

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC)
SERVICE COMPANY LLC PURSUANT TO IND. CODE)
§§ 8-1-242.7, 8-1-2-61 AND 8-1-2.5-6 FOR (1))
AUTHORITY TO MODIFY ITS RETAIL RATES AND)
CHARGES FOR ELECTRIC UTILITY SERVICE)
THROUGH A PHASE IN OF RATES; (2) APPROVAL)
OF NEW SCHEDULES OF RATES AND CHARGES,)
GENERAL RULES AND REGULATIONS, AND RIDERS)
(BOTH EXISTING AND NEW); (3) APPROVAL OF)
REVISED COMMON AND ELECTRIC)
DEPRECIATION RATES APPLICABLE TO ITS) CAUSE NO. 46120
ELECTRIC PLANT IN SERVICE; (4) APPROVAL OF)
NECESSARY AND APPROPRIATE ACCOUNTING)
RELIEF, INCLUDING, BUT LIMITED TO,)
AUTHORITY TO CAPITALIZE AS RATE BASE ALL)
EXPENDITURES FOR IMPROVEMENTS TO)
PETITIONER’S INFORMATION TECHNOLOGY)
SYSTEMS THROUGH THE DESIGN, DEVELOPMENT,)
AND IMPLEMENTATION OF A WORK AND ASSET)
MANAGEMENT (“WAM”) PROGRAM, TO THE)
EXTENT NECESSARY; AND (5) APPROVAL OF)
ALTERNATIVE REGULATORY PLANS FOR THE)
PARTIAL WAIVER OF 170 IAC 4-1-16(f) AND)
PROPOSED REMOTE DISCONNECTION AND)
RECONNECTION PROCESS AND, TO THE EXTENT)
NECESSARY, IMPLEMENTATION OF A LOW)
INCOME PROGRAM.)

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
PUBLIC’S EXHIBIT NO. 3
TESTIMONY OF OUCC WITNESS
KALEB G. LANTRIP

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER
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TESTIMONY OF OUCC WITNESS KALEB G. LANTRIP
CAUSE NO. 46120
NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC

I. INTRODUCTION

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

2 A: My name is Kaleb G. Lantrip. My business address is 115 West Washington Street,
3 Suite 1500 South, Indianapolis, Indiana 46204. I am employed as a Utility Analyst
4 in the Indiana Office of Utility Consumer Counselor's ("OUCC") Electric Division.
5 A summary of my educational background and experience is included in Appendix
6 A attached to my testimony.

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

8 A: The purpose of my testimony is to provide my analysis and recommendations on
9 proposals Northern Indiana Public Service Company LLC ("NIPSCO,"
10 "Petitioner," or "the Company") makes in its case-in-chief, including its
11 adjustments for its non-recoverable expenses, Regional Transmission Organization
12 ("RTO") Rider, and Transmission, Distribution, and Storage System Improvement
13 Charge ("TDSIC") Rider. In addition, I revise the Company's adjustment for
14 NiSource Corporate Service Company's ("NCSC") billed common corporate
15 services shared with other affiliates of NiSource, Inc., NIPSCO's parent company.

16 **Q: Please describe the review you conducted to prepare your testimony.**

17 A: I reviewed NIPSCO's prefiled testimony, exhibits, schedules, and workpapers. I
18 issued data requests ("DR") to the Company and reviewed Petitioner's responses

1 to data requests related to the topics referenced above. I also reviewed the relevant
2 portions of the Indiana Utility Regulatory Commission (“IURC” or “Commission”)
3 final orders in Petitioner’s Cause Nos. 45557 (TDSIC Rider), 44156 (RTO Rider),
4 and 45772 (Base Rates). I attended a tech-to-tech discussion with Petitioner’s staff
5 on November 13, 2024, and I attended a public field hearing in Valparaiso, Indiana,
6 on November 26, 2024 regarding this rate case’s impact on ratepayers.
7 Additionally, I met internally with OUCC staff to discuss issues.

8 **Q: If your testimony does not address a specific topic, issue, or item, should it be**
9 **construed to mean you agree with Petitioner’s proposal?**

10 A: No. My silence on any issue should not be construed as an endorsement. Also, my
11 silence in response to any actions or adjustments stated or implied by Petitioner
12 should not be construed as an endorsement.

II. NON-RECOVERABLE EXPENSES

13 **Q: Did Petitioner propose adjustments to remove non-recoverable expenses,**
14 **charitable contributions, and other spending?**

15 A: Yes. Petitioner made adjustments removing \$974,796 of certain non-recoverable
16 expenses.¹ These adjustments included:

- 17 • \$(468,257) of lobbying related expenses;
- 18 • \$(128,341) of advertising related expenses; and
- 19 • \$(378,198) of other miscellaneous non-recoverable expenses.

20 **Q: During your review, did you discover any additional non-recoverable expenses**
21 **that should be removed from rates?**

¹ Petitioner’s Exhibit No. 3, Verified Direct Testimony of Richard D. Weatherford, p. 39, ll. 1-6.

