

Liberty Utilities (Granite State Electric) Corp.  
d/b/a Liberty  
Docket No. DE 23-039

Exhibit JD-1  
Accompanying the Direct Testimony of  
John Defever, CPA  
On Behalf of the OCA

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Overall Financial Summary

Line No	Description	Rate Year 1 Per Liberty Amount	Rate Year 1 Per OCA Amount	Adjustments	Reference
1	Rate Base, as adjusted	\$ 195,928,831	\$ 195,019,139	\$ (909,692)	Schedule B
2	Operating Income, as adjusted	\$ 5,196,802	\$ 11,020,087	\$ 5,823,285	Schedule C
3	Earned Rate of Return	2.65%	5.65%	3.00%	L.2 / L.1
4	Requested rate of return / cost of capital	<u>8.41%</u>	<u>7.15%</u>	<u>-1.26%</u>	
5	Required Operating Income	\$ 16,473,243	\$ 13,936,263	\$ (2,536,980)	L.1 X L.4
6	Income Sufficiency / (Deficiency)	\$ (11,276,441)	\$ (2,916,176)	\$ 8,360,265	L.2 - L.5
7	Gross Revenue Conversion Factor	<u>1.3685</u>	<u>1.3685</u>	\$ -	Schedule A-1
8	Revenue (Increase)/Decrease required	<u>\$ (15,431,325)</u>	<u>\$ (3,990,662)</u>	<u>\$ 11,440,663</u>	L. 6 X L.7
9	Incremental Revenue (Increase)/Decrease Requested	\$ (15,431,325)	\$ (3,990,662)	\$ 11,440,663	
10	Uncollectible Adjustment	<u>1.0036</u>	<u>1.0036</u>	\$ -	RR-1
11	Total (Increase)/Decrease Requested	\$ (15,487,002)	\$ (4,005,060)	\$ 11,481,941	L. 8 x L 10
12	Incremental Total (Increase)/Decrease Requested	<u>\$ (15,487,002)</u>	<u>\$ (4,005,060)</u>	<u>\$ 11,481,941</u>	

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Gross Revenue Conversion Factor

Line No.	Description	Rate Year 1
1	Operating Revenue Percentage	100.0000%
2	Less: New Hampshire corporate business tax	<u>7.5000%</u>
3	Operating revenue percentage after state taxes	92.5000%
4	Federal income tax rate	<u>21.0000%</u>
5	Federal income tax	<u>19.4250%</u>
6	Operating income after Federal income tax	<u><u>73.0750%</u></u>
7	Gross Revenue Conversion Factor	<u><u>136.846%</u></u>

Source: \_\_\_\_\_  
Schedule RR-3.2

Adjusted Rate Base

Line No.	Description	Liberty Rate Year 1 (A)	OCA Adjustments RY 1 (B)	OCA Rate Year 1 (C)
1	Gross Plant	\$ 369,349,793	\$ (1,459,693)	\$ 367,890,100
2	Accumulated Depreciation	\$ (134,265,857)	\$ 1,620,778	\$ (132,645,080)
3	Net Plant	\$ 235,083,936	\$ 161,085	\$ 235,245,021
<u>Additions to Rate Base</u>				
4	Supplies and Inventory	\$ 3,475,403		\$ 3,475,403
5	Prepaid Expense	\$ 1,056,797	\$ (1,056,797)	\$ -
6	Cash Working Capital	\$ 2,498,501	\$ (101,408)	\$ 2,397,093
<u>Subtractions to Rate Base</u>				
7	Customer Deposits	\$ (1,232,303)		\$ (1,232,303)
8	Regulatory Liabilities	\$ (4,773)		\$ (4,773)
9	ADIT	\$ (23,948,731)	\$ 87,429	\$ (23,861,302)
10	Rate Base Offset	\$ (21,000,000)		\$ (21,000,000)
11	Total Adjustments	\$ (39,155,106)	\$ (1,070,776)	\$ (40,225,882)
12	Adjusted Rate Base, per OCA	\$ 195,928,831	\$ (909,691)	\$ 195,019,139

Source:

