )  
DEPRECIATION RATES APPLICABLE TO ELECTRIC )  
AND COMMON PLANT IN SERVICE, (5) APPROVAL OF )  
NECESSARY AND APPROPRIATE ACCOUNTING RELIEF, )  
INCLUDING AUTHORITY TO CAPITALIZE AS RATE )  
BASE ALL CLOUD COMPUTING COSTS AND DEFER TO )  
A REGULATORY ASSET AMOUNTS NOT ALREADY )  
INCLUDED IN BASE RATES THAT ARE INCURRED FOR )  
THIRD-PARTY CLOUD COMPUTING ARRANGEMENTS, )  
AND (6) APPROVAL OF AN ALTERNATIVE )  
REGULATORY PLAN GRANTING CEI SOUTH A WAIVER )  
FROM 170 IAC 4-1-16(f) TO ALLOW FOR REMOTE )  
DISCONNECTION FOR NON-PAYMENT )**

**CAUSE NO. 45990**

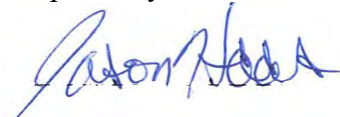
**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR**

**REDACTED PUBLIC’S EXHIBIT NO. 4**

**PUBLIC TESTIMONY OF OUCC WITNESS BRITTANY L. BAKER**

**MARCH 12, 2024**

Respectfully submitted,



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T. Jason Haas  
Deputy Consumer Counselor  
Attorney No. 34983-29

**CONFIDENTIAL TESTIMONY OF OUCC WITNESS BRITTANY L. BAKER  
CAUSE NO. 45990  
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A  
CENTERPOINT ENERGY INDIANA SOUTH**

**NOTE: CONFIDENTIAL INFORMATION APPEARS IN GREY HIGHLIGHT**

**I. INTRODUCTION**

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

2 A: My name is Brittany L. Baker and my business address is 115 W. Washington  
3 Street, Suite 1500 South, Indianapolis, Indiana 46204.

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

5 A: I am employed as a Utility Analyst in the Indiana Office of Utility Consumer  
6 Counselor's ("OUCC") Electric Division. A summary of my educational  
7 background and experience is included in Appendix A attached to my testimony.

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

9 A: I testify regarding the OUCC's analysis of Southern Indiana Gas and Electric  
10 Company d/b/a CenterPoint Energy Indiana South's ("CEI South" or "Petitioner")  
11 certain adjustments regarding payroll expenses and deferred Medicare tax liability.  
12 Specifically, I recommend the Indiana Utility Regulatory Commission  
13 ("Commission"):

14 1) Deny Petitioner's requested recovery of a competitive pay adjustment ("CPA")  
15 of 3%; and

16 2) Deny Petitioner's requested \$1,737,007 in deferred Medicare tax liability  
17 (\$347,401 annualized).

1 **Q: Please describe the review and analysis you conducted in order to prepare**  
2 **your testimony.**

3 A: I read CEI South's petition and prefiled testimony in this proceeding, as well as the  
4 Commission's Final Order in Cause No. 43839. I reviewed Petitioner's workpapers  
5 and its Minimum Standard Filing Requirements ("MSFR") filing. I submitted data  
6 requests ("DR") and reviewed Petitioner's responses to OUCC and other intervenor  
7 DRs.

8 **Q: To the extent you do not address a specific item in your testimony, should it be**  
9 **construed to mean you agree with CEI South's proposal?**

10 A: No. My silence regarding any topics, issues, or items CEI South proposes does not  
11 indicate my approval of those topics, issues, or items. Rather, the scope of my  
12 testimony is limited to the specific items addressed.

## **II. COMPETITIVE PAY ADJUSTMENT ("CPA")**

13 **Q: What is CEI South requesting for base pay?**

14 A: CEI South requests recovery of an annual base pay increase, a CPA, of 3%.<sup>1</sup>

15 **Q: What adjustment does that equate to?**

16 A: As described by CEI South witness Stephanie E. Gray, the 3% increase was applied  
17 to the 2023 plan wage rates for two years to get to a forecasted 2025 wage rate.<sup>2</sup> I  
18 calculated Petitioner's application of the 3% increase to the 2023 budgeted direct  
19 labor minus the budgeted union pay and bonuses; and I made this calculation for  
20 the two years. This produces \$1,419,200 as the total adjustment included in the  
21 forecasted 2025 wage rate.<sup>3</sup> This is a conservative calculation for the adjustment.

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<sup>1</sup> Petitioner's Exhibit No. 10, Direct Testimony of Deneisia R. Williford, p. 9, l. 5.

<sup>2</sup> Direct Testimony of Stephanie E. Gray, p. 9, ll. 11-14.

<sup>3</sup> OUCC Attachment BLB-01, p. 7, l. 7.

1 **Q: What is the purpose of the CPA?**

2 A: The CPA is a part of the total compensation approach for CNP.<sup>4</sup> As intended, a  
3 CPA “ensures that pay is sufficient to attract, retain, and engage the talent necessary  
4 to provide safe and reliable service throughout the Company’s service territory.”<sup>5</sup>

5 **Q: Does CEI South grant the CPA increase for all employees?**

6 A: No. CEI South responded to OUCC DR 27.09 that the CPA is not granted to all  
7 employees. Individual CPAs are “based on performance and salary position to the  
8 market (compa-ratio).”<sup>6</sup> Petitioner does not indicate a separate adjustment to  
9 account for a percentage of employees not granted a CPA adjustment.

