STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC. ("VECTREN SOUTH") FOR (1) AUTHORITY TO MODIFY ITS RATES AND CHARGES FOR GAS UTILITY SERVICE THROUGH A PHASE-IN OF RATES, (2) APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES, AND NEW AND REVISED RIDERS, (3) APPROVAL OF A NEW TAX SAVINGS CREDIT RIDER, (4) APPROVAL OF VECTREN SOUTH'S ENERGY EFFICIENCY PORTFOLIO OF PROGRAMS AND AUTHORITY TO EXTEND PETITIONER'S ENERGY EFFICIENCY RIDER ("EER"), INCLUDING THE DECOUPLING MECHANISM EFFECTUATED THROUGH THE EER, (5) APPROVAL OF REVISED DEPRECIATION RATES APPLICABLE TO GAS AND COMMON PLANT IN SERVICE, (6) APPROVAL OF NECESSARY AND APPROPRIATE ACCOUNTING RELIEF, AND (7) APPROVAL OF AN ALTERNATIVE REGULATORY PLAN PURSUANT TO WHICH VECTREN SOUTH WOULD CONTINUE ITS CUSTOMER BILL ASSISTANCE PROGRAMS.	)	FILED February 19, 2021 INDIANA UTILITY REGULATORY COMMISSION **CAUSE NO. 45447**

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 3 – TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

February 19, 2021

Respectfully submitted,

Loraine Hitz-Bradley

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Loraine Hitz-Bradley
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Deputy Consumer Counselor

**SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
D/B/A VECTREN ENERGY DELIVERY OF INDIANA, INC.
CAUSE NO. 45447
TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH**

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Angela J. Griffith, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, IN 46204.

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

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst. I have worked as a member of the OUCC's Natural Gas Division since October of 2019. For a summary of my educational and professional experience, as well as my preparation for this case, please see Appendix AJG-1 attached to my testimony.

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to discuss various adjustments made by Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. ("Petitioner" or "Vectren South") including pro forma operating and maintenance ("O&M") expenses and the proposed Tax Savings Credit Rider ("TSCR").

Q: What are your recommendations?

A: I recommend the reduction of several pro forma O&M expenses. I recommend the approval of Petitioner's proposed TSCR tracker. I also recommend Petitioner file a breakdown of all O&M expenses in any future semi-annual Compliance and System Improvement Adjustment ("CSIA") filings related to the Compliance component to allow transparency of the CSIA incremental expenses. This will ensure those incremental expenses are not duplicated in the CSIA and base rates.

II. OPERATING EXPENSES

A. Lines Expense (FERC Account 817)

Q: What is Petitioner's proposed test year amount for the Lines Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 21 shows the test year amount for 2021 is $189,289.

Q: Did Petitioner make a pro forma adjustment to this account?

A: No. Petitioner's test year amount is the same as the pro forma amount.

Q: Has Petitioner's pro forma amount of $189,289 increased from prior years?

A: Yes. As shown on Attachment AJG-1, page 2, from 2016 to 2019, Petitioner incurred between $50,775 and $94,181 in this account. In response to OUCC Data Request ("DR") 11.3, Attachment AJG-1, page 1, Petitioner stated the increase is needed to annually maintain and operate three gas storage stations. Petitioner also states that employee vacancies over the last few years have kept the costs lower for this expense account and filling those vacancies in 2020 and 2021 is the cause of the increase. Petitioner did not provide further details on the number of vacancies that need to be filled or the salary for each position. As vacancies are filled in prior years, an increase in this account would be recognized at the end of each year of the historical period (2016-2020). No large increases have occurred in this account, as vacancies have not been filled. Petitioner has been able to cope with these vacancies during 2016-2019 and no explanation has been provided for the urgency on filling these vacancies during the test year. Therefore, Petitioner did not provide sufficient details to support the requested increase to fill these vacancies.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The proposed amount of $189,289 is inconsistent with prior years' actual costs. Petitioner's response to OUCC DR 11.3, Attachment AJG-1, page 1, states the 2020 actual cost as of November 30, 2020 is $74,641. This amount is in line with the historical period of 2016 to 2019. The average amount over the historical period (2016 to 2019) is $68,388, which makes the budgeted amount a $120,901 increase from average.

Q: What is your recommendation for the Lines Expense account?

A: I recommend the 2021 pro forma amount be reduced to $72,552. This amount was calculated by taking the 4-year average from 2016 – 2019 of $68,388 and allowing a 3% increase for both 2020 and 2021. The 3% increase for 2020 and 2021 is in line with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-1, page 2. Comparing the $72,552 amount to the test year lines expense account of $189,289 results in a pro forma decrease to lines expense in the amount of $116,737.

B. Maintenance of Lines Expense (FERC Account 833)

Q: What is Petitioner's proposed test year amount for the Maintenance of Lines Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 28 shows the test year amount for 2021 is $217,937.

Q: Did Petitioner make a pro forma adjustment to this account?

A: No. Petitioner's test year amount is the same as the pro forma amount.

Q: Has Petitioner's pro forma amount of $217,937 increased from prior years?

A: Yes. As shown on Attachment AJG-2, page 2, from 2016 to 2019 Petitioner incurred expenses between $68,053 and $180,681 in this account. In response to OUCC DR 11.4, Attachment AJG-2, page 1, Petitioner stated the increase is needed to annually maintain and operate three gas storage stations. Petitioner also stated contractors were used to assist with normal maintenance backlog in 2020.

In response to OUCC DR 11.4, Attachment AJG-2, page 1, Petitioner states: "[g]oing forward the estimated expenses for this FERC account are expected to be more in line with the budgeted 2021 test year amount, which is also in line with the 5-year historical average (2016-2020)." The 2020 balance as of November 30, 2020 was $448,210. Petitioner budgeted on a 5-year average with 2016 being far below and 2020 being far above the average, which includes 2016's low actual costs of $68,053 and 2020's balance as of November 30, 2020 of $448,210.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. I do not agree with the budgeted amount of $217,937. In response to OUCC DR 11.4, Attachment AJG-2, page 1, Petitioner indicated "[i]n 2020, the Company has utilized contractors in order to assist with the normal maintenance backlog which were not compliance or safety related." The use of contractors for the normal maintenance backlog has caused the balance of this account to be higher than normal. The 2020 amount of $448,210 was to help clear up a backlog, and customers should not be required to pay the same costs it took to clear a backlog every year. Including both 2016 and 2020 in the calculation of an average skews the result. Once the backlog has been cleared, costs should go back to normal. Since 2016 was below normal and 2020 above normal for this account, the 2016 and 2020 outliers should be removed from the calculation of the average. I removed those years from the calculation on Attachment AJG-2, page 2, to get a more consistent average of $161,430.

Q: What is your recommendation for the Maintenance of Lines Expense account?

A: I recommend the 2021 pro forma amount be reduced to $171,261. This amount was calculated by taking the 3-year average for 2017 through 2019 of $161,430 and allowing a 3% increase for both 2020 and 2021. The 3-year average of 2017 through 2019 is more consistent with prior years and removes the outlier years of 2016 and 2020 from the equation. The 3% increase for 2020 and 2021 is in line with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-2, page 2. Comparing the $171,261 amount to the test year Maintenance of Lines Expense account of $217,937 results in a pro forma decrease to Maintenance of Lines Expense in the amount of $46,676.

C. Operation Supervision & Engineering Expense (FERC Account 814)

Q: What is Petitioner's proposed test year amount for the Operation Supervision & Engineering Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 18 shows the test year amount for 2021 is $1,712,180.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment is a decrease of $13,781 to this account, resulting in a pro forma amount of $1,698,399.

Q: Has Petitioner's pro forma amount of $1,698,399 increased from prior years?

A: Yes. As shown on Attachment AJG-3, page 2, from 2016 to 2019 Petitioner incurred expenses between $147,794 and $1,084,241 in this account. In response to OUCC DR 15.7, Attachment AJG-3, page 1, Petitioner states this account has budgeted costs and increases from prior years that relate primarily to compliance spend for general supervision and direction of underground storage operations that are recovered through the CSIA mechanism.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The proposed amount of $1,698,399 is not in line with the average of the prior years' actual costs. Petitioner verified the prior years' actual amounts include both CSIA pass-through amounts and expenses included in base rates. Therefore, the amount included in Petitioner's pro forma amount for this year should be comparable to prior years.

Q: What is your recommendation for the Operation Supervision and Engineering account?