Column A: RR-4

Working Capital

Line No.	Expense Description	(A) Test Year 2022	(B) Pro Forma Adjustment	(C) Test Year Pro Forma	(D) Interim Period (Annualized) 2022/2023	(E) Rate Year 2023/2024
1	Labor & Operations and Maintenance Expenses					
2	Labor (Payroll)	5,682,718	1,020,794	6,703,511	6,850,991	4,740,314
3	Non-Labor O&M	104,904,839	(91,576,936)	13,327,904	13,653,220	13,160,486
4	<u>Total Labor &amp; Non-Labor Expenses</u>	<u>110,587,557</u>	<u>(90,556,142)</u>	<u>20,031,415</u>	<u>20,504,212</u>	<u>17,900,800</u>
5						
6	Income Taxes					
7	Federal & State Income Taxes	2,651,781	(2,651,781)	-	3,212,899	5,621,101
8	<u>Total Federal Income Taxes</u>	<u>2,651,781</u>	<u>(2,651,781)</u>	<u>-</u>	<u>3,212,899</u>	<u>5,621,101</u>
9						
10	Taxes Other Than Income Taxes					
11	Payroll Taxes	642,935	115,511	758,447	775,133	656,843
12	Property Taxes	5,906,188	-	5,906,188	6,247,669	6,339,776
13	<u>Taxes Other Than Income Taxes</u>	<u>6,549,124</u>	<u>115,511</u>	<u>6,664,635</u>	<u>7,022,801</u>	<u>6,996,620</u>
14						
15	<u>Total</u>	<u>119,788,461</u>	<u>(93,092,412)</u>	<u>26,696,050</u>	<u>30,739,911</u>	<u>30,518,521</u>

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Line No.	Net (Lead)/Lag Days	(A) Test Year 2022	(B) Pro Forma Adjustment	(C) Test Year Pro Forma	(D) Interim Period (Annualized) 2022/2023	(E) Rate Year 2023/2024
1	Labor & Operations and Maintenance Expenses					
2	Labor (Payroll)	24.20	24.20	24.20	13.21	13.21
3	Non-Labor O&M	24.20	24.20	24.20	20.12	20.12
4	<u>Total Labor &amp; Non-Labor Expenses</u>	<u>24.20</u>	<u>24.20</u>	<u>24.20</u>	<u>17.81</u>	<u>18.29</u>
5						
6	Income Taxes					
7	Federal & State Income Taxes	24.20	24.20	24.20	21.28	21.28
8	<u>Total Federal Income Taxes</u>	<u>24.20</u>			<u>21.28</u>	<u>21.28</u>
9						
10	Taxes Other Than Income Taxes					
11	Payroll Taxes	24.20	24.20	24.20	37.71	37.71
12	Property Taxes	24.20	24.20	24.20	63.59	63.59
13	<u>Taxes Other Than Income Taxes</u>	<u>24.20</u>	<u>24.20</u>	<u>24.20</u>	<u>60.73</u>	<u>61.16</u>
14						
15	<u>Total</u>	<u>24.20</u>	<u>24.20</u>	<u>24.20</u>	<u>27.98</u>	<u>28.67</u>

Line No.	(A) Test Year 2022	(B) Pro Forma Adjustment	(C) Test Year Pro Forma	(D) Interim Period (Annualized) 2022/2023	(E) Rate Year 2023/2024	
	Working Capital Requirement					
1	Labor & Operations and Maintenance Expenses					
2	Labor (Payroll)	376,772	67,680	444,452	247,902	171,528
3	Non-Labor O&M	6,955,335	(6,071,676)	883,658	752,684	725,520
4	<b>Total Labor &amp; Non-Labor Expenses</b>	<b>7,332,107</b>	<b>(6,003,996)</b>	<b>1,328,110</b>	<b>1,000,586</b>	<b>897,048</b>
5						
6	Income Taxes					
7	Federal & State Income Taxes	175,817	(175,817)	-	187,336	327,753
8	<b>Total Federal Income Taxes</b>	<b>175,817</b>	<b>(175,817)</b>	<b>-</b>	<b>187,336</b>	<b>327,753</b>
9						
10	Taxes Other Than Income Taxes					
11	Payroll Taxes	42,628	7,659	50,286	80,085	67,864
12	Property Taxes	391,588	-	391,588	1,088,383	1,104,429
13	<b>Taxes Other Than Income Taxes</b>	<b>434,216</b>	<b>7,659</b>	<b>441,874</b>	<b>1,168,469</b>	<b>1,172,293</b>
14						
15	<b>Total</b>	<b>7,942,139</b>	<b>(6,172,154)</b>	<b>1,769,985</b>	<b>2,356,391</b>	<b>2,397,094</b>