1 A: Yes. I discovered an additional \$22,030² in advertising expense that should be
2 removed from rates. To recover advertising expenses in rates, 170 Ind. Admin.
3 Code 1-3-3 through -5 requires a utility to provide evidence showing “such
4 advertising will produce a material benefit for the ratepayers.” In my review of
5 Petitioner’s Minimum Standard Filing Requirements (“MSFRs”), I found
6 Petitioner did not meet its burden of proof that the following expenses satisfied the
7 material benefit standard set forth in 170 I.A.C. 1-3-3 through -5:

- 8 • \$10,430³ of media advertising; and
- 9 • Two charges of \$5,800,⁴ or \$11,600 total, for radio station sponsorship.

10 The \$10,430 of media advertising expense from Petitioner’s MSFR 0479 includes
11 a TV ad and radio script. Petitioner’s MSFR 0479 does not describe the messaging
12 from the video ad. The radio script Petitioner provided in MSFR 0479 highlights
13 NIPSCO’s transition to wind and solar energy. Petitioner’s provided descriptions
14 for these two advertisements do not demonstrate such advertising produced a
15 material benefit for ratepayers as that term is defined in 170 I.A.C. 1-3-4 and
16 therefore, are not allowable expenses under 170 I.A.C 1-3-3 and should not be
17 recoverable in rates.

18 Similarly, the radio show sponsorship script provided in MSFRs 0482 and
19 0483 contains descriptions of Petitioner as a community member dedicated to
20 initiatives for future growth and sustainability with millions in investment. These

² (\$10,430 media invoice + [\$5,800*2] radio show sponsorship invoices).

³ Petitioner’s MSFR Vol. 1, 170 I.A.C. 1-5-8(a)(25), pp. 1, 19.

⁴ Petitioner’s MSFR Vol. 1, 170 I.A.C. 1-5-8(a)(25), pp. 1, 20-23.

1 advertising costs help NIPSCO's image-building efforts, but do not show such
2 advertising produced a material benefit for ratepayers as defined in 170 I.A.C. 1-3-
3 4 and therefore, are not allowable expenses under 170 I.A.C 1-3-3 and should not
4 be recoverable in rates.

5 In my review of NIPSCO's MSFR support for the advertising content, I
6 found that NIPSCO's print ad featured on MSFR 0580⁵ has content similar to the
7 MSFRs referenced above, and NIPSCO categorized its spending on that print
8 advertising example as "non-recoverable."⁶ Given NIPSCO's categorization of the
9 print ad in MSFR 0580, it is reasonable to also categorize the similar advertisements
10 described above as non-recoverable.

11 **Q: Did NIPSCO provide examples of other advertisement expenses satisfying the**
12 **material benefit standard set forth in 170 I.A.C. 1-3-5?**

13 A: Yes. In contrast to the expenses I am recommending be removed from rates,
14 NIPSCO provided other examples, such as those depicted on MSFR pages 0472-
15 0473, with actionable recommendations for public engagement in energy
16 efficiency, rebate program enrollment, bill assistance programs, and 811 "Call
17 Before You Dig" advisories.⁷

18 **Q: What is your recommended adjustment to NIPSCO's non-recoverable**
19 **advertising expenses?**

20 A: I recommend an additional \$23,839⁸ reduction in non-recoverable expenses for a
21 revised pro-forma adjustment for non-recoverable advertising expenses of

⁵ Petitioner's MSFR Vol. 2, 170 I.A.C. 1-5-8(a)(25), pp. 119-120.

⁶ Petitioner's MSFR Vol. 1, 170 I.A.C. 1-5-8(a)(25), p. 2.

⁷ Petitioner's MSFR Vol. 1, 170 I.A.C. 1-5-8(a)(25), pp. 12-13.

⁸ Confidential WP KGL 1.

1 \$(152,180). I use Petitioner's Workpaper OM 5 to calculate my adjustment by
2 moving these three expenses from the "Public Health & Safety" column to the "Not
3 Allowed" column on tab ".3 2023 Actuals."

III. RTO TRACKER

4 **Q: What is NIPSCO's RTO Rider recovery proposal?**

5 A: Petitioner proposes all RTO-related costs continue to be recovered through its RTO
6 Rider filing.⁹

7 **Q: Is NIPSCO proposing any rate base adjustments related to its RTO Rider?**

8 A: No. The RTO Rider is an expense recovery rider and does not have a rate base
9 element due to Petitioner's separation of the authorized recovery taking place in
10 this rider.

11 **Q: What is NIPSCO's RTO Rider revenue requirement adjustment?**

12 A: NIPSCO proposes removing \$40,791,314¹⁰ in forward test year electric operating
13 expenses from its revenue requirement forecast, so Petitioner continues to have no
14 amount embedded in base rates.

15 **Q: What is your recommendation regarding NIPSCO's RTO Rider recovery?**

16 A: I recommend Petitioner's proposal be accepted and all RTO-related expenses and
17 revenues be recovered through its RTO Rider filing.

IV. TDSIC RIDER

18 **Q: Is NIPSCO proposing any changes to its authorizations within its TDSIC
19 Rider recovery?**

20 A: No. NIPSCO is not proposing changes to its authorized TDSIC Rider ratemaking

⁹ Weatherford Direct, p. 50, ll. 2-4, 12-13.

¹⁰ Weatherford Direct, p. 50, ll. 10-12. Petitioner's Exhibit No. 18-S2, WP OM 20, Page [.1].

