OFFICIAL EXHIBITS

STATE OF INDIANA

INDIANA UTILITY REGUALTORY COMMISSION

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PETITION OF THE INDIANA-AMERICAN WATER COMPANY, INC. FOR (1) AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR WATER UTILITY SERVICE, (2) REVIEW OF ITS RATES AND CHARGES FOR WASTEWATER UTILITY SERVICE, (3) APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES APPLICABLE TO WATER AND WASTEWATER UTILITY SERVICE, AND (4) AUTHORITY TO IMPLEMENT A LOW INCOME PILOT PROGRAM

CAUSE NO. 45142

IURC INTERVENOR'S EXHIBIT NO

INTERVENOR CITY OF CROWN POINT'S EXHIBIT 3 CROSS-ANSWERING TESTIMONY OF WILLIAM STEVEN SEELYE

/S/ R.M. Glennon

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1 I. INTRODUCTION AND SUMMARY

2 Q. Please state your name and business address.

A. My name is William Steven Seelye. My business address is 6001 Claymont Village
Drive, Suite 8, Crestwood, Kentucky 40014.

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Q. Did you submit direct testimony in this proceeding?

A. Yes. I submitted direct testimony on behalf of the City of Crown Point, Indiana
("Crown Point"), the second largest customer served by Indiana-American Water
Company, Inc. ("Indiana-American").

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Q. What is the purpose of your testimony?

- A. The purpose of my testimony is to address issues raised in the direct testimonies of
 Jerome D. Mierzwa submitted on behalf of the Indiana Office of Utility Consumer
 Counselor ("OUCC"), Jessica A. York on behalf of the Indiana-American Water
- 13 Company, Inc. Industrial Group ("Industrial Group"), and Chris Ekrut on behalf of
- 14 the towns of Shererville and Whiteland.

15 Q. Please summarize your cross-answering testimony.

- 16 A. The following is a summary of my review of the testimonies of OUCC Witness
- 17 Mierzwa, Industrial Group Witness York, and Shereville/Whiteland Witness Ekrut:
- 181.Mr. Mierzwa's cost of service study is unsound. He makes a number of19flawed modifications to Indiana-American's cost of service study to shift20costs away from residential customers and onto commercial, industrial,21public authority, and sales-for-resale customers.
- 232.Of particular concern is Mr. Mierzwa's proposed daily and hourly24capacity factors for sales-for-resale customers. His proposed25modification results in unrealistic daily and hourly capacity factors for

1 sales for resale customers. He provides no justification for why the 2 capacity factor for sales-for-resale customers that serve a mix of 3 residential, commercial, industrial and public authority should be from 4 40 to 50 basis points higher than these customer classes. Because sales-5 for-resale customers will typically have water storage facilities, the 6 capacity factor for the sales-for-resale customer class should in fact be 7 lower than the average of these other classes. 8 9 3. Ms. York. the Industrial Group's witness, points out the 10 unreasonableness of relying on data from the year 2012 to determine the 11 capacity factors for Indiana-American's cost of service study. She 12 observes that the data is outdated and is distorted by the fact that water 13 restrictions were in place during 2012 which would have lowered the 14 consumption for residential and commercial customers. 15 16 4. Ms. York also recommends that power supply expenses should be 17 allocated on the basis of the Base Extra method. 18 19 5. Mr. Ekrut, the witness for Shererville and Whiteland, also criticizes 20 Indiana-American's cost of service study for relying on data from 2012 21 to determine the capacity factors for the sales-for-resale, industrial and 22 other public authorities customer classes. Mr. Ekrut argues that 23 Indiana-American engaged in "cherry picking" in order to shift costs 24 away from the residential and commercial customer classes. 25 26 27 II. OUCC'S COST OF SERVICE STUDY RECOMMENDATIONS AND 28 **PROPOSED ALLOCATION OF THE REVENUE INCREASE** 29 Q. Did you review the testimony filed by OUCC's witness Mierzwa in this 30 proceeding? 31 A. Yes. Mr. Mierzwa addresses the cost of service study submitted by Indiana-32 American in this proceeding. He also addresses the proposed allocation of the revenue increase.

