

OFFICIAL
EXHIBITS

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IURC
PETITIONER'S

EXHIBIT NO. 6

DATE 9-15-20

REPORTER AT

VERIFIED PETITION OF INDIANAPOLIS)
POWER & LIGHT COMPANY FOR)
APPROVAL OF REGIONAL TRANSMISSION)
ORGANIZATION ("RTO") ADJUSTMENT) CAUSE NO. 44808 RTO-4
FACTORS FOR ELECTRIC SERVICE FOR)
THE BILLING MONTHS OF OCTOBER 2020)
THROUGH SEPTEMBER 2021.)

PETITIONER'S SUBMISSION OF DIRECT TESTIMONY OF
ANNOCHA M. ABRAM

Indianapolis Power & Light Company ("IPL" or "Petitioner"), by counsel, hereby
submits the direct testimony and attachments of Annocha M. Abram.

Respectfully submitted,



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ATTORNEYS FOR PETITIONER
INDIANAPOLIS POWER & LIGHT COMPANY

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served this 30th day of June, 2020, by email transmission, hand delivery or United States Mail, first class, postage prepaid to:

Lorraine Hitz-Bradley
Office of Utility Consumer Counselor
115 W. Washington Street, Suite 1500 South
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ATTORNEYS FOR PETITIONER
INDIANAPOLIS POWER & LIGHT COMPANY

**VERIFIED DIRECT TESTIMONY OF ANNOCHA M. ABRAM
SENIOR ACCOUNTANT IN REGULATORY ACCOUNTING
CAUSE NO. 44808 RTO-4**

1 **Q1. Please state your name, employer and business address.**

2 A1. My name is Annocha M. Abram. I am employed by AES U.S. Services, LLP ("the Service
3 Company"), which is a wholly-owned subsidiary of the AES Corporation. The Service
4 Company is located at the headquarters of Indianapolis Power & Light Company ("IPL"
5 or the "Company") at One Monument Circle, Indianapolis, Indiana 46204. The Service
6 Company provides accounting, legal, human resources, information technology and other
7 corporate services to the businesses owned by AES Corporation in the United States of
8 America, including IPL.

9 **Q2. What is your position with the Service Company?**

10 A2. I am a Senior Accountant in the Regulatory Accounting department.

11 **Q3. Please summarize your work experience with IPL and the Service Company.**

12 A3. I began employment with the Service Company in May 2014. During my tenure with the
13 Service Company, I have worked in Regulatory Accounting on various IPL and Dayton
14 Power & Light Company ("DP&L") regulatory filings and the associated accounting
15 entries for both companies. I am responsible for the various general ledger entries, the
16 reconciliation of regulatory asset and liability accounts, the computation and tracking of
17 various costs for regulatory filings, and the preparation of supporting schedules for these
18 filings. These regulatory filings for IPL have included these annual Regional Transmission
19 Organization ("RTO-X") adjustment proceedings in Cause No. 44808 and filings related

1 to the Fuel Adjustment Clause (Cause No. 38703-FAC XX), and IPL's recent Basic Rate
2 Case Proceedings (Cause Nos. 44576 and 45029).

3 **Q4. Please summarize your educational qualifications.**

4 A4. I hold a Master's Degree with a Specialization in Accounting from Indiana Wesleyan
5 University.

6 **Q5. Have you previously testified before the Indiana Utility Regulatory Commission**
7 **(“Commission”)?**

8 A5. No.

9 **Q6. What is the purpose of your testimony in this proceeding?**

10 A6. The purpose of my testimony is to describe the calculation and the content of the RTO
11 adjustment.

12 **Q7. Are you sponsoring any Attachments?**

13 A7. Yes. I am sponsoring Petitioner's Attachment AMA-1, Schedules 1 through 7 and
14 Petitioner's Attachment AMA-2. I also sponsor Petitioner's Attachment AMA-3, which is
15 a copy of the verified petition including the tariff sheets.

16 **Q8. Were these attachments prepared or assembled by you or under your direction and**
17 **supervision?**

18 A8. Yes.

19 **Q9. Are you submitting any workpapers?**

20 A9. Yes. I am submitting workpapers in their native format that support the attachments
21 included with my testimony.

1 **Q10. Are you providing any additional supporting documentation to the Office of Utility**
2 **Consumer Counselor (“OUCC”)?**

3 A10. Yes. We are providing an audit package to the OUCC that includes the support requested
4 by the OUCC for both the forecasted and historical RTO charges and credits, for which
5 IPL is seeking recovery in this filing, as well as our kWh forecast and state income tax rate
6 calculations.

7 **Q11. Please summarize the relief IPL is requesting in this proceeding.**

8 A11. IPL requests approval of RTO Adjustment factors to be applicable for bills rendered during
9 the billing cycles of October 2020 through September 2021. The prefiled direct testimony
10 of IPL Witness Kimberly Aliff in this proceeding explains the regulatory precedent upon
11 which IPL is authorized to have an RTO Adjustment Rider with annual rate adjustments.
12 The RTO Adjustment is calculated on an annual basis for each rate class to timely recover
13 the excess (or deficit) of an estimate of the Midcontinent Independent System Operator,
14 Inc. (“MISO”) non-fuel costs and credits (“NFC”), net of revenues, to be billed by MISO
15 compared to the amount of such NFC, net of revenues, approved to be included in the
16 determination of basic charges for services. As Witness Aliff explains, on December 5,
17 2018, in its Final Order in Cause No. 45029 (the “2018 Base Rate Order”), the Commission
18 approved IPL’s request to update the embedded level of MISO NFC to \$30.8 million (\$35.4
19 million of costs net of \$4.6 million of revenues). In this proceeding, IPL is seeking to
20 recover: (1) its estimated MISO NFC, net of revenues, which exceed amounts included in
21 base rates, for the billing cycles of October 2020 through September 2021; and (2) a
22 reconciliation of actual MISO NFC, net of revenues, for the period of May 2019 through
23 April 2020.

1 **Q12. Please describe Petitioner's Attachment AMA-1 Schedule 1.**

2 A12. Petitioner's Attachment AMA-1 Schedule 1 shows the calculation of IPL's proposed
3 factors.

4 • Line 1 on this schedule shows the forecasted net MISO costs over/(under) base for the
5 twelve months ended September 30, 2021, which is detailed on Petitioner's Attachment
6 AMA-1 Schedule 2.

