FILED
February 7, 2025
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC PURSUANT TO IND. CODE §§ 8-1-242.7, 8-1-2-61 AND 8-1-2.5-6 FOR (1) AUTHORITY TO MODIFY ITS RETAIL RATES AND CHARGES FOR ELECTRIC UTILITY SERVICE THROUGH A PHASE IN OF RATES; (2) APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES, GENERAL RULES AND REGULATIONS, AND RIDERS (BOTH EXISTING AND NEW); (3) APPROVAL OF REVISED COMMON AND ELECTRIC DEPRECIATION RATES APPLICABLE TO ITS ELECTRIC PLANT IN SERVICE; (4) APPROVAL OF NECESSARY AND APPROPRIATE ACCOUNTING RELIEF, INCLUDING, BUT LIMITED TO, AUTHORITY TO CAPITALIZE AS RATE BASE ALL EXPENDITURES FOR IMPROVEMENTS TO PETITIONER'S INFORMATION TECHNOLOGY SYSTEMS THROUGH THE DESIGN, DEVELOPMENT, AND IMPLEMENTATION OF A WORK AND ASSET MANAGEMENT ("WAM") PROGRAM, TO THE EXTENT NECESSARY; AND (5) APPROVAL OF ALTERNATIVE REGULATORY PLANS FOR THE PARTIAL WAIVER OF 170 IAC 4-1-16(f) AND PROPOSED REMOTE DISCONNECTION AND RECONNECTION PROCESS AND, TO THE EXTENT NECESSARY, IMPLEMENTATION OF A LOW INCOME PROGRAM.	)	**CAUSE NO. 46120**

<u>INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S</u>
<u>SETTLEMENT TESTIMONY OF OUCC WITNESS</u>
<u>BRIAN R. LATHAM</u>

Respectfully submitted,

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SETTLEMENT TESTIMONY OF OUCC WITNESS BRIAN R. LATHAM
CAUSE NO. 46120
NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC

I. INTRODUCTION

Q: Please state your name, business address, and position.

A: My name is Brian R. Latham, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, Indiana 46204. I am the Director of the Electric Division for the Indiana Office of Utility Consumer Counselor ("OUCC").

Q: Are you the same Brian R. Latham who earlier filed direct testimony in this proceeding on the OUCC's behalf?

A: Yes.

Q: What is the purpose of your settlement testimony?

A: I address why the OUCC supports the Stipulation and Settlement Agreement ("Settlement Agreement") dated February 7, 2025, by and among Northern Indiana Public Service Company LLC ("NIPSCO"), the NIPSCO Industrial Group, NLMK Indiana, United States Steel Corporation, Walmart Inc., RV Industry User's Group and the OUCC (collectively the "Settling Parties"). If approved, the Settlement Agreement provides certainty upon critical issues that would have otherwise remained contested and, importantly, resolves these within a reasonable range or in a reasonable manner given the case's facts and applicable law. These resolved issues include NIPSCO's revenue requirements, authorized return, proposed low-income opt-out program, proposed new Multi-Family ("MF") Rate Class, and the allocation of NIPSCO's revenue requirement among its rate classes.

Q: In your opinion, does the Settlement Agreement balance the interests of

NIPSCO and its ratepayers?

A: Yes. The Settlement Agreement is the product of intense negotiations, with each party making informed decisions and/or compromises upon challenging issues. The nature of compromise includes assessing the litigation risks that exist in a contested proceeding. To aid the OUCC in this assessment, the OUCC had the benefit of having filed direct and cross-answering testimony and the related analyses by its witnesses who have testified in this case. While the Settlement Agreement represents a balancing of interests, given the overall benefits it provides to NIPSCO's ratepayers, as addressed below, the OUCC, as the statutory representative of all NIPSCO's ratepayers, concluded the Settlement Agreement is a fair resolution, is within the range of outcomes supported by the case's evidence, and should be approved.

Q: Is the Settlement Agreement the product of arms-length negotiations?

A: Yes. The Settlement Agreement represents compromises reached after all the parties engaged in and/or monitored the settlement negotiation process, with give and take by all the Settling Parties as well as the opportunity for input from all parties. Considerable effort was expended over multiple weeks in balancing the interests of customers and NIPSCO while engaging in arms-length negotiations.