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2 **O**. Do you agree with Mr. Mierzwa' recommendations? 3 No. His recommendations seem specifically designed to shift costs unreasonably to A. 4 sales-for-resale and industrial customers. He proposes a number of changes to 5 Indiana-American's cost of service study and each change has the effect of shifting 6 additional costs to sales-for-resale and industrial customers. None of his proposed 7 modifications are consistent with cost of service principles. Moreover, his apparent 8 preference for residential customers ignores the fact that the bulk of sales-for-resale 9 water utility customers are residential customers and would be required to pay the 10 pass-through of Mr. Mierzwa's inflated rates.

11 MAXIMUM DAY AND MAXIMUM HOUR CAPACITY FACTORS

12 Q. Mr. Mierzwa proposes to modify the Maximum Day and Maximum Hour

Capacity Factors used in the cost of service study. Please explain what is wrong
 with his recommendation.

15 A. Indiana-American utilizes the base-extra method for allocating most fixed costs in its 16 cost of service study. As I explained in my direct testimony, Indiana-American 17 unreasonably and arbitrarily calculated the capacity factors by identifying the 18 maximum monthly usage for each rate class over a six-year period. The six-year 19 period is not only arbitrary, it is unreasonable. For the sales-for-resale and industrial 20 customer classes, the maximum usage was during the year 2012. Basing the 21 maximum usage on data from 2012 is profoundly backwards looking, failing to take 22 into consideration changes that have taken place in customer consumption patterns

since 2012. Not only does Mr. Mierzwa ignore the multitude of problems with using 1 2 water consumption from the year 2012 to establish the capacity factors for sales-for-3 resale and industrial customers, he makes matters even worse by proposing an 4 unreasonable adjustment to a class adjustment factor utilized in Indiana-American's 5 calculation of capacity factors. Specifically, he proposes to increase the class 6 adjustment factor (weekly adjustment factor) from 1.0 to 1.17 for sales-for-resale 7 customers and from 1.0 to 1.10 for industrial customers. For sales-for-resale 8 customers he claims that this is appropriate because these customers serve 9 residential, commercial and industrial customers.

10 Q.

What's the problem with Mr. Mierzwa's proposed adjustment?

11 He completely ignores the fact that sales-for-resale customers have water storage A. 12 capacity. But more seriously, he fails to step back and look at the effect that his 13 adjustment has on the capacity factor for sales-for-resale and industrial customers. 14 As I indicated earlier, Indiana-American inappropriately based the capacity factors 15 for sales-for-resale and industrial customers on outdated data from the year 2012. By relying on outdated information from 2012, Indiana-American calculated a 16 17 capacity factor of 1.99 for sales for resale customers. According to my own three-18 year capacity factor analysis for the sales-for-resale customers that was described in 19 my direct testimony, the daily capacity factor for sales-for-resale customer should be 20 1.60, which is consistent with a sales-for-resale utility that provides service to residential customers, commercial customers, and industrial customers. Furthermore, 21 22 relying on 2012 data does not take into consideration the expansion of Crown Point's water storage facilities. With the additional storage facilities that Crown Point will be adding, the daily capacity factor for Crown Point will be well below 1.60. Indeed, because of the Crown Point's current storage capacity, the large amount of storage capacity that it is adding, the fact that it takes service from transmission lines, and the large volume of water it purchases, a strong case can be made that Crown Point should be served under a lower stand-alone rate, but certainly should not be cast into Mr. Mierzwa's inflated capacity factor sales-for-resale rates.

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In no event should the capacity factor for sales-for-resale customers be 8 9 higher than the weighted average of residential, commercial and industrial customers 10 that do not typically have the storage capacity that sales-for-resale customers have. Clearly, the 1.99 capacity factor for Crown Point and other sales-for-resale customer, 11 12 as proposed by Indiana-American, is unreasonable. However, Mr. Mierzwa's 13 recommendation would produce a result that is even more unreasonable. By 14 increasing the class adjustment factor from 1.0 to 1.17, the daily capacity factor 15 would be 2.33 (1.69 x 1.18 x 1.17 = 2.33), which is 53 basis points higher than what 16 is permitted under Crown Point's water supply contract with Indiana-American. Mr. 17 Mierzwa failed to step back and examine the effect of his adjustment. Mr. Mierzwa 18 acknowledges that sale-for-resale customers "serve Residential, Commercial and 19 Industrial customer" (Direct Testimony of Jerome D. Mierzwa, at p. 11, lines 13-14). He also acknowledges that the AWWA Manual recognizes that sales-for-resale 20 21 customers "may operate their own on-system storage facilities which may reduce the fluctuations in demands imposed on the Company." (Id., at lines 16-18.) Yet, Mr. 22