A: I recommend the 2021 pro forma amount be reduced to $1,150,271. This amount was calculated by using only the 2019 actual amount of $1,084,241 and allowing a 3% increase for both 2020 and 2021. Since 2016, 2017 and 2018 were below normal, the 2016, 2017 and 2018 outliers should be removed from the calculation of the average. The 2020 actual amount of $995,472 (as of November 30, 2020) was provided by Petitioner in response to OUCC DR 18.4, Attachment AJG-3, page

3, which is consistent with 2019. The 3% increase for 2020 and 2021 is in line with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-3, page 2. Comparing the $1,150,271 to the test year Operation Supervision and Engineering amount of $1,712,180 results in a pro forma decrease to Operation Supervision and Engineering expense in the amount of $561,909.

D. Wells Expense (FERC Account 816)

Q: What is Petitioner's proposed test year amount for the Wells Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 20, shows the test year amount for 2021 is $1,375,469.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment is a decrease of $52,133 to this account, resulting in a pro forma amount of $1,323,336.

Q: Has Petitioner's pro forma amount of $1,323,336 increased from prior years?

A: Yes. As shown on Attachment AJG-4, page 2, from 2016 to 2019 Petitioner incurred expenses between $77,244 and $883,641 in this account. In response to OUCC DR 15.8, Attachment AJG-4, page 1, Petitioner states this account has budgeted costs and increases from prior years that relate primarily to compliance spend for underground storage expenses that are recovered through the CSIA mechanism.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The proposed amount of $1,323,336 is inconsistent with the average of the prior years of 2018-2019. Since 2016 and 2017 appear to be below normal for this account, the 2016 and 2017 outliers should be removed from the calculation of the average. I removed those years from the calculation on Attachment AJG-4, page 2, to get a more consistent average of $673,096. Petitioner verified the prior years' actual amounts include both CSIA passthrough amounts and actual expenses. Therefore, the amount included in Petitioner's pro forma amount for this year should be comparable to prior years.

Q: What is your recommendation for the Wells Expense account?

A: I recommend the 2021 pro forma amount be reduced to $714,088. This amount was calculated by taking the 2-year average from 2018-2019 of $673,096 and allowing a 3% increase for both 2020 and 2021, which is consistent with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-4, page 2. Comparing the $714,088 amount to the test year Wells Expense of $1,375,469 results in a pro forma decrease to Wells Expense in the amount of $661,381.

E. Operation Supervision & Engineering Expense (FERC Account 850)

Q: What is Petitioner's proposed test year amount for the Operation Supervision & Engineering Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 36, shows the test year amount for 2021 is $1,636,950.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment is a decrease of $33,104 to this account to arrive at a pro forma amount of $1,603,845.

Q: Has Petitioner's pro forma amount of $1,603,845 increased from prior years?

A: Yes. As shown on Attachment AJG-5, page 2, from 2016 to 2019 Petitioner incurred expenses between $837,689 and $1,009,160 in this account. In response to OUCC DR 15.9, Attachment AJG-5, page 1, Petitioner states this account has budgeted costs and increases from prior years that relate primarily to compliance spend for general supervision and direction of transmission operations expenses that are recovered through the CSIA mechanism.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The proposed amount of $1,603,845 is inconsistent with the 2016-2019 average. Petitioner verified the prior years' actual amounts include both CSIA pass-through amounts and actual expenses. Therefore, the amount included in Petitioner's pro forma amount for this year should be comparable to prior years.

Q: What is your recommendation for the Operation Supervision and Engineering Expense account?

A: I recommend the 2021 pro forma amount be reduced to $983,363. This amount was calculated by taking the 4-year average from 2016-2019 of $926,914 and allowing a 3% increase for both 2020 and 2021, which is consistent with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-5, page 2. Comparing the $983,363 amount to the test year Operation Supervision and Engineering Expense account of $1,636,950 results in a pro forma decrease to Operation Supervision and Engineering Expense in the amount of $653,587.

F. Mains Expense (FERC Account 856)

Q: What is Petitioner's proposed test year amount for the Mains Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 38, shows the test year amount for 2021 is $1,962,159.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment is a decrease of $84,626 to this account to arrive at a pro forma expense amount of $1,877,533.

Q: Has Petitioner's pro forma amount of $1,877,533 increased from prior years?

A: Yes. As shown on Attachment AJG-6, page 2, from 2016 to 2019 Petitioner incurred expenses of between $445,667 and $1,550,954 in this account. In response to OUCC DR 15.10, Attachment AJG-6, page 1, Petitioner stated this account has budgeted costs and increases from prior years that relate primarily to compliance spend for general transmission operations expenses that are recovered through the CSIA mechanism.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The proposed amount of $1,877,533 is inconsistent with the average of 2016-2019, less 2018. I excluded the amount for 2018 of $445,667 because it is an outlier compared to the other 3 years. Petitioner stated in response to OUCC DR 15.10, "[i]ncreases from prior years that relate primarily to compliance spend for expenses incurred in operating transmission mains that is recovered through the CSIA mechanism." This response does not fully explain why an increase is warranted. Petitioner verified the prior years' actual amounts include both CSIA pass-through amounts and actual expenses. Therefore, the amount included in Petitioner's pro forma amount for this year should be comparable to prior years.

Q: What is your recommendation for the Mains Expense account?

A: I recommend the 2021 pro forma amount be reduced to $1,522,925. This amount was calculated by taking the 3-year average from 2016-2019 of $1,435,503 (less the 2018 amount of $445,667) and allowing a 3% increase for both 2020 and 2021, which is consistent with the 3% increase requested for other expense accounts over these 2 years. The 3-year average excludes 2018 to make the historical average more consistent, as 2018 was far lower than the years preceding and following 2018. This calculation is shown on Attachment AJG-6, page 2. Comparing the $1,522,925 to the test year Mains Expense account of $1,962,159 results in a pro forma decrease to the Mains Expense in the amount of $439,234.

G. Maintenance of Mains Expense (FERC Account 863)

Q: What is Petitioner's proposed test year amount for the Maintenance of Mains Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 33, line 44, shows the test year amount for 2021 is $482,311.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment is a decrease of $12,341 to this account to arrive at a pro forma amount of $469,970.

Q: Has Petitioner's pro forma amount of $469,970 increased from prior years?

A: Yes. As shown on Attachment AJG-7, page 2, from 2016 to 2019 Petitioner incurred expenses between $244,591 and $348,460 in this account. In response to OUCC DR 15.11, Attachment AJG-7, page 1, Petitioner states this account has budgeted costs and increases from prior years that relate primarily to compliance spend for general transmission maintenance expenses that are recovered through the CSIA mechanism.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The pro forma amount of $469,970 is inconsistent with the average of 2016-2019. Petitioner verified the prior years' actual amounts include both CSIA pass-through amounts and actual expenses. Therefore, the amount included in Petitioner's pro forma amount for this year should be comparable to prior years. Petitioner stated in response to OUCC DR 15.11, "FERC Account 863 has budgeted costs and increases from prior years that relate primarily to compliance spend for expenses incurred in maintenance of mains that is recovered through the CSIA mechanism." Attachment AJG-7, page 1. Petitioner's response does not fully explain why an increase is warranted.

Q: What is your recommendation for the Maintenance of Mains Expense account?

A: I recommend the 2021 pro forma amount be reduced to $315,350. This amount was calculated by taking the 4-year average from 2016-2019 of $297,248 and allowing a 3% increase for both 2020 and 2021, which is consistent with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-7, page 2. Comparing the $315,350 amount to the test year

Maintenance of Mains Expense account of $482,311 results in a pro forma decrease to Maintenance of Mains Expense in the amount of $166,961. OUCC witness Mark Grosskopf also makes an adjustment to this account.

H. Uncollectible Accounts Expense (FERC Account 904)

Q: What is Petitioner's proposed test year amount for the Uncollectible Accounts Expense?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 34, line 73, shows the test year amount for 2021 is $526,720.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner made 2 pro forma adjustments to this account. The first pro forma adjustment is an increase of $94,664 for COVID-19 related expenses. The second pro forma adjustment is a decrease of $267,138 for bad debt expense. The resulting pro forma uncollectible accounts expense requested in base rates is $354,247.

Q: Do you discuss both of the pro forma adjustments made to Uncollectible Accounts Expense?

A: No. I will discuss Petitioner's adjustment for bad debt expense, while OUCC witness Yi Gao, Public's Exhibit No. 2, discusses Petitioner's adjustment for COVID-19 related expenses.

Q: What is the bad debt write-off percentage used for Uncollectible Accounts Expense?

A: According to Petitioner's Exhibit No. 19, Schedule C 3.15, Petitioner used the average net write-offs to revenues for 2017-2019, which was calculated to be 0.37% for the unadjusted test year budget for 2021.

