

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

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May 17, 2018 - 1:39 p.m.
Concord, New Hampshire

**RE: DG 16-383
LIBERTY UTILITIES (GRANITE STATE
ELECTRIC) CORP. d/b/a LIBERTY
UTILITIES: Request for Step Increase
(Hearing on the Merits)**

PRESENT: Chairman Martin P. Honigberg, Presiding
Commissioner Kathryn M. Bailey
Commissioner Michael S. Giaimo

Sandy Deno, Clerk

**APPEARANCES: Reptg. Liberty Utilities (EnergyNorth
Natural Gas) Corp. d/b/a Liberty
Utilities:**
Michael J. Sheehan, Esq.

Representing Residential Ratepayers:

Brian D. Buckley, Esq.
James Brennan
Office of the Consumer Advocate

Reptg. PUC Staff:

Paul B. Dexter, Esq.
Suzanne B. Amidon, Esq.
Jay Dudley- Electric Division

Court Reporter: Susan J. Robidas, NH LCR No. 44

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2 CHAIRMAN HONIGBERG: We are
3 here in Docket DE 16-383, which is Liberty
4 Utilities (Granite State Electric) Request
5 for Step Increase. There's a number of
6 filings in the file, and there's some papers
7 up here on the desk which I'm sure someone
8 will explain to us.

9 Before we do anything else,
10 let's take appearances.

11 MR. SHEEHAN: Good afternoon,
12 Commissioners. Mike Sheehan for Liberty
13 Utilities and Granite State Electric.

14 MR. BUCKLEY: Good afternoon,
15 Mr. Chairman and Commissioners. My name is
16 Brian D. Buckley. I am a staff attorney at
17 the Office of Consumer Advocate. To my left
18 is Mr. James Brennan, Director of Finances
19 for the Office of Consumer Advocate. And
20 we're here representing the interests of
21 residential ratepayers.

22 MR. DEXTER: Good afternoon.
23 Appearing on behalf of Commission Staff, Paul
24 Dexter and Suzanne Amidon. And joining us

1 today is Jay Dudley from the Electric
2 Division.

3 CHAIRMAN HONIGBERG: How are
4 we proceeding this morning, Mr. Sheehan?

5 MR. SHEEHAN: Thank you. We
6 have premarked four exhibits. And since this
7 case has already had hearings, the first one
8 for today is Exhibit 21. That is Tab 82 in
9 the docket book, which is the first cover
10 letter with attachments from Mr. Mullen.
11 Exhibit 22 is Tab 86 in the docket book,
12 which is a March 30 letter and report from
13 Mr. Mullen. Exhibit 23 is Docket Book 92,
14 which is testimony and attachments Mr. Mullen
15 filed last week. And Exhibit 24, which is on
16 your desk, is the same bill impact schedule
17 that the Commission saw in prior dockets last
18 week. We have simply put a docket number of
19 16-383, and we left the exhibit number blank
20 because we didn't know what it would be until
21 now. So that would be Exhibit 24. And I
22 understand Staff has marked a document, some
23 excerpts from the chart of accounts, and that
24 would be Exhibit 25.

1 CHAIRMAN HONIGBERG: Mr.
2 Sheehan, can you give me the dates on 21 and
3 22 I think?

4 MR. SHEEHAN: Sure. 21, which
5 is Docket Book 82, is a March 16 letter.
6 Exhibit 22, which is Docket Book 86, is a
7 March 30 letter.

8 CHAIRMAN HONIGBERG: Thank
9 you.

10 Any preliminaries we need to
11 deal with before -- we have witnesses? We
12 are having witnesses, right, Mr. Sheehan?
13 Yeah. Anything else we need to do?

14 MR. DEXTER: Staff has
15 nothing.

16 CHAIRMAN HONIGBERG: Why don't
17 we have the witness take his position.

18 WITNESS MULLEN: I'm making
19 sure I have all the attachments here.

20 CHAIRMAN HONIGBERG: Just let
21 us know when you're ready and we'll have you
22 sworn in.

23 (Discussion off the record)

24 (WHEREUPON, STEVEN E. MULLEN was duly

1 sworn and cautioned by the Court
2 Reporter.)

