

ORIGINAL



STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA GAS COMPANY, INC. d/b/a)
VECTREN ENERGY DELIVERY OF INDIANA, INC. FOR)
APPROVAL OF AN ADJUSTMENT TO ITS RATES)
THROUGH ITS PIPELINE SAFETY ADJUSTMENT)
APPROVED IN THE COMMISSION'S ORDER IN CAUSE)
NO. 42598 AND MODIFIED BY THE COMMISSION'S)
ORDERS IN CAUSE NOS. 43298, 43885, 43967, 44092 AND)
44287 AND AUTHORITY TO EXTEND THE PIPELINE)
SAFETY ADJUSTMENT FOR A THREE-YEAR PERIOD)
FOR DEFERRAL AND RECOVERY OF INCREMENTAL)
PIPELINE SAFETY AND DISTRIBUTION INTEGRITY)
MANAGEMENT EXPENSES THROUGH JULY 31, 2016,)
AMORTIZATION OF DEFERRED EXPENSES THROUGH)
JULY 31, 2013 THAT HAVE NOT BEEN INCLUDED IN)
ANY PREVIOUS PIPELINE SAFETY ADJUSTMENT)
PROCEEDINGS, AND MODIFICATION TO THE ANNUAL)
CAPS FOR PIPELINE SAFETY ADJUSTMENT)
TRANSMISSION EXPENSES AND DISTRIBUTION)
INTEGRITY MANAGEMENT PROGRAM EXPENSES.)

CAUSE NO. 44425

APPROVED: MAR 26 2014

ORDER OF THE COMMISSION

Presiding Officers:

James D. Atterholt, Chairman

Aaron A. Schmoll, Senior Administrative Law Judge

On November 22, 2013, Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc. ("Petitioner" or "Vectren North") filed its Petition in this Cause, along with its prepared testimony and exhibits constituting its case-in-chief. On December 6, 2013, Petitioner filed Supplemental Testimony. The Indiana Office of Utility Consumer Counselor ("OUCC") filed the prepared testimony of its witness on January 16, 2014. On February 13, 2014, the Commission issued a Docket Entry, and Petitioner filed its response on February 14, 2014.

Pursuant to notice as provided by law, proof of which was incorporated into the record, a public hearing in this Cause was held on February 17, 2014, at 10:00 A.M., in Room 222, PNC Center, 101 West Washington Street, Indianapolis, Indiana. At the hearing, the parties' respective evidence was offered and admitted into the record without objection. No members of the public appeared.

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

- 1. Notice and Jurisdiction.** Due, legal and timely notice of the hearing in this Cause was given as required by law. Petitioner published notice of the filing of its Petition in newspapers of general circulation in each county in which Petitioner has retail gas customers.

Petitioner is a “public utility” as defined in Indiana Code § 8-1-2-1 and is subject to the jurisdiction of the Commission in the manner and to the extent provided by Indiana law. Pursuant to Indiana Code § 8-1-2-42, the Commission may approve a request for an increase in rates and charges. The Commission has jurisdiction over Petitioner and the subject matter of this Cause.

2. Petitioner’s Characteristics. Petitioner is a public utility incorporated under the laws of the State of Indiana, with its principal office and place of business in the City of Evansville. Petitioner provides retail gas utility service to the public in Indiana and owns, operates, manages and controls plant and equipment used to provide such service. Petitioner is a wholly owned subsidiary of Vectren Utility Holding Company, Inc. (“VUHI”).

3. Petitioner’s PSA. The 2004 Rate Order approved a Stipulation and Settlement Agreement (“2004 Settlement”) between Petitioner, the OUCC, Citizens Action Coalition of Indiana, Inc. and the Indiana Gas Industrial Group. The 2004 Rate Order, among other things, authorized Petitioner to implement the PSA to recover on a timely basis prudently incurred, incremental non-capital expenses (“PSA Expenses”) caused by the requirements of the Federal Pipeline Safety Improvement Act of 2002 (the “Safety Act”) and the regulations of the United States Department of Transportation (“DOT Rules”) adopted thereunder. The Safety Act imposes many requirements on pipeline operators with the intent of enhancing pipeline and public safety, including annual submission of transmission pipeline maps to the National Pipeline Mapping System, public education programs, pipeline integrity assessments and a pipeline integrity management program.

