

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 MULTI-STEP RATE IMPLEMENTATION )  
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 )  
REVISED ELECTRIC DEPRECIATION RATES )  
APPLICABLE TO ITS ELECTRIC PLANT IN SERVICE, ) CAUSE NO. 46038  
AND APPROVAL OF REGULATORY ASSET )  
TREATMENT UPON RETIREMENT OF THE )  
COMPANY'S LAST COAL-FIRED STEAM GENERATION )  
PLANT; (4) APPROVAL OF AN ADJUSTMENT TO THE )  
COMPANY'S FAC RIDER TO TRACK COAL )  
INVENTORY BALANCES; AND (5) APPROVAL OF )  
NECESSARY AND APPROPRIATE ACCOUNTING )  
RELIEF, INCLUDING AUTHORITY TO: (A) DEFER TO A )  
REGULATORY ASSET EXPENSES ASSOCIATED WITH )  
THE EDWARDSPORT CARBON CAPTURE AND )  
SEQUESTRATION STUDY, (B) DEFER TO A )  
REGULATORY ASSET COSTS INCURRED TO ACHIEVE )  
ORGANIZATIONAL SAVINGS, AND (C) DEFER TO A )  
REGULATORY ASSET OR LIABILITY, AS APPLICABLE, )  
ALL CALCULATED INCOME TAX DIFFERENCES )  
RESULTING FROM FUTURE CHANGES IN INCOME )  
TAX RATES. )

**INDUSTRIAL GROUP AND OUCC'S RESPONSE IN OPPOSITION TO DUKE'S  
PETITION FOR REHEARING AND OBJECTION TO COMPLIANCE FILING**

The Duke Industrial Group ("Industrial Group") and the Indiana Office of Utility Consumer Counselor ("OUCC"), by counsel, submit their Response in Opposition to the Verified Petition for Rehearing and Reconsideration or, Alternatively, Commission Clarification and/or Modification ("Petition for Rehearing") filed by Duke Energy Indiana, LLC ("Duke") on February 18, 2025, as well as its Objection to the Compliance Filing Duke filed with the Commission on February 7, 2025 and supplemented on February 11, 2025.

## INTRODUCTION

The Industrial Group and OUCC oppose Duke’s petition for rehearing or clarification, and object to Duke’s compliance filing. Duke admits that its compliance filing deviates from the authorized revenue increase specified in the Commission’s January 29, 2025 Order (“Rate Order”), as corrected in the February 3, 2025 Nunc Pro Tunc Order.<sup>1</sup> According to Duke, it should be allowed to increase its base rate revenue by some \$89 million annually above the level authorized by the Commission, not including the additional \$13.7 million rate migration adjustment Duke proposes to recover through rate design. That position is unsubstantiated and erroneous in multiple respects. The Industrial Group and the OUCC urge the Commission to reaffirm its conclusion as to a reasonable revenue increase in its Final Order as corrected in its Nunc Pro Tunc Order.

Duke claims the Commission’s determination of the authorized revenue increase was a mistake, based on Duke’s alternative computations reflecting its interpretation of each particular finding in the Final Order. However, the Commission reviewed its revenue determinations in the Nunc Pro Tunc Order, and confirmed the authorized revenue increase was \$295.678 million. The Industrial Group and OUCC have not identified any error in the Commission’s determination. Without review of the computations and work papers underlying the Commission’s conclusions, the Industrial Group and OUCC are not in a position to independently validate the total specified in the Nunc Pro Tunc Order, and accordingly defer to the Commission’s analysis on the merits of the revenue increase.

In key respects, however, it is apparent that Duke’s compliance filing is premised on errors that overstate the computed revenue increase. Two points in particular stand out. First, Duke acknowledges that the Commission ordered the use of revised survivor curves for purposes of

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<sup>1</sup> Because the Compliance Filing deviates materially from the Commission’s authorized rate increase, Duke’s Petition for Reconsideration and its Compliance Filing are inextricably linked. As the Commission recognized in its February 25, 2025 Docket Entry, the Commission’s approval of Duke’s Compliance Filing is “subject to refund, based on the outcome of the pending motions for reconsideration and/or clarification.”

depreciation related to the Edwardsport plant. However, Duke failed to apply those revised survivor curves when computing net salvage value, an integral component of depreciation rates.