3 CHAIRMAN HONIGBERG: Mr.
4 Sheehan.

5 DIRECT EXAMINATION

6 BY MR. SHEEHAN:

7 Q. Your name and position with the Company,
8 please.

9 A. My name is Steven Mullen. I'm the senior
10 manager of rates and regulatory affairs for
11 Liberty Utilities Services Corp.

12 Q. And have you filed various pieces of paper in
13 this docket, which is 16-383?

14 A. Yes, I did.

15 Q. And is it fair to state the high-level
16 request of the Company is to implement a step
17 increase that was approved in the 16-383 rate
18 case settlement/order of about a year ago?

19 A. That's correct.

20 Q. I'll turn your attention to what we marked as
21 Exhibit 21, which is a letter from you and
22 attachments dated March 16. Do you have that
23 in front of you?

24 A. I do.

1 Q. Do you have any changes that you would like
2 to make to those documents this morning --
3 this afternoon?

4 A. I do not.

5 Q. Exhibit 22, which is, again, Docket Book 86,
6 is a letter and attachments dated March 30,
7 2018. Do you have that in front of you?

8 A. I do.

9 Q. And do you have any changes you need to make
10 to that?

11 A. No, I do not.

12 Q. Exhibit 23 is the testimony and attachments
13 we filed last week. Do you have any changes
14 you need to make to that testimony?

15 A. I do not.

16 Q. And last, Exhibit 24, which was handed out
17 this afternoon, is a document titled "Bill
18 Calculation Tax Reform and Retail Rate
19 Adjustments." Do you have a copy of that?

20 A. I do.

21 Q. As to the first three, your letters and
22 testimony, although the letters weren't
23 sworn, do you adopt the statements made in
24 those letters and your testimony as your

1 testimony here this morning?

2 A. I do.

3 Q. And can you again give us a very high-level
4 description of what Exhibit 24 is, the
5 document that was circulated this morning?

6 A. Exhibit 24 shows the overall impact of
7 various proceedings that are currently
8 pending right now that would all have an
9 impact on rates effective June 1st, 2018.
10 This document is identical to, I believe it
11 was Exhibit 5 that was provided subsequent to
12 the hearing in Docket DE 18-034. That shows
13 the overall bill impact on a residential
14 customer using 650 kilowatt hours as a result
15 of the various filings and proposal in the
16 tax proceeding.

17 Q. You say it's identical, but there are a few
18 minor changes, such as docket number and
19 correction to some docket numbers in the
20 document itself; is that correct?

21 A. Correct. In the upper right-hand corner,
22 this now says Docket No. 16-383. And down at
23 the bottom where there's a little schedule,
24 there was a -- in Docket DE 18-034, the

1 exhibit that was provided had the 18-034 as
2 16-034 on a couple lines down there, and that
3 has been corrected.

4 Q. And the request that the Company is making in
5 this proceeding today is what?

6 A. We're requesting in this proceeding to
7 implement the step increase in accordance
8 with the terms and conditions of the
9 settlement agreement in DE 16-383 that was
10 approved in that proceeding.

11 Q. Thank you. I have no further questions.

12 CHAIRMAN HONIGBERG: Mr.
13 Buckley.

14 MR. BUCKLEY: Thank you, Mr.
15 Chairman.

16 CROSS-EXAMINATION

17 BY MR. BUCKLEY:

18 Q. Mr. Mullen, can I ask you to turn to Bates
19 Page 127 on what I think is Exhibit 23? It's
20 the May 10th testimony and attachments. And
21 this is actually within the attachments.

22 A. I'm there.

23 Q. Looking at -- just tell me at a high level
24 what's excerpted here on Bates Page 127.

1 A. This is a copy of Attachment 2 to the
2 settlement agreement that was approved in DE
3 16-383. And what it shows in the Column D is
4 the limited amount of capital recovery that
5 we could request recovery for in this
6 proceeding. At the time, the step increase
7 was planned to go into effect for May 1st,
8 2018, but due to various filings in this
9 proceeding and other proceedings, we
10 voluntarily put that off by a month to
11 June 1st.

12 Q. And for my own understanding, would the
13 figure at the bottom of this column, that
14 \$2.4 million, is that still subject to audit
15 and reconciliation after the review of the
16 audit?

17 A. Costs are always subject to review.

18 Q. So in other words, that \$2.4 million could be
19 adjusted downward, subject to review at some
20 point?

21 A. Potentially, yes. However, this is a cap on
22 recovery for this year. And I think in the
23 filings we made, we've shown that the total
24 capital costs were in excess of that.

