

**IN THE
INDIANA COURT OF APPEALS**

CAUSE NO. _____

NUCOR STEEL-INDIANA,	)	Appeal from Indiana Utility
	)	Regulatory Commission
)	
Appellant (Intervenor Below),	)	Cause No. 46038
)	
	)	The Hon. James F. Huston
v.	)	Chairman
	)	The Hon. Wesley R. Bennett
	)	The Hon. Sarah E. Freeman
DUKE ENERGY INDIANA, LLC, AND THE	)	The Hon. David E. Veleta
INDIANA UTILITY REGULATORY	)	The Hon. David E. Ziegner
COMMISSION)	
Appellees (Petitioner and	)	The Hon. Lorraine Seyfried
Administrative Agency Below).	)	Administrative Law Judge

NUCOR STEEL – INDIANA NOTICE OF APPEAL

Appellant, Nucor Steel-Indiana, a division of Nucor Corporation, by counsel, pursuant to Indiana Appellate Rule 9, hereby files this Notice of Appeal from the “Order of the Commission” entered by the Indiana Utility Regulatory Commission on January 29, 2025, and as adjusted by the February 3, 2025 Nunc Pro Tunc Order.

1. Party Information (Appellant)

Name: Nucor Steel-Indiana, a division of Nucor Corporation¹

Address: c/o LEWIS KAPPES P.C.
One American Square, Suite 2500
Indianapolis, Indiana 46282-0003

In forma pauperis: ☐ Yes ☒ No

¹ Nucor Steel – Indiana filed a Petition to Intervene on April 9, 2024, which the Indiana Utility Regulatory Commission subsequently granted on April 18, 2024.

2. Attorney Information

The following attorney will be representing Nucor Steel - Indiana:

Name: Anne E. Becker (Attorney # 14185-03)
Address: LEWIS KAPPES P.C.
One American Square, Suite 2500
Indianapolis, Indiana 46282-0003
Telephone: (317) 639-1210
Facsimile: (317) 639-4882
Email: abecker@lewis-kappes.com

Counsel requests service of orders and opinions by the Court by electronic mail and/or FAX.

The foregoing attorney certifies that the contact information listed on the Roll of Attorneys is current and accurate as of the date of this Notice of Appeal; acknowledges that all orders, opinions, and notices in this matter will be sent to the e-mail address specified for each attorney on the Roll of Attorneys regardless of the contact information listed on this Notice of Appeal; and further acknowledge that the listed attorney is solely responsible for keeping her Roll of Attorneys contact information accurate pursuant to Ind. Admis. Disc. R. 2(A).

3. Trial Information

Title of Case: The Proceeding below was captioned as follows:

PETITION OF DUKE ENERGY INDIANA, LLC PURSUANT TO IND. CODE §§ 8-1-2-42.7 AND 8-1-2-61, FOR (1) AUTHORITY TO MODIFY ITS RATES AND CHARGES FOR ELECTRIC UTILITY SERVICE THROUGH A MULTI-STEP RATE IMPLEMENTATION OF NEW RATES AND CHARGES USING A FORECASTED TEST PERIOD; (2) APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES, GENERAL RULES AND REGULATIONS, AND RIDERS; (3) APPROVAL OF REVISED ELECTRIC DEPRECIATION RATES APPLICABLE TO ITS ELECTRIC PLANT IN SERVICE, AND APPROVAL OF REGULATORY ASSET TREATMENT UPON RETIREMENT OF THE COMPANY'S LAST COAL-FIRED STEAM GENERATION PLANT; (4) APPROVAL OF AN ADJUSTMENT TO THE COMPANY'S FAC RIDER TO TRACK COAL INVENTORY BALANCES; AND (5) APPROVAL OF NECESSARY AND APPROPRIATE ACCOUNTING RELIEF, INCLUDING AUTHORITY TO: (A) DEFER TO A REGULATORY ASSET EXPENSES ASSOCIATED WITH THE EDWARDSPORT CARBON CAPTURE AND SEQUESTRATION STUDY, (B) DEFER TO A REGULATORY ASSET COSTS INCURRED TO ACHIEVE ORGANIZATIONAL SAVINGS, AND (C) DEFER TO A REGULATORY ASSET OR LIABILITY, AS APPLICABLE, ALL CALCULATED INCOME TAX DIFFERENCES RESULTING FROM FUTURE CHANGES IN INCOME TAX RATES.

Name of all Parties: Duke Energy Indiana, LLC.; Nucor Steel-Indiana; Indiana Office of the Utility Consumer Counselor; Blocke, LLC; Citizens Action Coalition of Indiana, Inc.; City of Westfield, Indiana; Indiana Industrial Group; The Kroger Co.; River Ridge Development Authority; River Ridge Property Owners' Association, Inc.; Rolls-Royce Corporation; Sierra Club; Steel Dynamics, Inc.; Wabash Valley Power Association, Inc. Walmart Inc.