7 • Line 2 shows the forecasted net MISO jurisdictional revenues (over)/under base for the
8 twelve months ended September 30, 2021, which is detailed on Petitioner's Attachment
9 AMA-1 Schedule 3.

10 • Line 3 shows the RTO adjustment factor reconciliation for the twelve months ended
11 April 30, 2020, which is detailed on Petitioner's Attachment AMA-1 Schedule 4.

12 • Line 4 is the sum of Lines 1 through 3, which represents the proposed revenue
13 requirement for this proceeding.

14 • Line 5 is the MWh sales forecasted for the twelve months ended September 30, 2021.
15 These sales are detailed by month on Petitioner's Attachment AMA-2, Schedule 1.

16 • Line 6 presents the per kWh result of dividing the net MISO charge/(credit) from Line
17 4 by the estimated MWh sales (Line 5) to determine the RTO adjustment factors
18 applicable to each customer class.

19 • Line 7 presents the proposed RTO adjustment factors, modified to provide the recovery
20 of the Indiana Utility Receipts Tax ("URT").

- Line 8 is the blended Indiana state income tax rate for the twelve months ended September 30, 2021, used in the computation of the URT adjustment on Line 7.

Q13. Please describe Petitioner's Attachment AMA-1 Schedules 2 through 7.

A13. Petitioner's Attachment AMA-1 Schedule 2 shows the forecasted total MISO NFC. This schedule illustrates IPL's forecasted MISO NFC (Line 13) for the twelve-month forecasted period ending September 2021 (the "Forecast Period"), as well as the authorized MISO NFC amounts included in IPL's base rates pursuant to the 2018 Base Rate Order (Line 14). The current forecasted MISO NFC are compared to the amount in base rates and the resulting difference is reflected on line 15. The resulting forecasted undercollection of \$3.2 million is then allocated to customer classes based upon the demand allocation factors approved in the 2018 Base Rate Order. These per customer amounts are carried forward to Petitioner's Attachment AMA-1 Schedule 1, line 1.

Petitioner's Attachment AMA-1 Schedule 3 is very similar to Schedule 2 except it shows the forecasted total MISO Revenues. This schedule shows IPL's forecasted Revenues (Line 13) for the Forecasted Period. MISO revenues are then adjusted on Line 14 to the net amount IPL realizes after URT. The current forecasted revenues (after URT) are compared to the amount in base rates and the resulting difference is reflected on line 16. The resulting forecasted overcollection of \$1.1 million is then allocated to customer classes based upon the demand allocation factors approved in the 2018 Base Rate Order. These per customer amounts are carried forward to Attachment AMA-1 Schedule 1, Line 2.

Petitioner's Attachment AMA-1 Schedule 4 is a summary of the RTO under/(over) collection for the months of May 2019 through April 2020 (the "Reconciliation Period").

1 It calculates the under/(over) recovery balance to be included in the current RTO factor
2 determination. Schedule 4 starts by taking seven-twelfths of the over/(under) collection
3 from the Schedule 4 in IPL's RTO-3 filing and five-twelfths of the over/(under) collection
4 from the Schedule 4 in IPL's RTO-2 filing with the RTO carryover under/(over) collection,
5 which represents the historical net over/(under) collection from customers during the
6 Reconciliation Period. The over/under collection from RTO-2 was reflected in rates from
7 October 2018 through September 2019, while the over/under collection from RTO-3 was
8 reflected in rates from October 2019 through September 2020.

9 Schedule 4 then adds the over/(under) collection of MISO charges for the Reconciliation
10 Period calculated on Petitioner's Attachment AMA-1 Schedule 5. Next, the (over)/under
11 collection of Net MISO Jurisdictional Revenues for the Reconciliation Period derived from
12 Petitioner's Attachment AMA-1 Schedule 6 is added. Finally, Schedule 4 subtracts actual
13 RTO rider billings from the Reconciliation Period, net of URT, from Petitioner's
14 Attachment AMA-1 Schedule 7 to determine the net under (over) recovery. This net over
15 recovery of \$5.1 million is carried forward to Petitioner's Attachment AMA-1 Schedule 1,
16 Line 3 and represents a reduction to the proposed RTO factors.

17 Petitioner's Attachment AMA-1 Schedule 5 is very similar to Petitioner's Attachment
18 AMA-1 Schedule 2, except that Schedule 5 is for the historical Reconciliation Period, while
19 Schedule 2 is for a future forecasted period. Schedule 5 illustrates the history of MISO
20 NFC for the Reconciliation Period as compared to the amount of such items included in
21 IPL's base rates to determine the net amount over/(under) the amount in base rates for the
22 historical Reconciliation Period, excluding RTO rider billings. In this case, the amount of

1 costs over the base of \$39,085 represents an under collection, which is carried forward to
2 Petitioner's Attachment AMA-1 Schedule 4, Line 2.

3 Petitioner's Attachment AMA-1 Schedule 6 is very similar to Petitioner's Attachment
4 AMA-1 Schedule 3, except that Schedule 6 is for the historical Reconciliation Period, while
5 Schedule 3 is for the forecasted period. Schedule 6 illustrates the history of MISO
6 Revenues for the Reconciliation Period and compares them to the amount of such items
7 included in IPL's base rates to determine the net amount (over)/under the amount in base
8 rates for the historical Reconciliation Period. Column C of that schedule calculates the
9 URT for each month and then column D shows the MISO revenues IPL realizes after URT.
10 The authorized RTO amount for revenues included in base rates is shown on Line 14. The
11 historical revenues (after URT) are compared to the amounts in base rates and in this case
12 the revenues were above the amount included in base rates, representing an overcollection
13 of \$1.9 million, which is reflected on Line 15. Such amount is then allocated to customer
14 classes based upon the demand factors authorized in IPL's 2018 Base Rate Order in Cause
15 No 45029 on Line 17 and then carried forward to Petitioner's Attachment AMA-1 Schedule
16 4, Line 3.

