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INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC SERVICE COMPANY FOR APPROVAL OF A FUEL COST CHARGE AND CUSTOMER CREDIT ADJUSTMENT TO BE APPLICABLE IN THE MONTHS OF MAY, JUNE AND JULY 2011, PURSUANT TO IC 8-1-2-42 AND CAUSE NO. 41746.	)	**CAUSE NO. 38706 FAC 90** **APPROVED:** APR 27 2011

BY THE COMMISSION:
Kari A.E. Bennett, Commissioner
Angela Rapp Weber, Administrative Law Judge

On February 4, 2011, Northern Indiana Public Service Company ("NIPSCO" or "Petitioner") filed its Petition with the Indiana Utility Regulatory Commission ("Commission") for approval of a fuel cost adjustment and customer credit adjustment to be applicable for bills rendered by Petitioner during the billing months of May, June, and July 2011. Petitioner also prefiled its direct testimony and exhibits in support of its Petition on February 4, 2011. NIPSCO Industrial Group ("NIPSCO-IG") filed its Petition to Intervene on February 8, 2011, which was granted by the Presiding Officers in a Docket Entry dated March 16, 2011. On March 21, 2011, the Indiana Office of Utility Consumer Counselor ("OUCC") filed its report in this Cause along with the Direct Testimony of Gregory T. Guerrettaz and Michael D. Eckert. On April 5, 2011, the NIPSCO-IG filed direct testimony of its witness James R. Dauphinais. On April 5, 2011, the Commission issued a Docket Entry question, to which Petitioner responded on April 6, 2011.

Pursuant to public notice duly given and published as required by law, proof of which was incorporated into the record by reference and placed in the Commission's official file, a public hearing in this Cause was held on April 11, 2011 at 9:30 a.m. in Room 224 of the PNC Center, 101 W. Washington Street, Indianapolis, Indiana. At the hearing Petitioner, the OUCC, and NIPSCO-IG appeared by counsel. Petitioner, the OUCC, and NIPSCO-IG offered their respective prefiled testimony and exhibits, which were admitted into evidence without objection. No other party or members of the general public appeared.

Based upon the applicable law and the evidence of record, the Commission now finds:

1. **Commission Notice and Jurisdiction.** Proper notice of the hearing in this Cause was given as required by law. Petitioner is a public utility corporation incorporated under the laws of the State of Indiana, operating electric utility properties in northern Indiana. Thus, Petitioner is subject to the jurisdiction of this Commission as provided in the Public Service Commission Act, as amended, Ind. Code ch. 8-1-2. The Commission has jurisdiction over NIPSCO and the subject matter of this Cause.

2. **Petitioner's Characteristics.** Petitioner has its principal office at 801 East 86th Avenue, Merrillville, Indiana. Petitioner is engaged in rendering electric public utility service in the State of Indiana and owns, operates, manages, and controls, among other things, plant and equipment within the State of Indiana used for the production, transmission, delivery, and furnishing of such service to the public.

3. **Available Data on Actual Fuel Costs.** The Petitioner's cost of fuel to generate electricity and the cost of fuel included in the cost of purchased electricity in Petitioner's applicable base rate case Order, approved July 15, 1987 in Cause No. 38045 ("38045 Order"), was $0.022556 per kWh (Petitioner's Exhibit B, Schedule 1, Ln. 28). Petitioner's cost of fuel to generate electricity and the cost of fuel included in the cost of purchased electricity for the months of October, November, and December 2010 averaged $0.028605 per kWh (Petitioner's Exhibit B, Schedule 5, p. 4, Ln. 28).

4. **Requested Fuel Cost Charge.** Petitioner seeks to change its fuel cost adjustment charge from the current charge of $0.009974 per kWh (Petitioner's Exhibit 1-C, Ln. 6) to a charge of $0.007841 per kWh (Petitioner's Exhibit A, Appendix B) for all bills rendered in May, June, and July 2011 billing months. The requested fuel cost adjustment charge includes a credit for the variance of $934,577 (Petitioner's Exhibit B, Schedule 1, Ln. 25) that was over-collected during October, November, and December 2010.[1] Petitioner's estimated monthly average cost of fuel to be recovered in this proceeding for the period May, June, and July 2011 is $36,939,270 (Petitioner's Exhibit B, Schedule 1, Ln. 23), and its estimated monthly average sales for that period are 1,209,754 MWh (Petitioner's Exhibit B, Schedule 1, Ln. 11).

