

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**JOINT PETITION OF CITIZENS REGIONAL WATER)
RESOURCES, LLC, OR “CRW,” THE BOARD OF)
DIRECTORS FOR UTILITIES OF THE)
DEPARTMENT OF PUBLIC UTILITIES OF THE)
CITY OF INDIANAPOLIS, OR THE “BOARD,” AS)
TRUSTEE OF THE PUBLIC CHARITABLE TRUST)
FOR THE WATER SYSTEM, D/B/A CITIZENS)
WATER, AND CITIZENS WATER OF WESTFIELD,)
LLC, FOR: (1) APPROVAL OF WHOLESALE WATER)
SUPPLY AGREEMENT BETWEEN CRW AND)
CITY OF LEBANON UTILITIES, INCLUDING)
APPROVAL OF CRW TO OPERATE AS A PUBLIC)
UTILITY IN CONNECTION WITH SUCH SUPPLY)
AGREEMENT; (2) APPROVAL OF WHOLESALE)
WATER SUPPLY AGREEMENT BETWEEN CRW)
AND CITIZENS WATER, USING CITIZENS WATER’S)
CURRENT WHOLESALE RATE; (3) GRANTING TO)
CRW ALL NECESSARY AUTHORITY IN)
CONNECTION WITH THE ISSUANCE OF LONG-)
TERM DEBT IN AN AGGREGATE PRINCIPAL)
AMOUNT OF UP TO \$200,000,000.00 IN THE FORM)
OF AN INDIANA FINANCE AUTHORITY STATE)
REVOLVING FUND LOAN, TOGETHER WITH)
APPROVAL OF A DIRECT FUNDING AND)
GUARANTY AGREEMENT BETWEEN CRW AND)
THE INDIANA ECONOMIC DEVELOPMENT)
CORPORATION, OR “IEDC,” WHEREBY IEDC)
RETAINS FULL RESPONSIBILITY FOR)
REPAYMENT OF THE LOAN; (4) APPROVAL OF)
AGREEMENTS ANCILLARY TO THE)
TRANSACTION INCLUDING A MANAGEMENT AND)
OPERATING AGREEMENT BETWEEN CRW AND)
THE BOARD, AND AN ASSET USE AGREEMENT)
BETWEEN AND AMONG CRW, CITIZENS WATER)
AND CITIZENS WATER OF WESTFIELD, LLC; (5))
APPROVAL OF PROPOSED ALLOCATION OF)
CORPORATE SHARED SERVICES COSTS TO CRW;)
(6) APPROVAL OF DEPRECIATION RATES FOR USE)
BY CRW; AND (7) GRANTING OF THE)
COMMISSION’S CONSENT FOR CRW TO USE)
PROPERTY OWNED BY BOONE COUNTY, INDIANA,)
PURSUANT TO IND. CODE § 36-2-2-23. AND, TO THE)
EXTENT REQUIRED, ISSUANCE OF A)
CERTIFICATE OF PUBLIC CONVENIENCE AND)
NECESSITY (“CPCN”) TO PROVIDE WATER)
UTILITY SERVICE IN CERTAIN AREAS OF BOONE)
COUNTY, INDIANA.)**

CAUSE NO. 45896

PUBLIC'S EXHIBIT NO. 1
TESTIMONY OF SCOTT A. BELL
ON BEHALF OF
THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

June 30, 2023

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



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CERTIFICATE OF SERVICE

This is to certify that a copy of the *Public's Exhibit No. 1 OUCC's Testimony of Scott A. Bell on behalf of the OUCC* has been served upon the following in the captioned proceeding by electronic service on June 30, 2023.

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TESTIMONY OF OUCC WITNESS SCOTT A. BELL
CAUSE NO. 45896
CITIZENS REGIONAL WATER RESOURCES, LLC,
CITIZENS WATER, AND
CITIZENS WATER OF WESTFIELD, LLC

I. INTRODUCTION

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

2 A: My name is Scott A. Bell, and my business address is 115 West Washington Street, Suite
3 1500 South, Indianapolis, Indiana 46204.

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

5 A: I am employed by the Indiana Office of Utility Consumer Counselor (“OUCC”) as the
6 Director of the Water/Wastewater Division. My qualifications and experience are set forth
7 in Appendix A.