II. AFFORDABILITY

Q: What does Ind. Code § 8-1-2-0.5 state about affordability?

A: The statute declares that it is Indiana state policy "to create and maintain conditions under which utilities plan for and invest in infrastructure necessary for operation and maintenance while protecting the affordability of utility services for present and future generations of Indiana citizens."

Q: Does the Settlement Agreement address affordability?

A: Yes. Under the Settlement Agreement, NIPSCO's originally requested revenue increase is significantly reduced by agreement upon a lower revenue amount and through rate design, thereby furthering affordability. Additionally, NIPSCO's residential customer charge remains unchanged at $14.00 in response to the many ratepayers who voiced opposition to NIPSCO's proposed increase in this charge.

Q: More specifically, how much has NIPSCO's rate increase request been reduced under the Settlement Agreement?

A: NIPSCO originally proposed an increase to revenues of $368,660,517, for a 20.1% increase including fuel costs, driven primarily by preapproved projects. This would have produced a net operating income of $644,446,776. In the OUCC's direct testimony, the OUCC recommended reducing the revenue increase to $230,443,749, for a percentage increase of 12.6% including fuel costs. This would have produced a net operating income of $566,804,915.

Under the Settlement Agreement, NIPSCO's base rates will be designed to produce revenue of $2,086,642,669 prior to application of the surviving riders.[1] The agreed revenue requirement represents a revenue increase of $257,043,752, which is a $111,616,865 reduction from the amount NIPSCO originally requested in its case-in-chief.[2]

[1] Settlement Agreement, February 7, 2025, Section B.1.(a).

[2] *Id*.

III. RELIABILITY, RESILIENCY, STABILITY, AND ENVIRONMENTAL SUSTAINABILITY

Q: Does the Settlement Agreement address and enable NIPSCO to maintain or improve its reliability, resiliency, stability, and environmental sustainability?

A: Yes. Along with affordability, these are four of the "Five Pillars of Electric Utility Service" that the Commission must consider under Indiana law (Ind. Code § 8-1-2-0.6). A significant portion of NIPSCO's requested revenue increase in this case is driven by preapproved projects and Transmission, Distribution, and Storage System Improvement Charge ("TDSIC") projects, both of which should contribute to NIPSCO's reliability, resiliency, stability, and environmental sustainability.

IV. RATE BASE

Q: What value did the Settling Parties assign to rate base in this Cause?

A: The Settling Parties agreed to an original cost rate base of $9,129,813,441.[3] This is lower than the OUCC's recommended rate base of $9,229,256,490 as of December 31, 2025. The OUCC's recommended rate base incorporates a $556,951 inventory adjustment which NIPSCO accepted in its rebuttal.

V. COST OF EQUITY AND CAPITAL STRUCTURE

Q: What cost of equity did NIPSCO and the OUCC propose in this Cause?

A: NIPSCO proposed a 10.60% cost of equity,[4] while the OUCC's case-in-chief recommended a 9.00% cost of equity.[5]

Q: What cost of equity did the Settling Parties agree to?

A: The Settling Parties agreed to a 9.75% cost of equity, representing a decrease in

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[3] *Id*., Section B.2.(a).

[4] Petitioner's Exhibit No. 13, Verified Direct Testimony of Vincent Rea, p. 6, l. 1.

[5] Public's Exhibit No. 9, Verified Direct Testimony of Leja Courter, p. 2, l. 20.

NIPSCO's currently authorized cost of equity of 9.8%.[6] In the context of the overall settlement, the OUCC considers this a reasonable result because a 9.75% cost of equity is within the range of cost of equity evidence presented to the Commission and is a favorable decrease from NIPSCO's currently authorized level, particularly when combined with other compromises made in this Settlement Agreement.

VI. PRO FORMA EXPENSES

Q: Are NIPSCO's proposed Operation and Maintenance ("O&M") expenses reduced under the Settlement Agreement, and if yes, what adjustments did the Settling Parties agree to?

