| 1 | STATE OF NEW HAMPSHIRE |
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| 2 | PUBLIC UTILITIES COMMISSION |
| 3 | |
| 4 | June 24, 2021 - 10:03 a.m. |
| 5 | |
| 6 | [REMOTE HEARING VIA WEBEX] |
| 7 | |
| 8 | RE: DE 19-064 LIBERTY UTILITIES (GRANITE STATE |
| 9 | ELECTRIC) CORP., D/B/A LIBERTY UTILITIES NOTICE OF INTENT TO FILE RATE SCHEDULES |
| 10 | (Hearing) |
| 11 | |
| 12 | PRESENT: Chairwoman Dianne Martin, Presiding |
| 13 | Commissioner Kathryn M. Bailey Commissioner Daniel Goldner |
| 14 | |
| 15 | Doreen Borden, Clerk |
| 16 | |
| 17 | APPEARANCES: Reptg. Liberty Utilities (Granite State Electric)Corp., d/b/a Liberty |
| 18 | Utilities: Michael J. Sheehan, Esq. |
| 19 | |
| 20 | Reptg. PUC Staff: Paul B. Dexter, Esq. |
| 21 | |
| 22 | |
| 23 | Court Reporter: Susan J. Robidas, NH LCR No. 44 |
| 24 | |

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| 1 | PROCEEDINGS |
|----|---|
| 2 | CHAIRWOMAN MARTIN: Good morning. |
| 3 | We're here this morning in Docket DE 19-064 |
| 4 | for a hearing regarding the Liberty Utilities |
| 5 | Corporation second step adjustment for effect |
| 6 | July 1, 2021. |
| 7 | If the Commissioners could please |
| 8 | introduce themselves. |
| 9 | My name is Dianne Martin. I'm the |
| 10 | Chairwoman of the Public Utilities |
| 11 | Commission. |
| 12 | Commissioner Bailey. |
| 13 | COMMISSIONER BAILEY: Good morning, |
| 14 | everyone. Kathryn Bailey. |
| 15 | CHAIRWOMAN MARTIN: And |
| 16 | Commissioner Goldner. |
| 17 | COMMISSIONER GOLDNER: Good |
| 18 | morning, everyone. Commissioner Goldner. |
| 19 | CHAIRWOMAN MARTIN: And let's take |
| 20 | appearances. Mr. Sheehan. |
| 21 | MR. SHEEHAN: Good morning. Mike |
| 22 | Sheehan for Liberty Utilities (Granite State |
| 23 | Electric) Corp. |
| 24 | CHAIRWOMAN MARTIN: Good morning. |

HEARING 6 And Mr. Dexter. 1 2 MR. DEXTER: Good morning, Chairwoman. Good morning, Commissioners. 3 MУ name is Paul Dexter. I'm an attorney in 4 5 the -- for the PUC Staff, representing Staff in this proceeding. 6 7 CHAIRWOMAN MARTIN: All right. Thank you. And I have Exhibits 65 through 77 8 prefiled and premarked for identification. 9 Anything else on exhibits? 10 MR. SHEEHAN: Not from the Company. 11 CHAIRWOMAN MARTIN: 12 Okay. 13 MR. DEXTER: Nothing from Staff. 14 CHAIRWOMAN MARTIN: Thank you. 15 Any other preliminary matters? Mr. 16 Sheehan, you're on mute. 17 MR. SHEEHAN: Sorry. Just to note that I filed a motion for confidential 18 treatment for a discovery request --19 20 (connectivity issue) 21

[Court Reporter interrupts.]

MR. SHEEHAN: Is that better?

CHAIRWOMAN MARTIN: Mr. Sheehan,

you have the same problem I do, in that you

[DE 19-064]

22

{Hearing}

[06-24-21]

HEARING 7 1 have a soft voice. So feel free to speak 2 up. 3 MR. SHEEHAN: Sure. Is that any better? 4 CHAIRWOMAN MARTIN: 5 Yes. MR. SHEEHAN: The Company filed a 6 7 motion for confidential treatment this 8 morning for a single data response related to this step adjustment proceeding. It's not 9 relevant necessarily to this hearing, just 10 11 making the Commission aware of that. the only other issue I have. 12 CHAIRWOMAN MARTIN: 13 Thank you. 14 Mr. Dexter, any objection from Staff to that motion? 15 16 MR. DEXTER: I haven't had a chance 17 to read the motion, Chairwoman, because it just came in this morning. But I suspect 18 19 that we won't. It's fairly typical. 20 guessing it's the fairly typical motion 21 that's filed to protect against disclosure, 22 and I doubt we will have any objection.

you.

23

24

CHAIRWOMAN MARTIN:

Okay.

And will that -- it sounds like the material will not come up during the hearing today.

MR. SHEEHAN: That's correct. It was a list of customer names at the Tuscan Development. And if we talk about Tuscan, there's no need to talk about specific customers.

MR. DEXTER: And I'm not sure which response the motion goes to, but I did include as one of Staff's exhibits a data request from a different docket that did have a list of Tuscan customers, but I only submitted the redacted version as the exhibit. If that's the one we're talking about, it may be that we don't need the motion because the confidential version in this docket was never submitted because the names of the customers weren't important for what I was going to do today.

MR. SHEEHAN: The motion this morning was to what you have marked as Exhibit 75; that's Attachment 11.7.8. And you filed the confidential -- the redacted

9 1 version of that as well. MR. DEXTER: Right. I only meant 2 to file the redacted version. But I think 3 all that's in the record in this instance is 4 the redacted version. 5 MR. SHEEHAN: Correct. 6 The 7 motion's necessary to get the seal of confidentiality going forward, so if there's 8 ever any record request, the Commission 9 knows -- (connectivity issue) 10 11 [Court Reporter interrupts.] MR. SHEEHAN: -- the Commission 12 knows not to turn over the document absent 13 some further procedures. 14 MR. DEXTER: And the confidential 15 16 document is not in the record in this case because I specifically didn't submit it. 17 MR. SHEEHAN: Correct. 18 19 MR. DEXTER: Right. Okay. 20 CHAIRWOMAN MARTIN: Okay. Thank

you both for that. We will take that under advisement and issue an order. Anything else before we hear from

the witnesses?

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23

| 1 | MR. DEXTER: I have a, I guess it's |
|----|---|
| 2 | a preliminary matter. I got an e-mail from |
| 3 | the OCA this morning saying that the OCA was |
| 4 | not able to participate today, but had a |
| 5 | couple of concerns about the decoupling |
| 6 | tariff that they wanted to raise. I offer to |
| 7 | read the e-mail into the record. It's short. |
| 8 | And I can do that with permission, of course |
| 9 | pending objection from the Company. |
| LO | CHAIRWOMAN MARTIN: Mr. Sheehan, |
| L1 | have you seen the e-mail? |
| L2 | MR. SHEEHAN: No objection to |
| L3 | reading the e-mail. I may have some |
| L4 | objections to what's requested in the e-mail. |
| L5 | CHAIRWOMAN MARTIN: Okay. Go |
| L6 | ahead, Mr. Dexter. |
| L7 | MR. DEXTER: Thank you. |
| L8 | The e-mail says, "The OCA is unable |
| L9 | to be at the DE 19-064 step hearing today. |
| 20 | We have two concerns related to decoupling: |
| 21 | First, there are issues with the tariff that |
| 22 | need to be corrected. Second, the filing |
| 23 | contains no revenue per customer calculation, |
| 24 | but the tariff clearly states that the RPC is |

| 1 | recalculated if there is a distribution rate |
|----|---|
| 2 | change, and a step adjustment is a |
| 3 | distribution rate change; therefore, having |
| 4 | the RPC calculation for review is important. |
| 5 | We would propose that the OCA work with |
| 6 | Liberty and Staff to come up with mutually |
| 7 | agreed tariff language in RPC's calculations. |
| 8 | We'd like both of these things to be filed in |
| 9 | the docket, holding an exhibit open for that |
| 10 | purpose, then they should also be filed as |
| 11 | part of the compliance filing." |
| 12 | And I left out an introductory and |
| 13 | an explanatory sentence that I didn't think |
| 14 | was relevant. |
| 15 | CHAIRWOMAN MARTIN: Mr. Sheehan. |
| 16 | MR. SHEEHAN: Sure. It's troubling |
| 17 | that this came up as the hearing started, |
| 18 | even though this case has been filed for |
| 19 | several months. There was no discovery on |
| 20 | the tariff or no questions on the tariff. We |
| 21 | had some informal conversations on other |
| 22 | issues, and none of this came up. So I |
| 23 | object to any formal |
| 24 | CHAIRWOMAN MARTIN: Commissioner |

| 1 | Bailey? |
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Mr. Sheehan, can you start over and speak up? And we will -- I will stop you if I see hands waving again.

COMMISSIONER BAILEY: It seems like your mic is not connected.

MR. SHEEHAN: It's always funny how everything works smoothly for a few weeks and then you have hiccups. So I will try to speak up and slowly.

So I was saying it is troubling that this e-mail came out as the hearing started. The decoupling tariff was in our filing. There were no discovery requests on There was no discussion on it. We had it. several conversations about other issues. had two rounds of discovery. So I object to any formal requirement that we hold exhibits open and the like. That being said, I'm happy to have conversations with Staff and the OCA to get it right. And if there are in fact mistakes, and I don't know if there are, we will have the conversation. suggestion would be that if as a result of

| that the | here | ıs a | change, | we would | d be | filing | an |
|----------|-------|-------|----------|----------|-------|--------|----|
| agreed | amen | dment | to the | propose | d taı | riff | |
| someti | me ne | xt we | eek beca | use thes | e rat | es and | |
| decoup | ling | go in | nto effe | ct July | 1. | | |

CHAIRWOMAN MARTIN: Mr. Dexter,
have you had a chance to process that e-mail,
and does Staff have a position?

MR. DEXTER: I have heard from the OCA what some of the, quote, unquote, corrections that are needed are, and they were more in the nature of making language consistent within the tariff. The OCA has taken a lead role in the gas case which is pending before the Commission on the decoupling issue and have become sort of the resident experts on that, so I would like to hear what they have to say.

I agree with Mr. Sheehan. It would have been easier had we done this, you know, a month or so ago. So I'm willing to go along with Mr. Sheehan's suggestion. I appreciate that Liberty is willing to take this up, even if it has to come after this hearing. And in fact, even if it had to come

after July 1st in a subsequent tariff hearing if we weren't able to wrap it up by July 1st, there are no decoupling adjustments made under this tariff for over a year, according to the settlement, that set up the decoupling mechanism. So I think there is time to clear up any language. And if the OCA raises issues that -- well, I guess we'd have to see what they are, whether or not we can work them out. I suppose if there's issues that can't be worked out, it would be up to the party looking to change the then-existing tariff to convince the Commission that it's worth looking into. So I guess we would cross that bridge when we get to it.

So in summary, I would recommend
that we -- I don't have any objection, by the
way, to the OCA's request that this be done
with an exhibit number, if the Commission
wants to do that. I'm certainly fine with
that. But I also think that this could be
done after this hearing, and even after
July 1st, in a reasonable 60-day period or
something like that.

| 1 | CHAIRWOMAN MARTIN: Okay. Thank |
|----|---|
| 2 | you. |
| 3 | Any Commissioners have questions on |
| 4 | that? Commissioner Bailey. |
| 5 | COMMISSIONER BAILEY: Do you |
| 6 | disagree that a new revenue per customer |
| 7 | calculation is required when the distribution |
| 8 | rates change? |
| 9 | MR. SHEEHAN: I don't know is the |
| 10 | answer to that. We can ask Ms. Tebbetts when |
| 11 | she's testifying if she knows. But again, I |
| 12 | agree with Mr. Dexter, that the OCA has made |
| 13 | themselves the expert, other than the |
| 14 | Company. But the Company's expert is not on |
| 15 | the stand either. So it is an incredibly |
| 16 | complicated process. And the RPC I don't |
| 17 | think changes well, I don't know. I don't |
| 18 | want to get myself in trouble. |
| 19 | But as Mr. Dexter said, it is a |
| 20 | year from now looking-back reconciliation is |
| 21 | what's important with the decoupling. It's |
| 22 | not a it's less a going-forward kind of |
| 23 | math. So there isn't the time crunch that we |
| 24 | would otherwise need to get the rates set |

| 1 | properly. So the rates are set well, the |
|------------|---|
| 2 | rates are requested to be changed based on |
| 3 | this filing. And assuming there's an over- |
| 4 | or under-recovery based on the decoupling, |
| 5 | that would be reconciled next year. I don't |
| 6 | know if there's an ongoing process where |
| 7 | we're checking in, kind of like with the cost |
| 8 | of gas we can make monthly adjustments. I |
| 9 | don't think so. So I can't be of much help. |
| LO | Sorry. |
| L1 | COMMISSIONER BAILEY: Thank you. |
| L2 | I'll ask Ms. Tebbetts some questions about |
| L3 | it. |
| L 4 | CHAIRWOMAN MARTIN: Okay. Anything |
| L5 | else before we hear from the witnesses? |
| L6 | [No verbal response] |
| L7 | CHAIRWOMAN MARTIN: All right. |
| L8 | Seeing nothing, Ms. Robidas, would you please |
| L9 | swear in the witnesses. |
| 20 | (WHEREUPON, ANTHONY STRABONE AND HEATHER |
| 21 | M. TEBBETTS were duly sworn and cautioned |
| 22 | by the Court Reporter.) |
| 23 | |
| 24 | ANTHONY STRABONE, SWORN |

1 HEATHER M. TEBBETTS, SWORN

2 CHAIRWOMAN MARTIN: Okay. Thank

3 you. Mr. Sheehan.

4 MR. SHEEHAN: Thank you.

5 DIRECT EXAMINATION

6 BY MR. SHEEHAN:

16

- Q. Mr. Strabone, could you please introduce
 yourself and give the title you hold with the
 Company.
- A. (Strabone) Yup. Good morning. My name's
 Anthony Strabone. I am employed with
 Liberty. I am the senior manager of
 electrical engineering, where I'm responsible
 for the capital work plan, where I manage
 electrical engineering and construction
- Q. And Mr. Strabone, your qualifications are listed in your testimony. But you are an engineer by trade; is that correct?

resources for the capital projects.

- 20 A. (Strabone) That is correct.
- Q. And in this case, there's testimony filed
 that has your name and Ms. Tebbetts marked as
 Exhibit 65. Did you participate in the
 preparation of that testimony?

