

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF SOUTHERN INDIANA GAS AND ELECTRIC)
COMPANY d/b/a CENTERPOINT ENERGY INDIANA)
SOUTH (“CEI SOUTH”) FOR (1) ISSUANCE OF A)
CERTIFICATE OF PUBLIC CONVENIENCE AND)
NECESSITY PURSUANT TO IND. CODE CH. 8-1-8.5 FOR)
THE CONSTRUCTION OF TWO NATURAL GAS)
COMBUSTION TURBINES (“CTs”) PROVIDING)
APPROXIMATELY 460 MW OF BASELOAD CAPACITY)
 (“CT PROJECT”); (2) APPROVAL OF ASSOCIATED)
RATEMAKING AND ACCOUNTING TREATMENT FOR)
THE CT PROJECT; (3) ISSUANCE OF A CERTIFICATE OF)
PUBLIC CONVENIENCE AND NECESSITY PURSUANT)
TO IND. CODE CH. 8-1-8.4 FOR COMPLIANCE PROJECTS)
TO MEET FEDERALLY MANDATED REQUIREMENTS)
 (“COMPLIANCE PROJECTS”); (4) AUTHORITY TO)
TIMELY RECOVER 80% OF THE FEDERALLY)
MANDATED COSTS OF THE COMPLIANCE PROJECTS)
THROUGH CEI SOUTH’S ENVIRONMENTAL COST)
ADJUSTMENT MECHANISM (“ECA”); (5) AUTHORITY)
TO CREATE REGULATORY ASSETS TO RECORD (A))
20% OF THE FEDERALLY MANDATED COSTS OF THE)
COMPLIANCE PROJECTS AND (B) POST-INSERVICE)
CARRYING CHARGES, BOTH DEBT AND EQUITY, AND)
DEFERRED DEPRECIATION ASSOCIATED WITH THE)
CT PROJECT AND COMPLIANCE PROJECTS UNTIL)
SUCH COSTS ARE REFLECTED IN RETAIL ELECTRIC)
RATES; (6) IN THE EVENT THE CPCN IS NOT GRANTED)
OR THE CTS OTHERWISE ARE NOT PLACED IN)
SERVICE, AUTHORITY TO DEFER, AS A REGULATORY)
ASSET, COSTS INCURRED IN PLANNING PETITIONER’S)
2019/2020 IRP AND PRESENTING THIS CASE FOR)
CONSIDERATION FOR FUTURE RECOVERY THROUGH)
RETAIL ELECTRIC RATES; (7) ONGOING REVIEW OF)
THE CT PROJECT; AND (8) AUTHORITY TO ESTABLISH)
DEPRECIATION RATES FOR THE CT PROJECT AND)
COMPLIANCE PROJECTS ALL UNDER IND. CODE §§ 8-1-)
2-6.7, 8-1-2-23, 8-1-8.4-1 ET SEQ., AND 8-1-8.5-1 ET SEQ.)
)

CAUSE NO. 45564

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 4

TESTIMONY OF OUCC WITNESS KALEB G. LANTRIP

NOVEMBER 19, 2021

Respectfully submitted,

A handwritten signature in blue ink that reads "Lorraine Hitz". The signature is written in a cursive style with a prominent loop at the end of the last name.

Lorraine Hitz
Attorney No. 18006-29
Deputy Consumer Counselor

TESTIMONY OF OUCC WITNESS KALEB G. LANTRIP
CAUSE NO. 45564
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A
CENTERPOINT ENERGY INDIANA SOUTH

I. INTRODUCTION

1 **Q: Please state your name, business address, and employment capacity:**

2 A: My name is Kaleb G. Lantrip, and my business address is 115 W. Washington St.,
3 Suite 1500 South, Indianapolis, Indiana 46204. I am employed as a Utility
4 Analyst in the Indiana Office of Utility Consumer Counselor's ("OUCC") Electric
5 Division. A summary of my educational background and experience is included in
6 Appendix A attached to my testimony.

