FILED July 19, 2024 **INDIANA UTILITY REGULATORY COMMISSION**

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF SOUTHERN INDIANA GAS AND)	
ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY)	
INDIANA SOUTH ("CEI SOUTH") FOR (1) AUTHORITY)	
TO MODIFY ITS RATES AND CHARGES FOR ELECTRIC)	
UTILITY SERVICE THROUGH A PHASE-IN OF RATES, (2))	
APPROVAL OF NEW SCHEDULES OF RATES AND)	
CHARGES, AND NEW AND REVISED RIDERS,)	
INCLUDING BUT NOT LIMITED TO A NEW TAX)	
ADJUSTMENT RIDER AND A NEW GREEN POWER)	
RIDER (3) APPROVAL OF A CRITICAL PEAK PRICING)	
("CPP") PILOT PROGRAM, (4) APPROVAL OF REVISED)	
DEPRECIATION RATES APPLICABLE TO ELECTRIC)	CAUSE NO. 45990
AND COMMON PLANT IN SERVICE, (5) APPROVAL OF)	
NECESSARY AND APPROPRIATE ACCOUNTING RELIEF,)	
INCLUDING AUTHORITY TO CAPITALIZE AS RATE)	
BASE ALL CLOUD COMPUTING COSTS AND DEFER TO)	
A REGULATORY ASSET AMOUNTS NOT ALREADY)	
INCLUDED IN BASE RATES THAT ARE INCURRED FOR)	
THIRD-PARTY CLOUD COMPUTING ARRANGEMENTS,)	
AND (6) APPROVAL OF AN ALTERNATIVE)	
REGULATORY PLAN GRANTING CEI SOUTH A WAIVER)	
FROM 170 IAC 4-1-16(f) TO ALLOW FOR REMOTE)	
DISCONNECTION FOR NON-PAYMENT)	

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 5-S

SETTLEMENT TESTIMONY OF OUCC WITNESS JASON COMPTON

July 19, 2024

Respectfully submitted,

T. Jason Haas

Deputy Consumer Counselor Attorney No. 34983-29

SETTLEMENT TESTIMONY OF OUCC WITNESS JASON T. COMPTON CAUSE NO. 45990 SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH

I. <u>INTRODUCTON</u>

1	Q:	Please state your name and business address.
2	A:	My name is Jason Compton, and my business address is 115 West Washington Street, Suite
3		1500 South, Indianapolis, IN 46204. I am the same Jason Compton who prepared testimony
4		in this Cause that was filed on March 12, 2024.
5	Q:	By whom are you employed and in what capacity?
6	A:	I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility
7		Analyst in the Water and Wastewater Division. My qualifications and credentials are set
8		forth in Appendix A attached to this testimony.
9	Q:	What is the purpose of your testimony?
10	A:	Noting particularly the issues I addressed in my prior testimony in this Cause, the inclusion
11		of certain Information Technology ("IT") investments in rate base and related operating
12		expenses in the revenue requirement, I respond to the Stipulation and Settlement
13		Agreement ("Settlement Agreement") that CenterPoint Energy Indiana South ("CEI
14		South" or "Petitioner"), the CenterPoint South Industrial Group ("IG"), and SABIC
15		Innovative Plastics Mt. Vernon, LLC ("SABIC") (collectively, the "Settling Parties") have
16		filed. I also address issues raised by CEI South in its rebuttal testimony.
17	Q:	Do you sponsor any schedules or attachments?
18	A:	Yes. I sponsor OUCC Attachment JTC-1-S which includes Petitioner's responses to OUCC
19		data requests.

- 1 Q: Have you reviewed the rebuttal testimony, settlement testimony, and Settlement 2 Agreement filed in this proceeding?
- 3 A: Yes.

construed as an endorsement.