A: Yes, NIPSCO's requested O&M expenses were reduced in the settlement. More particularly, the Settling Parties agreed NIPSCO's pro forma O&M expenses should be decreased by $20,000,000. This reduction is a general compromise to resolve numerous disputed O&M issues including labor vacancies, vegetation management expenses, and certain estimated costs incurred to execute NIPSCO's rate case.[7] The OUCC advocated that ratepayers not be financially responsible for all of NIPSCO's rate case expenses and a reduction was incorporated into the settlement O&M expense.

Q: What did the Settling Parties agree to regarding fuel costs?

A: The Settling Parties agreed to a $8,970,840 reduction in fuel costs.[8] This fuel cost reduction is consistent with the OUCC's litigation position on fuel costs.

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[6] Settlement Agreement, Section B.2.(a).

[7] *Id*., Section B.4.(b).

[8] *Id*., Section B.4.(a).

Q: What depreciation expense adjustment did the Settling Parties agree to?

A: The Settling Parties agreed to a $12,270,000 reduction to NIPSCO's proposed depreciation expense. Of this reduction, $10,000,000 is a result of reducing decommissioning costs and adjusting originally proposed service lives or net salvage components associated with certain depreciation accrual rates. The remaining $2,270,000 reduction results from a $100,000,000 reduction to NIPSCO's case-in-chief forecasted Transmission & Distribution Rate Base. The resulting depreciation accrual rates are shown in Joint Exhibit B attached to the Settlement Agreement.[9] The Settlement Agreement's $12,270,000 depreciation reduction equates closely to the OUCC's recommended $12,557,795 reduction to NIPSCO's proposed depreciation.

Q: What amortization expense adjustment did the Settling Parties agree to?

A: The Settling Parties agreed to a $5,556,445 reduction to amortization expense due to extending the amortization periods for the TDSIC and Electric Rate Case Expense regulatory asset balances from two to four years.[10] At the end of the amortization period, NIPSCO agreed to make a compliance filing to remove these amounts from its base rates.[11] Extending the amortization period for these assets reduces the annual financial burden on ratepayers that these amortizations represent.

NIPSCO also agreed to make a compliance filing at the conclusion of all

[9] *Id*., Section B.3.(a).

[10] *Id*., Section B.3.(b).

[11] *Id*.

amortization periods to remove the amortization from the revenue requirement and adjust rates accordingly. NIPSCO's agreement to adjust rates will lower rates as they will decrease as the amortization periods end.

VII. BILL ASSISTANCE PROGRAM

Q: Are the Settling Parties recommending approval of NIPSCO's requested bill assistance program as proposed?

The Settling Parties are recommending approval of a bill assistance program but not the opt-out program NIPSCO originally proposed. As recommended by the OUCC, NIPSCO has agreed to modify the proposed bill assistance program from an opt-out program to a voluntary, opt-in program. NIPSCO has agreed to also make an annual, below the line (*i.e.*, not to be recovered through rates) shareholder contribution of $1,500,000 toward this program.[12] This is a ratepayer favorable outcome as under the settlement, NIPSCO will contribute a significantly greater amount of shareholder funding to the program than it proposed in its case-in-chief ($400,000)[13]. Also, ratepayers will have the opportunity to opt into the program to help those needing assistance. The benefit of opt-in over opt-out is that an opt-in plan does not rely on involuntary ratepayer contributions, but instead, enables ratepayers to choose to participate in NIPSCO's assistance program.

VIII. CUSTOMER DEPOSIT

Q: Did the Settling Parties agree upon any adjustment to NIPSCO's current customer deposit requirement?

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[12] *Id.*, Section B.5.(a), and Section B.5.(b).

[13] Public's Exhibit No. 11, Verified Direct Testimony of April Paronish, Attachment AMP-1, NIPSCO's Response to OUCC DR 5-010.

A: Yes. The Settling Parties agreed to a reduction of NIPSCO's customer deposit from $50 to $0 for all NIPSCO electric and gas customers who receive bill assistance through LIHEAP.[14] The elimination of this customer deposit will benefit NIPSCO's gas and electric LIHEAP-eligible customers by making additional cash available to meet their day-to-day expenses rather than their cash being required for this deposit.