1 Q. Right. And it's my understanding, and you
2 can correct me if I'm wrong, that the capital
3 costs in excess of that, via the settlement
4 agreement, could be recovered in the next
5 step, the 2018 period.

6 A. Well, there's also, if you look in Column G,
7 there's a limit on the amount of capital
8 recovery that can happen next year for
9 May 1st, 2019. But there is a continued
10 provision in the settlement agreement that,
11 to the extent the costs for both years exceed
12 the 2.4 plus the 1.635, then we could seek
13 recovery of any extra in our next rate case.

14 Q. And so this description here of the 1.635,
15 that's not to say that that plant isn't
16 already in service right now. It was just a
17 projection of what the cap was via the
18 settlement.

19 A. That's a projection at the time we entered
20 into the settlement. However, in accordance
21 with the settlement, we had meetings with
22 Staff and the OCA during which we explained
23 that the items that you would see in Column G
24 were accelerated into 2017 to better

1 coordinate with National Grid. However, we
2 are still subject to the limitations on cost
3 recovery. So we would not be able to seek
4 recovery of those amounts until next year.

5 Q. And for those amounts that are beyond the
6 aggregate of the two caps, would those be
7 subject, in your opinion, to prudence review
8 in the next rate case when you request
9 recovery?

10 A. Absolutely.

11 Q. Now if I could ask you to turn to Bates
12 Page 119, Lines 2 through 6. And Mr. Mullen,
13 I want to preface my next question by noting
14 that the OCA appreciates your inclusion, in
15 response to the Commission's efficiency
16 letter, of further schedules within your
17 attachments that you filed within your
18 testimony. Mr. Brennan and I both found
19 those helpful.

20 But I must ask you, would it surprise
21 you to learn that within your 16 pages of
22 written testimony, Mr. Brennan and I both
23 expected, right up until Page 15, the
24 penultimate page of that testimony, to find

1 some further substantive discussion of the
2 project associated with the step increase?

3 A. Well, in the substantive discussion of the
4 project and the need for it, that was all
5 subject to testimony, review, discovery
6 through the 16-383 rate case. So the need
7 for that project again was discussed. It was
8 part of the settlement that was entered into.
9 The Commission ruled on that settlement and
10 found that the settlement was a just and
11 reasonable result, which included a limit on
12 recovery of the capital costs for 2017, for
13 this step increase. So, you know, rather
14 than -- I'm not sure if you're expecting to
15 re-litigate the need for the project.

16 Q. So, to summarize what you've said there, more
17 or less, you're saying that in the
18 settlement, the project itself was already
19 agreed to. Is that more or less accurate?

20 A. The project, yes, subject to the cost
21 recovery limitations in the settlement.

22 Q. And is it your position that the manner in
23 which the Company undertook the project would
24 continue to be subject to a prudence review

1 within the next rate case if it continues to
2 flow beyond the cap?

3 A. Sure.

4 Q. No further questions.

5 CHAIRMAN HONIGBERG: Mr.
6 Dexter.

7 MR. DEXTER: Thank you,
8 Mr. Commissioner -- Mr. Chairman.

9 CROSS-EXAMINATION

10 BY MR. DEXTER:

11 Q. So, Mr. Mullen, I'd like to try to zero in on
12 what's at issue in this case. And I think
13 the best way to do that would be to go to
14 Bates 128 in your May 10 testimony.

15 A. I'm there.

16 Q. So could you explain briefly, referring to
17 this page, what's at issue in this case, what
18 it is that the Company is seeking to recover.

19 A. There's really two items. On Line 1, that's
20 the revenue requirement associated with the
21 limited \$2.4 million capital costs for the
22 project that were laid out in the attachment
23 we were just looking at. And on Line 4, that
24 is a provision for additional rate case

1 expenses, again, in accordance with the
2 settlement agreement in 16-383. And that is
3 to deal with rate case expenses that were
4 not -- we had not received all of the
5 invoices at the time of the settlement
6 agreement. That number, 82,353, is an
7 annualized number. If you look down at
8 Footnote 4, the total additional rate case
9 expenses were 48,000. However, the rate --
10 since we're using annual revenues to figure
11 the rate impact associated with this, this
12 mirrors exactly how we did it in the
13 settlement agreement. You have to do it on
14 an annualized basis because the remaining
15 period of time, there's only a portion of the
16 year.