The 2004 Settlement provided that Petitioner may defer PSA Expenses beginning as of March 26, 2004 and recover them through the PSA subject to an annual cap of \$2,500,000. Any amounts in excess of the cap will continue to be deferred until they can be recovered in the PSA without exceeding the cap or until such time as they are included in base rates. On September 7, 2005, Petitioner filed its petition in Cause No. 42909 requesting approval of its first adjustment under the PSA to recover over a twelve-month period PSA Expenses deferred during the period of March 31, 2004 through July 31, 2005. The Commission approved the first adjustment in its Order dated January 11, 2006.

On February 13, 2008, the Commission issued the 2008 Rate Order approving a Stipulation and Settlement Agreement that, among other things, provided for the continuation of the PSA with the following modifications:

- (a) The annual cap was increased to \$4,500,000. Amounts above the cap will be deferred and be eligible for future base rate or PSA recovery.
- (b) The amount of the deferred balance as of July 31, 2007 that exceeded the amount that would otherwise be recovered in the PSA for the twelve months ended July 31, 2007 will be amortized over a three year period without regard to the annual cap.
- (c) Recovery variances will not be subject to the annual cap.

- (d) Rate schedule margins as updated in Cause No. 43298 will be used as the basis for allocating eligible deferred expenses.
- (e) The PSA will continue through the annual PSA filing for the twelve months ended July 31, 2010. Prior to that date, the parties will review the PSA to consider the appropriateness of the annual cap, whether the PSA should continue, whether expenses have leveled sufficiently to be included in base rates, and any other related matters.

On February 12, 2010, a Final Rule of the United States Department of Transportation's Pipeline and Hazardous Materials Safety Administration became effective that mandated compliance by Petitioner with new integrity management requirements applicable to its distribution pipelines. To comply with the new rule, Petitioner must develop, write and implement a Distribution Integrity Management Program ("DIMP") plan. On September 8, 2010, the Commission issued its Order in Cause No. 43885 authorizing the deferral for future recovery in the PSA of certain incremental expenses that Petitioner will incur in preparing its DIMP plan as required by the Final Rule. DIMP Planning Expenses in excess of the estimated \$630,000 would not be recoverable unless Petitioner submits evidence showing why the actual cost exceeded the cap and demonstrates that the excess amount was reasonably incurred.

The Commission's April 5, 2011 Order in Cause No. 43967 ("2011 Order") authorized Vectren North to continue the PSA mechanisms through its filing for the twelve-month period ending July 31, 2013 and amortize the July 31, 2010 deferred balance in the PSA over a three-year period.

The Commission's April 6, 2012 Order in Cause No. 44092 ("2012 Order") included approval of the Distribution Component subject to an annual cap of \$1,500,000, with prudently incurred DIMP Implementation expenses in excess of the \$1,500,000 cap to be eligible to be included and recovered in subsequent annual PSA filings, without carrying costs, up to the amount of the annual cap.

Petitioner's current PSA factors were placed in effect on April 6, 2013 pursuant to the Commission's Order in Cause No. 44287 ("2013 Order") dated March 27, 2013 and reflect PSA costs deferred during the twelve-month period. The current PSA factors reflect actual incremental PSA Expenses deferred between August 1, 2011 and July 31, 2012; over-/under-recovery variances from prior Causes; and the third year amortization of the excess deferred PSA Expenses as of July 31, 2010 as provided in the 2011 Order.

4. Petitioner's Request. In this proceeding, Petitioner seeks approval of revised PSA factors that will recover over a twelve-month period the PSA Expenses deferred between August 1, 2012 and July 31, 2013 and the over/under recovery variances from prior Causes. Petitioner also seeks to amortize the July 31, 2013 deferred balance over a three year period; increase the annual caps on the incremental Transmission-related and Distribution-related expenses which may be included in the PSA; and (e) continue the PSA for an additional three-year period.

5. Description of Program Costs. James M. Francis, Director of Engineering and Asset Management for VUHI, described the activities Petitioner has undertaken pursuant to its

Integrity Management Program (“Program”) during the period of August 1, 2012 through July 31, 2013. Mr. Francis stated that total incremental PSA Expenses during the period were \$5,673,162.

