STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF DUKE ENERGY INDIANA, LLC PURSUANT TO IND. CODE §§ 8-1-2-42.7 AND 8-1-2-61, FOR (1) AUTHORITY TO MODIFY ITS RATES AND CHARGES FOR ELECTRIC UTILITY SERVICE THROUGH A STEP-IN OF NEW RATES AND CHARGES USING A FORECASTED TEST PERIOD; (2) APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES, GENERAL RULES AND REGULATIONS, AND RIDERS; (3) APPROVAL OF A FEDERAL MANDATE CERTIFICATE UNDER IND. CODE § 8-1-8.4-1; (4) APPROVAL OF REVISED ELECTRIC DEPRECIATION RATES APPLICABLE TO ITS ELECTRIC PLANT IN SERVICE; (5) APPROVAL OF NECESSARY AND APPROPRIATE ACCOUNTING DEFERRAL RELIEF; AND (6) APPROVAL OF A REVENUE DECOUPLING MECHANISM FOR CERTAIN CUSTOMER CLASSES	**CAUSE NO. 45253**

JOINT REPLY TO DUKE ENERGY INDIANA RESPONSE TO MOTION TO AMEND PROCEDURAL SCHEDULE, FOR APPROPRIATE RELIEF, AND FOR EXPEDITED BRIEFING

The Indiana Office of Utility Consumer Counselor ("OUCC"), Citizens Action Coalition of Indiana ("CAC"), Environmental Working Group, Indiana Community Action Association, Indiana Laborers District Council, The Kroger Co., Sierra Club, and Walmart Inc. ("Joint Movants"), by counsel and pursuant to 170 IAC 1-1.1-12, file this reply in continued support of the Joint Motion to Amend Procedural Schedule, For Appropriate Relief, and For Expedited Briefing ("Motion") filed on October 15, 2019, after over six weeks now attempting to resolve this dispute with Duke Energy Indiana, LLC ("Duke" or the "Company").

1. Joint Movants have been attempting to resolve this dispute with Duke for over six weeks now, not just for the week before the OUCC and intervenors' filing deadline as argued by Duke in its Response to Joint Movants' Motion.

2. The requested extension is appropriate and entirely reasonable:

    a. Duke attempts to argue that the parties' prior agreement to extend the procedural schedule from 300 to 360 days should somehow alleviate the need for the Commission to address the requested relief in Joint Movants' motion. Duke Response at 3. The agreement regarding the procedural schedule was made at a time when the gross incompleteness and other glaring deficiencies in the Duke filing were not yet known to the other parties. The agreement was

premised on the large scope of requests in Duke's rate case filing and the fact that Duke had not filed a rate case since 2002. Joint Movants would further note that during those preview meetings and discussions regarding the procedural schedule, Duke never once mentioned the issues with its Cost of Service Study, including that it was relying on 170 IAC 1-5-15(f), (g) which would have required the Commission and parties to go to Duke's office to view the model.

b. Duke claims that its filing are fully compliant with the Minimum Standard Filing Requirements ("MSFRs") and "given Duke Energy Indiana's full compliance with applicable rules, there is no basis for granting the Joint Movant's an extension of time." (Duke Response at 2). As discussed further below, this is incorrect. The Commission's rules, 170 IAC 1-5-1 *et seq*., were designed to assist the Commission in reviewing a rate case petition, and provide support for the utility's rate petition. However, merely filing a petition with information that addresses these requirements does not automatically shield this information from substantive deficiencies. Duke's filing was "compliant" in that it met the procedural requirements of the MSFRs, but is not substantively complete in that the Commission and parties do not have transparent and correct data, and these substantive deficiencies preclude the Joint Movants, and the Commission, from adequately evaluating the filing.

c. Duke just filed the Excel based Cost of Service Study with the Commission on October 11, 2019, and the same version to parties on October 9, 2019.[1] This is a critical document underlying Duke's extraordinary rate increase request of an approximately $395 million annually from captive ratepayers in this case, without which parties could not adequately perform their analyses and present their evidence. Adequate time must be afforded to the parties and the Commission to ensure administrative due process. Following the guidelines in General Administrative Order ("GAO") 2013-5 and beginning the 300-day timeline from the submission of this critical document on October 11, 2019, would mean OUCC and intervenor testimony should not be due until January 17, 2020 (Day 98 in the GAO), with an order on August 6, 2020 (Day 300 in the GAO). The requested relief by Joint Movants of an additional three weeks after Duke corrects the deficiencies in its filing is entirely reasonable.

