

**Duke Energy Indiana
2019 Base Rate Case
Index of Issues, Requests, and Supporting Witnesses¹**

Subject	Proposal	Supporting Witness
Test Year	Twelve Months Ended December 31, 2020	Davey
Historical Base Period	Twelve Months Ended December 31, 2018	Davey

REVENUE REQUIREMENT		
Subject	Request	Supporting Witness
Overall Revenue Increase	<ul style="list-style-type: none"> • Total annual increase in revenue of approximately \$394.6 million or 15.49% to be implemented in two steps. <ul style="list-style-type: none"> • Step 1: \$345.0 million or 13.54%. • Step 2: \$49.6 million or 1.95%. 	<ul style="list-style-type: none"> • Pinegar (overview) • Davey (summary and drivers) • Basic Accounting Exhibits listing at end of this exhibit
Financial forecast	Set rates based on test year 2020 financial forecast which includes operating expenses, capital investments, other balance sheet components. The forecast will subsequently reflect <i>pro forma</i> adjustments supported by other witnesses.	<ul style="list-style-type: none"> • Jacobi (overall development of financial forecast, including O&M and capital forecast) • Sullivan (Capital structure and cost of long-term debt) • Setser (Cost assignment processes) • Metzler (Compensation and benefits) • Phipps (Fuel inventory)
<i>Pro forma</i> adjustments	<ul style="list-style-type: none"> • Approve <i>pro forma</i> adjustments to financial forecast. Company witness Davey’s testimony includes a list of <i>pro forma</i> adjustments and supporting witnesses. 	<ul style="list-style-type: none"> • Graft • Douglas • Sieferman • Flick

¹ This Index of the Company’s case-in-chief is intended to highlight issues and is not an exhaustive list of requests in this proceeding. A complete account of requested relief can be found in case-in-chief, including but not limited to petition, testimony, exhibits, workpapers, and minimum standard filing requirement (“MSFR”) responses. The table at the end of this exhibit, also provides an index of the MSFR Basic Accounting Exhibits.

REVENUE REQUIREMENT		
Subject	Request	Supporting Witness
Depreciation	<ul style="list-style-type: none"> • Set new depreciation rates and reflect the resulting depreciation expense in base rates based on depreciation study. • Shorter expected lives of generating plants reflected in deprecation study. • Costs of decommissioning and dismantlement reflected in depreciation study. <ul style="list-style-type: none"> ○ Including material and supplies inventory balances, net of salvage credits 	<ul style="list-style-type: none"> • Douglas (depreciation expense) • Spanos (depreciation rates and depreciation study) • Pike (expected lives of generating plants) • Kopp (decommissioning and dismantlement study)
Step 1 and 2 total revenue requirements	Approve proposed jurisdictional retail revenue requirement.	Douglas
Separation study	Reflect results of separation study as the basis to determine jurisdictional retail revenue requirement.	Diaz
Return on Equity	Authorize 10.4%.	Hevert
Taxes	<ul style="list-style-type: none"> • Reflect forecasted Test Year expenses in base rates. 	Panizza
Generating fleet (excluding Edwardsport)	<ul style="list-style-type: none"> • Approval of generating fleet costs including environmental investments as used and useful assets. • Reflect in-service capital expenditures in rate base. • Reflect 2020 operation and maintenance expenses in rates. 	Mosley
Edwardsport generating station	<ul style="list-style-type: none"> • Approval of Edwardsport generating station costs and designation as used and useful. • Reflect 2018, 2019 and 2020 capital expenditures in rate base. • Reflect the Edwardsport materials and supplies inventory in rate base. • Reflect 2020 operation and maintenance expenses in rates as adjusted for the deferral of the 2020 major maintenance outage. 	<ul style="list-style-type: none"> • Gurganus • Douglas (deferral of outage)