1 methodology in this case. However, NIPSCO is proposing adjustments related to
2 its TDSIC Rider.

3 **Q: What TDSIC Rider adjustments is NIPSCO proposing?**

4 A: NIPSCO proposes an annual \$9,579,731 amortization expense to recover the 20%
5 deferred regulatory asset balance over a two-year period.¹¹ NIPSCO calculated its
6 \$9,579,731 amortization expense by taking its \$19,159,462 Electric TDSIC
7 Regulatory Asset balance as of December 31, 2025 on Workpaper AMTZ 6-S2 and
8 dividing it by 2.¹² Petitioner is forecasting a 2024 rate base adjustment increase of
9 \$6,795,716 and a 2025 rate base adjustment increase of \$11,883,680,¹³ for a total
10 TDSIC regulatory asset of \$18,679,396.¹⁴ Petitioner also proposes a \$24,577,606
11 increase to its revenue requirement for the return of and on the statutory 80%
12 portion of TDSIC plant-in-service for the forecasted forward test year.¹⁵

13 **Q: Do you have any concerns regarding NIPSCO's proposed TDSIC Rider**
14 **adjustments?**

15 A: Yes. Petitioner has two different amounts as its Electric TDSIC Regulatory Asset
16 balance as of December 31, 2025. Petitioner has a \$19,159,462¹⁶ balance on
17 Workpaper AMTZ 6-S2 and a \$18,679,396¹⁷ balance on Workpaper RB 11-S2.

¹¹ Weatherford Direct, p. 61, ll. 3-5.

¹² Petitioner's Ex. 18-S2, WP AMTZ 6-S2, Page [.2].

¹³ Petitioner's Exhibit No. 4, Verified Direct Testimony of Emily J. Bytnar, p. 28, l. 5-p. 29, l. 2.

¹⁴ Petitioner's Ex. 18-S2, WP RB 11-S2, Page [.1].

¹⁵ Petitioner's Exhibit No. 17, Verified Direct Testimony of Candice Lash, p. 12, ll. 3-9. Petitioner's Ex. 18-S2, WP REV 5, Page [.1].

¹⁶ Petitioner's Ex. 18-S2, WP AMTZ 6-S2, Page [.2].

¹⁷ Petitioner's Ex. 18-S2, WP RB 11-S2, Page [.1].

1 When analyzing these two workpapers, I found the discrepancy begins with the
2 September 2025 Electric TDSIC Regulatory Asset balance. In response to an
3 OUCC data request, NIPSCO confirmed the \$480,066 difference was due to a
4 reduction inadvertently excluded from Workpaper AMTZ 6-S2, page [.5]
5 beginning in September 2025.¹⁸ Therefore, the correct Electric TDSIC Regulatory
6 Asset balance as of December 31, 2025 is \$18,679,396 as reported on Workpaper
7 RB 11-S2.

8 **Q: What is your recommendation regarding NIPSCO's proposed TDSIC Rider**
9 **adjustments?**

10 A: I recommend a \$480,066 decrease to Petitioner's \$19,159,462 Electric TDSIC
11 Regulatory Asset balance as of December 31, 2025 on Workpaper AMTZ 6-S2 to
12 match its \$18,679,396 balance reported on Workpaper RB 11-S2. OUCC Witness
13 Michael D. Eckert addresses the amortization treatment in his testimony.
14 Petitioner's two other proposed adjustments mentioned above are consistent with
15 the Commission's guidance in the establishing Cause No. 45557 Order's findings.
16 I do not oppose these two TDSIC adjustments, subject to confirmation of
17 Petitioner's compliance filing showing the actual completed TDSIC investment at
18 the Phase 2 cutoff date.

V. NCSC ALLOCATIONS

19 **Q: What is Petitioner requesting regarding NCSC costs in this Cause?**

20 A: Petitioner is proposing a net \$(2,310,426) adjustment decrease to the forward test
21 year for a total of \$118,647,701 in NCSC expenses to be allocated to NIPSCO in

¹⁸ Attachment KGL 1: Petitioner's Response to OUCC DR Set 25-2.

1 2025.¹⁹ Petitioner makes the following NCSC adjustments to the forward test year:
2 an increase to the Employee Benefits and a net increase to NCSC's allocation to
3 NIPSCO due to Petitioner's approved major projects to be added to rate base.²⁰
4 NIPSCO is proposing two adjustments to decrease the forward test year for NCSC
5 Aviation and removal of the impact of Profit Sharing accounts.²¹

6 **Q: How is Petitioner supporting its request to update its NCSC cost allocations?**

7 A: Petitioner's witness Nick Bly testified regarding NIPSCO Electric's requested
8 updates to its NCSC cost allocation. Mr. Bly, NCSC's Manager of Accounting,
9 testified to the staffing headcount levels and division branches within the service
10 company that provide value to NIPSCO Electric. Mr. Bly testified NCSC is
11 growing its headcount, while also accounting for additional costs from
12 compensation escalation and technology upgrades.²² Examples of NCSC's
13 personnel headcount growth are the splitting of its Information Technology division
14 to support a full time cybersecurity focus, as well as the need to hire and train
15 employees to support the transition to its new Work Asset Management ("WAM")
16 program among other modernization projects.²³

17 **Q: Please elaborate on how Mr. Bly described NCSC's value as a service provider**
18 **to NIPSCO Electric from the NiSource corporate level.**

19 A: Mr. Bly testified regarding NCSC's role in providing centralized services to the

¹⁹ Petitioner's Exhibit No. 5, Verified Direct Testimony of Nick Bly, p. 21, l. 14 – p. 22, l. 2. *See also* Petitioner's Exhibit No. 3, Attachment 3-C-S2, Adjustment OM 6-25R (line 11).