d. In addition, Duke filed significant corrections to testimony, workpapers, and MSFRs on September 9, 2019, addressing a myriad of issues, over sixty days after Duke originally filed its case-in-chief. It is notable that these corrections were filed after CAC raised the issue with Duke's Cost of Service Study on September 6, 2019.

e. Throughout the conversations with Duke in September and October of 2019, CAC asked Duke how they would be able to make intervenor-requested changes to the Cost of Service Study. Duke first did not commit to doing these

[1] Please note that even this version is not modifiable by the parties and runs must be completed by Duke.

for intervenors, but has since agreed. Parties received these intervenor-requested changed runs to the Cost of Service Studies on Tuesday, October 22, just 8 days before the current OUCC and intervenors' testimony due date. This further supports the requested relief by Joint Movants.

f. The much delayed efforts by Duke to correct the significant incompleteness and other glaring deficiencies in its filing have further compounded the voluminous and complex character of its case-in-chief filing and further exacerbated the other parties' entirely justified and most reasonable need for an extension of time to address the extraordinary circumstances which Duke itself has created.

g. Duke's Response at page 2 claims that Joint Movants' requested relief is "extraordinary". It is not, especially when Joint Movants could have instead asserted an outright dismissal of Duke's case. Even assuming that the granting of the relief requested by Joint Movants is extraordinary, "the short answer is that extraordinary circumstances require extraordinary remedies." *In re Microsoft Corp. Antitrust Litigation*, 237 F. Supp. 639, 657 (D. Md. 2002), aff'd in part, vacated in part, 333 F.3d 517 (4th Cir. 2003). *See also Brady v. Bureau of Motor Vehicles*, 4 Pa. Cmwlth. 222, 226 (1971) ("Preliminary injunctions are extraordinary remedies which the law provides to meet extraordinary circumstances.")[2]

h. Furthermore, the following **additional** issues have been discovered by several expert witnesses of Joint Movants just in the time between Joint Movants filing their Motion and the filing of this Reply, again supporting the need for Duke to refile these documents so that errors and deficiencies are corrected:

    i. On Monday, October 21, at 9:20 pm, Duke provided certain revenue proofs, just 9 days before the current OUCC and intervenors' testimony due date. These spreadsheets contained tie outs of Duke's base rate revenues at present rates, a fundamental part of any rate case. **The spreadsheets do not contain a proof of tracker revenues at current rates.** Duke Witness Douglas indicates in her testimony total present tracker revenue of $380,011,185 ($17,683,380 remaining in trackers and $362,327,805 moving to base rates), while Duke Witness Bailey's

[2] *See also* U. S. v. Fulton, 55 M.J. 88, 90 (C.A.A.F. 2001) (Crawford, C.J. concurring), in support of the relief requested by Joint Movants in lieu of outright dismissal of the Duke case-in-chief:

> I join the majority in . . . agreeing with the court below that extraordinary circumstances may require the imposition of extraordinary remedies, to include the dismissal of charges where no other reasonably appropriate remedy is available. However, where established remedies are available to vindicate a [litigant's] rights, those remedies must be tried and exhausted before resorting to dismissal of the charges. See United States v. Williams, 504 U.S. 36, 46, 112 S.Ct. 1735, 118 L.Ed.2d 352 (1992)(a court's supervisory power should not be used to prescribe nor enforce standards when other remedies are available); see also United States v. Miller, 46 MJ 248 (1997); United States v. Coffey, 38 MJ 290 (CMA 1993).

rate design uses tracker revenues at current rates of $374,062,533. **It is very problematic the tracker revenues at present rates do not match. It is also impossible to determine how the revenues were calculated as the spreadsheets are still missing underlying formulae.** Attachment 1, memorandum from OUCC Witness Glenn Watkins, further explains his concerns with Duke's October 21 response.

ii. In response to CAC asking Duke why the connection charge and energy rates shown in Exhibit 8-A (JRB) are not the same charges and rates as what is shown in Workpaper 2-JRB for either scenario, Duke informed Joint Movants that some MSFR workpapers differ from their "regular" workpapers. This is unacceptable since some "regular" workpapers are the root source of data in the MSFR workpapers. For example, the derivation of the PRODKW allocator reported in the MSFR Workpaper PRODKW Alloc entails a chain of calculations carried out across a series of unlinked spreadsheets starting with Duke Witness Bailey's "regular" Workpapers 3 and 4. It is unreasonable for Duke to argue that some of these "regular" workpapers are not "official" workpapers since they are all reliant and dependent upon each other. This continues to cause confusion, and Duke should clearly label and identify which workpapers are supporting its requests in this case and which are not.