5. **Statutory Requirements.** Ind. Code § 8-1-2-42(d) states that this Commission shall grant a fuel cost adjustment charge if it finds that:

> (1) The electric utility has made every reasonable effort to acquire fuel and generate or purchase power or both so as to provide electricity to its retail customers at the lowest fuel cost reasonably possible;
>
> (2) The actual increases in fuel cost through the latest month for which actual fuel costs are available since the last order of the Commission approving basic rates and charges of the electric utility have not been offset by actual decreases in other operating expenses;
>
> (3) The fuel adjustment charge applied for will not result in the electric utility earning a return in excess of the return authorized by the Commission in the last proceeding in which the basic rates and charges of the electric utility were approved. However, subject to Ind. Code § 8-1-2-42.3, if the fuel charge applied for will result in the electric utility earning a return in excess of the return authorized by the Commission in the last proceeding in which basic rates and charges of the electric utility were approved, the fuel charge applied for will be reduced to the point where no such excess of return will be earned.

[1] Mr. Guerrettaz testified that there is an error on Schedule A [sic recte, Exhibit B, Schedule 1] in the amount of $7,173, for the variance in November. He testified that NIPSCO has been asked to correct this small error in the next filing.

(4) The utility's estimates of its prospective fuel costs for each such three (3) calendar months are reasonable after taking into considerations: (A) the actual fuel costs experienced by the utility during the latest three (3) calendar months for which actual fuel costs are available; and (B) the estimated fuel costs for the same latest three (3) calendar months for which actual fuel costs are available.

6. **Fuel Costs and Operating Expenses.** Petitioner's Exhibit 2-A, page 1, shows that fuel costs for the twelve months ending December 31, 2010 decreased $78,723,109 (Petitioner's Exhibit 2-A, p. 1, Ln. 22) from the pro forma level established in this Commission's August 25, 2010 Order in the Petitioner's last base rate case, Cause No. 43526 ("43526 Order"). Petitioner's Exhibit 2-A also shows that Petitioner's total operating expenses, excluding fuel in the twelve months ended December 31, 2010, decreased by $33,112,319 (Petitioner's Exhibit 2-A, p. 1, Ln. 24) from the pro forma level of other operating expenses determined pursuant to the 43526 Order.

On April 5, 2011, the Presiding Officers issued a docket entry requesting a response from NIPSCO, noting that the basic rates and charges which were approved and/or in effect for the time period used for NIPSCO's statutory earnings and expense tests and net operating income were not the result of the 43526 Order. The Presiding Officers requested that NIPSCO submit exhibits supporting the analysis for the statutory earnings and expense tests rates that were in effect. NIPSCO filed its response on April 6, 2011 attaching schedules supporting the statutory earnings and expense tests and analysis based on the 38045 Order. *See* NIPSCO's Exhibit 7. Based on Exhibit 7, NIPSCO's fuel cost for the twelve months ending December 31, 2010 increased $191,818,523 (Attachment A, p. 1, Ln. 22). NIPSCO's total operating expenses, excluding fuel for the same twelve-month period, increased by $271,415,538 (*Id.* at Ln. 24).

The "expense test" codified at Indiana Code § 8-1-2-42(d)(2) provides that the Commission shall use "the last order of the commission approving basic rates and charges" in such evaluation. Because the rates in the 43526 Order have not been approved, the Commission finds that the pro forma level of other operating expenses determined pursuant to the 38045 Order should serve as the appropriate comparison source. Accordingly, and having no evidence to the contrary, the Commission finds that Petitioner's fuel costs have increased since its applicable general rate Order, and the actual increases in fuel costs have not been offset by actual decreases in other operating expenses.

7. **Efforts to Acquire Fuel and Generate or Purchase Power to Provide Electricity at the Lowest Reasonable Cost.** Petitioner's witness Kevin A. Strnatka testified that NIPSCO made every reasonable effort to acquire fuel so as to provide electricity to its retail customers at the lowest fuel cost reasonably possible. He stated Petitioner's primary fuel for generation of electric energy is coal (83.45% for the three months ended December 31, 2010). (Petitioner's Exhibit 4, p. 2).