Mr. Francis described the Program activities completed by Petitioner to comply with the Safety Act and the DOT Rule. The majority of the completed activities related to field activities. Also completed were preventative and mitigative measures such as monthly aerial patrols, regulator station painting, and corrosion improvements. Additionally, Vectren personnel completed Public Awareness requirements, provided an update of the National Pipeline Mapping System, and provided training to employees who been assigned responsibility for carrying out the various tasks within the program.

Mr. Francis testified that the Program expenses from August 1, 2012 through July 31, 2013 represent incremental work. Labor expenses being recovered through base rates have been excluded from the amounts for which Petitioner seeks cost recovery in its PSA. Mr. Francis testified that the total incremental Program expenses of \$5,673,162 are net of the non-incremental expenses of \$31,320. Mr. Francis also testified each activity in the Program required by the Safety Act and DOT Rule is incremental work. The work is being completed by a combination of contract resources and internal labor. Non-incremental expenses are all employees who are charging time and expenses to the Program for some phase or task within the Program.

Mr. Francis testified that Vectren North continues to incur incremental non-capital Program expenses well above the \$4,500,000 cap established in Cause No. 43298. Current expenses in this PSA filing are \$5,673,162 and in the last PSA filing were \$7,297,310. The average over the three-year period of August 1, 2010 through July 31, 2013 is \$6.99 million.

Mr. Francis testified that the Safety Act and DOT Rule required the initial baseline assessment period to be completed by December 17, 2012. Vectren North has commenced the re-assessment of those pipelines assessed during the baseline period, in compliance with the DOT rule.

Mr. Francis described the Pipeline Safety, Regulatory Certainty and Jobs Creation Act of 2011 (“2011 Act”) that was signed into law on January 3, 2012 and discussed how it applies to Vectren North. The 2011 Act focuses on the enhancement of system integrity of transmission and distribution pipeline infrastructure and requires PHMSA to prescribe new regulations to mandate natural gas operators to further enhance pipeline safety. The expected regulations that will require operators to invest significant capital and operating and maintenance expenses include, but are not limited to: a requirement to install automated or remote controlled shut off devices (“ASV/RCV”) on transmission system valves, the expansion of the transmission integrity management requirements beyond the currently defined High Consequence Areas (“HCAs”), the replacement of cast iron pipelines, the extension of public education and awareness to include more specific pipeline information, and pressure testing pipelines to validate maximum allowable operating pressures (“MAOP”).

Mr. Francis described how the new requirement for the installation of ASV/RCV devices will impact Vectren North. The cost of any single installation could range from \$100,000 to

\$2,000,000. Vectren North has 78 transmission valve locations that may need to be modified to allow for the ASV/RCV functionality.

Mr. Francis also described what impact Vectren North is to expect with the expansion of the integrity management requirements beyond currently defined HCAs. Presently, Vectren North establishes HCAs along its 655 miles of transmission pipeline. By the current standard, there are approximately 36 miles (or 5.5%) of the transmission system within an HCA. Vectren North expects that PHMSA will expand the definition of HCAs to include medium consequence areas (MCAs) which are locations that reside in a class 1, 2, 3 or 4 area (as based on current DOT code) where a building or site lies within the potential impact radius (PIR). Class location area is determined based on population density with 660 feet of a transmission pipeline. This change would increase the mileage required to be assessed to approximately 322 miles. The Company will have to assess more pipeline mileage, cased crossings and regulator stations, expand the preventive and mitigative requirements, and increase the amount of data integration required. The growth of the HCAs and MCAs, and the requirements to collect more information about Vectren North's pipelines will cause the Company to consider retrofitting the pipelines for In-line Inspection ("ILI"). An ILI assessment provides more extensive information about the integrity of a pipeline and provides a more efficient means to complete an assessment. The capital investment to retrofit a pipeline to be ILI capable is typically \$2,000,000 to \$5,000,000 per pipeline, depending on the pipeline's characteristics. Vectren North has identified 56 different pipelines that may need to be retrofitted for ILI. In addition to the capital investment, Vectren North will experience an increase in operating and maintenance expenses to implement the additional assessment Program requirements on the expanded HCAs.