²⁰ Bly Direct, p. 22, ll. 4-20.

²¹ Bly Direct, p. 22, l. 21 – p. 23, l. 4.

²² Bly Direct, p. 17, ll. 1-5.

²³ Bly Direct, p. 18, ll. 9-17.

1 individual operating companies within NiSource and the allocation and billing for
2 services provided by NCSC directly and indirectly to third-party vendors.²⁴ These
3 services are billed on a contract and convenience billing basis. Convenience billing
4 reflects payments that are routinely made on behalf of an affiliate on an ongoing
5 basis. Examples of these payments include employee benefits, corporate insurance,
6 leasing, and external audit fees. In convenience billing, NCSC makes the payment
7 to the external vendor and charges the respective affiliate for the direct costs paid.²⁵
8 NCSC uses contract billing for NCSC labor, and NCSC's costs to provide common
9 administrative services are allocated among the NCSC affiliates. Depending on the
10 nature of the expense, the expense could be billed directly to the affiliate or billed
11 based on the affiliate's allocation.²⁶

12 **Q: Did Mr. Bly elaborate on the reasons for NCSC's headcount growth?**

13 A: Yes. Mr. Bly testified NCSC's headcount increased by approximately 20% in 2023
14 and the first half of 2024, which exceeded NiSource's publicly published rate base
15 annual growth of 8-10%.²⁷

16 **Q: Did the OUCC ask any questions in discovery regarding Petitioner's support**
17 **for NCSC's headcount growth?**

18 A: Yes. The OUCC asked Petitioner for updated headcount figures for NCSC's net
19 turnover for vacant roles. Petitioner provided an updated NCSC headcount as of

²⁴ Bly Direct, p. 5, ll. 3-6.

²⁵ Bly Direct, p. 6, l. 11 – p. 7, l. 1.

²⁶ Bly Direct, p. 6, ll. 2-10.

²⁷ Bly Direct, p. 17, ll. 9-11.

1 August 31, 2024.²⁸ According to NIPSCO's answer to OUCC data request 2-39,
2 NCSC had closed unfilled postings for 12 jobs with estimated salary needs totaling
3 \$1,566,800.

4 **Q: Do you have a recommendation to adjust Petitioner's OM 6 NCSC O&M**
5 **charges to NIPSCO based on this revised corporate services headcount**
6 **report?**

7 A: Yes. NIPSCO did not update its case-in-chief for these revised headcount
8 vacancies. Using Petitioner's Workpaper OM 6 to calculate this headcount
9 adjustment by removing the 12 closed unfilled job postings, NIPSCO's allocated
10 portion should be decreased by (\$460,954) in its Electric OM 6 adjustment. This
11 reduction results in a revised OM 6 adjustment balance of \$118,186,747.²⁹

VI. OUCC RECOMMENDATIONS

12 **Q: Please summarize your recommendations to the Commission in this Cause.**

13 A: I recommend the Commission order NIPSCO to:

- 14 1) Decrease NIPSCO's requested \$19,159,462 Electric TDSIC Regulatory
15 Asset balance as of December 31, 2025 on Workpaper AMTZ 6-S2 by
16 \$(480,066) to match its \$18,679,396 balance reported on Workpaper RB
17 11-S2, due to NIPSCO's error in its supporting workpaper forecast for
18 Step 1 rates.³⁰
- 19 2) Decrease NIPSCO's requested Non-Recoverable Advertising Expense
20 Adjustment (OM 5B-25R) of \$(128,341) by \$(23,839) for a new total

²⁸ Attachment KGL 2: NIPSCO Electric's Response to OUCC DR Set 2-39.

²⁹ Confidential WP KGL 2.

³⁰ Attachment KGL 1, p. 1.

1 of \$(152,180), which changes the total OM 5 effect to be a decreased
2 revenue requirement of \$(998,635), instead of \$(974,796).

3 3) Decrease NIPSCO's requested NCSC O&M Pro Forma Adjustment
4 (OM 6) of \$118,647,701 by \$(460,954) to \$118,186,747 due to
5 Petitioner's updated NCSC vacancy headcount.

6 The net effect of my recommended O&M adjustments to Petitioner's revenue
7 requirement is a \$(23,839) decrease for OM 5 and a \$(460,954) decrease for OM 6,
8 resulting in a total revenue requirement decrease of \$(484,793).