Second, the Commission rejected Duke's proposed computation of a migration adjustment associated with anticipated adoption of new time-of-use (TOU) rate offerings and industrial users switching to lower cost rates, finding instead that only a small revenue adjustment was appropriate for the residential and commercial classes. In its compliance filing, however, Duke revised only the portion of the migration adjustment relating to TOU offerings for the residential and commercial classes, leaving its erroneous computation in place for industrial classes. The Commission's decision rejecting the rate migration adjustment applied to all rate classes.

**1. Duke's Compliance Filing applies incorrect weighted net salvage rates to Edwardsport depreciation rates.**

In its Final Order, the Commission found that the interim survivor curves for Edwardsport should be the same as other steam facilities. Order at 63. The weighted net salvage rates should have likewise been adjusted in Duke's Compliance Filing. They were not, and this was in error. Duke's Compliance filing thus overstates depreciation expense by \$5.5 million annually.

As Duke witness Mr. Spanos acknowledged, changing interim survivor curves affects the weighting of decommissioning costs to the assets exposed to terminal retirements. Pet. Ex. 37 at page 10, lines 23-24 (Spanos Rebuttal). In other words, decreasing interim retirements and increasing the terminal retirements changes the weighted net salvage rate. *Id.* at page 22, lines 1-3. Thus, in carrying out the Commission's directive to adjust the interim survivor curves for Edwardsport, Duke should have also changed the weighted net salvage rate. Its failure to do so was a failure to effectuate the Commission's directive.

In its Compliance Filing, Duke utilized a net salvage rate of negative 10% for the calculation of the Edwardsport depreciation rates. *See*, Attachment O at Column J, Lines 41, 76, 108, 139, 167. This was the same net salvage rate for Edwardsport that Duke used in its rebuttal

case. *See, e.g.*, Duke Ex. 37, Attachment 37-A at pages 1-3, Column 4, Accounts 311.20, 312.20, 314.20, 314.30, 315.20, 316.20. In other words, Duke’s Compliance Filing made no adjustment to Edwardsport net salvage rates in response to the Commission’s Order.

However, Duke’s witness Spanos stated in his direct testimony that decommissioning component for production facilities “is best calculated by dividing the decommissioning or dismantlement cost by the surviving plant at final retirement.” Duke Ex. 12, page 13, lines 6-8. Changing the survivor curves for Edwardsport results in a change to terminal and interim retirement amounts for Edwardsport. Using the adjusted terminal retirement for Edwardsport changes the total terminal net salvage rate from 14% to 5%, as shown in Table A below:

Scenario (1)	ESTIMATED RETIREMENT		TOTAL DECOMMISSIONING COSTS (4)	GALLAGHER, WABASH, DRESSER TOTAL DECOMMISSIONING ALLOCATION (5)	CUMULATIVE DECOMMISSIONING COSTS (6)	ESCALATED DECOMMISSIONING COSTS (7)	TERMINAL RETIREMENTS (8)	TOTAL NET SALVAGE (9)=(7)/(8)
	YEAR (2)	MW (3)						
Spanos Rebuttal, Attachment 37-A, page 8	2045		58,570,000	0	58,570,000	100,832,437	739,148,594	14
Updated with Correct Retirements*	2045		58,570,000	0	58,570,000	100,832,437	2,202,066,857	5
<b>Difference</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,462,918,263</b>	<b>(9)</b>

\* Corrected Interim and Terminal Retirements - See IG Ex. 2, Revised Attachment BCA-10 at pg 7-8; See also Attachment A, Duke’s Response to IG 15.07.

In turn, utilizing the updated terminal and interim retirement values and updated total terminal net salvage rates results in the average salvage rate for Edwardsport of negative 6%, not negative 10%, as shown in Table B below:

Scenario (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE (8)=(4)+(7)	ORIGINAL COST (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=- (8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (%) (3)	NET SALVAGE (\$) (4)=(3)*(2)	RETIREMENTS (\$) (5)	NET SALVAGE (%) (6)	NET SALVAGE (\$) (7)=(5)x(6)			
	Spanos Rebuttal, Attachment 37-A, page 8	739,148,594	(14)	103,480,803	2,010,851,406	(9)			
Updated with Correct Retirements*	2,202,066,857	(5)	110,103,343	547,933,142	(9)	49,313,983	159,417,326	2,749,999,999	(6)
<b>Difference</b>	<b>1,462,918,263</b>	<b>9</b>	<b>6,622,540</b>	<b>(1,462,918,264)</b>	<b>0</b>	<b>(131,662,644)</b>	<b>(125,040,104)</b>	<b>0</b>	<b>4</b>

\* Corrected Interim and Terminal Retirements - See IG Ex. 2, Revised Attachment BCA-10 at pg 7-8; See also Attachment A, Duke’s Response to IG 15.07.