17 Q. So if I were to take the number on Line 1 of
18 Bates 128, the 289,000, and the number on
19 Line 4, 82,000, and add those up, would I get
20 the number on Exhibit 24 that's labeled "Step
21 Adjustment," of 371 -- 372,000?

22 (Witness reviews document.)

23 A. Yes.

24 Q. Okay. So then I'd like to turn to

1 Exhibit 21, which is the March 16th letter.
2 And I'd like to go to Attachment A. There's
3 no Bates stamp. Third page in. And if you
4 would, please indicate the differences
5 between Attachment A on Exhibit 21 and Bates
6 128 on Exhibit 23.

7 A. The differences are, on Line 1, the number is
8 314,404 as compared to 289,348. The
9 difference there has to do with
10 re-calculating the tax gross-up. And that is
11 reflected in the docket that we'll be talking
12 about later this afternoon. The other
13 difference is on Line 4. The rate case
14 expense amount of 72,058 differs from what we
15 talked about as the annualized amount of
16 82,353, and that is simply a function of
17 using a June 1st effective date rather than
18 May 1st.

19 Q. So for purposes of the Company's proposal as
20 it stands now, we would be best to look at
21 Exhibit 23 rather than Exhibit 21, at least
22 as far these two pages are concerned; is that
23 correct?

24 A. That's correct. And a lot of that has to do,

1 really, with two factors: Moving the
2 effective date to June 1 and figuring the
3 impact of tax reform to mirror the other
4 docket.

5 Q. Okay. So, turning then to Exhibit 23, the
6 first line, 289,348, could you indicate how
7 that number is derived.

8 A. Yes. If you turn to Bates 129, the
9 calculation is presented there.

10 Q. Okay. Could you describe what this
11 calculation shows, please.

12 A. Calculation begins on Line 2 with the capital
13 limit that we spoke about of \$2.4 million.
14 On the next few lines there's tax
15 depreciation and book depreciation. You
16 figure the differences between that, and you
17 get a deferred tax balance. Starting on
18 Line 16, there's a rate base calculation that
19 includes plant in service, accumulated
20 depreciation and deferred tax balance that
21 was calculated on Line 13. Starting below
22 Line 21 is the calculation of the revenue
23 requirement, where you figure return on rate
24 base, depreciation expense, property taxes

1 and insurance and come up with an annual
2 revenue requirement of 289,348.

3 Q. So if we were to look at the number on
4 Line 2, Capital Spending, is it correct that
5 that \$2.4 million is broken down into two
6 parts on Bates Page 127; and if so, could you
7 show us which two parts?

8 A. Yes. It's broken into 2 million for the
9 Pelham Substation, adding a second
10 transformer in a feeder position, and 400,000
11 for the new 14L4 feeder.

12 Q. Okay. So I have some questions about both,
13 but I'd like to start with the substation.
14 So could you explain exactly what's in the \$2
15 million.

16 A. The \$2 million is a capped number, so I can't
17 tell you exactly what's in it because there
18 were more capital costs than that. That \$2
19 million in this schedule is the amount that
20 was agreed to as part of the settlement
21 agreement for limiting cost recovery.

22 Q. Right. But what makes up the \$2 million?

23 A. What makes -- it's a number that was agreed
24 to in the settlement for purposes of that

1 particular item in the schedule.

2 CHAIRMAN HONIGBERG: Mr.
3 Mullen, what you're saying is the spending
4 was actually higher than \$2 million; correct?

5 WITNESS MULLEN: Correct. So
6 I can't give a breakdown of what's exactly in
7 the \$2 million.

8 CHAIRMAN HONIGBERG: Mr.
9 Dexter, would you like a breakdown of what's
10 in whatever the higher number is? Is that
11 what you're looking for?

12 MR. DEXTER: Yes.

13 CHAIRMAN HONIGBERG: Is that
14 something you can do, Mr. Mullen?

15 WITNESS MULLEN: Well, I'm
16 trying to make sure I understand the
17 question.

18 CHAIRMAN HONIGBERG: How much
19 did you spend total?

20 WITNESS MULLEN: The total
21 spending was included in both Exhibit 21, and
22 it was also included in Exhibit 23.

23 CHAIRMAN HONIGBERG: Well,
24 we're in Exhibit 23, so why don't we find the

1 number in Exhibit 23.