10 **Q: How did Petitioner determine its proposed CPA?**

11 A: The “Human Resources staff reviews third-party surveys of competitive trends,  
12 turnover statistics, negotiated labor agreements, and market economic data.”<sup>7</sup> “The  
13 senior management of CNP also considers other factors when finalizing the CPA,  
14 such as CNP’s financial ability to pay, employee turnover, and overall CNP plans  
15 and related expenses.”<sup>8</sup> CNP also commissioned a 2023 General Rate Case Total  
16 Compensation Study from Willis Towers Watson (“WTW”).<sup>9</sup>

17 **Q: What were the conclusions Ms. Williford included from the surveys and**  
18 **studies she detailed in her testimony?**

19 A: The WTW Compensation Study concluded CEI South employees’ “base salary  
20 amounts are <Confidential> [REDACTED] <Confidential> the market median for CNP

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<sup>4</sup> Williford Direct, p. 1, ll. 9-11 (“CNP” is Petitioner’s acronym for CenterPoint Energy, Inc. and its affiliates, including the Service Company and CEI South).

<sup>5</sup> Williford Direct, p. 10, ll. 18-21.

<sup>6</sup> OUCC Attachment BLB-03.

<sup>7</sup> Williford Direct, p. 9, ll. 7-8.

<sup>8</sup> Williford Direct, p. 9, ll. 10-12.

<sup>9</sup> Williford Direct, Attachment DRW-5.

1 and <Confidential> [REDACTED] <Confidential> the market median for Indiana  
2 Electric.”<sup>10</sup> The 2022-2023 WorldatWork Salary Budget Survey<sup>11</sup> indicates “the  
3 median budget increase implemented and reported by surveyed organizations for  
4 2022 on a national basis was <Confidential> [REDACTED] <Confidential>. A budget trend  
5 of <Confidential> [REDACTED] <Confidential> was reported by employers with operations  
6 in Indiana. The survey also reported a <Confidential> [REDACTED] <Confidential> budget  
7 trend within the utility industry overall.”<sup>12</sup>

8 **Q: Are the conclusions and information from these surveys and studies relied on**  
9 **in testimony appropriate to determine a basis for the proposed CPA?**

10 A: No. For example, the 2022-2023 WorldatWork Salary Budget Study includes  
11 different industries across the nation, with the utility industry making up  
12 <Confidential> [REDACTED] <Confidential> of the respondents.<sup>13</sup> Other respondents  
13 include <Confidential> [REDACTED]  
14 [REDACTED] <Confidential>. This survey lacks  
15 transparency of the organizations used in the study. Organizations in the study can  
16 include large companies with a higher percentage of employees located in states  
17 with higher salaries and higher costs of living. The survey participants and data are  
18 not shown to be a fair comparison to a company of Petitioner’s size,<sup>14</sup> location, and  
19 characteristics.

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<sup>10</sup> Williford Direct, p. 10, ll. 24-25.

<sup>11</sup> Williford Direct, Attachment DRW-3.

<sup>12</sup> Williford Direct, p. 9, ll. 15-19.

<sup>13</sup> Williford Direct, Attachment DRW-3, p. 6.

<sup>14</sup> CEI South MSFR 170 IAC 1-5-8(a)(9)(A-C) (CEI South is projected to have a headcount of 397 employees in 2025).

1           The WTW Compensation Study concluded, <Confidential> [REDACTED]  
2 [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 [REDACTED] <Confidential><sup>15</sup>

6           The WTW Compensation Survey,<sup>16</sup> provided as a confidential attachment  
7 to Ms. Williford's testimony, <Confidential> [REDACTED]  
8 [REDACTED], <Confidential> as stated in the attachment. The  
9 <Confidential> [REDACTED]  
10 [REDACTED] <Confidential> The information and data included <Confidential> [REDACTED]  
11 [REDACTED]  
12 [REDACTED]  
13 [REDACTED] <Confidential>

14 **Q: Did you review and compare Petitioner's actual base pay and budgeted base**  
15 **pay for calendar years 2018 through 2023?**

A: Yes. Table 1 is created from OUCC Attachment BLB-01, which includes CEI  
South's response to OUCC DR 27.06-27.08. As shown in Table 1 below, CEI  
South has been under budget on base pay for 2019, 2021, 2022, and 2023.

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<sup>15</sup> Williford Direct, Attachment DRW-5(Confidential), p. 3.

<sup>16</sup> Williford Direct, Attachment DRW-2(Confidential).

Table 1			
**** Budget and Actual amounts taken from OUCC Attachment BLB-01			
CEI South Budgeted and Actual Base Pay Expenses			
Year	Budget	Actual	<u>Over/(Under)</u> Budget
2018****	N/A	N/A	N/A
2019*	44,968,174	41,397,715	(3,570,459)
2020*	41,012,897	43,284,030	2,271,133
2021*	44,041,912	36,502,238	(7,539,674)
2022**	29,682,851	28,984,820	(698,031)
2023**	40,778,128	39,169,321	(1,608,807)
2025	42,878,330	N/A	N/A
*Direct and Allocated, not including ServCo			
**Direct Electric			
*** OUCC requested 2018 data. CEI South responded that the 2018 information was not available. Please see OUCC Attachment BLB-05, CEI South's response to OUCC DR 27.06-27.08.			