Mr. Francis described how the new requirement on the replacement cast iron pipe will impact Vectren North. Mr. Francis explained how Vectren North has implemented its Distribution Replacement Program, through its DIMP program, as a risk mitigation strategy. The new law requires PHMSA to study the progress of operator's replacement of cast iron infrastructure. Vectren North expects that gas utilities may be mandated to replace cast iron infrastructure at a more accelerated rate. An average replacement cost for distribution infrastructure is approximately \$550,000 per mile of main replaced.

Mr. Francis described how the new requirements on public education and awareness will impact Vectren North. Mr. Francis described how new requirements to validate MAOPs will impact Vectren North. On May 7, 2012, PHMSA issued an advisory bulletin (1) recommending that operators review their MAOP documentation, (2) establishing criteria that constitutes a valid, verifiable, and traceable pressure test record, (3) notifying operators that this data will be required to be submitted as part of the annual transmission reporting requirement, and (4) advising operators that in the event records cannot be confirmed as traceable and verifiable, that they should proceed with pressure testing or some other examination to substantiate historical records. PHMSA has provided the advisory bulletin to allow operators to better understand expectations, and requested operator's complete MAOP documentation status information on the Annual Gas Transmission Report submission. PHMSA has reviewed operator submission and drafted regulations to address MAOP verification entitled the Integrity Verification Process (IVP). Vectren North expects PHMSA to memorialize these recommendations into regulations in 2014. Vectren North has completed 226 of its 655 miles that could require hydrostatic pressure testing.

Vectren North implemented its DIMP plan on August 2, 2011 as required in the DIMP final rule. As part of the implementation of its DIMP plan during the 12-month period ending July 31, 2013, Vectren North assessed the results of its DIMP risk model and identified accelerated actions to reduce system risk and enhance distribution system integrity.

Mr. Francis also testified the Petitioner's total DIMP Implementation Expenses incurred from August 1, 2012 through July 31, 2013 are \$1,008,409. Vectren North estimates that the continued execution of the DIMP plan will require annual incremental expenses ("DIMP Implementation Expenses") of approximately \$2,050,000. In addition to these expenses, there will be additional investments in capital programs to mitigate risk, such as the investment in the Distribution Replacement Program. Since the inception of the Distribution Replacement Program, Vectren North has replaced approximately 128 miles of bare steel main and 49 miles of cast iron main. Additionally, it expects to replace another 37 miles of bare steel and 10 miles of cast iron by the end of 2013.

Mr. Francis also provided an update on Petitioner's maintenance activities during the period from August 1, 2012 through July 31, 2013 as discussed in the Settlement Agreement approved in Cause No. 43298.

6. Derivation of PSA. Shawn M. Kelly, Director, Regulatory Affairs for VUHI, testified about the derivation of Petitioner's proposed adjustments. Mr. Kelly testified to Vectren North's proposal for the recovery of prudently incurred, incremental non-capital expenses caused by the requirements of the Safety Act including the Department of Transportation's ("DOT") Final Rule on Pipeline Integrity Management in High Consequence Areas. Mr. Kelly also discussed Vectren North's proposal for recovery of prudently incurred DIMP Expenses through July 31, 2013. Mr. Kelly also discussed the Company's proposal for the continuation of the PSA beyond July 31, 2013, the amortization of the deferred balance as of July 31, 2013, and a proposal to increase the annual caps on incremental PSA Transmission-related and Distribution-related expense.

Mr. Kelly described the rate derivation of the proposed PSA Transmission Component, for recovery of incremental expenses deferred in the 12-month period ending July 31, 2013, which in this proceeding is an expense of \$5,673,162, and is greater than the annual cap of \$4,500,000 as provided for in Commission Order No. 43298; (b) proposed amortization of the deferred balance at July 31, 2013; and (c) refund of an over-recovery through July 31, 2013. Mr. Kelly stated that in accordance with 2007 Settlement, Petitioner allocated the Eligible Costs to customer classes based on the rate schedule margins determined in that Cause. The costs per rate schedule were divided by the projected rate schedule billing quantities to determine the volumetric rate applicable to each rate schedule. The rates were then modified for recovery of Indiana Utility Receipts Tax.

Mr. Kelly testified that, as approved in Cause No. 44092, Petitioner has included DIMP expenses incurred through July 31, 2013 of \$976,237. This amount includes (a) actual deferred DIMP expenses for the twelve months ending July 31, 2013; and refund of an over-recovery through July 31, 2013. These expenses were allocated to the rate schedules based on the distribution O&M allocators from the cost of service study filed in Cause No. 43298, Petitioner's most recent base rate case.