17 Petitioner's Attachment AMA-1 Schedule 7 is the history of RTO adjustment factor
18 Revenue received from and/or credited to the customers during the Reconciliation Period
19 from each customer classification. The net RTO Revenue received from and/or credited
20 to the customers was then multiplied by the URT rates in effect for each year in Lines 14
21 through 26. Line 39, the net billings/(credits) after reduction for URT, which in this case
22 is a net credit of \$0.8 million is carried to Line 4, by customer class, on Petitioner's

Attachment AMA-1 Schedule 4 and represents an increase in the amount that would otherwise be reflected going forward.

Q14. Please describe Petitioner's Attachment AMA-2 Schedule 1.

A14. Petitioner's Attachment AMA-2 Schedule 1 is IPL's forecasted MWh sales by customer classification for the period during which the factors proposed in this filing would be in effect.

Q15. How was the state income tax rate used in the calculation of the Utility Receipts Tax adjustments applied to the proposed factors on Petitioner's Attachment AMA-1 Schedule 1 and Petitioner's Attachment AMA-1 Schedule 3 calculated?

A15. IPL uses a calendar year for tax filing purposes. Because state income tax rates change during the calendar year, a blended rate is computed in accordance with the Indiana Form IT-20 ("Indiana Corporate Adjusted Gross Income Tax Return") instructions addressing how a calendar-year taxpayer, like IPL, should calculate the Indiana State Income Tax Rate applicable to it for the tax years ending on December 31st. The tax rate used on Schedule 1 and Schedule 2 is an average of three months at the 2020 blended State income tax rate and nine months at the 2021 blended state income tax rate. The resulting tax rate is presented on the last line of Schedule 1 and Line 17 on Schedule 3.

Q16. How was the state income tax rate applied to the historical revenues for the respective factors on Petitioner's Attachment AMA-1 Schedule 6 and Petitioner's Attachment AMA-1 Schedule 7 calculated?

1 A16. The historical URT revenue adjustments for the months in 2019 utilize the 2019 blended
2 state income tax rate and historical URT revenue adjustments for the months in 2020 utilize
3 the 2020 blended state income tax rate.

4 **Q17. Can you identify the components of the \$5.1 million over recovery in the**
5 **reconciliation period as reflected on Petitioner's Attachment AMA-1 Schedule 4, Line**
6 **5?**

7 A17. The biggest factor is due to the under/(over) recovery balance from prior filings. In
8 addition, the jurisdictional revenues received from MISO were approximately \$1.9 million
9 higher than forecasted. These over-recoveries were partially offset by billing credits to
10 customers under the RTO rider of approximately \$0.8 million, which were intended to flow
11 back the prior over-recovery.

12 **Q18. Please summarize the RTO adjustment factors proposed in this proceeding.**

13 A18. As shown on Petitioner's Attachment AMA-1 Schedule 1, the resulting RTO adjustment
14 factors as modified to recover Indiana Utility Receipts Tax are (\$0.000248) per kWh for
15 Rates RS, CW and EVX (with associated Rate RS service); (\$0.000254) per kWh for Rates
16 SS, SH, OES, UW, CW and EVX (with associated Rate SS service); (\$0.000177) per kWh
17 for Rates PL and HL, (\$0.000224) per kWh for Rates SL, PH, and EVX (with associated
18 Rate SL service); and (\$0.000184) for Rates MU-1 and APL.

19 **Q19. What effect will the requested RTO adjustment have on an average residential**
20 **customer using 1,000 kWh per month?**

21 A19. An average residential customer using 1,000 kWh per month will experience an RTO
22 adjustment of (\$0.25), which is a 0.25% decrease of such bill relative to the basic rates and

1 charges in effect. In relation to the factor currently in effect, an average residential
2 customer using 1,000 kWh per month will experience a \$0.15 decrease or -0.16%.

3 **Q20. If approved by the Commission, when does Petitioner propose to make effective for**
4 **electric service the RTO adjustment factors requested in this proceeding?**

5 A20. The RTO adjustment factors, as shown on the proposed Tariff, a copy of which is attached
6 to the Petition as Exhibit A, would be effective for all bills rendered for electric services
7 beginning with the first billing cycles for the October 2020 billing month (Regular Billing
8 District 41 and Special Billing District 01), which begins September 30, 2020, or the first
9 full billing cycle following the Commission's Order. Such adjustment factors, upon
10 becoming effective, shall remain in effect for approximately one year or until replaced by
11 different adjustment factors approved in a subsequent filing.

12 **Q21. Does that conclude your prefiled direct testimony?**

13 A21. Yes.

Verification

I, Annocha M. Abram, Senior Accountant, affirm under penalties for perjury that the foregoing representations are true to the best of my knowledge, information, and belief.

Dated this 30th day of June 2020.


Annocha M. Abram

Indianapolis Power & Light Company
Determination of RTO Adjustment Factors
For the Billing Period of October 1, 2020 through September 30, 2021

Line No.	Detail by Customer Charge Type					
	Residential RS, CW, EVX	C&I - Small SS, SH, OES, UW, CW, EVX	C&I - Large PL, HL	C&I - Large SL, PH, EVX	Lighting MU-1, APL	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1 Forecasted Net MISO Costs Over/(Under) Base for the Twelve Months Ended September 30, 2021 (Sch. 2, Line 17)	\$ 1,342,745	\$ 445,695	\$ 556,948	\$ 802,549	\$ 12,960	\$ 3,160,898
2 Forecasted Net MISO Jurisdictional Revenues (Over)/Under Base for the Twelve Months Ended September 30, 2021 (Sch. 3, Line 19)	\$ (448,971)	\$ (149,023)	\$ (186,226)	\$ (268,347)	\$ (4,333)	\$ (1,056,899)
3 RTO Adjustment Factor Reconciliation for Twelve Months Ended April 30, 2020 (Sch. 4, Line 5)	\$ (2,145,031)	\$ (743,116)	\$ (857,232)	\$ (1,310,601)	\$ (24,892)	\$ (5,080,872)
4 Grand Total Net MISO - Charge/(Credit)	\$ (1,251,256)	\$ (446,454)	\$ (486,509)	\$ (776,398)	\$ (16,265)	\$ (2,976,883)
5 Forecasted Sales (MWh) for the Twelve Months Ended September 30, 2021 (Attachment AMA-2, Sch. 1, Line 10)	5,125,581	1,784,498	2,789,544	3,524,206	89,904	13,313,733
6 RTO Adjustment Factor per kWh (Line 4 / Line 5 / 1000)	\$ (0.000244)	\$ (0.000250)	\$ (0.000174)	\$ (0.000220)	\$ (0.000181)	
7 RTO Adjustment Factor per kWh Adjusted for URT [Line 6 Divided by (1-(1.4% URT Rate/(1-State Tax)))]	\$ (0.000248)	\$ (0.000254)	\$ (0.000177)	\$ (0.000224)	\$ (0.000184)	
8 State Income Tax Rate - Blended for Years 2020 / 2021						5.15%