1 **Q: Did you review and compare Petitioner’s Job vacancies as of December 31 for**  
 2 **calendar years 2018 through 2023?**

3 **A:** Yes. Attachment BLB-02 is CEI South’s response to OUCC DR 27.01, which  
 4 states:

5 “Q 27.01 Please state the number of job vacancies for CEI South by job position  
 6 as of December 31<sup>st</sup> 2018, 2019, 2020, 2021, and 2022. Response:  
 7 For the respective years below, please see the number of job  
 8 vacancies for CEI South\* as of December 31:  
 9 • 2022 – 3: 2 Auxiliary Equipment Operators, 1 Electric  
 10 Engineer Student Co-op  
 11 • 2021 – 3: 1 Electric Scheduler, 1 Power Supply Operations  
 12 Technician, 1 Electric Operations Assistant  
 13 • 2020 – 1 Senior Engineer – Planning & Design  
 14 • 2019 – 0  
 15 • 2018- data is not available

16 \* This also does not include other vacancies at the VUH, or Service Company  
 17 levels, which would have an allocated impact to CEI South.”

1 **Q: What do you conclude from the review of base pay and job availability?**

2 A: The small number of vacancies in the DR response above shows CEI South is not  
3 experiencing difficulty maintaining reliable employees. According to CEI South,  
4 its concern is related to filling future vacant positions due to its high number of  
5 employees eligible for retirement. Witness Deneisia R. Williford mentions 21% of  
6 employees eligible to retire as of December 2022<sup>17</sup> and the Indiana economy  
7 continuing to have low unemployment levels.<sup>18</sup>

8 However, it is reasonable to assume Petitioner would have retirements  
9 within the last three years. As discussed, Petitioner has been consistently under  
10 budget for base pay and had few job vacancies, during that period. This data and  
11 these trends demonstrate that filling and maintaining positions with reliable,  
12 qualified employees has not been an issue for CEI South.

13 **Q: What is the OUCC's recommendation for the proposed CPA?**

14 A: The OUCC recommends the Commission deny the CPA due to the low number of  
15 job vacancies and total salaries being under budget for multiple years during the  
16 2018 – 2023 period, and for the additional reasons discussed in my testimony.

### **III. DEFERRED MEDICARE LIABILITY**

17 **Q: What is CEI South requesting regarding deferred Medicare tax liability?**

18 A: CEI South includes schedules to request recovery of the total amount of  
19 \$1,737,007<sup>19</sup> in operating expense associated with a deferred Medicare tax liability,  
20 which would be amortized over a 5-year period. The Commission previously

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<sup>17</sup> Williford Direct, p. 4, ll. 14-15.

<sup>18</sup> Williford Direct, p. 4, ll. 20-21.

<sup>19</sup> Petitioner's Exhibit No. 20, Schedule C-3.30, l. 1.



1 granted a 5-year amortization for this expense in CEI South's last rate case, as  
2 discussed further in my testimony.

3 **Q: What is the deferred Medicare tax liability?**

4 A: It is the deferred tax expense that is attributable to the 2011 accrual of Medicare  
5 supplement due to the March 2010 tax law changes.<sup>20</sup>

6 **Q: Has the treatment of the deferred Medicare tax liability been addressed in  
7 other cases?**

8 A: Yes. Twelve years ago, the Commission's order in Petitioner's prior rate case,  
9 Cause No. 43839, approved the amortization of \$2,168,890 in deferred Medicare  
10 tax liability over 5 years.<sup>21</sup>

11 **Q: What is difference between the total deferred liability in Cause No. 43839 and  
12 the total deferred liability Petitioner is requesting be amortized in this Cause?**

13 A: The difference between the total deferred liability is \$431,883. This amount is  
14 approximately the annual amortization of the deferred liability granted in Cause  
15 No. 43839; \$433,778.<sup>22</sup> In essence, it approximates one year of the five-year  
16 amortization granted.

17 **Q: How did the Commission address the amortization of the deferred liability in  
18 the prior rate case?**

19 A: The Order in Cause No. 43839 stated Petitioner should: "adjust its rates to eliminate  
20 the amortizations of...the deferred tax liability relating to the Medicare Part D  
21 subsidy" at the end of the amortization period by filing a revised rate schedule with  
22 the Commission's Electricity Division.<sup>23</sup>

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<sup>20</sup> Cause No. 43839, Order at 56-57 (April 27, 2011).

<sup>21</sup>*Id.*

<sup>22</sup>*Id.*

<sup>23</sup> *Id.*, Ordering Paragraph 8, p. 108.

1 **Q: Did Petitioner follow the Commission's order?**

2 A: No. CEI South continued to collect the amounts embedded in rates and did not  
3 remove the amount of annual amortization granted by the Commission in the last  
4 rate case through a filing of a revised tariff removing the amortization for the  
5 deferred liability. However, CEI South failed to remove the amortization amounts  
6 from its books and records leaving the amount it is now requesting (with the  
7 exception of the amount of \$431,883). CEI South states in its response to OUCC  
8 DR 7.07, "It seems it has not been fully amortized."<sup>24</sup> CEI South did not provide  
9 an explanation as to why it quit amortizing this amount after one year. More  
10 importantly, CEI South has not explained why it did not make the filing with the  
11 Commission to remove the amortization from its rates.