Mr. Kelly also testified about the Company's efforts to continue to comply with the Safety Act and DOT rules and additional Federal legislation, Vectren North believes it is appropriate to continue the PSA for an additional three (3) years through the annual filing for the 12 months ending July 31, 2016.

Further, Vectren North plans in the future to make a filing pursuant to Indiana Code 8-1-8.4 (also known as Senate Enrolled Act 251 or SEA 251), for federally mandated costs related to pipeline integrity regulations. As costs recoverable in the PSA are incurred pursuant to federal mandates, the Company plans to propose the PSA and the Senate Enrolled Act 251 or SEA 251 recovery mechanism be merged in order to avoid having two separate, yet similarly purposed, recovery mechanisms in place.

Mr. Kelly testified that Vectren North is proposing for the incremental Transmission expenses, an increased annual cap of \$5.5 million for the time period August 1, 2013 through July 31, 2016. For the Distribution Component of the PSA, Vectren North is proposing an increase of the annual cap to \$2.3 million.

Mr. Kelly filed Supplemental Testimony to provide additional information on the Company's proposal to merge the PSA with a proposed cost recovery mechanism pursuant to 8-1-8.4. Mr. Kelly stated that the Company made its filing pursuant to SEA 251 and proposed that costs recoverable in the PSA be transitioned to a new cost recovery mechanism (the Compliance and System Improvement Adjustment ("CSIA")), and that ultimately the PSA would be discontinued. Mr. Kelly described how under the Company's proposal in Cause No. 44430 (which has since been consolidated in Cause No. 44429), Vectren North will make an annual PSA filing in late 2014 to recover applicable costs for the five remaining months in 2013 (August – December). The PSA rates included in that filing, if approved, would be in effect from early April 2015 through early April 2016.

Mr. Kelly testified that the Company proposes that the PSA continue through April 2017 in order to properly amortize the costs over the full three-year extension period. PSA over- and under-recovery variances would also remain in the PSA for that period of time. In early April 2017 (i.e., at the time the PSA will have included the entire amount to be amortized as described previously), the Company expects that it will be reasonable to transfer any remaining over- or under-recovery variance to the CSIA and discontinue the PSA. All costs incurred in this proceeding were incurred prior to filing Cause No. 44430 and should be included in this PSA, however, no expenses incurred beyond December 31, 2013 will be included in the PSA.

Mr. Kelly also explained the proration of the requested Transmission and Distribution component caps for the shortened period of August through December 2013. The prorated cap for the Transmission component would equate to \$2.29 million and the Distribution component cap would be \$958,000.

7. **Tariff Sheet.** Petitioner's Exhibit No. SMK-3 contains Petitioner's proposed Pipeline Safety Adjustment tariff sheet, Sheet No. 37, Eighth Revised Page 1 of 2, reflecting the proposed Transmission component annual cap increase. Petitioner's Exhibit No. SMK-3 also contains Petitioner's proposed Pipeline Safety Adjustment tariff sheet, Sheet No. 37, Second Revised Page 2 of 2, reflecting the proposed Distribution component annual cap increase and proposed PSA factors. The following table summarizes the PSA factor for each rate class:

| Rate Schedule | Transmission Component (per Therm) | Distribution Component (per Therm) | Total PSA Charge (per Therm) |
|----------------------|---|---|-------------------------------------|
| 210/211 (1) | \$0.0118 | \$0.0019 | \$0.0137 |
| 220/229 | \$0.0077 | \$0.0008 | \$0.0085 |
| 225 | \$0.0115 | \$0.0011 | \$0.0126 |
| 240 | \$0.0040 | \$0.0003 | \$0.0043 |
| 245 | \$0.0026 | \$0.0002 | \$0.0028 |
| 260 | \$0.0014 | \$0.0002 | \$0.0016 |

(1) The PSA for Rate 211 is stated in dollars per gas lighting fixture.