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- 4 Q: If you do not address a specific topic, issue, or item in your testimony, should it be construed to mean you agree with CEI South's proposal?
- A: No. My silence on any issue should not be construed as an endorsement. Also, my silence in response to any actions or adjustments stated or implied by Petitioner should not be

II. SETTLEMENT AGREEMENT OVERVIEW

9 O: Does the Settlement Agreement expressly address all the recommendations you made 10 in your pre-filed testimony? 11 No. The Settling Parties stipulated to an overall \$1.35 million reduction in CEI South's A: 12 forecasted operations and maintenance ("O&M") expenses without assigning the reduction to particular expenses or revenue requirements. The Settlement Agreement also states that 13 14 all disputed items not expressly delineated in the agreement shall remain as proposed in 15 CEI South's case-in-chief, as modified by Petitioner's rebuttal position where applicable.² 16 O: What recommendations did you make in your March 12, 2024 testimony that you 17 discuss in this testimony? I recommended the Commission deny CEI South's request to add IT investments to rate 18 A: 19 base for lack of evidentiary support. I also recommended \$1,583,540 of O&M expenses 20 associated with those projects be denied for the same reasons. I recommended denial of 21 CEI South's proposed regulatory asset for cloud computing arrangement expenditures. I

recommended that CEI South's authorized return on equity ("ROE") be reduced due to its

¹ Joint Stipulation and Agreement, pg. 15. Petitioner's witness, Mathew Rice, explained that the reduction is not assigned to any FERC account but is a generic overall reduction. Petitioner's Exhibit 19-S, Settling Testimony of Matthew A. Rice, pg. 13, ln. 30-31.

² Cause No. 45990, Joint Stipulation and Settlement Agreement, pg. 22.

lack of transparency and unwillingness to provide the OUCC with a general ledger in a manner that provides meaningful and reviewable information. Finally, I recommended rate case expense be reduced to \$1,037,390 and amortized over five years, allowing Petitioner to recover unamortized rate case expense in its next rate case but requiring Petitioner to amend its tariff once its rate case expense is fully amortized.

Q:

A:

Q:

A:

Are any of your recommendations expressly addressed by the Settlement Agreement? Yes. Where I recommended denial of Petitioner's proposal to create a regulatory asset for its cloud computing arrangements, the Settling Parties agreed that in exchange for withdrawing the proposed creation of a regulatory asset without prejudice, \$813,540 related to cloud computing arrangements will be included in the forecasted test year O&M expense for purposes of Petitioner's revenue requirement. The Settling Parties agreed Petitioner reserves the option to seek this relief in a separately docketed proceeding.³

Which of your positions does the Settlement Agreement not expressly address?

The Settlement Agreement does not expressly address my recommendation to disallow CEI South's Information Technology ("IT") investments because it did not substantiate the prudency and reasonableness of those expenditures. Also, while the Settling Parties stipulated to a revised return on equity, the Settlement Agreement does not incorporate the reduction to the return that remains merited because of CEI South's significant lack of transparency and unwillingness to provide a comprehensive general ledger. This may not have negatively affected the industrial members of the Settling Parties, but Petitioner's reticence and lack of transparency should be addressed as I advocated, not tacitly endorsed. Lastly, while rate case expense may have been considered in the \$1.35 million reduction

³ Cause No. 45990 Joint Stipulation and Settlement Agreement, pg. 15.

in forecasted O&M, rate case expense is also not expressly addressed in the Settlement

Agreement.

Q: How does the Settlement Agreement fall short of being in the public interest?

A:

A:

Under the Settlement Agreement, a substantial amount of infrastructure investment in IT would be approved as CEI South proposed in its case-in-chief without evidence substantiating the prudency and/or the reasonableness of this amount. This omission would be rewarded, not resolved. As noted above, the Settlement Agreement also does not address CEI South's lack of transparency and unwillingness to provide a comprehensive general ledger to the public. Finally, the Settlement Agreement neither recognizes nor addresses the dynamic of ratepayer and shareholder benefits in the prosecution of this rate case, leaving ratepayers financially responsible for the costs of pursuing prospective benefits shareholders will gain. It is not in the best interest of the public to approve investments that lack evidence or require the public to pay for prospective shareholder benefits.

III. GENERAL LEDGER & TRANSPARENCY

14 Q: Why is accepting the return on equity agreed upon in the Settlement Agreement not in the public interest?

The Settling Parties' agreed return on equity enables CEI South to avoid accountability for its lack of transparency and cooperation in connection with the OUCC's analysis of Petitioner's case-in-chief. By not producing a comprehensive general ledger as requested, CEI South consistently refused to cooperate and show transparency in a manner expected of applicants for a rate increase. Accordingly, CEI South should be incentivized, and ratepayers should be recompensed, with a lower authorized return on equity to address CEI South's obstreperous behavior and foster transparency.

Q: Were CEI South's reasons for refusing to provide a comprehensive general ledger genuine and reasonable?