8 **Q: Who are the petitioners in this case?**

9 A: The petitioners in this case are Citizens Regional Water Resources, LLC (“CRW”), the
10 Board of Directors for Utilities of the Department of Public Utilities of the City of
11 Indianapolis (the “Board”), in its capacity as trustee of the public charitable trust for the
12 Water System, d/b/a Citizens Water (“Citizens Water”) and Citizens Water of Westfield,
13 LLC (“Westfield Water”) (collectively, the “Joint Petitioners”).

14 **Q: What authority or approval are the Joint Petitioners seeking from the Indiana Utility**
15 **Regulatory Commission (“Commission”)?**

16 A: Joint Petitioners are seeking the following relief:

17 (1) approval of a wholesale water supply agreement between CRW and the
18 City of Lebanon Utilities, or “Lebanon Utilities” (the “Lebanon Supply
19 Agreement”), along with authorization for CRW to enter into such Lebanon
20 Supply Agreement and operate as a public utility;

21 (2) approval of a wholesale water supply agreement between CRW and
22 Citizens Water (the “Citizens Water Supply Agreement”), whereby Citizens

1 Water shall sell water on a wholesale basis to CRW at Citizens Water's
2 Commission approved wholesale rate;

3 (3) granting to CRW all necessary authority in connection with the issuance
4 of long-term debt in an aggregate principal amount of up to
5 \$200,000,000.00 in the form of an Indiana Finance Authority ("IFA") State
6 Revolving Fund ("SRF") loan (the "SRF Loan"), together with approval of
7 a Direct Funding and Guaranty Agreement (the "Guaranty") between CRW
8 and the Indiana Economic Development Corporation ("IEDC"), whereby
9 IEDC "absolutely and unconditionally promises and guarantees" to CRW
10 to retain full responsibility for repayment of the SRF Loan;

11 (4) approval of ancillary agreements including a Management and
12 Operating Agreement between CRW and the Board (the "Service
13 Agreement"), and an asset use agreement between and among CRW,
14 Citizens Water and Westfield Water (the "Asset Use Agreement"), whereby
15 CRW will use certain assets of Citizens Water and Westfield Water,
16 respectively, to serve Lebanon Utilities under the Lebanon Supply
17 Agreement in exchange for a contribution of SRF Loan proceeds from CRW
18 for necessary system upgrades;

19 (5) approval of the allocation of certain corporate shared services costs to
20 CRW;

21 (6) approval of depreciation rates for use by CRW;

22 (7) granting of the Commission's consent for CRW to use property owned
23 by Boone County, Indiana, pursuant to Ind. Code § 36-2-2-23.

24 (8) approval of a certificate of public convenience and necessity ("CPCN")
25 to provide water utility service in certain areas of Boone County, Indiana.

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

27 A: The purpose of my testimony is to address the authority and/or relief sought by the Joint
28 Petitioners. The OUCC does not object to the relief requested in this proceeding. However,
29 Petitioners' request gives rise to certain issues that may need to be addressed in future rate
30 cases, as I will explain.

31 **Q: What is the OUCC's main concern in this proceeding?**

32 A: We want to ensure that existing customers of Citizens water utilities in Marion and

1 Hamilton Counties will be shielded from the costs necessary to complete and execute Joint
2 Petitioners' proposal. Based on this case's evidence and on answers received to follow-up
3 questions presented by OUCC staff, I am satisfied that Joint Petitioners have adequately
4 addressed this concern.

5 **Q: Does this Cause give rise to affordability concerns?**

6 A: Yes. As monthly costs of utility services for residential, commercial, and industrial
7 customers show no signs of decreasing, affordability must be a factor in any Commission
8 proceeding that may affect current or future rates. The most immediate affordability
9 concern in this Cause is ensuring that current customers of Citizens' utilities are properly
10 shielded from paying for the projects proposed in this docket. As I have indicated, I am
11 satisfied with the steps taken by Joint Petitioners and by the Indiana Economic
12 Development Corporation ("IEDC") to ensure this. In the longer term, affordability will be
13 important for the customers – including new businesses – that will be served by CRW. The
14 recommendations I note in my testimony would not affect Joint Petitioners' requested relief
15 in this Cause. However, I am identifying topics that should be monitored and considered
16 in future rate cases involving CRW, Citizens Water, and Westfield Water.