1 Mierzwa proposes a Maximum Day capacity factor of 2.30 for the sales-for-resale 2 class compared to 1.80 for the residential class, 1.70 for the commercial class, 1.70 3 for the industrial class, and 1.80 for the public authority. (Id., at p. 12, Table 1.) He 4 offers no explanation for how the capacity factor for the sales-for-resale class could 5 be 2.30 when the class serves residential, commercial, industrial, and public authority customers, all of which would have capacity factors 40 to 50 basis points 6 7 lower than what he proposed for the sale-for-resale class. Furthermore, he offers no 8 explanation for how the capacity factor for the sales-for-resale class could be higher than these other customer classes when sales-for-resale customers (including Crown 9 10 Point) have storage facilities which would have the effect of lowering the capacity factors for sales-for-resale customers. Mr. Guerrertaz's direct testimony describes 11 12 the large and growing amount of Crown Point's storage capacity. Since sales-for-13 resale customers have storage capacity, the capacity factor for the sales-for-resale class should not be higher than the capacity factors for the residential, commercial, 14 15 industrial, and public authority customers that they serve, but should in fact be 16 lower. Obviously, Mr. Mierzwa's recommendation produces significantly 17 overstated and unreasonable capacity factors. Consequently, his proposal should be rejected. 18

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UNCOLLECTIBLE EXPENSES

Q. Mr. Mierzwa's proposes to shift more uncollectible expenses to sales-for-resale
customer. Is this appropriate?

22 A. Absolutely not. Mr. Mierzwa argues that uncollectible expenses should be assigned

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1 to all functional cost categories, instead of just billing costs. In Indiana-American's 2 cost of service study, billing costs are allocated on the basis of the number of customers served. As I explained in my direct testimony, sales-for-resale customers 3 4 are not responsible for uncollectible expenses being incurred and consequently should not be allocated any uncollected expenses. Sales-for-resale water customers 5 pay their large wholesale water bills to stay in business so they can continue to serve 6 7 their customers, primarily residential customers. Mr. Mierzwa's proposal has the 8 effect of shifting an even larger share of uncollectibles to sale-for-resale customers 9 that do not contribute to Indiana-American's uncollectible expenses. Virtually all 10 uncollectible expenses are related to residential and small commercial customers and 11 should be allocated entirely to those rate classes. Uncollectible expenses should not 12 be allocated to the sales-for-resale, industrial, and public-authority customer classes. 13 Mr. Mierzwa's proposal should be rejected.

14

LABORATORY EQUIPMENT

Q. Is Mr. Wierzwa's proposed modification to the allocation of laboratory equipment reasonable?

A. No. He proposes to allocate laboratory equipment on the basis of average day
demands instead of the base-extra allocator proposed by Indiana-American.
Laboratory equipment assets are fixed costs that must be adequate to accommodate
the capacity of Indiana-American's water system. Mr. Wierzwa has not
demonstrated that the cost of laboratory equipment varies with the total water used.
Furthermore, the American Water Works Association's *Principles of Water Rates*,

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Fee and Charges ("AWWA Manual M1") does not identify laboratory equipment as
 an item that should be allocated as a base cost component. Indiana-American's
 allocation of these costs on the same basis as other fixed costs is appropriate.