Indianapolis Power & Light Company
Forecasted Total Midcontinent Independent System Operator (MISO) Costs
For the Twelve Months Ended September 30, 2021

Line No.	(A)	MISO Non-Fuel Costs (B)
	Month:	
1	October-20	\$ 3,313,559
2	November-20	3,313,559
3	December-20	3,313,559
4	January-21	3,182,690
5	February-21	3,182,690
6	March-21	3,182,690
7	April-21	3,182,690
8	May-21	3,182,690
9	June-21	3,182,690
10	July-21	3,182,690
11	August-21	3,182,690
12	September-21	3,182,690
13	Total	\$ 38,584,888
14	Base RTO Cost from IURC Cause No. 45029 (for 12 months)	\$ 35,424,000
15	Net Costs Over/(Under) Base - Line 10 minus Line 11	\$ 3,160,888

Allocation to Customer Class Based Upon Demand Factors from IURC Cause No. 45029						
Line No.	(C)	Residential RS, CW, EVX	C&I - Small SS, SH, OES, UW, CW, EVX	C&I - Large PL, HL	C&I - Large SL, PH, EVX	Lighting MU-1, APL
		(D)	(E)	(F)	(G)	(H)
16	Demand Factor Split	42.48%	14.10%	17.62%	25.39%	0.41%
17	Net Charge/(Credit) by Class (to Sch. 1, Line 1)	\$ 1,342,745	\$ 445,685	\$ 556,948	\$ 802,549	\$ 12,960
						\$ 3,160,888

Indianapolis Power & Light Company
Forecasted Total Midcontinent Independent System Operator (MISO) Revenues
For the Twelve Months Ended September 30, 2021

Line No.	(A)	MISO Jurisdictional Revenues (B)
1	Month: October-20	509,204
2	November-20	509,204
3	December-20	509,204
4	January-21	473,301
5	February-21	473,301
6	March-21	473,301
7	April-21	473,301
8	May-21	473,301
9	June-21	473,301
10	July-21	473,301
11	August-21	473,301
12	September-21	473,301
13	Total	\$ 5,787,321
14	Net Revenues After Reduction for URT	\$ 5,701,899
15	Base RTO Revenue from IURC Cause No. 45029 (for 12 months)	\$ 4,645,000
16	Net Jurisdictional Revenues (Over)/Under Base - Line 15 minus Line 14	\$ (1,056,899)
17	State Income Tax Rate - Blended for Year 2020/2021	5.15%

Allocation to Customer Class Based Upon Demand Factors from IURC Cause No. 45029						
Line No.	(C)	Residential RS, CW, EVX	C&I - Small SS, SH, OES, UW, CW, EVX	C&I - Large PL, HL	C&I - Large SL, PH, EVX	Lighting MU-1, APL
		(D)	(E)	(F)	(G)	(H)
18	Demand Factor Split	42.48%	14.10%	17.62%	25.39%	0.41%
19	Net Charge/(Credit) by Class (to Sch. 1, Line 2)	\$ (448,971)	\$ (149,023)	\$ (186,226)	\$ (268,347)	\$ (4,333)
						\$ (1,056,899)

Indianapolis Power & Light Company
Summary of the RTO Adjustment Reconciliation Period
For the Months of May 2019 through April 2020

Line
No.

(A)

- 1 Under/(Over) Recovery Balance from Prior Filings
(Reflects Amortization of Months May 2019 - April 2020)
- 2 Actual Net MISO Costs Over/(Under) Base for the Twelve
Months Ended April 30, 2020 (Sch. 5, Line 17)
- 3 Actual Net MISO Jurisdictional Revenues (Over)/Under Base for the Twelve
Months Ended April 30, 2020 (Sch. 6, Line 17)
- 4 Less: Actual RTO Revenues/ (Credits) Received for the Twelve Months
Ended April 30, 2020 (Sch. 7, Line 39)
- 5 Current Under/(Over) Recovery Balance to be Included
in the Current RTO Determination (to Sch. 1, Line 3)

Detail by Customer Charge Type					
Cause No. 45029					
<u>Residential</u> RS, CW, EVX	<u>C&I - Small</u> SS, SH, OES, UW, CW, EVX	<u>C&I - Large</u> PL, HL	<u>C&I - Large</u> SL, PH, EVX	<u>Lighting</u> MU-1, APL	<u>Total</u>
(B)	(C)	(D)	(E)	(F)	(G)
\$ (1,710,493)	\$ (567,748)	\$ (709,484)	\$ (1,022,350)	\$ (16,509)	\$ (4,026,585)
\$ 16,603	\$ 5,511	\$ 6,887	\$ 9,924	\$ 160	\$ 39,085
\$ (790,683)	\$ (262,444)	\$ (327,962)	\$ (472,585)	\$ (7,631)	\$ (1,861,305)
\$ (339,542)	\$ (81,565)	\$ (173,327)	\$ (174,411)	\$ 912	\$ (767,933)
\$ (2,145,031)	\$ (743,116)	\$ (857,232)	\$ (1,310,601)	\$ (24,892)	\$ (5,080,872)

Indianapolis Power & Light Company
History of Total MISO Costs
For the Twelve Months Ended April 30, 2020

Line No.	(A)	MISO Non-Fuel Costs (B)
	Month:	
1	May-19	2,470,811
2	Jun-19	3,189,908
3	Jul-19	3,042,605
4	Aug-19	3,084,475
5	Sep-19	3,092,698
6	Oct-19	3,097,640
7	Nov-19	2,700,950
8	Dec-19	2,715,583
9	Jan-20	3,075,760
10	Feb-20	3,123,142
11	Mar-20	3,152,129
12	Apr-20	2,717,385
13	Total	\$ 35,463,085
14	Base MISO Cost from IURC Cause No. 45029	\$ 35,424,000
15	Actual Net MISO Costs Over/(Under) Base	\$ 39,085