In applying a negative 10% net salvage rate instead of a negative 6% net salvage rate (as it should have done), Duke overstated the Edwardsport depreciation rates by 0.20 percentage points, as shown in Table C (which is based on the June 30, 2023 depreciation study plant balances).

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)		
<b>STEAM PRODUCTION PLANT</b>											
<b>ATTACHMENT Q TO COMPLIANCE FILING</b>											
311.20	STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	100-R2.5 *	(10)	160,837,703.73	43,267,877	133,633,507	8,168,737	3.84	21.7	
312.20	BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	45-30.5 *	(10)	1,846,072,348.34	967,850,026	1,362,620,557	60,446,556	3.76	19.6	
314.20	TURBOGENERATOR UNITS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	55-81 *	(10)	580,452,381.18	200,767,833	447,620,766	21,584,420	3.66	20.7	
314.30	PRIME MOVERS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	30-S1.5 *	(10)	90,420,353.73	30,820,297	68,651,962	3,481,338	3.85	19.7	
315.20	ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	70-R1.5 *	(10)	44,354,358.64	11,858,035	36,031,760	1,761,518	3.97	21.0	
316.20	MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	55-R1 *	(10)	18,953,653.82	3,498,131	17,243,108	845,737	4.40	20.4	
	<b>TOTAL EDWARDSPORT IGCC</b>				<b>2,749,999,399</b>	<b>958,080,199</b>	<b>2,068,919,800</b>	<b>103,286,306</b>	<b>3.76</b>	<b>20.01</b>	
<b>PROJECTED NET SALVAGE</b>											
311.20	STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	100-R2.5 *	(6)	160,837,703.73	43,267,877	127,200,069	5,871,666	3.65	21.7	
312.20	BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	45-30.5 *	(6)	1,846,072,348.34	967,850,026	1,288,988,683	65,960,666	3.56	19.6	
314.20	TURBOGENERATOR UNITS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	55-81 *	(6)	580,452,381.18	200,767,833	424,051,601	20,445,085	3.47	20.7	
314.30	PRIME MOVERS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	30-S1.5 *	(6)	90,420,353.73	30,820,297	65,034,818	3,297,501	3.65	19.7	
315.20	ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	70-R1.5 *	(6)	44,354,358.64	11,858,035	35,157,585	1,676,635	3.78	21.0	
316.20	MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	55-R1 *	(6)	18,953,653.82	3,498,131	16,488,054	808,503	4.20	20.4	
	<b>TOTAL EDWARDSPORT IGCC</b>				<b>2,749,999,399</b>	<b>958,080,199</b>	<b>1,958,919,800</b>	<b>97,770,338</b>	<b>3.56</b>	<b>20.02</b>	
<b>DIFFERENCE</b>											
311.20	STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC EDWARDSPORT IGCC					0.00	0	(6,433,508)	(206,871)	(0.19)	(0.0)
312.20	BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC					0.00	0	(73,642,604)	(3,776,600)	(0.20)	0.0
314.20	TURBOGENERATOR UNITS - EDWARDSPORT IGCC EDWARDSPORT IGCC					0.00	0	(28,578,095)	(1,138,435)	(0.19)	0.0
314.30	PRIME MOVERS - EDWARDSPORT IGCC EDWARDSPORT IGCC					0.00	0	(3,617,174)	(183,747)	(0.20)	0.0
315.20	ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC					0.00	0	(1,774,175)	(84,663)	(0.19)	(0.0)
316.20	MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC					0.00	0	(754,154)	(37,144)	(0.20)	(0.0)
	<b>TOTAL EDWARDSPORT IGCC</b>					<b>0</b>	<b>0</b>	<b>(110,000,000)</b>	<b>(5,517,875)</b>	<b>(0.20)</b>	<b>0.00</b>

When the 0.2 percentage point reduction is applied to the projected plant in service as of December 21, 2025 as stated in Duke's Compliance Filing, the depreciation expense component of Duke's base rates should be reduced by \$5,489,000 below Duke's Compliance filing, as shown in Table D below.