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

8 A: My testimony addresses the accounting and ratemaking treatment CenterPoint
9 Energy Indiana South ("CEIS" or "Petitioner") proposes. Specifically:

- 10 1) CEIS' two proposed natural gas turbine generation assets ("CT Projects"),
11 including deferral of depreciation expense and accrual of post in-service
12 carrying charges ("PISCC");
- 13 2) CEIS' proposed accounting treatment pursuant to Ind. Code Ch. 8-1-8.4 for
14 the proposed environmental costs incurred to complete the Dry Fly Ash
15 Recycle Project and two Coal Combustion Residual ("CCR") Compliant
16 Ponds ("Compliance Projects"), which CEIS proposes to integrate for
17 recovery in the Environmental Cost Adjustments ("ECA") revenue
18 requirement calculation; and

1 3) CEIS' proposed adjustment to the authorized return amount utilized in the
2 Fuel Adjustment Clause ("FAC") net operating income ("NOI") earnings test
3 due to the costs proposed to be recovered in the ECA.

4 Consistent with the recommendations of other OUCC witnesses, I recommend
5 the Indiana Utility Regulatory Commission ("Commission") deny CEIS'
6 requested accounting treatment and cost recovery associated with its proposed CT
7 Projects, including its \$12 million or more in study/pre-work costs, and its two
8 CCR-Compliant Ponds.

9 If the Commission approves the CT Projects, contrary to the OUCC's
10 recommendations, I recommend the Commission disallow recovery of CEIS'
11 requested \$5 million planning costs derived from the CEIS' most recent
12 Integrated Resource Plan ("IRP").

13 Lastly, consistent with OUCC witness Cynthia M. Armstrong's testimony, I
14 recommend the Commission approve CenterPoint's requested accounting
15 treatment for its Dry Fly Ash Recycle Compliance Project.

16 **Q: What did you review to prepare your testimony in this Cause?**

17 A: I reviewed CEIS' petition, testimony, attachments, and workpapers provided in
18 this filing, as well as Petitioner's responses to data requests. Also, I reviewed
19 previous Commission Orders in Cause Nos. 43111, 45052, and 44182.

20 **Q: To the extent you do not address a specific item in your testimony, should it**
21 **be construed to mean you agree with CEIS's proposal?**

22 A: No. My silence regarding any topics, issues or items CEIS proposes does not
23 indicate my approval of those topics, issues or items. Rather, the scope of my
24 testimony is limited to the specific items addressed herein.

II. CT PROJECTS

1 **Q: What accounting treatment does CEIS' propose for the CT Projects?**

2 A: CEIS is requesting a certificate of public convenience and necessity ("CPCN") to
3 construct the CT Projects. However, CEIS is not seeking to adjust customer rates
4 to recover the CT Projects' costs until after they are placed in-service and
5 included in rate base in a future base rate case. CEIS is requesting deferral
6 authority of PISCC and depreciation expense from the time the CT Projects are
7 completed until the costs are included and approved in a future base rate case
8 proceeding. In the event the CT Projects are not approved by the Commission,
9 CEIS is requesting deferral authority to recover \$12 million or more in study/pre-
10 work costs for the CT Projects.¹ These study/pre-work costs include \$5 million
11 planning costs incurred as part of CEIS' most recent IRP process.²

12 **Q: What allowance for funds used during construction ("AFUDC") treatment is**
13 **CEIS proposing?**

14 A: CEIS witness Kara R. Gostenhofer's testimony cites to Federal Energy
15 Regulatory Commission ("FERC") Uniform System of Accounts ("USOA")
16 requirements, which ceases accrual of AFUDC when the investment is placed in-
17 service as used and useful, after which it starts accruing depreciation expense.³

¹ Petitioner's Exhibit No. 9, Direct testimony of Kara R. Gostenhofer, p. 3, line 26 through p. 4, line 7; also Attachment KGL-1, CEIS response to IG DR-4.4 and Attachment KGL-2, CEIS response to IG DR-6.1.

² Attachment KGL-1, CEIS response to IG DR-4.4; also, Petitioner's Exhibit No. 5, Direct Testimony of Matthew A. Rice, p. 45, lines 6-20.

³ Gostenhofer Direct, p. 4, lines 14-18.