- 1 A. (Strabone) Yes, I did.
- Q. Do you have any changes or corrections you'd
- 3 like to bring to the Commission's attention
- 4 now?
- 5 A. (Strabone) No, I do not.
- 6 Q. And do you adopt that testimony here today?
- 7 A. (Strabone) Yes, I do.
- 8 Q. Thank you.
- 9 Ms. Tebbetts, same questions. Please introduce yourself.
- 11 A. (Tebbetts) Good morning. My name is Heather
- 12 Tebbetts, and I'm the manager of rates and
- 13 regulatory affairs and employed by Liberty
- 14 Utilities Service Company. And my
- 15 responsibilities include rate-related
- 16 services for Granite State Electric and
- 17 EnergyNorth Natural Gas.
- 18 Q. Ms. Tebbetts, there are two documents with
- 19 your name on them: Exhibit 65, which is the
- testimony with you and Mr. Strabone, and
- Exhibit 66, which is a technical statement
- authored just by you. Is that correct?
- 23 A. (Tebbetts) Yes.
- 24 Q. And do you have any changes or corrections to

```
be made to either of those documents?
1
         (Tebbetts) I do. I have a change to
2
         Exhibit 65. And it starts on Bates Page 29,
3
         and that's our Attachment 1.
4
5
              And just for information for everyone
         else, as we're going through the audit with
6
7
         the Commission's Audit Staff, we found that
         there was a miscalculation in one of the
8
9
         project dollars. And so I want to correct
         that for us today so that everyone has the
10
11
         correct amount in our attachments.
              So I'll start with Bates 29, Line 1.
12
         That number should be $11,237,707. And that
13
14
         then changes --
15
                    CHAIRWOMAN MARTIN:
                                        Ms. Tebbetts,
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16 could you restate that, please?

WITNESS TEBBETTS: Yes. It's

18 \$11,237,707. So 1-1-2-3-7-7-0-7. That's for

19 Line 1.

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A. (Tebbetts) And with that change, Line 40 changes on Bates 29. And that number is 1,800,000 -- sorry -- \$1,801,562. So it's 1-8-0-1-5-6-2.

And the next correction flows into

Bates 30, and this is actually where the Bates 29 change comes from. So you have the first project listed as Attachment 2, and the project description is Battery Pilot. And the total spend on that will change to \$1,232,187. So that's 1-2-3-2-1-8-7.

And the final change I have is on

Bates 32. So Line 7 -- actually what I'll

explain to you is that Line 1 is a revenue

requirement increase. So that number we can

correct as well. It's the \$1,801,562. So

that's the 1-8-0-1-5-6-2 on Line 1.

total revenues have changed as well. And that increase is -- the total revenue number is \$48,707,039. So 4-8-7-0-7-0-3-9, which then changes Line 7 to 3.94 percent. And this, actually, we can re-file, this Attachment 1, because all the rates that are subsequent on Bates Pages 33 and 34 also change. But I won't go through every single line item. What we can do is we can file this as an additional exhibit to make that update, and this way it's on the record of

| | - |
|----|---|
| 1 | what the rates will be and you guys will have |
| 2 | all this information. But I figured for |
| 3 | today you have the updated information based |
| 4 | on what's been happening with our audit. |
| 5 | CHAIRWOMAN MARTIN: Yes, |
| 6 | Commissioner Bailey. |
| 7 | COMMISSIONER BAILEY: Ms. Tebbetts, |
| 8 | did you say that Line 6 goes it increases, |
| 9 | 48,707,039? |
| 10 | WITNESS TEBBETTS: So Line 6 is now |
| 11 | the total revenues. That includes the |
| 12 | increase maybe I said it incorrectly. |
| 13 | Line 5 was the revenue increase. |
| 14 | Line 6 is the total revenues included in that |
| 15 | increase. So Line 6 is Line 4 plus Line 5 |
| 16 | equals Line 6. So that number changed. |
| 17 | COMMISSIONER BAILEY: But isn't the |
| 18 | calculation a reduction? |
| 19 | WITNESS TEBBETTS: Well, the number |
| 20 | is lower than what we originally filed. But |
| 21 | it's not a reduction because it's still \$1.8 |
| 22 | million in total. |
| 23 | COMMISSIONER BAILEY: Right. But |
| 24 | 48,707 is larger than 48,549. |

| 1 | WITNESS TEBBETTS: Well, now I'm |
|----|--|
| 2 | confusing myself. |
| 3 | (Witness reviews document.) |
| 4 | CHAIRWOMAN MARTIN: Why don't we |
| 5 | take a five-minute recess until 10:30 so the |
| 6 | witness can get her information together. |
| 7 | (Brief recess taken at 10:25 a.m. and the |
| 8 | hearing resumed at 10:33 a.m.) |
| 9 | CHAIRWOMAN MARTIN: Okay. Let's go |
| 10 | back on the record. |
| 11 | Ms. Tebbetts, you can proceed. |
| 12 | WITNESS TEBBETTS: Okay. Thank |
| 13 | you. My apologies. For whatever reason, |
| 14 | Line 4 on this page was doing its own thing |
| 15 | and updating a number that wasn't the real |
| 16 | number, so that's why Line 6 didn't add up |
| 17 | correctly. |
| 18 | So the correct number for Line 6 is |
| 19 | 4-8-5-0-6-9-8-3, or \$48,506,983, which is |
| 20 | less than what we originally filed. |
| 21 | CHAIRWOMAN MARTIN: And for the |
| 22 | record, we're speaking about Bates Page 32? |
| 23 | WITNESS TEBBETTS: Yes. |
| 24 | CHAIRWOMAN MARTIN: Okay. Thank |

1 you.

witness tebbetts: Thank you. And one mention, too, I didn't state earlier about the following pages was that Bates 33 and 34 rates, those rates were the currently effective rates on April 6th when we made this filing. And since then we have had a reliability enhancement rate docket and rate change that went along with it. So that's why we will refile this with these updates we made today, and then the updated rates which include the May 1 rate adjustment for distribution rates from I believe Docket DE 21-049.

CHAIRWOMAN MARTIN: For clarity,
Mr. Sheehan, are you planning to file an
additional exhibit which we would mark as
Exhibit 78, and are you filing that today?

MR. SHEEHAN: Yes, to the first question. Exhibit 78 will be an updated Attachment 1, and we will file it today if Ms. Tebbetts can get to it this afternoon. If not, it will be filed tomorrow for sure.

CHAIRWOMAN MARTIN: Okay. Thank

- 1 you.
- 2 A. (Tebbetts) With that I -- oh, go ahead.
- 3 BY MR. SHEEHAN:
- Q. I think you were about to say you have no other changes; is that correct?
- 6 A. (Tebbetts) Yes, that's correct.
- Q. And with those changes, do you adopt your testimony today?
- 9 A. (Tebbetts) Yes.
- 10 Q. The changes to the rates that you mentioned
- 11 coming out of the REP docket and the
- change -- let me start there. Will those
- 13 affect the requests made in this case?
- 14 A. (Tebbetts) It does not affect the request for
- the \$1.8 million as the request in this
- 16 docket. The change will be the starting
- 17 point for those rates, where we would
- 18 recalculate the increase on top of the rate
- change for May 1st, and that will be provided
- 20 in Bates 33 and 34.
- 21 Q. So the Commission, although it doesn't have
- final rates, it does have the final number
- that we are -- the revenue requirement number
- that we are asking to be approved; is that

1 correct?

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- 2 A. (Tebbetts) Yes.
- Q. I wanted to walk you through a couple other introductory things with you. The filing that's before the Commission now requests a

First is the rate change you just went through that's in Attachment 1. That's the summary. But why don't I start with the first item. And the step increase is the revenue requirement for 2020 projects; is that correct?

number of approvals, and let's itemize them.

- 13 A. (Tebbetts) Yes.
- Q. And is it correct that the authority to make
 this request arises out of the Settlement
 Agreement in the last rate case in DE 19-064?
- 17 A. (Tebbetts) Yes.
- Q. And that Settlement Agreement included a list of projects that we were planning to complete in 2020, for which we could come now and seek recovery; is that correct?
- 22 A. (Tebbetts) Yes.
- Q. Second, there's a request for a modest change in rate case expenses that arose out of that

And is it correct to say that the 2 adjustment -- I think it's about \$10,000 -is a result of a reconciliation from the 3

projected rate case expenses when we finished 4

5 the case last year to the actuals as the

final bills came in and the collections

7 occurred? Is that fair?

8 Α. (Tebbetts) Yes.

1

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9 And same for recoupment. So at the time of Q.

10 the rate case being resolved, there was a

11 recoupment factor, if you will, that was

12 supposed to collect the recoupment amount.

And we are proposing a change in that to 13

14 reconcile that to the correct number; is that

15 correct?

- 16 (Tebbetts) Yes. Α.
- 17 Q. And are all those numbers on the pages you
- 18 just went through?
- (Tebbetts) All of that information is on 19 Α.
- 20 Bates Page 31 and 32 for the \$1.8 million.
- 21 Q. Okay. The other requests in front of the
- 22 Commission is -- one of them referenced at
- 23 the outset of this hearing is the decoupling
- 24 tariff language. The proposed language was

included in your -- is it in your tech
statement or in your testimony?

- A. (Tebbetts) It is in -- it's in Exhibit 65, the testimony.
- Q. Okay. And that's the proposed language that
 will authorize the Company to implement the
 decoupling that was approved in the rate case
 last year.
- 9 A. (Tebbetts) Yes, that is the -- those are the
 10 tariff pages that came out of the rate case.
 11 I don't -- I filed exactly what we had
 12 presented at that time.
- Okay. So the language was approved last 13 Q. 14 And for reasons discussed in the rate year. 15 case, there was an agreement not to implement 16 until this year. So we have essentially 17 copied what was approved last year and are 18 now proposing to put it into effect as of 19 July 1st.
- 20 A. (Tebbetts) Yes.
- Q. And do you agree with my statement at the outset, that we'd be happy to talk to Staff and the OCA and make any tweaks or adjustments that are appropriate, to make

- 1 sure we get it right?
- 2 A. (Tebbetts) Yes.
- 3 Q. And the last item for which we're seeking
- 4 approval here, and this is the one in your
- tech statement, is some changes to the
- electric vehicle tariff; is that right?
- 7 A. (Tebbetts) No. Actually, Mr. Sheehan, it's
- 8 for street lighting.
- 9 Q. I'm sorry. Street lighting. I wrote down
- 10 "EV." And can you just give us a high-level
- description of the proposed changes to the
- 12 street lighting tariff that's in your
- 13 technical statement?
- 14 A. (Tebbetts) Sure. So we have customers,
- 15 private area lighting customers, not
- municipalities today, that their light may
- 17 burn out or there's something wrong with it,
- and we will send someone out there to take a
- look and see what the issue is. The problem
- we're running into is you can't -- we're
- 21 having a hard time getting --
- [Court Reporter interrupts.]
- 23 A. (Tebbetts) -- sorry -- high-pressure sodium
- 24 street lights. So because we're having a

| | hard time getting them, and LED lighting is |
|---|---|
| | more efficient, we wanted to clarify in our |
| | tariff how we would provide to our customers |
| | the opportunity to convert to that, to an LED |
| | from a high-pressure sodium, and it just |
| | wasn't clear. So we worked with Staff to |
| | have a discussion about this, and that's |
| | where the filing came out of. There's no |
| | rate change with it. It's just a |
| | clarification of the tariff. I wrote a |
| | technical statement to explain why we wanted |
| | to do this rather than just make updates to |
| | the tariff and request approval. |
| l | |

- Q. Thank you. Just to cover a couple of other topics that will likely come up later today, are there any costs associated with the Tuscan Development included in the capital portion of the step increase?
- A. (Tebbetts) There is one project that is -- I just want to grab the Bates page. On Bates
 Page 30, there is one project. And it is
 under the line item that's Attachment 4,
 8830-1958, Install Service to Tuscan Village
 South. That is one project that is included,

and that project was initially included in our Settlement Agreement as part of the list of projects for Step No. 2.

- Q. Is it fair to say that generally what came out of last year's rate case was an agreement not to seek recovery for any Tuscan projects until the next rate case? Is that fair?
- 8 A. (Tebbetts) Generally that's fair.
- 9 Q. And this one bucket was one item that was
 10 specifically included in projects that we
 11 could seek recovery for in this step.
- 12 A. (Tebbetts) Yes.

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- Okay. And the other topic that may come up 13 Q. 14 are costs related to the Battery Storage 15 Pilot. And you mentioned when you went 16 through your corrections, that was one of the 17 numbers that got adjusted. Is there anything in this docket related to the program 18 operation itself, how things are working, 19 20 various items there, or is it simply a 21 request to seek recovery of battery-related 22 investments in 2020?
 - A. (Tebbetts) The request is simply battery-related investments for the pilot.

1 MR. SHEEHAN: Okay. Those are all the questions I have. Thank you.

3 CHAIRWOMAN MARTIN: Mr. Dexter.

4 MR. DEXTER: Thank you.

CROSS-EXAMINATION

6 BY MR. DEXTER:

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- Q. I think with that direct examination that laid out the elements for approval, I can skip some things I was going to ask about.

 But I do want to go to Exhibit 65, Bates 32.
- 11 A. (Tebbetts) Okay. I'm there.
 - Q. And I want to compare the percentage adjustment to distribution rates of 4.04 percent -- with the understanding that that number has been updated -- I want to compare that to the percentage increase on the next page, which is Bates 33, where there are actually two percentage increases.

So let me ask the question this way:

First, very simply, I would think that the

4.04 percent on Bates 32 would be the same

number as the 4.21 percent that's applicable

to the various elements of the commercial

customers in G-1, G-2 and G-3, and then the

outdoor lighting charges, Rate M, as well.

Could you tell me why those two numbers

aren't the same?

A. (Tebbetts) So when I looked at the formula, I can only explain to you that I've used the same exact model that we used for the liability enhancement program. I wanted to ensure that we were providing the exact same calculations. So other than the fact that that's how the formulas calculated it, I unfortunately can't explain why that number is that way.

The reason that you see two different numbers on Bates Page 33 is because the revenues are now weighted because the customer charges for the residential rates are not changing. We agreed to that in our last rate case, that we would not change the residential customer charges. And so as such, the volumetric charges take on more out of that weight.

But with regards to that formula, I would have to go back to the owner of the model and find out why exactly that number

didn't calculate in the manner that you calculated it in.

- Okay. Well, I'm not sure it's a model. 3 Q. let me just try it this way: Let's go back 4 to Page 32. And if I look at Line 7, the 5 footnote tells me that Line 7 is Line 4 6 7 divided by Line 5. And I think that's just 8 wrong because I think the denominator has to be a lot bigger than the numerator. So if 9 that's the model, or if that's the formula, I 10 11 don't understand Line 7. Would you agree 12 that that footnote can't be right, the way it's written? 13
- 14 A. (Tebbetts) I would agree. And that will be
 15 updated when we make our filing for
 16 Exhibit 78.
 - Q. Okay. So let's go back to the next page, which is Bates 33. My understanding of the Settlement Agreement is that the percentage increase from the step adjustments will be applied, quote, unquote, across the board to all rate elements, with the exception of the residential class. Would you agree with that?

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- 1 A. (Tebbetts) Yes.
- Q. Okay. And with respect to the residential
- 3 class, the Settlement Agreement states that
- 4 the entire increase allocated to that class
- will be collected through the volumetric
- 6 charges and that the customer charges will
- 7 stay the same; correct?
- 8 A. (Tebbetts) Yes.
- 9 Q. That would explain, then, why the percentage
- 10 increase for the volumetric charge for the
- residential class is higher than the overall
- 12 across-the-board increase; correct?
- 13 A. (Tebbetts) Yes.
- 14 Q. Okay. I will leave it at that and wait for
- the update. But it would seem to me that if
- 16 there's a percentage increase calculated on
- 17 Bates 32, and it applies to all rate elements
- across the board for the commercial
- customers, that those two numbers should be
- the same. But having said that, you've
- agreed to provide an update and look at that,
- so we'll look at the update when it comes in.
- So I'd like to turn for a moment to the
- 24 battery storage project, which, as you

TILAKING

- pointed out earlier, on Bates Page 36 of
- 2 exhibit -- I'm sorry -- Bates Page 30 of
- 3 Exhibit 65 was, before the correction, listed
- 4 at about \$1.4 million, correct, for the
- 5 investment?
- 6 A. (Tebbetts) Yes.
- 7 Q. And that has been now updated to about
- 8 1.2 million as a result of the audit that you
- 9 mentioned; correct?
- 10 A. (Tebbetts) Yes.
- 11 Q. And the audit that you referenced is being
- conducted by the Commission Staff, the
- 13 Commission Audit Division; correct?
- 14 A. (Tebbetts) Yes.
- 15 Q. And my understanding is that that audit is
- 16 ongoing, but not complete. Would you agree
- 17 with that?
- 18 A. (Tebbetts) Yes.
- 19 Q. Can you explain the -- what's behind the
- 20 reduction from the roughly million four to
- 21 roughly million two in this amount?
- 22 A. (Tebbetts) Sure. So in the testimony we -- I
- believe it's in the testimony. So only 60
- 24 customers had batteries installed and ready

for use as of 12/31/20. But the way we purchased the installs from Tesla, they are in 75 -- 25 install blocks. So we had already purchased three blocks of battery installs for 75 installs, but only 60 have been completed. And while the backup that we had used to calculate the summary information in the filing was correct, it had grabbed -the pivot tables had grabbed other line items that we had separated out to take out the other 15 installs in dollars, and it did not do that when I had put the pivot table into the testimony, and then subsequently into the attachment. So while the intention was to include it there, it was a miss on my part when I did the final numbers. Q. So the intention was to include in the step adjustment the batteries for 60 customers, but the way the schedule was presented, it

- 21 saying?22 A. (Tebbetts) Yes, that's correct.
- Q. So it's a difference of 15 customers.

And is it true that there are two

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picked up 75 customers. Is that what you're

batteries per customer? So that would be 30
batteries; is that right?

A. (Tebbetts) Yes.

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- Okay. So in your testimony, which is 4 0. 5 Exhibit 65, on Bates 10, I'd like to go to that for a minute and look at Line 12. 6 7 it says that as of December 31st, 2020, the 8 program had 60 customers with batteries installed and, quote, providing benefits to 9 both customers and the grid during peak 10 events. Can you describe the benefits to the 11 customers and the grid that you reference 12 there? 13
 - A. (Tebbetts) Sure. So those batteries are used daily by the customers to offset their load during the critical peak hours. So, essentially, customers are not pulling power from the grid, they're utilizing the battery backup power for electricity for their homes. So that is that piece of it.

And then the peak event -- so we have been dispatching at ISO-New England peak hours since August, even though we really didn't start the program -- Phase 1 didn't

really start until the end of November. But we were working with Tesla to ensure that everything was working correctly with how they were scheduling and all that.

So we were able to dispatch these batteries during the fall months, including in December, during the peak hours. And we did make a filing in that docket for our first quarterly report that was due May 15th, providing the information about those dispatches.

- Q. And is it true that a key element of this program is that these batteries will be charged under a time-of-use rate as opposed to a traditional flat rate? Is that right?
- 16 A. (Tebbetts) So the customers -- oh, sorry.
- 17 Q. No, go ahead.

A. (Tebbetts) So the customers who are participating in this pilot are taking time-of-use rates. And they have three periods during the week and two periods on the weekend. And so, yes, these customers are utilizing the batteries for charging.

Only the customers that don't have solar.

The customers who have solar are using their solar to charge it. They are not utilizing the time-of-use rates to charge it, although they are on time-of-use rates.

- Q. And the battery begins to be charged upon installation; is that correct? The battery doesn't come fully charged; is that right?
- 8 A. (Tebbetts) Correct.
- 9 Q. And is it correct that the time-of-use rate
 10 doesn't become available to the customer on
 11 the day of installation?
- A. (Tebbetts) So the time-of-use rate becomes

 available to the customer on their next

 billing cycle. So depending on when those

 batteries are installed, the next read date

 is the period that they would be on the

 regular fixed rate.
- Q. And so there's a period of time where the
 battery would be installed and charging, but
 the time-of-use rate element of the pilot
 program is not yet available --
- 22 A. (Tebbetts) Yes.
- Q. And is that time period -- it sounds to me like it would be 30 days or less. But why

don't you tell me what, like, the maximum

2 that time period would be until the

time-of-use function becomes available -- I

4 mean the rate becomes available.

- 5 A. (Tebbetts) Sure. It would be less than 30
- days. So, again, it's between billing

7 cycles. So if the customer's billing cycle

8 started next week and they had a battery

installed today, it would be a week lag. So

it just depends on the timing of when the

11 batteries are installed.

- 12 Q. And were there some customers for whom
- 13 recovery is sought in this case, whose

14 batteries were installed by year end, but

15 their time-of-use rate option was not yet

available due to this lag that we discussed?

- A. (Tebbetts) Yes, I believe there are a few who
- were utilizing the batteries, but they did
- 19 not have time-of-use rates until --
- 20 Q. So you --

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- [Court Reporter interrupts.]
- 22 A. (Tebbetts) -- until their January bill.
- 23 Q. So does the Company consider those batteries
- to be in service and used and useful as of

- the end of the year, even though the time-of-use rate portion of the pilot is not yet implemented for those three customers?
 - A. (Tebbetts) Absolutely. Those batteries were still providing value to those customers because during those critical peak hours the batteries know the three to eight period, even though the rate may not show that period. So customers are still getting that benefit for those hours for those days during that period of time.
- Q. Sorry. I'm somewhat new to battery storage.

 What's the "three to eight period" you
 referenced?
 - A. (Tebbetts) I'm sorry. That is the critical peak hours. So the batteries are programmed to offset customer load during the critical peak hours, so approximately 3 to 8 p.m. So even though the customer was still paying the fixed kilowatt-hour rate, those batteries are still offsetting their load. It was just that it wasn't at critical peak rates. It was at their rate, the fixed rate. So, nonetheless, the customer still got the

benefits of the batteries at those times, and we were still able to dispatch those batteries when necessary in that time period if we had a peak event at that time. I just don't remember if we did. But had we had a peak event, we still would have been able to do it.

So yes, I would say that the batteries are used and useful, and the customers were receiving the benefits. And the customers also were informed that at the next billing cycle they would be put on the time-of-use rates, and in the meantime, this is how your program will work. And the customers seem to be fine with that.

Q. Okay. I wanted to talk about the contribution in aid of construction, which we sometimes shorthand as "CIAC" with respect to the battery storage pilot. And I think if I look at Exhibit 65, Bates 36, I'll see that number. But let me go there and see if I'm right.

Yes, I see a CIAC for this program of \$291,258 on Bates 36 of Exhibit 65.

1 A. (Tebbetts) Okay. I just need to get there.

2 Q. Sure.

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- 3 A. (Tebbetts) Okay. I'm there.
- Q. So could you explain where that number of \$291,258 comes from?
- So we have -- so customers 6 Α. (Tebbetts) Sure. 7 participating in this project have the option 8 to either pay a CIAC upfront, or they could pay \$50 per month for 10 years. And some of 9 the customers chose to pay upfront and some 10 11 customers chose to pay the \$50 a month for 10 years. So the \$291,000 is made up of those 12 two buckets of customers. We had 38 13 14 customers who chose to take the monthly 15 payment and 13 customers who chose to take 16 the upfront payment.