**TABLE D**  
**DUKE ENERGY INDIANA, LLC**  
**Comparison of Test Year Depreciation Expense**  
**Edwardsport IGCC**  
(Thousands of Dollars)

Description	Approved 31-Dec-25 Plant In-Service As Adjusted	Compliance		Compliance with Corrected Net Salvage		Difference
		Depreciation Rates	Annualized Depreciation Expense	Depreciation Rates	Annualized Depreciation Expense	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
311.2 - Structures and Improvements	\$ 162,279	3.84%	\$ 6,232	3.65%	\$ 5,923	\$ (308.33)
312.2 - Boiler Plant Equipment	\$ 1,874,982	3.76%	\$ 70,499	3.56%	\$ 66,749	\$ (3,749.96)
314.2 - Turbogenerator Units	\$ 688,361	3.66%	\$ 25,194	3.47%	\$ 23,886	\$ (1,307.89)
315.2 - Accessory Electric Equipment	\$ 45,216	3.97%	\$ 1,795	3.78%	\$ 1,709	\$ (85.91)
316.2 - Miscellaneous Power Plant Equipment	\$ 18,316	4.49%	\$ 822	4.29%	\$ 786	\$ (36.63)
<b>Total</b>	<b>\$ 2,789,154</b>		<b>\$ 104,542</b>		<b>\$ 99,054</b>	<b>\$ (5,489)</b>

The Commission should order Duke to submit revised depreciation rates with the corrected net salvage rates for Edwardsport and accordingly adjust the approved revenue increase to reflect that change.

**2. The inclusion of a rate migration adjustment in the Compliance Filing for Rates LLF and HLF contravenes the Commission’s Order.**

Duke’s Compliance Filing incorrectly continues to include a rate migration adjustment for Rates HLF and LLF, despite the Commission’s finding that Duke failed to carry its burden with respect to its adjustment.

Multiple parties had objected to Duke’s proposed migration adjustment, including Industrial Group witness Gorman (who recommended that the rate migration adjustment of \$16.3 million be rejected in its entirety) and OUCC witness Dismukes (who focused his testimony on rate migration for residential and commercial rates). After summarizing all of the testimony, the Commission found that “Duke did not provide persuasive empirical evidence to support its assumption that 50% of Duke’s customers eligible to migrate to a new rate will, indeed, migrate to that rate. . . . The burden is on Duke to prove its case and it failed to do so.” Rate Order at 111.

The Commission's Order ultimately permitted a modest rate migration adjustment of 16.5%, *i.e.*, \$1,252,981<sup>2</sup> to residential and commercial customers as recommended by Dr. Dismukes. The Commission rejected the remaining \$2.5 million of the proposed adjustment to those customer classes. The Order did not authorize any other adjustment. In light of the Commission's finding that Duke did not prove its burden in the case, the Commission's Order is properly interpreted as rejecting the entire \$16.3 million adjustment except for the \$1,252,981 of residential/commercial adjustments that the Order authorized. However, Duke incorrectly interpreted the Order to provide for the reverse: allowing the entire \$13.7 million rate migration adjustment except for the \$2.5 million.<sup>3</sup>

Because the Commission found that Duke did not uphold its burden, Duke's inclusion of the \$13.7 million rate migration adjustment in its Compliance filing was in error. The Commission should order Duke to remove the entirety of its rate migration adjustment from compliance rates, except for the \$1.25 million increase it approved.

**3. Duke's methodology for reflecting the rate migration adjustment understates the true level of increase being effectuated.**

Finally, Duke's method of reflecting the migration adjustment understates the level of revenue increase that is actually being effectuated. Instead of reflecting the rate migration adjustment as a proforma adjustment to revenue at present rates,<sup>4</sup> Duke implemented the rate migration adjustment by designing rates to permit recovery of a greater amount than its authorized increase.<sup>5</sup>

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<sup>2</sup> Duke had estimated the total RS lost revenues for Rate RS and Rate CS to be \$7,029,876 and \$563,950 respectively. Pet. Attach. 7-G (RAF). When 16.5% is applied to those amounts, the result is \$1,159,929 and \$93,051 respectively, or a total of \$1,252,981.