3. Duke's case-in-chief is not contemplated or governed by the existing MSFR rule in the manner argued by Duke inasmuch as the Duke case involves a future test year presented in an incredibly voluminous and complex filing which is unacceptably incomplete and otherwise deficient in manifold respects at the time of its filing.

   a. The existing MSFR rule at 170 IAC 1-5-1 et seq. was written at a time when forward-looking test years were not permitted and when many of these filings were done on paper (filed October 28, 1998, and subsequently readopted in later years). The MSFR rule must be read in conjunction with the later issued General Administrative Order ("GAO") 2013-5.

   b. GAO 2013-5 II.A.2(b) states, "While recognizing the MSFR contemplates a historic test period, Indiana Code §8-1-2-42.7 allows a utility to file within 270 days of the close of the historic test period." It goes onto say that, "If the utility proposes a forward-looking or hybrid test year as authorized by Ind. Code §8-1-2-42.7, the MSFR should still serve as guidance as to the categories of information that are appropriate for inclusion as working papers." The GAO elaborates on what is needed in addition to the MSFRs when a forward-looking test year is used at GAO 2013-5 II.A.2: "(c) If the utility chooses a forward-looking test period, the utility should also provide supporting documentation, including any supporting calculations, for any changes between the historic base period and the test period chosen. Each change to the historic base period should be reflected as an individual adjustment in the revenue requirements schedules and explained in testimony. (d) To the extent a forward-looking test

year employs a model, that model must be completely transparent, the assumptions fully explicit, and the results fully replicable by any party and by Commission staff."

c. Duke's Response argues that any objections to the deficiencies in its case-in-chief should have been brought to the attention of the Commission pursuant to 170 IAC 1-5-4(a) within twenty days of Duke filing its petition, case-in-chief, and workpapers. Duke Response, pp. 2, 9. The Commission should afford this provision of the rules very little weight for several reasons. First, it is impractical for parties to go through thousands of pages in Duke's case-in-chief filing, including multiple tabs in an extraordinary amount of spreadsheets, especially given the disorganized nature by which Duke filed these documents. Second, many of the errors and deficiencies were not readily apparent or discoverable until parties' expert witnesses had spent significant time trying to understand the spreadsheets. While Duke may have filed documents that met the procedural requirements of the MSFRs, it was only after evaluation that the substantive deficiencies were discovered. It is unreasonable for Duke to argue that the OUCC and intervenors could complete its substantive evaluation of Duke's filing within 20 days. Third, as explained above, much has changed since 170 IAC 1-5-4 was adopted by the Commission back in 1998, including the statutory mandated expedited timeframe in rate cases which places a great burden on parties even with a properly filed case-in-chief by the petitioner, the fact that many of the rate case filings then were primarily done on paper—not electronically, and forward-looking test years were not yet allowed. Fourth, 170 IAC 1-5-4 says that a party "may file with the commission a notice that the information does not comply with this rule"—notably, it does not say "must". To construe such an interpretation from this rule implies that parties could completely waive their rights to object to deficiencies in filed cases if those deficiencies are not raised within the first twenty days, even if these deficiencies have not yet been identified because they are not readily apparent, as is the case here. Again, Joint Movants are acting reasonably in asking merely for a three-week extension after Duke rectifies its case-in-chief filing and for expedited discovery on the Cost of Service Study related issues.

d. It was Duke's responsibility to file complete and transparent documentation to allow a thorough review by Commission staff and other parties of the Company's forecasting methodology, data sources, and assumptions. Duke claims it filed the required information. Duke Response at 5, footnote 4. It did not insofar as it did not provide it in a transparent format which would allow parties or the Commission to determine step-by-step how that information for the 2020 future test year had been derived and adjusted from the 2018 base year. It is the plain and manifest intent of the Commission in both the MSFRs and GAO 2013-5 that parties should have access to transparent information from the utility that allows them to understand and verify the forecasted and adjusted

data. Only then can parties assert their positions and can the Commission rule on the validity of Duke's forecasted and adjusted data in setting new rates.