 - Q. And so the number there of 1.4 million, which has been updated to 1.2 million as to what's going into rate base as a result of this step adjustment, is that reduced by the CIAC? Is that how this works?
 - A. (Tebbetts) Yes. So we'll use the 36, regardless of the change this morning. But when you look at the one point -- when you

[DE 19-064]

- look at Line 2020 -- year 2020, and you look at the total spend, that \$1.347 million has been reduced by the CIAC that was given by customers. So the CIAC was applied against the total cost of the project.
 - Q. Okay. Thanks. And we have -- do we have a match between -- I think what you said is the 1.2 million includes 60 customers. Do we have 60 customer CIACs accounted for here, or do we have a lesser or a greater number of CIACs?
 - A. (Tebbetts) Sure. So we have 51 CIACS included here, and that is due to that lag, as I mentioned. So 9 customers have that lag of what we call a "loan." So it's not a loan for the customer. But through our -- the way we have to work through our financial system and our billing, we have to create a loan for these customers. So the process -- it's longer than the time-of-use change. So the process for these customers with regards to the loan is we get our certificate of completion from Tesla, which is the documentation that shows us, through our

| interconnection tariff, that everything has |
|--|
| been connected and is working appropriately |
| as it should. That is then processed |
| internally. We send the information to our |
| finance department, where now they have to go |
| into the financial system and create a loan. |
| And in that, the data from there then has to |
| flow to our billing system, which then they |
| will add this charge of \$50 per month because |
| that's not an automatic billing charge, it's |
| more like a miscellaneous charge to the |
| customer, so that now in their bill they can |
| actually get that charge. Until that loan is |
| created, we don't see it in the data, and |
| that's why those nine customers are not shown |
| with that loan created, because the |
| certificate of completion came in at the end |
| of the middle or the end of December. And |
| just by the time that paperwork gets |
| processed, it wasn't until January. So we |
| didn't see that information through 2020. It |
| was going to be shown in 2021. So next year, |
| when we look to get cost recovery for the |
| rest of the battery installs, we will have a |
| |

mismatch again for an additional nine
customers with CIAC, but it will be only for
40 batteries instead of -- 40 installs
instead of 49 installs. So we'll have an
extra credit next year on that, I guess, when

we make a filing.

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- Q. Okay. So let me see if I follow. You had said what percentage of the customers did the upfront -- or the number of customers that did the upfront CIAC versus the CIAC spread over five years? Can you give me those numbers again?
- A. (Tebbetts) Sure. So 13 customers chose to
 pay upfront through 2020, and 38 paid -- are
 doing the \$50 per month. Of those 51, I
 don't have what the other 9 did. But that's
 what's in the filing. So 38 and 13 --
 - Q. And irrespective of which payment method they used, the Company has, at least for purposes of this case, recorded the full CIAC as an offset there by reducing rate base, even though they may not have received that money yet; correct?
 - A. (Tebbetts) That's correct.

- Is there any reason that the Company couldn't 1 Q. have further increased this CIAC number on 2 Bates 36 for the nine that is in the 3 paperwork process, making, you know, what I 4 would call some sort of an accrual 5 adjustment? And I ask that while noting that 6 7 you just stated that for the customers that 8 are doing -- that pay over time, you know, 9 we're not waiting for those cash payments to come in for those before we calculate the 10 CIAC. 11
- 12 A. (Tebbetts) You know, I actually can't answer
 13 that because I don't know if we do -- I don't
 14 know the accounting procedures and policies
 15 for accruals for CIAC. So I don't know the
 16 answer to that. I'm sorry.
- Q. Well, so I guess I'm reading between the
 lines of your answer. I could go to the
 books and records of the Company and find
 that 291,000 recorded as a CIAC somewhere; is
 that right?
- 22 A. (Tebbetts) Yes.
- Q. So that's not just for regulatory purposes, that number, for purposes of this rate case.

| You're | saying | that's | how | you ' | would | l book | c a |
|--------|----------|----------|-------|-------|-------|--------|--------|
| CIAC. | You'd k | oook it | all | upfr | ont, | even | though |
| you ha | ven't go | otten th | ne mo | ney | yet; | is th | nat |
| right? | | | | | | | |

- A. (Tebbetts) Okay. So we -- because these are considered a loan, we consider this to book -- we would book it all upfront. The other customers who actually paid upfront, we booked it when we received the checks, or everything was installed and we knew they were going forward with it.
 - So, again, I'm not positive about exactly how that works with the CIAC in the accounting procedures. I just know that we booked it upfront because we considered it a loan. And my understanding is that was the appropriate way to book this, upfront and not over time.
- Q. And I'm loathe to even suggest that rate base shouldn't match the books. But in this instance, if you were to make a regulatory rate base adjustment for these nine CIACs that haven't -- that are in the works, rather than wait for them to reduce rate base next

year and reduce them in this case, do you
have a rough estimate of what that amount
would be? And again, to me it sounds like it
would be nine customers times about \$6,000;

5 is that right?

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- A. (Tebbetts) I don't because I don't know which customers paid upfront in those nine or took the \$50 per month option. So I just don't know. I don't have that information with me.
- 10 Q. Oh, you're saying for some of these nine we
 11 may already have the full amount recorded on
 12 Bates 36 because they may have paid upfront.
- 13 A. (Tebbetts) Yes.
- 14 Q. Okay. All right. I understand. Thanks.

15 All right. Okay. I wanted to move to

16 Exhibit 30 -- I'm sorry -- Exhibit 65,

Bates 13, to a statement made about cost

increases related to the Tuscan Village

service increasing due to the developer's

desire to move up the in-service date. So

21 I'm going to go to that testimony.

- 22 A. (Tebbetts) I lost my video.
- 23 (Pause)
- Q. Yes. So the item that I mentioned appears on

| 1 | | Lines 11, 12 and 13. Can you provide the |
|---|----|--|
| 2 | | Commission with more detail about the |
| 3 | | customer's request to move up the in-service |
| 4 | | date for example, you know, what was |
| 5 | | behind it and what it entailed? And I |
| 6 | | understand this question may go to Mr. |
| 7 | | Strabone? |
| 8 | А. | (Strabone) Yes. So we continued to have |

A. (Strabone) Yes. So we continued to have meetings, either monthly or bi-weekly, depending on the project as it developed, with the Tuscan Development Team. In 2019, throughout these meetings we continued to work with them to identify their scope of work that they were looking to do in 2020.

And we based our 2020 budget off of what we identified with them for their needs within the development to serve customers that they had already secured leases for buildings, you know, with their tenants.

So in 2020, in working with Tuscan, they came to us and said that, you know, they had secured additional leases at different buildings throughout different parts of Tuscan Village that were not originally

identified in 2019.

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In order to meet our requirements to serve these buildings, and also their requirements, you know, as they sign their leases with their tenants to provide service to a certain point in the development, we needed to, you know, move along on certain other aspects of construction to further extend our service within the park to meet these developments -- excuse me -- these, you know, lots within the development. So work that they originally said may not come until 2021, they were able to secure leases and expedite, you know, signing of contracts with these tenants. And those tenants had an aggressive schedule, where they wanted to break ground and get in the development sooner than probably anticipated or had, you know, discussions with the Tuscan Village team.

So Liberty had a -- we had to increase our scope of work, basically, as a result of additional services that the Tuscan Development Team secured with these tenants.

Mr. Dexter, you're on mute.

- Q. Are these tenants that you're talking about, tenants that, in all likelihood, would have been connected later on in the process, and they were just moved into 2020? Is that what you're saying?
 - A. (Strabone) Absolutely. I believe these were mainly lots, other parts of the development that they had. They were working through leases, trying to secure tenants with them. You know, they indicated that, you know, they would be signing leases possibly later in 2020, with construction to start on these lots in 2021. And for whatever reason, between the Development and the tenant, which they don't share with us, they were able to secure the leases faster, sign it, and as I said, that tenant wanted to get into the development sooner and start that construction.
 - Q. Did the acceleration lead to any increase in cost as compared to what would have been incurred had it been done according to the original schedule, or was it just that it

1 moved more costs into 2020?

Α.

A. (Strabone) That's essentially what it is. I guess it's really both. We incurred additional costs because we had an additional scope of work that was originally planned, or had the potential of going in 2021, and we now had to do that work in 2020.

So the answer is because of the Development securing these leases, and we identified this work as possibly happening in 2021, we had to move those forward and incur additional costs because of the accelerated need dates for these customers.

Q. So I did a step adjustment for Northern
Utilities a year or two ago, and I don't
remember all the details. But one thing I
remembered was they had to accelerate work
for whatever circumstances. And they ended
up working nights and weekends, and so the
unit costs ended up being much more
expensive. It wasn't just a timing thing.
Is that what's going on here, or is it just
the timing?

(Strabone) This is just basically timing.

We

still had time to go out, go through our

competitive bid process; select a bidder

based on, you know, qualifications, cost,

schedule. We were able to, you know, still

5 secure lowest bidders at that time. This is

6 strictly timing in order for us to provide

7 service to a customer.

- 8 Q. And we'll get to the list for 2021
- 9 investments later on. I won't jump over it.
- 10 It's way in the end of this exhibit. I won't
- jump to it now.
- 12 But you would agree that on that list
- for next year, as it's proposed, there's
- 14 another install to Tuscan Village on that
- 15 list; correct?
- 16 A. (Strabone) There is.
- 17 O. And I think it's a million dollars. I can go
- 18 check that if that's wrong. But I think it's
- 19 listed as a million dollars. Is that right?
- 20 A. (Strabone) That is correct.
- 21 Q. Would you expect that because of the
- 22 acceleration this year, that that number next
- year would either be lower or would be
- removed from the list for next year?

- A. (Strabone) I would have to indicate that it
 may actually be slightly higher based on what
 Tuscan has related to us about construction
 for next year. And we're working through
 that process with them right now.
- Q. So we'll wait and see on that. I think what you're saying is there may be even more tenants than what was contemplated when that million dollars was put on the list for next year; is that right?
- 11 A. (Strabone) That is absolutely correct.
- Q. If you could turn to Bates 71 of Exhibit 5

 [sic], I believe that's the summary sheet for
 this project we're talking about, Install
 Service to Tuscan Village South.

Now, this project ended up coming in at about \$2.7 million. Agreed?

A. (Tebbetts) So what you see here, Mr. Dexter, is what went in service in 2020. So we incurred charges for the installations and the in-service projects, work orders for 2020 in prior years. So these work orders were taken out -- looks like probably some of them maybe -- we had some labor in 2018. But the

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bulk of potentially design and other things

2 that had to get done to get ready to install

main line services was in 2019. But nothing

was actually placed in service until 2020,

5 where the bulk of the charges are shown in

6 here.

- 7 Q. And this project was originally budgeted, if
- 8 I'm not mistaken, at I think 900,000; is that
- 9 right?
- 10 A. (Strabone) That is correct.
- 11 Q. And if we were to go into the materials that
- you filed back in April, which we appreciated
- getting with the filing, if we were to go to
- Bates 78 and 79, we'd find a change order
- 15 form that says that there was an increased
- 16 scope of work which led to the increases.
- 17 Would you agree with that?
- 18 A. (Tebbetts) Yes.
- 19 A. (Strabone) Yup.
- 20 Q. And the increased scope of work is what we
- just talked about; right? It was the
- acceleration due to customer request. It
- wasn't -- that's what it was; right?
- 24 A. (Strabone) That is correct.

1 Q. Okay. So I see a CIAC calculated here on

- 2 Bates 71 of 115,000. Agreed?
- 3 A. (Tebbetts) Yes.
- 4 A. (Strabone) Correct.
- 5 Q. Could you explain how that CIAC was
- 6 calculated.
- 7 A. (Tebbetts) Sure. So in our tariff we have
- 8 Line Extension Policy 3, which is for
- 9 individual commercial customers. And so
- 10 there's a formula in there that provides how
- 11 we calculate what the customer owes us with
- 12 regards to that request for service. And
- that formula is applied to each of these
- services, and customers are required to pay
- that \$115,000 based on the outcome of those
- 16 calculations.
- 17 Q. And as we discussed earlier, the CIAC as you
- 18 show here, it's a negative number. It's used
- to reduce the amount that goes into rate
- 20 base; correct?
- 21 A. (Tebbetts) Yes.
- 22 Q. Does the CIAC that's calculated here, the
- 23 115,000, does that account for the increased
- scope of work, the accelerated work that Mr.

Strabone just talked about?

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- 2 Α. (Tebbetts) It depends. And I say it depends because I don't know what -- I don't know 3 what services were planned for 2021 that were 4 then installed in 2020, which then would have 5 had the determination of whether or not they 6 7 had to pay the CIAC part of that. So I just 8 don't know what the makeup is that would not have occurred in 2020, that would have 9 occurred in 2021. 10
- 11 Q. All right. Well, now I'm a little bit
 12 confused.

So is this a situation where the Company may have completed these services and included the plant amount in the total spend, but not included the CIAC amount for those services? Or do we have, you know, a parody, where if a CIAC was appropriate, based on the tariff, it's included on this sheet?

A. (Tebbetts) Yes. So if the CIAC was appropriate and the customer was required to pay it, it was included in this calculation.

And if the calculation of the CIAC provided that the customer load was enough that they

did not have to make a payment for CIAC, then
that is shown here as well, meaning it's
zero.

- Q. So when you're saying you're not sure, I
 think what you're saying is you don't know
 specifically whether or not those, quote,
 unquote, accelerated customers were subject
 to a CIAC. But if they were, CIACs are
 appropriately accounted for in there.
- 10 A. (Tebbetts) Yes, that's correct.

Q. Now, the increase -- the acceleration seems to have cost over a million dollars versus the original budget -- actually, a million five versus the original budget; yet, the CIAC is only 115,000.

So my question would be, if it was the customer that requested this additional investment, is it -- would it be appropriate for the customer to have picked up the larger share or an entire share of these, quote, unquote, extra costs due to the acceleration?

A. (Tebbetts) So I think, as Mr. Strabone explained, there were no additional costs associated with the acceleration. These

costs would have been incurred in 2021 rather than 2020. So when we're looking at this, the formula that's in our tariff would still be applied. Again, it was an acceleration of this, but no additional costs were incurred due to the fact that we accelerated it. We would have spent this money in 2021 if not in 2020.

- Q. Okay. I wanted to spend just a few minutes on the load that's expected to result from this installation at Tuscan Village. And to do that I want to turn to Exhibit 75. And specifically, Page 2 of Exhibit 5 [sic] has a chart that talks about, and I'm going to use the term "anticipated load" and maybe "actual" -- well, I guess I'll ask you to explain the numbers in the bottom left-hand corner of Exhibit 2[sic] with respect to connected load versus forecasted load.
- A. (Tebbetts) Okay. So are you looking -- I'm not exactly sure what you're looking at in Exhibit 75, which I have here as Data Request Staff 11-7.
- Q. Yes. That's right. What I'm looking at,

which I believe is Page 2 of that exhibit, is

a --

A. (Tebbetts) Which is --

- Q. -- green bar at the top and a big black box
 at the left, which I believe is the redacted
 customer names. And then at the bottom
 there's two calculations that seem to add up
 in the neighborhood of 22,000 kW for load.
- 9 A. (Tebbetts) Okay. So you're referencing
 10 Attachment Staff 11-7.a.xlsx. I just want to
 11 make sure I'm on the correct document. Is
 12 that -- I'm asking you. I think you're on
 13 mute, Mr. Dexter.
- Q. I only have it by exhibit number. So in my world --
- 16 A. (Tebbetts) Okay.
- 17 Q. -- it's Exhibit 75, Page 2. But I think we're on the same sheet. It's got a green 18 19 bar on the top and a big black bar on the 20 left. And it's got about 25 lines that look 21 to me -- that are called Current Status, and 22 I believe that's of customers. And in the bottom left-hand corner there's two little 23 24 additions, that one comes to 22,000 kW and

one comes to 21,000 kW. So do you have that one?

A. (Tebbetts) Yes, I have it.

Q. Okay. Yeah, sorry, I don't remember what the attachment number was.

So could you explain the first

calculation in the bottom left-hand corner,

the 22.3 kW -- 22.3000 kW. What's that

supposed to represent?

- A. (Tebbetts) Sure. So that represents what
 we're looking at right now for what we have,
 either load information from the developer or
 what's been connected. So some of these are
 connected, some of these are not. We've got
 multiple parcels here. So one parcel is the
 Tuscan South. There are four parcels for
 Tuscan North. That's the north parcels, and
 those are different owners. So we've split
 them in between the North and South for this
 load calculation information.
- Q. Yeah. I guess more directly, the first calculation that results in 22,284 kW, is that actual or projected? Or what's that?
- A. (Tebbetts) So it depends. The current status

provides that some of these buildings have
been completed. And some of them have work
completed in 2020 and some of them have been
completed in 2021. And that's what the
current status provides here. So it depends,

- Q. Okay. What's the next set of lines that total 20.7000 kW? What does that represent, and how does that differ from what's above?
- 10 A. (Tebbetts) So that's for the South parcel.

 11 And that's just a sum of what's in the South.
- Q. I'm sorry. But it reads "Total Tuscan Village." But that should read "South"?
- A. (Tebbetts) Oh, I'm sorry. I was looking at
 the 17,000. Yes. So the 22.2 megawatts here
 is the total for everything that we've
 received information for. Is that what you
 asked me?
- 19 Q. And what's below it? The 20.7 just below it,
 20 what's that?
- A. (Tebbetts) So the 20.7000 was information
 that we tried to capture here based on what
 was complete and what was not complete, and
 didn't have a signed tenant at the time or

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I guess.

| 1 | | was in progress. So when you look at Tuscan |
|----|----|---|
| 2 | | Village Completed/In Progress, that's what's |
| 3 | | been completed. And then the Total Tuscan |
| 4 | | Village Without Signed Tenant is the rest of |
| 5 | | it. So I know the numbers don't match, but |
| 6 | | that's some of it's some of them had |
| 7 | | signed tenants, so I did not include that in |
| 8 | | the total 20.7. But they're not in progress |
| 9 | | or completed because they haven't been built. |
| 10 | | But they got a lease. It's very confusing. |
| 11 | | I apologize, now that I'm talking to you |
| 12 | | about it. |
| 13 | Q. | Is it fair to say, generally, that the |
| 14 | | Company is projecting, when this is done, |

17 A. (Tebbetts) Yes.

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Q. Okay. So the next several pages in this exhibit, and it goes on for a number of pages, was Staff's attempt in another document to ascertain the actual load at Tuscan Village during the days of June 5th, 6th, 7th, 8th and 9th. And this is the response we got. And it seems to be reported

Is that, generally speaking --

about 22 megawatts of load from the Village?

| by minute and by average amps. And what I'd |
|---|
| like to try to do in a few moments, if we |
| could, is compare the amp information, which |
| we believe represents actual load, versus the |
| roughly 22 megawatts that's projected on |
| Page 2. So could you or Mr. Strabone help me |
| with that conversion? |

A. (Strabone) Sure. So the second spreadsheet that you were just looking at gives you the minute -- the data on, you know, a minute interval based on average amps -- actually, it gives you each phase that we have out there. So it's A, B and C. So you see the three readings per phase. And then IT averages out those three readings. And that's an amperage reading off -- for the 18L3, it's a pole top recloser, which is basically, if you're looking at a pole, it's the box that's up at the top. It has sensing capabilities to measure voltage and current. So that's how we got these readings.

So looking at those lines, it's giving you what the draw, the current reading is of the customer demand at that time. So if

- 1 we -- Mr. Dexter, if you look at one of the
- lines on, say, the 18L3 feeder, you know, we
- look at, say like June 8th at, you know, at
- 4 approximately 2:30 p.m. We see that the A
- 5 phase had 60 amps; B, 52; C --
- 6 Q. Excuse me, Mr. Strabone. I just need to
- 7 interrupt so I can get there, and in case
- 8 anybody's trying to follow along, because
- there's a number of pages here.
- 10 A. (Strabone) Yeah.
- 11 Q. So let me get to June 8th. At what time?
- 12 A. (Strabone) 14:24.
- 13 Q. Okay. Let me get there. Hold on.
- 14 A. (Tebbetts) Mr. Dexter --
- 15 A. (Strabone) I can do the generic line if you'd
- 16 like. I know I was looking at the peak
- 17 value. So if you'd prefer a generic line,
- just let me know which one, and I can speak
- 19 to that.
- 20 Q. No, I just want to get to what you were
- 21 talking about.
- 22 MR. DEXTER: But does the Chair
- 23 have a question for me?
- 24 CHAIRWOMAN MARTIN: Can you -- I'm

sorry to interject. Can you please give us,

2 Mr. Strabone, the Bates page that you're on?

WITNESS STRABONE: I actually don't

4 have it as a Bates page.

5 MR. DEXTER: I can give that to

6 you, Chairwoman, once I get there, because

7 mine is -- I'm working with the exhibits, and

I suspect Mr. Strabone probably -- but now I

need to hear the date again. June 8th at

10 what time?

- 11 A. (Strabone) 14:24.
- 12 Q. Okay.

- 13 A. (Tebbetts) Mr. Dexter, it's Line 5186 in the
- spreadsheet, if that's what you're looking at
- 15 through the spreadsheet. I don't know if
- 16 you're using a PDF.
- 17 MR. SHEEHAN: On the exhibit, it's
- 18 Bates 75.
- 19 BY MR. DEXTER:
- 20 Q. Okay. So I'm on Bates 75. And again, what
- line number are we looking at for the time
- 22 number, 14 what?
- 23 A. (Strabone) 14:24 on June 8th.
- 24 Q. Okay. I've got it.

MR. DEXTER: It's the second line 1 on Bates 75, Chairwoman Martin and 2 Commissioners.

CHAIRWOMAN MARTIN: Thank you. 4

5 MR. DEXTER: Sorry for all the

drama. 6

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7 (Strabone) Actually, just take the first 8 line. My apologies to the group.

Are we all set to continue? I just want 9 to give folks time to --10

- And I think what I heard you say was 11 Q. Yes. that this was like the peak load. 12 So this is probably the one that we want to look at if 13 we're trying to figure out what the current 14 15 load is, you know, reasonably.
 - (Strabone) Yeah. So to speak to this one, so Α. on that page you see on the left-hand side, up at the top, or hopefully up at the top, it's 18L3. And then on the right-hand side is the 9L1. So those are the -- ultimately you have two columns -- A, B and C, two separate groups.
 - Yeah, those column headings didn't transfer Q. to the exhibit. But I understand what you're

saying. The left-hand side is one circuit or feeder, and the right-hand side is another circuit or feeder.