Mr. Strnatka said NIPSCO considers several factors in purchasing coal, including the delivered price, the coal quality that is best suited for a particular generating unit, the sulfur content, and the economic and technical suitability of certain low cost fuels to be blended at its generating units to maintain the lowest, reasonably possible "as-burned" fuel cost. Mr. Strnatka testified NIPSCO also considers the availability, reliability, and diversity of particular coal suppliers and coal transporters in its fuel procurement practices. He stated NIPSCO currently has long-term contracts with five coal producers, and NIPSCO would meet any remaining coal requirements through spot purchases. He explained the delivered cost of coal for the twelve months ending December 31, 2010 was $45.85 per ton or $2.311 per million BTU. The delivered coal cost for the fourth quarter of 2010 was $46.87 per ton or $2.341 per million BTU. He testified that the delivered cost increase in the fourth quarter reflects the purchase of additional spot coal to meet NIPSCO's requirements.

Mr. Strnatka testified that before NIPSCO agrees to a coal price increase based on contract provisions, NIPSCO's Fuel Supply Department, which is responsible for administering all coal contracts, verifies that only contract allowable changes are made to the mine and transportation prices. He explained that after a price adjustment is received, NIPSCO requests supporting evidence in the form of actual invoices and records, as well as published government data, to justify the price adjustment. Mr. Strnatka testified that no price adjustments are made until NIPSCO is satisfied that the charges are in accordance with the contract and are justified by actual costs or changes in cost indices.

On page 3 of the Commission's January 26, 2011 Order in Cause 38706 FAC 89 ("FAC 89 Order"), we ordered NIPSCO to include in its next quarterly FAC filings updates concerning its utilization of the renewable energy credits ("RECs") associated with the wind purchases being recovered through the authority granted in Cause No. 43393. NIPSCO's witness Curtis L. Crum testified that each megawatt of power generated from a qualified resource can be awarded a REC. NIPSCO receives RECs associated with the power it purchases from the Barton and Buffalo Ridge Wind Farms which qualify under a coalition of Midwestern states, not including Indiana, and are tracked by the Midwest Renewable Energy Tracking System ("M-RETS"). With respect to NIPSCO's efforts to maximize the value of RECs for its customers, Mr. Crum stated Indiana does not currently have regulations that guide the certification and accounting for RECs. Therefore, NIPSCO has held the RECs on account with M-RETS due to their relatively low market value and in the event that the State of Indiana were to approve a renewable energy standard. He testified NIPSCO may consider selling or trading the RECs if those options are permitted in jurisdictions where the RECs have a value separate from the underlying energy and such transactions could generate customer value without creating undue risk. Currently, RECs are thinly traded in the over-the-counter market and their values vary greatly due to the patchwork of jurisdictional requirements.

NIPSCO-IG witness Mr. Dauphinais testified NIPSCO did provide more detailed testimony and information explaining what NIPSCO is doing to reasonably create value for ratepayers from its wind purchased power agreement RECs and that, for the time being, it appears NIPSCO's approach regarding RECs is reasonable. Mr. Dauphinais testified that the reasonableness of NIPSCO's approach might change as circumstances change and that caution is needed to ensure ratepayers receive the benefit of the RECs. Mr. Dauphinais recommended that NIPSCO should be required to provide an annual update to the Commission regarding what NIPSCO is doing to create value for ratepayers from the RECs by providing detailed testimony regarding RECs in every fourth FAC filing beginning with FAC 94.

In this Cause, NIPSCO has offered detailed testimony explaining what it is doing to create value for its customers from RECs as ordered in FAC 89, and we find that NIPSCO's approach is reasonable. However, the Commission agrees with Mr. Dauphinais that if circumstances change, the reasonableness of NIPSCO's approach might also change. We therefore find that NIPSCO should continue to include in its quarterly FAC filings updates concerning its utilization of RECs associated with wind purchases being recovered through the authority granted in Cause No. 43393 and any other future renewable purchases.

Based on the evidence, the Commission finds Petitioner has made every reasonable effort to acquire fuel and generate or purchase power so as to provide electricity to its retail customers at the lowest fuel cost reasonably possible, as hereinafter discussed.