<sup>3</sup> See Duke's Public Compliance Filing – 46038\_DEI\_Step 1 Compliance Filing\_Attachment C\_Revenue Proof\_020725.

<sup>4</sup> In other words, at line 1 of Duke's Public Compliance Filing – 46038\_DEI\_Step 1 Compliance Filing\_Exhibit 1 – Summary of Order Implementation\_020725.

<sup>5</sup> Duke's Public Compliance Filing – 46038\_DEI\_Step 1 Compliance Filing\_Attachment C\_Revenue Proof\_020725.

In particular, Duke's Exhibit 1 to its Compliance Filing identifies its calculated proforma revenue amount at Line 1 as \$3.01695 billion.<sup>6</sup> Adding Duke's calculated revenue increase of \$384.715 million at Line 14 results in approved revenues of \$3.402 billion. This number, plus tracker revenue, is the denominator used to determine the system average increase resulting from this case. *See* Exhibit 1, line 21.

However, Duke did not design rates to collect \$3.402 billion. Instead, Duke's Attachment C – Revenue Proof to its Compliance Filing shows that Duke has designed rates to collect \$3.415 billion.<sup>7</sup> This difference in revenues is tied to Duke's \$13.7 million migration adjustment. As explained above, Duke's inclusion of \$13.7 million in rate migration adjustments was in error.

The only rate migration adjustment that the Commission authorized was the \$1,252,981 adjustment to residential and commercial rates. This amount should be reflected in the proforma amount on line 1 of Duke's Exhibit 1 to its Compliance Filing, and on the Total Operating Revenues line of Attachment 1 to Duke's Petition for Rehearing.<sup>8</sup>

The Commission should order Duke to reflect the migration adjustment in proforma revenues, and submit revised rates based on the resulting approved revenue increase.

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<sup>6</sup> Duke's Public Compliance Filing – 46038\_DEI\_Step 1 Compliance Filing\_Exhibit 1 – Summary of Order Implementation\_020725

<sup>7</sup> Duke's Public Compliance Filing – 46038\_DEI\_Step 1 Compliance Filing\_Attachment C\_Revenue Proof\_020725.

<sup>8</sup> In comparison, under the Rate Order, total revenues were \$3.315 billion (\$3.019 billion plus \$295.6 million revenue increase).



## Conclusion

The Industrial Group and OUCC respectfully request the Commission direct Duke to revise its Step 1 compliance rates based on the adjustments discussed above. With respect to all other adjustments to Duke's Compliance Filing, the Industrial Group and OUCC defer to the Commission to implement its Rate Order as modified by the Nunc Pro Tunc Order. The Industrial Group and the OUCC urge the Commission to reaffirm its conclusion as to a reasonable revenue increase in its Final Order as corrected in its Nunc Pro Tunc Order. To the extent refunds are due to customers, the Industrial Group and OUCC would also request that Duke be ordered to pay interest at statutory rate of 8% for any overcollections.

Respectfully submitted,

LEWIS & KAPPES, P.C.

*/s/ Aaron A. Schmoll*

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**CERTIFICATE OF SERVICE**

The undersigned counsel hereby certifies that a copy of the foregoing document was served via electronic mail, this 28<sup>th</sup> day of February, 2025:

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**Request:**

Please refer to the Rebuttal Testimony of Mr. Spanos at page 21, line 23 through page 22, line 3 and confirm or correct the following:

- a. Mr. Andrews' proposal to use the same interim retirement curves for Edwardsport as the other steam production plants would result in \$547.9 million of interim retirements.
- b. Mr. Andrews' proposal to use the same interim retirement curves for Edwardsport as the other steam production plants would result in \$2,202.1 million to terminal retirements.

**Response:**

- a. Generally, yes. Mr. Andrews' proposal to use the same interim retirement curves for Edwardsport as the other steam production plants would result in slightly more than \$548 million, instead of the \$547.9 million of interim retirements he states.
- b. Yes, Mr. Andrews' proposal to use the same interim retirement curves for Edwardsport as the other steam production plants would result in \$2,202.1 million to terminal retirements.

**Witness:** John Spanos