17 **Q: What have you done to prepare your testimony?**

18 A: I reviewed the Verified Joint Petition, the Notice of Filing of Amended Verified Joint
19 Petition, And To The Extent Required, Motion For Leave To Amend Verified Joint
20 Petition, the Amended Verified Joint Petition, and the testimony of Jeffrey A. Harrison;
21 Craig L. Jackson; Bruce L. Cooley; Jeffrey A. Willman; and Korlon L. Kilpatrick II. On
22 May 9, 2023, I, along with other members of the OUCC team, attended a preliminary
23 meeting with representatives of Citizens Energy Group ("CEG") to discuss the proposed

1 relief sought in this case. On June 8 and again on June 26, 2023, I, along with other
2 members of the OUCC staff, participated in a Microsoft Teams meeting with
3 representatives of CEG to discuss answers to informal discovery questions related to issues
4 in this case. Informally, Joint Petitioners provided the OUCC a copy of CRW's Water
5 System Management Plan ("WSMP") that was submitted on June 12, 2023, to the Indiana
6 Department of Environmental Management ("IDEM") for approval pursuant to 327 IAC
7 8-3.6.

II. REQUESTED RELIEF

8 **1. Approval of a Water Supply Agreement between CRW and the City of Lebanon and**
9 **authority to operate as a public utility**

10 **Q: Are Joint Petitioners seeking approval of (1) the wholesale water supply agreement**
11 **between CRW and the City of Lebanon Utilities and (2) authorization for CRW to**
12 **enter into the water supply agreement?**

13 **A:** Yes. CRW and the City of Lebanon Utilities have entered into a wholesale water supply
14 agreement (the "Lebanon Supply Agreement"). (See Joint Petitioners' Exhibit No. 5,
15 Attachment KLK-2) According to the Lebanon Supply Agreement, Lebanon and IEDC
16 have requested that CRW provide wholesale water service to Lebanon to serve Lebanon's
17 customers including customers within the Limitless Exploration/Advanced Pace Lebanon
18 and Research District ("LEAP District"). In section 7 of the Lebanon Supply Agreement,
19 the water service rates and charges are identified. The City of Lebanon Utilities will
20 initially be paying CRW a fixed monthly service charge of \$217,937. The calculation of
21 the initial monthly service charge is provided as Exhibit B to the Lebanon Supply
22 Agreement. Included in the initial monthly service charge is recovery of \$1,009,750 of
23 annual depreciation expense. The variable charges are based on the Citizens Water Tariff

1 Rate No. 8 and an additional distribution charge of \$0.3397/Mgal (1,000 gallons). In
2 Sections 7.2.1 and 7.2.2 of the Lebanon Supply Agreement, there are provisions for these
3 rates and charges to adjust in the future. I have reviewed the Lebanon Supply Agreement
4 between CRW and the City of Lebanon Utilities, and I have no objection to Joint
5 Petitioners' request for approval.

6 **Q: Are Joint Petitioners also seeking Commission authority for CRW to operate as a**
7 **public utility?**

8 A: Yes. CRW, through its agreements with CEG and its affiliates, possesses the necessary
9 technical and managerial capacity to operate as a public utility. CRW proposes to develop
10 a water system to provide water to the City of Lebanon, which will be funded by a \$200
11 million loan from IFA's SRF loan program. In addition, Joint Petitioners provided the
12 OUCC a copy of CRW's WSMP that was submitted to IDEM on June 12, 2023, in
13 compliance with 327 IAC 8-3.6. I reviewed the filed testimony and WSMP and believe
14 that Joint Petitioners have demonstrated that CRW has the technical, managerial, and
15 financial capacity to own and operate as a public utility.

16 **2. Wholesale Water Supply Agreement between Citizens Water and CRW**

17 **Q: Are Joint Petitioners seeking Commission approval of a wholesale water supply**
18 **agreement between CRW and Citizens Water?**

19 A: Yes. Citizens Water and CRW have entered into a water supply agreement ("Citizens
20 Water Supply Agreement"), which is included with Mr. Kilpatrick's testimony as
21 Attachment KKK-1.