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No. CEI South asserted in its rebuttal and in discovery responses it is incapable of producing a comprehensive general ledger for the OUCC that includes vendor names and transaction descriptions. In response to OUCC DR 46.26, CEI South stated Petitioner could not produce a general ledger that includes vendor names and transaction descriptions because of Microsoft Excel's row limitations. (OUCC Attachment JTC-1-S). CEI South did not state it is because vendor names and transaction descriptions are unavailable or could not be provided. The constraint created by Microsoft's row limitation is understandable as CEI South's general ledger includes over three million transactions while Excel limits its spreadsheets to roughly 1.05 million rows. However, CEI South could have simply provided the general ledger with the additional requested information through multiple Excel files instead of just one. In fact, CEI South *voluntarily* provided the millions of transactions without vendor names or transaction descriptions through multiple Excel files when complying with MSFR 170 IAC 1-5-7(2). CEI South submitted four Excel files for assets and six Excel files for expenses for a total of ten separate files with its casein-chief. This shows CEI South had the capability of doing the same when asked to produce the same documents but with transaction descriptions and vendor names. But when asked to provide additional information to the OUCC, CEI South chose to hide behind the limitations of what can be provided through *only one* Excel file.

IV. INFORMATION TECHNOLOGY INVESTMENTS

2	Q:	why is accepting the IT investment amount provided in the Settlement Agreement not in the public interest?
3	A:	The Settlement Agreement does not exclude any of CEI South's proposed IT investments
4		from rate base. CEI South has not substantiated the prudency and/or reasonableness of such
5		investments. As such, the Settlement Agreement would require ratepayers to pay for and
6		provide a return on the IT investment level CEI South seeks, even though Petitioner has
7		not proved the prudency or reasonableness of all this investment. The public should not be
8		forced to pay for the full amount of the IT investments without evidence substantiating this
9		amount, its prudency, and its reasonableness. CEI South bears the burden of providing such
10		evidence, a burden it has not met.
11 12	Q:	Does CEI South acknowledge it needs to support the prudency or reasonableness of its IT investments?
13	A:	No. In responding to OUCC DR 47-1, CEI South claimed to be entitled to a "presumption
14		of prudency" in this case because "the question of prudency arises when a party challenges
15		an investment with evidence that the investment is imprudent (OUCC Attachment JTC-1-
16		S)." Petitioner added "That has not occurred in this case." Thus, CEI South's position is,
17		effectively, that the burden of proof lies with the intervening parties and that the
18		Commission is obligated to take CEI South's word at face value and approve all its
19		requested IT investments in this case without further discussions. CEI South is entitled to
20		no such presumption in this case, per Commission precedent:
21 22 23 24 25		We have consistently held that it is a petitioning utility's burden of proof to demonstrate that it is entitled to the relief it requests. (<i>City of Evansville</i> , Cause No. 38898, order issued on July 3, 1991; <i>Michigan City</i> , Cause No. 39994, order issued on February 8, 1995; and <i>Indiana-American</i> , Cause No. 40103, order issued on May 30, 1996. These cases affirm the
26		longstanding Commission practice that Petitioner, as the proponent of

change, has the burden of proof, and once the reasonableness or validity of its proposals are challenged, it cannot merely rest on its theories. As reflected in our finding below, the errors contained within the Petitioner's Cost of Service Study are so significant that we do not believe it has offered us a valid, accurate or persuasive cost of service reallocation.

Cause No. 42176 Final Order

As the Commission has recognized, once the reasonableness of Petitioner's IT recovery proposal was challenged, CEI South cannot merely rest on its position. The OUCC requested quantitative support for the IT projects, and none was provided as I discuss below. CEI South's case lacked evidence demonstrating the reasonableness and prudency of its IT projects. After unsuccessfully seeking Petitioner's quantitative support for its IT projects, the OUCC challenged the prudency and reasonableness of CEI South's proposals via my direct testimony. CEI South is not entitled to any presumption that all the requested IT expenses are reasonable or are prudent. Petitioner had a duty to provide evidence establishing prudency, consistent with the Commission's Order in Cause No. 45142, "It is, and shall remain, any Petitioner's burden to prove in its case-in-chief – not on rebuttal – the propriety of its requested relief." If Petitioner could support the prudency and reasonableness of its more than \$36 million of rate base additions in IT projects, it should have included it in its in case-in-chief.