- 4 Α. (Strabone) Correct. Yup. So on the left-hand side you have four columns, which 5 would be -- the first number is 60; that's 6 7 for one phase. The next number is 52, which 8 is the next phase, and then 50 for the next 9 phase. So there's your three phase readings. I'm going slowly because I'm not sure exactly 10 11 what you guys are seeing. So I just want to make sure that I'm stepping through it and 12 you're following along. 13
- 14 Q. Yup, I'm following.

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A. (Strabone) Okay. So those are the individual phase readings. And then the next number, which would be 54, is really just averaging out the three of them. And those are amperage readings for that circuit.

And on the right-hand side of your paper you should have another four numbers, and it follows along the same sequence that we just went through.

So sticking with the left-hand side,

which is one circuit, the 54 amps, to convert

that, it's approximately 1.2 megawatts of

load. On the other feeder, the other side of

4 the paper, you have about 50 amps, which is,

you know, approximately 1 megawatt of load.

So on that date, at that time, it was about

2.3 -- no, 2.2, 2.3 megawatts of load,

depending on your rounding.

Q. Okay. Thanks. So that's exactly what I was trying to get at.

Now if we go to -- I'm sorry. Did you want to say something else?

- 13 A. (Strabone) No. Go right ahead.
- 14 Q. Okay. So if we go to Exhibit 77, again, this

is one other data request from the other

16 document. And if you go to Page 3 of that

17 exhibit, there's a chart that talks about

18 budget and construction estimates. And it

19 has a total of \$39 million broken down

20 between Golden Rock and Rockingham and a few

other things. Do you have that in front of

22 you?

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- 23 A. (Strabone) Yes, I do.
- 24 Q. Is that all related to Tuscan Village, or

does that have -- is that related to

- 2 something else?
- 3 A. This is actually related to our overall
- 4 infrastructure improvements that we have to
- do. But it has nothing to do with -- sorry.
- 6 This has no correlation, really, to the graph
- 7 we just looked at.
- 8 Q. Right. But are these investments that are
- 9 listed here being done to allow the Company
- 10 to provide the expected load to Tuscan
- Village?
- 12 A. (Strabone) Yes.
- 13 Q. Okay. So of the \$39 million that's projected
- 14 to be spent on these upgrades --
- 15 CHAIRWOMAN MARTIN: Mr. Dexter, I
- 16 apologize for interjecting. What page are
- 17 you on?
- 18 MR. DEXTER: I'm on Exhibit 77,
- 19 Bates Page 3.
- 20 CHAIRWOMAN MARTIN: Thank you.
- MR. DEXTER: Sure.
- 22 BY MR. DEXTER:
- 23 Q. As Attorney Sheehan said at the outset, based
- on the settlement, the overwhelming majority

of these costs, the \$39 million projected

- 2 here are outside the scope of this case.
- Would you agree?
- 4 A. (Strabone) Yes.
- 5 Q. And what's in this case and what was in the
- 6 last case, if anything, was something in the
- 7 neighborhood of \$1- to \$2 million for the
- service -- for the investments that are
- 9 listed here, which you've indicated are
- 10 necessary to serve Tuscan Village; is that
- 11 right?
- 12 A. (Strabone) Well, yeah. I mean, they're
- 13 necessary to serve Tuscan, and they're also
- 14 necessary to address all of our asset
- 15 conditions in the Salem area.
- 16 Q. Okay. All right. Well, we'll be seeing
- 17 these in future dockets I guess is what I'll
- 18 conclude from this. And I'll move on.
- 19 A. (Strabone) Okay.
- 20 Q. I had one more question on the Tuscan
- 21 Village. And to do that I need to go to
- 22 Exhibit 65, Bates 80. And it has to do with
- the question of burdens.
- 24 A. (Strabone) Okay.

Q. This page is a change order form. And in the paragraph where it talks about the basis for the change, one of the drivers for the increase in costs was the additional scope that we talked about. And another driver said that it was a higher than anticipated burden rate for the first two months of 2020-- well, that's what it says.

So is that higher than was anticipated as compared to 2019? Is that what that means?

- A. (Strabone) It was higher than anticipated for what I was carrying for 2020. When I started doing the estimates in 2019, I was carrying a certain rate, which I forgot to write down prior to this hearing. And for 2020, they were slightly higher than what I was carrying and needed to adjust the funding to accommodate for that.
- A. (Tebbetts) So just to add to that, Mr.

 Dexter, when we look to do our business cases and funding for the upcoming year, Finance provides us with the burden rate percentage that we should be using to come up with the

total cost of the project. So we know what the construction cost may be, but we certainly don't know what those burden rates will be. So Finance provides us that information.

so for the end of 2019, they had indicated to use a certain rate for the 2020 calculations of our projects. And what this issue is here is that the rate that they had given us in the beginning of 2020, or late 2019/early 2020, was actually a higher rate than they should have given us. So they informed us to use higher burden rates, and that caused the issue here with needing a change order, or part of the issue of needing a change order. I just want to make sure it's clear how we got the information and how it gets presented to us in different ways.

Q. Okay. Thanks.

Let's go back to Exhibit 65, Bates 71, please, which I seem to have lost from my screen. So let me see if I can do it without having the screen in front of me.

There's an amount on that sheet that is

for expenditures for 2021. The amount is \$37,000; correct?

- 3 A. (Tebbetts) Yes.
- Q. And it's indicated that that was spent in
 2021 but included in this 2020 step
 adjustment; is that right?
- 7 A. (Tebbetts) Yes.

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- 8 Q. Could you explain why this step adjustment
 9 which was laid out in the settlement just for
 10 2020 investments should include that \$37,000
 11 which you indicate was spent in 2021.
 - A. (Tebbetts) Yes. So, essentially, one of the work orders went in service in 2020, but there was an additional -- some labor, some materials and some vendor costs associated with it. And with that, we ended up having some charges in 2021. So we included it in the filing just to close out that work order completely. Next, while we do include the same project for 2021 in the 2022 step, it will only be for work orders in service in 2021. So this wouldn't have been captured. And just to complete the loop here of anything that incurred costs in -- for

projects that went in service in 2020, we included it here.

- Q. So as I understand it, it's related to a

 project that went into service as of

 12/31/20, but the dollars hadn't come in yet;

 is that right?
- 7 A. (Tebbetts) That's correct.
- 8 Q. And they weren't paid yet.
- 9 A. (Tebbetts) Yes.
- Q. When would that 37,000 be booked to Plant In Service, given this scenario?
- A. (Tebbetts) So, for the in-service date -- so

 I don't have the in-service date here, but it

 was -- call it 12/31/2020 because I don't

 know what the actual date is. But it was

 2020.
- Q. But how would you have booked the \$37,000 if you didn't have the invoices yet?
- A. (Tebbetts) So when the job gets completed and -- so there's a couple pieces here.

We will enter into our system that a job
has now been placed in service. But it's
usually held open for 90 days or so to get
the rest of the invoices. There could be

additional labor if there's some removals, things like that that come in. Even though the job is in service and providing benefits, we still may have some costs that come in later.

So all those costs, once that work order is closed and it is then moved to Account 101, it would have that in-service date of, call it 12/31/2020, and all of those costs would be associated with that date. It's just that we leave it open for about 90 days later to ensure that we capture all costs associated with it before we fully close it.

- Q. So this sounds to me sort of the same situation we discussed with the battery CIAC, except in this case the additional 37,000 was able to be accounted for. But in the CIAC case, which was a negative reduction to rate base, that wasn't able to be accounted for. So am I misunderstanding? Can you explain why that phenomenon was presented here, if I have it right?
- A. (Tebbetts) No, no, you have it correct. The CIAC information just wasn't included. It

wasn't... I didn't have it at the time of the

filing. But this information, when I had

pulled the data, was available. So, yeah, I

don't have a further explanation for you.

5 There was no intentional reason to treat it

6 differently.

- 7 Q. If this 37,000 were not included in this
- year's step adjustment, how -- under
- 9 conventional ratemaking, where would this
- 10 show up, in other words? Assuming it's a
- 11 prudently incurred expense, where would it
- 12 show up in rates?
- 13 A. So we would just request to have it in our
- 14 rate case. We would just wait until then to
- 15 recover it, that's all.
- 16 Q. Would it not show up in next year's step
- adjustment; and if not, why?
- 18 A. (Tebbetts) So it would not because this
- 19 project went in service in 2020, and I would
- 20 not include any costs associated with work
- 21 orders that went in service in 2020. I would
- 22 only include costs associated with work
- orders that went in service in 2021 in that
- 24 step adjustment.

| 1 | Q. | Now, I may have asked you this. But if I |
|---|----|---|
| 2 | | were to look at the Plant In Service Account, |
| 3 | | Account 101 you mentioned, for this project |
| 4 | | at the end of the year, 12/31/20, would I |
| 5 | | find this 37,000 there or would I not? |
| | | |

- A. (Tebbetts) So assuming that this has already been placed in Account 101, you should find that there because, again, all costs associated with the work order, regardless of the timing of when we received the invoice, would be associated with the date that it went in service. So this went in service by 12/31/2020. So all costs associated would be showing an in-service date of 12/31/2020, even if those charges came in two or three months later, because that's the in-service date.
- Q. I think the answer was, yes, I would find it.

 But I thought you prefaced it with "assuming"

 or something.

Let me ask it this way: If I were to go to the FERC Form 1 that you filed, there's a big number next to Account 101. And if I or the Audit Division or someone were to drill

down from that number, would the 37,000 be there or not?

A. (Tebbetts) Yes.

Α.

4 Q. It would. Okay.

so let's jump to Exhibit 70 for a moment, please. This talks about a different project, the Mall Road Project. And it references an amount much smaller of \$1,465. And I believe this is essentially the same situation as what we just talked about with respect to the \$37,000; is that right?

other -- you had mentioned the battery program, the CIAC. So these jobs are complete and will move through the process of accounting to 101. The battery pilot will stay in 106 until we have all the batteries installed. So as each battery system gets installed, it'll go to 106. Once this is complete, this will all go to 101. So in the next couple months or so, we should have all of that ready to go to 101. So when we talk about the CIAC versus this, understand that this job is actually complete and the battery

pilot jobs are not complete. We still have

- those jobs that need to have batteries
- installed -- or needed to have batteries
- 4 installed after 12/31/2020. So it is a
- 5 little bit different in that case.
- 6 Q. So Account 101 is Plant In Service; correct?
- 7 A. (Tebbetts) Yes.
- 8 Q. What's Account 106? Is that Plant Held For
- 9 Future Use?
- 10 A. (Tebbetts) No. Account 106 is in-service --
- [Court Reporter interrupts.]
- 12 Q. I asked if Account 106 is Plant Held For
- 13 Future Use.
- 14 A. (Tebbetts) No, it's not. Account 106 is
- 15 Plant In Service But Not Classified. So it's
- 16 the in-between account, where we have 107,
- 17 which is Construction Work In Progress; so
- 18 nothing is in service. Then, once something
- 19 goes into service, it moves to Account 106,
- where we look at it to -- we have the -- we
- 21 stop AFUDC and say it's in service, and we
- start depreciating. And now we have the
- opportunity of time to review all the charges
- to make sure they're correct and then

classify it to the correct plant account

2 under FERC. And then we would move it to

Account 101, which is Plant In Service, but

4 it's all been classified to the correct FERC

5 account.

- Q. Right. Account 106 is Completed Construction
 Not Classified I think is what it's called.
- 8 A. (Tebbetts) Yes.
- 9 Q. And rate base consists of both Accounts 101
- and 106, Plant In Service and Completed
- 11 Construction Not Classified.
- 12 A. (Tebbetts) Yes.
- 13 Q. Okay. So let's go to Exhibit 71, please.
- 14 This talks about a small amount, \$1,292,
- 15 which is not the same situation as what we
- just talked about, as I understand it. This
- 17 response indicates that this was a charge
- that should not have been included in this
- 19 filing and that the Company will withdraw it.
- 20 That's Part A of this response. Is that
- 21 right?
- 22 A. (Tebbetts) Yes.
- 23 Q. Will you -- well, let me ask it this way:
- 24 Has this withdrawal been reflected in

- 1 Exhibit 65 thus far?
- 2 A. (Tebbetts) I don't believe it has, but I will
- double-check. And I'm making a note of it
- right now to double-check on that number.
- 5 Q. If it has not been, would the Company agree
- to make this reduction in the update that you
- 7 talked about in your direct testimony?
- 8 A. (Tebbetts) Yes.
- 9 Q. Okay. Let's go to Exhibit 76, please, and
- 10 talk a little bit further about burdens.
- 11 This response, this is a data response in
- 12 Set 11 that refers to a response from Set 10.
- And maybe without flipping around a bunch of
- 14 pages you can remind us what project this has
- 15 to do with.
- 16 A. (Tebbetts) This is the reliability
- 17 enhancement program which -- give me one
- 18 second.
- 19 A. (Strabone) I can help you with that. That
- 20 was --
- [Court Reporter interrupts.]
- 22 A. (Strabone) The project that's related with
- the reliability enhancement project is Shaker
- Boulevard, Sullivan Street. Those are two

different projects.

Q. And Part A of the response today in

Exhibit 76 says that -- I'm sorry. It should

be Part B of this response I want to look at.

It says that burdens are applied after the

month that actual charges occur. The burdens

applied to these jobs were applied in 2020

for charges in December 2019.

So my question is do you know what the burden rate was for December 2019 versus January 2020?

- A. (Strabone) I don't have the exact number.

 But I believe in December, for comparison, I

 think in December the burden rates were

 approximately around 30 to 35 percent, and in

 January they were in the 40 percent range.
- Q. So by lagging the burdens by one month -- in other words, the charges were incurred in December 2019, but the burdens were applied in January 2020, as this response says. That would have the impact of adding more burdens to this project than if they were charged -- if the burdens were added in the month the charges were incurred. Would you agree?

1 A. (Strabone) In this case, yes, that's correct.

- Q. Could you explain why it's appropriate,
- assuming it is, for the Company to add
- 4 burdens in a month other than the month in
- 5 which the charges were incurred?
- 6 A. (Strabone) I'm not the correct person to
- 7 respond to that. I work with Finance to get
- 8 the -- you know, what they estimate for
- 9 burdens for my calculation. But how the
- 10 Company actually applies them and what manner
- 11 they do, I unfortunately am not the right
- person to answer that. That would be more of
- 13 someone from Finance to answer that question.
- 14 Q. Okay. Well, I only have two faces on my
- screen for possible answers.
- 16 Ms. Tebbetts, do you have anything to
- 17 add to that?
- 18 A. (Tebbetts) The only thing I can add is that
- 19 the way our burdens are applied are in the
- 20 month after the charges occur. And so
- 21 whether that month would have been August,
- because the charges occurred in July, or that
- month would have been December -- I'm
- 24 sorry -- January, because the charge occurred

in December, every month our burden rates change. And so I think that because it is the end of the year, you're looking at it as what happened in December versus January. But every month the burden rates change. What we use to project our burden rates is basically an average for the year because every month they change. And how those are calculated -- how they're applied we understand. But how the actual rate gets calculated, that's where Finance comes in on this.

And I think, too, thinking about your question as you were asking it, so what we're looking at here is a subset of projects. So if we were in a rate case and we had a list of all of our capital projects, then all of the burdens associated with Granite State Electric would be applied to all those projects. But because we're just looking at a subset of projects, those burdens, if they didn't get applied to this job in January, for example, they would have been applied to all the other jobs. But we're not looking at

those jobs today, we're only looking at these.

So I think that the overarching idea here as well is the burdens associated with Granite State Electric that are applied is a number that I'm not going to say doesn't change, but doesn't fluctuate too much, because those are the overheads associated with that company. We're just looking at what's applied to these specific projects. But if we were in a full rate case, all those burdens that were applied would actually be shown for every single project. Does that make sense?

- Q. It does. And I think maybe what I hear you saying is that over time, on average, the fact that the burdens aren't applied in the year -- in the months that they're incurred will ultimately average out. Is that what you're saying?
- A. (Tebbetts) That's what I'm saying. And that's how we try to predict for budgeting purposes on projects is an overall. So, for example, maybe in March the burden rate was

32 percent that was applied, and then in April it was 28 percent. And then in May when we looked at it, it was 38 percent, right. But over the course of the year, they're going to fluctuate, and so we have an average burden rate for the year, I'll just call it 30 to 35 percent because every month they do fluctuate. So when we try to budget and we try to create these projects and create budgets for them, that's what we look at.

Now, when we're looking at specific issues like this, because this is one job that got these burdens applied, then we end up looking at these change orders and things like that to say, well, it ended up being applied to this job because it received charges. But again, those burdens would have been applied to any job that was open in that month. And so in the grand scheme of things, when you look at the total cost for Granite State Electric projects, you would see all of those dollars there, just broken up differently between work orders and projects.

- Where rate base is often counted --1 Q. 2 calculated on a year-end basis in a typical rate case or in a typical step adjustment, 3 wouldn't it improve the accuracy of the rate 4 base for the month of December to make the 5 charge in December based on the December 6 7 burden rate rather than -- at least at the end of the year -- implementing this 8 9 one-month lag? (Tebbetts) So what I can say to that is, if I 10 Α. 11 looked at 2020, in January 2020, I got 2019 burdens. So the December 2020 burdens went 12 to 2021, all right. So it's just kind of --13 [Court Reporter interrupts.] 14 15 (Tebbetts) So if I look at the calendar year Α. 16 of 2020 and I look at what happened in 17 January of 2020, we had projects that incurred charges in December of 2019 that 18 19 then incurred burdens for January of 2020.
 - had jobs that had charges that do not show any of those burden costs but that are incurred in January of 2021. So when I look at 2020 as a whole -- and I look at this as a

So then when I look at December of 2020, we

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| 1 | whole and not by project I'm going to see |
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| 2 | those burdens from that previous month |
| 3 | included in the following year, but then that |
| 4 | burden for the last month of the year is not |
| 5 | included for the year. So my point is it |
| 6 | evens itself out because we still have 12 |
| 7 | months of burdens in that calendar year when |
| 8 | you look at it at that 30,000-foot level. |
| 9 | CHAIRWOMAN MARTIN: Mr. Dexter, can |
| 10 | you let me know before you move to your next |
| 11 | topic of questions, and we'd like to take a |
| 12 | lunch break then. |
| 13 | MR. DEXTER: Well, I think this |
| 14 | would be a good time for a break because I'm |
| 15 | nearing the end of my questions. But I would |
| 16 | like to confer with other members of Staff |
| 17 | who are out in the waiting room before I |
| 18 | conclude. So I could do that over lunch. So |
| 19 | this might be a good time for a break. |
| 20 | CHAIRWOMAN MARTIN: Okay. Why |
| 21 | don't we take the lunch break now then and |

return at about 12:40. All right. Off the

MR. DEXTER: Could I request until

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record.

91 1 1:00, please, because I do have to talk to 2 all the witnesses, as well as eat. CHAIRWOMAN MARTIN: That's fine. 3 We will return at 1:00. 4 5 MR. DEXTER: Thank you very much. I appreciate it. 6 7 CHAIRWOMAN MARTIN: You're welcome. (Lunch recess taken at 12:00 p.m.) 8 9 AFTERNOON SESSION 10 (Resumed at 1:03 p.m.) 11 12 13 CHAIRWOMAN MARTIN: Okay. Welcome 14 back, everyone. Let's go back on the record 15 and back to Mr. Dexter. 16 MR. DEXTER: Thank you, Chairwoman 17 Martin. 18 CROSS-EXAMINATION (cont'd) 19 BY MR. DEXTER: 20 I would like to pick up with Exhibit 65, 0. 21 Bates Page 140. And this is the eighth 22 project that's listed for recovery, and it's 23 entitled "URD Cable Replacement." So maybe,

first, if the witnesses could give a --

92 1 CHAIRWOMAN MARTIN: Mr. Dexter? 2 MR. DEXTER: Yes. CHAIRWOMAN MARTIN: Can we just 3 4 pause for a minute? 5 MR. DEXTER: Sure. CHAIRWOMAN MARTIN: We're going to 6 7 need to take a five-minute recess. We'll come back at 1:10. Thank you. 8 9 MR. DEXTER: Okay. Thank you. 10 (Brief recess taken at 1:04 p.m., and the 11 hearing resumed at 1:10 p.m.) CHAIRWOMAN MARTIN: Okay. Thank 12 Let's go back on the record. I 13 you. 14 apologize, Mr. Dexter. 15 MR. DEXTER: Sure. 16 CROSS-EXAMINATION (CONT'D) 17 BY MR. DEXTER: So I had directed the witness and the 18 Q. Commissioners to Exhibit 65, Bates 140. 19 20 I had asked the witness to provide a brief, 21 general explanation of the project because 22 the title, for me at least, didn't really let 23 me know what the project was all about.

(Strabone) So this is for URD, which is

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underground residential development for cable replacement. So this is funding that we looked to spend to replace old 1970s, 1980s vintage cable that has a history of failure and that also was built to the standards at the time, which is direct-buried. But that's no longer our standard. It's our standard now to put our cable in conduit in these residential developments. Having the cable as direct-buried, which is just laid in the earth, it exposes it to corrosion and, you know, failures, you know, being in the ground for the past 30, 40 years, the potential failure for increases.

So the funding for this project is to address those types of residential developments that we have direct-buried cable in the ground.

- Q. Could you explain how the CIAC was developed, \$40,000 as shown on this page of 65?
- A. (Strabone) This CIAC is associated with an underground residential development up in our Lebanon area. A developer came to us and wants, you know, to develop a few parcels of

land. And based on our line extension

policies, that CIAC was calculated, you know,

in accordance with those, with our policies.

- Q. So this would be more of a line extension than replacement of the old wires that you just talked about a few minutes ago?
- 7 A. (Strabone) Correct.

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- Q. Do you know how much of this project of 468,000 was related to the line extension versus the replacement of the old cables?
- 11 A. (Strabone) Yeah, I did look into that. And
 12 the only thing that shows up for that project
 13 is the CIAC itself. There are no other
 14 charges to that project associated with the
 15 expense of the URD replacement.
- 16 Q. Do you know why that is?
- A. (Strabone) I'd have to dive into that. I

 didn't -- I don't have that information in

 front of me right now.
- A. (Tebbetts) And also, Mr. Dexter, if they're
 doing work out there, we require the CIACs be
 paid prior to us doing work. So I don't know
 if this has been completed or not. But
 nonetheless, we would require it to be --

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- it's not. Okay. So we would require it to
 be part of an upfront payment first before we