22 **Q: How is Citizens Water compensated for providing water to CRW?**

23 A: Section 3 of the Citizens Water Supply Agreement titled "Compensation to Citizens
24 Water" describes how Citizens Water is compensated. Section 3 states the following:

25 CRW shall pay Citizens Water monthly, in accordance with Citizens

1 Water's normal billing procedures, an amount equal to the sum of: (a) a
2 volume charge for the water delivered to CRW by Citizens Water (the
3 "Volume Charge"); (b) a service charge for each of the meters based upon
4 the applicable meter size (the "Service Charge"); and (c) any other
5 applicable charges under Citizens Water's Terms and Conditions and tariffs
6 ("Terms and Conditions"). The Volume Charge shall be the amount of
7 metered water volume actually delivered to CRW, at all delivery points
8 combined, multiplied by Citizens Water's rates as found in its Water Rate
9 No. 8, Sale for Resale Customers, or any successor tariff CRW will pay
10 Citizens Water's Rate No. 8 Sale for Reseal Customers for resale service,
11 as approved by the IURC and as may be amended from time to time. The
12 Monthly Service Charge shall be as set forth in Citizens Water's Water Rate
13 No. 8, Sale for Resale Customers, or any successor tariff for resale service
14 as approved by the IURC and as may be amended from time to time.
15 (Emphasis added)

16 **Q: Please describe Citizens Water's wholesale rate.**

17 A: Citizens Water's "Water Rate No. 8," which is applicable to Sale for Resale customers,
18 includes a Volumetric Charge and a Monthly Service Charge. The Water Rate No. 8 tariff
19 has Monthly Service Charges for meter sizes from 5/8 inches (smallest) up to 10 inches
20 (largest). Citizens Water's Monthly Service Charge for a 10-inch meter is \$643.23.

21 **Q: Do you have any concerns with Citizens Water charging CRW Monthly Service**
22 **Charges?**

23 A: Yes. Citizens Water proposes to charge CRW the \$643.23 (10-inch meter) Monthly
24 Service Charge per meter for two delivery points. However, Citizens Water will be
25 metering CRW's water usage with meters larger than 10 inches, and Citizens Water has no
26 tariffed Monthly Service Charge (on Water Rate No. 8) for meters larger than 10 inches.
27 Therefore, Citizens Water will be under-charging CRW because Citizens Water doesn't
28 have a Monthly Service Charge for meters larger than 10 inches. This should be a
29 consideration in Citizens Water's next rate case but is not a reason to deny the relief sought
30 in this docket.

1 **Q: What should Citizens Water do about the lack of a Monthly Service Charge for**
2 **meters larger than 10 inches?**

3 A: In its next base rate case, Citizens Water should establish a Monthly Service Charge on its
4 Water Rate No. 8 tariff for meters larger than 10 inches to more accurately charge CRW.

5 **Q: Should the Commission be mindful of other ratemaking considerations in potential**
6 **future cases?**

7 A: Yes. At its inception, CRW will serve only one customer – the City of Lebanon – with the
8 rates continuing to be set through a negotiated agreement. The OUCC acknowledges that
9 the City withdrew from IURC rate jurisdiction in 1997 as allowed by statute. Therefore,
10 any decisions concerning retail rates for the City's customers are within the dominion of
11 locally elected officials and not the IURC. However, if the rates for CRW itself are ever
12 set using traditional ratemaking for an investor-owned utility, the Commission should be
13 mindful of the capital structure and weighted cost of capital that will result from the current
14 transaction and how that will affect the determination of rates for future retail customers
15 should CRW acquire them. The Commission should also be mindful of the return that
16 would be earned on the potential investment of this equity in new or replacement utility
17 plant.

18 **Q: May future cases also give rise to depreciation issues?**

19 A: Yes. All the funds to construct the LEAP project will be contributed by the Indiana
20 Economic Development Corporation ("IEDC"). As such, these funds are considered
21 contributions-in-aid of construction ("CIAC") for CRW. While CRW will record
22 depreciation expense, it will be offset entirely by the amortization of CIAC and, therefore,
23 CRW effectively has no depreciation expense. The amortization of CIAC is not included
24 in the operating expenses comprising the fixed monthly service charge. It is this recovery

1 of depreciation expense that will generate operating income and equity, in the form of
2 retained earnings, for CRW.