In response to OUCC DR 47-1, CEI South defended its lack of quantitative analysis by stating that "a quantitative analysis is not the sole measure to determine reasonable and prudent IT investment" (OUCC Attachment JTC-1-S). I did not state in my testimony that a quantitative analysis is the *only* measure to determine prudency. I agree other kinds of analyses are appropriate and useful. But it is critical that the analyses undertaken include a quantitative analysis.

An analysis of and evidence demonstrating prudency should be comprehensive, including consideration of qualitative analyses, quantitative analyses, and other external factors such as business objectives. CEI South's analysis of prudency regarding its IT investments is, however, not comprehensive and places an arbitrary emphasis on qualitative metrics. Nonetheless, CEI South makes quantitative claims such as increased resiliency, decreased O&M costs, and improved efficiency, even though Petitioner's witness Ronald Bahr admitted in his rebuttal he did not look at the quantitative benefits - "in fact, each section of my direct testimony qualitatively (not quantitatively) explains the benefits, reasonableness, and prudency of the IT investments." The only quantitative evaluation Petitioner acknowledges it performed is how much these IT projects will increase its rate base.

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V. RATE CASE EXPENSE

Why is accepting the rate case expense recovered under the Settlement Agreement 12 O: not in the public interest? 13 14 A: The Settlement Agreement does not expressly address amortization of rate case expense. 15 Petitioner's witness Matthew Rice asserted in his settlement testimony that the Settling 16 Parties' agreement to reduce forecasted O&M expenses by \$1.35 million takes into consideration my recommendation to split rate case expense between shareholders and 17 18 ratepayers.⁵ However, the Settlement Agreement does not indicate a level of rate case 19 expense that is any different from what Petitioner included in its case-in-chief. I asserted 20 in my March 12, 2024, testimony that CEI South's ratepayers should not be financially

⁴ Petitioner's Exhibit 8-R, Rebuttal Testimony of Ronald W. Bahr, pg. 9, ln. 13-15.

⁵ Petitioner's Exhibit 19-S, Settling Testimony of Matthew A. Rice, pg. 13, ln. 19-21.

responsible for the prospective benefits that will flow to CEI South's shareholders as a result of this rate case. The rate case expenses associated with those benefits should be Petitioner's shareholders' responsibility. The Settlement Agreement makes no pronouncement on this issue. The Settlement Agreement states that all disputed items not expressly delineated in the agreement shall remain as proposed in CEI South's case-inchief, as modified by Petitioner's rebuttal position where applicable. There is no basis in the Settlement Agreement to conclude that any of the \$1.35 million reduction in the O&M reduction, which applies to Petitioner's revenue requirement in general, should be attributed to a decrease in CEI South's proposed pro forma amortized rate case expense of \$414,956 (\$2,074,780 total rate case expense amortized over five years). If any of this annual pro forma revenue requirement can be attributed to the agreed \$1.35 million reduction in O&M expense, it would not be in the public interest to leave to speculation the extent to which these expenses have been reallocated. Importantly, such speculation may be necessary as CEI South has proposed the ability to recover any unamortized rate case expense in its next general rate case, and that proposal has not been changed by the Settlement Agreement. The most reasonable assumption is that the Settlement Agreement has accomplished no decrease in rate case expense.

Another defect in the Settlement Agreement is that it does not incorporate my recommendation that CEI South also be required to amend its tariff once its rate case expense has been fully amortized. The Settlement Agreement authorizes the recovery of

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⁶ Cause No. 45990 Joint Stipulation and Settlement Agreement, pg. 22.

unamortized rate case expense through its catch-all provision but inequitably makes no provision for my recommendation.

A:

Finally, the Settlement Agreement does not pronounce that shareholders are being considered responsible for some of this rate case expense, including the expenses incurred for their prospective benefits from the prosecution of this case.

Q: Are you maintaining that it is inequitable for ratepayers to pay for the entirety of rate case expense?