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

10 A: Yes.

APPENDIX A

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

2 A: I graduated from the Kelley School of Business of Indianapolis in 2014 with a
3 Bachelor of Science in Business, with majors in Accounting and Finance. I am
4 licensed in the State of Indiana as a Certified Public Accountant. I attended the
5 National Association of Regulatory Utility Commissioners Spring 2018
6 Conference held at New Mexico State University and the Intermediate Course Fall
7 2019 conference held by the Institute of Public Utilities at Michigan State
8 University. In September 2019, I attended the annual Society of Depreciation
9 Professionals conference held in Philadelphia and the Basics of Depreciation
10 course. In April 2022, 2023, and 2024, I attended the 53rd, 54th, and 55th Society of
11 Utility Regulatory and Financial Analyst Forums, all held in Richmond, Virginia.

12 **Q: Have you previously testified before the Commission?**

13 A: Yes.

14 **Q: Please describe your duties and responsibilities at the OUCC.**

15 A: I review Indiana utilities' requests for regulatory relief filed with the Commission.
16 My scope of review typically focuses on accounting and utility ratemaking issues.
17 This involves reading petitioners and intervenors' testimony, orders the
18 Commission has approved, and appellate opinions to inform my analyses. I prepare
19 and present testimony based on these analyses and make recommendations to the
20 Commission on the OUCC's behalf.

Cause No. 46120
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Twenty-Fifth Set of Data Requests

OUC Request 25-002:

Referencing Petitioner's Exhibit No. 18-S2, please explain the difference in forecasted Electric TDSIC Regulatory Asset balance beginning in September 2025 for WP AMTZ 6-S2, page [.5] and WP RB 11-S2, page [.3].

Objections:

Response:

The \$480,066 difference is the first month of Step 1 amortization with the implementation of Step 1 rates expected no later than September 2025. This reduction was inadvertently excluded from WP AMTZ 6-S2, page [.5]. NIPSCO will make a correction reflecting the corrected value in rebuttal, which will reduce the AMTZ 6-S2 adjustment balance by \$240,033.

Cause No. 46120
Northern Indiana Public Service Company LLC's
Objections and Responses to
Indiana Office of Utility Consumer Counselor's Second Set of Data Requests

OUCC Request 2-039:

Please reference Nick Bly's direct testimony, Petitioner's Exhibit No. 5, p. 16, lines 1-9. Please provide an update on the status of the open roles for which NIPSCO was recruiting in July 2024. Please provide an updated headcount as of August 31, 2024.

Objections:

Response:

For a description of each vacancy and/or open position expected to be filled by the beginning of the 2025 Forward Test Year, please see Petitioner's Confidential Exhibit No. 18-S2 (Redacted), Workpaper OM 6, page 17. NIPSCO notes the vacancies listed on page 17 are for NCSC positions. Therefore, the valuation of those NCSC vacancies will be allocated to NIPSCO Electric at 19.3% (OM 6 Page 17 – Line 2). For a status update on the filling of these positions, please see OUCC Request 2-039 Attachment A.

It is important to note that in the event that vacancies are not filled, or that these vacancies are filled but other vacancies arise, there will not necessarily be a corresponding decrease in labor cost. The work must still be completed and is often done using current employee overtime hours or outside contractors.

NIPSCO Open Position Status

	# of Roles	Sum of Roles (\$)
Total roles actively being recruited	114	\$ 14,453,300
Per Workpaper OM-6 tab .17	114	\$ 14,453,300
<i>Difference</i>	-	-