Trial Court or
Administrative Agency: Indiana Utility Regulatory Commission

Case Number: Cause No. 46038

Names of Presiding
Officers: Hon. James F. Huston, Chair; Hon. Wesley R. Bennett, Commissioner; Hon. Sarah E. Freeman, Commissioner; Hon. David E. Veleta, Commissioner; Hon. David E. Ziegner, Commissioner; and Hon. Lorraine Seyfried, Administrative Law Judge

Name of Administrative
Law: Judge: The Honorable Lorraine Seyfried

4. Information on Order Being Appealed

Date of Order being appealed: January 29, 2025 and as adjusted by Nunc Pro Tunc Order of February 3, 2025

Title of Order being appealed: Order of the Commission

Date of Motion for Clarification/Reconsideration: February 18, 2025 (pending)

Basis for Appellate Jurisdiction: This is an appeal of a final order of the Indiana Utility Regulatory Commission as defined by Appellate Rules 2(H) and 9(I) and is taken to the Indiana Court of Appeals pursuant to Appellate Rule 5(C) and Indiana Code §8-1-3-1

This is an appeal taken from a final order of the Indiana Utility Regulatory Commission to the Court of Appeals pursuant to Ind. Code § 8-1-3-1 and Indiana Appellate Rule 5.

5. Administrative Agency/Agency Reporter Instructions

Pursuant to Appellate Rules 10 and 13, the Clerk of the Indiana Utility Regulatory Commission is requested to assemble the Clerk's Record as defined by the Appellate Rule 2(E) and 13.

Pursuant to Appellate Rules 11 and 13, the Reporter of the Indiana Utility Regulatory Commission is requested to transcribe, certify, and file with the clerk of the Indiana Utility Regulatory Commission the following hearings of record, evidence and all exhibits in this matter, including the Evidentiary Hearing commencing on August 29, 2024.

6. Public Access Information

Was the entire trial court or agency record sealed or excluded from public access?

☐ Yes ☒ No

Was a portion of the trial court or agency record sealed or excluded from public access?

☒ Yes ☐ No

If yes, which provision in the Rules on Access to Court Records provides the basis for this exclusion: Rules on Access to Court Records Rule 5(B)(2), 5(B)(4), 5(B)(5) and IC §§5-14-3-4, 8-1-2-29 and §24-2-3-2

7. Appellate Alternative Dispute Resolution

The Appellant is not willing to participate in Appellate Dispute Resolution.

8. Attachments

- (1) The final Order of the Commission dated January 29, 2025;
- (2) The February 3, 2025 “Nunc Pro Tunc Order of the Commission”;
- (3) The following docket entries making preliminary finding of confidentiality (made final by Order of the Commission dated January 29, 2025)
 - a. April 18, 2024 Commission Docket Entry
 - b. August 21, 2024 Commission Docket Entry; and
 - c. A second August 21, 2024 Commission Docket Entry

10. Certification:

By signing below, I certify that:

- (1) This case ☐ does ☒ does not involve an interlocutory appeal; issues of child custody, support, visitation, adoption, paternity, determination that a child is in need of services, termination of parental rights; or an appeal entitled to priority by rule or statute.
- (2) I have reviewed and complied, and will continue to comply, with the requirements of Appellate Rule 9(J), 23(F) and Administrative Rule 9(G)(4) on appeal to the extent they apply to the appeal; and,
- (3) I will make satisfactory payment arrangements for any Transcripts ordered in this Notice of Appeal, as required by Appellate Rule 9(H).

Respectfully submitted,

LEWIS KAPPES P.C.

/s/ Anne E. Becker

Anne E. Becker, (14185-03)

LEWIS & KAPPES, P.C.

One American Square, Suite 2500

Indianapolis, Indiana 46282-0003

Phone: (317) 639-1210

Fax: (317) 639-4882

Email: abecker@lewis-kappes.com

*Attorney for Nucor Steel-Indiana, a division
of Nucor Corporation*

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that on February 28, 2025 the foregoing *Notice of Appeal* was filed with the Clerk of the Indiana Supreme Court, Court of Appeals and Tax Court using the Indiana E-Filing System.