IX. DISCONNECTIONS/RECONNECTIONS

Q: Did NIPSCO in the Settlement Agreement also agree to make any adjustment to its reconnection fee and/or disconnection procedures?

A: Yes. For NIPSCO electric customers who are disconnected for non-payment of charges, NIPSCO agreed to commence waiving its $90 reconnection charge no later than the implementation of Step 2 rates.[15] This waiver will enable further potential savings for ratepayers.

Q: Did the Settling Parties agree to other changes to NIPSCO's disconnection procedure?

A: Yes. NIPSCO agreed to delay disconnection for non-payment of electric service if temperatures are below 20 degrees or above 90 degrees on the scheduled day of disconnection or are forecasted to be below 20 degrees or above 90 degrees the following two days.[16] This agreement is beneficial to ratepayers who may struggle to pay electric bills during periods of extreme weather.

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[14] Settlement Agreement, Section B.6.

[15] *Id.*, Section B.7.

[16] *Id.*, Section B.8.

X. PUBLIC-FACING ELECTRIC VEHICLE ("EV") RATE

Q: Does the Settlement Agreement address public-facing EV rates?

A: Yes. NIPSCO committed to a stakeholder process with the intent of incorporating a public-facing EV rate to facilitate charging at customer-owned locations in NIPSCO's next electric base rate case.[17] As the need for EV chargers grows, NIPSCO's commitment to a stakeholder process that incorporates input from all affected parties, including the public, should facilitate the availability of this additional electric infrastructure.

XI. RATE IMPLEMENTATION

Q: What did the Settling Parties agree upon with regards to rate implementation?

A: As advocated by the OUCC, the Settling Parties agreed the rate changes will be implemented on a services-rendered basis after NIPSCO's new tariff has been approved by the Commission's Energy Division. This helps to ensure the new rates are not applied to electric service rendered before their approval. Step 1 rates will be implemented on a services-rendered basis as soon as possible following the issuance of an Order in this Cause and approval of NIPSCO's new tariff. The Step 1 rates will be based on actual net plant certified to have been completed and placed in service by May 31, 2025, except for the Fairbanks Solar Generating Facility ("Fairbanks") and Gibson Solar Generating Facility ("Gibson).[18]

Step 2 rates will be implemented on a services-rendered basis as soon as possible after the end of the Forward Test Year and will be based on actual net plant

[17] *Id*., Section B.9.

[18] *Id*., Section B.10.(a).

certified to have been completed and placed in service by December 31, 2025. The Settling Parties also agreed Step 2 rates will be subject to refund if the Commission determines that NIPSCO placed less than the certified amount of plant additions in service as of December 31, 2025. Prior to implementing Step 2 rates, NIPSCO will certify the net original cost rate base and current capital structure as of December 31, 2025, and calculate the Step 2 rates using those certified figures.[19]

If Fairbanks and/or Gibson are not in service by the general rate base cutoff for Step 1 (May 31, 2025) but come into service on or before December 31, 2025, the Settling Parties agreed to up to two additional steps to include these projects in rates earlier than Step 2. To the extent Fairbanks and/or Gibson are not in service by May 31, 2025, but are in service by the Step 1 compliance filing, NIPSCO may include the plant in Step 1 rates.[20]

XII. <u>REVENUE ALLOCATION/RATE DESIGN</u>

Q: Please explain how NIPSCO's revenue allocation in the Settlement Agreement was determined.

A: The Settling Parties spent considerable time negotiating a fair and reasonable revenue allocation among all rate classes.

Q: What considerations were important to the OUCC in reaching an agreed revenue allocation?

A: Because the OUCC represents all customer classes, the OUCC works to help ensure cost increases are fairly distributed across rate classes, while also being mindful of the importance of applying the principle of gradualism.

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[19] *Id.*, Section B.10.(b).

[20] *Id.*, Section B.10.(c).

Q: Does the Settlement Agreement increase NIPSCO's current monthly customer charges?