8. <u>Midwest ISO Day 2 Energy Costs.</u> NIPSCO took into account in its forecast for this case the operational changes associated with the Midwest Independent System Operator ("Midwest ISO" or "MISO") Day 2 energy market, in accordance with the Commission's Orders in Cause Nos. 42685, 42962, 43426, 43471, 43665, and in its FAC proceeding from FAC 68. In Cause No. 42685, Petitioner was authorized to treat certain defined Midwest ISO Day 2 market costs as a cost of fuel for purposes of the FAC process. In Cause No. 43426 Petitioner was authorized to treat certain defined Ancillary Services Market ("ASM") costs as a cost of fuel for purposes of the FAC process. In Cause Nos. 42962, 43471, and 43665, Petitioner was authorized to recover in FAC proceedings its Revenue Sufficiency Guarantee ("RSG") costs incurred after December 8, 2005. In the evidence submitted in support of its requested relief in this proceeding, Petitioner followed the Commission's Orders in Cause Nos. 42685, 43426, and 43665. Petitioner included in the FAC factor $124,398 as the total "MISO Components of Fuel Cost" for the months of October, November and December 2010. (Petitioner's Exhibit B, Schedule 5, p. 4, Ln. 19).

9. <u>Estimation of Fuel Cost.</u> Petitioner estimated that its prospective total average fuel costs for the billing months of May, June and July 2011, will be $36,939,270 (Petitioner's Exhibit B, Schedule 1, Ln. 23) on a monthly basis.

Mr. Strnatka testified NIPSCO anticipates that its delivered coal cost for the second quarter in 2011 will be approximately between $50-52.00 per ton or $2.50 to $2.55 per million BTU. This increase over 2010 delivered coal cost is due to a number of factors but reflects the higher price of coal throughout all coal regions for 2011. NIPSCO's high sulfur term coal contract for Bailly Generating Station expired at the end of 2010 and is being replaced with a coal contract that is $5.00 per ton higher in price than the contract that expired. Also, a high sulfur coal contract for R. M. Schahfer Generating Station has increased in price by over $4.00 per ton in 2011 and a mid-sulfur contract increased in price by $5.00 per ton. Additionally, Powder River Basin Coal contract pricing is approximately $3.00 per ton higher than in 2010. Transportation rates on average have increased an estimated 3% in 2011 and lastly, there is currently volatility in the diesel fuel market. Mr. Strnatka explained there continues to be volatility in the crude oil market, which impacts the cost of diesel fuel. NIPSCO will pay increased fuel surcharges to the railroads if diesel market pricing continues to rise, driving up the delivered cost of coal.

NIPSCO-IG witness Mr. Dauphinais testified NIPSCO increased the level of detail in its filing to support the reasonableness of its forecasted fuel costs only in a limited fashion, and Mr. Strnatka did not provide detailed testimony regarding why NIPSCO's forecasted coal costs are reasonable. Mr. Dauphinais also stated NIPSCO did not provide testimony regarding its forecasted increases versus industry averages nor regarding the process used by NIPSCO to enter into the new coal contracts that went into effect in January 2011. He testified that he could not form an opinion concerning the reasonableness of NIPSCO's forecasted fuel costs for FAC 90, but that because NIPSCO's projected fuel costs are ultimately subject to refund through reconciliation, he does not oppose the use of NIPSCO's forecasted fuel costs for the purpose of setting NIPSCO's factor for FAC 90. Mr. Dauphinais testified he remains concerned that NIPSCO is not providing and will not provide sufficiently detailed testimony and information supporting the reasonableness of its actual fuel costs in future FAC proceedings. He noted the short amount of time available in FAC proceedings requires that the utility present detailed testimony and information, which, on its own, supports the reasonableness of the utility's fuel costs.

On pages 4-5 of the Commission's FAC 89 Order, we directed NIPSCO to provide more detailed testimony to support its forecasted fuel costs in future FAC proceedings. The Commission finds that NIPSCO did provide more detailed testimony and information to support its forecasted fuel costs than it provided in FAC 89 and that such presentation detail is generally consistent with that submitted by similarly situated utilities. Nonetheless, in recognition of inherent time constraints of the FAC summary process and the requirement for NIPSCO to provide detailed testimony and information necessary for the Commission to determine that NIPSCO's forecasted fuel costs are reasonable and actual fuel costs were reasonably incurred, we provide additional guidance on our expectation of pre-filed testimony to be submitted. To this end, NIPSCO should also, at a minimum, provide detailed testimony and information regarding: (1) average spot market price of coal; (2) factors affecting the supply, demand, and cost of coal; (3) any known factors that significantly impact or affect the supply, demand, and cost of coal during the forecast and reconciliation periods; (4) any known factors that significantly impact the delivered cost of coal during the forecast and reconciliation period; and (5) the process NIPSCO utilizes to procure contracted coal supplies.