Company Amount	<u>\$ 2,498,501</u>
OCA Adjustment	<u>(101,408)</u>

Source: RR-4.3

Plant Additions

Line No.	Description	Rate Year 1
1	Company Amount	\$ 28,398,322
2	OCA Amount	<u>\$ 26,938,629</u>
3	OCA Adjustment	<u><u>\$ (1,459,693)</u></u>
		\$ 28,398,322
		-5.14%
		<u>\$ (1,459,693)</u>

Source

Schedule RR-6



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Prepayments

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 1,056,797
2	OCA Amount	<u>\$ -</u>
3	OCA Adjustment	<u><u>\$ (1,056,797)</u></u>

Source:

Schedule RR-4

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Accumulated Depreciation

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Accumulated Depreciation	<u>\$ 1,620,778</u>

Source:  

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Schedule C-13

Accumulated Deferred Income Taxes

Line No.	Description	Rate Year 1	Reference
1	ADIT	\$ (1,166,328)	RY 1 - Adj TY
2	Plant in Service	<u>\$ 19,472,711</u>	RY 1 - Adj TY
3	Ratio	-5.99%	Line 1/Line 2
4	OCA Plant Adjustment	<u>\$ (1,459,693)</u>	Exhibit JD-1 Schedule B Line 1
5	OCA ADJ to ADIT	<u><u>\$ 87,429</u></u>	Line 3 x Line 4

Source:  

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Schedule RR-4

Operating Income Adjustments

Line No	Description	OCA	
		Rate Year 1 Adjustments	Reference
1	Operating Income per Company	5,196,802	RR-1
	<u>Operating and Maintenance Expense Adjustments:</u>		
2	Payroll Expense	\$ 1,081,859	C-1
3	Incentive Compensation	\$ 412,108	C-2
4	SERP	\$ 31,597	C-3
5	Severance Expense	\$ 146,356	C-4
6	BOD Costs	\$ 43,667	C-5
7	D&O Expense	\$ 20,182	C-6
8	Vegetation Management	\$ 585,613	C-7
9	Legal Expense	\$ 24,400	C-8
10	Customer Education/Outreach Expense	\$ 105,000	C-9
11	Customer First Expense	\$ 832,809	C-10
12	Injuries & Damages Expense	\$ 107,004	C-11
13	Benefits Expense	\$ 765,977	C-12
14	Depreciation Expense	\$ 3,277,593	C-13
	<u>Other Taxes</u>		
15	Payroll Tax Expense	\$ 135,178	C-14
16	Property Tax Expense	\$ 25,155	C-15
17	Income Taxes	\$ (2,044,818)	C-17
18	Interest Synchronization	\$ 273,606	C-16
19	Operating Income per OCA	<u>\$ 11,020,087</u>	

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Payroll Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Liberty Payroll	\$ 6,056,446
2	OCA Recommended Payroll	<u>\$ 4,974,587</u>
3	OCA Unfilled Positions Adjustment	<u><u>\$ (1,081,859)</u></u>

Source:

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Line 1: Schedule RR 3.5

Line 3: OCA TS 1-6

Incentive Compensation

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Liberty Incentive Compensation	\$ 824,216
2	OCA Recommended Incentive Compensation	<u>\$ 412,108</u>
3	OCA Incentive Compensation Adjustment	<u><u>\$ (412,108)</u></u>

Source

OCA 3-50

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SERP

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 31,597
2	OCA Recommended Amount	<u>\$ -</u>
3	OCA Adjustment	<u><u>\$ (31,597)</u></u>

Source  
OCA 3-105 Attachment

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Severance Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 146,356
2	OCA Recommended Amount	<u>\$ -</u>
3	OCA Adjustment	<u><u>\$ (146,356)</u></u>