4. Joint Movants highlight the following additional legal authority to the Commission to support Joint Movants' requested relief:

    a. Ind. Code § 8-1-2-47 says, in part, "***The commission shall have power*** to adopt reasonable and proper rules and regulations relative to all inspections, tests, audits and investigations, and to adopt and publish reasonable and proper rules to govern its proceedings, and ***to regulate the mode and manner of all investigations of public utilities and other parties before it***" (emphasis added). By statute, it is the Commission—and not Duke—which controls the "mode and manner" of "all investigations" before it, including such extraordinary proceedings as this one.

    b. 170 IAC 1-5.2-1(e)(2) says "the presiding officer may do the following: … (2) Extend the procedural schedule to twelve (12) months for good cause. Extensions beyond twelve (12) months shall only be allowed upon the concurrence of a majority of the commissioners."

    c. With respect to Duke's footnote 14 on page 11 of its Response about the timing of the temporary rate increase pending a Commission final order, Joint Movants note this provision of I.C. § 8-1.2-42.7(h): "The commission may suspend the three hundred (300) day deadline set forth in subsection (e) one (1) time for good cause. The suspension may not exceed sixty (60) days."

    d. Joint Movants also highlight the following instructive Commission orders:

        i. In Consolidated Cause No. 44576/ 44602, the Commission restarted the 300-day schedule in the pending rate case with the date by which Petitioner filed supplemental testimony to address the issues with Petitioner's network facilities, June 1, 2015. The Commission found that "the earliest date by which Petitioner's case-in-chief could be considered complete for the consolidated cause was June 1, 2015, which establishes the 300-day deadline of March 28, 2016, for purposes of Ind. Code § 8-1-2-42.7." (footnote omitted). Commission Docket Entry dated Oct. 5, 2015.

        ii. In Cause No. 45142, the Commission found "that notwithstanding Petitioner's future compliance with the Settlement Agreement and/or compliance with the MSFRs when filing its case-in-chief, the burden of proof will remain Indiana American's to demonstrate the propriety of its forecasted capital projects, related costs, and other matters. Providing the agreed information shall not mean this burden has been met. We view the Settling Parties' agreement upon the information Indiana American is to provide as the minimum information Petitioner shall

provide under the Settlement Agreement. 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. Waiting until rebuttal, after the other parties have filed their responsive cases-in-chief, or until after discovery needlessly wastes time and resources. We, therefore, find that while the Settling Parties' agreement upon the capital project information Petitioner shall provide in future rate cases is in the public interest since this should assure Petitioner files a more robust case-in-chief, this will not diminish Petitioner's burden of proof in its case-in-chief." Cause No. 45142, Final Order at 17 (June 26, 2019) (2019 WL 2903633 (Ind. U.R.C.).

iii. In Cause No. 38427, during cross examination of the Company's principal accounting and rate design witnesses, an intervening parties' counsel demonstrated that the Company's own prefiled testimony showed indisputably that its proposed "accounting revenue requirement" differed materially from its proposed "rate design revenue requirement" and, thus, its case-in-chief was fatally flawed and therefore required either amendment or dismissal. This fatal flaw was established not in a motion prior to the evidentiary hearing, but two days into that hearing. Rather than dismiss the case, the Commission convened eighteen (18) days later on March 28 a supplemental prehearing conference "so that counsel might advise the Commission of the parties respective positions as to the procedural matters pertaining to this Cause," a conference which was then continued until April 6, 1988. At the April 6 continuation of the supplemental prehearing conference, "The parties agreed to a revised procedural schedule for presentation of Petitioner's supplemental testimony and exhibits and for completion of Petitioner's case-in-chief. The new procedural schedule also provided for the presentation of the Public and Intervenor's cases-in-chief, for the submission of staff reports and for the presentation of Petitioner's rebuttal evidence. The agreements of the parties were reflected in and adopted by the Commission's Supplemental Prehearing Conference Order issued on April 13, 1988." The evidentiary hearing was resumed only on May 19, 1988—two months and nine days after it had initially been continued. Cause No. 38427, Final Order (Aug. 31, 1988) (1988 WL 1621425 (Ind. U.R.C.)).