A: Yes. The Settling Parties agreed to the customer charge increases NIPSCO proposed in its case-in-chief, with one exception. As recommended in the OUCC's direct testimony, NIPSCO's monthly customer charge for residential customers (Rate 611) will remain at $14.00.[21] It is the OUCC's position that maintaining the monthly customer charge (fixed charge) for residential customers at $14.00 is beneficial because ratepayer actions to mitigate the volumetric component of their bills may have a greater effect on the overall bill when the fixed charge is lower than NIPSCO proposed in its case-in-chief.[22]

Q: Did the Settling Parties agree to implement NIPSCO's proposed multi-family rate?

A: No. The Settling Parties agreed NIPSCO's requested multi-family rate will not be implemented in this Cause. NIPSCO will continue to collect data on residential customer housing types to better identify its multi-family customers and analyze the cost differentials between NIPSCO's single- and multi-family residential customers. Once this additional study is complete, NIPSCO will meet with CAC, the OUCC, and other interested stakeholders prior to filing its next base rate case to discuss a potential multi-family rate class.[23] This additional insight into NIPSCO's customer housing types and a more robust sample than NIPSCO used for purposes of this proceeding should facilitate a better informed analysis upon the

[21] *Id*., Section B.11.(e).

[22] Public's Exhibit No. 12, Verified Direct Testimony of Michael Deupree, p. 46, l. 4-11.

[23] Settlement Agreement, Section B.13.

value in considering a separate multi-family rate and its prospective impact upon NIPSCO's rate classes. More robust datasets and research will enable all stakeholders to evaluate the potential benefits that a multi-family rate may provide.

Q: Are any additional rate design matters covered in the Settlement Agreement?

A: Yes. The settlement revenue requirement decrease allocated to Rate 626 will be applied 50% to Rate 626's demand charge and 50% to its energy charge.[24]

XIII. DATA CENTER PROVISION

Q: Has NIPSCO filed a docket for purposes of offering and addressing pertinent issues related to new large or mega load customers that may locate in NIPSCO's electric service territory?

A: NIPSCO has made a separate filing under Cause No. 46183 related to its proposed overall strategy to serve large or mega load customers.[25]

Q: Does the Settlement Agreement include a commitment from NIPSCO related to large or mega load customer revenue?

A: Yes. NIPSCO intends that any large or mega load customer that may enter into a contract for electric service will commit to pay the direct, incremental costs associated with serving its load and some portion of the costs of NIPSCO's existing electric system.[26] To the extent NIPSCO enters into such contract(s), NIPSCO committed to timely file a proposal to pass back to its current electric customers the revenues collected related to payments for recovery of the portion of the costs of NIPSCO's existing electric system paid by the large or mega load customer(s).[27] It

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[24] *Id.*, Section B.11.(d).

[25] *Id.*, Section B.12.

[26] *Id.*

[27] *Id.*

is beneficial to all of NIPSCO's pre-existing ratepayers if large or mega load customers fund a portion of system costs. This funding would reduce system costs for NIPSCO's other ratepayers and be realized when NIPSCO receives an order on its "pass-back" filing.

XIV. PUBLIC INTEREST

Q: Is the Settlement Agreement in the public interest?

A: Yes. The Settling Parties each made concessions involving considerable give and take on multiple contested issues to reach an overall agreement. The Settlement Agreement also reduces the risk and expense of litigation upon multiple issues and promotes administrative efficiency. The Settlement Agreement, considered in its entirety, serves the public interest by guaranteeing ratepayer savings of $111,616,865 annually, if approved, compared to NIPSCO's case as initially filed. The OUCC considers the Settlement Agreement to be both reasonable and in the public interest, in light of the facts in this case and applicable law.

XV. RECOMMENDATIONS

Q: Please summarize your recommendations to the Commission.

A: The OUCC recommends the Commission find the Settlement Agreement is in the public interest and approve the Settlement Agreement in its entirety.

Q: Does this conclude your testimony?

A: Yes.

AFFIRMATION

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

____

Brian R. Latham
Utility Analyst II
Indiana Office of Utility Consumer Counselor

Cause No. 46120

Date: February 7, 2025

CERTIFICATE OF SERVICE

This is to certify that a copy of the **Indiana Office of Utility Consumer Counselor's Settlement Testimony of OUCC Witness Brian R. Latham** has been served upon the following counsel of record in the captioned proceeding by electronic service on February 7, 2025.

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