Q: Will this percentage be adjusted in Phases 1 and 2 of rate implementation to include the actual bad debt write-offs for 2020 or 2021?

A: No. In response to OUCC DR 7.3, Attachment AJG-8, page 1, Petitioner stated the bad debt write-off percentage will remain fixed for both Phase 1 and Phase 2 updates to eliminate the volatility of the Uncollectible Accounts Expense due to the uncertainty of how COVID-19 has affected customers in 2020 and will affect customers in 2021. This allows Petitioner to keep the customer's base rate consistent without bad debt write-offs affecting their rates.

Q: Do you agree with Petitioner's methodology of calculating bad debt write-offs?

A: Yes. As shown on Attachment AJG-8, page 2, the adjusted test year uncollectible accounts expense multiplies adjusted test year revenue by the proposed bad debt write-off percentage. However, since OUCC witness Yi Gao has recommended changes to Petitioner's revenue amounts, the adjusted test year revenues must be adjusted here as well.

Q: What is your recommendation for the Uncollectible Accounts Expense account related to bad debt expense?

A: I recalculated the uncollectible accounts expense using the OUCC's recommended test year revenues on Attachment AJG-8, page 2. I recommend a decrease in the Uncollectible Accounts Expense of $266,936. I also agree with Petitioner's request to keep the bad debt write-off percentage of 0.37 constant for both Phase 1 and Phase 2 updates.

I. Injuries and Damages Expense (FERC Account 925)

Q: What is Petitioner's proposed test year amount for Injuries and Damages?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 35, line 98, shows the test year amount for 2021 is $644,447.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment to this account is $263,497, to arrive at a pro forma amount of $907,944.

Q: Has Petitioner's amount for Injuries and Damages increased from prior years?

A: Yes. As shown on Attachment AJG-9, page 2, from 2016-2019, Petitioner incurred expenses between $351,374 and $681,857 for this account.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The proposed amount of $907,944 is inconsistent with the 2018-2019 average. Since 2016 and 2017 appear to be below normal for this account, the 2016 and 2017 outliers should be removed from the calculation of the average. I removed those years from the calculation on Attachment AJG-4, page 2, to get a more consistent average of $618,530. In reference to OUCC DR 13.3, Attachment AJG-9, page 1, Petitioner stated "[a]ctual expense amounts are expected to be higher than the 2019 historical results…and may even be more than the amount included in the test year. The increases (compared to the amount recorded in 2019) are attributable to adverse loss ratios driven by industry losses and social inflation." Without details of adverse loss ratios and an explanation of social inflation, Petitioner did not provide enough details to justify the increase.

Q: What is your recommendation for the Injuries and Damages Expense account?

A: I recommend the 2021 pro forma amount remain at the test year amount of $644,447. The lack of details provided by Petitioner to explain adverse loss and social inflation and how it affected the Injuries and Damages premiums specifically does not justify the pro forma increase of $263,497. This calculation is shown on Attachment AJG-9, page 2. Comparing the $644,447 to the test year Injuries and Damages Expense account of $644,447 results in a pro forma adjustment of $0 to the Injuries and Damages account.

J. Office Supplies and Expenses (FERC Account 921)

Q: What is Petitioner's proposed test year amount for the Office Supplies and Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 35, line 93, shows the test year amount for 2021 is $2,252,725.

Q: Did Petitioner make a pro forma adjustment to this account?

A: No. Petitioner's test year amount is the same as the pro forma amount.

Q: Has Petitioner's pro forma amount of $2,252,725 increased from prior years?

A: Yes. As shown on Attachment AJG-10, page 2, from 2016 to 2019 Petitioner incurred expenses between $1,452,831 and $1,984,984 in this account. In response to OUCC DR 16.3, Attachment AJG-10, page 1, Petitioner states, "[t]he majority of the expense in account 6281100 pertains to Information Technology hardware and software maintenance and support."

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. The budgeted amount of $2,252,725 is inconsistent with the average of the prior years of 2016-2019. The breakdown of the budgeted $2,252,725 shows $2,025,136 is specifically for Information Technology support. With the pushdown of assets from Vectren Utility Holding, Inc. ("VUHI"), Vectren South has captured the expenses related to those pushed-down assets in a separate expense account related to Information Technology ("IT") investments due to the 2019 CenterPoint merger. The expenses related to those new investments are included in its own account (FERC Account 930.2). Therefore, the increase here is not a result of those new investments.

Q: What is your recommendation for the Office Supplies and Expense account?

A: I recommend the 2021 pro forma amount be reduced to $1,857,444. This amount was calculated by taking the 4-year average from 2016-2019 of $1,750,820 and allowing a 3% increase for both 2020 and 2021, which is consistent with the 3% increase requested for other expense accounts over these 2 years. This calculation is shown on Attachment AJG-10, page 2. Comparing the $1,857,444 amount to the test year Office Supplies and Expense account of $2,252,725 results in a pro forma decrease to Office Supplies and Expense in the amount of $395,281.

K. Depreciation and Amortization Expense (FERC Account 403)

Q: What is Petitioner's proposed test year amount for the Depreciation and Amortization Expense account?

A: Petitioner's Exhibit No. 19, page 35, line 116, shows the test year amount for 2021 is $16,554,815.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner made many pro forma adjustments to the Depreciation and Amortization Expense account. These include a $288,615 adjustment for CSIA Depreciation and Amortization Expense Recovery, a $4,461,264 adjustment for new depreciation rates, a $3,865,140 adjustment for the CSIA 20% Amortization Deferral, a $368,460 adjustment for the CSIA Program Expense Amortization, and a $131,997 adjustment for the Bare Steel/Cast Iron ("BS/CI") Program Amortization.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: I do not agree with the CSIA Program Expense Amortization adjustment, or the BS/CI Program Amortization adjustment. OUCC witness Mark Grosskopf discusses the OUCC's review of the other adjustments Petitioner proposed in the Depreciation and Amortization account.

Q: How was the CSIA Program Expense Amortization calculated?

A: Petitioner used the projected CSIA program expense balance and divided it by the amortization period, or remaining asset life. Petitioner then removed the CSIA Annualized Amortization Expense adjustment to arrive at the increase of $368,460 in amortization expense. In response to OUCC DR 13.6, Attachment AJG-11, page 1, Petitioner states: "The primary difference in the remaining asset life from Vectren's TDSIC filing to those included in Exhibit No. 18, Schedule C-3.19 is driven by the updated depreciation rates proposed in this proceeding and presented on Schedule B-3.2." Vectren South also provided the calculation of how this amortization period was derived.

Q: Did the OUCC make adjustments to the depreciation rates in this Cause that would impact the amortization period for the CSIA Program?

A: Yes. A depreciation study was conducted on behalf of the OUCC by David Garrett to determine new depreciation rates.

Q: Did you determine a new amortization period for the CSIA?

A: Yes. I used the same calculation that Vectren South provided to determine a new amortization period for the CSIA. Referencing Attachment AJG-11, page 3, a new amortization period was determined to be 49 years for the CSIA.

Q: What is your recommendation for the CSIA Program Expense Amortization?

A: I recalculated the CSIA Program Expense Amortization by using the new amortization period of 49 years, as calculated above. After dividing the Projected CSIA Program Expense balance by the amortization period and subtracting the CSIA Annualized Amortization Expense Adjustment, I recommend a new Amortization Expense amount of $282,245. This calculation is shown on Attachment AJG-11, page 2.

Q: How was the BS/CI Program Amortization calculated?

A: Petitioner used the BS/CI program expense balance and divided it by the amortization period, or remaining asset life to arrive at an amount of $131,997. According to the response to OUCC DR 13.5, Attachment AJG-11, page 4, Petitioner states: "[t]he proposed average remaining asset life is based on weighted average of the proposed accrual rates for distribution plant assets of 3.68%, which can be found on page 5 of Schedule B-3.2."

Q: Did the OUCC make adjustments to the depreciation rates proposed in this Cause that will impact the amortization period for the BS/CI Program?

A: Yes. A depreciation study was conducted on behalf of the OUCC by David Garrett to determine new depreciation rates.

Q: Did you determine a new amortization period for the BS/CI Program Expense?

A: Yes. OUCC witness Garrett recommends an overall distribution plant depreciation rate of 2.70%. This equates to 37 years.

Q: What is your recommendation for the BS/CI Program Expense Amortization?

A: I recalculated the BS/CI Program Expense Amortization by using the new amortization period of 37 years, as calculated above. After dividing the BS/CI Program Expense balance by the amortization period, I recommend a new Amortization Expense amount of $96,322. This calculation is shown on Attachment AJG-11, page 2.