5. Judicial economy would be served by granting Joint Movants' requested relief. As it stands, some of the Joint Movants are in the position of having to preserve their right to supplement or correct testimony as parties hastily scramble to understand the information Duke continues to provide to correct their highly deficient case-in-chief filing. Duke's Attachment A to its Response demonstrates that much of the information needed, even if it has been supplied, was received so late as to deny the OUCC and intervenors an opportunity to conduct proper analyses and draft written testimony regarding Duke's cost of service and other issues in its case-in-chief. To require the

OUCC and intervenors to file substantive testimony under this type of pressure without adequate time to understand the information that should have been provided at the outset invites mistakes and invites Joint Movants' to join in the violation of due process.

6. Joint Movants also remain concerned about the slippery slope this would cause if the Commission does not provide Joint Movants' requested relief. It is important to note that, by and large, Duke is in charge in terms of when it decides to file a rate case. Duke can take as much time as it needs to make sure it is adequate and transparent and otherwise meets the requirements and expectations of the Commission and the parties. If the Commission does not grant the requested relief, the bar will be set at a new low for the next utility filing.

7. Counsel for ChargePoint, the Department of the Navy on behalf of the Federal Executive Agencies, Indiana Coal Council, and Wabash Valley Power Association, Inc. d/b/a Wabash Valley Power Alliance have informed counsel for CAC that they do not object to the requested relief. Counsel for the Duke Industrial Group, Nucor, and Steel Dynamics have informed the undersigned counsel that they support the requested relief sought in the Motion. Counsel for CAC was unable to reach counsel for Hoosier Energy Rural Electric Cooperative, Inc.

WHEREFORE, as explained above, in Joint Movants' Motion and in the affidavits attached to Joint Movants' Motion, major issues and deficiencies still exist in Duke's filed case that must be addressed, and the delay caused by Duke's deficient case-in-chief filing and issues with its Cost of Service Study also require adjustments to the procedural schedule. An attorneys' conference may also be necessary to work through these issues. Thus, Joint Movants request the Commission for the following relief:

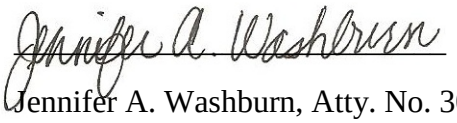
a. Duke must refile its MSFRs, workpapers, and exhibits so that the Excel sheets are linked to each other and follow the logical chain of evidence. This is standard practice to do so and has not been an issue with other Indiana electric utilities in recent general rate cases. *See, e.g.*, MSFRs, workpapers, and exhibits filed by Petitioners in Cause Nos. 44967, 45029, 45159, and 45235. Without the requested relief, it leaves parties without a clear path forward in terms of preparing our cases-in-chief.

b. Duke must refile any discovery responses that do not have formulas intact or linked spreadsheets. This is standard practice to do so. Without the requested relief, it leaves parties without a clear path forward in terms of preparing our cases-in-chief.

c. Joint Movants respectfully request that the Commission alter the procedural schedule and provide the OUCC and intervenors with a 3-week extension of their filing date beginning with the date by which Duke refiles its MSFRs, workpapers, and exhibits so that the Excel sheets are linked to each other and follow the logical chain of evidence. Joint Movants also respectfully request expedited discovery turnaround for discovery requests related to Duke's COSS.

CAC is authorized to sign on behalf of Joint Movants.

Respectfully submitted,



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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served by electronic mail this 24th day of October to the following:

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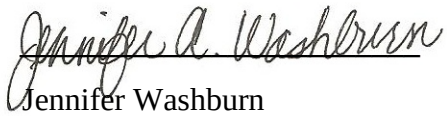
VERIFICATION

The undersigned hereby verifies that the facts alleged in this Motion are true and correct to the best of my knowledge.



Jennifer Washburn

MEMORANDUM

TO: **OUCC**

FROM: **Glenn A. Watkins, President**
Technical Associates, Inc.

DATE: **October 24, 2019**

RE: **Status of Investigation of Duke Indiana's Forecasted Revenues, Proposed Rate Design Revenues and Billing Determinants and Reconciliation with Revenue Requirement**

With Duke's most recent narrative response (10/21/19) to several previous questions and concerns regarding the above, along with and Excel file entitled "Informal COSS RD Data Request 1.4-B.xlsx," several unresolved questions that have been previously asked remain. This memorandum provides an explanation and listing of the questions that remain. For purposes of this memorandum, the Residential class will be used as an example, however, our unanswered questions remain for all rate classes and rate schedules.

