or purpose sought to be advanced by the statutory scheme." *Id.*

Second, it is important to keep in mind that the 1984 *Appeal of PSNH* represents the New Hampshire Supreme Court's response to this specific question, as transferred to the Court by the Commission: "Does RSA 378:30-a, as a matter of law, prohibit the Public Utilities Commission from allowing public utilities to recover, through rates, amounts such utilities have invested in plant construction projects that have been abandoned?" *Appeal of PSNH*, 125 N.H. at 48. The answer provided by the Court was an emphatic "YES!" Attempting to spin the answer to a "no" in the present circumstances amounts to pure sophistry, inasmuch as one would have to conclude that Granite Bridge was not a "plant construction project" within the meaning of the question answered by the Court in 1984. This is consistent with Energy North's overall theory of recovery in light of RSA 378:30-a; the utility is asking the Commission to turn long-established public policy in New Hampshire on its head through an absurdly literalist gloss on the phrase "construction work in progress." Energy North had every intention of doubling its rate base by undertaking the construction work known as the Granite Bridge project. The work barely began and the project will never be used and useful in the provision of public service. The costs at issue here would have been capitalized had the project been built. *See* tr. 6/8/21, afternoon, at 14, lines 4-10 (testimony of Staff witness Steven Frink). In these circumstances, such costs cannot be lawfully imposed on captive utility customers in New Hampshire.