4 SOURCE OF SUPPLY AND WATER TREATMENT LABOR EXPENSES

5 Q. Is Mr. Wierzwa's proposed allocation of source of supply and water treatment 6 labor expenses reasonable?

7 No. Again, Mr. Wierzwa proposes to allocate these fixed costs on basis of average Α. 8 usage instead of using the base-extra allocator as proposed by Indiana-American. 9 Both source of supply and water treatment labor expenses are fixed costs that should 10 be allocated using the base-extra method, as shown in AWWA Manual M1. (For 11 example, see pp. 70-71.) His argument is that "these expenses do not increase on a 12 maximum day to an amount higher than that experience on an average day." (Id., at 13 p. 15-16, beginning on line 24 of p. 14.) Obviously, this is not an appropriate 14 criterion for determining whether a cost should be allocated on average usage. If it 15 were, then virtually all of Indiana-American's fixed costs would be considered base 16 costs. Most fixed expenses incurred by the company, including depreciation 17 expenses and transmission and distribution fixed labor costs, do not vary from day to 18 day but they are still considered capacity related and are allocated using the base-19 extra method. Indiana-American must have adequate sources of supply and water 20 treatment capacity to meet its maximum demands. Therefore, the allocation 21 methodology used by Indian-American for source of supply and water treatment 22 labor costs should be affirmed.

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ADMINISTRATIVE MANAGEMENT FEES

2 Q. Is Mr. Wierzwa's proposed allocation of administrative management fees 3 reasonable?

4 A. No. Mr. Wierzwa proposes to allocate administrative management fees on the basis 5 of total cost of service instead of on the basis of operation and maintenance expenses, as proposed by Indiana-American. 6 Mr. Wierzwa's approach is fundamentally flawed because the capital-related costs included in total cost of 7 service (i.e., depreciation expenses, return on investment, income taxes) already 8 9 include administrative management fees. Therefore, Mr. Wierzwa has double 10 allocated administrative and general expenses on the basis of capital costs.

Total cost of service includes (1) operation and maintenance expenses, (2) 11 12 depreciation expenses, (3) return on rate base, (4) income taxes associated with 13 return on rate base, and (5) other taxes. Depreciation expenses, return on rate base, 14 income taxes, and most other taxes (viz., property taxes) are all based on the utility's 15 plant in service (assets). However, administrative fees are allocated to the utility's assets when they are recorded on the utility's books. The administrative fees that 16 are recorded as part of the utility's assets are included in what are generally referred 17 18 to as "capitalized overheads." Therefore, allocating operation and maintenance 19 related administrative and general expenses to capital costs a second time as proposed by Mr. Wierzwa results in a double allocation of costs to capital assets and 20 21 is therefore a flawed approach. This is clearly inconsistent with AWWA Manual 22 *M1*, which states as follows:

From the revenue requirement standpoint, it is important to recognize that some expenditures that might normally be considered O&M expenses must be capitalized. An example of such expenditure would be salaries and wages of employees who devote time to a project that is a capital investment. Such salaries, wages, and accompanying overhead (such as payroll taxes, worker's compensation, materials and supplies, and transportation expenses), are capitalized as a part of the cost of the project. When capitalized, such expenditures are not included as O&M expenses but are accounted for and depreciated in the same manner as other capitalized costs associated with the project. (*AWWA Manual M1*, at p. 29.)

Furthermore, the methodology used to allocate O&M expenses in *AWWA Manual MI* specifies that <u>all</u> Administrative and General Expenses should be allocated on the "basis of all other expenses, exclusive of power and chemicals." (See Table III. I-6 in *AWWA Manual M1, at p. 71.* See also *id.*, at p. 68.)

18 Therefore, by allocating administrative management fees on the basis of 19 operation and maintenance expenses, excluding purchased water, power, chemicals, 20 and waste disposal, Indiana-American used a standard approach, as described in 21 AWWA Manual M1. Because administrative fees related to the utility's assets are 22 already included in the value of the company's assets as capitalized overheads, the 23 administrative fees included in test-year operation and maintenance expenses relate 24 exclusively to the operation and maintenance for the various functional areas of the 25 Indiana-American's operations. Consequently, Mr. Wierzwa's non-standard and 26 flawed methodology should be rejected.

- Q. Should the Commission reject Mr. Wierzwa's alternative cost of service study?
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A. Yes. For all the reasons explained above Mr. Wierzwa's study should be rejected. I

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would recommend that the Commission rely on the cost of service study that I
 submitted as part of my direct testimony to evaluate the reasonableness of the
 revenue increases by customer classes.