L. Property Tax Expense (FERC Account 408.10)

Q: What is Petitioner's proposed test year amount for the Property Tax Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, Schedule C-1.1, page 35, shows the test year amount for 2021 is $2,390,814.

Q: Did Petitioner make a pro forma adjustment to this account?

A: Yes. Petitioner's pro forma adjustment is an increase of $77,662 to this account to arrive at a pro forma amount of $2,468,476.

Q: Do you agree with Petitioner's methodology of calculating pro forma Property Tax Expense?

A: Yes. However, OUCC witness Mark Grosskopf made adjustments to rate base, which could impact the overall property tax expense requested by Petitioner.

Q: What is your recommendation for the Property Tax Expense account?

A: I recommend the Property Tax calculation be revised to account for OUCC witness Mark Grosskopf's decrease to rate base of $4,237,950. See Public's Exhibit No. 1, Attachment MHG-1, Schedule 7.

M. Administrative and General Salaries Expense (FERC Account 920)

Q: What is Petitioner's proposed test year amount for the Administrative and General Salaries Expense account?

A: Petitioner used the 2021 budget as its basis for the test year in this case. Petitioner's Exhibit No. 19, page 35, line 92, shows the test year amount for 2021 is $4,383,570.

Q: Did Petitioner make a pro forma adjustment to this account?

A: No. Petitioner's test year amount is the same as the pro forma amount.

Q: Has Petitioner's pro forma amount increased from prior years?

A: No. The 2021 test year amount is $4,383,570, which is lower than the average of $4,434,121 for the historical period of 2016-2018. Attachment AJG-12, page 4. The 2019 year was not included due to a large balance of $13,975,623. According to the response to OUCC DR 10.8, Attachment AJG-12, page 1, Petitioner verified the 2019 actual amount of $13,975,623 was due to severance costs incurred due to the merger with CenterPoint.

Q: Do you agree with the amount Vectren South has proposed to include in base rates?

A: No. While the 2021 test year amount of $4,383,570 did not increase from the average of the historical period of 2016-2018, there is a portion of this amount that should be excluded. In response to OUCC DR 15.28, Attachment AJG-12, page 2, Petitioner provided a breakdown of what vacant positions would be backfilled due to the CenterPoint merger. Petitioner's response included the attachment "45447_OUCC 15.28_Confidential 2020 Retiree Salaries to SIGG." A recreation of this attachment using only the public information, (found on Attachment AJG-12, page 5), shows which positions would be or have been backfilled and which positions would not be filled. Column I shows an estimated base salary to be included in base rates. In response to OUCC DR 18.3, Attachment AJG-12, page 3, Petitioner confirmed: "[t]he estimated base salary amounts in lines 1-8, Column I, are included in the 2021 budget and are also included for recovery in Vectren's base rates in this Cause." Petitioner indicated in Column F that these positions will not be backfilled. The amount in Column I for lines 1-8 is $85,371. This calculation is found on Attachment AJG-12, page 5.

Q: What is your recommendation for the Administrative and General Salaries Expense account?

A: I recommend the removal of the $85,371 from Petitioner's proposed Administrative and General Salaries Expense. With these positions not being filled in the future, these amounts should not be included in base rates. Removing the $85,371 from the test year Administrative and General Salaries Expense account of

$4,383,570 results in a pro forma administrative and general salaries expense amount of $4,298,199. Attachment AJG-12, page 4.

III. CSIA MECHANISM – O&M EXPENSES

Q: Please explain Petitioner's current CSIA mechanism.

A: Petitioner's current CSIA includes recovery of a Compliance component, described below, and a TDSIC component. The Compliance component is designed to allow the utility to recover costs of approved projects required to comply with federal mandates. Ind. Code § 8-1-8.4-4(a) states federally mandated costs are costs incurred in a compliance project, including capital, operating, maintenance, depreciation, tax, or financing costs. According to Ind. Code § 8-1-8.4-7(c), 80% of approved federally mandated costs shall be recovered by the utility through a rate adjustment mechanism. The remaining 20% of approved federally mandated costs, including depreciation, allowance for funds used during construction, and post in service carrying costs, are deferred and recovered during the next general rate case.

Q: When does Petitioner's current CSIA mechanism end?

A: The current CSIA mechanism ended December 31, 2020. A reconciliation of the last half of 2020 will be filed in April 2021.

Q: What O&M expense accounts have been recovered in the Compliance component of Petitioner's current CSIA?

A: Petitioner's Exhibit No. 19, WPC-1.1a, page 1 shows the CSIA O&M amounts proposed to be included in Petitioner's base rates going forward. There are 3 categories of operating expenses included: Stored Gas, Transmission, and Distribution.

Stored Gas Expenses include:

- Operation Supervision and Engineering (FERC Account 814);
- Maps and Records (FERC Account 815);
- Wells Expense (FERC Account 816);
- Lines Expenses (FERC Account 817);
- Compressor Station Expenses (FERC Account 818);
- Purification Expenses (FERC Account 821);
- Rents (FERC Account 826);
- Maintenance of Wells (FERC Account 832);
- Maintenance of Lines (FERC Account 833);
- Maintenance of Compressor Station Equipment (FERC Account 834); and
- Maintenance of Purification Equipment (FERC Account 836).

Transmission Expenses include:

- Operating Supervisions and Engineering (FERC Account 850);
- System Control and Load Dispatching (FERC Account 851);
- Mains Expenses (FERC Account 856);
- Measuring and Regulating Station Expenses (FERC Account 857);
- Rents (FERC Account 860);
- Maintenance of Structures and Improvements (FERC Account 862);
- Maintenance of Mains (FERC Account 863); and
- Maintenance of Measuring and Regulating Station Expenses (FERC Account 865).

Distribution Expenses include:

- Operation Supervision and Engineering (FERC Account 870);
- Mains and Services Expenses (FERC Account 874);
- Measures and Regulating Station Expenses - General (FERC Account 875);
- Removing and Resetting Meters (FERC Account 878);
- Customer Installation Expenses (FERC Account 879);
- Other Expenses (FERC Account 880);
- Rents (FERC Account 881);
- Maintenance Supervision and Engineering (FERC Account 885);
- Maintenance of Structures and Improvements (FERC Account 886);

- Maintenance of Mains (FERC Account 887);
- Maintenance of Services (FERC Account 892);
- Maintenance of Meters and House Regulators (FERC Account 893); and
- Maintenance of Other Equipment (FERC Account 894).

Q: Will these expenses continue to be recovered through the CSIA mechanism?

A: Not for 2021. All O&M expenses incurred in 2021 will be recovered in base rates, as Petitioner does not have a CSIA mechanism in place for the 2021 calendar year. As noted above, many of Petitioner's responses to OUCC DRs stated account increases for 2021 had budgeted costs and increases from prior years that relate primarily to compliance spend for expenses that are recovered through the CSIA mechanism. For example, see Attachment AJG-5, page 1. However, it is possible for Petitioner to file a request for a new CSIA mechanism to start recovering costs in 2022. With many of the costs from 2021 being included in base rates, it will be hard to tell what costs are over and above, or incremental to, the amounts included in base rates.

Q: What is your recommendation for the recovery of future O&M expenses within Petitioner's future CSIA mechanisms?

A: I recommend the Commission require Petitioner to file a breakdown of all O&M expenses in any future semi-annual CSIA filings related to the Compliance component. This breakdown should show the total O&M expense incurred per period by FERC account, less the amount included in base rates. Petitioner should not recover any O&M expenses in the Compliance component of the CSIA filing until Petitioner has exceeded the amount included in base rates. This allows for transparency of the CSIA incremental expenses, so those incremental expenses are not duplicated in the CSIA and base rates.

IV. TAX SAVINGS CREDIT RIDER

Q: Please explain the new TSCR Petitioner has proposed.

A: The new TSCR Petitioner has proposed will take the place of refunding the Excess Accumulated Deferred Income Tax ("EADIT") credit through the CSIA mechanism, since the CSIA mechanism expired at the end of 2020. According to Ms. Tieken's testimony, Petitioner's Exhibit No. 17, pages 27-28, Petitioner has used the CSIA to refund both the EADIT and excess taxes due to the reduction in the federal tax income rate, from 35% to 21%, as a consequence of the 2017 Tax Cuts and Jobs Act ("TCJA"). Petitioner's TCJA proceeding was Cause No. 45032-S21.