 will start the work. So it's appropriate if
 it was applied to this because of that.
 - Q. Will the work end up in the step adjustment next year, or will that be for something for a future rate case?

- A. (Tebbetts) I don't have the page in front of
 me as to whether or not this project was
 included in there. But if this type of
 project was included in there, then it may
 be. I just don't have that page in front of
 me. But I have it somewhere.
 - Q. Okay. Then moving to Exhibit 65, Bates 152.

 This is the summary sheet for the Salem underground project on Main Street in Salem.

 And I'm also going to reference the testimony. I'm not sure it's necessary to turn there. But this is addressed in testimony, which is Exhibit 65, Bates

 Page 20. And I'm going to paraphrase by saying that the Town requested the Company to put these wires underground versus overhead

and that that led to some extra cost.

that a fair paraphrase?

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2 Α. (Strabone) So, yes, you're correct that the Town was redeveloping this intersection. 3 during meetings with them, they indicated 4 5 that we cannot do a one-for-one replacement, meaning overhead-to-overhead, and that they 6 7 wanted this area to be underground facilities. So this project is associated 8 with us relocating our overhead to 9 10 underground to accommodate the reconstruction 11 of this intersection. There was some additional cost that was incurred due to we 12 had already determined where our system would 13 14 transition from overhead to underground. 15 Those are known as our riser poles. 16 already determined where those locations 17 would be with the Town and with the 18 appropriate abutters. Upon further 19 investigation regarding easements and 20 property lines, we determined that one pole 21 was actually on an abutter's property. 22 would not give us the appropriate easement 23 for us to be there, thus requiring us to 24 relocate one of these riser poles a little

1 further down the road. And that's really what was the driver of that additional 2 incurred cost. 3

- And there's no CIAC associated with this 4 0. project; correct? 5
- (Strabone) That is correct. 6 Α.
- 7 And why is that? Is there not an opportunity 0. 8 to charge a town any cost of the construction when the undergrounding is done or the 9 10 relocation is done at their request?
- 11 (Strabone) How does that --Α.

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(Tebbetts) Well, I would say that the Town 12 Α. 13 grants us our pole licenses. And so while --14 if we wanted to send them a bill, we most certainly could. They then could revoke our 16 licenses. And we certainly don't want that 17 to happen either.

> This is a main line and not a line extension. I also think that the tariff may not cover this. It's not specific to a customer to provide service to them. along a main road that has many services coming off of it to serve individual customers. So I'm not sure that it would

- fall under our line extension policy either.
- 2 Q. So is it general practice not to receive
- 3 reimbursement from a town when they ask you
- 4 to relocate? Is that the general practice,
- or is this unusual?
- 6 A. (Tebbetts) That's our general practice.
- 7 Q. Okay.
- 8 CHAIRWOMAN MARTIN: Mr. Dexter,
- 9 you're on mute.
- MR. DEXTER: Sorry about that.
- 11 Thank you.
- 12 BY MR. DEXTER:
- 13 Q. I'd like to turn to Exhibit 9 [sic] to follow
- up on an earlier conversation we had about
- burden rates and how they might change from
- month to month. And I'd like to direct the
- 17 witnesses' attention to Part B of this data
- 18 request, which was Staff 10-3. Here it talks
- 19 about --
- 20 CHAIRWOMAN MARTIN: I'm sorry, Mr.
- 21 Dexter. What exhibit?
- MR. DEXTER: Exhibit 69.
- CHAIRWOMAN MARTIN: Oh, 69. Okay.
- 24 Thank you.

- 1 A. (Tebbetts) Let me -- sorry. All my exhibits
- are all over the place. I'm sorry. You said
- 3 it was 10-3?
- 4 Q. Yeah, that's right, just the one page.
- 5 A. (Tebbetts) Yes, I'm there. Thank you. We're
- 6 there.
- 7 Q. So would you agree that Paragraph B would
- indicate that the burden rate for 2019, at
- 9 least for this job, was 40 percent, while the
- 10 burden rate for 2020 was 55 percent?
- 11 (Witness reviews document.)
- 12 A. (Tebbetts) Yes. Then that's what was
- 13 calculated out then. Yeah.
- 14 Q. Okay. And I'd like to go back to a schedule
- we looked at earlier. It's Exhibit 65, which
- 16 is the original testimony, and I believe it's
- 17 Page 32.
- 18 A. (Tebbetts) You said Bates Page 32?
- 19 Q. Yeah. And it's back on the calculation of
- the percentage rate increase, which I
- 21 understand is going to be updated.
- 22 A. (Tebbetts) Okay. Go ahead.
- 23 Q. Can you provide the source for Line 4, which
- is the -- well, for Line 4? The footnote

- says "total revenue requirement in
- proceeding," and the number is \$46,590,297.
- 3 Do you know where that number came from?
- 4 A. (Tebbetts) I believe that is a final revenue
- requirement for after the step adjustment was
- included in last year's proceedings. So the
- 7 July 1 rate provided for a revenue
- 8 requirement of 46,590,297.
- 9 Q. And last year we had a base rate case and a
- step adjustment appearing on the same --
- occurring on the same day; correct?
- 12 A. (Tebbetts) Yes.
- 13 Q. So would you be -- you wouldn't be able to
- give us a source for that, for the record
- from that part of the case, would you?
- 16 A. (Tebbetts) I don't have it in front of me.
- 17 Yeah, I don't have it in the front of me.
- 18 Q. Okay. We'll leave it at that.
- 19 A. (Tebbetts) Okay.
- 20 Q. The last thing I wanted to point out -- and I
- always say that and it's never the last
- thing. But Page 35 is a sample bill. And I
- just want to point out for the Commission
- that the elements of this bill that are

- changing as a result of what's proposed in
- 2 this case is the line, second and third lines
- 3 marked "Distribution Charge All KWh";
- 4 correct?
- 5 A. (Tebbetts) Yes.
- 6 Q. The customer charge is not changed because we
- 7 agreed in the settlement that residential
- 8 customer charges wouldn't change as a result
- 9 of the step adjustment; right?
- 10 A. (Tebbetts) Correct.
- 11 Q. And all the other elements listed below are
- not applicable to this case: Transmission
- 13 charge, stranded charge, energy service
- 14 charge. They're not at issue today; correct?
- 15 A. (Tebbetts) Correct.
- 16 Q. Okay.
- 17 MR. DEXTER: Chairwoman Martin,
- that's all the questions I have.
- 19 CHAIRWOMAN MARTIN: Okay. Thank
- 20 you.
- 21 Commissioner Bailey.
- 22 COMMISSIONER BAILEY: Thank you.
- 23 INTERROGATORIES BY COMMISSIONERS:
- 24 BY COMMISSIONER BAILEY:

- 1 Q. Let's start on Bates Page 32 of Exhibit 65.
- 2 A. (Tebbetts) Okay.
- Q. On the footnote it says that Line 7 is Line 4
 divided by Line 5, which we agreed is not
 correct. I think -- well, can you explain to
 me how you would calculate, without a
- 9 A. (Tebbetts) I would take -- let me think about this for one second, please.

11 (Pause)

- 12 (Tebbetts) So what I would do is I would take Α. 13 the new revenue amount -- so we'll use the 14 numbers that are on this page that we filed, the \$45 million. And then I would subtract 15 16 out the original revenue amount to give me my total revenue change; so in this case it's 17 1.959 million. And then I would divide that 18 by the \$48.5 million. 19
- Q. Wouldn't you divide it by the former revenue requirement, which would indicate the increase?
- 23 A. (Tebbetts) You could do it that way. That's
 24 not how we presented it in our schedules in

the past. But that's another way to do it as well. I would agree with you.

- Q. I think that's the correct way to do it. And
 I think that the way you did it here is you
 divided it by the total revenue, the new
 revenue, and that therefore decreases the
 percentage increase.
- 8 A. (Tebbetts) Okay.
- 9 Q. And I did that calculation with these numbers
 10 here, and I came up with 4.21 percent, which
 11 is consistent with the numbers on the next
 12 page.
- A. (Tebbetts) Okay. I can do it that way when I
 make my update.
- 15 Q. That would be great. Thank you.
- Mr. Dexter covered a lot of my
 questions, so I have to -- it'll take me a
 minute in between questions.
- 19 (Pause)
- 20 Q. Okay. Let's go to the battery pilot program.
- 21 A. (Tebbetts) Okay.
- Q. Looking at Page 8, it says that you are requesting cost recovery for the programming costs of battery installation costs for

- batteries installed through December 31st,
 2 2020.
- 3 A. (Tebbetts) Yes.

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- Q. Didn't Order No. 26,364 impose a deadline for the installation of Phase 1 batteries to be no later than October 31st?
- 7 (Tebbetts) So that order did. Α. 8 subsequently after that we had discussions with the Commission Staff. I'd have to go 9 10 back in that docket and look. But that 11 phase -- essentially Phase 2 -- we would work through Phase 1. And as soon as we got 50 12 customers installed, Phase 1 would start. 13 14 And there was really no date on it. 15 Phase 2 would start no earlier than 16 August 31st, 2022. So it provided us time --17 because of COVID, we had issues with customers wanting to -- not allowing anyone 18 19 in their home. Fair enough. And then we had 20 some issues with getting those installs

So when we had discussed with Staff, we had determined it would be the 22nd -- 2022.

customer engagement on it.

completed because of the delay from COVID and

1 And I think that's --

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- 2 0. It's in the same order. The order says that the deadline for the installation of the 3 first 100 batteries was extended to 4 August 31, 2020, and the balance of Phase 1 5 was extended until October 31st, 2020. 6 7 you were supposed to have completed your 8 battery installations for Phase 1 by 9 October 31st, and then we were going to -- if 10 the batteries weren't installed by July of 11 2020, then you needed to extend the study period for Phase 1 until 2022. 12 interpretation of that order is that you were 13 14 supposed to have completed installing the 15 batteries for Phase 1 by October 31st. 16 are you still installing batteries for 17 Phase 1 now?
 - A. (Tebbetts) We are. We are. We're very close to the end. But we've had some issues with some customers dropping out. We had some customer issues with them not getting back to us or Tesla. We've called, e-mailed, everything, and it's just been kind of a long road with some of these customers. We don't

want to just drop them off the list. So

we're trying to get them back in, just to

make sure they get their batteries installed.

4 So we're working on that. We have weekly

5 calls with Tesla and weekly updates on

6 everything getting installed.

- 7 Q. What about the Commission order?
- 8 A. (Tebbetts) Well, I have to go back and look.
- 9 But I thought that Phase 1 started after the
- 10 50 batteries were installed -- not
- 11 batteries -- after the first 50 installs
- occurred, which was in November.
- 13 Q. Right. But you were supposed to have the
- 14 first hundred batteries installed by August,
- the end of August. So you didn't even have
- the first 100 installed until the end of
- November.
- 18 A. (Tebbetts) That's correct. We had a lot of
- 19 issues with COVID.
- 20 O. Okay. I know. But we talked about that last
- summer, and that's why we extended the
- deadline until August 31st. And then you
- just didn't notify the Commission that you
- didn't meet the deadlines in the order?

| 1 | A. | (Tebbetts) We had many discussions with Staff |
|---|----|---|
| 2 | | in between, and Staff was fully aware of our |
| 3 | | issues. They were informal discussions, they |
| 4 | | were not on the record, about the issues we |
| 5 | | were having with COVID. And so |

- Q. You can't put this on Staff. I mean, it's your job to comply with an order. And if you don't comply with the order, then you need to inform the Commission, not Staff. I mean, it's not Staff's job to tell us that you are failing to comply with an order.
- 12 All right. Let's move on.
- 13 A. (Tebbetts) Okay.

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- Q. So in the next line you say that you had 60 customers with batteries installed as of December 31st. So that means you had 120 batteries installed, right --
- 18 A. (Tebbetts) Yes.
- 19 Q. -- by December 31st?
- Okay. Can you describe for me how much load has been reduced during peak events and how many times you've hit the peak?
- A. (Tebbetts) We filed our -- I have to find the filing we made on May 15th. I don't have it

in front of me. But we have a requirement to
make a filing every quarter once the first
phase started. So we did inform the
Commission at that point what that
information was. I just have to find it. I
don't know if you want to wait for me to find

- 8 Q. That's all right. I guess I can look it up.
 9 I just thought that you would be very proud
 10 of it and you could tell me.
- 11 A. (Tebbetts) I am. I'm so sorry. I was -
 yeah, I'm sorry. I probably could find it

 really quickly. I just don't -- I have to

 find it in all my folders, and I only have

 the docket stuff up. Sorry.
- 16 Q. Okay.

it.

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(Tebbetts) I will tell you that we hit the 17 Α. peak -- here's what I can tell you that I do 18 know. We discharged -- I do have something 19 20 in front of me real quickly. One, two, 21 three, four, five, six... so we hit the 22 peak -- our performance target was at 23 75 percent. And of the days that we 24 discharged, two days we did -- one day was a

peak and one day was not. We did not meet that. And we believe it's because our solar customers, they had -- we had just had a snow storm at the end of January, and most of their panels, it was like -- (connectivity issue) -- I think it was that one. I want to say the panels were covered in snow. And those customers only charge from solar. They don't charge from the grid. So we're pretty sure that's why we missed it on those customers. But otherwise, we have met the peak in the other days that we were going for.

And so when I look at the report -- when you look at the report, you're only going to see three days because we only did the first quarter. But last year, in 2020, we hit the peak hour each time that we dispatched. So in August -- we didn't dispatch in September. So in August, October and November and December, we hit the peak hour with the batteries that we had installed.

Q. And is that information included in the report that you filed for the first quarter?

- 1 (Tebbetts) No. It only included the first Α. 2 quarter because we thought we didn't want it to get confusing about the data we were 3 providing because it was required to be for 4 5 Phase 1. And that really was us testing to ensure that, yes, the batteries are accepting 6 7 the signal; yes, the batteries are doing what 8 they're supposed to do when they're asked to do it. But we did hit those hours. 9
- 10 Q. So you're saying Phase 1 started on
 11 January 1st of 2021.
- 12 (Tebbetts) Yeah. We were doing that for Α. 13 reporting purposes because we wanted to be able to look back at data for a calendar 14 15 year. And given that it's 18 months, that 16 will bring us to June 30th, 2022. So that would allow us to have a full 18 months, but 17 yet still have the shoulder periods before 18 and after batteries being installed; so July 19 20 and August of 2022 and then prior to 21 December 2020.
- Q. So the pilot will include July and August of 2022?
- 24 A. (Tebbetts) Yeah, for data purposes. Yes, we

- would include it for data purposes, sure.
- 2 That's still part of Phase 1.
- Q. Okay. And have you discharged the batteries at times other than the critical peak?
- 5 A. (Tebbetts) For a peak event day you mean, for 6 ISO-New England?
- Q. No, ever. Does Tesla discharge the batteries
 for any time other than when you are
 discharging to try to reduce the peak?
- 10 A. (Tebbetts) No, Tesla doesn't do anything.

 11 The batteries are programmed to dispatch to
 12 the customer's home to offset their load
 13 during the critical peak hours. But that is
 14 just a function of the program itself. Tesla
 15 is not sending any dispatch signal to do that
 16 every day. The only time they send a
- Q. Okay. Does the program include dispatching during times that are not in the critical peak?

dispatch signal is for the peak event.

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21 A. (Tebbetts) It could. So the batteries are
22 learning. It's kind of like if you have a
23 Nest at your house and you just leave it
24 programmed, it will learn when maybe someone

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comes in the room and turns up the heat or turns down the cooling. So the batteries are doing the same thing.

So the idea is that some customers may see that the batteries are dispatching to their home before 3 p.m., for example, when that critical peak hour starts, because they aren't using as much during that critical peak hour. So they're actually getting an added benefit, where it's actually kind of providing them benefit prior to 3 p.m. some customers may see that. We have seen a couple instances where that's happened. And sometimes they will cycle on the weekends just because they need to -- they want to get ready for that critical peak period on Monday. And so depending on what the customer's usage patterns are, they may cycle on the weekends here and there.

So yes, that does happen sometimes, but it's not a function of the programming specifically. It's just to get the customer the best bill benefit, you know, on their bill, and that's it.

Q. So that would benefit customers. But what does it do to your pilot, and how do you

account for that in your analysis?

- 4 A. (Tebbetts) So it reduces the customer's load.
- 5 So I guess we wouldn't account for it.
- Q. But wasn't the point of the pilot to see if you could reduce customer load during the critical peak to hit peak demand?
- 9 A. (Tebbetts) Yes.

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- Q. So if they discharge early, then are they -will they have the charge in the battery to
 discharge when you need it to reduce the
 critical peak or the peak demand?
- 14 A. (Tebbetts) Yes. Yes, it will. So if a
 15 customer uses -- so the batteries have
 16 27-kilowatt hours in them.

[Court Reporter interrupts.]

A. (Tebbetts) Let's say the customer only uses about 2-kilowatt hours per hour in their home. Then those batteries can go for many hours. And so the customer might see from 1 p.m. to 8 p.m. that benefit. But it will go all the way to 8 p.m. It would not stop short so that they end up paying the critical

1 peak pricing. It would not stop short. It

would just extend it at the front end for

- 3 them.
- 4 Q. Okay. Thanks. Now, if you look at the table
- on Page 10, Bates Page 10 of Exhibit 65, it
- 6 looks like the budget that you projected was
- six and a half million dollars for 2018
- 8 through 2020; is that right?
- 9 A. (Tebbetts) Yes.
- 10 Q. And you only spent 1.4 million total?
- 11 A. (Tebbetts) So far, that's correct. Yes. And
- that's just because that total is for Phase 1
- and Phase 2. The business case was written
- for both phases, and that's what I presented
- 15 here. That's the original business case.
- 16 This is just a cost for Phase 1, or a part of
- 17 Phase 1 I should say.
- 18 Q. Why was the budget 4.5 million in the first
- 19 year?
- 20 A. (Tebbetts) That was just the original
- 21 business case. I wanted Staff to be able to
- look, and the Commissioners, to be able to
- say -- to put it together and say, okay, this
- 24 was your budget in your business case that

you filed, so this is what we should see for information in the tables. I just wanted to make sure it matched. If I only put the 500,000 in there, it wouldn't have matched the \$4.1 million business case that I

- Q. I'm not understanding the match, because to me it looks like you budgeted 4.5 million and spent 28,000. So what match are you talking about?
- 11 A. (Tebbetts) Let me just get to that exact

 12 page. Page 1 of -- okay. Let me just grab

 13 Attachment 2.

(Pause)

provided.

A. (Tebbetts) Okay. So in 2018 is when the business case was approved, and that's why it goes along with the year 2018. We had filed this in 2017, and we were hoping to get approval in 2018. But we didn't get approval until 2019. So that didn't change what the business case was approved to spend, but we didn't have approval yet. We just had the spend. But I wanted to include that in the list because the business case associated

- with it is four and a half million dollars. 1
- 2 Q. Okay. Were you going to show me something in Attachment 2? 3
- (Tebbetts) Oh, no, I was trying to find that 4 Α. 5 on my paper. Sorry. I was looking at the testimony instead.

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- Okay. Can you look at Bates Page 18, Line 7 0. through 8, where you say historic spend rates of July 2020 through December 2020, the Company anticipates requiring additional capital for this blanket? Can you explain that? Why is July through December historic? And aren't items that have been damaged or failed replaced?
 - (Strabone) So to answer your first question Α. about historic spending, what we do to -- so these are -- so this is the blanket that is associated with the damage failure blanket. And what we do for looking out, you know, for our budgeting purposes, we look at historic spending. So we go back to 2018 all the way through 2020 for actual costs. And what we try to do there is we look to see what our monthly spend is each month, you know, for

each year and on average, and see how it tracks historically for things that may come in. It's not a good -- well, it helps with us forecasting out future costs. So if we look every year from 2018 to 2020, and say the month of July has a lot of damage due to thunderstorms and lightning strikes and other things of that nature, we would then look at our current year spend and say, okay, let's account for the same level of spending going forward, and is our current spend rate tracking along with what we've seen historically.

So what we're trying to do is look at how we're tracking currently in the year, how that compares to past years -- you know, in this case, 2018, 2019, you know, whatever data we have available to us -- and then also forecast out future months to see where our year-end projection would be, depending on our current spend rates and current trends for those months going forward.

So that's what that statement is really trying to say, is that, you know, taking into

account the current spend rate and then
historic spend rate from July through
December, we anticipate needing additional
capital funding for this project -- I mean
this blanket.

- Q. In which year did you anticipate needing additional funding?
- (Strabone) Well, this is for 2020. So that 8 Α. was the year that we needed it for. So that 9 10 comment is for the year 2020. And that's 11 based on historic spending for previous years of whatever data was available. So as I 12 mentioned earlier, it could be back to 2018, 13 14 2017, 2016. It's what we have that we're 15 able to track and, you know, use to help 16 forecast our future spending for the year.
 - Q. So I don't understand the reference to the "historic spend rates of July 2020 through December 2020" when you were talking about 2020.

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A. (Strabone) Yeah, as I look that, it could have been worded better. So it should really say "historic spend rates for the months of July through December." You know, historic

spend rates from 2016 through 2019 for the
months of July to December would anticipate
us needing future capital -- I mean
additional capital to account for future
spending for year end.

- 6 Q. Okay. Thank you.
- 7 A. (Strabone) Yeah.

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8 0. At the bottom of the carryover paragraph on Page 19, you're talking about the causes of 9 10 failure. And you say these cable types --11 the last sentence, Lines 6 and 7 -- "These cable types have also shown a susceptibility 12 13 to neutral corrosion and tend to be XLPE or 14 PE insulated and are in excess of 20 years of 15 age."

What was the expected life of those assets?

A. (Strabone) I have to go back and look, but I believe they're direct-buried. And with those types of cables, I want to say they're around probably, like, 20 or 30 years. But it all depends on soil conditions and installation costs. And these ones actually, the XLPE, I believe, actually has a shorter

| 1 | life expectancy than the PE due to mechanical |
|---|---|
| 2 | breakdown, just the way the cable was |
| 3 | manufactured many years ago, back in the '50s |
| 4 | and '60s and '70s. |

- Q. And is this -- are these cables for service drops from the transformer to the customer's house? Or what cables are we talking about here?
- (Strabone) So this would be the cables you 9 Α. 10 were talking, underground residential 11 development. So it would be underground primary cable that would come off where we 12 13 transitioned from overhead to underground. 14 This would be the cable that goes 15 underground, that goes to the transformers 16 that feed the customers. So it's the primary 17 cable that's feeding the transformers.
- 18 Q. And they were direct-buried?

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- 19 A. (Strabone) Back many years ago, they put 20 those direct-buried in the ground, yes.