Source  
OCA 3-110



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BOD Costs

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 58,223
2	Percent allocated to shareholders	<u>75%</u>
3	OCA Adjustment	<u><u>\$ (43,667)</u></u>

Source:  

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DOE 4-54 c Supplemental

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D&O Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 26,909
2	Percent allocated to shareholders	<u>75%</u>
3	OCA Adjustment	<u>\$ (20,182)</u>

Source  
OCA 3-34

Vegetation Management

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 3,678,580
2	OCA Integrated Vegetation Management Adjustment	\$ (90,232)
3	OCA Consolidated Contribution Adjustment	<u>\$ (495,381)</u>
4	OCA Recommended Vegetation Management	<u>\$ 3,092,967</u>
5	Total OCA Adjustment	<u><u>\$ (585,613)</u></u>

Source  
Lines 1- 2: RR-3.12  
Line 3: Sparkman/Green Testimony p. 14

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Legal Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 75,967
2	OCA amount	\$ 51,567
3	OCA Adjustment	\$ (24,400)

	<u>Year</u>
2018	\$ 43,013
2019	\$ 41,114
2020	\$ 15,814
2021	\$ 84,842
2022	\$ 73,053
Average	\$ 51,567

Source  
 OCA 3-68

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Customer Education/Outreach Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 105,000
2	OCA Recommended Amount	<u>\$ -</u>
3	OCA Adjustment	<u><u>\$ (105,000)</u></u>

Source  
Schedule RR-3.11

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Customer First Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 832,809
2	OCA Recommended Amount	<u>\$ -</u>
3	OCA Adjustment	<u><u>\$ (832,809)</u></u>

Source: \_\_\_\_\_  
Schedule RR-3.13

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Injuries and Damages Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>
1	Company Amount	\$ 1,033,103
2	OCA Recommended Amount	<u>\$ 926,099</u>
3	OCA Adjustment	<u><u>\$ (107,004)</u></u>

Source:

Schedule RR-2.10 line 127

Benefits Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>	<u>Reference</u>
1	OCA Adjustment to Payroll	\$ (1,081,859)	Schedule C-1
2	Benefit Percentage	<u>70.80%</u>	Line 10
3	OCA Adjustment	<u>\$ (765,977)</u>	
4	RRSP/DSP/401k Expense	\$ 1,296,035	RR-3.15
5	Pension Non Service Expense	\$ 405,961	RR-3.15
6	OPEB Non Service Expense	\$ 833,384	RR-3.15
7	Medicare/Healthcare Expense	<u>\$ 1,752,702</u>	RR-3.15
8	Total Benefits Expense	\$ 4,288,082	
9	Payroll	<u>\$ 6,056,446</u>	RR-3.5
10	Benefits Ratio	<u>70.80%</u>	



Depreciation Expense

Line No.	Description	Rate Year 1	Reference
1	OCA Adjustment to Depreciation Rates RY	\$ (3,241,555)	Line 11
2	OCA Adjustment to Depreciation Expense for OCA Plant Reduction	<u>\$ (36,038)</u>	Line 8
3	OCA Total Adjustment to Depreciation Expense	<u><u>\$ (3,277,593)</u></u>	Line 1 + Line 2
4	OCA Adjustment to Plant	\$ (1,459,693)	Schedule B-2
5	OCA Recommended Rate Year Depreciation Rate	<u>2.47%</u>	Line 7/Line 8
6	OCA Adjustment to Depreciation Expense for OCA Plant Reduction	<u>\$ (36,038)</u>	Line 4 * Line 5
7	OCA Depreciation Rate Year 1	\$ 9,118,752	Line 10
8	Rate Year Gross Plant	<u>\$ 369,349,793</u>	Schedule RR-4
9	Company Depreciaton Rate Year 1	\$ 12,360,307	Schedule RR-6
10	OCA Depreciation Rate Year 1	<u>\$ 9,118,752</u>	Updated RR-2.12 using rates recommended by Marc Vatter
11	OCA Adjustment	<u><u>\$ (3,241,555)</u></u>	