Ms. Tieken explains in her testimony, Petitioner's Exhibit No. 17, page 28, lines 13-18 the specifics of the credit:

> The EADIT Credit has been included annually in Vectren South's fall (October 1) CSIA filing, allocated consistent with the allocations defined in the Vectren South TCJA Order and noted later in my testimony, and credited to customers over a 12-month period. This credit represents amortization of the EADIT liability using the Average Rates Assumption Method ("ARAM") for the normalized or protected balance, and a straight-line 10-year amortization period for the unprotected balance.

In Cause No. 45032-S21, the Commission approved the items discussed in Ms. Tieken's testimony noted above. *In re Indiana Utility Regulatory Commission Investigation*, Cause No. 45032 S21, Final Order, pp. 7-9 (Ind. Util. Regul. Comm'n Aug. 29, 2018.)

The allocation of the TSCR, according to Ms. Tieken's testimony, Petitioner's Exhibit No. 17, page 30, lines 4-10 is as follows:

> For residential (Rate 110) customers, the allocated amounts are divided by the projected number of customers in Rate 110, and then divided by 12, to determine the monthly credit applicable to residential customers. For all other Rate Schedules (Rates 120/125/129/145, 160, and 170), the allocated amounts are divided by projected annual billing quantities for each Rate Schedule to determine the credit per therm applicable to those Rate Schedules.

In Cause No. 45032-S21, the Commission approved the items discussed in Ms. Tieken's testimony noted above. *In re Indiana Utility Regulatory Commission Investigation*, Cause No. 45032 S21, Final Order, pp. 7-9 (Ind. Util. Regul. Comm'n Aug. 29, 2018.)

Q: Will the credit allocation to customers and the rate design change with the proposed TSCR?

A: No. The allocation and rate design are to remain the same.

Q: Please explain how the proposed TSCR mechanism will handle changes in federal and state income tax rates and EADIT.

A: Ms. Tieken explains in her testimony: "our proposed new TSCR mechanism will also capture future changes in the statutory federal and state income tax rates and effects on EADIT would be addressed in a sub-docket proceeding with the Commission." Petitioner's Exhibit No. 17, page 30, lines 14-15.

Q: Will these changes be brought on solely by Vectren South, or will Vectren South only make these changes when advised to do so by the Commission?

A: According to Ms. Tieken's testimony, Petitioner's Exhibit No. 17, page 33, lines 5-12:

> The Company would file a petition in a docket seeking an adjustment to the TSCR rider to adjust all of the rates and charges to reflect "the difference between (1) the amount of federal [or state] taxes that the given Rate or Charge was designed to recover based

> on the tax rate in effect at the time the Rate or Charge was approved and (2) the amount of federal taxes that would have been embedded in the given Rate or Charge had the new tax rate applicable to [Vectren South] as a result of the [new legislation] been in effect at the time of approval.

Q: Is Vectren South proposing to use the same amortization schedule as is currently used in the CSIA mechanism?

A: Yes. Ms. Tieken's testimony states the annual amortization schedule currently being used will continue to be used in the proposed TSCR mechanism. Petitioner's Exhibit No. 17, page 29, lines 19-22.

Q: How will Petitioner file the proposed TSCR mechanism and how often?

A: Ms. Tieken's testimony states: "[t]he company proposes to make the annual filing on or before November 1st each year utilizing the Commission's 30-Day administrative process, with the revised TSCR rates and charges effective January 1 of each year." Petitioner's Exhibit No. 17, page 31, lines 11-13.

Q: Do you agree with Petitioner's proposal to file the TSCR annually?

A: Yes.

Q: What recommendation does the OUCC have with regards to what is filed in the TSCR?

A: I recommend Petitioner include in the TSCR filing the Excel spreadsheets used to create the schedules. This will allow the OUCC to verify all information provided and to ensure transparency.

Q: Did Petitioner provide a copy of the proposed schedules for approval?

A: Yes. Petitioner's Exhibit No. 17, Attachment KJT-3, is a copy of the proposed TSCR schedules that would be filed. The proposed schedules are similar to the spreadsheets provided in the CSIA mechanism. The OUCC is familiar with these schedules and recommends their continued usage.

Q: Does Petitioner plan to reconcile the TSCR? If so, how often?

A: Yes. Ms. Tieken explains in her testimony, "[e]ach annual TSCR filing will include a reconciliation of actual credits to authorized credits for the twelve-month period ending August 31." Petitioner's Exhibit No. 17, page 31, lines 7-8.

Q: Does the OUCC have any objection to the reconciliation plan?

A: No.

Q: How will the EADIT credit transition from the CSIA to the proposed TSCR?

A: Ms. Tieken's testimony, Petitioner's Exhibit 17, page 31, lines 20-24 states:

> If the Commission Order in this base rate proceeding is issued prior to full recovery of TDSIC-14, the company will reset the CSIA rates and charges to only include prior period variances, and reflect the EADIT Credit Component within the initial TSCR rates and charges at the same level as what already exists in TDSIC-14.

Q: Do you agree with this transition proposal?

A: Yes.

Q: Overall, do you agree with Petitioner's proposed new TSCR tracker?

A: Yes. Petitioner's methodology and calculations used in the new TSCR tracker are consistent with those in the settlement agreement and final order of Cause No. 45032-S21 and what was used in the CSIA mechanism. The TSCR will be an annual filing, which differs from the CSIA. As long as the OUCC is able to verify all schedules, I agree with Petitioner's methodology and calculations.

V. OUCC RECOMMENDATIONS

Q: Please summarize your recommendations to the Commission.

A: I recommend the following pro forma adjustments to operating expenses:

1. A decrease to Lines Expense of $116,737;
2. A decrease to Maintenance of Lines Expense of $46,676;

3. A decrease to Operation Supervision & Engineering Expense of $561,909;

4. A decrease to Wells Expense of $661,381;

5. A decrease to Operation Supervision & Engineering Expense of $653,587;

6. A decrease to Mains Expense of $439,234;

7. A decrease to Maintenance of Mains Expense of $166,961;

8. A decrease to Uncollectible Accounts Expense of $266,936;

9. No adjustment to the Injuries and Damages Expense account;

10. A decrease to Office and Supplies Expense of $395,281;

11. An increase to Depreciation and Amortization Expense – CSIA of $282,245;

12. An increase to Depreciation and Amortization Expense – BS/CI of $96,322; and

13. A decrease to Administrative and General Salaries Expense of $85,371.

I recommend the Commission require Petitioner to file a breakdown of all O&M expenses in any future semi-annual CSIA filings related to the Compliance component. This breakdown should show the total O&M expense incurred per period by FERC account, less the amount included in base rates. Petitioner should not recover any O&M expenses in the Compliance component of the CSIA filing until Petitioner has exceeded the amount included in base rates. This allows for transparency of the CSIA incremental expenses, so those incremental expenses are not duplicated in the CSIA and base rates.

I also recommend approval of the proposed TSCR tracker methodology and calculations. I recommend Petitioner include in the TSCR filing the Excel spreadsheets used to create the schedules. This will allow the OUCC to verify all information provided and to ensure transparency.

Q: Does this conclude your testimony?

A: Yes.

APPENDIX TO TESTIMONY OF
OUCC WITNESS ANGELA J. GRIFFITH

Q: Describe your educational background and experience.

A: I graduated from Ball State University in Muncie, Indiana with a Bachelor of Science degree in December 2002. I received a Master of Science degree in Accounting from Southern New Hampshire University in September 2019.

I started my accounting career in the automotive industry, working in the Accounts Payable Department and tracking capital projects. I moved on to a company in the petroleum industry as their Accounts Payable and Accounts Receivable Manager, where I managed full-cycle Accounts Payable and eventually Accounts Receivable. I also was in charge of all online bank transactions for the company.

In October 2019, I began my employment with the OUCC as a Utility Analyst in the Natural Gas Division. My current responsibilities include reviewing and analyzing Gas Cost Adjustments ("GCA"), Transmission, Distribution, and Storage System Improvement Charge ("TDSIC") tracker cases, and Certificate of Public Convenience and Necessity ("CPCN") cases. In April 2020, I attended the Institute of Public Utilities Accounting and Ratemaking Course.

Q: Have you previously testified before the Commission?

A: Yes. I have testified in GCA, TDSIC, and CPCN cases.

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

A: I attended a pre-meeting with Petitioner to discuss the general details of the case. I also reviewed the verified petition, prefiled direct and revised testimony of

Vectren South's witnesses, original and revised exhibits, and supporting documentation, including workpapers. I also participated in case team meetings with other OUCC staff to identify and address the issues in this Cause.