12 **Q: Did CEI South reduce its base rates to eliminate the amortization amount?**

13 A: No. CEI South did not adjust rates to eliminate the amortization amount and has  
14 recovered \$433,778 every year since base rates were implemented under Cause No.  
15 43839.

16 **Q: What is the OUCC's recommendation?**

17 A: The OUCC recommends the Commission deny the deferred Medicare tax liability  
18 adjustment because CEI South has fully recovered this amount through base rates,  
19 despite not removing the amortization from its books and records.

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<sup>24</sup> OUCC Attachment BLB-04.

**IV. ISSUES WITH RATE CASE FILING**

1 **Q: Did you find any inaccuracies in CEI South's rate case documentation?**

2 A: Yes. There were errors throughout the schedules I reviewed. For example,  
3 Petitioner's Exhibit No. 21, Schedule C-3.23, Line 1 is the forecasted ECA Program  
4 Expense Balance of \$33,661,373 while Petitioner's Exhibit No. 20, Schedule C-  
5 3.23, Line 1 is \$33,577,595. The amounts should be the same across the two  
6 exhibits. On the same Schedule, there is a formula error on Line 4 causing the ECA  
7 Annualized Amortization Expense Adjustment to be added back into the  
8 Amortization Expense when it should be removed.

9 **Q: Has the inaccurate rate case documentation inhibited your review of CEI**  
10 **South's rate case filing?**

11 A: Yes. These errors made it difficult to properly review and analyze the data during  
12 the already short review period. These inconsistencies impact multiple schedules  
13 within the filing that effect the final requested revenue requirement for this case.

**V. RECOMMENDATIONS**

14 **Q: Please summarize your recommendations to the Commission in this cause.**

15 A: The OUCC recommends the Commission:  
16 1) Deny Petitioner's request for recovery of a 3% CPA. This results in an  
17 adjustment in the amount of \$1,419,200; and  
18 2) Deny Petitioner's request to recover \$1,737,007 in deferred Medicare liability.  
19 This results in an annual adjustment of \$347,401.

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

21 A: Yes.

**APPENDIX A**

1 **Q: Please describe your educational background and experience.**

2 A: I received a Bachelor of Science Degree in Business with a major in  
3 Accounting from the Kelley School of Business at IUPUI in 2014. I have four  
4 years of experience in the utility industry as a staff accountant at LWG CPAs &  
5 Advisors. I prepared individual, corporate, property, and non-profit tax returns;  
6 prepared monthly compilations for a town utility; and completed audits on rural  
7 electric membership cooperatives in Indiana, Illinois, and Ohio. In November 2022,  
8 I began my employment with the OUCC as a Utility Analyst II in the electric  
9 division. My duties consist of reviewing and testifying in trackers, rate cases, and  
10 other proceedings before the Commission. My focus is in analyzing the accounting  
11 and revenue requirements in the proceedings.

12 **Q: Have you previously filed testimony in other Commission proceedings?**

13 A: Yes.

	2019		2020		Jan-Jun 2021	
	Actuals	Budget	Actuals	Budget	Actuals	Budget
<b>Base Pay</b>	41,397,715	44,968,174	43,284,030	41,012,897	22,051,001	23,384,674
<b>Overtime</b>	4,230,194	3,041,710	3,549,356	3,122,353	1,927,114	1,844,360
<b>Incentive</b>	4,519,220	5,882,843	4,802,669	3,616,030	2,558,383	4,047,970
<b>Other</b>	278,167	-965,561	397,570	-417,293	161,077	-601,169
	50,425,295	52,927,166	52,033,625	47,333,986	26,697,574	28,675,834
<b>Overtime Hours</b>	69,094		56,607		30,628	

- \*Direct and Allocated
- \*Does not include ServCo allocations
- \*Do not have this broken down by employee group
- \*No budgeted overtime hours for Oracle

Cost elements	Direct	Electric Portion -	Combined	Total SIG
	Jul-Dec 2021 Actuals	Field Ops Jul-Dec 2021 Actuals	Direct Electric Jul-Dec 2021 Actuals	Common - Field Ops Jul-Dec 2021 Actuals
515000 Sal&Wages Exp-Labor - Plan Only				
515050 Sal&Wages Exp-Non-prod Time-Exempt	1,325,404	113,186	1,438,590	139,735
515052 Sal&Wages-Non-prod Time-Non-Exempt	37,168	6,538	43,705	8,071
515054 Sal&Wages Exp-Non-prod Time-Union	745,428	522,116	1,267,544	644,587
515080 Other Compensation	6,163		6,163	
517988 Sal&Wages Exp-Other Comp-Union	52,559	81,393	133,951	100,485
517991 Sal&Wages Exp-Regular Union	4,409,686	2,735,701	7,145,387	3,377,408
517992 Sal&Wages Exp-Other Comp-Non-Exempt	306	43	349	53
517995 Sal&Wages Exp-Regular Non-Exempt	226,422	42,456	268,878	52,415
517996 Sal&Wages Exp-Other Comp-Exempt	(56,706)	18,598	(38,108)	22,960
517999 Sal&Wages Exp-Regular Exempt	7,704,808	722,587	8,427,395	892,083
* Regular Labor - Salaries/Wages	14,451,237	4,242,617	18,693,853	5,237,798
517989 Sal&Wages Exp-Overtime Union - Double	307,700	160,976	468,676	198,736
517990 Sal&Wages Exp-Overtime Union (1.5)	1,014,453	888,410	1,902,863	1,096,802
517994 Sal&Wages Exp-Overtime Non-Exempt(1.5)	4,699	1,796	6,496	2,218
517997 Sal&Wages Exp-Overtime Non-Exempt -Dbl				
517998 Sal&Wages Exp-Overtime Exempt				
* Overtime Labor	1,326,852	1,051,182	2,378,035	1,297,756
515040 Sal&Wages Exp-STI-Exempt	1,504,778	171,475	1,676,253	211,697
515042 Sal&Wages Exp-STI-Non-Exempt	21,581	4,580	26,161	5,654
515044 Sal&Wages Exp-STI-Union	22,932	27,580	50,511	34,049
* Bonuses	1,549,291	203,634	1,752,925	251,400
** Direct Labor	17,327,380	5,497,433	22,824,813	6,786,954