Petitioner previously made the following forecasts of its fuel cost in October, November, and December 2010 and incurred the following actual costs, resulting in a percent error calculated as follows:

Month	Estimated Fuel Cost	Actual Fuel Cost	Over (Under) Estimate
October 2010	\$0.029053/kWh	\$0.027117/kWh	7.14%
November 2010	\$0.029945/kWh	\$0.029378/kWh	1.93%
December 2010	\$0.029290/kWh	\$0.029331/kWh	(0.14) %
Weighted Average Estimating Error			**2.86%**

(Petitioners' Exhibit B, Schedule 5, pp. 1-3, Lns. 28-29; Petitioner's Exhibit B, Schedule 5, p. 4, Ln. 29).

OUCC Witness Gregory T. Guerrettaz testified that nothing had come to his attention that would indicate that the projections used by NIPSCO for fuel costs and sales of power were unreasonable considering a comparison of prior quarter actual and forecast fuel costs and sales figures. (Public's Exhibit No. 1, p. 7).

Based on NIPSCO's estimate of its prospective fuel cost and its actual fuel costs for October, November, and December 2010, we find that NIPSCO's estimate of its prospective average fuel cost is reasonable for the billing months of May, June and July 2011.

10. **Return Earned.** As discussed in Paragraph 6 of this Order, the rates that are approved for NIPSCO are those established in Cause No. 38045. Therefore, for purposes of the earnings test, the authorized return in the 38045 Order should be used. For the twelve months ended December 31, 2010, Petitioner earned a jurisdictional return of $187,782,010 (Petitioner's Exhibit 7, Attachment A, p. 1, Ln. 21c, Col. F), and a 7.55% rate of return (*Id.* at p. 6, Ln. 9) on its jurisdictional rate base from Cause No. 38045. This amount included $30,656,163 of opportunity off-system sales made from internally generated power, offset by fuel, purchased power costs, supporting variable costs and taxes for a net profit of $5,342,918 (*Id.* at p. 5) in accordance with the Settlement Agreement approved by the Commission in its Order dated August 23, 2006 in Cause No. 42824. The jurisdictional return authorized in Cause No. 38045, and adjusted for the Environmental Cost of Recovery Mechanism return authorized in Cause No. 42150 ECR-16 and pursuant to Indiana Code §§ 8-1-2-6.6 and -6.8, was $251,640,136 (*Id.* at p. 1, Ln. 21c, Col. B). Therefore, during the twelve-month period ending December 31, 2010, the Commission finds NIPSCO did not earn a return more than that approved in its last base rate case, as appropriately adjusted.

11. **Earnings Subject to Sharing.** Pursuant to the Commission's September 23, 2002 Order in Cause No. 41746 and the settling parties' acceptance of that Order, NIPSCO must share the over-earnings reported in each FAC. Petitioner's Exhibit 7, Attachment A reflects that for the twelve-month period ending December 31, 2010, Petitioner has no such over-earnings.

12. **Fuel Cost Adjustment Factor.** As we have set forth herein, Petitioner has met the tests of Indiana Code § 8-1-2-42(d) for establishing a revised fuel cost charge. Petitioner's evidence presented a variance factor of $(0.000258) per kWh (Petitioner's Exhibit B, Schedule 1, Ln. 26), to be added to the estimated cost of fuel for the billing months of May, June and July 2011, in the amount of $0.030535 per kWh (Petitioner's Exhibit B, Schedule 1, Ln. 24). This results in a fuel cost charge factor of $0.007841 per kWh (Petitioner's Exhibit B, Schedule 1, Ln. 30), after subtracting from that cost the cost of fuel in NIPSCO's base rates and adjusting for applicable taxes. The typical residential customer using 1,000 kWh per month will experience a decrease of $2.13 or 1.9% on his or her electric bill for May, June and July 2011 compared to the factor approved in Cause No. 38706 FAC 89 (excluding various tracking mechanisms and sales tax).