1 **Q: What is CEIS' proposal regarding the PISCC accrual and depreciation**
2 **deferral?**

3 A: CEIS proposes deferring PISCC and depreciation expense on each individual CT
4 Project asset as a regulatory asset through the date CEIS' base rates include a
5 return on the CT Project and depreciation expense recovery.⁴

6 **Q: Did CEIS explain and support its reasoning for its proposed accounting**
7 **treatment to defer these costs?**

8 A: Ms. Gostenhofer testifies that, if approved, the \$323 million CT Projects' cost
9 would be approximately 20% of CEIS' December 31, 2020, authorized rate base.⁵

10 She explained that due to the magnitude of these proposed projects, CEIS has the
11 risk of a negative impact on its earnings during the period between in-service date
12 of the CT Projects and the implementation of rates reflecting their inclusion in
13 rate base recovery.⁶

14 **Q: What is the depreciation rate CEIS is proposing for the CT Projects?**

15 A: CEIS is proposing a 3.44% annual depreciation rate, assuming a 30-year useful
16 life.⁷

17 **Q: Do you have concerns with CEIS' proposed CT Projects' accounting**
18 **treatment?**

19 A: No. CEIS' accounting treatment proposal appears reasonable should the
20 Commission approve CEIS' proposed CPCN to construct the CT Projects,
21 contrary to the OUCC's recommendation in this Cause.

⁴ *Id.*, p. 5, lines 9-12.

⁵ *Id.*, p. 6, lines 1-4.

⁶ *Id.*, p. 5, lines 20-29.

⁷ *Id.*, p. 6, lines 6-12.

III. COMPLIANCE PROJECTS

1 **Q: What accounting treatment does CEIS propose for its Compliance Projects,**
2 **and what is the statutory authority CEIS offered in support?**

3 A: CEIS proposes to use construction work in progress (“CWIP”) ratemaking
4 treatment for the recovery of financing costs incurred during construction of
5 eligible Compliance Projects’ investments, and CEIS proposes to recover such
6 costs through its ECA rider.⁸ CEIS will limit the AFUDC-eligible balance to only
7 the amount of the Compliance Projects’ investment not currently being recovered
8 in ECA rates or deferred in a regulatory asset for future recovery in base rates.⁹

9 In the month following placing a capital investment into service and prior
10 to its inclusion for recovery in the ECA rider, PISCC is proposed to be accrued
11 through multiplying the applicable ECA weighted average cost of capital
12 (“WACC”) rate by the new capital investment, net of retirements.¹⁰ The deferred
13 PISCC balance will be amortized over the life of the underlying assets, and
14 tracked through the ECA, using the currently approved depreciation rate for the
15 asset.¹¹

16 **Q: What costs is CEIS proposing to recover through the ECA Rider?**

17 A: CEIS is proposing to include the gross plant specific to the new capital
18 investments for the Compliance Projects, both in-service and CWIP, in the
19 revenue requirement. The depreciation that accumulates on these new capital
20 investments once they go in-service will also be reflected as a reduction to the

⁸ *Id.*, p. 13, lines 7-13.

⁹ *Id.*, p. 13, lines 15-20.

¹⁰ *Id.*, p. 14, lines 11-14.

¹¹ *Id.*, p. 14, lines 21-24.

1 gross plant. The accumulated depreciation will capture all depreciation expense
2 on new capital investments starting with the month following the in-service
3 date.¹²

4 **Q: What recovery is CEIS requesting under the Federal Mandate statute?**

5 A: CEIS is proposing to include 80% of the revenue requirement associated with the
6 Compliance Projects' costs in the ECA rider, with the remaining 20% of the
7 revenue requirement deferred for recovery in its next base rate case under Ind.
8 Code § 8-1-8.4-7(c)(2).

9 **Q: How does CEIS propose to calculate depreciation expense?**

10 A: CEIS will include for recovery the depreciation expense associated with the new
11 capital investments for the Compliance Projects at the current applicable
12 depreciation rate for the asset class. To the extent the new investment associated
13 with the Compliance Projects results in the retirement of an existing asset,
14 depreciation expense included in the revenue requirement will be reduced by the
15 depreciation expense attributed to those retired assets. In its next base rate case
16 CEIS will evaluate adjustments to current depreciation rates as part of its formal
17 depreciation study.¹³

18 **Q: Is CEIS proposing to make an adjustment to recognize retired assets?**

19 A: Yes. Existing in-service assets may be replaced and will be retired against the
20 accumulated provision for depreciation, net of removal costs or salvage
21 recoveries. CEIS will make an adjustment to reflect actual retirements in the ECA

¹² *Id.*, p. 9, line 31 - p. 10, line 12.

¹³ *Id.*, p. 10, lines 14-24.

1 filings, impacting gross plant balance used to determine the recoverable
2 depreciation expense.