\*Overtime hours not available

July 2021 - 2022 Field Ops included Gas and Electric employees. This section is the total for that area. After Bargaining unit time was allocated out to work orders, 81% of the remaining costs were allocated to Electric. Columns F-G take 81% of the total as an estimate for Electric costs.

	<b>Jul-Dec 2021</b>
	Budget
<b>Base Pay</b>	20,657,238
<b>Overtime</b>	1,880,716
<b>Incentive</b>	2,029,076
<b>Other</b>	-598,391
	23,968,640

**OT Hours**

- \*Direct and Allocated
- \*Does not include ServCo allocations
- \*Do not have this broken down by employee group
- \*No budgeted overtime hours for Oracle

Cost elements	Direct		Electric Portion - Field Ops		Combined Direct Electric		Total SIG Common - Field Ops	
	2022 Actuals	2022 Budget	2022 Actuals	2022 Budget	2022 Actuals	2022 Budget	2022 Actuals	2022 Budget
515000 Sal&Wages Exp-Labor - Plan Only		(401,462)				(401,462)		
515050 Sal&Wages Exp-Non-prod Time-Exempt	2,157,254	2,315,232	189,606	235,533	2,346,860	2,550,764	234,082	290,781
515052 Sal&Wages-Non-prod Time-Non-Exempt	60,854	79,179	19,770	21,122	80,624	100,301	24,408	26,077
515054 Sal&Wages Exp-Non-prod Time-Union	1,319,044	1,372,871	859,691	999,729	2,178,735	2,372,600	1,061,347	1,234,233
515080 Other Compensation	(3,110)				(3,110)			
517988 Sal&Wages Exp-Other Comp-Union	53,041		148,609		201,650		183,468	
517991 Sal&Wages Exp-Regular Union	8,225,486	8,742,125	5,513,485	6,532,003	13,738,971	15,274,127	6,806,771	8,064,201
517992 Sal&Wages Exp-Other Comp-Non-Exempt	961		17		977		21	
517995 Sal&Wages Exp-Regular Non-Exempt	390,141	554,857	101,337	169,016	491,478	723,874	125,107	208,662
517996 Sal&Wages Exp-Other Comp-Exempt	31,897		7,760		39,657		9,580	
517999 Sal&Wages Exp-Regular Exempt	16,749,253	17,020,050	1,550,254	1,530,647	18,299,507	18,550,697	1,913,893	1,889,688
* Regular Labor - Salaries/Wages	28,984,820	29,682,851	8,390,528	9,488,050	37,375,348	39,170,901	10,358,676	11,713,642
517989 Sal&Wages Exp-Overtime Union - Double	496,955	393,330	530,106	431,551	1,027,060	824,882	654,452	532,779
517990 Sal&Wages Exp-Overtime Union (1.5)	2,088,919	1,760,624	2,204,197	1,110,156	4,293,115	2,870,780	2,721,230	1,370,563
517994 Sal&Wages Exp-Overtime Non-Exempt(1.5)	13,876		2,947	8,102	16,823	8,102	3,639	10,003
517997 Sal&Wages Exp-Overtime Non-Exempt -Dbl								
517998 Sal&Wages Exp-Overtime Exempt	3,869		13,166		17,035		16,254	
* Overtime Labor	2,603,618	2,153,955	2,750,416	1,549,810	5,354,034	3,703,765	3,395,575	1,913,345
515040 Sal&Wages Exp-STI-Exempt	4,497,514	2,478,141	4,955	216,391	4,502,470	2,694,532	6,118	267,150
515042 Sal&Wages Exp-STI-Non-Exempt	59,789	37,319		9,651	59,789	46,970		11,915
515044 Sal&Wages Exp-STI-Union	9,022	131,677		117,386	9,022	249,064		144,922
* Bonuses	4,566,325	2,647,137	4,955	343,429	4,571,281	2,990,566	6,118	423,987
** Direct Labor	36,154,764	34,483,943	11,145,899	11,381,289	47,300,663	45,865,232	13,760,369	14,050,974

Overtime Hours  
 Union

57,971

\*Hours not available for Non-Union Overtime

July 2021 - 2022 Field Ops included Gas and Electric employees. This section is the total for that area. After Bargaining unit time was allocated out to work orders, 81% of the remaining costs were allocated to Electric. Columns F-G take 81% of the total as an estimate for Electric costs.