Q 11.3: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 21, FERC Account 817 – Lines Expense.

a. Please explain how Petitioner calculated the budgeted amount of $189,289 for this account as of December 31, 2021, and why the budgeted amount increased significantly compared to years 2016 – 2019.
b. Please provide the Line Expense balance for FERC Account 817 for January 1, 2020 through November 30, 2020.

Objection:

Vectren South objects to the Request on the grounds and to the extent it is vague and ambiguous and provides no basis from which Vectren South can determine what information is sought insofar as the term "increased significantly" is not defined or explained and Vectren South does not agree with the characterization. See Vectren South's response to OUCC Data Request 2.2(a) for an explanation of how Vectren South interprets the term "significant."

Subject to and without waiver of the foregoing objections, Vectren South responds as follows:

Response:

Operating expense budgets are managed at the business unit, or operating unit level, as opposed to the individual FERC account level. Although the test year represents the Company's best estimated allocation by FERC account, favorability (or overages) in one particular FERC account does not necessarily result in an overall reduction (or increase) in O&M, as the underspend (or overage) could offset overages (or favorability) in other FERC accounts.

a. The 2021 budgeted test year for FERC 817 was derived from the need to maintain and operate the three gas storage stations in the South territory on an annual basis. There have been vacancies/churn for the last few years which resulted in lower costs. Vacancies and churn are accounted for in the budget at a higher functional level under different FERC accounts, based on an estimated turnover impact to labor expense. Also, in 2020, two additional FTEs were added midyear for SIGECO, with an additional headcount expected in 2021, all charging their time and some vehicle hours to FERC 817.

b. FERC Account 817 Line Expense balance for January 1, 2020 through November 30, 2020 is $74,641.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Lines Expense (817) Adjustment

		Actual Lines Expense	
2016	$	94,181	
2017		64,310	
2018		50,775	
2019		64,284	
Total	$	273,550	
4-yr average	$	68,388	
3% increase for 2020	$	70,439	
3% increase for 2021	$	72,552	
Petitioner's Unadjusted Test Year	$	189,289	From Petitioner's Exhibit No. 19, page 33, line 21
OUCC Pro Forma Adjustment		(116,737)	
OUCC Pro Forma at Present Rates	$	72,552	From Above

Note: Actual Lines Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

Q 11.4: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 28, FERC Account 833 - Maint. Of Lines Expense:

a. Please explain how Petitioner calculated the budgeted amount of $217,937 for this account as of December 31, 2021, and why the budgeted amount increased significantly compared to years 2016-2019.
b. Please provide the Maint. Of Lines Expense balance for FERC Account 833 for January 1, 2020 through November 30, 2020.

Objection:

Vectren South objects to the Request on the grounds and to the extent it is vague and ambiguous and provides no basis from which Vectren South can determine what information is sought insofar as the term "increased significantly" is not defined or explained and Vectren South does not agree with the characterization. See Vectren South's response to OUCC Data Request 2.2(a) for an explanation of how Vectren South interprets the term "significant."

Subject to and without waiver of the foregoing objections, Vectren South responds as follows:

Response:

Operating expense budgets are managed at the business unit, or operating unit level, as opposed to the individual FERC account level. Although the test year represents the Company's best estimated allocation by FERC account, favorability (or overages) in one particular FERC account does not necessarily result in an overall reduction (or increase) in O&M, as the underspend (or overage) could offset overages (or favorability) in other FERC accounts.

a. The 2021 budgeted test year for FERC 833 was derived from the need to maintain and operate the three gas storage stations in the South territory on an annual basis. Although the 2021 forecast is up slightly when compared to 2016-2019 actuals, the test year is down from the current year expenses through November 2020, see response to part (b). In 2020, the Company has utilized contractors in order to assist with the normal maintenance backlog which were not compliance or safety related. Going forward the estimated expenses for this FERC account are expected to be more in line with the budgeted 2021 test year amount, which is also in line with the 5-year historical average (2016 – 2020).

b. FERC Account 833 Maint. Of Lines Expense balance for January 1, 2020 through November 30, 2020 is $448,210.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Maintenance of Lines Expense (833) Adjustment

	Actual Maintenance of Lines Expense	
2016	$ 68,053	*
2017	180,681	
2018	141,114	
2019	162,495	
2020	448,210	*
Total 2017-2019	$ 484,290	
3-yr average	$ 161,430	
3% increase for 2020	$ 166,273	
3% increase for 2021	$ 171,261	

Petitioner's Unadjusted Test Year	$ 217,937	From Petitioner's Exhibit No. 19, page 33, line 28
OUCC Pro Forma Adjustment	(46,676)	
OUCC Pro Forma at Present Rates	$ 171,261	From Above

Note: Actual Maintenance of Lines Expense for 2017 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

*Actual Maintenance of Lines Expense for 2016 and 2020 were removed to keep the average more consistent with the other prior years.

Q 15.7: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 18, FERC Account 814 – Operation Supervision and Engineering. Please explain how Petitioner calculated the budgeted amount of $1,712,180 for this account as of December 31, 2021, and why the budgeted amount increased compared to years 2016-2019.

Response:

FERC Account 814 has budgeted costs and increases from prior years that relate primarily to compliance spend for general supervision and direction of underground storage operations that is recovered through the CSIA mechanism. Please also see Petitioner's Exhibit No. 18, Workpaper WPC-1.1a for the breakdown of FERC 814 between CSIA related spend and all other expenses.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Operation Supervision & Engineering Expense (814) Adjustment

Actual Operation Supervision & Engineering Expense

2016	$ 147,794	*
2017	179,677	*
2018	461,237	*
2019	1,084,241	
Total 2019	$ 1,084,241	

3% increase for 2020	$ 1,116,768
3% increase for 2021	$ 1,150,271

Petitioner's Unadjusted Test Year	$ 1,712,180	From Petitioner's Exhibit No. 19, page 33, line 18
OUCC Pro Forma Adjustment	(561,909)	
OUCC Pro Forma at Present Rates	$ 1,150,271	From Above

Note: Actual Operation Supervision & Engineering Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1

*Actual Operation Supervision and Engineering Expense for 2016-2018 were removed to keep the consistent with 2019 (2020 balance of $995,472 as of November 30, 2020, was similar to 2019).

Q 18.4: Referencing the response to OUCC DR 15.7, please provide the actual costs for calendar year 2020 for FERC Account 814 (Operation Supervision and Engineering Expense).

Response:

The actual expense for FERC Account 814 (Operation Supervision and Engineering Expense) through November 2020 is $995,472. November 2020 is the most recent period available.

Q 15.8: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 20, FERC Account 816: Wells Expense. Please explain how Petitioner calculated the budgeted amount of $1,375,469 for this account as of December 31, 2021, and why the budgeted amount increased compared to years 2016 – 2019.

Response:

FERC Account 816 has budgeted costs and increases from prior years that relate primarily to compliance spend for expenses incurred in operating storage gas wells that is recovered through the CSIA mechanism. Please also see Petitioner's Exhibit No. 18, Workpaper WPC-1.1a for the breakdown of FERC 816 between CSIA related spend and all other expenses.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Wells Expense (816) Adjustment

	Actual Wells Expense	
2016	$ 228,456	*
2017	77,244	*
2018	462,551	
2019	883,641	
Total 2018-2019	$ 1,346,192	
2-yr average	$ 673,096	
3% increase for 2020	$ 693,289	
3% increase for 2021	$ 714,088	

Petitioner's Unadjusted Test Year	$ 1,375,469	From Petitioner's Exhibit No. 19, page 33, line 20
OUCC Pro Forma Adjustment	(661,381)	
OUCC Pro Forma at Present Rates	$ 714,088	From Above

Note: Actual Wells Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

*Actual Wells Expense for 2016 & 2017 were removed to keep the average more consistent with the other prior years.

Q 15.9: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 36, FERC Account 850: Operation Supervision and Engineering. Please explain how Petitioner calculated the budgeted amount of $1,636,950 for this account as of December 31, 2021, and why the budgeted amount increased compared to years 2016 – 2019.

Response:

FERC Account 850 has budgeted costs and increases from prior years that relate exclusively to compliance spend for general supervision and direction of the operation of transmission facilities that is recovered through the CSIA mechanism. Please also see Petitioner's Exhibit No. 18, Workpaper WPC-1.1a for the breakdown of FERC 850 between CSIA related spend and all other expenses.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Operation Supervision & Engineering Expense (850) Adjustment

Actual Operation Supervision & Engineering Expense

2016	$ 837,689	
2017	976,599	
2018	884,206	
2019	1,009,160	
Total	$ 3,707,654	
4-yr average	$ 926,914	
3% increase for 2020	$ 954,721	
3% increase for 2021	$ 983,363	
Petitioner's Unadjusted Test Year	$ 1,636,950	From Petitioner's Exhibit No. 19, page 33, line 36
OUCC Pro Forma Adjustment	(653,587)	
OUCC Pro Forma at Present Rates	$ 983,363	From Above

Note: Actual Operation Supervision & Engineering Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

Q 15.10: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 38, FERC Account 856: Mains Expense. Please explain how Petitioner calculated the budgeted amount of $1,962,159 for this account as of December 31, 2021, and why the budgeted amount increased compared to years 2016 – 2019.