REVENUE REQUIREMENT		
Subject	Request	Supporting Witness
Coal ash basin closure and remediation costs	<ul style="list-style-type: none"> • Approval of recovery for Coal Combustion Residual Rule coal ash basin closure costs as of 2018 in rate base and federal mandate certificate of public convenience and necessity • Approval of recovery for IDEM coal ash management area costs as of 2018, including Gibson East Ash Pond through 2019 and former Dresser generating station through 2020. • Approval of the amortization period of 18 years for coal ash basin and remediation costs. • Approval of coal ash basin closure and remediation costs deferrals for 2019 and after, with carrying costs. 	<ul style="list-style-type: none"> • Thiemann (costs) • Douglas (amortization and deferrals)
Transmission	<ul style="list-style-type: none"> • Reflect in-service capital expenditures in rate base. • Reflect 2020 operation and maintenance expenses in rates. 	<ul style="list-style-type: none"> • Abbott
Distribution	<ul style="list-style-type: none"> • Reflect in-service capital expenditures in rate base. • Reflect 2020 operation and maintenance expenses in rates. • Approve deferral treatment for storm costs. 	<ul style="list-style-type: none"> • Hart • Sieferman (deferral treatment)
Distribution vegetation management	<ul style="list-style-type: none"> • Approval of operations and maintenance expenses for five-year trim cycle. • Approval of Hazard Tree Program capital expenditures in rate base. • Approval of deferral treatment for certain 2020 vegetation management costs. 	<ul style="list-style-type: none"> • Christie • Graft (deferral treatment)
Advanced Meter Infrastructure	<ul style="list-style-type: none"> • Reflect in-service capital expenditures in rate base in accordance with transmission, distribution and storage improvement charge (“TDSIC”) Settlement, Cause No. 44720. 	<ul style="list-style-type: none"> • Schneider • Douglas
Changes to Rider 70	<ul style="list-style-type: none"> • Approval to continue Rider 70. • Approval of proposed change in base level non-native sales sharing to zero and ability pass losses through rider. • Approval of non-native sales strategy. • Approval of proposed modification of stacking (FAC and RTO). • Approval to eliminate benchmark (FAC). • Approval of Madison Generating Station (Ohio) recovery of external MISO zone and PJM charges. 	<ul style="list-style-type: none"> • Verderame • Sieferman

REVENUE REQUIREMENT		
Subject	Request	Supporting Witness
Customer services	<ul style="list-style-type: none"> • Reflect 2020 customer-related operation and maintenance expenses in rates. • Approval of residential Fee-Free payment option for residential customers who use credit cards and debit cards. • See also waiver section below. 	Quick
Renewable and storage projects	<ul style="list-style-type: none"> • Approval of the operating Crane solar project as used and useful. • Approval of the planned 2020 in-service for Crane energy storage project and microgrid project as used and useful. • Approval of the planned 2019 in-service for Camp Atterbury microgrid project used and useful. • Approval of the planned 2019 in-service for Nabb battery project as used and useful. • Approval of the planned 2019 in-service for Tippecanoe Solar Power Plant as used and useful. • Approval of the planned 2019 in-service for B-line Heights Solar Power Plant as used and useful. 	Ritch
Customer Connect Platform	<ul style="list-style-type: none"> • Approve deferral of depreciation expense and accrue post-in-service carrying costs until the Company's next retail rate case. • Defer operation and maintenance and payroll tax expense from 2018 and forward with carrying costs until the Company's next retail rate case. 	<ul style="list-style-type: none"> • Hunsicker • Graft (deferral treatment)
Electric transportation pilot programs	<ul style="list-style-type: none"> • Approval of the electric transportation pilot programs. • Deferral of costs with carrying costs until next retail rate case. 	<ul style="list-style-type: none"> • Reynolds • Sieferman (deferral treatment)