Allocation to Customer Class Based Upon Demand Factors from IURC Cause No. 45029							
Line No.		<u>Residential</u> RS, CW, EVX	<u>C&I - Small</u> SS, SH, OES, UW, CW, EVX	<u>C&I - Large</u> PL, HL	<u>C&I - Large</u> SL, PH, EVX	<u>Lighting</u> MU-1, APL	Total
	(C)	(D)	(E)	(F)	(G)	(H)	(I)
16	Demand Factor Split	42.48%	14.10%	17.62%	25.39%	0.41%	100.00%
17	Net Charge/(Credit) by Class (to Sch. 4, Line 2)	\$ 16,603	\$ 5,511	\$ 6,887	\$ 9,924	\$ 160	\$ 39,085

Indianapolis Power & Light Company
Total Midcontinent Independent System Operator (MISO) Revenues
For the Twelve Months Ended April 30, 2020

Line No.	(A)	MISO Jurisdictional Revenues (B)	URT (C)	Net Revenues (D)
	Month:			
1	May-19	531,843	(7,889)	523,954
2	June-19	835,909	(12,400)	823,509
3	July-19	542,238	(8,044)	534,194
4	August-19	567,896	(8,424)	559,472
5	September-19	623,632	(9,251)	614,381
6	October-19	629,714	(9,341)	620,373
7	November-19	615,862	(9,136)	606,726
8	December-19	422,830	(6,272)	416,558
9	January-20	488,494	(7,227)	481,267
10	February-20	500,089	(7,399)	492,690
11	March-20	572,455	(8,469)	563,986
12	April-20	273,239	(4,043)	269,196
13	Total	\$ 6,604,201	\$ (97,895)	\$ 6,506,305
14	Base MISO Revenue from IURC Cause No. 45029			\$ 4,645,000
15	Actual Net Jurisdictional Revenues (Over)/Under Base (Line 15 minus Line 14)			\$ (1,861,305)

Allocation to Customer Class Based Upon Demand Factors from IURC Cause No. 45029							
Line No.		<u>Residential</u> RS, CW, EVX	<u>C&I - Small</u> SS, SH, OES, UW, CW, EVX	<u>C&I - Large</u> PL, HL	<u>C&I - Large</u> SL, PH, EVX	<u>Lighting</u> MU-1, APL	Total
	(E)	(F)	(G)	(H)	(I)	(J)	(K)
16	Demand Factor Split	42.48%	14.10%	17.62%	25.39%	0.41%	100.00%
17	Net Charge/(Credit) by Class (to Sch. 4, Line 3)	\$ (790,683)	\$ (262,444)	\$ (327,962)	\$ (472,585)	\$ (7,631)	\$ (1,861,305)

Indianapolis Power & Light Company
History of RTO Adjustment Factor Revenues/(Credits)
For the Twelve Months Ended April 30, 2020

Line
No.

(A)

Cause No. 45029						
Residential RS, CW, EVX	C&I - Small SS, SH, OES, UW, CW, EVX	C&I - Large PL, HL	C&I - Large SL, PH, EVX	Lighting MU-1, APL	Total	
(B)	(C)	(D)	(E)	(F)	(G)	
\$ (8,270)	\$ 2,486	\$ 6,298	\$ 12,274	\$ 234	\$ 13,022	
\$ (9,654)	\$ 2,653	\$ 5,200	\$ 13,429	\$ 56	\$ 11,683	
\$ (13,018)	\$ 3,108	\$ 7,390	\$ 14,352	\$ 221	\$ 12,053	
\$ (13,866)	\$ 3,412	\$ 7,029	\$ 15,751	\$ 209	\$ 12,535	
\$ (11,634)	\$ 3,091	\$ 5,664	\$ 14,562	\$ 231	\$ 11,914	
\$ (33,359)	\$ (13,013)	\$ (31,265)	\$ (39,165)	\$ (21)	\$ (116,823)	
\$ (33,660)	\$ (12,029)	\$ (28,340)	\$ (35,254)	\$ (3)	\$ (109,285)	
\$ (45,652)	\$ (14,725)	\$ (30,331)	\$ (36,430)	\$ 0	\$ (127,138)	
\$ (48,696)	\$ (15,708)	\$ (30,706)	\$ (36,632)	\$ (5)	\$ (131,746)	
\$ (47,848)	\$ (15,423)	\$ (28,514)	\$ (35,291)	\$ 2	\$ (127,074)	
\$ (43,579)	\$ (14,693)	\$ (30,393)	\$ (33,406)	\$ 0	\$ (122,071)	
\$ (35,415)	\$ (11,953)	\$ (27,968)	\$ (31,225)	\$ 0	\$ (106,561)	
\$ (344,652)	\$ (82,793)	\$ (175,936)	\$ (177,035)	\$ 925	\$ (779,491)	
\$ 123	\$ (37)	\$ (93)	\$ (182)	\$ (3)	\$ (193)	
\$ 143	\$ (39)	\$ (77)	\$ (199)	\$ (1)	\$ (173)	
\$ 193	\$ (46)	\$ (110)	\$ (213)	\$ (3)	\$ (179)	
\$ 206	\$ (51)	\$ (104)	\$ (234)	\$ (3)	\$ (186)	
\$ 173	\$ (46)	\$ (84)	\$ (217)	\$ (3)	\$ (177)	
\$ 496	\$ 194	\$ 465	\$ 583	\$ 0	\$ 1,738	
\$ 501	\$ 179	\$ 422	\$ 524	\$ 0	\$ 1,626	
\$ 679	\$ 219	\$ 451	\$ 542	\$ (0)	\$ 1,891	
\$ 720	\$ 232	\$ 454	\$ 542	\$ 0	\$ 1,949	
\$ 708	\$ 228	\$ 422	\$ 522	\$ (0)	\$ 1,880	
\$ 645	\$ 217	\$ 450	\$ 494	\$ (0)	\$ 1,806	
\$ 524	\$ 177	\$ 414	\$ 462	\$ (0)	\$ 1,577	
\$ 5,111	\$ 1,227	\$ 2,609	\$ 2,625	\$ (14)	\$ 11,558	
\$ (8,147)	\$ 2,449	\$ 6,204	\$ 12,092	\$ 230	\$ 12,828	
\$ (9,511)	\$ 2,614	\$ 5,123	\$ 13,230	\$ 55	\$ 11,510	
\$ (12,825)	\$ 3,062	\$ 7,280	\$ 14,139	\$ 218	\$ 11,874	
\$ (13,660)	\$ 3,361	\$ 6,925	\$ 15,517	\$ 206	\$ 12,349	
\$ (11,461)	\$ 3,045	\$ 5,580	\$ 14,345	\$ 228	\$ 11,737	
\$ (32,863)	\$ (12,819)	\$ (30,800)	\$ (38,583)	\$ (20)	\$ (115,085)	
\$ (33,159)	\$ (11,850)	\$ (27,918)	\$ (34,730)	\$ (3)	\$ (107,660)	
\$ (44,973)	\$ (14,506)	\$ (29,880)	\$ (35,888)	\$ 0	\$ (125,247)	
\$ (47,976)	\$ (15,475)	\$ (30,252)	\$ (36,090)	\$ (5)	\$ (129,797)	
\$ (47,140)	\$ (15,195)	\$ (28,092)	\$ (34,768)	\$ 2	\$ (125,193)	
\$ (42,934)	\$ (14,475)	\$ (29,943)	\$ (32,912)	\$ 0	\$ (120,265)	
\$ (34,891)	\$ (11,776)	\$ (27,554)	\$ (30,763)	\$ 0	\$ (104,985)	
\$ (339,542)	\$ (81,565)	\$ (173,327)	\$ (174,411)	\$ 912	\$ (767,933)	