Payroll Tax Expense

Line No.	Description	Rate Year 1	Reference
1	Reduction to Rate Year Payroll Tax Exp	<u>\$ (135,178)</u>	Line 2 * Line 3
2	OCA Adjustment to Payroll	\$ (1,081,859)	JD-1 Schedule C-1
3	Payroll Tax Rate	<u>12.49%</u>	Line 4/Line 5
4	Rate Year Payroll Tax Expense per Company	\$ 756,750	Line 11
5	Rate Year Payroll Expense per Company	<u>\$ 6,056,446</u>	RR-3.5
6	SS/ CPP/Emp Pension	\$ 563,676	RR-2.11 lines 3 through 7
7	Unemp/Emp Insurance	\$ 5,256	
8	Unemp/Emp Insurance	\$ 32,573	
9	FICA Taxes	\$ 292	
10	Medicare/Healthcare	<u>\$ 154,953</u>	
11	Total Payroll Taxes	\$ 756,750	

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Property Tax Expense

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1</u>	<u>Reference</u>
1	Reduction to Rate Year Property Tax Exp	<u>\$ (25,155)</u>	Line 2 * Line 3
2	OCA Adjustment to Plant	\$ (1,459,693)	Schedule B-2
3	Property Tax Rate	<u>1.72%</u>	Line 4/Line 5
4	Rate Year Property Tax Expense per Company	\$ 6,364,931	RR-3.6
5	Rate Year Gross Plant	<u>\$ 369,349,793</u>	RR-4

Interest Synchronization

Line No	Description	Rate Year 1	Reference
1	Rate base, as adjusted	\$ 195,019,139	Schedule B
2	Weighted Cost of Debt	<u>3.25%</u>	Schedule D
3	Pro Forma Interest Deduction for Tax Purposes	\$ 6,336,172	L.1 X L.2
4	Interest Deduction, per Company	<u>5,319,994</u>	RR-2.13
5	Increase/(Decrease) in Interest Deduction for Tax Purposes	\$ 1,016,178	L.3 - L.4
6	Federal and Stated Combined Income Tax Rate	<u>26.925%</u>	Schedule C-17
7	Increase/(Decrease) in Income Tax Expense	<u><u>\$ (273,606)</u></u>	-L.5 X L.6

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Income Tax Expense - Impact of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Rate Year 1 Amount</u>	<u>Reference</u>
1	Adjustments to Net Operating Income, Excluding Income Taxes	\$ 7,594,497	Schedule C
2	Combined Income Tax Rate	<u>26.9250%</u>	Schedule RR-3.2
3	Increase in Income Taxes	<u><u>\$ 2,044,818</u></u>	

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Rate of Return

<b>Per Company Rate Year 1</b>		(A)	(B)	(C)	(D)
Line		Principal	Fixed Percentage	Cost	Rate Year 1 Weighted Cost
No.	Description				
1	Long Term Debt	\$ 32,000,000	45.00%	6.03%	2.72%
2	Common Equity	\$ 39,111,111	55.00%	10.35%	5.69%
3	Total Capital	\$ 71,111,111	100.00%		<u>8.41%</u>

<b>OCA Rate Year 1</b>		(A)	(B)	(C)	(D)
Description	Principal	Fixed Percentage	Cost	Rate Year 1 Weighted Cost	
Long Term Debt		53.88%	6.03%	3.25%	
Common Equity		46.12%	8.45%	3.90%	
				<u>7.15%</u>	

Source:  
 Liberty Schedule RR-5  
 OCA Witness Aaron Rothschild

## QUALIFICATIONS OF JOHN DEFEVER

John Defever, CPA is a senior regulatory consultant with Larkin & Associates. As such, Mr. Defever is responsible for the review and analysis of regulatory filings and the preparation of testimony, discovery requests, briefs, schedules, exhibits and reports. Mr. Defever also assists with the annual audit of a Michigan Railroad Company. Mr. Defever has been employed with the firm of Larkin and Associates since 2010.

Mr. Defever has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, California, Connecticut, District of Columbia, Florida, Hawaii, Iowa, Maine, Maryland, Massachusetts, Mississippi, Oregon, New Hampshire, and Vermont.

Mr. Defever received a Bachelor of Business Administration, Major: Accounting from Eastern Michigan University and an Associate in Applied Science at Schoolcraft College. Mr. Defever is a member of the Michigan Association of Certified Public Accountants and maintains continuing professional education in accounting, auditing, and taxation.