COST OF SERVICE AND RATE DESIGN		
Subject	Proposal	Supporting Witness
Cost of service studies	<ul style="list-style-type: none"> • Production and demand allocators based on four coincident peaks per Cinergy merger settlement agreement, Cause No. 42873. • Allocation of revenue increase to eliminate 5% of current subsidies. 	Diaz
Rate design New residential and industrial rate options	<ul style="list-style-type: none"> • Updated rate tariffs based on cost of services revenue by rate code. • Implement new dynamic pricing pilots. • Implement an Experimental Market Pricing Program and an Experimental Demand Management Stability Program applicable to Rate LLF and Rate HLF. • Implement declining block rate structure • Rate RS customer charge if decoupling is approved by Commission - \$9.80 per month. • Rate RS customer charge if decoupling is not approved by Commission - \$10.54 per month. • Rate RS declining block rates closer to flat if decoupling is approved. 	Bailey
General terms and conditions and tariff updates	<ul style="list-style-type: none"> • Tariff changes including proposed rate options mentioned above. • Modifications to lighting programs. • Further clarification and additional definitions for a variety of services. • Go Green program is a permanent offering. • Updated miscellaneous rates and charges. 	Flick
Decoupling	<ul style="list-style-type: none"> • Revenue decoupling for residential and customer classes. • Five-year term. • Revenue per customer model including the impact of weather, weather impacts are normalized for the customer. • Revenue per customer model based on fixed costs only. • Implement new dynamic pricing pilots for rates RS and CS with an objective of more customer options in future base rate cases. • Rate RS and Rate CS will have a lower customer charge and declining block rates that are flatter with the decoupling proposal. • Customer revenue is adjusted annually for the difference in actual revenue and the allowed revenue per customer model amount. 	<ul style="list-style-type: none"> • Hansen • Bailey • Diaz

OTHER		
Subject	Proposal	Supporting Witness
Requests for waiver of Commission rules	<ul style="list-style-type: none"> • Customer Connect <ul style="list-style-type: none"> ○ Self-service aspects for payment agreements, without signature requirement ○ Modify the way in which usage is displayed on a customer’s bill. ○ Enable all customers’ preferred method of communication as it relates to their energy bill. ○ Revert to Owner multi-family building program deposit • Change disconnection of service process to call and text • Change interest rate on customer deposits from 6% to 2%. 	<ul style="list-style-type: none"> • Hunsicker • Quick (disconnection) • Quick (interest rate)

Case in Chief Basic Accounting Exhibits Required to be Filed with the Case-in-Chief Pursuant to Minimum Standard Filing Requirements (“MSFR”) under 170 IAC 1-5-6 ^{1/}

MSFR Code Reference 170 IAC 1-5-6	Exhibit	Exhibit Number	Sponsoring Witness
(1) (A)	Comparative Balance Sheets for the Forecasted Test Period and Year Prior	3-A (CMJ)	Christopher M. Jacobi
(1) (A)	Comparative Balance Sheets for the Historical Reference Period	4-A (DLD)	Diana L. Douglas
(1) (B)	Statement of Cash Flows for the Forecasted Test Year	3-B (CMJ)	Christopher M. Jacobi
(1) (B)	Statement of Cash Flows for the Historical Reference Period	4-B (DLD)	Diana L. Douglas
(1) (C)	Comparative Income Statement for the Forecasted Test Period and Year Prior	3-C (CMJ)	Christopher M. Jacobi
(1) (C)	Comparative Income Statement for the Historical Reference Period	4-C (DLD)	Diana L. Douglas
(2)	Revenue Requirement Calculation	4-D (DLD)	Diana L. Douglas
(3)	Jurisdictional Net Operating Income	4-E (DLD)	Diana L. Douglas
(4)	Jurisdictional Rate Base	4-F (DLD)	Diana L. Douglas
(5)	Capital Structure and Cost of Capital	4-G (DLD)	Diana L. Douglas
(6)	Gross Revenue Conversion Factor	6-F (CLG)	Christa L. Graft
(7)	Effective Income Tax Rate	4-H (DLD)	Diana L. Douglas

^{1/} The Basic Accounting Exhibits are also included in the MSFRs.