13. **Customer Credit Adjustment Factor.** Pursuant to our September 23, 2002 Order in Cause No. 41746, Petitioner has set forth evidence of a Customer Credit Adjustment

Factor percentage of 4.2664 (Petitioner's Exhibit C) to be applicable during the billing months of May, June, and July 2011. Petitioner's evidence shows the factor is calculated in accordance with the methodology prescribed in the September 23, 2002 Order in Cause No. 41746.

14. **OUCC Report.** Mr. Guerrettaz testified: (1) NIPSCO calculated the fuel cost element of the proposed fuel cost adjustment in conformity with the requirements of Indiana Code § 8-1-2-42 and other requirements set forth in various Commission orders; (2) NIPSCO calculated a variance for the quarter ending December 2010 in conformity with the requirement of Indiana Code § 8-1-2-42; (3) NIPSCO did not have jurisdictional net operating income for the twelve-month period ending December 31, 2010 greater than that granted in NIPSCO's last general rate proceeding, Cause No. 43526; and (4) the fuel cost adjustment for the quarter ending December 31, 2010 has been properly applied. Mr. Guerrettaz also noted that there is an error on Schedule A [sic, recte, Exhibit B, Schedule 1] in the amount of $7,173, for the variance in November. He testified that NIPSCO has been asked to correct this small error in the next filing.

Mr. Eckert testified that NIPSCO's treatment of ASM charges follow the treatment ordered by the Commission in its Phase II Order in Cause No. 43426 dated June 30, 2009 ("43426 Order"). He also testified that pursuant to the 43426 Order, NIPSCO is continuing to recover Day Ahead RSG Distribution Amounts and Real Time RSG First Pass Distribution Amounts through the FAC. He noted that NIPSCO's steam generation costs are slightly above average in the State of Indiana and that NIPSCO's actual monthly cost of fuel (mills/kWh) is around the average in the State of Indiana. Mr. Eckert testified the OUCC recommends the Commission approve the implementation of the NIPSCO's requested FAC factor.

15. **Purchased Power Costs Above Monthly Standard.** Mr. Crum described the Benchmark that applies to Petitioner's purchased power transactions established in Cause No. 43526 and determined that application of that methodology did not identify any non-recoverable applicable purchased power costs. OUCC witness Mr. Eckert stated his review of Mr. Crum's testimony and workpapers found that, with respect to the purchased power over the benchmark, they reflect the Order in Cause No. 43526. The approval of the purchase power benchmark methodology in the 43526 Order was not made subject to any post-Order approvals. Accordingly, the Commission finds that such approved methodology is applicable to this proceeding. Based on the evidence presented, we find that NIPSCO's identified purchase power costs are properly included in the fuel cost calculation.

16. **Interim Rates.** Because the Commission is unable to determine whether Petitioner will earn an excess return while this Order is in effect, the Commission finds that the rates approved herein should be interim rates, subject to refund.

IT IS THEREFORE ORDERED BY THE INDIANA UTILITY REGULATORY COMMISSION that:

1. Petitioner's requested fuel cost charge to be applicable to bills rendered in the months of May, June and July 2011, as set forth in Finding No. 12 above is hereby approved on an interim basis subject to refund as set out in Finding No. 16 above.

2. Petitioner's requested Customer Credit Adjustment Factor percentage to be applicable to bills rendered in the months of May, June and July 2011, as set forth in Finding No. 13 above, is hereby approved.

3. Petitioner shall continue to include in its quarterly FAC filings updates concerning its utilization of the RECs associated with the wind purchases being recovered through the FAC as set out in Finding No. 7 above. NIPSCO shall also include in its quarterly FAC filings information as set out in Finding No. 9 above.

4. Petitioner shall correct the error on Exhibit B, Schedule 1 in the amount of $7,173 for the November variance in its FAC 91 filing.

5. Petitioner shall file with the Electricity Division of the Commission, prior to placing in effect the fuel cost adjustments herein approved, an amendment to its rate schedule with reasonable reference therein reflecting that such charges are applicable to the rate schedules reflected on the amendment.

6. This Order shall be effective on and after the date of its approval.

ATTERHOLT, BENNETT, LANDIS, MAYS AND ZIEGNER CONCUR:

APPROVED: APR 27 2011

I hereby certify that the above is a true and correct copy of the Order as approved.

Shala M. Coe

Shala Coe
Acting Secretary to the Commission