- Q. Okay. Have the assets that you replaced, were they fully depreciated?
- 23 A. (Strabone) I would have to go back and look 24 on the ones that we did. But shooting from

the hip, I would say, yes, they were -- if they weren't fully depreciated, they were probably at the end of useful life.

- Q. Can we talk a little bit about carryover charges that you want to collect, and can you explain to me again why we should allow carryover charges for step increases?
- A. (Tebbetts) So I'll answer your second question, and I'll let Mr. Strabone answer what the carryover charges are.

Originally in the list of projects, we had the enhanced bare conductor replacement project. And as part of that Settlement Agreement, it noted that we, you know, had the opportunity to substitute other projects in here, so long as they were not associated with Rockingham and the Tuscan Village. And so because of the invoices that came in in 2020, we canceled the enhanced bare replacement project that was in the original list. We didn't do it that year. So we substituted those dollars, the dollars in this project, for that instead. So, given that we weren't trying to -- we thought it

1 was appropriate, since we canceled that 2 project, to add this in to the step adjustment instead. Both projects are for 3 liability enhancements, but one of them was 4 5 specific to the REP program that was part of our filings annually, and the other one was 6 7 just not part of that program. But they're 8 both used for the same purpose, both project numbers and names. 9

- 10 Q. I want to understand why we should allow carryover charges.
- (Tebbetts) So they're charges that were 12 Α. prudently incurred. It happens to be 13 14 carryover just simply because we had the end 15 of a calendar year. If the project ended in 16 July, then you wouldn't see it as a 17 carryover; it would just be charged in August, September and October. It's just the 18 19 timing of when we finished the project to 20 when we ended the calendar year. And so it's carryover in that sense that it's just a 21 22 timing issue that we started in a new 23 calendar year.
 - Q. Okay. And you went through a lot of

questions with Mr. Dexter about the burdens. And you testified that the burdens changed monthly. And then he showed us a data response that said the 2020 burdens are 40 percent and the 2021 burdens are 55 percent. Can you tell me why it's reasonable to charge 55 percent for costs that were incurred for projects in 2020? mean, that's when the burdens happened, isn't it?

A. (Tebbetts) So as I explained earlier, so there's an estimate for the year. So when we look at the total project dollars, that 40 percent was the average rate of the burdens. So if you took all the costs for the project and looked at what percentage was applied to the burdens, charges for every single month, it was 40 percent. That wasn't the burden rate from Finance necessarily, because, again, every month that rate changes. So the average for the project was 40 percent.

The 55 percent goes back to what I had mentioned earlier, where we're looking at

1 this one piece of our total overhead costs, which as part of our last rate case were 2 approved. And because we're looking at one 3 specific project, it says it's 55 percent of 4 this project. But if you looked at the 5 overall amount for the whole year, then it 6 7 will even itself out. So in the January and February time frame, we don't have a lot of 8 construction going on, but our overheads 9 10 don't change. So there's more dollars 11 applied to the fewer work orders that are open because we just don't have a lot of 12 construction going on; whereas in the 13 14 summertime, that burden rate could be as low 15 as 20 percent or 22 percent simply because we 16 have so many work orders happening during 17 construction season, that those work orders would receive the lower burden rates. 18 19 the end, if you look at everything in the 20 bucket, and we spent -- I'm just going to say 21 let's just assume our burden rate was 22 25 percent for the calculation. If we spent 23 \$20 million in 2020 on all of our capital projects, and \$5 million of that is burdens, 24

then it's still \$20 million spent. It's just
that what we filed here are individual
projects, so you don't get that big picture
of what the total burden rate was versus what
the total capital spending was.

- Q. Could you, in a record request, tell me what
 the burden rate for each month in 2020 was
 and the burden rate for each month in 2021 to
 date, please?
- 10 A. (Tebbetts) Yes.

- Q. And then how do you answer a question that says that the 2021 burden rate is 55 percent if you haven't had all the months added up yet?
 - A. (Tebbetts) So the answer -- the question we were asked is, you know, we looked at the charges -- so we looked at the charges that were incurred in 2019, in December 2019, and then we looked at the burdens applied in January 2020, and we calculated that. If you looked at the charges for the month of December 2019 versus the amount of burdens in January, it's 55 percent. That doesn't mean the burden rate for the month was 55 percent.

1 Q. That means that --

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- 2 A. (Tebbetts) That means that --
- Q. That means that the burden rate in January
 was higher than 55 percent if the average for
 the whole year was 55 percent, based on what
 you said earlier, doesn't it?
 - (Tebbetts) So the average for the year wasn't Α. 55 percent. It was -- the 55 percent was the amount of burdens applied to this job. don't have it in front of me, but let's just say that the total charges in December were \$100 -- not burdens, charges, direct charges. Then in January there was \$55 charged for burdens. That's our 55 percent rate. That's what we're saying. It's not the total burden rate for all projects. That's just what was charged to that project, and that's how we came up with 55 percent. So that wasn't the average burden rate for the month. just the burden rate that was applied to this job. We can get you, as you asked, the burden rates for each month to compare it.
 - Q. And I'd like to clarify that I mean I want burden rates for each month of 2019 and 2020

and then the average for each year.

COMMISSIONER BAILEY: And so, Mr.

Dexter, could you tell me what data request

4 exhibit that was that showed the 40 and

5 percent burden rate?

6 MR. DEXTER: Exhibit 69, Part B at

7 the bottom.

8 COMMISSIONER BAILEY: Thank you.

9 CHAIRWOMAN MARTIN: So Commissioner

10 Bailey, I just want to confirm. It's the

burden rate for each month in 2019 and 2020,

and the average burden rate for each year?

13 COMMISSIONER BAILEY: Yes. Thank

14 you.

15 BY COMMISSIONER BAILEY:

- 16 Q. I'm just trying to look at the question that
- 17 was asked. It says -- okay. The answer
- 18 says, "The overall burden rate to the project
- 19 was 40 percent." So the overall burden to
- 20 the project for all the bills that came due
- 21 in 2019 -- not 2019. This is 2020; right?
- 22 A. (Strabone) Correct.
- 23 Q. So the burdens for the work that was charged
- in 2020 was 40 percent for the overall

1 project. Yes?

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- A. (Tebbetts) Correct, because we had burden charges. So we had charges in January,

 February, March and April. So when you look at the burdens applied in each month and add it up and figure out the calculation, it was 40 percent total as an average for the four months that we got charges.
- 9 Q. And then the new rate for the new year in10 January and February was 55 percent.
- (Tebbetts) So they weren't rates. We did 11 Α. 12 exactly the same thing. We took the charges that received burdens in January and said if 13 14 we received \$100 in charges, how much did 15 Finance allocate to this project, and they 16 allocated \$55. So when you look at the 17 total, it's \$155. And the same thing in February. We looked at another \$100, and 18 they allocated \$55. So the burdens applied 19 20 for March and April were much lower than 21 that, than the 40 percent, to get us to an 22 average of 40 percent. So --
 - Q. Do you have any idea how Finance determines what the burden rate is going to be? It

seems kind of arbitrary to me.

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- (Tebbetts) So my understanding of how burdens Α. are allocated is we have a total cost of overhead for the month. I don't know what that is. And we have a total group of open work orders. So if we have \$1,000 of overheads in the month of January and we have two work orders open, they're each going to get a piece of that \$1,000. If we have 10 work orders open, the 10 are going to get a piece of that \$1,000. It's weighted on the total cost of that work order. But if they were equal, each would get 500. If they were equal in the second example, they'd each get \$100. So that is how they're applied. the total burden amount that gets allocated out is calculated, I don't know. Like that \$1,000 in my example, I don't know. know that, you know, those costs were approved in our last rate case. So that information would have been available during that test year period. But that's as far as I can explain as to how it works.
 - Q. Okay. Thank you.

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Going back to Exhibit 65, okay, the project where the Town required you to bury the lines. Don't you have a policy in your tariff that requires payment for work that's in addition to your standard practice that is caused by a ratepayer?

- (Tebbetts) Our tariff -- our line extension Α. policy does provide for that. But that would be for the service. And this is not a single service. Like, for example, if this was a service to the Town of Salem Police Headquarters, let's just say that, that would be a different story because that is a single service to a location of a single customer. This is a relocation of This is not that. poles and wires to make it underground at a busy intersection and other areas that serve many, many, many customers. This is not a single -- it was a request from the Town to move it, but it is not a request to serve the Town or a service -- or an end-use customer.
- Q. I understand that. But the Town asked you to replace the poles and wires. And if you had replaced the poles and wires, that would have

- been one thing. But you spent additional
 money to bury at the Town's request. So why
- 3 shouldn't the Town be responsible for that
- 4 additional cost?
- 5 A. (Tebbetts) Can you just give me one second?
- I just want to check on something.
- 7 (Pause)
- 8 A. (Tebbetts) Mr. Strabone is going to take the rest of that.
- 10 Q. So before you start that, Mr. Strabone --
- thank you. Are you two in the same room?
- 12 A. (Tebbetts) Yes.
- 13 Q. Is there anybody else in the room with you?
- 14 A. (Tebbetts) No.
- 15 Q. Okay. Thank you.
- 16 A. (Strabone) So Ms. Tebbetts reminded me that
- 17 we did go through this with the Town. Our
- 18 business community person did deal with the
- 19 Town on this. She reminded me that we did
- 20 have discussions with them about going
- overhead and that it was -- we just didn't
- want to go underground. So we did explore
- 23 this with them, about trying to work with
- them to go overhead versus underground.

| 1 | We looked at our tariff, which is true. |
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| 2 | We couldn't find anything that would say that |
| 3 | we had to or that we could charge them. |
| 4 | We brought up the fact of going through |
| 5 | this process, we went through the Town. We |
| 6 | said that, you know, there are concerns with |
| 7 | going underground, which does cost a bit |
| 8 | additional than standard overhead |
| 9 | construction. They ultimately said that, you |
| 10 | know, they would not pay. And they provided |
| 11 | us a letter basically stating the fact that |
| 12 | they wouldn't grant us any pole license |
| 13 | agreements in this area either. So they |
| 14 | basically said that we can try whatever we |
| 15 | want, but they're not going to approve |
| 16 | anything. So we only had the option to go |
| 17 | underground to continue serving in the area. |
| 18 | So we did take a look to see if there was |
| 19 | anything that we could go back against them |
| 20 | with, and ultimately we couldn't find |
| 21 | anything that would help solve our case or |
| 22 | prove our stance to go overhead. |
| 23 | So like Ms. Tebbetts said, this is not |
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just a service. This is -- you know, to an

individual customer. It's some of the main
line that feeds North Salem, heads up to, you
know, along South Broadway, which is, you
know, a commercialized area. And ultimately
we needed these facilities to be in there, so
we went with the underground solution.

- Q. So don't you think the Town needed those facilities to be in there as well? I mean, if you had said to the customers, well, sorry, we can't provide service anymore because the Town won't let us put poles up -- seems like a game of chicken to me.
- A. (Strabone) Yeah. You know, to be honest with you, that's some of the dealings we deal with with the Town of Salem. We try to have workable relationships with them, which we maintain that. There are some times, you know, when we have projects like this where we're trying to say, like, you're not just impacting us, you're impacting your town for service. And it's their ultimate plan of what they had for redevelopment in the area. And, you know, as I think back, they pulled some plans out from many years ago and said,

| you know, here's all the stuff that we had | | |
|---|--|--|
| planned, and, you know, we show you going | | |
| underground from, you know, 10, 15 years ago, | | |
| which, unfortunately, a lot of us that are | | |
| with the Company now weren't around at that | | |
| time dealing with them. So whether or not | | |
| the Company agreed way back then, it's a "he | | |
| said/she said" type of conversation. We | | |
| tried to vet all that out, and ultimately it | | |
| came down to the fact that if we were not | | |
| going to get poles in this area, that we have | | |
| the right to not the right, but we have | | |
| the obligation to serve other customers in | | |
| the town, and we need these facilities. So | | |
| ultimately it's get it in the ground and | | |
| serve our customers. Now, whether or not we | | |
| could have brought this to court and went | | |
| down that process, maybe we could have. I | | |
| think, though, it just would have impacted | | |
| the town project, us, and possibly could have | | |
| had negative impacts on our customers. | | |
| | | |

Q. Okay. Let's talk about the project that cost more because it needed to be accelerated.

So the developer changed its plans, and

you needed to get that work done sooner
rather than later. I think you testified,
Mr. Strabone, that it cost more than it would
have if you did it next year.

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(Strabone) No. It was just a cost that we Α. would have done in 2021 that we just now had to do in 2020. So I used the word "additional" probably incorrectly. It's just cost we incurred to do this work, that the developer said, hey, we originally planned this for 2021, but now we want to do it in 2020. So we just had to pull that scope of work into the current year. We still had time to go through our competitive bid process and do our design and go through our appropriate steps and procedures to get, you know, appropriate bids for the work. didn't pay a premium for any of the work. We weren't -- we didn't have to accelerate to meet -- we didn't have to accelerate to meet, you know, the scope and a timeline that there was unrealistic expectations. It was the developer who came to us and said I want to do this a year earlier, let's work it in.

And we went through the design process, the
bid process and the construction process,
because ultimately these buildings that were
coming in, they still needed to be
constructed. So if they planned eight months
of construction work in 2021, but now they're

eight months of construction to do.

So it was just work that was originally planned that would have been budgeted in 2021, that now had to be completed in 2020.

doing it in 2020, well, they still had the

- Q. Okay. Let's talk about the testimony that you gave earlier, Mr. Strabone, about the average amps being 60, and that equated to, did you say 1 megawatt or 1.2 megawatts?
- 16 A. (Strabone) Yeah, one was 50 amps and one was 17 I think 57.
- 18 Q. What voltage were you using?
- A. (Strabone) 13.2 -- 13,200. Sorry. I should probably explain that.
- 21 Q. Okay. Thank you.

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- 22 A. (Strabone) Sorry.
- Q. That's okay. All right. So your peak demand in Tuscan Village so far, then, is

- 1 1.2 megawatts.
- 2 A. (Strabone) It's around two-point -- actually,
- when you take the peak, the peak of each
- feeder is occurring at different times. So
- if you look at the two peaks together, it's
- 6 approximately 2.5 megawatts.
- 7 Q. Okay. And what's your peak demand for
- 8 Liberty, not including Tuscan Village or
- 9 even -- I mean what's the peak demand of all
- of Liberty's service territory?
- 11 A. (Strabone) I'm sorry, I don't have that
- information.
- 13 A. (Tebbetts) I can answer that.
- 14 Q. Sure.
- 15 A. (Tebbetts) It's about 198 to 200 megawatts,
- 16 depending on what's happening with the
- 17 system. But it's between that annually.
- 18 Q. And how many customers do you have?
- 19 A. (Tebbetts) About 46,000.
- 20 Q. And how many customers are going to be added
- 21 in Salem?
- 22 A. (Tebbetts) That I don't know because a lot of
- what's in that list are residential customers
- in the apartment buildings that they're

- building. So I don't know how many customers
 there are. Hundreds. I'll say hundreds.
- Q. Okay. How did you come up with a capacity requirement of 22 megawatts?

- A. (Strabone) That is from us working with

 our -- working with the Tuscan Development

 Team, the individual customers, and getting

 load data sheets from the developer.
- 9 Q. Can you estimate what percentage of the
 10 project, of the total Tuscan Village project,
 11 is completed to date?
 - A. (Strabone) Actual completion would be very difficult to determine at this time because a lot of the buildings are at different stages of construction. We were trying to look into that to kind of correlate the two, you know, what we had for readings as to what we had on the sheet. And to be honest with you, we would have to go back and really look through each individual account, because we have some buildings that on our side is complete, the services to them, but they're at different stages of completion. So they do have some load, but they're not at their full build-out

or full capacity.

- A. (Tebbetts) So, for example, we have apartment buildings that may only be 25 percent full with customers because they just haven't rented out the apartments yet. That's certainly something that we said we wanted to look into. We just didn't have time before today's hearing from a couple days ago.
- 9 Q. All right. Well, I hope that you look into
 10 that and assure yourself that you're going to
 11 need 22 megawatts, because there's a lot of
 12 investments coming and there will be a
 13 prudency review, and 22 megawatts seems like
 14 a lot to me. So...
 - A. (Strabone) It definitely is a lot. And duly noted. And I can assure you that we go through these load calculations and the load data from these customers, and we ask a lot of questions to make sure that we are making the right decisions with respect to our system improvements and this project.
 - A. (Tebbetts) And with that, I can also, if you'd like, I can give you an update.

I had a meeting yesterday with Tuscan to

talk about one of their large users, which is in our list of potential users. And I took some notes there. So this potential tenant is I think 5 megawatts on the exhibit that Mr. Dexter provided. And that's Exhibit 75, I think.

7 MR. DEXTER: Exhibit 75. That's 8 right.

A. (Tebbetts) Exhibit 75, yes.

So in Exhibit 75, near the bottom we have something that says something like research and development. And we had -- I had a meeting with them yesterday to discuss this and some other things. And what they gave us, or gave me for some information, is that this potential tenant, they've had 15 meetings with them. Their chief operating officer flew in yesterday from Europe for a meeting yesterday afternoon with the developer, the owner of the development, along with his team and the team from this company that is confidential and couldn't tell me. So they do believe that this organization is very interested in moving

here, and they will be, I think, 5 megawatts of load.

They also told me that their retail stores are doing five times the sales than projected. And I said, "Why does that matter?" And he said, "Because their rent is tied to sales." So as they have higher sales, they pay more rent. So he knows for certain that the retail stores are doing very well.

They have an issue with parking already. They had to create, in the dirt area that is restricted, parking. They do not have enough overflow parking at all. They've made three overflow parking areas. On the weekends, there's absolutely no parking at all for this.

So I had told them we were having this discussion today, this hearing, and I would love to get some more information. He was able to provide me that. He did say to me and others that were with me, although Mr. Strabone wasn't there, that they're very excited about what's going on. They're

getting a lot of traffic. And even yesterday when we were outside looking at the switch gear, there was nothing but cars driving right by us the whole time.

So we do think that there's opportunity here for the load to come through. And I'd even offer at some point a tour of the place. And he offered, too, that if anyone at the Commission or any other organization wants to come through and have a tour, they're more than happy to bring you guys around just to see what the old Rockingham dog track looks like now because it's unrecognizable from that.

So we are encouraged by the developer that these things are happening, and they're going to come through.

- Q. But all of that activity, the peak demand is 2.2 megawatts with all the activity that you just went through; right?
- A. (Tebbetts) Yeah. So again, as Mr.

 Strabone noted, we have to go through

 literally every single account and see is

 every single apartment rented out, which

there's hundreds of them, right. So they may not be. I don't know what was actually energized at that moment of those days. So there's a lot of retail stores that just got energized a couple weeks ago. They may not have been -- they may not have even moved in by then.

So when we're looking at this, like he said, it's a point in time. And we have to go through every single account and see exactly what has actual loads there and what doesn't.

- Q. Okay. Can we go to the meter project, which starts on Page 21? What kind of meters are you buying at this point?
- A. (Tebbetts) They're just the regular AMR
 meters that we use. We have to go through
 the testing. And I think one of the exhibits
 Mr. Dexter put in here provided information
 about exactly what we were looking at for
 meters. We replaced about 1,000 to 1500, I
 think, meters a year. And that's just
 testing and failures and other issues.
 They're old, so...

1 Q. When do you think that you'll start
2 introducing AMR [sic] meters? I mean, you
3 guys are the leaders in time-of-use rates.
4 I'm surprised that you're still buying -5 sorry, I mean AMI meters. I'm surprised that
6 you're still buying AMR meters. Can you talk
7 to us a little bit about that?

- A. (Tebbetts) Yes. Yeah, so we are looking actively into moving to AMI in the next couple years or so. In the meantime, we still have to do all the testing and all of these things. And we still have new customers coming onto the system, as we talked about testing just now. We can't give them AMI meters. We just don't have the back-office infrastructure, which is the Nest network, to do this. So in the meantime, they will continue to get the AMR meters.

 But we are actively looking at going to AMI in the next couple years, and that will probably be introduced in our next rate case.
- Q. Is there a bridge meter that you can buy that's AMR that can be upgraded to AMI later?
- A. (Tebbetts) You know, we looked into a little

| 1 | | bit of this technology, and I'm not a hundred |
|----|----|---|
| 2 | | percent sure. We are moving to Customer |
| 3 | | First, which is going to be our we're |
| 4 | | utilizing FAP and some other new software |
| 5 | | systems. And I just don't know the answer as |
| 6 | | to whether or not the FAP can easily |
| 7 | | integrate with a bridge meter. I think what |
| 8 | | we're looking to do here is we don't want to |
| 9 | | touch anything that's not a great system to |
| 10 | | integrate into. So once we can get our |
| 11 | | Customer First up and going, we want to |
| 12 | | utilize the meters, I'll call it the "final |
| 13 | | meter" that the customer will end up taking. |
| 14 | | And I'm not familiar enough with bridge |
| 15 | | meters to understand whether or not that |
| 16 | | would be available to us. But I know that we |
| 17 | | are looking to use just a regular AMI meters |
| 18 | | once we move into it. And the project team |
| 19 | | is more involved in that than me. |
| 20 | Q. | Okay. Just give me one minute to look at my |