Indianapolis Power & Light Company
Forecast of MWH Sales
For the Twelve Months Ended September 30, 2021

Line
No.

Cause 45029						
	<u>Residential</u> RS, CW, EVX	<u>C&I - Small</u> SS, SH, OES, UW, CW, EVX	<u>C&I - Large</u> PL, HL	<u>C&I - Large</u> SL, PH, EVX	<u>Lighting</u> MU-1, APL	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1 October-20	307,692	118,870	225,819	280,701	7,718	940,800
2 November-20	392,549	139,255	196,162	246,832	8,063	982,860
3 December-20	540,026	160,062	208,994	271,509	8,584	1,189,175
4 January-21	602,168	176,786	226,612	281,605	10,075	1,297,246
5 February-21	500,905	156,012	211,879	276,963	8,434	1,154,193
6 March-21	408,888	141,905	214,421	282,816	8,327	1,056,357
7 April-21	310,914	124,778	222,069	273,890	6,772	938,423
8 May-21	329,365	134,127	234,824	293,278	6,254	997,848
9 June-21	413,115	152,548	254,956	310,514	5,612	1,136,746
10 July-21	497,295	172,714	279,343	346,966	6,006	1,302,325
11 August-21	479,263	168,378	267,045	352,322	6,731	1,273,740
12 September-21	343,401	139,063	247,419	306,810	7,328	1,044,021
13 Totals	5,125,581	1,784,498	2,789,544	3,524,206	89,904	13,313,733

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF INDIANAPOLIS)
POWER & LIGHT COMPANY FOR)
APPROVAL OF REGIONAL)
TRANSMISSION ORGANIZATION (“RTO”)) CAUSE NO. 44808 RTO-4
ADJUSTMENT FACTORS FOR ELECTRIC)
SERVICE FOR THE BILLING MONTHS OF)
OCTOBER 2020 THROUGH SEPTEMBER)
2021.)

VERIFIED PETITION FOR APPROVAL OF RTO ADJUSTMENT FACTORS

Indianapolis Power & Light Company (“IPL” or “Petitioner”) hereby petitions the Indiana Utility Regulatory Commission (“Commission”) for approval of a rate adjustment to be reflected in its Standard Contract Rider No. 26 (Regional Transmission Organization (“RTO”) Adjustment) to be made effective commencing with the October 2020 billing cycle or the first full billing cycle following the Commission’s Order in this proceeding. The factors will remain in effect for approximately twelve months or until superseded by different factors approved by the Commission.

Petitioner’s Corporate Status and Operations.

1. IPL is a public utility corporation organized and existing under the laws of the State of Indiana with its principal office and place of business at One Monument Circle, Indianapolis, Indiana. Petitioner is engaged in rendering electric utility service in the State of Indiana.

2. IPL renders retail electric utility service to more than 500,000 retail customers located principally in and near the City of Indianapolis, Indiana, and in portions of the following Indiana counties: Boone, Hamilton, Hancock, Hendricks, Johnson, Marion, Morgan, Owen, Putnam and Shelby Counties. IPL owns and operates electric generating, transmission and

distribution plant, property and equipment and related facilities, which are used and useful for the convenience of the public in the production, transmission, delivery and furnishing of electric public utility service. IPL has maintained and continues to maintain its properties in a reliable state of operating condition.

Petitioner's "Public Utility" and Regulated Status.

3. Petitioner is a "public utility" within the meaning of Ind. Code § 8-1-2-1 and is subject to the jurisdiction of this Commission in the manner and to the extent provided by the Public Service Commission Act, as amended, and other pertinent laws of the State of Indiana.

4. IPL is a member of the Midcontinent Independent System Operator, Inc. ("MISO"), an RTO operated under the authority of the Federal Energy Regulatory Commission ("FERC"), which has functional control over IPL's transmission system and the dispatching of IPL's generating units.

Relief Sought By Petitioner.

5. In Cause No. 44576, the Commission approved IPL's proposed Standard Contract Rider No. 26 (RTO Adjustment). *Indianapolis Power & Light Company*, Cause No. 44576 (IURC 3/16/2016) ("44576 Order"). The 44576 Order (at 79) authorized IPL's use of the RTO Adjustment to timely recover the excess (or deficit) of an estimate of MISO non-fuel costs and credits ("NFC"), net of revenues, which are billed pursuant to MISO tariffs, compared to the net NFC embedded in base rates. In Cause No. 45029 (IURC 10/31/2018) ("45029 Order"), the Commission approved two modifications to the RTO Adjustment. The first modification changed the base amount of MISO Non-fuel costs and revenues used to calculate the RTO charge or credit on the tariff to \$35.424 million and \$4.645 million respectively. The second modification, based

upon the cost of service study, is that one factor would be calculated for those Large C&I customers taking service at secondary voltage (Rates SL and PH) and another for those taking service at primary voltage or higher (Rates PL and HL).