Yes. Rate cases and the expenses associated with those cases provide prospective benefits for both ratepayers and shareholders. A return on equity consultant and the return authorized because of that witness' testimony will enable CEI South to attract capital, which can then be used to invest in the system to continue providing adequate and reliable service to ratepayers. However, that authorized return also provides profits for the utility to then provide to its shareholders through dividends. These two facts are not contested. It is understood that there are prospective benefits for both ratepayers and shareholders from the prosecution of a rate case. It is not equitable for ratepayers to be required to fund the entirety of Petitioner's rate case expense and, therefore, the benefits that will flow through to shareholders. I also recommend the Commission reject the argument that the OUCC asks the Commission to treat CEI South differently than other utilities. The OUCC regularly advocates for rate case expense reductions. For example, in both Cause Nos. 45900 and 46020, I advocated for significant reductions in rate case expense. Furthermore, the OUCC has advocated for reductions in rate case expense in recent cases such as Cause

⁷ Cause No. 45900-U, *Application of Ellettsville Municipal Water Utility*, Public's Exhibit No. 1, Testimony of Jason Compton, p. 6, l. 14 to p. 7, l. 10 (Sept. 27, 2023); Cause No. 46020, *Petition of Citizens Water of Westfield, LLC*, Public's Exhibit No. 2, Redacted Testimony of Jason Compton, p. 11, l. 1 to p. 16, l. 2 (June 21, 2024).

Nos. 45985-U and 46011.8 Advocating for reductions in a utility's rate case expense is not a new issue nor one that only CEI South is subject to. Moreover, accepting CEI South's assertion that it is being subjected to differential treatment would suggest nothing in the ratemaking process would ever change to the benefit of ratepayers or utilities. Rules, statutes, and the ratemaking process are all evolving. Change must start somewhere.

VI. CONCLUSION

- 6 Q: Please summarize your recommendations for the Commission.
- 7 A: I recommend the Commission make the findings necessary to implement the recommendations I proposed in my March 12, 2024, testimony.
- 9 Q: Does this conclude your testimony in opposition to the Settlement Agreement?
- 10 A: Yes.

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⁸ Cause No.45888, *Application of Booneville Natural Gas Corporation*, Public's Exhibit No. 1, OUCC Report of Jason Kohlmann, pp. 7-8 (May 3, 2024); Cause No. 46011, *Joint Petition of Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.*, Public's Exhibit No. 4, Testimony of Jason Kohlmann, p. 16, 1. 13 to 17, 1. 10 (May 15, 2024).

APPENDIX A TO TESTIMONY OF OUCC WITNESS JASON T. COMPTON

1 Q: Describe your educational background and experience.

A:

I graduated from Indiana University Bloomington with a Bachelor of Science in Accounting in May 2022 and a Master of Science in Accounting with Data and Analytics in May 2023. Throughout my undergraduate education, I worked as an undergraduate instructor for Indiana University Bloomington, teaching the lab portion of a web development and data analytics class, CSCI-A110. From May 2022 through August 2022, I worked as a Staff Accounting Intern for Greystone Property Management Company where I was responsible for completing daily bank reconciliations, truing up accruals, and preparing the monthly financial statements for nine separate properties.

In May 2023, I began my employment with the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst in the Water and Wastewater Division. My current responsibilities include reviewing accounting adjustments to expenses and revenues, verifying revenue requirements, and performing data analyses for proposed models. In May 2024, I attended the National Association of Utility Regulatory Commissioners' Spring 2024 Rate School.

16 Q: Have you previously testified before the Commission?

17 A: Yes. I have testified in Cause No. 45870, Cause No. 45900 U, Cause No. 45929, Cause No. 45767 DSIC 2, Cause No. 45964, Cause No. 45998 DSIC 1, and Cause No. 45990.

Cause No. 45990 – CEI South Response to OUCC DR46
Page 31 of 32

46.26: On page 30, lines 19 - 20 of her rebuttal testimony, Ms. Behme states "The level of detail that they were requesting simply could not be produced in Excel."

- a. Please state each reason the general ledger detail could not be produced in Excel.
- b. Could the general ledger information requested by the OUCC have been provided in Microsoft Access? Please explain.

Response:

- a. Microsoft Excel has a limit of one million rows. The level of detail that the OUCC requested would have exceeded the file limitations of Excel and could not be provided in the manner that they requested. If the OUCC would have requested to receive the details of specific subset selections made from the MSFR 170 IAC 1-5-7(2) we provided, we would have been able to provide complete details with vendor information for those selections without exceeding Excel's limitations. Please see CEI South's Response to OUCC DR 46.19; and the attachment provided as "45990 OUCC DR46.20_Email 1.pdf."
- b. Providing the general ledger information in Microsoft Access as opposed to Microsoft Excel would still have been limited. Microsoft Access has file size limitations that would have impacted the amount of information that could be exported from our system into one file. While it would not have been impossible to provide, CEI South would have needed sufficient time to analyze the limitations of Microsoft Access compared with the requested amount of data. After that analysis, CEI South could have provided a better expectation of the number of files it would take to gather and send the information being requested.