Amount included in OM-6 tab .17

Position ID	Position Description	Status	Pay
P00013712	Senior Director Financial Planning & Analysis	Closed Job Requisition, not actively trying to fill position	\$ 226,400
P00025544	Supply Chain Systems Lead	Closed Job Requisition, not actively trying to fill position	\$ 113,800
P00033078	Emergency Management Specialist	Closed Job Requisition, not actively trying to fill position	\$ 70,200
P00033079	Emergency Management Specialist	Closed Job Requisition, not actively trying to fill position	\$ 70,200
P00033080	Emergency Management Specialist	Closed Job Requisition, not actively trying to fill position	\$ 70,200
P00033146	Supply Chain Procurement Specialist	Closed Job Requisition, not actively trying to fill position	\$ 113,800
P00033188	Counsel	Closed Job Requisition, not actively trying to fill position	\$ 157,200
P00033238	Legal Assistant	Closed Job Requisition, not actively trying to fill position	\$ 82,400
P00033485	Lead MDM Architect	Closed Job Requisition, not actively trying to fill position	\$ 133,800
P00033541	Sr Director Reputation Management	Closed Job Requisition, not actively trying to fill position	\$ 226,400
P00033653	Dir Financial Planning & Analysis	Closed Job Requisition, not actively trying to fill position	\$ 188,600
P00033262	Process Safety Specialist	Closed Job Requisition, not actively trying to fill position	\$ 113,800
P00003813	Senior Counsel-Labor and Employment (hybrid)	Filled	\$ 188,600
P00004067	Standards Engineer	Filled	\$ 113,800
P00004568	Sr Work Coordinator - MRC	Filled	\$ 70,200
P00004618	Sr Billing Specialist	Filled	\$ 53,100
P00004895	Sr Billing Specialist	Filled	\$ 53,100
P00005185	Scheduling Leader	Filled	\$ 96,800
P00007454	Team Ldr Gas Operations	Filled	\$ 113,800
P00008522	Scheduling Leader - Work Management	Filled	\$ 96,800
P00008547	Lead IT Security Analyst - Cloud and Endpoint	Filled	\$ 133,800
P00008939	Senior Paralegal (hybrid)	Filled	\$ 96,800
P00009484	Ldr Capital Close Out	Filled	\$ 133,800
P00009613	Supervisor, Operational Excellence – Corrective Action Program (CAP) Execution	Filled	\$ 113,800
P00009749	Work Coordinator	Filled	\$ 53,100
P00009935	Lead Auditor (hybrid)	Filled	\$ 113,800
P00010381	Safety Program Specialist- Content Creation	Filled	\$ 96,800
P00010819	Lead Training Coordinator	Filled	\$ 82,400
P00011214	Insurance Systems Analyst-hybrid	Filled	\$ 82,400
P00011537	Mgr Operator Qualification	Filled	\$ 133,800
P00012329	Mgr Category Management	Filled	\$ 157,200
P00012583	Energy Supply Operations Analyst (hybrid)	Filled	\$ 82,400
P00012867	Sr Dir Asset Knowledge Management	Filled	\$ 226,400
P00012999	Supervisor, Operational Excellence – Corrective Action Program (CAP) Execution	Filled	\$ 113,800
P00013024	Emergency Manager	Filled	\$ 157,200
P00013316	Principal Engineer	Filled	\$ 133,800
P00013343	Lead Architect	Filled	\$ 157,200
P00013844	Gas Qualification Specialist	Filled	\$ 96,800
P00013891	Technical Support Specialist 2- Measurement and Regulation M&R	Filled	\$ 113,800
P00022754	ITIL Change and Knowledge Process Owner	Filled	\$ 133,800
P00026144	Technical Trainer - Plant	Filled	\$ 96,800
P00028811	Cybersecurity Project Manager - Remote	Filled	\$ 133,800
P00028830	Leader Technical Training	Filled	\$ 113,800
P00029313	Project Manager - Execution	Filled	\$ 113,800
P00029701	Senior Reporting & Analytics Analyst - Power BI	Filled	\$ 96,800
P00030076	Internal Audit Project Manager (hybrid)	Filled	\$ 157,200

P00031553	Safety Program Specialist-4	Filled	\$	96,800
P00032782	Executive Admin Assistant	Filled	\$	82,400
P00033045	Fleet Analyst	Filled	\$	96,800
P00033116	Instructional Program Designer	Filled	\$	82,400
P00033126	Supply Chain Procurement Specialist	Filled	\$	96,800
P00033133	Transformation Program Manager	Filled	\$	133,800
P00033197	VP Supply Chain & Chief Procurement Officer	Filled	\$	283,100
P00033198	SVP Customer Operations	Filled	\$	353,800
P00033199	VP Public Affairs & Sustainability	Filled	\$	283,100
P00033260	Process Safety Specialist	Filled	\$	113,800
P00033261	Process Safety Specialist	Filled	\$	113,800
P00033272	Manager Financial Planning & Analysis-Revenue	Filled	\$	157,200
P00033375	Real Estate Services System Administrator	Filled	\$	82,400
P00033380	Operational Excellence - Corrective Action Governance Specialist	Filled	\$	82,400
P00033386	Content Specialist	Filled	\$	70,200
P00033420	Sr Data Quality Analyst	Filled	\$	96,800
P00033421	Lead Data Quality Analyst	Filled	\$	133,800
P00033429	Senior Cybersecurity Engineer - Power BI - Remote	Filled	\$	113,800
P00033441	Construction Superintendent	Filled	\$	113,800
P00033442	Construction Superintendent	Filled	\$	113,800
P00033464	Sr Director Work Management	Filled	\$	226,400
P00033470	Mgr Technical Training	Filled	\$	133,800
P00033510	Reference Data Application Analyst	Filled	\$	82,400
P00033520	Sr Data Engineer - Remote	Filled	\$	113,800
P00033531	Senior Director Stakeholder Engagement	Filled	\$	226,400
P00033532	Senior Director Business Alignment	Filled	\$	226,400
P00033533	IT Analyst - Executive Support	Filled	\$	96,800
P00033561	Manager Category Management	Filled	\$	157,200
P00033600	Senior Data Product Owner - Remote	Filled	\$	113,800
P00033624	Dir Finance & Strategy Communications	Filled	\$	188,600
P00033628	Manager Gas Accounting	Filled	\$	133,800
P00033642	Revenue Recovery Senior	Filled	\$	70,200
P00033656	Lead Architect	Filled	\$	157,200
P00033664	Data Governance Lead - Platform Administration	Filled	\$	133,800
P00033665	Sr Auditor	Filled	\$	96,800
P00030520	Engineer Level II	Open Job Requisition, actively trying to fill position	\$	96,800
P00030802	Integrity Mgmt Engineer 2	Open Job Requisition, actively trying to fill position	\$	113,800
P00009100	Welding Technical Trainer	Open Job Requisition, actively trying to fill position	\$	96,800
P00032755	Senior Financial Analyst - Corporate Finance (hybrid)	Open Job Requisition, actively trying to fill position	\$	96,800
P00032917	Vendor Risk Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00013806	FLL Operator Qualification	Open Job Requisition, actively trying to fill position	\$	113,800
P00032992	Executive Admin Assistant	Open Job Requisition, actively trying to fill position	\$	82,400
P00032999	Transformation Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00033142	Manager of IT Applications	Open Job Requisition, actively trying to fill position	\$	157,200
P00012622	Project Specialist New Business	Open Job Requisition, actively trying to fill position	\$	113,800
P00033255	Manager Financial Planning & Analysis	Open Job Requisition, actively trying to fill position	\$	157,200
P00032752	Sustainability Principal-hybrid	Open Job Requisition, actively trying to fill position	\$	133,800
P00021014	Project Manager	Open Job Requisition, actively trying to fill position	\$	113,800
P00033416	Sr Forecasting & Modeling Analyst	Open Job Requisition, actively trying to fill position	\$	96,800
P00004514	Local Fleet Supv	Open Job Requisition, actively trying to fill position	\$	113,800
P00010456	Human and Organizational Performance Program Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00013894	Infrastructure, Capital Markets and Investor Relations Financial Analyst (hybrid)	Open Job Requisition, actively trying to fill position	\$	82,400
P00011466	Director Risk & Insurance (hybrid)	Open Job Requisition, actively trying to fill position	\$	188,600
P00033507	Executive Coordinator	Open Job Requisition, actively trying to fill position	\$	82,400
P00003661	Senior or Lead Financial Analyst (hybrid)	Open Job Requisition, actively trying to fill position	\$	113,800