3 **Q: Do you agree with CEIS' proposed accounting treatment for retired assets?**

4 A: No, not entirely. I agree an adjustment should be made to recognize retired assets;
5 however, I recommend excluding the costs of removal from CEIS' proposed
6 retirement adjustment. The cost of removal is already considered as part of the
7 process of establishing the depreciation rates approved in CEIS' base rate cases.¹⁴
8 Additionally, in reviewing the Commission's Cause No. 45052 Order which
9 established the ECA filings and the testimonies of CEIS and OUCC witnesses,
10 asset retirement offsets have been approved for three compliance projects
11 currently recovered in CEIS' ECA rider, but there is no mention of an adjustment
12 for cost of removal being approved for ratemaking under the current ECA.¹⁵
13 Furthermore, the OUCC's recommendation is consistent with the Commission's
14 July 17, 2013, Order in Indiana Michigan Power Company's ("I&M") Cause No.
15 44182. In that case, the Commission agreed with I&M witness Scott Krawec that
16 "when the replaced item is retired, the remaining original cost is transferred to the
17 accumulated depreciation reserve account. This causes depreciation expense to
18 decrease, but there is no effect on net plant balances, and accordingly, no effect

¹⁴ *In re Southern Indiana Gas And Energy Delivery of Indiana Co.*, Cause No. 43111, Final Order p. 7, 10-11 (Ind. Util. Regul. Comm'n Aug. 15, 2007) ("Cause No. 43111").

¹⁵ See Cause No. 45052 ECA-1, Petitioner's Exhibit No. 3, Direct Testimony of Angie M. Bell, p. 10, line 28 through p. 11, line 14. See also Cause No. 45052 ECA-2, Petitioner's Exhibit No. 2, Direct Testimony of Brittany A. Fleig, p. 11, lines 2-19.

1 on rate base.”¹⁶ Therefore, consistent with previous Commission Orders, I
2 recommend rejecting the adjustment for the cost of removal.

3 **Q: What is the OUCC’s recommendation regarding the approval of Petitioner’s**
4 **proposed Compliance Projects?**

5 A: The OUCC recommends rejection of Petitioner’s requested CCR-Compliant
6 Ponds and approval of the Dry Fly Ash Recycle Project. Ms. Armstrong provides
7 support behind these recommendations.¹⁷

IV. ECA RIDER ADJUSTMENTS

8 **Q: Is CEIS requesting an adjustment to the ECA revenue requirement in this**
9 **proceeding?**

10 A: No.¹⁸

11 **Q: Has CEIS provided support for the revised ECA revenue requirement**
12 **calculation?**

13 A: Yes. Ms. Gostenhofer lays out an illustrative schedule, and describes in testimony
14 the supporting schedules. However, the figures in the illustrative schedule are not
15 part of a revenue requirement recovery request and should not be considered
16 serious estimates establishing CEIS’ ECA revenue requirement.¹⁹

V. PLANNING COSTS

17 **Q: What is CEIS’ proposal regarding the CT Projects’ planning cost recovery?**

18 A: In the event CEIS’ proposed CT Projects are not approved for a CPCN or placed
19 in-service, CEIS is requesting deferral treatment for the capitalized CT Projects’
20 planning costs as FERC account 182.3, Other Regulatory Assets. The recovery of

¹⁶ *In re Indiana Michigan Power Co.*, Cause No. 44182, Final Order p. 59 (Ind. Util. Regul. Comm’n Jul. 17, 2013).

¹⁷ See Testimony of OUCC Witness Cynthia M. Armstrong.

1 costs would be sought in a future rate case or capitalized as part of an alternative
2 generation project.²⁰

3 **Q: What planning costs amount is CEIS requesting to defer for recovery in its**
4 **next base rate case if its requested CPCN is denied or if its CT Projects are**
5 **not placed in-service?**

6 A: CEIS is requesting to defer \$12 million or more in study/pre-work costs. In
7 response to CEIS Industrial Group's data requests, CEIS indicated that of its
8 requested \$12 million or more in study/pre-work costs,²¹ \$2 million was due to
9 the CT Projects' direct planning costs incurred from calendar year 2020 to June
10 30, 2021, and \$5 million is allocated costs from a generation asset planning cost
11 pool which was established as part of CEIS' most recent IRP process.²²

12 **Q: What do you recommend regarding CEIS' proposed treatment of CT**
13 **Projects' planning costs?**

14 A: I recommend denying CEIS' requested treatment of deferring and capitalizing \$12
15 million of study/pre-work costs. The Commission's Cause No. 45052 Order,
16 dated April 24, 2019, denied CEIS' request for an 850 MW CCGT and all
17 associated relief,²³ which had an estimated \$781 million cost including \$14
18 million in study costs.²⁴ CEIS has not adequately supported a reason to depart
19 from this Commission precedent, nor did its witnesses provide testimonial citation
20 to where the Commission granted deferral of planning costs for a rejected CPCN.