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ALLOCATION OF REVENUE INCREASE

5 Q. Do you have any comments regarding Mr. Wierzwa's proposed allocation of the 6 revenue increase.

7 Because his proposed allocation of the revenue increase is based largely on his A. 8 flawed cost of service study, Mr. Wierzwa's recommendation should be rejected. 9 But additionally, the increases he proposes for the non-residential classes are exorbitant. Specifically, he proposes increases of 31.2% for the industrial, public -10 11 authority and sales-for-resale customer classes. These percentage increases are not 12 consistent with the ratemaking principles of rate continuity, gradualism and are 13 unfair. Consistent with the cost of service study that I submitted in this proceeding, 14 a more reasonable approach would be to increase the revenues for all customer 15 classes by the same percentage.

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17 III. THE INDUSTRIAL GROUP'S COST OF SERVICE STUDY 18 RECOMMENDATIONS

19 Q. Did you review the testimony submitted by the Industrial Group's witness 20 York?

- 21 A. Yes.
- 22 Q. Do you have any comments concerning her testimony?

1	A.	Ms. York recommends two adjustments to Indiana-American's cost of service study.		
2		First, she modifies the allocation of purchased power expenses so that they are		
3		allocated based on the Base and Extra Capacity method. As discussed in my direct		
4		testimony, I proposed the same modification in the cost of service study that I		
5		sponsor. Ms. York correctly observes that "purchase power expenses are driven, in		
6		part, by peak demand rate of use requirements in excess of average demands."		
7		(Direct Testimony of Jessica A. York, at p. 6, lines 2-3.) Second, Ms. York		
8		determined the hourly and daily capacity factors used in her study based on peak		
9		data for 2016. She argues that relying on usage data from 2012 for the industrial,		
10		sales-for-resale, and other public authority rate classes is inappropriate. I am in full		
11		agreement with her criticisms of Indiana-American's reliance on usage data from		
12		2012 to develop its proposed capacity factors.		
13	Q.	Did Ms. York raise concerns about relying on 2012 data that were not		
14		addressed in your testimony?		
15	A.	Yes. Ms. York points out that there were restrictions on water usage during 2012.		
16		She makes the following observation:		
17 18 19 20 21 22 23		Because the 2012 capacity factors do not reflect unrestricted customer demand during a peak period, they cannot be used to accurately allocate fixed costs to the customer loads that caused [Indiana-American] to incur the costs. They cannot, therefore, be used to properly allocate fixed costs between customer classes. (Id., at p. 13, lines 19-22.)		
24	0.	Do you agree with this criticism?		

- 24 Q. Do you agree with this criticism?
- 25 A. Yes.

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Q. How does Ms. York determine the class capacity factors?

2 A. She recommends using 2016 capacity factors for each class. In my study, I proposed 3 using the three-year period 2015 through 2017 to determine the capacity factors for 4 each class. However, in the three-year analysis of maximum monthly usage that I 5 performed, none of the classes were based on data from 2015. Therefore, my three-6 year analysis for 2015-2017 would yield the same results as a two-year analysis for 7 2016-2017. Using a one-year analysis based on 2016 yields a slightly lower capacity 8 factor for the industrial customer class. The following table compares the daily 9 capacity factors from my analysis to Ms. York's analysis:

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TABLE 1				
Comparison of Daily Capacity Factors				
	Crown Point's	Industrial Group's		
Customer Class	Study	Study		
Residential	1.8	1.8		
Commercial	1.7	1.7		
Industrial	1.3	1.2		
Other Public Authority	1.8	1.8		
Sales-for-Resale	1.6	1.6		

11 12

As can be seen from the table, these results developed independently are identical except for the industrial customer class, for which Ms. York proposes a slightly lower daily capacity factor.

- 16 Q. Do you have a preference between Ms. York's recommendation and your
- 17 recommendation?