P00033560	Energy Infrastructure, Capital Markets and Investor Relations Manager (hybrid)	Open Job Requisition, actively trying to fill position	\$	133,800
P00028230	Manager, Talent Sourcing & Engagement	Open Job Requisition, actively trying to fill position	\$	133,800
P00033594	Director Financial Analysis & Projects	Open Job Requisition, actively trying to fill position	\$	188,600
P00033593	Financial Analysis & Projects Manager	Open Job Requisition, actively trying to fill position	\$	157,200
P00013847	Technical Trainer - M&R	Open Job Requisition, actively trying to fill position	\$	96,800
P00033655	Director Real Estate Services	Open Job Requisition, actively trying to fill position	\$	188,600
P00008517	Facility Damage Coordinator	Open Job Requisition, actively trying to fill position	\$	70,200
P00033672	Manager Strategy and Risk (hybrid)	Open Job Requisition, actively trying to fill position	\$	157,200
P00033668	IT PMO Analyst - Finance	Open Job Requisition, actively trying to fill position	\$	96,800
P00028812	Cybersecurity Project Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00033644	Transformation Program Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00028839	Lead Cybersecurity Architect - Remote	Open Job Requisition, actively trying to fill position	\$	157,200
P00013817	Technical Support Specialist 2 - Measurement and Regulation M&R	Open Job Requisition, actively trying to fill position	\$	113,800

NIPSCO Open Position Status

	# of Roles	Sum of Roles (\$)
Total roles actively being recruited	102	\$ 12,886,500
Per Workpaper OM-6 tab .17	114	\$ 14,453,300
<i>Difference</i>	(12)	\$ (1,566,800)

Amount included in OM-6 tab .17

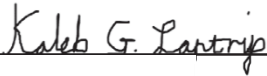
Position ID	Position Description	Status	Pay
P00013712	Senior Director Financial Planning & Analysis	Closed Job Requisition, not actively trying to fill position	\$ 226,400
P00025544	Supply Chain Systems Lead	Closed Job Requisition, not actively trying to fill position	\$ 113,800
P00033078	Emergency Management Specialist	Closed Job Requisition, not actively trying to fill position	\$ 70,200
P00033079	Emergency Management Specialist	Closed Job Requisition, not actively trying to fill position	\$ 70,200
P00033080	Emergency Management Specialist	Closed Job Requisition, not actively trying to fill position	\$ 70,200
P00033146	Supply Chain Procurement Specialist	Closed Job Requisition, not actively trying to fill position	\$ 113,800
P00033188	Counsel	Closed Job Requisition, not actively trying to fill position	\$ 157,200
P00033238	Legal Assistant	Closed Job Requisition, not actively trying to fill position	\$ 82,400
P00033485	Lead MDM Architect	Closed Job Requisition, not actively trying to fill position	\$ 133,800
P00033541	Sr Director Reputation Management	Closed Job Requisition, not actively trying to fill position	\$ 226,400
P00033653	Dir Financial Planning & Analysis	Closed Job Requisition, not actively trying to fill position	\$ 188,600
P00033262	Process Safety Specialist	Closed Job Requisition, not actively trying to fill position	\$ 113,800
P00003813	Senior Counsel-Labor and Employment (hybrid)	Filled	\$ 188,600
P00004067	Standards Engineer	Filled	\$ 113,800
P00004568	Sr Work Coordinator - MRC	Filled	\$ 70,200
P00004618	Sr Billing Specialist	Filled	\$ 53,100
P00004895	Sr Billing Specialist	Filled	\$ 53,100
P00005185	Scheduling Leader	Filled	\$ 96,800
P00007454	Team Ldr Gas Operations	Filled	\$ 113,800
P00008522	Scheduling Leader - Work Management	Filled	\$ 96,800
P00008547	Lead IT Security Analyst - Cloud and Endpoint	Filled	\$ 133,800
P00008939	Senior Paralegal (hybrid)	Filled	\$ 96,800
P00009484	Ldr Capital Close Out	Filled	\$ 133,800
P00009613	Supervisor, Operational Excellence – Corrective Action Program (CAP) Execution	Filled	\$ 113,800
P00009749	Work Coordinator	Filled	\$ 53,100
P00009935	Lead Auditor (hybrid)	Filled	\$ 113,800
P00010381	Safety Program Specialist- Content Creation	Filled	\$ 96,800
P00010819	Lead Training Coordinator	Filled	\$ 82,400
P00011214	Insurance Systems Analyst-hybrid	Filled	\$ 82,400
P00011537	Mgr Operator Qualification	Filled	\$ 133,800
P00012329	Mgr Category Management	Filled	\$ 157,200
P00012583	Energy Supply Operations Analyst (hybrid)	Filled	\$ 82,400
P00012867	Sr Dir Asset Knowledge Management	Filled	\$ 226,400
P00012999	Supervisor, Operational Excellence – Corrective Action Program (CAP) Execution	Filled	\$ 113,800
P00013024	Emergency Manager	Filled	\$ 157,200
P00013316	Principal Engineer	Filled	\$ 133,800
P00013343	Lead Architect	Filled	\$ 157,200
P00013844	Gas Qualification Specialist	Filled	\$ 96,800
P00013891	Technical Support Specialist 2- Measurement and Regulation M&R	Filled	\$ 113,800
P00022754	ITIL Change and Knowledge Process Owner	Filled	\$ 133,800
P00026144	Technical Trainer - Plant	Filled	\$ 96,800
P00028811	Cybersecurity Project Manager - Remote	Filled	\$ 133,800
P00028830	Leader Technical Training	Filled	\$ 113,800
P00029313	Project Manager - Execution	Filled	\$ 113,800
P00029701	Senior Reporting & Analytics Analyst - Power BI	Filled	\$ 96,800
P00030076	Internal Audit Project Manager (hybrid)	Filled	\$ 157,200