Cost elements	Direct Electric		Direct Electric	
	2023 Actuals YTD September	2023 Budget YTD September	Oct - Dec 2023 Actuals	Oct - Dec 2023 Budget
515000 Sal&Wages Exp-Labor - Plan Only		(326,926)		(108,975)
515050 Sal&Wages Exp-Non-prod Time-Exempt	1,641,629	1,979,789	698,692	661,206
515052 Sal&Wages-Non-prod Time-Non-Exempt	68,689	85,316	22,025	28,438
515054 Sal&Wages Exp-Non-prod Time-Union	1,798,932	1,559,933	663,574	519,535
515080 Other Compensation	(2,940)			
517988 Sal&Wages Exp-Other Comp-Union	245,889	93,858	78,686	31,286
517991 Sal&Wages Exp-Regular Union	10,493,918	11,414,950	3,583,483	3,872,242
517992 Sal&Wages Exp-Other Comp-Non-Exempt	5,459		464	
517995 Sal&Wages Exp-Regular Non-Exempt	548,876	585,024	207,961	197,198
517996 Sal&Wages Exp-Other Comp-Exempt	141,894		45,114	
517999 Sal&Wages Exp-Regular Exempt	14,095,960	15,083,337	4,831,015	5,101,915
* Regular Labor - Salaries/Wages	29,038,306	30,475,281	10,131,015	10,302,847
517989 Sal&Wages Exp-Overtime Union - Double	879,485	603,390	177,672	201,130
517990 Sal&Wages Exp-Overtime Union (1.5)	3,187,527	2,894,622	859,897	964,874
517994 Sal&Wages Exp-Overtime Non-Exempt(1.5)	19,712	13,089	3,550	4,363
517997 Sal&Wages Exp-Overtime Non-Exempt - Dbl				
517998 Sal&Wages Exp-Overtime Exempt	2,589			
* Overtime Labor	4,089,313	3,511,102	1,041,119	1,170,367
515040 Sal&Wages Exp-STI-Exempt	2,064,879	2,236,312	1,787,553	784,016
515042 Sal&Wages Exp-STI-Non-Exempt	38,632	37,029	27,315	12,908
515044 Sal&Wages Exp-STI-Union	(8,501)			
* Bonuses	2,095,011	2,273,340	1,814,868	796,924
** Direct Labor	35,222,631	36,259,723	12,987,001	12,270,138

Overtime Hours			
Union		52,837	17,612

\*Hours not available for Non-Union Overtime

<b>Cost elements</b>	<b>Direct Electric 2025 Forecast</b>
515000 Sal&Wages Exp-Labor - Plan Only	
515050 Sal&Wages Exp-Non-prod Time-Exempt	2,562,742
515052 Sal&Wages-Non-prod Time-Non-Exempt	116,193
515054 Sal&Wages Exp-Non-prod Time-Union	2,853,086
515080 Other Compensation	
517988 Sal&Wages Exp-Other Comp-Union	125,144
517991 Sal&Wages Exp-Regular Union	16,311,669
517992 Sal&Wages Exp-Other Comp-Non-Exempt	
517995 Sal&Wages Exp-Regular Non-Exempt	831,359
517996 Sal&Wages Exp-Other Comp-Exempt	
517999 Sal&Wages Exp-Regular Exempt	20,078,137
* Regular Labor - Salaries/Wages	42,878,330
517989 Sal&Wages Exp-Overtime Union - Double	737,923
517990 Sal&Wages Exp-Overtime Union (1.5)	3,351,437
517994 Sal&Wages Exp-Overtime Non-Exempt(1.5)	25,868
517997 Sal&Wages Exp-Overtime Non-Exempt -Dbl	
517998 Sal&Wages Exp-Overtime Exempt	
* Overtime Labor	4,115,228
515040 Sal&Wages Exp-STI-Exempt	2,856,300
515042 Sal&Wages Exp-STI-Non-Exempt	51,329
515044 Sal&Wages Exp-STI-Union	
* Bonuses	2,907,629
** Direct Labor	49,901,188

Overtime Hours

Union

55,845

\*Hours not available for Non-Union Overtime

**OUCC CPA Adjustment Calculation**

<u>Line</u>		<u>2022 - Actual</u>	<u>2022 - Budget</u>	<u>2023 - Actual</u>	<u>2023 - Budget</u>	<u>2024 - Budget</u>	<u>2025 - Budget</u>
1	Total Direct Labor	36,154,764	34,483,943	48,209,632	48,529,861		49,901,188
2	Less:						
3	Regular Labor - Salaries & Wages - Union	9,597,571	10,114,995	16,864,482	17,491,804		19,289,899
4	Overtime Labor - Union	2,585,873	2,153,955	5,104,581	4,664,016		4,089,360
5	Bonuses	<u>4,566,325</u>	<u>2,647,137</u>	<u>3,909,879</u>	<u>3,070,264</u>		<u>2,907,629</u>
6	Total Non-Union Base Pay	<u>19,404,994</u>	<u>19,567,855</u>	<u>22,330,690</u>	<u>23,303,777</u>	24,002,890	<u>23,614,300</u>
7		3%			699,113	720,087	<u>1,419,200</u>
							<b>Total 3% CPA Adjustment for 2024 and 2025 Non-Union</b>

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**Q 27.01** Please state the number of job vacancies for CEI South by job position as of December 31<sup>st</sup> 2018, 2019, 2020, 2021, and 2022.

**Response:** For the respective years below, please see the number of job vacancies for CEI South<sup>1</sup> as of December 31:

- 2022 – 3: 2 Auxiliary Equipment Operators, 1 Electric Engineer Student Co-op
- 2021 - 3: 1 Electric Scheduler, 1 Power Supply Operations Technician, 1 Electric Operations Assistant
- 2020 – 1 Senior Engineer – Planning & Design
- 2019 – 0
- 2018 – data is not available

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<sup>1</sup> This also does not include other vacancies at the VUH, or Service Company levels, which would have an allocated impact to CEI South.

**Q 27. 09**

Please respond to the following regarding the Company’s pay increase policy:

- a. Does CEI South grant yearly pay increases consistently?
- b. Are the yearly pay increases granted to all employees?
- c. Are individual increases based on merit? Please explain.
- d. What are the different methods used to determine the amount of pay increases for each payroll group (contract, management’s decision, etc.)?
- e. Please provide and explain the Company's pay increase policy.

**Objection:**

CEI South objects to the Request on the separate and independent grounds and to the extent the Request seeks information that is trade secret or other proprietary, confidential, and competitively sensitive business information of CEI South, its customers, or third parties. CEI South has made reasonable efforts to maintain the confidentiality of this information. Such information has independent economic value and disclosure of the requested information would cause an identifiable harm to Petitioner, its customers, or third parties. The responses are “trade secret” under law (Ind. Code § 24-2-3-2) and entitled to protection against disclosure. See also Indiana Trial Rule 26(C)(7). All responses containing designated confidential information are being provided pursuant to nondisclosure agreements between Petitioner and the receiving parties.

**Response:**

Subject to and without waiving the foregoing objections, CEI South provides the following response:

- a. Yes. Please refer to the “Base Pay” Section of Petitioner’s Exhibit No. 10 – the Direct Testimony of Witness Williford starting at page 9 for information related to annual base pay increases and how the competitive pay adjustment (“CPA”) is determined.
- b. Employees who are full-time or part-time and on the Company’s payroll on December 31<sup>st</sup> of the plan year are eligible for a competitive pay adjustment (“CPA”), however a yearly increase is not granted to all employees.
- c. Yes. Individual CPAs are based on performance and salary position to the market (compa-ratio).
- d. Please see CEI South’s response to OUCC DR 27.09a (above).
- e. Please see the attachment listed.

**Attachment:**

- 45990 OUCC DR27 27.09 (CONFIDENTIAL)\_Pay Policy.pdf

**Q 7.07**

On page 19 of her testimony, Ms. Story discusses the “deferred Medicare tax liability.”

- a) Explain what the “deferred Medicare tax liability” is and what generated this liability?
- b) When was this liability created and for what purpose?
- c) Is this a continuing liability or was this a one-time event? Please explain.
- d) How was the amortization period of 5 years determined?
- e) Has this amortization period been previously approved by the IURC? If yes, please cite the final order in which this approval was granted, including Cause number and page number of the order.

**Response:**

- a) The “deferred Medicare tax liability” represents the deferred tax expense attributable to the 2011 accrual of Medicare subsidiary caused by the March 2010 tax law change.
- b) In March 2010 a Deferred Tax Liability (“DTL”) and Regulatory Asset were established to account for the estimated Medicare Part D receivable on 1/1/2013 when receipts became taxable. In June 2012, the original DTL that was established was reclassified from deferred taxes to a contra regulatory asset when it was decided that the Anthem Over 65 Plan would be terminated.
- c) This was a one-time event.
- d) See Petitioner’s Exhibit No. 2, p. 30. Amortizing the remaining balance over five years produces a \$347,401 reduction to the revenue requirement in this proceeding.
- e) The Commission’s Order in Cause No. 43839 at page 56 authorized a five-year amortization. It seems it has not been fully amortized, so a remaining unamortized balance remains on CEI South’s books and records.

- Q 27.06** For each calendar year (2018 through 2023), please provide the following actual payroll data for CEI South Electric in Excel format with formulas fully functional and intact. For each request, please provide the information by employee group (Exempt, Non-Exempt, and Bargaining Unit);
- a. the number of employees by employee group);
  - b. the amount of base pay by employee group;
  - c. the amount of overtime pay by employee group;
  - d. the overtime hours by employee group;
  - e. the amount of incentives paid by employee group; and
  - f. the amount of other pay by employee group.

**Objection:** CEI South objects to the request on the grounds and to the extent it is vague and ambiguous and provides no basis from which CEI South can determine what information is sought. The phrase “paid by employee group” in subpart (e) is not defined and CEI South does not know how it is being used in the Request.

CEI South objects to the Request on the grounds and to the extent it seeks a calculation, compilation, or analysis that CEI South has not completed and to which CEI South objects to performing.

CEI South objects to the Request on the grounds and to the extent that it seeks the information in a particular format.

CEI South further objects to the Request on the separate and independent grounds and to the extent the Request seeks information that is trade secret or other proprietary, confidential, and competitively sensitive business information of CEI South, its customers, or third parties. CEI South has made reasonable efforts to maintain the confidentiality of this information. Such information has independent economic value and disclosure of the requested information would cause an identifiable harm to Petitioner, its customers, or third parties. The responses are “trade secret” under law (Ind. Code § 24-2-3-2) and entitled to protection against disclosure. See also Indiana Trial Rule 26(C)(7). All responses containing designated confidential information are being provided pursuant to nondisclosure agreements between Petitioner and the receiving parties.