1 Yes, but not a strong one. Ms. York and I both agree that relying on consumption A. 2 data from 2012 is inappropriate. The data from 2012 is outdated and 3 unrepresentative both for the reasons I expressed as well as the additional reason put 4 forth by Ms. York, specifically, that the water restrictions that were in place in 2012 5 distort the results and makes them unrepresentative. But it is my opinion that using a multi-year year analysis such as the three-year approach that I proposed will yield 6 7 slightly more robust and thus more accurate results by encompassing more data. 8 Furthermore, using a three-year analysis period is consistent with the three-year 9 period used by Indiana-American to determine billing determinants for the Therefore, it 10 industrial, other public authority and sales-for-resales rate classes. 11 would be my preference for the Commission to adopt the capacity factors 12 recommended in my study.

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14 IV. SCHERERVILLE AND WHITELAND'S COST OF SERVICE STUDY 15 RECOMMENDATIONS

Q. Does Schererville and Whiteland's witness Ekrut also express concerns about
 relying on 2012 data to determine the capacity factors used in the cost of service
 study?

A. Yes. Ms. Ekrut states that "the company is cherry picking non-coincident peak
data, which unfairly shifts costs to non-residential classes. Specifically, I disagree
with the use of 2012 data in the analysis." I agree with Mr. Ekrut that relying on
20 2012 data is inappropriate.

Q. What approach does Mr. Ekrut propose for determining the daily capacity
 factors?

3 A. He determines the capacity factors based on a five year average.

4 Q. Are you in agreement with this approach?

5 Not entirely. By eliminating 2012 from the analysis it does address the obvious A. 6 "cherry-picking" that Mr. Ekrut points out and would certainly yield more 7 representative results than what Indiana-American proposed, but using averages 8 moves away from the purpose of a capacity factor analysis. The purpose of Indiana-9 American's capacity factor analysis, as I understand it, is to identify the maximum 10 demands that the classes would likely place on the system prospectively. Clearly, 11 Indiana-American's analysis ignores the differences between coincident peak 12 demands and non-coincident peak demands and calculates all capacity factors as if 13 they are non-coincident peak demands. Normally, water supply and water treatment 14 capacity must be installed to meet coincident peak demands, while transmission and 15 distribution capacity (to varying degrees) would be installed to meet non-coincident peak demands. However, this distinction is obscured by the fact that Indiana-16 17 American operates non-interconnected water systems throughout the state. 18 Therefore, determining capacity factors based on non-coincident demands is not 19 unreasonable. What this means is that Indiana-American determined the maximum 20 usage for each customer class regardless of whether they occurred during the same 21 month. Therefore, to calculate the non-coincident demand, it is reasonable to look 22 at the maximum usage for each rate class during a specified time frame. The

1 primary criticism that I have with Indiana-American's analysis, besides the obvious 2 "cherry-picking" as pointed out by Mr. Ekrut, is that it relies on data that is so old that it is no longer representative on a going-forward basis. But I also agree with 3 4 Ms. York's observation that the data for the residential and commercial customer 5 classes were distorted in 2012 because of imposition of water restrictions. 6 Therefore, it is my position that a multi-year analysis is reasonable, but the time 7 frame used in the analysis should correspond to the three-year period that was used 8 by Indiana-American to determine billing periods for the industrial, other public 9 authority and sales-for-resale customer classes.

10 Q. Therefore, is it your recommendation that a three-year analysis should be used
11 to determine the capacity factors for use in the cost of service study?

A. Yes. I recommend using the approach that I described in my direct testimony,
 specifically, to modify Indiana-American's analysis so that it is based on the three year period 2015-2017. This three-year period is consistent with the period used by
 Indiana-American to develop its average usage for industrial, other public authority
 and sales-for resale customers to determine projected test-year billing determinants.

- 17 Q. Does this conclude your testimony?
- 18 A. Yes, it does.
- 19

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that a copy of the foregoing Cross Answering Testimony was served via electronic mail, this 22nd day of January, 2019, upon the following:

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Respectfully Submitted, /s/ R. M. Glennon Robert M. Glennon Atty No. 8321-49 Council for City of Crown Point

VERIFICATION

I affirm under the penalties of perjury that my foregoing written testimony is to the

best of my knowledge, information, and belief true and accurate.

William Steven Seelye

Jan. 21, 2019 Date