- Q-47-1: Mr. Bahr said on page 9 of his rebuttal testimony that "each section of [his] direct testimony qualitatively (not quantitatively) explains the benefits, reasonableness, and prudency of the IT investments."
 - a. How is the Commission to determine whether replacing an existing IT system with a new IT project is reasonable and prudent without a quantitative analysis? Please explain.
 - b. Does Mr. Bahr agree that determining or estimating operational savings is a quantitative analysis?

Response:

The question appears to misstate the burden of going forward with the evidence. a. As is well-established in regulatory precedent, there is a presumption of prudency of utility investments. The question of prudence arises when a party challenges an investment with evidence that the investment is imprudent. That has not occurred in this case. Only then would the burden of going forward with affirmative evidence of prudence arise. The Commission would then weigh the evidence of imprudence and prudence and find the facts based upon the evidence. With that background, a quantitative analysis is not the sole measure to determine reasonable and prudent IT investment. The phrase "prudency of investment" requires evaluation of whether a Company has made a strategic and informed investment decision that aligns with business objectives, manages risk, and aims for sustainable long-term benefits. The phrase "reasonableness of investment" is whether an investment has been made that does typically not exceed what a company would prudently incur in the conduct of competitive business.

Another facet to determining prudency and reasonableness of IT investments is the recognition of qualitative benefits which are gained as a result. Recognition of qualitative benefits provides a holistic approach to IT investment and can significantly impact an IT investment's success. Additionally, if qualitative benefits are not considered upfront or ultimately recognized, it's likely that an organization will begin to seek other IT solutions.

The magnitude of risk and complexity of services will determine if all or some combination of quantitative and qualitative factors are considered, of which Mr. Bahr provided several examples via his testimony and DR responses.

b. Yes, however, operational savings can be difficult to measure and quantify for technology investments, which is why the qualitative benefits are considered. For example, an IT Investment in technology that automates repetitive tasks may allow the redeployment of employees to more valued added work, such as making improvements to customer service, safety, business processes, and/or addressing security threats and resiliency risks in hardware and software. In addition, potential cost savings from upgrades to systems are often not realized until the change is implemented and even then, may be spread over several parts of the company, not directly attributable to one area.

AFFIRMATION

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

Jason Compton

Jason T. Compton

Utility Analyst

Indiana Office of Utility Consumer Counselor

Cause No. 45990

CenterPoint Energy Indiana South

<u>07-19-2024</u> Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following counsel of

record in the captioned proceeding by electronic service on July 19, 2024.

Heather A. Watts Jeffery A. Earl Alyssa N. Allison Kelly M. Beyrer Matthew A. Rice

SOUTHERN INDIANA GAS AND ELECTRIC CO. d/b/a **CENTERPOINT ENERGY IN SOUTH**

Heather.Watts@centerpointenergy.com
Jeffery.Earl@centerpointenergy.com
Alyssa.Allison@centerpointenergy.com
Kelly.Beyrer@centerpointenergy.com
Matt.Rice@centerpointenergy.com

Nicholas K. Kile Hillary J. Close Lauren M. Box Lauren Aguilar

BARNES & THORNBURG LLP

nicholas.kile@btlaw.com hillary.close@btlaw.com lauren.box@btlaw.com lauren.aguilar@btlaw.com Tabitha Balzer (IG)
Todd Richardson (IG)
LEWIS & KAPPES, P.C.
TBalzer@lewis-kappes.com
TRichardson@lewis-kappes.com
ATyler@lewis-kappes.com

Anne E. Becker (Evansville)
Aaron A. Schmoll (Evansville)
LEWIS & KAPPES, P.C.
ABecker@lewis-kappes.com
ASchmoll@lewis-kappes.com

ETennant@lewis-kappes.com

Jennifer Washburn
Reagan Kurtz
CAC
JWashburn@citact.org
RKurtz@citact.org

Nikki Gray Shoultz Kristina K. Wheeler BOSE MCKINNEY & EVANS NShoultz@boselaw.com KWheeler@boselaw.com

T. Jason Haas

Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

115 West Washington Street, Suite 1500 South Indianapolis, IN 46204

infomgt@oucc.in.gov

thaas@oucc.in.gov

317.232.3315 – Haas Direct Line 317.232.2494 – Office Main Line

317.232.5923 – Facsimile