Response:

FERC Account 856 has budgeted costs and increases from prior years that relate primarily to compliance spend for expenses incurred in operating transmission mains that is recovered through the CSIA mechanism. Please also see Petitioner's Exhibit No. 18, Workpaper WPC-1.1a for the breakdown of FERC 856 expenses between CSIA related spend and all other expenses.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Mains Expense (856) Adjustment

	Actual Mains Expense	
2016	$ 1,550,954	
2017	1,249,330	
2018	445,667	*
2019	1,506,224	
Total Less 2018	$ 4,306,508	
3-yr average	$ 1,435,503	
3% increase for 2020	$ 1,478,568	
3% increase for 2021	$ 1,522,925	

Petitioner's Unadjusted Test Year	$ 1,962,159	From Petitioner's Exhibit No. 19, page 33, line 38
OUCC Pro Forma Adjustment	(439,234)	
OUCC Pro Forma at Present Rates	$ 1,522,925	From Above

Note: Actual Mains Expense for 2016 - 2019, less 2018, taken from historical trial balance provided in response to OUCC DR 1.1.

*Actual Mains Expense for 2018 was removed to keep the average more consistent with the other prior years.

Q 15.11: Referencing Petitioner's Exhibit No. 19, Schedule C1.1, page 1, column [A] Test Year Unadjusted: line 44, FERC Account 863: Maint. of Mains. Please explain how Petitioner calculated the budgeted amount of $482,311 for this account as of December 31, 2021, and why the budgeted amount increased compared to years 2016 – 2019.

Response:

FERC Account 863 has budgeted costs and increases from prior years that relate primarily to compliance spend for expenses incurred in the maintenance of mains that is recovered through the CSIA mechanism. Please also see Petitioner's Exhibit No. 18, Workpaper WPC-1.1a for the breakdown of FERC 863 between CSIA related spend and all other expenses.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Maintenance of Mains Expense (863) Adjustment

	Actual Maintenance of Mains Expense	
2016	$ 348,460	
2017	244,591	
2018	309,630	
2019	286,311	
Total	$ 1,188,992	
4-yr average	$ 297,248	
3% increase for 2020	$ 306,165	
3% increase for 2021	$ 315,350	
Petitioner's Unadjusted Test Year	$ 482,311	From Petitioner's Exhibit No. 19, page 33, line 44
OUCC Pro Forma Adjustment	(166,961)	
OUCC Pro Forma at Present Rates	$ 315,350	From Above

Note: Actual Maintenance of Mains Expense for 2016 - 2019, less 2018, taken from historical trial balance provided in response to OUCC DR 1.1.

Q 7.3: Referencing page 34, line 25 of her testimony, Ms. Bell states the bad debt write-off percentage of 0.370 percent was used to determine the Adjusted Test Year Uncollectible Accounts Expense on Exhibit No. 19, Schedule C-3.15. Will this percentage be adjusted in Phases 1 and 2 of rate implementation in this Cause to include actual bad debt write-offs for 2020 or 2021?

Response: No. Vectren South proposes for the bad debt write-off percentage to remain fixed for both the Phase 1 and Phase 2 updates.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Uncollectible Accounts Expense (904)

Adjusted Test Year Uncollectible Accounts Expense	$ 106,492,027	0.37%	$ 394,020
Less: Unadjusted Test Year Uncollectible Accounts Expense			526,720
Gross Pro Forma Uncollectible Accounts Expense			(132,700)
Less: Adjusted Test Year Gas Costs Related Uncollectible Accounts Expense			134,236
Net Adjustment Amount			$ (266,936)

Q 13.3: Referencing the response to OUCC DR 7.2d, in which Petitioner states, "…2019 may not reflect a typical year due to the merger with CenterPoint, which drove numerous insurance policy changes throughout the 2019 base period. Vectren South incurred $555,203 in insurance expense during the 2019 base period." Please provide a breakdown of 2019 actual insurance premiums, and 2020 budgeted insurance premiums in the same format as was provided in "45447_OUCC 7.2(d) CONFIDENTIAL – Adjusted Test Year 2021 Insurance.xlsx" in response to OUCC DR 7.2d.

Objection:

Vectren South objects to the Request on the grounds and to the extent it seeks an analysis, calculation, or compilation which has not already been performed and which Vectren South objects to performing.

Subject to and without waiver of the foregoing objections, Vectren South responds as follows:

Response:

Please see response to Q 13.1 for the breakdown by general ledger account for the 2020 budget. Below includes the 2019 base period expense by general ledger account

COST CENTER - C503 - INSURANCE, CLAIMS & RECORDS MGMT

General Ledger Account	Entity	Product	2019 Base Period
6284000 - Property Insurance	01 - SIGECO	Gas - Gas Products	$ 207,560
6284100 - All Other Insurance	01 - SIGECO	Gas - Gas Products	$ 7,323
6285000 - Injuries and Damages	01 - SIGECO	Gas - Gas Products	$ 95,556
6285001 - I&D Premiums	01 - SIGECO	Gas - Gas Products	$ 244,765
			$ 555,203

Note that the above historical information reflects what was recorded in 2019; as discussed in the response to OUCC DR 7.2d, 2019 may not reflect a typical year. Per guidance from CenterPoint's insurance brokers, calendar year 2021 insurance premiums are expected to increase. Actual expense amounts are expected to be higher than the 2019 historical results shown above and may even be more than the amount included in the test year.

The increases (compared to the amount recorded in 2019) are attributable to adverse loss ratios driven by industry losses and social inflation. Industry losses refer to the increase in utility-related claims such as wildfire and pipeline explosion. Social inflation is a term used by insurers to describe the rising costs of insurance claims resulting from things like increasing litigation, broader definitions of liability, more plaintiff-friendly legal decisions and larger compensatory jury awards.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Injuries and Damages Expense (FERC Account 925) Adjustment

Actual Injuries and Damages Expense			
2016	$ 351,374	*	
2017	378,602	*	
2018	681,857		
2019	555,203		
Total 2018-2019	$ 1,237,060		
2-yr average	$ 618,530		
Petitioner's Unadjusted Test Year	$ 644,447		From Petitioner's Exhibit No. 19, page 35, line 98
OUCC Pro Forma Adjustment	-		
OUCC Pro Forma at Present Rates	$ 644,447		From Above

Note: Actual Injuries and Damages Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

*Actual Injuries and Damages Expense for 2016 and 2017 were removed to keep the average more consistent with the other prior years.

Q 16.3: Referencing the response to OUCC DR 11.5a stating, "[t]he majority of the expense in account 6281100 pertains to Information Technology hardware and software maintenance and support," please provide a complete breakdown of the 2021 budgeted amount of $2,252,725 for FERC Account 921, broken into the applicable Vectren account numbers associated with FERC Account 921 (Vectren account numbers 6281000, 6281100, 6281101, 6281103, 6281106, 6281107, 6281108, and 6281110).

Response:

Please see below for a breakdown of the 2021 budgeted amount of $2,252,725 for FERC Account 921.

Account	2021 Budgeted Unadjusted Test Year	
6281100	$	2,025,136
6281101	$	227,501
6281104	$	22
6281106	$	66
FERC Account 921 Total	**$**	**2,252,725**

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Office Supplies and Expense (921) Adjustment

	Actual Office Supplies and Expense
2016	$ 1,452,831
2017	1,808,673
2018	1,984,984
2019	1,756,790
Total	$ 7,003,278
4-yr average	$ 1,750,820
3% increase for 2020	$ 1,803,344
3% increase for 2021	$ 1,857,444

Petitioner's Unadjusted Test Year	$ 2,252,725	From Petitioner's Exhibit No. 19, page 35, line 93
OUCC Pro Forma Adjustment	(395,281)	
OUCC Pro Forma at Present Rates	$ 1,857,444	From Above

Note: Actual Office Supplies and Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

Q 13.6: According to page 37 of Ms. Bell's testimony, line 25, the average remaining asset life is 38 years for the CSIA Program, which is the amortization period used in Exhibit No. 18, Schedule C_3.19, line 2. Referencing Cause No. 44429, Vectren South's TDSIC-13, Exhibit JCS-2, Schedule 6, the depreciation rates vary from 2.86% to 4.35%, which equates to 22-35 years of remaining asset life.

a. Please describe the differences in the remaining asset life from Vectren's TDSIC filing to those included on Exhibit No. 18, Schedule C_3.19 in the rate case.
b. Please provide the calculation used to determine the 38 years used in the rate case.