Partial list of utility cases participated in:

Docket No. 10-02-13	Aquarion Water Company of Connecticut Connecticut Department of Utility Control
Docket No. 10-70	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 10-12-02	Yankee Gas Services Company Connecticut Department of Utility Control
Docket No. 11-01	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Case No. 9267	Washington Gas Light Company Maryland Public Service Commission

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Case No. 9286	Potomac Electric Power Company Maryland Public Service Commission
Docket No. 13-06-08	Connecticut Natural Gas Corporation Connecticut Public Utility Regulatory Authority
Docket No. 13-90	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Docket No. 8190	Green Mountain Power Company Before the Vermont Public Service Board
Docket No. 8191	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Case No. 9354	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 13-135	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 14-05-06	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 13-85	Massachusetts Electric Company and Nantucket Electric Company D/B/A/ as National Grid Massachusetts Department of Public Utilities
Case No. 9390	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 15-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-149	Western Massachusetts Electric Company Massachusetts Department of Public Utilities



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Docket No. 8710	Vermont Gas Systems Inc. Before the Vermont Public Service Board
Docket No. 8698	Vermont Gas Systems Inc. Alternative Regulation Before the Vermont Public Service Board
U-15-091 / U-15-092	College Utilities Corporation Golden Heart Utilities, Inc. Regulatory Commission of Alaska
Docket No.16-06-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-05-42	Southern Connecticut Gas Company Connecticut Public Utilities Regulatory Authority
Docket No. 20160251-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. 20170141-SU	KW Resort Utilities Florida Public Service Commission
Application No. A.16-09-001	Southern California Edison California Public Utilities Commission
Case No. 18-0409-TF	Vermont Gas Systems, Inc. Vermont Public Utility Commission
Docket No. 17-10-46	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 2017-0105	Hawaii Gas Company Hawaii Public Utilities Commission
Docket No. 18-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 18-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority

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Docket No. A.17-11-009	Pacific Gas & Electric California Public Utilities Commission
Docket No. 18-05-16	Connecticut Natural Gas Connecticut Public Utilities Regulatory Authority
Docket No. 18-05-10	Yankee Gas Connecticut Public Utilities Regulatory Authority
Docket No. 18-11-12	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 18-07-10	SJW Group and Connecticut Water Service Connecticut Public Utilities Regulatory Authority
Docket No. RPU-2019-0001	Interstate Power and Light Iowa Utilities Board
Docket No. 2018-0388	Kona Water Service Company Hawaii Public Utilities Commission
Docket No. DE 19-057	Public Service Company of New Hampshire New Hampshire Public Utilities Commission
Application No. A.19-08-013	Southern California Edison Public Utilities Commission
Docket No. D.P.U. 19-120	NSTAR Gas Company d/b/a Eversource Energy Massachusetts Department of Public Utilities
Docket No. 2019-00333	Maine Water Company – Skowhegan Division Public Utilities Commission
Docket No. D.P.U. 19-113	Massachusetts Electric Company & Nantucket Electric Company Each d/b/a National Grid Massachusetts Department of Public Utilities

## QUALIFICATIONS OF JOHN DEFEVER

Docket No. 20-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-12-30	Connecticut Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-08-03	The Connecticut Light and Power Company & The United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-120	National Grid Massachusetts Department of Public Utilities
Docket No. 21-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 21-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Case No. 21-887-EL-AIR	Duke Energy Ohio Public Utilities Commission of Ohio
Application No. 21-06-021	Pacific Gas & Electric 2023 GRC California Public Utilities Commission
Docket No. 22-07-01	Aquarion Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-057-03	Dominion Energy Resources Utah Public Service Commission

## QUALIFICATIONS OF JOHN DEFEVER

Docket No. 22-22	NSTAR Electric Massachusetts Department of Public Utilities
Docket No. 22-08-08	United Illuminating Company, Connecticut Public Utilities Regulatory Authority
Formal Case No. 1169	Washington Gas Light District of Columbia Public Service Commission
Case No. 22-900-EL-SSO	Dayton Power & Light, d/b/a AES Ohio Public Utilities Commission of Ohio
Docket No. 23-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 24-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority