

FILED
November 26, 2018
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA UTILITIES CORPORATION)
FOR AUTHORITY TO CHANGE ITS RATES,)
CHARGES, TARIFFS, RULES, AND REGULATIONS) CAUSE NO. 45116
)

SETTLEMENT TESTIMONY OF

BONNIE J. MANN

ON BEHALF OF INDIANA UTILITIES CORPORATION

1 **PREFILED SETTLEMENT TESTIMONY OF**
2 **BONNIE J. MANN**
3 **ON BEHALF OF INDIANA UTILITIES CORPORATION**

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Q. 1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name Bonnie J. Mann; my business address is 1776 N. Meridian, Suite 500, Indianapolis, Indiana 46202.

Q. 2. WHAT IS YOUR OCCUPATION?

A. I am a Certified Public Accountant with LWG CPAs and Advisors.

Q. 3. HAVE YOU PREVIOUSLY OFFERED TESTIMONY AND EXHIBITS IN THIS CAUSE?

A. Yes I have.

Q. 4. WHAT IS THE PURPOSE OF YOUR TESTIMONY HERE?

A. The Petitioner and the OUCC have reached a settlement on all issues raised in this cause subject to the Commission’s decision in the tax sub docket on future amounts of excess deferred income tax to be returned to ratepayers. This testimony is designed to support the settlement, and provide a series of schedules which numerically reflect the revenue requirement included in that settlement.

Q. 5. DID YOU PARTICIPATE IN THE EXCHANGE OF INFORMATION AND DISCUSSIONS WITH THE OFFICE OF UTILITY CONSUMER COUNSELOR WHICH LED TO THIS SETTLEMENT?

A. Yes I did.

Q. 6. HAVE THE PARTIES REDUCED THE SETTLEMENT TO WRITING?

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A. Yes. I believe a copy of the Stipulation and Settlement Agreement was filed with the Commission by counsel representing the parties in this cause.

Q. 7. AS A LONG TIME PARTICIPANT IN RATE CASE PROCEEDINGS BEFORE THIS COMMISSION, DO YOU BELIEVE THE SETTLEMENT IS REASONABLE?

A. Yes I do. I believe it provides the Petitioner with some of the revenue relief it requires; is a reasonable compromise to the positions originally taken by the Petitioner and the OUCC; and ultimately provides natural gas service to Petitioner's customers at reasonable rates and charges.

Q. 8. HAVE YOU PREPARED OR CAUSED TO BE PREPARED SETTLEMENT SCHEDULES WHICH NUMERICALLY REFLECT THE PARTIES' AGREEMENT ON ADJUSTMENTS TO PETITIONER'S TEST YEAR RESULTS?

A. Yes I have. For ease of review, I have attached those settlement schedules and marked them as Exhibit BJM-1S. I would note that the format of this exhibit is the same format that was used in Exhibit BJM-1, filed with Petitioner's case-in-chief which initially set forth the Petitioner's proposed initial adjustments.

Q. 9. DOES EXHIBIT BJM-1S INCLUDE SCHEDULES OR OTHER EXHIBITS WHICH SUPPORT THE OVERALL REVENUE INCREASE?

A. Yes it does. Included in Exhibit BJM-1S are the following: Settlement Exhibit C, Settlement Schedule C-1, Settlement Schedule C-2, Settlement Schedule C-3, Settlement Exhibit D, and Settlement Exhibit E.

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Q. 10. CAN YOU BRIEFLY WALK US THROUGH YOUR ATTACHED SETTLEMENT EXHIBITS?

A. Yes I can. Exhibit C presents the pro forma operations income statement. It reflects all adjustments to test year results and describes the overall increase in rate revenue necessary pursuant to our agreement with the OUCC. The results summarized on this page are supported by the schedules and exhibits that follow, including Settlement Schedule C-1, Settlement Schedule C-2, Settlement Schedule C-3, Settlement Exhibit D, and Settlement Exhibit E. These additional schedules and exhibits also reflect the individual elements of compromise with the OUCC which impact Petitioner’s rate revenue.

Q. 11. TURNING TO SETTLEMENT SCHEDULE C-1, PLEASE DESCRIBE THE COMPROMISES WHICH WERE REACHED THROUGH THE SETTLEMENT AS SHOWN IN THIS SCHEDULE.

A. Adjustment 1 (Operating Revenue) originally Petitioner had proposed an adjustment of (\$1,235,442) in Operating Revenue in order to eliminate GCA revenue, and revenue associated with the normal temperature adjustment (NTA) from base rates. Following a review of Petitioner’s books and records, the OUCC suggested a different adjustment to operating revenue of (\$1,233,581). The Petitioner reviewed the OUCC’s adjustment and calculations and now agrees that operating revenue should be adjusted by (\$1,233,581); and has included that as Adjustment 1 on Exhibit DCM-1S.

Adjustment 2 (Natural Gas Purchased) was based on Petitioner’s estimated unaccounted for gas rate for the test year of 2.72%. The OUCC proposed using a

1 lower rate of 1.45% based on a multi-year review of the unaccounted for gas rate.

2 The Petitioner has accepted the OUCC lower unaccounted for gas rate.

3 Adjustment 3 (Other Operation & Maintenance Expenses) contains multiple
4 adjustments. The Petitioner and the OUCC agreed on the majority of those
5 adjustments. There were a small number of issues on which compromise was
6 achieved. The Petitioner had originally proposed an estimated rate case expense
7 of \$260,000 amortized over 5 years. The parties have now agreed upon a rate
8 case expense of \$137,500 amortized over 5 years with the additional agreement
9 that if Petitioner has not initiated a new base rate case before this Commission
10 within 5 year it will remove the rate case expense from its base rates. Both parties
11 agree that the IURC fee included in the revenue requirement calculation should be
12 updated to reflect the current IURC fee rate. In addition to the changes to the
13 adjustments that the Petitioner had filed in its original base rate filing, the OUCC
14 proposed and the Petitioner accepted adjustments to professional fees of (\$6,600)
15 and to miscellaneous expenses of (\$8,406).

16 In addition to agreement on various operating expenses, the Petitioner and the
17 OUCC agreed to adjustments related to depreciation expense. This adjustment
18 are presented in Adjustment 4 of Exhibit BJM-1S. The adjustment is based on a
19 true up of the rate base added by the Petitioner between September 30, 2017 and
20 June 30, 2018 and the adjustment of fully depreciated equipment amounts
21 proposed by the OUCC. Both parties agree that the depreciation adjustment
22 should be \$1,210.

23 The parties have also agreed and used the same methodology to calculate
24 appropriate tax adjustments.

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Q. 12. CAN YOU EXPLAIN THE ADJUSTMENTS THAT ARE DESCRIBED IN SETTLEMENT SCHEDULE C-2?

A. Yes I can. In essence, these adjustments are necessary to provide for the recovery of the agreed increased revenue, the effect of such increase on the IURC fee, the effect of such increase on bad debts, and the effect of such increase on various taxes.

Q. 13. WHAT IS SETTLEMENT EXHIBIT D AND HOW HAS THAT CHANGED FROM PETITIONER’S CASE-IN-CHIEF?

A. The primary difference between what was originally filed is due to the true up of rate based added by Petitioner between September 30, 2017 and June 30, 2018. The differences represent the changes to additional utility plant in service prior to 6/30/18, additional accumulated depreciation through 6/30/18, working capital based on current operating expenses, and an increase in materials and supplies. The agreed upon level of rate base is \$7,471,437.

Q. 14. HAS SETTLEMENT EXHIBIT E CHANGED FROM THE ORIGINAL EXHIBIT E THAT WAS FILED IN PETITIONER’ CASE-IN-CHIEF?

A. Yes it has. On September 25, 2018 Petitioner filed notice in this cause that Petitioner and the OUCC had settled on a cost of equity capital. The agreement was for a cost of equity capital at 10.1%. Petitioner had originally filed in this cause a capital structure as of December 31, 2017 to account for deferred taxes at the new tax rate of 21%. The OUCC proposed that the capital structure be moved to June 30, 2018 to match the rate base cut-off in this Cause and Petitioner agreed. The parties now agree that the total capital as of June 30, 2018 is \$12,511,682

1 with a weighted average cost of capital of 9.04%.

2 **Q. 15. CAN YOU TELL ME WHAT THE FINAL INCREASE IN RATES AND**
3 **CHARGES AGREED TO BY THE PARTIES IN THE CAUSE?**

4 A. Yes, the parties have agreed Petitioner's current rates and charges must be
5 increased by \$221,425 in order to permit the Petitioner to earn net operating
6 income of \$675,418.

7 **Q. 16. ARE THERE ANY OTHER ISSUES THAT THE PARTIES HAVE**
8 **AGREED UPON THAT IMPACT THIS PROCEEDING?**

9 A. Yes. The Parties agree to flow through the decision of the Commission in the tax
10 sub docket 45032-S10.

11 **Q. 17. AS NOTED PREVIOUSLY, YOU HAVE TESTIFIED BEFORE THIS**
12 **COMMISSION IN A NUMBER OF RATE CASE PROCEEDINGS. DO**
13 **YOU RECOMMEND THAT THE COMMISSION ACCEPT THIS**
14 **SETTLEMENT AND BASE ITS FINAL ORDER ON THIS**
15 **SETTLEMENT?**

16 A. Yes I do. In my opinion, the settlement effectively and efficiently compromises
17 the issues of this case. I believe the results of the settlement are reasonable based
18 on the facts related to this case.

19 **Q. 18. DOES THIS CONCLUDE YOUR SETTLEMENT TESTIMONY?**

20 A. Yes it does.
21 .

VERIFICATION

I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge, information and belief as of the date here filed.

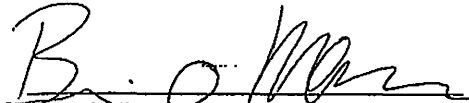

Bonnie J. Mann

EXHIBIT BJM-1S

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Exhibit C

Pro-Forma Operating Income Statement
At Pro-Forma Present and Proposed Rates
For the 12 Months Ended September 30, 2017

Increase Required: 4.29%

	<u>September, 30</u> <u>2017</u>	<u>Adjustments</u>	<u>Ref</u>	<u>Pro-Forma</u> <u>Present</u> <u>Rates</u>	<u>Adjustments</u>	<u>Ref</u>	<u>Pro-Forma</u> <u>Proposed</u> <u>Rates</u>
<u>Operating Revenues</u>							
Gas Sales	\$ 3,823,483	\$ (1,233,581)	(1)	\$ 2,589,902	\$221,425	(A)	\$ 2,811,327
Other Gas Revenues	15,027			15,027			15,027
Total Operating Revenues	3,838,510	(1,233,581)		2,604,929	221,425		2,826,354
<u>Operating Expenses</u>							
Natural Gas Purchased	1,236,300	(1,216,914)	(2)	19,386			19,386
Other Operation & Maintenance	1,247,656	29,689	(3)	1,277,345	620	(B & C)	1,277,965
Depreciation & Amortization	452,271	1,210	(4)	453,481			453,481
Taxes Other Than Income Taxes	182,112	(18,700)	(5)	163,412	3,095	(D)	166,507
Income Taxes	277,083	(99,236)	(6)	177,847	55,749	(E)	233,596
Total Operating Expenses	3,395,422	(1,303,951)		2,091,471	59,464		2,150,936
Net Operating Income	\$ 443,088	\$ 70,370		\$ 513,458	\$ 161,960		\$ 675,418

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-1

DETAIL OF PRO-FORMA PRESENT RATE ADJUSTMENTS

(1) REVENUE ADJUSTMENT

	(a)	
Decrease in *operating revenue from the elimination of GCA revenue included in the test year.		<u>\$ (1,211,047)</u>
	(b)	
Adjustment to operating revenue for move from 1971-2000 weather averages to the 1981-2010 averages		<u>\$ (22,534)</u>
Increase / (Decrease) in operating revenue		<u>\$ (1,233,581)</u>

(2) NATURAL GAS PURCHASED ADJUSTMENT

	(a)	
To adjust natural gas purchased to set the cost of gas in base rates at the level of unaccounted for gas.		
Test Year Sales - DTH	322,160	
Unaccounted for Gas Percentage-Test Year	<u>1.45%</u>	
Pro-Forma Purchased Gas - DTH	4,671	
Anticipated Cost of Delivered System Supply Gas - Per DTH	<u>\$ 4.15</u>	
Pro-Forma Cost of Gas	\$ 19,386	
Less: Test Year Purchased Gas	<u>1,236,300</u>	
Increase / (Decrease) in natural gas purchased		<u>\$ (1,216,914)</u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-1

DETAIL OF PRO-FORMA PRESENT RATE ADJUSTMENTS

(3) OPERATING EXPENSE ADJUSTMENTS

(a)

To adjust operating expenses for the amortization of rate case expenses

Estimated Cost of Rate Case	\$	137,500
Amortization period - years		<u>5</u>
Annual Rate Case Expense		27,500
Less: Amount included in Test Year		<u>-</u>
Adjustment - Increase / (Decrease)	\$	<u>27,500</u>

(b)

To adjust operating expenses to reflect the current IURC fee

Applicable Revenues at Present Rates. (Including GCA Revenue)	\$	5,163,166
Bad debts		<u>6,217</u>
Revenues at present rates less bad debts	\$	5,156,949
Current IURC Rate		<u>0.1202040%</u>
Pro-Forma IURC Fee at Present Rates		6,199
Less: Test Year IURC Fee		<u>4,774</u>
Adjustment - Increase / (Decrease)	\$	<u>1,425</u>

(c)

To adjust operating expenses for changes in bad debt expenses

Bad Debt write-offs by year		
2017	\$	4,765
2016		6,216
2015		29,002
2014		4,687
2013		6,276
Less: write off of industrial customer during 2015		<u>(20,232)</u>
Average	\$	6,143
Test year		<u>4,765</u>
Adjustment - Increase / (Decrease)	\$	<u>1,378</u>

(d)

To Adjust "Administrative & General" expense for energy efficiency from NTA order

\$ (7,600)

(e)

To Adjust "Administrative & General" expense to increase payroll expenses services related to decoupling

Proforma Payroll	\$	893,709
Labor capitalization % from test year		<u>30%</u>
Proforma Payroll Expense		630,041
Test Year Payroll Expense		<u>625,533</u>
Adjustment - Increase / (Decrease)	\$	<u>4,508</u>

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INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-1

DETAIL OF PRO-FORMA PRESENT RATE ADJUSTMENTS

(3) OPERATING EXPENSE ADJUSTMENTS (CONTINUED)

	(f)		
To Adjust "Administrative & General" expense to match retirement costs to the related payroll costs			
Proforma Payroll	\$ 893,709		
Pension contribution expense	<u>25%</u>		
Proforma retirement contribution		223,427	
Test Year retirement contribution		<u>205,944</u>	
Adjustment - Increase / (Decrease)			<u>\$ 17,483</u>
	(g)		
To Adjust "Administrative & General" expense for outside services adjustment made by OUCC			
			<u>\$ (6,600)</u>
	(h)		
To Adjust "Administrative & General" expense for miscellaneous expense adjustment made by OUCC			
			<u>\$ (8,406)</u>
Total Adjustment to "Administrative & General" Expense - Increase / (Decrease)			
			<u>\$ 29,689</u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-1

DETAIL OF PRO-FORMA PRESENT RATE ADJUSTMENTS

(4) DEPRECIATION EXPENSE ADJUSTMENT

To adjust "Depreciation Expense" to reflect current plant in service

Total Utility Plant in Service @ 09/30/2017	\$ 13,681,655	
Plus additional utility plant in service before 6/30/2018	470,728	
Less: Transportation, Computers, Other General and Non-Depreciable UPI	(1,778,893)	
Less: Fully Depreciated	(1,659,813)	
Sub Total	10,713,677	
Depreciation Rate	3%	
	\$	321,410
Transportation and Computer Equipment @ 09/30/2017	899,462	
Plus additional work truck in service before 6/30/2018	107,612	
Less: Fully Depreciated	(504,990)	
Sub Total	502,084	
Depreciation Rate	20%	
		100,417
All Other General Plant @ 09/30/2017	778,415	
Plus additional general plant in service before 6/30/2018	15,657	
Less: Fully Depreciated	(160,992)	
Sub Total	633,080	
Depreciation Rate	5%	
		31,654
Total Pro-Forma Depreciation Expense		453,481
Less: Test Year Depreciation Expense		452,271
Adjustment - Increase / (Decrease) in Depreciation Expense		\$ 1,210

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-1

DETAIL OF PRO-FORMA PRESENT RATE ADJUSTMENTS

(5) TAXES OTHER THAN INCOME TAX ADJUSTMENTS

	(a)		
To adjust "Taxes Other Than Income Tax" for increase in FICA Taxes due to payroll increase			
<u>FICA Taxes:</u>			
Payroll Wage Increase Subject To FICA Limits	\$	6,395	
FICA Tax Rate		<u>7.65%</u>	
Increase / (Decrease) in FICA Taxes			<u>\$ 489</u>
	(b)		
To adjust "Taxes Other Than Income Tax" for Increased cost of property taxes for 2011			
<u>Property Tax:</u>			
Property taxes paid 2017 for 2016	\$	57,566	
Net Utility Plant in Service 9/30/2016		<u>6,792,661</u>	
Effective tax rate		0.8474735%	
Net Utility Plant in Service 9/30/2017		<u>7,057,104</u>	
Anticipated property taxes		59,807	
Test year property taxes		<u>61,644</u>	
Increase / (Decrease) in Property Tax Expense			<u>\$ (1,837)</u>
	(c)		
To adjust "Taxes Other Than Income Taxes" to reflect changes in applicable revenues for Utility Receipts Tax			
<u>Utility Receipts Tax:</u>			
Utility Receipts	\$	2,604,929	
Less: Exemption		1,000	
Bad debts		<u>6,143</u>	
Utility Receipts Subject to Utility Receipts Tax		2,597,786	
Applicable Utility Receipts Tax Rate		<u>1.40%</u>	
Pro-Forma at Present Rates	\$	36,369	
Less: Test Year Expense		<u>53,721</u>	
Adjustment - Increase / (Decrease) in State Utility Receipt Tax Expense			<u>\$ (17,352)</u>
Total Adjustment to taxes other than income tax expense - Increase / (Decrease)			<u>\$ (18,700)</u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-1

DETAIL OF PRO-FORMA PRESENT RATE ADJUSTMENTS

(6) INCOME TAX ADJUSTMENTS

(a)

State Income Tax:

State Taxable Income	\$ 691,305
Plus: Utility Receipts Tax	36,369
Less: Synchronized Interest	<u>(1,494)</u>
	726,180
Applicable State Income Tax Rate	<u>5.75%</u>

Pro-Forma at Present Rates	\$ 41,755
Less: Test Year Expense	<u>37,680</u>

Adjustment - Increase / (Decrease) in State Income Tax Expense \$ 4,075

(b)

Federal Income Tax:

Net Operating Income before Federal Tax and State Income Tax	\$ 691,305
Less:	
Adjusted State Income Tax (Adj. 7a)	(41,755)
Synchronized Interest	<u>(1,494)</u>
Federal Taxable Income	648,056
Federal Taxable Rate	<u>21%</u>
Adjusted Federal Income Tax Expense	\$ 136,092
Less: Test Year Federal Income Tax	<u>239,403</u>

Adjustment - Increase / (Decrease) in Federal Income Tax Expense \$ (103,311)

Adjustment - Increase / (Decrease) Income Taxes \$ (99,236)

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-2

DETAIL OF PRO-FORMA PROPOSED RATE ADJUSTMENTS

(A)

To adjust "Operating Revenues" to reflect proposed revenue increase.

Proforma Sales of Gas at present rates - Schedule C-3	\$ 5,163,166
Requested rate increase	<u>4.29%</u>
Adjustment - Increase / (Decrease)	<u>\$ 221,425</u>

(B)

To adjust "Other Operation and Maintenance" expense to reflect increase in IURC fee.

Proposed Revenue Increase less bad debts	\$ 221,071
Current effective IURC fee rate	<u>0.12020400%</u>
Adjustment - Increase / (Decrease)	<u>\$ 266</u>

(C)

To adjust "Administrative and General Expense" to reflect increase in bad debts

Increase in Revenue Requested	\$ 221,425
Current Effective Rate	<u>0.001600</u>
Adjustment - Increase / (Decrease)	<u>354</u>
Total Increase in Other Operation and Maintenance	<u>\$ 620</u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-2

DETAIL OF PRO-FORMA PROPOSED RATE ADJUSTMENTS

(D)

To adjust "Taxes Other Than Income Tax"
to reflect pro-forma changes in revenues and expenses.

Utility Receipts Tax

Proposed Revenue Increase	\$ 221,425
Less: Increase in Bad Debts	(354)
	<hr/>
Receipts subject to Tax	221,071
	<hr/>
Applicable Utility Receipts Tax Rate	1.4%
	<hr/>
Adjustment - Increase / (Decrease)	\$ <u>3,095</u>

(E)

To adjust "Income Taxes" to reflect pro-forma
changes in revenues and expenses.

State Income Tax:

Proposed Revenue Increase	\$ 221,425
Less: Increase in IURC Fee	(266)
Increase in Bad Debts	(354)
	<hr/>
Taxable Increase	220,805
Applicable Income Tax Rate	5.75%
	<hr/>
Adjustment - Increase	\$ <u>12,696</u>

Federal Income Tax:

Proposed Revenue Increase	\$ 221,425
Less: Increase in IURC Fee	(266)
Increase in Utility Receipts Tax	(3,095)
Increase in Bad Debts	(354)
Increase in State Income Tax	(12,696)
	<hr/>
Federal taxable income increase	205,014
Applicable tax rate	21%
	<hr/>
Adjustment-Increase	\$ <u>43,053</u>
	<hr/>
Total Increase / (Decrease) to Income Tax	\$ <u>55,749</u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Schedule C-3

TOTAL BILLED REVENUE CALCULATION

Estimated Volume of Gas Purchased - DTH	322,160
Estimated Base Cost of Gas for GCA	<u>\$ 4.15</u>
Estimated Cost of Gas To Be Included in Revenues	2,573,264
Pro-Forma Present Rate Gas Sales Revenue	<u>2,589,902</u>
Total Revenue Including Gas Costs	5,163,166
Requested Percentage Increase	<u>4.29%</u>
Revenue Adjustment Requested	<u><u>\$221,425</u></u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Exhibit D

ORIGINAL COST RATE BASE

Utility Plant In Service As Of September 30, 2017		\$ 13,681,655
Plus additional utility plant in service through 6/30/2018		589,223
Less: Accumulated Depreciation		(6,624,551)
Less: Additional Accumulated Depreciation through 6/30/2018		<u>(373,269)</u>
Net Utility Plant in Service		7,273,058
Plus:		
Working Capital	\$ 1,277,345 /8	159,668
Materials and Supplies		<u>38,711</u>
Total Original Cost Rate Base		<u>\$ 7,471,437</u>
Overall Rate of Return Authorized Prior Rate Case		<u>9.04%</u>
Net Operating Income Authorized		<u>\$ 675,418</u>

INDIANA UTILITIES CORPORATION
Corydon, Indiana

Exhibit E

CAPITAL STRUCTURE
As of June 30, 2018

<u>Description</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost</u>	<u>Weighted Cost</u>
Common Equity	\$ 11,177,668	89.34%	10.10%	9.02%
Customer Deposits	43,270	0.35%	6.00%	0.02%
Deferred Tax	<u>1,290,744</u>	<u>10.32%</u>	0.00%	<u>0.00%</u>
Total	<u>\$ 12,511,682</u>	<u>100.00%</u>		<u>9.04%</u>

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served electronically this 26th day of November, 2018, upon the following:

Tiffany Murray
Indiana Office of Utility Consumer Counselor
115 West Washington Street, Suite 1500 South
Indianapolis, IN 46204
TiMurray@oucc.IN.gov
infomgt@oucc.in.gov



L. Parvin Price