The undersigned counsel hereby certifies that on February 28, 2025 copies of the foregoing *Notice of Appeal* were served on the following Public Service Contacts through E-Service using the IEFS:

DUKE ENERGY:

Elizabeth A. Heneghan
DUKE ENERGY BUSINESS SERVICES LLC
beth.heneghan@duke-energy.com

Nicholas K. Kile
BARNES & THORNBURG LLP
nicholas.kile@btlaw.com

OUC:

Thomas Harper
Adam Kashin
OFFICE OF UTILITY CONSUMER COUNSELOR
thharper@oucc.in.gov
akashin@oucc.in.gov

BLOCKE, LLC:

Joseph Rompala
LEWIS KAPPES, P.C.
JRompala@Lewis-Kappes.com

CITY OF WESTFIELD:

Nikki G. Shoultz
BOSE MCKINNEY & EVANS LLP
nshoultz@boselaw.com

CAC:

Jennifer A. Washburn
CITIZENS ACTION COALITION
jwashburn@citact.org

KROGER:

John P. Cook
JOHN P. COOK & ASSOCIATES
john.cookassociates@earthlink.net

ROLLS ROYCE:

Nikki G. Shoultz
Kristina K. Wheeler
BOSE MCKINNEY & EVANS LLP
nshoultz@boselaw.com
kwheeler@boselaw.com

RRDA:

Nikki G. Shoultz
Kristina K. Wheeler
BOSE MCKINNEY & EVANS LLP
nshoultz@boselaw.com
kwheeler@boselaw.com

RRPOA:

Nikki G. Shoultz
Kristina K. Wheeler
BOSE MCKINNEY & EVANS LLP
nshoultz@boselaw.com
kwheeler@boselaw.com

SIERRA CLUB:

Kim E. Ferraro
CONSERVATION LAW CENTER, INDIANA
UNIVERSITY
kimferra@iu.edu

Nucor Steel's Notice of Appeal

Sameer Doshi
Thomas Cmar
EARTHJUSTICE
sdoshi@earthjustice.org
tcmr@earthjustice.org

IG:
Todd A. Richardson
Aaron A. Schmoll
Tabitha L. Balzer
LEWIS KAPPES, P.C.
trichardson@lewis-kappes.com
aschmoll@lewis-kappes.com
tbalzer@lewis-kappes.com
cc: *Ellen Tennant*
etennant@lewis-kappes.com

SDI:
Clayton Miller
CLAYTON MILLER LAW, P.C.
clay@claytonmillerlaw.com

WVPA:
Jeremy L. Fetty
L. Robyn Zoccola
PARR RICHEY
Jfetty@parrlaw.com
rzoccola@parrlaw.com

WALMART:
Eric E. Kinder
SPILMAN THOMAS & BATTLE, PLLC
ekinder@spilmanlaw.com

With courtesy copies to:
Beth E. Heline, General Counsel
INDIANA UTILITY REGULATORY
COMMISSION
PNC Center
101 West Washington St., Suite 1500 East
Indianapolis, IN 46204
bheline@urc.in.gov

Todd Rokita, Indiana Attorney General
OFFICE OF THE ATTORNEY GENERAL
IGCS, 5th Floor
302 West Washington Street
Indianapolis, IN 46204-2794
todd.rokita@atg.in.gov

Nucor Steel's Notice of Appeal

The undersigned counsel certifies that the following, not designated as Public Service Contacts, were served the foregoing *Notice of Appeal* by first class, United States mail, postage prepaid, and by electronic mail, this 28th day of February, 2025:

DUKE ENERGY:

Andrew J. Wells
Liane K. Steffes
DUKE ENERGY BUSINESS SERVICES LLC
andrew.wells@duke-energy.com
liane.steffes@duke-energy.com

Hillary J. Close
Lauren M. Box
Lauren Aguilar
BARNES & THORNBURG LLP
hillary.close@btlaw.com
lauren.box@btlaw.com
lauren.aguilar@btlaw.com

CAC:

Chinyere Osuala
EARTHJUSTICE
cosuala@earthjustice.org

KROGER:

Kurt J. Boehm
Jody Kyler Cohn
BOEHM, KURTZ & LOWRY
KBoehm@BKLawfirm.com
JKylerCohn@BKLawfirm.com

Justin Bieber
ENERGY STRATEGIES, LLC
jbieber@energystrat.com

SIERRA CLUB:

Kristin Henry
Sierra Club
Kristin.henry@sierraclub.org

WALMART:

Barry A. Naum
Steven W. Lee
SPILMAN THOMAS & BATTLE, PLLC
bnaum@spilmanlaw.com
slee@spilmanlaw.com

Lynda Ruble, Chief Commission Reporter
Amy Tokash, Commission Reporter
INDIANA UTILITY REGULATORY COMMISSION
PNC Center
101 West Washington St., Suite 1500 East
Indianapolis, IN 46204
lruble@urc.in.gov
atokash@urc.in.gov

Lorraine Seyfried, Administrative Law Judge
INDIANA UTILITY REGULATORY COMMISSION
PNC Center
101 West Washington St., Suite 1500 East
Indianapolis, IN 46204
lseyfried@urc.in.gov

/s/ Anne E. Becker

Anne E. Becker