(1) Basis for, and verification of, Duke's billing determinants used for rate design and revenue proof.

a. Witness Bailey's rate design and revenue proof was provided on or about 10/7/19 in a series of Excel spreadsheets and for the Residential class was entitled: "1-5-16(a)(2) Workpaper 2_RS Rate Design Summary.xlsm". The forecasted test year Residential KWH sales are shown to be 7,885,943,587 KWH while the High Efficiency KWH are shown to be 780,962,616 KWH, which on a combined basis is 8,666,906,203 KWH.

b. Witness Bailey's workpapers entitled: "45253 DEI Workpaper 6 – JRB_071019.xls" indicates forecasted CY Residential KWH sales to be 8,690,701,682 in which Mr. Bailey allocated these forecasted sales to individual rate schedules as shown below:

LSNO (General Secondary-LLF No Meter)	4,656,817
LSN4 (Farm Service-LLF)	3,164,305
RSNO (Residential-General)	7,848,601,252
RSN2 (Residential-Optional HE)	780,912,217
RSN4 (Residential-Farm Service)	33,630,605
SMLC (Metered OL-Company Owned)	1,629
SMLP (Metered OL-Customer Owned)	6,652
UOLS (Unmetered OL)	19,728,245

Informal Data Request 1.4-B defines Rate RS as Codes RSNO and RSN4. The above forecasted KWH sales for these codes are 7,882,231,857 which do not correspond to Mr. Bailey's rate design KWH of 7,885,943,587. Similarly, the Residential High Efficiency rate is defined as RSN2 wherein the forecast is 780,912,217 as compared to Mr. Bailey's rate design amount of 780,962,616. Mr. Bailey was asked to explain how he developed his forecasted KWH sales and to reconcile these amounts to the Company's forecast provided in his Workpaper 6-JRB.

(2) "Billing Adjustments" of $37,046,637 at current rates shown in Mr. Bailey's rate design spreadsheet 1-5-16(a)(2).

a. During a conference call with Mr. Bailey, he represented that this billing adjustment represented tracker revenue at current rates that is proposed to be collected in base rates under the Company's proposed rate design.

b. The Excel formula for this refers to a spreadsheet entitled: "TY2017-2018 Elec PSI_SALES_final_2.xlsx" Tab: DEI Sales by Rate, Cell: AR54.

c. Mr. Bailey was asked to provide this spreadsheet as the OUCC does not have this spreadsheet (which has not been provided to date).

(3) Excel spreadsheet provided in response to Informal COSS Data Request 1.4-B (also provided in response to Informal COSS Data Request 1.6-C, Tab: WP REV2-DLD – Present Rev.

a. The OUCC has been able to verify and reconcile Mr. Bailey's rate design current "base" rate revenue with the base rate revenue utilized and shown in Witness Douglas' revenue requirement revenues provided in 1-5-8(a)(2) [Revised MSFR Workpaper REV2-DLD].

b. With regard to tracker revenues at current rates and using RS Regular (Rate Codes RSNO and RSN4) as an example, Ms. Douglas indicates total present tracker revenue of $380,011,185 which consists of $17,683,380 tracker revenue remaining in trackers and $362,327,805 tracker revenues moving to base rates. These amounts do not correspond to Mr. Bailey's rate design tracker revenues at current rates of $374,062,533.

(4) Tracker Revenue – remaining in trackers and those moving to base rates.

a. While the OUCC cannot reconcile Ms. Douglas' tracker revenues to Mr. Bailey's tracker revenues, the OUCC also cannot determine how anyone determined tracker revenues either by class or by individual tracker. To illustrate, OUCC could not find any workpapers or MSFR files relating to the details of the calculation of rider revenues. In response to CAC 12.7-C, OUCC did discover details of tracker revenue by individual tracker and by rate schedule. However, in examining the spreadsheet for this response, it was determined that the ultimate tracker revenues are simply hard-keyed and then allocated to rate schedules.

(5) Unbilled Revenue Adjustment per Informal COSS 1.4-B.

a. Although it is known that the Company proposes to reduce forecasted 2020 revenues by $28,852,679 for "change in unbilled revenues" per Exhibit 4-E-DLD, the spreadsheet provided in response to Informal COSS 1.4-B simply shows the symbol "#REF!". However, OUCC discovered that in the Tab: "WP REV2-DLD – Present Rev" from the spreadsheet provided in response to Informal COSS Data Request 1.6-C, this $28.9 million proposed adjustment can be found. However, in drilling through this spreadsheet, the total Company amount is the result of adding up individual class proposed adjustments wherein the class adjustments are simply hard-keyed. It is not known how the class amounts were developed or determined.