

STATE of INDIANA

INDIANA UTILITY REGULATORY COMMISSION
101 WEST WASHINGTON STREET, SUITE 1500 EAST
INDIANAPOLIS, INDIANA 46204-3419



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July 16, 2026

Caleb Wakeman
Small Business Ombudsman
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
CWakeman@iedc.IN.gov

Re: LSA Document #26-169; IURC RM #26-04

Dear Mr. Wakeman,

Under IC 4-22-2.1-6, the Indiana Utility Regulatory Commission (“IURC”) received the comments of the small business ombudsman regarding the rule proposed by the IURC in LSA Document #26-169, which amends 170 IAC 1-2 regarding accounting standards.

The IURC understands that the small business ombudsman is supportive of the proposed rule as it relates to the economic impact to small business if the IURC economic impact statement reflects the actual result after promulgation. The IURC has fully considered the ombudsman’s comments. The IURC does not intend to make any changes to the Proposed Rule based on your comments.

Thank you for your review and consideration of this matter.

Sincerely,

Beth E. Heline
General Counsel