8. **OUCCEvidence.** Laura J. Anderson, Utility Analyst with the OUCCE, testified she reviewed Petitioner’s original filing, cross-checked Petitioner’s exhibits and calculations and verified Petitioner’s exhibits. Based on her review, Ms. Anderson stated the costs and the tracker rate derivation appear correct and reasonable and in compliance with the terms of the most recent Settlement Agreement in Cause No. 43298 and the subsequent inclusion of DIMP cost recovery in Cause No. 44092. Ms. Anderson recommended, consistent with Petitioner’s supplemental testimony, continuation of the PSA mechanism through April 2017 for: 1) amortization of the remaining July 31, 2013 deferred balance; 2) consideration of Petitioner’s annual PSA filing in late 2014 to recover costs for the period August 1, through December 31, 2013; and 3) reconciliation of over and under recovery variances. With respect to Petitioner’s proposal to increase the annual caps for incremental non-capital transmission and distribution integrity management costs, Ms. Anderson testified that a historic average was a better indicator of expected costs. As a result, she recommended approval of the increased annual PSA Transmission Component cap to \$5.5 million, as proposed by Petitioner. However, Ms. Anderson recommended that the current annual cap for DIMP costs remain at \$1.5 million and not be increased. Additionally, Ms. Anderson testified PSA transmission and distribution costs above the cap at the end of the five-month extension period should not be considered for approval until Petitioner files its next PSA filing – in late 2014. Ms. Anderson stated appropriate decisions regarding deferred amounts and appropriate amortization periods of the deferrals should be made at that time.

9. **Commission Discussion and Findings.** Based on the evidence presented, the Commission finds the PSA should be continued for an additional three years through the twelve months ending July 31, 2016 and that it is appropriate to amortize costs which have exceeded the annual cap, and were therefore not included for recovery in the PSA during the most recent three year period with a review of the PSA at the conclusion of the extension period. The extension will allow Petitioner the ability to recover costs necessary to continue its compliance with the Safety Act.

Vectren North and the OUCCE agree to a proposed increase in the Transmission Component cap from \$4.5 million to \$5.5 million. We find that this proposal to increase the annual cap for incremental non-capital transmission expenses to \$5.5 million is based on historical cost averages that are fixed, known, and measurable. Therefore, Petitioner’s annual Transmission Component cap shall be increased to \$5.5 million for the three-year period August

1, 2013 through July 31, 2016. We further find that the OUCC's proposal to keep the annual cap for incremental non-capital distribution integrity management costs at \$1.5 million is based on historical cost averages that are fixed, known, and measurable and provides a better indicator of expected costs. Should PHMSA implement regulations resulting in significant cost increases, Petitioner may request a cap increase in a future docketed proceeding. Therefore, Petitioner's annual Distribution Component cap shall be \$1.5 million for the period August 1, 2013 through July 31, 2016. The time frame for potential amortization and recovery of costs above the caps and deferred at December 31, 2013 will be reviewed during Vectren North's next PSA filing.

The Commission further finds the proposed PSA is properly calculated and should be approved. Petitioner is authorized to put in effect the PSA factors contained in Petitioner's Exhibit No. SMK-3 to become effective on or after Commission approval.

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

1. Petitioner's proposed PSA factors as set out in this Order shall be and are hereby approved and shall be effective for gas service on or after Commission approval.

2. Prior to putting the PSA factors in effect, Petitioner shall file with the Natural Gas Division of the Commission an amendment to its tariff reflecting the approved PSA in the form of Petitioner's Exhibit No. SMK-3.

3. Petitioner is hereby authorized to continue the PSA mechanism through the filing for the twelve-month period ending July 31, 2016. Petitioner shall amortize the July 31, 2013 deferred balance in the PSA over a three-year period.

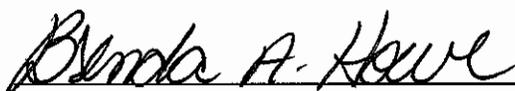
4. Petitioner is hereby authorized to implement an annual Transmission Component cap of \$5.5 million for actual deferred transmission expenses and an annual Distribution Component cap of \$1.5 million for the actual deferred distribution expenses for the period August 1, 2013 through July 31, 2016.

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

ATTERHOLT, MAYS, STEPHAN, AND ZIEGNER CONCUR; WEBER NOT PARTICIPATING:

APPROVED: MAR 26 2014

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



**Brenda A. Howe
Secretary to the Commission**