¹⁸ Gostenhofer Direct, p. 16, lines 21-26.

¹⁹ *Id.*, p. 16, line 16 through p. 18, line 11.

²⁰ *Id.*, p. 7, lines 11-23.

²¹ See Petitioner's Exhibit No. 2, Direct Testimony of Wayne Games, p. 35-36, Table WDG-4.

²² See Attachments KGL-1 and 2, CEIS responses to IG DR-4.4 and 6.1.

²³ *In re Southern Indiana Gas and Electric Co.*, Cause No. 45052, Final Order p. 38 (Ind. Util. Regul. Comm'n Apr. 24, 2019) ("Cause No. 45052")

²⁴ See Cause No. 45052, Petitioner's Exhibit No. 4, Direct Testimony of Wayne D. Games, p. 15, lines 12-13.

1 Therefore, I recommend the Commission follow the decision it made in Cause
2 No. 45052 and reject CEIS' proposed treatment of CT Projects' planning costs. In
3 the event the Commission approves CEIS' requested CT Projects, I recommend
4 disallowance of the \$5 million in IRP planning costs as they are not a separately
5 recognized cost utilities recover. IRP planning costs are a non-recurring cost of
6 doing business and there is no Commission precedent allowing for the separate
7 recovery of IRP planning costs.

VI. OUCC RECOMMENDATIONS

8 **Q: What do you recommend in this proceeding?**

9 A: In coordination with other OUCC witnesses' recommendations, I recommend the
10 Commission: 1) Deny CEIS' request to recover the costs associated with its
11 proposed CT Projects and two CCR-Compliant Ponds; and 2) Deny CEIS' request
12 to defer, as a regulatory asset, the \$12 million or more in study/pre-work costs due
13 to the lack of CEIS witness support for departing from the full denied recovery in
14 the Cause No. 45052 Order.

15 If the Commission approves the CT Projects, contrary to the OUCC's
16 recommendation, I recommend the Commission disallow recovery of CEIS'
17 requested \$5 million in planning costs derived from the CEIS' most recent IRP as
18 those costs are non-recurring operating costs of doing business as a utility.

19 Lastly, I recommend the Commission approve CEIS' requested Dry Fly Ash
20 Recycle Project for recovery through the ECA Rider.

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

22 A: Yes.

APPENDIX A

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

2 A: I graduated from the Kelley School of Business of Indianapolis in 2014 with a
3 Bachelor of Science in Business with majors in Accounting and Finance. I am
4 licensed in the State of Indiana as a Certified Public Accountant. I attended the
5 National Association of Regulatory Utility Commissioners ("NARUC") Spring
6 2018 Conference held by New Mexico State University and the Intermediate
7 Course Fall 2019 conference held by the Institute of Public Utilities at Michigan
8 State University. In September 2019, I attended the annual Society of
9 Depreciation Professionals conference held in Philadelphia and the Basics of
10 Depreciation course.

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

12 A: Yes.

13 **Q: Please describe your duties and responsibilities at the OUCC.**

14 A: I review Indiana utilities' requests for regulatory relief filed with the Indiana
15 Utility Regulatory Commission ("Commission"). My scope of review is typically
16 focused on accounting and utility ratemaking issues. This involves reading
17 testimonies of petitioners and intervenors, previous orders issued by the
18 Commission, and any appellate opinions to inform my analyses. I prepare and
19 present testimony based on these analyses and make recommendations to the
20 Commission on behalf of Indiana utility consumers.

4-4. Please refer to Ms. Gostenhofer's Direct Testimony at page 7, lines 11-23.

- a) For all planning costs for which CenterPoint seeks authority to capitalize to the cost of the CT's, please identify the amount of the cost and the year incurred.
- b) Is CenterPoint seeking authority to capitalize the entire cost of its most recent IRP to the cost of the CTs? If not, please identify the percentage the total IRP costs that CenterPoint is seeking to capitalize to the cost of the CTs.