Response:

a. The primary difference in the remaining asset life from Vectren's TDSIC filing to those included on Exhibit No. 18, Schedule C-3.19 is driven by the updated depreciation rates proposed in this proceeding and presented on Schedule B-3.2. Please also see the attached file titled "45447_OUCC 13.5_13.6 Vectren South BS_CI_CSIA Amortization Calculation" and navigate to the tab labeled "13.6(a)-CSIA–South Illustration" for a comparison of the differences.

b. Please see the attached file titled "45447_OUCC 13.5_13.6 Vectren South BS_CI_CSIA Amortization Calculation" and navigate to the tab labeled "13.6(b)-CSIA – South" for the calculation.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
CSIA & BS/CI Program Expense Amortization

Projected CSIA Program Expense Balance	$14,593,873
Amortization Period (Years)	49
Pro Forma Amortization Expense	297,834
Less: CSIA Annualized Amortization Expense Adjustment	15,589
Increase/(Decrease) in Amortization Expense	$282,245

BS/CI Program Expense Balance	$3,563,906
Amortization Period (Years)	37
Increase/(Decrease) in Amortization Expense	$96,322

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
CSIA Program Expense

	Vectren					OUCC		
	Life	DEC-19 Balance	Weight	Weighted Life	Depr Rate	Life	Weighted Life	Depr Rate
Transmission	60	$ 3,836,821	32.49%	19	1.66%	72	24	1.38%
Distribution	27	7,679,625	65.03%	18	3.73%	37	24	2.70%
Distribution - IEDC	27	-	0.00%	0	3.73%		0	
Underground Storage	40	283,777	2.40%	1	2.49%	45	1	2.20%
General	25	9,556	0.08%	0	4.05%	26	0	3.80%
Subtotal		**11,809,779**	100.00%	38			49	
Less: Amortization of Deferrals		(691,420)						
Total Deferred Depreciation Balance		**11,118,359**						

BSCI is at a weighted life of 100%
Life = 37

Note: Vectren information taken from CSIA Amortization Calculation provided in response to OUCC DR 13.5.
Note: OUCC information taken from David Garrett's testimony, Attachment DJG-3, pages 1-2.

Q 13.5: According to page 38 of Ms. Bell's testimony, line 9, the average remaining asset life is 27 years for the BS/CI Program, which is the amortization period used in Exhibit No. 18, Schedule C_3.20, line 2. Please provide the calculation used to determine the average remaining asset life for the BS/CI Program.

Response:

The proposed average remaining asset life is based on the weighted average of the proposed accrual rates for distribution plant assets of 3.68%, which can be found on Page 5 of Schedule B-3.2. Please also see the attached file titled "45447_OUCC 13.5_13.6 Vectren South BS_CI_CSIA Amortization Calculation" and navigate to the tab labeled "13.5- BSCI – South" for the calculation.

Q 10.8: Referring to Vectren South's response to the OUCC's Data Request – Set 1, "45447_OUCC 1.1_Vectren South Gas Income Statement Accounts 2019-2016.xlsx," the 2019 balance for GL Account Number 6280000 (FERC Account Number 920) for Administrative and General Salaries was $13,512,552. Is the large balance indicative of severance packages issued in 2019 due to the merger?

Response:

The 2019 balance for GL Account Number 6280000 (FERC Account Number 920) does include severance costs due to the merger, which is the main driver of the increased balance.

Q 15.28: Petitioner's response to OUCC DR 10.5c states, "[i]n general, the 2021 test year assumes retirements would be backfilled at the same wage rate within the plan."

a. Of the 20 people that retired as stated in response to OUCC DR 10.5a, please indicate how many of those positions have been filled.
b. What is the salary range for each position?
c. What was the salary of the employee that retired, and what is the salary of the employee who filled the position?

Objection:

Vectren South objects to the Request on the grounds and to the extent the request seeks information which is trade secret or other proprietary, confidential and competitively sensitive business information of Petitioner. Vectren 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 Vectren South. 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 non-disclosure agreements between Vectren South and the parties to this proceeding.

Subject to and without waiver of the foregoing objections, Vectren South responds as follows:

Response:

(a-c) Please see the attachment titled "45447_OUCC 15.28_CONFIDENTIAL 2020 Retiree Salaries to SIGG". Of the 20 people that retired, 7 have been filled to date and 5 will be backfilled in 2021.

Of the 20 people that retired, 3 were Southern Indiana Gas and Electric Company (SIGECO) employees, and the other 17 were Vectren Corporation, Vectren Utility Holdings, Inc., or CenterPoint Energy Service Company employees, who allocated a portion of their time to Vectren South. The 3 SIGECO employees charged their time 100% to electric and 0% to Vectren South Gas.

Q 18.3: Referencing the response to OUCC DR 15.28, Vectren provided an attachment titled "45447_OUCC 15.28_CONFIDENTIAL 2020 Retiree Salaries to SIGG." Column (I) Estimated Base Salary to South Gas O&M, lines 1-8, shows amounts for each position that will not be backfilled. Please advise if these estimated base salary amounts are included in the 2021 budget and are also included for recovery in Vectren's base rates in this Cause.

Response:

Yes, the estimated base salary amounts in lines 1-8, Column (I) are included in the 2021 budget and are also included for recovery in Vectren's base rates in this Cause.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Administrative and General Salaries (FERC Account 920) Adjustment

Actual Administrative and General Salaries Expense

2016	$ 4,183,618	
2017	5,211,468	
2018	3,907,276	
2019	13,975,623	*
Total 2016-2018	$ 13,302,362	
3-yr average	$ 4,434,121	

Petitioner's Unadjusted Test Year	$ 4,383,570	From Petitioner's Exhibit No. 19, page 35, line 92
OUCC Pro Forma Adjustment	(85,371)	From Attachment AJG-12, page 5.
OUCC Pro Forma at Present Rates	$ 4,298,199	

Note: Actual Administrative and General Salaries Expense for 2016 - 2019 taken from historical trial balance provided in response to OUCC DR 1.1.

*Actual Administrative and General Salaries Expense for 2019 was removed to keep the average more consistent with the other prior years.

Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.
Cause No. 45447
Administrative and General Salaries Expense (FERC Account 920)

Company	Will position be backfilled?	Comments	Estimated Base Salary to South Gas O&M	
VECTREN UTILITY HOLDINGS, INC	No		$ 5,646	
CNP SERVICE COMPANY, LLC	No		$ 6,967	
CNP SERVICE COMPANY, LLC	No		$ 6,279	
CNP SERVICE COMPANY, LLC	No		$ 34,320	
VECTREN CORP	No		$ 7,379	
CNP SERVICE COMPANY, LLC	No		$ 4,876	
CNP SERVICE COMPANY, LLC	No		$ 14,034	
VECTREN UTILITY HOLDINGS, INC	No		$ 5,870	$ 85,371
CNP SERVICE COMPANY, LLC	Yes	To be backfilled in 2021	$ 8,336	Total of lines 1-8
VECTREN UTILITY HOLDINGS, INC	Yes	To be backfilled in 2021	$ 1,562	
SO IND GAS AND ELEC CO	Yes	To be backfilled in 2021	$ -	
SO IND GAS AND ELEC CO	Yes	To be backfilled in 2021	$ -	
SO IND GAS AND ELEC CO	Yes	To be backfilled in 2021	$ -	
CNP SERVICE COMPANY, LLC	Yes		$ 7,807	
CNP SERVICE COMPANY, LLC	Yes		$ 16,671	
CNP SERVICE COMPANY, LLC	Yes		$ 6,424	
CNP SERVICE COMPANY, LLC	Yes		$ 31,398	
VECTREN UTILITY HOLDINGS, INC	Yes		$ 1,323	
VECTREN UTILITY HOLDINGS, INC	Yes		$ 14,787	
VECTREN UTILITY HOLDINGS, INC	Yes	Backfilled with lower level	$ 2,704	
			$ 176,384	

Note: Information above is the public information provided in response to OUCC DR 15.28.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF ANGELA J. GRIFFITH*** has been served upon the following counsel of record in the captioned proceeding by electronic service on February 19, 2021.

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