6. Petitioner requests Commission approval of revised RTO Adjustment factors for the billing months of October 2020 through September 2021. IPL is seeking to recover: (1) its estimated MISO NFC, net of revenues, which exceed amounts included in base rates for the billing cycles of October 2020 through September 2021 and (2) a reconciliation of actual MISO NFC, net of revenues, for the period of May 2019 through April 2020.

7. IPL's proposed factors are reflected in the clean and redlined copy of IPL's RTO Adjustment tariff, Standard Contract Rider No. 26, attached hereto as Attachment A.

Procedural Schedule and Request for Hearing.

8. IPL is filing its case-in-chief contemporaneous with its Petition, including direct testimony, attachments and workpapers. IPL respectfully requests a procedural schedule which will allow for a Commission Order on or before September 23, 2020, which is seven days prior to the September 30, 2020 start of the October 2020 billing month.

9. To the extent necessary or appropriate and pursuant to 170 IAC 1-1.1-15, IPL requests the Commission promptly conduct a prehearing conference to establish a procedural schedule. In accordance with 170 IAC 1-1.1-15(e), IPL will seek to enter into a stipulation with the Indiana Office of Utility Consumer Counselor regarding a procedural schedule in lieu of a prehearing conference.

Governing Statutes.

10. IPL considers that the provisions of the Public Service Commission Act, as amended, including Indiana Code §§ 8-1-2-10, 12, 38, 39 and 42 are, or may be, applicable to the subject matter of this Petition.

Petitioner's Counsel.

11. The names and addresses of Petitioner's duly authorized representatives to whom all correspondence and communication concerning this Petition should be sent, are as follows:

Teresa Morton Nyhart (No. 14044-49)
Jeffrey M. Peabody (No. 28000-53)
Barnes & Thornburg LLP
11 South Meridian Street
Indianapolis, Indiana 46204
Nyhart Telephone: (317) 231-7716
Peabody Telephone: (317) 231-6465
Facsimile: (317) 231-7433
Nyhart Email: tnyhart@btlaw.com
Peabody Email: jpeabody@btlaw.com

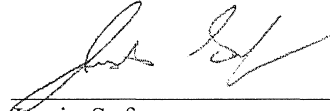
WHEREFORE, Petitioner Indianapolis Power & Light Company respectfully requests the Commission make such investigation and hold such hearings as are necessary or advisable and thereafter issue an Order in this Cause:

(a) Approving the requested factors to be reflected in Petitioner's RTO Adjustment and approving the revised RTO Adjustment tariff as shown in Attachment A;

(b) Authorizing Petitioner to make such RTO Adjustment factors effective commencing with the October 2020 billing cycle (which begins September 30, 2020) and to allow such factors to remain in place as requested herein;

(c) Granting to Petitioner such other and further relief as may be appropriate.

INDIANAPOLIS POWER & LIGHT COMPANY



Justin Sufan
Director, Regulatory & RTO Policy



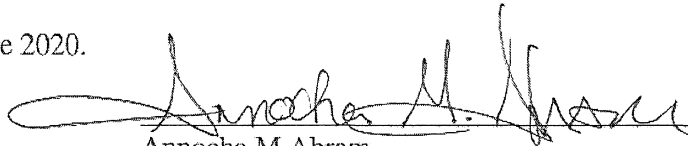
Teresa Morton Nyhart (No. 14044-49)
Jeffrey M. Peabody (No. 28000-53)
Barnes & Thornburg LLP
11 South Meridian Street
Indianapolis, Indiana 46204
Nyhart Telephone: (317) 231-7716
Peabody Telephone: (317) 231-6465
Facsimile: (317) 231-7433
Nyhart Email: tnyhart@btlaw.com
Peabody Email: jpeabody@btlaw.com

ATTORNEYS FOR PETITIONER

Verification

I affirm under penalties for perjury that the foregoing representations are true to the best of my knowledge, information, and belief.

Dated this 30th day of June 2020.



Annocha M Abram

Indianapolis Power & Light Company
One Monument Circle
Indianapolis, Indiana

I.U.R.C. No. E-18

1st-2nd Revised No. 179.9
Superseding
~~Original~~ 1st Revised No. 179.9

STANDARD CONTRACT RIDER NO. 26
REGIONAL TRANSMISSION ORGANIZATION ADJUSTMENT
(Applicable to Rates RS, UW, CW, SS, SH, OES, SL, PL, PH, HL, MU-1, APL, CSC, and EVX)

In addition to the rates and charges set forth in the above mentioned Rates, a Regional Transmission Organization (RTO) Adjustment applicable for approximately twelve (12) months or until superseded by a subsequent factor shall be made in accordance with the following provisions:

- A. The RTO Adjustment shall be calculated by multiplying the KWH billed by an Adjustment Factor per KWH established according to the following formula:

$$\text{RTO} = \frac{\text{NFC} - (\$A - \$B)}{S} \quad (\text{For each rate class})$$

where:

1. "NFC" is the estimate of the net Non-Fuel Costs billed by the Midcontinent Independent System Operator ("MISO") for the annual period beginning October ~~2019~~ 2020 including but not limited to the following charge types:
 - (a) Schedule 10 – ISO Cost Recovery Adder and Schedule 10-FERC – FERC Annual Charges Recovery, or any successor provisions, of the Open Access Transmission and Energy Markets Tariff for the MISO ("MISO TEMT) or any successor tariff;
 - (b) Schedule 16 – Financial Transmission Rights Administrative Service Cost Recovery Adder, or successor provision, of the MISO TEMT or any successor tariff;
 - (c) Schedule 17 – Energy and Operating Reserve Markets Market Support Administrative Cost Recovery Adder, or successor provision, of the MISO TEMT or any successor tariff;
 - (d) Schedule 24 – Control Area Operator Cost Recovery, or successor provision, of the MISO TEMT or any successor tariff;
 - (e) Schedule 26 –Network Upgrade Charge from MISO Transmission Expansion Plan; or any successor tariff;
 - (f) Schedule 26-A –Real Time MVP Distribution Amount; or any successor tariff;
 - (g) Costs that are not otherwise recovered by MISO through other charges and are socialized for recovery from all market participants including Company ("uplift costs"), including the Real Time Revenue Neutrality Uplift Amount, and Real Time Miscellaneous Amount billed by MISO.
2. "A" is the \$35,424,000 of MISO Non-Fuel Costs included in the determination of basic charges for service in Cause No. 45029.
3. "B" is the \$4,645,000 of MISO transmission revenues included in the determination of basic charges for service in Cause No. 45029.
4. "S" is the estimated kilowatt-hour sales, for the same estimated period set forth in "NFC" consisting of the net sum in kilowatt-hours of:

Indianapolis Power & Light Company
One Monument Circle
Indianapolis, Indiana

I.U.R.C. No. E-18

4th-~~2nd~~ Revised No. 179.91
Superseding
~~Original-1st Revised~~ No. 179.91

STANDARD CONTRACT RIDER NO. 26 (continued)

- (a) Net generation,
- (b) Purchases and
- (c) Interchange-in, less
- (d) Inter-system Sales,
- (e) Energy Losses and Company Use

B. The RTO Adjustment Factor as computed above for each rate class shall be further modified to allow the recovery of utility receipts taxes and other similar revenue-based tax charges occasioned by the RTO Adjustment revenues.

C. The RTO Adjustment Factor may be further modified to reflect the difference between the actual and estimated Non-Fuel costs and RTO Adjustment revenues during the period May ~~2018-2019~~ through April ~~2019~~2020.

D. The RTO Adjustment Factor to be effective for all bills beginning with the date below will be:

~~\$(0.000248)~~(0.000095) per KWH for Rates RS, CW, and EVX (with associated Rate RS service)

~~\$(0.000254)~~(0.000095) per KWH for Rates SS, SH, OES, UW, CW, and EVX (with associated Rate SS service)

~~\$(0.000177)~~(0.000145) per KWH for Rate HL

~~\$(0.000177)~~(0.000122) per KWH for Rate PL

~~\$(0.000224)~~(0.000133) per KWH for Rates SL and PH, and EVX (with associated Rate SL service)

~~\$(0.000184)~~0.000004 per KWH for Rates MU-1 and APL

STANDARD CONTRACT RIDER NO. 26
REGIONAL TRANSMISSION ORGANIZATION ADJUSTMENT
(Applicable to Rates RS, UW, CW, SS, SH, OES, SL, PL, PH, HL, MU-1, APL, CSC, and EVX)

In addition to the rates and charges set forth in the above mentioned Rates, a Regional Transmission Organization (RTO) Adjustment applicable for approximately twelve (12) months or until superseded by a subsequent factor shall be made in accordance with the following provisions:

- A. The RTO Adjustment shall be calculated by multiplying the KWH billed by an Adjustment Factor per KWH established according to the following formula:

$$\text{RTO} = \frac{\text{NFC} - (\$A - \$B)}{S} \quad (\text{For each rate class})$$

where:

1. "NFC" is the estimate of the net Non-Fuel Costs billed by the Midcontinent Independent System Operator ("MISO") for the annual period beginning October 2020 including but not limited to the following charge types:
 - (a) Schedule 10 – ISO Cost Recovery Adder and Schedule 10-FERC – FERC Annual Charges Recovery, or any successor provisions, of the Open Access Transmission and Energy Markets Tariff for the MISO ("MISO TEMT) or any successor tariff;
 - (b) Schedule 16 – Financial Transmission Rights Administrative Service Cost Recovery Adder, or successor provision, of the MISO TEMT or any successor tariff;
 - (c) Schedule 17 – Energy and Operating Reserve Markets Market Support Administrative Cost Recovery Adder, or successor provision, of the MISO TEMT or any successor tariff;
 - (d) Schedule 24 – Control Area Operator Cost Recovery, or successor provision, of the MISO TEMT or any successor tariff;
 - (e) Schedule 26 –Network Upgrade Charge from MISO Transmission Expansion Plan; or any successor tariff;
 - (f) Schedule 26-A –Real Time MVP Distribution Amount; or any successor tariff;
 - (g) Costs that are not otherwise recovered by MISO through other charges and are socialized for recovery from all market participants including Company ("uplift costs"), including the Real Time Revenue Neutrality Uplift Amount, and Real Time Miscellaneous Amount billed by MISO.
2. "A" is the \$35,424,000 of MISO Non-Fuel Costs included in the determination of basic charges for service in Cause No. 45029.
3. "B" is the \$4,645,000 of MISO transmission revenues included in the determination of basic charges for service in Cause No. 45029.
4. "S" is the estimated kilowatt-hour sales, for the same estimated period set forth in "NFC" consisting of the net sum in kilowatt-hours of:

STANDARD CONTRACT RIDER NO. 26 (continued)

- (a) Net generation,
 - (b) Purchases and
 - (c) Interchange-in, less
 - (d) Inter-system Sales,
 - (e) Energy Losses and Company Use
- B. The RTO Adjustment Factor as computed above for each rate class shall be further modified to allow the recovery of utility receipts taxes and other similar revenue-based tax charges occasioned by the RTO Adjustment revenues.
- C. The RTO Adjustment Factor may be further modified to reflect the difference between the actual and estimated Non-Fuel costs and RTO Adjustment revenues during the period May 2019 through April 2020.
- D. The RTO Adjustment Factor to be effective for all bills beginning with the date below will be:
 - \$(0.000248) per KWH for Rates RS, CW, and EVX (with associated Rate RS service)
 - \$(0.000254) per KWH for Rates SS, SH, OES, UW, CW, and EVX (with associated Rate SS service)
 - \$(0.000177) per KWH for Rate HL
 - \$(0.000177) per KWH for Rate PL
 - \$(0.000224) per KWH for Rates SL and PH, and EVX (with associated Rate SL service)
 - \$(0.000184) per KWH for Rates MU-1 and APL

CERTIFICATE OF SERVICE

The undersigned certifies that two copies of the foregoing were served by electronic transmission and/or hand delivery on the Office of Utility Consumer Counselor, 115 W. Washington Street, Suite 1500 South, Indianapolis, Indiana 46204; infomgt@oucc.in.gov.

Dated this 30th day of June 2020.



Jeffrey M. Peabody

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ATTORNEYS FOR PETITIONER