| 21 | | notes to make sure I covered everything, |
| 22 | | okay. |

24 BY COMMISSIONER BAILEY:

(Pause)

Q. Ms. Tebbetts, going back to the battery pilot and the fact that customers, the first time they charge the batteries, they have to charge it at the fixed rate.

Can you -- you started -- I mean, I think you said that the batteries offset the load and so it doesn't cost them any more money for the first charge. But I don't understand that, if the rate that they're paying is the same rate that they're charging at.

12 A. (Tebbetts) Okay.

- 13 Q. Can you explain that?
- A. (Tebbetts) Sure. So if the customer gets the
 battery installed today and it needs to
 charge up to 27-kilowatt hours, they're going
 to pay --

[Court Reporter interrupts.]

A. (Tebbetts) I'm not sure the exact customer rate. Call it 16 cents. They're going to pay 16 cents to charge it. Tomorrow is Friday. And around -- at 3:00, because their battery hasn't learned their behavior, at 3:00 it's going to start discharging to their

1 So they will not import any kilowatt house. So let's assume they use all those 2 hours. Then they paid 16 cents for 27, and then 3 27. they discharged -- they didn't import 27. 4 5 Then at 8:00 it's going to charge up again for 27-kilowatt hours at that same 16 cents. 6 And then on Monday they're going to export --7 8 they're going to offset their charges at 16 cents. So for them it's actually flat. 9 10 the time-of-use customers, it's just cheaper 11 to charge than charging any other time. That's the difference. So there's no impact 12 to the customer because they're using what 13 they charged at the same rate. 14 15 Okay. Thank you. I get it. Q. 16 COMMISSIONER BAILEY: That's all I 17 have. Thank you very much. CHAIRWOMAN MARTIN: 18 Okay. 19 Commissioner Goldner, do you have any 20 questions? 21 COMMISSIONER GOLDNER: 22 BY COMMISSIONER GOLDNER: I'd like to start on Exhibit 65, Page 29, 23 Q. where we started about four hours ago. 24 Ms.

1 Tebbetts mentioned that on Line 1 it went from 11.4 million, which is on the sheet 2 here, to I think around 11.2 million. 3 then on Line 40 you mentioned that it went 4 from the current value of 1.84 million down 5 to about right at 1.8 million. So on the top 6 7 you've got a delta of about 200,000, Line 1, 8 and on Line 4 you have a delta of about 9 40,000. So something must have changed in between. Can you point me to the lines that 10 11 changed in between those two numbers?

(Witness reviews document.)

a whole bunch of numbers.

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(Tebbetts) Sure. Sure, I can. So it changes

A. (Tebbetts) Okay. Well, we'll go through it.

I might have to open up the spreadsheet.

Because when I opened this up and did it this morning, as the other number changed earlier, the Line 4 on the other page, my federal tax rates have changed as well, which I don't know why. So give me one moment, and I'm just going to open up the spreadsheet to make it cleaner, because I don't know what's going on.

1 (Pause)

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A. (Tebbetts) Okay. So I see what's going on here. Okay. So there's a bunch of things that changed, and it's a function of what's happening on the second page as well. But let me get -- if you just give me one moment.

(Pause)

(Tebbetts) Regardless of the book depreciation and federal tax rate changes for deferred tax purposes -- so a few things happened. The calendar year spend when you compare the original filing with what I gave you this morning -- so Line 7 -- that calendar year spend on Line 7 goes down to about 550,000. So right now it's 580, and it goes down to about 550,000. That flows through to Line 14, which then reduces the book depreciation to 464,000; so that's another reduction of about 20,000. Because of those changes and those reductions, our deferred tax reserve goes down. effective tax rates do not change. ultimately our total deferred tax reserve ends up being about \$5200 instead of 58.

When you take the new on Line 27, that would be what Line 1 is. And then you look at that, and that changes down to the new number that I gave you. Line 28 then changes again because that's the book depreciation. And then the deferred tax reserve changes as well. You end up with a number of about 10.7 million, where if you look at the filing, it's about 10.9 million. That's your \$200,000 that changes.

Q. Right.

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(Tebbetts) So then as we move down to 12 Α. calculate the revenue requirement, you have 13 14 your return in taxes at 1.024 million, where 15 the new number is about 1,007,000. The book 16 depreciation is reduced again by that 20,000. 17 And your property taxes have been also reduced by about 6,000. So with those 18 19 reductions, you come up to about \$45,000 for 20 the annual revenue requirement calculation. 21 That's the reduction. So while you may have 22 a 200 -- let me see here. We had about a 23 \$200,000 reduction in the capital investment. 24 That translated to about \$43,000 in the

annual revenue requirement reduction. So, about a quarter.

Q. Okay. Looks it's like primarily driven up

Line 34. You're taking 9.36 percent of a

really big number, and that's the bulk of the

difference. Okay. Thank you. I understand.

If we move to Page 10 on Exhibit 65, I'm following up on some of Commissioner Bailey's questions.

10 A. (Tebbetts) Okay.

- Q. So the cost of the program is stated here at 1.434 in 2020. So that's the cost for the year. And I think Commissioner Bailey asked this question, but maybe I didn't understand the answer, which is have the benefits been quantified? We spent 1.4. How much did we get back? What does that look like?
- A. (Tebbetts) So with regards to the reduction,
 the peak reduction would come with our
 reduction from the transmission grid. And I
 don't have that information in front of me at
 this moment. I think -- one second here. I
 think I might have something. The report
 that we filed, I should have it right here.

I don't know -- I have to look into this and see exactly -- I don't think in the first report we provided exactly what the reduction was for kW.

And as part of -- I think this is also maybe something that we certainly can add. As part of the requirements for our quarterly reporting, that reduction is not part of the requirements for reporting, and it probably should be. So that's something else I wanted to -- I had talked to our consultant about providing that kind of information, because I don't believe it's required as part of what we had figured out would be part of our reporting. But I can tell you that -- oh, go ahead.

Q. I was just going to say I think what the
Commission would be interested in is a couple
of things. One is the overall benefit for
the \$1.4 million spent. But I think even
more importantly, as I understand it, there
were 60 customers attached to this; so that's
about \$24,000 each with the spend on each of
the customers.

And so I think what would be very interesting to see would be a table that shows for each of those customers, with the names blocked out of course, what benefit each customer -- because I suspect what you're going to see is that some customers are getting no benefit and some customers are getting huge benefit. And I think the Commission would be very interested in that profile within those 60 customers as we learn through this pilot. So I would like to look at that data.

That's all I have on Page 10. If everyone's okay, I can move to Page 36 in the exhibit -- yes.

A. (Tebbetts) I just have a question for you with regards to that. We have an open docket, Docket DE 17-189, where we're actively working on some of these. So my question is would you request that that information be in this docket, or maybe we should be providing it through that -- we have an open proceeding right now -- and providing it there so that it's in one place,

154 1 and then the other parties in that docket, 2 which there are a lot, also get that information. I'm just --3 COMMISSIONER GOLDNER: Chairwoman 4 5 Martin, do you have a preference? CHAIRWOMAN MARTIN: Well, you can 6 7 either do it as a record request here and get 8 the information so that you have it in this docket, if you need it for this docket; 9 otherwise, you could receive it in the other 10 11 docket. It's really your preference, 12 timing-wise. COMMISSIONER GOLDNER: Okay. 13 14 think I would like to do it in both, yeah, 15 because to Ms. Tebbetts' point, it's 16 appropriate to share with the other utilities 17 as well. BY COMMISSIONER GOLDNER: 18 19 Q. Okay. So let's move to Page 36, same 20 exhibit. 21 CHAIRWOMAN MARTIN: Commissioner 22 Goldner. 23 COMMISSIONER GOLDNER: 24 CHAIRWOMAN MARTIN: I just want to

note that we will reserve Exhibit 80 for that record request.

COMMISSIONER GOLDNER: Thank you.

4 BY COMMISSIONER GOLDNER:

- Q. So I'm following up on some of Attorney

 Dexter's questions on that CIAC rate on

 exhibit -- on Page 36. And it's just really
 a follow-up to understand.
- My simple math here was that we have a charge of, I think you said \$50 a month times 12 months for 10 years; so that's \$6,000.

 Customers do have the option to pay upfront.

 But this charge is sort of an add-up of all customers at that charge. So wouldn't it just be \$6,000 times 60, or \$360,000, in that line?
- A. (Tebbetts) No. So 13 customers paid \$4,866.

 So that total is 63,258 --
- 19 Q. I see. So you -- oh, I'm sorry, Ms.

 20 Tebbetts. I think what you're doing, if I

 21 may, you're sort of taking a present value.

 22 So the people that got the option to pay 4300

 23 paid less because they weren't making

 24 payments for the next 10 years. So they got

charged less in the end; right? Completely
appropriate. I'm just trying to understand.

- 3 A. (Tebbetts) Yes. So --
- 4 O. Go ahead.

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5 A. (Tebbetts) So in that docket, that is how we calculated it. So, correct.

So the order provided in -- the

Settlement Agreement in that docket provided

that customers who paid upfront got

essentially the net present value, a

discount, for paying upfront. And customers

who didn't paid the full \$6,000, yes.

- Q. Okay. So I'm just using my old-fashioned calculator here, so bear with me. So 13 times 4300 is about 56. And then we have 38 customers at the 6,000; right? So you're probably faster in your spreadsheet, but hold on.
- 19 A. (Tebbetts) Just so you know, the payment was 4,866.
- Q. Oh, okay. My mistake. Okay. So I see what you did, and I also see what Attorney Dexter was pointing out, which is there's nine missing from the calculation. So, okay.

1 Very good. Thank you for helping me.

Okay. Speaking of math, Mr. Strabone, can you remind me of my three-phase calculations to get to load? I know there's something about power equals voltage times current. We have three phases here. Can you take us to 13,200 volts --

[Court Reporter interrupts.]

CHAIRWOMAN MARTIN: Just a minute.

- Q. So, yes, I'm just asking Mr. Strabone to take us through just the math on the load or the power calculation to take us from the 13,200 volts that he had mentioned earlier and the 50 amps at three phases to get us to a 1-megawatt load. It's been a while, so I'm just trying to remember how to do the math.
- A. (Strabone) Sure. So you have your 13.2 -- so you have 13,200. You can divide that by 1,000 already. So you have 13.2 times your 50 amps, times your square root of 3 --
- 21 Q. Okay.

A. (Strabone) -- and you get 1,141. And that's really -- to convert the 1,141 kilowatts to megawatts, it's another division of 1,000 to

- 1 get your one point --
- 2 Q. I'm sorry, sir. Thank you. Very good.
- 3 A. (Strabone) Yup.
- Q. It was the root of three that I had forgotten about.
- 6 A. (Strabone) Trips me up all the time, too.
- 7 Q. Right. One phase is so much easier. Okay.

8 Very good.

So let's now go to the issue of burdens.

And I'm just -- I just have a few questions
to follow up on Commissioner Bailey's
questions.

Can you tell me, Ms. Tebbetts, what are the top -- what are the burdens composed of, or what are the top two or three overheads that show up in your burdens? Can you give the Commission some granularity on what is inside that burdens number?

A. (Tebbetts) Sure. So to start, we have three different burdens. We have a burden that is, I'll call it a New Hampshire burden, so local overhead costs. We have our corporate burden. So those are all the corporate costs that are then, you know, moved down to the

| 1 | operating companies, such as Granite State |
|---|--|
| 2 | Electric. And then we have our storage |
| 3 | burden, which is actually a burden on |
| 4 | inventory. |

5 Q. Okay.

A. (Tebbetts) And so when we receive a burden on a charge, depending on what that charge is will depend on what burden it receives.

So, for example, if we have a burden for -- so we have a labor charge. You charge your time to a project. You're going to get a burden for -- I just happen to have it on the board here. You're going to get a burden for the local overhead charges. You're going to get a burden charges and the corporate charges. So that's how you're going to look at that.

Q. So, for example, your corporate -- I'm sorry,
Ms. Tebbetts.

So, for example, your corporate burden would be things like corporate finance, executive pay. These kinds of things would roll down to -- do those come as a fixed charge for the year, say \$1 million per month

or something like that, or is it just a fixed charge that rolls in annually?

A. (Tebbetts) It is not a fixed charge. And I'm not an expert on this, I will say. But my understanding from just dealing with the burden issues here is that whatever, you know, charges have been incurred in that month are then flowed down.

So an example would be maybe in the month of February we had a 1,000 employees on the payroll in corporate, but in the month of March we had 992 because people left. So one could assume that those burden rates may be lower. Or maybe we had 1,010 because we hired people for certain jobs that were not being filled at the time.

So I don't believe that they're exactly the same every single month. And it also depends on what kind of charge it is, in the sense of, like, materials. Materials only get one of those burdens and then -- of the management burdens. And it doesn't get -- and then it gets the inventory burden, right. So it's complicated I guess is my point.

- 1 It's very complicated.
- Q. Can I -- yeah, I would like to help you with
- 3 that. Is there -- are you closing the books
- 4 monthly?
- 5 A. (Tebbetts) Yup.
- 6 Q. Why? Why would you close the books monthly?
- 7 Why wouldn't you close the books quarterly?
- 8 Most publicly traded corporations will close
- 9 the books quarterly. They report monthly.
- 10 They have monthly processes, but they close
- 11 the books quarterly.
- 12 A. (Tebbetts) Oh, okay. So I see what you're
- saying when you say "close the books." I'm
- sorry.
- We do our monthly reporting. I don't
- know how often we would consider what you're
- 17 saying, "close the books." I don't know the
- answer to that.
- 19 Q. Okay. It just seems like you're doing an
- 20 awful lot of accounting work for very little
- 21 benefit. You're adjusting burdens monthly
- and you're getting all these charges in. You
- must have a very large accounting department
- 24 to be able to deal with the complexities, as

you said, because you, in my opinion, have some self-inflicted wounds here.

Okay. So would you say the corporate burden, is that, you know, 10 percent on average in a typical year? How big is that corporate burden?

- A. (Tebbetts) I don't know the answer to that, actually. It's a blend.
- I'm just trying to -- oh, I'm sorry. Q. just trying to understand this New Hampshire burden, this corporate burden, this third burden you mentioned. Are these -- is it dominated by one, or is it -- are they all kind of equal? I'm just trying to characterize what you have inside this burden number.
 - A. (Tebbetts) So if you give me one moment, I

 can just take a look at something that I do

 have that might help me. But I don't know if

 it's actually going to help me, but I'm going

 to look at it anyways. Okay.

CHAIRWOMAN MARTIN: Commissioner

Goldner, I wonder if it might be helpful to

have a record request for the breakdown of

- 1 the burdens at a particular time.
- COMMISSIONER GOLDNER: Yes. Thank
- you, Chairwoman. I think that's a good idea.
- That's a good idea so that we can move on to
- 5 another topic. But yes. Would you like me
- to restate the question or --
- 7 A. (Tebbetts) Well, may I --
- 8 CHAIRWOMAN MARTIN: Yes, if you
- 9 would, it would help.
- 10 A. (Tebbetts) Sorry. May I add that
- 11 Commissioner Bailey requested the '19 and '20
- burden rates? So we're going to provide it
- anyways. And we would provide it by the
- 14 breakdown of that --
- 15 BY COMMISSIONER GOLDNER:
- 16 Q. Okay. Very good. Very good. As long as the
- 17 detail is in Commissioner Bailey's request, I
- think that would be fine.
- 19 A. (Tebbetts) Okay.
- 20 Q. What would the response of the Company be if
- the Commission said you shouldn't be changing
- burden rates monthly, you should be changing
- them quarterly or yearly? What would the
- 24 Company's response be on that?

| A. | (Tebbetts) I am not the person to ask for |
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| | that since I don't work in finance and I |
| | don't deal with the calculation of the burden |
| | rates. So unfortunately, I can't answer that |
| | question. |

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Q. Okay. I would also like to ask about another one of Commissioner Bailey's requests, just to make sure all the data is in there.

She had asked for the burden information. I just wanted to make sure that you would include the direct charge in dollars, the burdens in dollars. And then percentages, of course, you know, can be included. And then would you be able to -so what I'm asking for is you suggested you would include the burden information. But we also need the direct charge information so we have the complete picture. And I'd like to see that by project and then for total company. So there's a total company line, a total at the bottom, and then a breakdown by project. Would that be problematic, or could you sort of bolt that onto Commissioner Bailey's request?

- 1 A. (Tebbetts) So I can tell you that all of that
- 2 is in Exhibit 65 under -- for each of the
- attachments it provides overhead. And we
- were calling it "overheads" on here, but it's
- 5 the burdens. So you have the dollar amount
- that was charged to each project in there.
- 7 Q. Yeah, I think a summary table would be very
- 8 helpful. There's many pages and lots of --
- 9 A. (Tebbetts) Okay.
- 10 Q. Yeah, just a summary table would be great.
- 11 Thank you.
- 12 A. (Tebbetts) So I just want to make sure I do
- this correctly. You want a summary table of
- 14 the project?
- 15 Q. Hmm-hmm.
- 16 A. (Tebbetts) Dollars?
- 17 Q. Hmm-hmm. Yes.
- 18 A. (Tebbetts) And what else? I'm sorry.
- 19 Q. The direct charges and the burdens by month
- and for the year total, yeah.
- 21 A. (Tebbetts) Okay.
- 22 Q. It's really just Commissioner Bailey's
- request. I'm just filling out the detail a
- 24 little bit, so...

- 1 A. (Tebbetts) Well, so I just want to make sure
- 2 I'm clear again. So you want a summary by
- 3 project that we filed in the step in this
- 4 filing.
- 5 Q. Hmm-hmm.
- 6 A. (Tebbetts) And in that we should see a column
- 7 of total dollars.
- 8 O. Hmm-hmm.
- 9 A. (Tebbetts) We should see a column of direct
- 10 charges.
- 11 Q. Hmm-hmm.
- 12 A. (Tebbetts) I'm just writing it down. And
- then a column for the burdens.
- 14 Q. Hmm-hmm.
- 15 A. (Tebbetts) But you want -- what do you want
- by month? You want the burden charges by
- month as well?
- 18 Q. Yeah, that was in Commissioner Bailey's
- 19 request. That's right.
- 20 A. (Tebbetts) Well --
- 21 Q. It's three-dimensional. So it's going -- we
- 22 might want to think about how we display
- 23 that. But I do realize it's
- 24 three-dimensional.

| 1 | A. | (Tebbetts) So what I was anticipating to |
|---|----|---|
| 2 | | provide for Commissioner Bailey's request was |
| 3 | | not by project but the burden rates overall |
| 4 | | for Granite State Electric for each of those |
| 5 | | three pieces by month. So that wouldn't be |
| 6 | | what the burden charge to this project is. |
| 7 | | So then maybe they are separate requests I |
| 8 | | guess is what I'm saying. |

- 9 Q. Yeah, I think you're right.
- 10 A. (Tebbetts) Okay. That's fine. We can do
 11 that.
- 12 CHAIRWOMAN MARTIN: And for
 13 Commissioner Bailey's, I had also the average
 14 for each year.
- WITNESS TEBBETTS: Yes. Yes, I
 will include that as well.
- 17 BY COMMISSIONER GOLDNER:

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Q. Very good. And I just have one more
question, and that is on Exhibit 65, Bates 71
and 140, again just following up on Attorney
Dexter's questions.

I noticed in both of those tables, and perhaps more, that the total spend was greater than the budget, and in at least one

case much greater than the budget. Does that
cause any concerns for you? It seems like
there's a trend to spend a far larger number
than the budget.

- 5 A. (Tebbetts) May I ask what Bates page you're
 6 on? I'm sorry. I didn't hear you.
- 7 O. Yes. I'm sorry. 71 and 140.
- 8 A. (Tebbetts) Okay. Thank you.

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- 9 Q. Where I'm going, Ms. Tebbetts, is I'd like to
 10 understand sort of the corrective actions
 11 whenever there's a project that goes over
 12 budget. I would assume there are some
 13 lessons learned and there are corrective
 14 actions that are taken on a project that goes
 15 that far over budget.
 - A. (Strabone) Yeah, so on Bates Page 71, we can talk about this one because that's the Tuscan Village project that went over budget, where we had change orders.

So the process that we do here is that, you know, we'll take it from the step that we have identified work and that now the customers come to us and say we need additional work to be done, which then

1 ultimately results in us needing additional funding. From there, what we're doing is 2 we're generating a capital change order to 3 request the additional funding, and then 4 we're bringing that to senior leadership 5 during our monthly capital budget meetings. 6 7 And folks that are on this call, they 8 represent all the departments. So it's 9 regulatory, engineering, construction, 10 operations. Our senior leaders that are --11 our local president, regional president, vice-president, they're all invited. 12 folks from finance are on there as well. 13 14 we discuss these projects, and we discuss the 15 implications of what's driving the additional 16 costs for the funding, you know, what we're 17 going to -- is there a way to mitigate it, you know, if there is, if there isn't; how 18 19 much do we truly need; what's the impact to 20 our overall capital budget; you know, if 21 it's -- you know, some of these -- you know, 22 in this case it's customer-driven. 23 know, we look at that as a top priority that, 24 you know, would need to receive the funding

so we can, you know, provide service to a customer.

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We look at, you know, ultimately what does this impact have on our bottom line to the capital budget as well. And then we're getting feedback from --

[Court Reporter interrupts.]

Α. (Strabone) So we're getting feedback from our senior leadership, our locals here. depending on what the impact would be, they may also bring it up to their -- to corporate, you know, to a higher level, to talk about impacts on the capital budget. And from there it could be either, hey, we need to minimize this overall impact, so is there other projects that we can reduce funding on. Or we may get the go-ahead and say, yes, that's okay. The overall impact is not that significant and go ahead and spend that money. And then the change order gets approved, signed off on, and then we're allowed to go ahead and spend -- you know, go ahead and perform that work and spend the additional capital.

- 1 Q. Okay. Thank you. That makes sense.
- Is there -- just so I understand, is
- 3 this -- if the budget -- if the spend is
- 4 larger than the budget, do those increased
- dollars still show up in the rate of return
- 6 calculation? I believe it would; correct?
- 7 A. (Tebbetts) I'm sorry. Could you repeat that
- 8 question?
- 9 Q. Yeah, I'm just trying to understand. The
- 10 total spend number, that ultimately ends up
- in your rate of return calculation; right?
- 12 It's the actual spend and not the budget that
- shows up there; right?
- 14 A. (Tebbetts) Yes, that's correct.
- 15 Q. So is there any downside to spending more? I
- mean, if it would have been -- if \$4 million
- 17 would have been approved on this sheet
- instead of 2.7 million, you would have still
- 19 gotten your rate of return on the 4 million;
- 20 correct?
- 21 A. (Tebbetts) Well, not if it had been
- approved -- if that's what we had spent, then
- yes, we would be coming in for \$4 million.
- 24 But I would say that we -- the way we look at

our budget is we stay within, you know, parameters that are appropriate with regards to our rate of return, so that we don't want to -- how do I say this? We don't want to be over-earning. We don't want to under-earn. We want to try to get as close as we can to what we're allowed. We rarely do, simply because of the capital spending that we do. But we do try to manage to that budget. Some of these projects, as we mentioned, are customer-driven. And when that happens, it's difficult to manage that, in the sense that we expected to pay X, but the developer came to us to spend Y.