**Response:** Subject to and without waiver of the foregoing objections, CEI South responds as follows:

For calendar year 2018, please see objection. This information is not available.

For subparts a – f, unless otherwise noted below, please see the attachment listed below.

For allocated labor, for subparts a – f, please see the objection. Subparts a – f are not available for allocated labor; the SAP allocation process does not retain this information. The attachment listed below contains labor costs allocated to CEI South Electric.

For direct labor, please see the below for subparts a-f and the attachment listed below.

- a. With respect to Number of Employees by Employee Group,
  - i. For 2018-2021, this number reflects the number of employees for the combined gas and electric operating units within CEI South. The number

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- of employees does not include headcount related to Service Company or VUH.
- ii. For 2022, please refer to MSFR 1-5-8(a)(9)(A-C).
  - iii. For 2023, the number reflects the number of employees for CEI South Electric only.
- a. Amount of Base Pay Pay by Employee Group
- i. For 2018, please see objection. This information is not available.
  - ii. For 2019 through June 2021, this amount includes direct and allocated costs, but does not include Service Company allocations due to how intercompany invoice was processed between SAP and Oracle. We do not have this broken down by employee type.
  - iii. For July 2021 through 2022, CEI South applied an allocation factor to estimate the amount for CEI South Electric for three cost centers (annotated with in the attachment listed below) since the cost centers (at the time) were combined gas and electric and CEI South does not have a breakout for CEI South Electric only.
  - iv. For 2023, the amount is year-to-date September; October through Dec 2023 is provided pursuant to an NDA with the parties since books have not yet closed.
- b. Amount of Overtime Pay:
- i. For 2018, please see objection. This information is not available.
  - ii. For 2019 through June 2021, this amount includes direct and allocated costs, but does not include Service Company allocations due to how intercompany invoice was processed between SAP and Oracle. We do not have this broken down by employee type.
  - iii. For July 2021 through 2022, CEI South applied an allocation factor to estimate the amount for CEI South Electric for three cost centers (annotated with in the attachment listed below) since the cost centers (at the time) were combined gas and electric and CEI South does not have a breakout for CEI South Electric only.
  - iv. For 2023, the amount is year-to-date September; October through Dec 2023 is provided pursuant to an NDA with the parties since books have not yet closed.
- c. Amount of Overtime Hours
- i. For 2018, please see objection. This information is not available.
  - ii. For 2019 through June 2021, this amount includes direct and allocated OT hours, but does not include allocations from Service Company. We do not have this broken down by employee type.
  - iii. For July July 2021 through 2023, CEI South cannot produce the number of OT hours. This is due to the report not showing the cost center associated with employees who have left the company.
- d. Amount of Incentives
- i. 2018 does not exist by employee group. See CEI South's Response to 27.03 and 27.04 for totals.
  - ii. For 2019 through June 2021, this amount includes direct and allocated, but does not include allocations from Service Company.



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- iii. For July 2021 through 2022, CEI South applied an allocation factor to estimate the amount for CEI South Electric for three cost centers (annotated with in the attachment listed below) since the cost centers (at the time) were combined gas and electric and CEI South does not have a breakout for CEI South Electric only.
- iv. For 2023, the amount is year-to-date September; October through Dec 2023 is provided pursuant to an NDA with the parties since books have not yet closed.
- e. Other Pay
  - i. For 2018, please see objection. This information is not available.
  - ii. For 2019 through June 2021, this amount includes direct and allocated, but does not include allocations from Service Company.
  - iii. For July 2021 through 2022, CEI South applied an allocation factor to estimate the amount for CEI South Electric for three cost centers (annotated with in the attachment listed below) since the cost centers (at the time) were combined gas and electric and CEI South does not have a breakout for CEI South Electric only.
  - iv. For 2018, please see objection. This information is not available.

**Attachment:**

- 45990 OUCC DR27 27.06 (CONFIDENTIAL)\_Allocated Labor.xlsx
- 45990 OUCC DR27 27.06-27.08 (CONFIDENTIAL)\_Direct Labor.xlsx

**Supplemental Response:** Subject to and without waiver of the general and specific objections provided in CEI South’s response to OUCC DR 27.06, CEI South responds as follows: Please see the revised attachment listed below, which shall supersede and replace the attachment “45990 OUCC DR27 27.06-27.08 (CONFIDENTIAL)\_Direct Labor.xlsx”

**Supplemental Attachment:**

- 45990 OUCC DR27 27.06-27.08\_Revised Direct Labor.xlsx

Dated: March 7, 2024

As to objections only,



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**AFFIRMATION**

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



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Brittany L. Baker  
Utility Analyst II  
Indiana Office of Utility Consumer Counselor

Cause No. 45990  
CenterPoint Energy Indiana South

March 12, 2024  
Date

## **CERTIFICATE OF SERVICE**

The undersigned counsel for the OUCC certifies that on March 12, 2024 a copy of this ***Redacted Testimony of Public Exhibit No. 4, Witness Brittany L. Baker*** was electronically served, via e-mail, upon all parties of record in this proceeding.

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