P00031553	Safety Program Specialist-4	Filled	\$	96,800
P00032782	Executive Admin Assistant	Filled	\$	82,400
P00033045	Fleet Analyst	Filled	\$	96,800
P00033116	Instructional Program Designer	Filled	\$	82,400
P00033126	Supply Chain Procurement Specialist	Filled	\$	96,800
P00033133	Transformation Program Manager	Filled	\$	133,800
P00033197	VP Supply Chain & Chief Procurement Officer	Filled	\$	283,100
P00033198	SVP Customer Operations	Filled	\$	353,800
P00033199	VP Public Affairs & Sustainability	Filled	\$	283,100
P00033260	Process Safety Specialist	Filled	\$	113,800
P00033261	Process Safety Specialist	Filled	\$	113,800
P00033272	Manager Financial Planning & Analysis-Revenue	Filled	\$	157,200
P00033375	Real Estate Services System Administrator	Filled	\$	82,400
P00033380	Operational Excellence - Corrective Action Governance Specialist	Filled	\$	82,400
P00033386	Content Specialist	Filled	\$	70,200
P00033420	Sr Data Quality Analyst	Filled	\$	96,800
P00033421	Lead Data Quality Analyst	Filled	\$	133,800
P00033429	Senior Cybersecurity Engineer - Power BI - Remote	Filled	\$	113,800
P00033441	Construction Superintendent	Filled	\$	113,800
P00033442	Construction Superintendent	Filled	\$	113,800
P00033464	Sr Director Work Management	Filled	\$	226,400
P00033470	Mgr Technical Training	Filled	\$	133,800
P00033510	Reference Data Application Analyst	Filled	\$	82,400
P00033520	Sr Data Engineer - Remote	Filled	\$	113,800
P00033531	Senior Director Stakeholder Engagement	Filled	\$	226,400
P00033532	Senior Director Business Alignment	Filled	\$	226,400
P00033533	IT Analyst - Executive Support	Filled	\$	96,800
P00033561	Manager Category Management	Filled	\$	157,200
P00033600	Senior Data Product Owner - Remote	Filled	\$	113,800
P00033624	Dir Finance & Strategy Communications	Filled	\$	188,600
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P00033668	IT PMO Analyst - Finance	Open Job Requisition, actively trying to fill position	\$	96,800
P00028812	Cybersecurity Project Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00033644	Transformation Program Manager	Open Job Requisition, actively trying to fill position	\$	133,800
P00028839	Lead Cybersecurity Architect - Remote	Open Job Requisition, actively trying to fill position	\$	157,200
P00013817	Technical Support Specialist 2 - Measurement and Regulation M&R	Open Job Requisition, actively trying to fill position	\$	113,800

AFFIRMATION

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

_____

Kaleb G. Lantrip
Senior Analyst
Indiana Office of Utility Consumer Counselor

Cause No. 46120
NIPSCO, LLC

Date: December 19, 2024

CERTIFICATE OF SERVICE

This is to certify that a copy of the **Indiana Office of Utility Consumer Counselor Public's Exhibit No. 3 Testimony of OUCC Witness Kaleb G. Lantrip** has been served upon the following counsel of record in the captioned proceeding by electronic service on December 19, 2024.

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Senior Deputy Consumer Counselor

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