3 **Q: You mentioned earlier that you and additional OUCC staff have discussed this case**
4 **with CEG. Did those discussions include depreciation and CIAC matters?**

5 A: Yes. CRW explained it is amortizing CIAC for book purposes but is proposing that CIAC
6 not be amortized for ratemaking purposes. For ratemaking purposes, this will result in
7 negative rate base related to the investment in the LEAP project. CRW is aware of this
8 possibility.

9 **3. CRW Debt Authority of \$200,000,000**

10 **Q: Are Joint Petitioners seeking Commission authority for CRW to borrow up to**
11 **\$200,000,000 from the Indiana Finance Authority (“IFA”) State Revolving Fund**
12 **(“SRF”) loan program?**

13 A: Yes. Joint Petitioners’ witness, Craig L. Jackson, describes the proposed \$200,000,000
14 loan (“SRF Loan”) from the SRF to CRW. The funds will be used to construct CRW’s
15 water utility infrastructure and to construct facilities for Citizens Water and Westfield
16 Water necessary to provide sufficient water to CRW. He explains that the revenues that
17 CRW collects from the City of Lebanon will not be sufficient to meet the SRF Loan debt
18 service requirements. Therefore, since the funding is needed to provide water utility service
19 to an Indiana Economic Development Corporation (“IEDC”) project, IEDC has agreed to
20 be the “primary obligor and sole guarantor for the payments due on the SRF Loan.”¹
21 IEDC’s obligations are detailed in the Direct Funding and Guaranty Agreement (see Joint
22 Petitioner’s Exhibit No. 2, Attachment CLJ-1) which IEDC and CRW are parties to.

¹ Verified Direct Testimony of Craig L. Jackson, p. 6.

1 **Q: Do you have any objections to Joint Petitioner's request for Commission approval of**
2 **CRW's debt authority in the amount of \$200,000,000 or approval of the Direct**
3 **Funding and Guaranty Agreement?**

4 A: No. I have no objection to CRW's request for debt authority in the amount of \$200 million
5 or its request for approval of the Direct Funding and Guaranty Agreement as proposed.

6 **4. Management and Operating Agreement and Asset Use Agreement**

7 **Q: Are Joint Petitioners seeking Commission approval of a Management and Operating**
8 **Agreement?**

9 A: Yes. Joint Petitioners are seeking Commission approval of Management and Operating
10 Agreement between CRW and Citizens Energy Group (the "Service Agreement"), which
11 has been provided as Joint Petitioner's Exhibit No. 4, Attachment JAW-1. Mr. Willman
12 indicates that "Citizens Energy Group Water Operations division will operate and maintain
13 the CRW system in conjunction with its operations of the Citizens Water and Citizens
14 Westfield systems."² I have reviewed the Service Agreement and have no objection to its
15 approval.

16 **Q: Are Joint Petitioners seeking Commission approval of an Asset Use Agreement?**

17 A: Yes. CRW, Citizens Water and Westfield Water have entered into an Asset Use
18 Agreement, which has been provided as Joint Petitioner's Exhibit No. 4, Attachment JAW-
19 2. The Asset Use Agreement explains that CRW will contribute approximately \$75 million
20 to Citizens Water and approximately \$25 million to Westfield Water for additions and
21 improvements to Citizens Water's and Westfield Water's system and infrastructure that are
22 specifically needed to serve CRW. In return, Citizens Water and Westfield Water will
23 allow CRW to use the assets to meet supply obligations to Lebanon Utilities. I have

² Verified Direct Testimony of Jeffrey A. Willman, p. 4.

1 reviewed the Asset Use Agreement and have no objection to its approval.

2 **5. Approval of the Allocation of Certain Corporate Shared Services Costs to CRW**

3 **Q: Are Joint Petitioners seeking approval of the allocation of certain corporate shared**
4 **services costs to CRW?**

5 A: Yes. Mr. Willman indicates that the back-office support for CRW will be provided by
6 Corporate Shared Services. He stated that the back-office support services include
7 accounting, human resources, environmental, information technology and customer
8 service professionals.³ I have no opposition to this request for approval.