Response:

- a) When Ms. Gostenhofer referred to planning costs, she was describing any costs that may have been incurred prior to the Order in this Cause regardless as to the nature of those costs and was not intending to limit planning costs to preliminary survey costs. The Limited Notice to Proceed has not been issued; but will be issued soon. The Company has incurred approximately \$0.5 million in 2020 and \$1.5 million in the six months ended June 30, 2021 of CT direct planning costs, and \$5 million of allocated costs from a generation asset planning cost pool.
- b) No, CenterPoint is not seeking authority to capitalize the entire planning costs of its most recent IRP within the CTs. The generation asset planning cost pool, mentioned in the response directly above, benefits generation project assets developed and approved in an IRP, and those costs are allocated to each project asset based on a percentage of each project asset's total cost. The CTs received approximately 27% or \$5 million of the \$18.5 million planning costs associated with the generation project assets.

6-1. Please refer to your answer to IG DR 4-4 and provide the following information.

- a. Is the \$2 million of CT direct planning costs incurred from 2020 through June 30, 2021 part of the \$323 million total cost estimate for the F-Class CTs?
- b. Is the \$5 million of allocated costs from a generation asset planning cost pool part of the \$323 million total cost estimate for the F-Class CTs?
- c. Is CenterPoint seeking authority to recover any other planning costs incurred after June 30, 2021? If so, please identify the estimated amount of those costs and state whether they are part of the \$323 million total cost estimate for the F-Class CTs.
- d. Please identify with specificity where the \$2 million of CT direct planning costs incurred from 2020 through June 30, 2021 is shown in CenterPoint’s case in chief testimony, exhibits, or workpapers.
- e. Please identify with specificity where \$5 million of allocated costs from a generation asset planning cost pool is shown in CenterPoint’s case in chief testimony, exhibits, or workpapers.

Response:

- a) Yes
- b) Yes
- c) Yes. Please refer to Petitioner’s Response to 45564 Industrial Group 4-4a, which explained: “When Ms. Gostenhofer referred to planning costs, she was describing any costs that may have been incurred prior to the Order in this Cause regardless as to the nature of those costs and was not intending to limit planning costs to preliminary survey costs. The Limited Notice to Proceed has not been issued; but will be issued soon. The Company has incurred approximately \$0.5 million in 2020 and \$1.5 million in the six months ended June 30, 2021 of CT direct planning costs, and \$5 million of allocated costs from a generation asset planning cost pool.”

Petitioner is seeking authority to defer in a regulatory asset any costs that may have been incurred prior to the Order in this Cause regardless as to the nature of those costs.

Petitioner’s Exhibit No. 2 – the Direct Testimony of Witness Games reflects estimated total project costs of \$323 million, inclusive of \$12 million of “Study/Pre-work Costs” that are expected to be incurred before the Order in this Cause. If and when a Limited Notice to Proceed is issued, costs incurred thereunder are included in the total project cost estimate of \$323 million, but if a CPCN is not granted, would be a part of the deferral authority Petitioner is seeking.

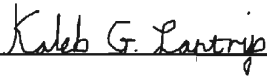
If a Limited Notice to Proceed is issued, and Petitioner begins to incur project expenditures beyond “Study/Pre-work costs” prior to the Order in this Cause, Ms. Gostenhofer’s request for deferral would include costs not estimated in “Study/Pre-

work costs” on Table WDG-4 on pages 35 – 36 of Petitioner’s Exhibit No. 2 – the Direct Testimony of Witness Games. In this circumstance, the deferral request would include all costs incurred prior to the Order in this Cause.

- d) Table WDG-4 on pages 35 – 36 of Petitioner’s Exhibit No. 2 – the Direct Testimony of Witness Games reflects \$12 million of “Study/Pre-work Costs”. The \$2 million of CT direct planning costs incurred from 2020 through June 30, 2021 are included within this category of costs.
- e) Table WDG-4 on pages 35 – 36 of Petitioner’s Exhibit No. 2 – the Direct Testimony of Witness Games reflects \$12 million of “Study/Pre-work Costs”. The \$5 million of costs allocated from a generation asset planning cost pool is included within this category of costs.

AFFIRMATION

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



Kaleb G. Lantrip
Utility Analyst II
Indiana Office of Utility Consumer Counselor
Cause No. 45546
CenterPoint Energy Indiana South

November 19, 2021

CERTIFICATE OF SERVICE

This is to certify that a copy of the Indiana OUCC's Testimony Filing of Kaleb G. Lantrip has been served upon the following parties of record in the captioned proceeding by electronic service on November 19, 2021.

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