One way we manage is how we mentioned earlier, where we will cancel projects. So our enhanced bare conductor project for \$875,000 was canceled because we had other costs incurred during the year. And so rather than just spend it anyways -- of course we could have, but that would -- it wouldn't provide us, you know, the level of scrutiny on our budget that our senior leadership expects from us. And so that

- decision in that example would be to cancel a
- 2 project and defer it to another year to
- accommodate the fact that we are expected to
- 4 try to spend within our annual budget.
- 5 Q. Okay. Thank you.
- 6 COMMISSIONER GOLDNER: That's all I
- 7 have, Chairwoman Martin.
- 8 CHAIRWOMAN MARTIN: Okay. Thank
- you. And you'll be happy to hear that I
- 10 don't have any additional questions.
- 11 Back to Mr. Sheehan, if you have
- 12 redirect.
- MR. SHEEHAN: Certainly. I have
- 14 notes, so it will be kind of scatter shod.
- 15 REDIRECT EXAMINATION
- 16 BY MR. SHEEHAN:
- 17 Q. Ms. Tebbetts, I think you described it. But
- to be clear, on the CIAC, the formula, is it
- 19 correct to say that you look at a customer's
- 20 expected load, which translates into expected
- 21 distribution income, and that's the starting
- 22 point to determine whether there'll need to
- be a CIAC?
- 24 A. (Tebbetts) That's correct. So a developer or

| a customer will come to us and say we need |
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| service for this building. And we request |
| load data information, such as square footage |
| and lighting, and as much information as we |
| can get. And then we have the spreadsheet |
| that we have developed over many, many, many |
| years, so that we are including the demand |
| diversity. So we're not just saying it's 100 |
| percent load because it may not be 100 |
| percent, what they're giving us. We provide |
| a demand diversity in there. And then that |
| will calculate, utilizing the formula in the |
| tariff, what the total revenue is based on |
| the rates in effect at the time of the |
| request. And then they also calculate based |
| on that formula what credit the customer may |
| get for revenue. In the event that the cost |
| to serve that customer to build that line |
| extension, for example, is greater than the |
| credit for revenue, the customer will owe us |
| a CIAC. |

Q. So a real simple example would be the revenue calculation is 100 bucks, but it's going to cost 110 to connect that customer. You send

- them the bill for a \$10 CIAC.
- 2 A. (Tebbetts) Yes.
- 3 Q. There was a lot of time spent on burdens.
- But one further -- or a couple questions on
- 5 what is in the burden. And you described a
- 6 local burden rate, a corporate burden rate.
- 7 And I think there was an inventory burden
- 8 rate. Is it fair to say that what comprises
- 9 the local burden rate are many of the costs,
- 10 employee costs, accounting costs, insurance,
- benefits, et cetera, that is part of the
- 12 presentation in a general rate case?
- 13 A. (Tebbetts) Yes.
- 14 Q. And those costs are subject to review in the
- 15 general rate case, and ultimately some
- number's approved for all those kinds of
- 17 costs; is that right?
- 18 A. (Tebbetts) Yes.
- 19 Q. And then, of course, some of those costs are
- 20 allocated to capital projects and result in
- 21 this burden rate. And that process is also
- 22 subject to review in a rate case.
- 23 A. (Tebbetts) Yes.
- Q. Okay. And I think there might have been a

| 1 | little disconnect on a couple of the |
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| 2. | guestions about the battery program. |

When there's not a peak event called, the batteries are used each day to offset customer load during the peak period. Or at least that's the first priority of the program.

- 8 A. (Tebbetts) Yes, that's correct.
- 9 Q. And when a peak event is possibly coming, the
 10 program makes sure the battery is charged and
 11 ready to respond to that peak event some
 12 hours ahead; is that fair?
- 13 A. (Tebbetts) Yes.

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- Q. And so the program is designed to make sure as much of the customer's batteries are available to us at the peak when the actual hour comes or two hours come.
- 18 A. (Tebbetts) Yes.
- Q. And on the last few questions fromCommissioner Goldner on the amount we spend.

In this particular case, the step

adjustment that's up for review had a cap on

it as part of the Settlement Agreement; is

that correct?

- A. (Tebbetts) I believe it was -- I'm not sure
 of the exact wording in the Settlement
 Agreement. But I do believe that it wasn't
- necessarily capped, but it was that we would come in at about 1.8 million. For 2022 there is a cap at 1.8 million.
- Q. And is it fair to say the brackets around
 this step was the specific list of projects
 that was agreed to as part of the settlement?
- 10 A. (Tebbetts) That's correct, with the
 11 opportunity to substitute as necessary.
- Q. So if in fact we had spent \$4 million on four other projects during 2020, the Settlement Agreement would have precluded recovery of those projects.
- 16 A. (Tebbetts) Yes.
- 17 Q. Is it also fair to say, more generally, that
 18 any money we spend on a capital project is
 19 always subject to prudence review, whether in
 20 a step or rate case, and if the Commission
 21 were to find the spending imprudent, we don't
 22 get recovery there?
- 23 A. (Tebbetts) Yes.
- MR. SHEEHAN: That's all I have.

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| 1 | Thank you. |
| 2 | CHAIRWOMAN MARTIN: Okay. Thank |
| 3 | you. |
| 4 | Any follow-up questions from the |
| 5 | Commissioners? |
| 6 | [No verbal response] |
| 7 | CHAIRWOMAN MARTIN: Okay. Seeing |
| 8 | none, we will strike I.D. on Exhibits 65 |
| 9 | through 77 and admit those as full exhibits. |
| 10 | We are also holding the record open |
| 11 | for Exhibit 78, which is an updated |
| 12 | Attachment 1 to Exhibit 65; Exhibit 79 for |
| 13 | Commissioner Bailey's record request |
| 14 | regarding burdens; Exhibit 80 for |
| 15 | Commissioner Goldner's record request |
| 16 | regarding customer benefits of battery |
| 17 | storage; and Exhibit 81 for the summary table |
| 18 | by project as requested by Commissioner |
| 19 | Goldner. |
| 20 | Mr. Sheehan, do you have clarity on |
| 21 | all of those, or do you have any questions? |
| 22 | MR. SHEEHAN: I do have clarity on |
| 23 | the request. I have one question. |
| 24 | I talked to Ms. Tebbetts on the |

HEARING

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| 1 | break, and she will have 78 by first thing | |
| 2 | tomorrow morning. | |
| 3 | The burden rates, I haven't talked | |
| 4 | to her about it, but I think that is | |
| 5 | manageable in the next couple days, if not | |
| 6 | tomorrow. | |
| 7 | However, I don't have a handle on | |
| 8 | how long it might take us to go through the | |
| 9 | battery customers to calculate, you know, | |
| 10 | their individual benefit. And I'm not sure, | |
| 11 | frankly, if we could get that in time for a | |
| 12 | July 1 order in this docket. I think that | |
| 13 | that information may not affect this | |
| 14 | particular case, the resolution of it. So I | |
| 15 | wonder if the Commission is looking for it | |
| 16 | prior to order, or whether if it comes in | |
| 17 | sometime after that would be acceptable. | |
| 18 | CHAIRWOMAN MARTIN: Commissioner | |
| 19 | Goldner, did you have a timing on that? Are | |
| 20 | you okay if it comes in after the order is | |
| 21 | needed in this case? | |
| 22 | COMMISSIONER GOLDNER: I think that | |
| 23 | would be fine, yes. | |
| 24 | CHAIRWOMAN MARTIN: Okay. Anything | |

else?

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MR. SHEEHAN: I was going to say maybe Ms. Tebbetts can tell me whether I'm right or wrong on that issue.

WITNESS TEBBETTS: No, no, you're correct. I think what I need to do is I need to get -- the data has to be downloaded. what I'm going to do, just for ease, is start with January 1st data, just to simply make it just a starting point where we're doing our quarterly reporting. I think it would probably be helpful to see what the quarterly reports say and then compare that to the actual data that I'm giving you. And then -but I need to get Tesla involved to get the data, and I may need to get Guy Howes involved as well, because they're the ones who are putting it together for us so that it's in a nice package for you and not just a download of a spreadsheet. So I will work with them next week, most likely. I'm going to have to get a call with them so I can explain to them everything that needs to

| 1 | happen. So maybe a couple weeks, given that |
|----|---|
| 2 | the Fourth of July holiday is here. I don't |
| 3 | know how if they're available. |
| 4 | But again, I don't think that this |
| 5 | data you're requesting affects our request. |
| 6 | But I'm more than happy to provide it, if the |
| 7 | timeline is okay with you, that it may be a |
| 8 | couple weeks. |
| 9 | CHAIRWOMAN MARTIN: Why don't we |
| 10 | set a deadline of July 15th. |
| 11 | A. (Tebbetts) Okay. Thank you. |
| 12 | CHAIRWOMAN MARTIN: Okay. And then |
| 13 | we are going to reserve an exhibit, in case |
| 14 | it's necessary, Exhibit 82, to be used as |
| 15 | described by Mr. Dexter in the letter from |
| 16 | the OCA regarding the decoupling tariff, if |
| 17 | it is needed following the discussions that |
| 18 | were agreed to between the Company and the |
| 19 | Staff and as contemplated by the OCA. |
| 20 | Anything else? Any questions on |
| 21 | any of that? |
| 22 | [No verbal response] |
| 23 | CHAIRWOMAN MARTIN: Okay. Then |
| 24 | we'll go to closings and start with Mr. |

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| 7 | Douters |
| _ | Dexter |

MR. DEXTER: Thank you,

Commissioners, for hanging in. It was a very long day, which I didn't predict would go this long, but...

Based on the Staff's review of the documents that were filed, and relying in part on the partially completed audit, Staff would recommend approval of the recalculated revenue increase that we get with the exhibits that's been reserved. We say that having not seen it, but assuming that it's verifiable when it comes in.

We would recommend two further adjustments to that calculation, and we talked about both of those today. Staff would recommend that the Company make, for purposes of this step adjustment, a pro forma adjustment to rate base to reflect the CIAC, or the nine customers that seem to have, I'm going to use the term "fallen through the cracks" due to timing differences. In other words, we've got the cost of their battery in rate base. It would seem perfectly

symmetrical and reasonable to incorporate their CIAC as well. The witness testified that it could be somewhere between one or all nine of these customers where the CIAC has not been reflected, depending on whether they paid upfront or whether they paid over time. But we believe it would be worth the effort to look into that and quantify the CIAC if it's not reflected so that the rate base, as a result of this docket, is symmetrical; in other words, if we have the cost of the battery, that cost should be offset by CIAC.

With respect to the second adjustment that we would propose, it's actually got two parts: One was for \$37,000 and one was for \$1,700. This related to charges that were described as "2021 charges" that were put into rate base in 2020 for, it sounded like accounting convenience purposes. And on that basis, Staff would strongly disagree with including those two figures in rate base in this case. However, we heard from the witness that, in fact, although they were classified in the materials that were

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filed as "2021 charges," that they were in fact booked to Plant In Service either in the Plant In Service Account or in the Completed Construction Not Classified Account, both of which were rate-base included, that they are in fact in those accounts at the end of the year. So that strikes us as in somewhat conflict with the materials that were filed in Exhibit 65. We would ask that, respectfully, that the Company verify that those two figures were in fact booked to Plant or Completed Construction Not Classified. And if they were, we wouldn't have an objection. If they're booked to Plant at the end of the year, we believe that their rate base is includable in this docket.

If, however, the Company determines after looking and checking with the accounting department -- and the witness indicated several times that they don't keep the books -- if in fact they were recorded in 2021, then Staff would recommend their exclusion from this step, and that would be something that the Company would need to look

for in a future proceeding.

So those are two recommendations we make with respect to the numbers that we've been talking about today.

number of times that the investments that were presented today are subject to audit by the Commission's Audit Division. The witness indicated, and we understand, that this audit is not complete. So we would like to make a fairly typical request that any results of this case be subject to adjustment based on the outcome of the audit.

In addition, very near the end of Exhibit 65, on Page 189, is the list of projects for next year's step adjustment.

And if you recall, if you go back to the original Settlement Agreement, the agreement was that the Company would provide this list in this docket, which they have done and we appreciate. This list, I just want to make clear that from Staff's viewpoint, should be for informational purposes at this time. I don't think the Company asked for approval of

this list. We understand that it's informational. There are at least four projects that are labeled as "growth," one of which is Tuscan Village, which we talked about. The other three we're not sure.

So Staff would like the opportunity to work with the Company, as the settlement contemplates, to come up with an agreed-upon list for the step adjustment next year. We just didn't want the Commission or the Company to view this as an approved list within the confines of this docket.

And we will take the opportunity to join in the conversations between the Consumer Advocate's Office and the Company on the decoupling tariff and try to get to the bottom of that in a very short period of time. We wish we had brought that to the Commission on a more timely basis, but that just happens to be the nature of how this review happened. We're not trying to hold up the proceeding. I think it's something that could be dealt with after July 1st if necessary.

| 1 | So that summarizes Staff's |
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| 2 | recommendations and position in this case. |
| 3 | And again, we thank you for the fairly long |
| 4 | day. |
| 5 | CHAIRWOMAN MARTIN: Okay. Thank |
| 6 | you, Mr. Dexter. |
| 7 | Mr. Sheehan. |
| 8 | MR. SHEEHAN: Thank you. So going |
| 9 | back to the beginning, there are a handful of |
| LO | things for which we've requested approval |
| L1 | here. The step increase based on the capital |
| L2 | projects and the final number will come |
| L3 | tomorrow, and those include the |
| L 4 | reconciliation of the rate case expenses and |
| L 5 | the recoupment and approval of the two tariff |
| L6 | language pieces: The lighting tariff and the |
| L7 | decoupling tariff. As mentioned, we have |
| L8 | every intent to work with OCA and Staff to |
| L9 | learn what the language tweaks are to the |
| 20 | tariff, and I fully expect we'll reach |
| 21 | agreement on that. |
| 22 | The other issue referenced in the |
| 23 | OCA's e-mail was the revenue per customer. |
| 24 | And there was apparently some concern that |

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that was not fixed. However, it takes a determination in this case to sort of set the revenue level before we can calculate the revenue per customer. At its very basic level, when the order is issued in this case, it's gong to say Liberty is entitled to recover, say \$40 million per year. decoupling mechanism is designed that we only recover 40, no more, no less, and we calculate a revenue per customer to try to hit that target as best we can. Then, as Mr. Dexter said, it's next year when we can look back on the first decoupling year and we can find out if we recover 39-1/2 million or 40-1/2 million and make the appropriate adjustment.

So that's a long way of saying that the revenue per customer is a calculation that we will do. It doesn't have to be in the tariff. I don't remember if it is or not. The mechanism for calculating is in the tariff, and that is more of an accounting exercise that happens at the close of the year.

Couple of thoughts on some of the issues that came up during the hearing. We spent a lot of time on burdens. I won't spend more.

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Regarding the Salem request that we underground those lines, our poles and lines are in city and state right-of-ways at their sufferance. If the state says we have to move a pole, we have to move a pole. And if we don't, they can force us to remove the pole. We don't have the right to be there. So when Salem says you need to underground the lines, we have to. As Mr. Strabone said, we try hard to work with them and come to the best, most cost-effective solutions. the end of the day, our licenses with them are at their sufferance. And you may recall in the gas cases, that happens quite frequently that we are moving our pipes for a town to do a water project or a sewer project. Now, we use those opportunities to replace old pipe. But it's centered on the same concept that we are there at their sufferance. So this is an example of that.

So the fact that it was more expensive to go underground -- we had to do it. So that's just a -- RSA 231:177 is sort of the old bedrock statement of that fact.

Regarding AMI meters, I can add a little bit more. There is a directive from corporate to go that route as expeditiously as is reasonably possible. And as Ms.

Tebbetts said, the efforts are underway. And the Commission will see AMI appearing in future dockets here.

The last question that came up was Commissioner Goldner's request about what would the Company say if we had to adjust burden rates monthly -- quarterly instead of monthly. I don't know what the accounting folks would say. My response is it will still end up with the same number on an annual basis because, again, the number we're trying to collect is all the components that make up the burden. And we're trying to find the best way to do that. And so that's the overarching thing, is the same dollar will be in the burdens over the course of a year.

Don't know if there are other FERC rules that we have to follow or accounting practices that that would interrupt, but that's my first reaction.

Staff's support for the bulk of our request in this docket. We do ask that the Commission approve the rates. And the final numbers will arrive tomorrow with the adjustments and the corrections discussed today, and the adjustment to take into account the REP rate adjustment that happened in May. And we ask that you approve the tariff language requested as well. We thank you for your time.

CHAIRWOMAN MARTIN: Okay. Thank
you. And I just want to understand, make
sure I understand the process. So the
updated filing will be made. Staff will
review that and verify it. And if there are
any concerns, I assume we will hear it from
you. Am I right?

MR. DEXTER: We will attempt to do that as quickly as possible, and hopefully

| 1 | tomorrow. We've narrowed down the issues. |
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| 2 | We do want to remind Ms. Tebbetts that she |
| 3 | did write down the small \$1,247 disallowance. |
| 4 | Not a big deal. But that's one that I can |
| 5 | see being overlooked, given how small it is. |
| 6 | I guess I didn't hear agreement on |
| 7 | our two recommendations regarding the CIAC, |
| 8 | the 37,000 and the 1.7 million. So I didn't |
| 9 | expect 1.7 thousand. I wouldn't expect |
| 10 | that tomorrow's calculation would reflect |
| 11 | those reductions. But I will leave that up |
| 12 | to the Company if they want to incorporate |
| 13 | theirs or not or wait for the Commission's |
| 14 | ruling. |
| 15 | CHAIRWOMAN MARTIN: Okay. Thank |
| 16 | you. |
| 17 | Anything, Mr. Sheehan? |
| 18 | MR. SHEEHAN: I just don't frankly |
| 19 | have the authority or the ability to have any |
| 20 | confidence to say "Yes" or "No" to that. I |
| 21 | guess I don't know. I mean, we could not |
| 22 | make the change, and if you ordered |
| 23 | otherwise, we could reflect it later. Or we |
| 24 | could make the change, and if you order |

| otherwise, we could reflect that later. I |
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| mean, I guess I don't want to I think |
| it's silly to get into a back-and-forth on |
| this tomorrow in advance of an order over |
| such small numbers I guess. So I'm certainly |
| willing to take direction if the Commission |
| has a preference for how we handle that short |
| of an order, or prior to an order. |

MR. DEXTER: I would agree with Mr. Sheehan, that one calculation for tomorrow is probably enough. The impact is fairly small and readily adjusted, as I understand it, when a final decision is made on those two issues.

CHAIRWOMAN MARTIN: Okay. Well, the Commission's preference is, to the extent the Company agrees to it, to reflect that in your updated filing.

MR. SHEEHAN: Okay. Then we'll have that conversation internally. If we agree to make it, we'll so indicate in a cover letter. And if we don't, we'll indicate that as well so you know what happened or didn't happen.

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| 1 | CHAIRWOMAN MARTIN: All right. | |
| 2 | Thank you very much. | |
| 3 | Thank you all for all of the | |
| 4 | information you provided to us today. We | |
| 5 | will take this under advisement and issue an | |
| 6 | order promptly. Have a good rest of the day. | |
| 7 | COMMISSIONER BAILEY: Thank you, | |
| 8 | everyone. | |
| 9 | (Whereupon the hearing concluded at 3:15 p.m.) | |
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| 1 | CERTIFICATE | |
| 2 | | |
| 3 | | |
| 4 | I, Susan J. Robidas, a Licensed Shorthand Court Reporter and Notary Public | |
| 5 | of the State of New Hampshire, do hereby certify that the foregoing is a true and accurate transcript of my stenographic | |
| 6 | notes of these proceedings taken at the place and on the date hereinbefore set | |
| 7 | forth, to the best of my skill and ability under the conditions present at the time. | |
| 8 | I further certify that I am neither | |
| 9 | attorney or counsel for, nor related to or employed by any of the parties to the | |
| 10 | action; and further, that I am not a relative or employee of any attorney or | |
| 11 | counsel employed in this case, nor am I financially interested in this action. | |
| 12 | The foregoing certification of this | |
| 13 | transcript does not apply to any reproduction of the same by any means | |
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| 20 | Susan J. Robidas, LCR/RPR Licensed Shorthand Court Reporter | |
| 21 | Registered Professional Reporter N.H. LCR No. 44 (RSA 310-A:173) | |
| 22 | Home Don Hot II (Hom Siv-Mail) | |
| 23 | | |
| 24 | | |

| \$ | - \$4,866 (1) 155:17 - \$4.1 (1) | above (1) 63:9 absent (1) | 60:16;62:23;64:21; 65:4;76:15;84:6; 86:10;116:22; | 182:18,19;183:14; 185:12,16;186:9; 188:16;191:11,12 |
|---------------------------|--|---------------------------------|---|---|
| 1 (1) | 115:5 | 9:13 | 138:12;143:11; | adjustments (6) |
| 159:24 | \$40 (1) | Absolutely (4) | 171:12;176:16; | 14:3;16:8;27:24; |
| 139.24 - (1) | 188:7 | 41:4;52:7;55:11; | 180:15 | 33:20;182:15;191:1 |
| 72:7 | \$40,000 (1) | 141:16 | actually (31) | admit (1) |
| | 93:20 | abutters (1) | 20:1,8,18;28:7; | 178:9 |
| ,000 (4) | \$43,000 (1) | 96:18 | 31:18;45:13;47:12; | adopt (2) |
| 129:6,9,11,18 | 150:24 | abutter's (1) | 48:8;55:2;56:4; | 18:6;24:7 |
| 1,232,187 (1) | \$45 (1) | 96:21 | 59:13;65:11;67:3; | advance (1) |
| 20:6 | 102:15 | accelerate (3) | 68:7;71:3;74:11; | 193:4 |
| 1,247 (1) | \$45,000 (1) | 53:17;135:19,20 | 80:24;85:10;87:12; | advisement (2) |
| 192:3 | 150:19 | accelerated (5) | 96:21;112:9,10; | 9:22;194:5 |
| 1,292 (1) | \$46,590,297 (1) | 53:12;57:24;59:7; | 119:23,24;137:2; | Advocate's (1) |
| 82:14 | 100:2 | | | , , |
| 1,465 (1) | | 60:6;134:23 | 143:2;147:9;159:3; | 186:15 |
| 80:8 | \$48,506,983 (1) | acceleration (7) | 162:8,20;183:15 | affairs (1) |
| 1,700 (1) | 22:19 | 52:21;54:22;56:22; | actuals (1) | 18:13 |
| 183:16 | \$48,707,039 (1) | 59:11,21,24;60:4 | 26:5 | affect (3) |
| 1,801,562 (2) | 20:16 | acceptable (1) | add (12) | 24:13,14;179:13 |
| 19:22;20:11 | \$48.5 (1) | 179:17 | 22:16;45:9;61:7; | affects (1) |
| 1.347 (1) | 102:19 | accepting (1) | 73:20;85:3,17,18; | 181:5 |
| 44:2 | \$5 (1) | 110:6 | 122:2;128:5;152:6; | afternoon (2) |
| 1.4 (2) | 124:24 | accommodate (3) | 163:10;190:5 | 23:22;140:19 |
| 35:4;152:20 | \$50 (6) | 73:19;96:10;173:3 | added (4) | AFUDC (1) |
| 1.8 (3) | 43:9,11;45:9; | accordance (1) | 84:23;112:10; | 81:21 |
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