9 **6. Approval of Depreciation Rates for use by CRW**

10 **Q: What depreciation rates is CRW requesting authorization to use?**

11 A: According to Mr. Jackson, CRW is proposing to use a 1.7% depreciation rate, which is the
12 Commission's composite rate for water systems without a treatment plant.⁴ I have no
13 opposition to CRW using a 1.7% depreciation rate.

14 **7. Granting Consent for CRW to Use Property owned by Boone County, Indiana,**
15 **pursuant to Ind. Code § 36-2-2-23.**

16 **Q: Are Joint Petitioners seeking Commission authority for CRW to use property owned**
17 **by Boone County, Indiana, pursuant to Ind. Code § 36-2-2-23?**

18 A: Yes. I have no opposition to this request for authority.

19 **8. Granting approval of a Certificate of Public Convenience and Necessity ("CPCN")**

20 **Q: Are Joint Petitioners seeking Commission approval of a Certificate of Public**
21 **Convenience and Necessity ("CPCN") to provide water utility service in certain areas**
22 **of Boone County, Indiana.**

23 A: Yes. Per its Amended Verified Joint Petition, Joint Petitioners are seeking Commission
24 approval of a CPCN. Joint Petitioners have demonstrated that CRW has the managerial,

³ Verified Direct Testimony of Jeffrey A. Willman, pp. 5-6.

⁴ Verified Direct Testimony of Craig L. Jackson, p. 18.

1 technical, and financial capability to provide water utility service. Therefore, I have no
2 opposition to Joint Petitioners' request that the Commission grant CRW a CPCN.

III. RECOMMENDATIONS

3 **Q: What do you recommend?**

4 A: I recommend the Commission approve Petitioners' requested relief. I also recommend that
5 in its next base rate case, Citizens Water establish a Monthly Service Charge on its Water
6 Rate No. 8 tariff for meters larger than 10 inches to more accurately charge CRW.

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

8 A: Yes.

APPENDIX A

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

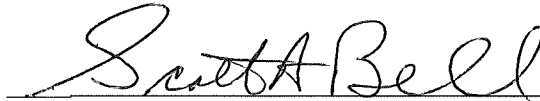
2 A: I have a Bachelor of Science degree in Industrial Management, with a minor in Industrial
3 Engineering from Purdue University. I began working for the Indiana Utility Regulatory
4 Commission ("Commission") in 1988 as a Staff Engineer. In 1990, I transferred to the
5 OUCC at the time of the reorganization of the Commission and the OUCC. In 1999, I was
6 promoted to the position of Assistant Director and in 2005 I was promoted to the position
7 of Director of the Water / Wastewater Division. During my term as Director, I have served
8 on the Water Shortage Task Force, created by SEA 369 in the 2006 General Assembly and
9 the Water Resources Task Force, created by HEA 1224 in the 2009 General Assembly. I
10 am a member of the American Water Works Association ("AWWA") and have attended
11 numerous utility related seminars and workshops including the Western Utility Rate
12 Seminar sponsored by the National Association of Regulatory Utility Commissioners
13 ("NARUC"). I also completed additional coursework regarding water and wastewater
14 treatment at Indiana University-Purdue University at Indianapolis ("IUPUI").

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

16 A: Yes. I have testified in many causes relating to telecommunications, natural gas, electric,
17 water, and wastewater utilities. During the past twenty-three (23) years, I have testified
18 exclusively on water and wastewater utility issues. Some of those issues included the
19 reasonableness of cost of service studies, rate design, fair value, Replacement Cost New
20 Less Depreciation ("RCNLD") studies, engineering-related operation and maintenance
21 expenses, capital improvement projects, non-revenue water and water conservation.

AFFIRMATION

I affirm the representations I made in the foregoing testimony are true to the best of my knowledge, information, and belief.

A handwritten signature in cursive script that reads "Scott A. Bell". The signature is written in black ink and is positioned above a horizontal line.

By: Scott A. Bell
Cause No. 45896
Office of Utility Consumer Counselor (OUCC)

Date: June 30, 2023