

**SUPPORTING DOCUMENTATION
SUMMARY OF PUBLIC HEARING
LSA DOCUMENT 26-169; IURC RM 26-04
170 Indiana Administrative Code 1-2**

Let's go on the record.

Good afternoon. I am Caleb Peery, Assistant General Counsel of the Indiana Utility Regulation Commission, and this is a rulemaking public hearing held on Thursday, July 23, 2026, at 1:00 p.m., in IURC Judicial Courtroom 222 of the PNC Center, located at 101 West Washington Street, Indianapolis, Indiana. This hearing is regarding the proposed rule amending 170 IAC 1-2, regarding accounting standards and combining the accounting standards for the various utility industries into one rule, LSA number 26-169, IURC Rulemaking number 26-04.

This public hearing is also being live streamed via YouTube with the video link on the Commission's webpage for this rulemaking at [in.gov/iurc](https://www.in.gov/iurc), then in the left column, "Rulemakings", then "Rulemakings – Pending and Effective", then IURC RM 26-04, and then "Details". Those attending online may provide written comments in real time during this hearing using the YouTube chat box; you will need to have an active Google or YouTube account to do so. Please provide your name

and, if applicable, the organization you represent. The comments provided via YouTube will be read aloud publicly by Commission staff as part of this hearing.

The Proposed Rule and Regulatory Analysis were approved by the Office of Management and Budget and the State Budget Agency on May 19, 2026, as OMB #2026-25R. The Commission approved the Proposed Rule at a conference of the Commission on May 27, 2026.

The Indiana Register published the Notice of First Comment Period, Notice of Public Hearing, and the Regulatory Analysis in the Indiana Register on June 17, 2026. Notice of the time and place of this hearing was given as provided by law by publication in the Indiana Register.

The Notice of First Comment Period and the Regulatory Analysis was provided to the Small Business Ombudsman, who provided comments on June 2, 2026. Those comments and the Commission's response are available in hard copy at this hearing and are posted on the Commission's website.

Prior to submitting the regulatory analysis and the publication of the Notice of First Comment Period, Commission staff solicited informal

comments from stakeholders. The draft proposed rule was posted to the Commission's website and shared with the Indiana State Bar Association's Utility Law Section via its Online Community, and written comments were solicited through April 2, 2026.

Prior to the start of this hearing, I notified in-person attendees who wished to speak that they should see the court reporter and fill out the appearance form so that the Commission may have your name, address and, if applicable, the name of the organization that you are representing; you may still do so if you want to testify in this hearing. If you have written comments to submit, you need not make an oral presentation -- merely submit the comments to the court reporter.

Again, for those attending online, please use the YouTube chat box, include your name and, if applicable, the organization you are representing, and those comments will be read aloud publicly by Commission staff as part of this hearing.

Are there in-person attendees that wish to make oral comments?

[Comment by Dan LeVay, Senior Deputy Consumer Counselor with the Office of Utility Consumer Counselor. Transcript of comment is provided below as Exhibit A.]

I see there are no further in-person oral public comments.

Are there any comments through YouTube?

[No YouTube comments]

I see there are no other comments through YouTube.

The deadline for written comments is the close of business this Friday, July 24, 2026. When providing written comments, the Commission would ask that, when possible, you provide comments by e-mail in Microsoft Word to urccomments@urc.in.gov. All mailed comments should be addressed to the Indiana Utility Regulatory Commission, Office of General Counsel, 101 West Washington Street, Suite 1500 East, Indianapolis, Indiana 46204. Thank you again for your participation.

This hearing is now adjourned.

EXHIBIT A

1 ASSISTANT GENERAL COUNSEL PEERY: You may
2 proceed.

3 MR. LeVAY: Thank you.

4 I'm Dan LeVay. I'm a Senior Deputy Consumer
5 Counselor with the Office of Utility Consumer Counselor.

6 First, I want to thank the Commission and
7 Commission staff for receiving our comments. We
8 participated in our office. We looked carefully at the
9 rule, and we made comments, and many of our comments were
10 incorporated into a draft, and we are grateful for that.

11 There was just one comment that we made that we
12 wanted to follow up on, and that was on Section 5 which is
13 the amendment to Rule 170 IAC 1-2-4 which is tariff
14 schedules.

15 There were several sections or lines or sub-parts
16 that were crossed out, and one of them that was crossed out
17 that we thought is, in fact, useful was that the tariff
18 that's published by the utility include the date of issue
19 and date effective, and our experience with that is that
20 that's an actually useful bit of information to have on
21 there. It allows us to look at the utility's website and
22 see if they have the latest because we are aware of when an
23 update will have been made and having that date of issue
24 and effective date allows us to verify.

25 Also, we think that to the extent members of the

1 public or stakeholders look at the website, that will be
2 useful information for them as well. It is handy to know
3 that because not all -- not all utilities promptly put
4 their schedules up, so that allows us to follow up on that.

5 So we, again, would like to see what was
6 previously No. 5, date of issue and date effective, be
7 instituted back into the rule or into the draft.

8 That's all I have.

9 Thank you.

10 ASSISTANT GENERAL COUNSEL PEERY: Thank you.

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