2 WITNESS MULLEN: I will. I
3 know it's in the testimony.

4 CHAIRMAN HONIGBERG: Off the
5 record.

6 (Discussion off the record)

7 WITNESS MULLEN: If you look
8 at the bottom --

9 CHAIRMAN HONIGBERG: Hang on,
10 hang on. Sorry. All right. Go ahead.

11 WITNESS MULLEN: If you look
12 at the bottom of Bates 113 in Exhibit 23, the
13 last line, Line 22, gives the final capital
14 costs of both of the projects. It was
15 4,464,414 for the Pelham Substation and
16 446,562 for the two getaway cables at that
17 substation. And again, that includes
18 spending from -- that includes activity from
19 2018 that was moved forward into 2017 to
20 better coordinate with National Grid.

21 CHAIRMAN HONIGBERG: Mr.
22 Dexter, I'll turn it back to you.

23 MR. DEXTER: Thank you.

24 BY MR. DEXTER:

1 Q. So is it a fair characterization of your
2 testimony that the 2 million is a subset of
3 the 4,464,414?

4 A. Yes.

5 Q. And is it also a fair characterization of
6 your testimony that you can't tell me what's
7 in the 2 million beyond that? Is there any
8 other information you can add about what's in
9 the 2 million?

10 A. In order to break that down, I'd have to
11 figure out which amounts I'd want to include
12 in the 2 million of the 4.4. And I think,
13 you know, you could... I think everybody in
14 this room could come up with different
15 numbers. But, again, the 2 million was the
16 limited capital recovery.

17 Q. Okay. So the four million four -- let me
18 back up.

19 So I'm looking now at... I'm looking now
20 at Page 127 in Exhibit 23. And there are two
21 Columns, C and D, that are marked "2017
22 Planning Criteria Investment Exclusion" and
23 "2018 Planning Criteria Investment
24 Exclusion." Could you explain what those

1 columns are, please.

2 A. Yes. During the rate case, there was --
3 Staff's consultant had a different view of
4 planning criteria that we had changed, and
5 there were certain projects that, for
6 purposes of while we were going to spend
7 money on them, they were not allowed for
8 purposes of the step increase. The 14L5
9 feeder position basically carries through to
10 both years. There are no costs for that in
11 this request, in this \$4.4 million.

12 Q. Could you repeat that last sentence, please?

13 A. There are no costs in the Company's request
14 related to the 14L5 feeder, the planning
15 criteria project, that was included in this
16 schedule.

17 Q. In the 2 million or the 4.4 million?

18 A. Either.

19 Q. Either. Okay. So, the 4.4 million, then, is
20 any of the -- does any of the 4.4 -- the
21 4.4 -- sorry. Let me start again.

22 Is it correct that the 4.4 million only
23 has to do with the substation and not the
24 feeder?

1 A. Correct.

2 Q. And in Column E there's a figure of
3 \$1,600,000 related to the substation; is that
4 correct?

5 A. Yes.

6 Q. That's a budgeted number; correct?

7 A. Yes.

8 Q. No, I'm sorry. I picked up the wrong number.
9 I wanted to ask you about the \$350,000 in
10 Column F that was excluded. That's a
11 budgeted number; correct?

12 A. Yes.

13 Q. So does the 4.4 million actual include
14 whatever assets are behind that excluded
15 \$350,000?

16 A. I don't believe it does, because when we put
17 this information together, we were fully
18 mindful of the requirements of the settlement
19 agreement.

20 Q. So the 4.4 million does not include any of
21 the excluded projects. I think that's what
22 you just said; correct?

23 A. Correct.

24 Q. Okay. So the 4.4 million is an actual

1 number. And if I wanted to make a comparison
2 to what was budgeted at the time of the
3 settlement, would a fair comparison be to
4 compare that 4.4 million to the 2 million
5 figure in Column D and the 1,250,000 in
6 Column G?

7 (Witness reviews document.)

8 A. I believe that's a fair characterization.
9 However, I know that when we placed the plant
10 in service, the \$4.4 million also includes
11 some prior year spending that had not been
12 placed in service for -- I believe some of
13 the planning work had started as early as
14 2014.

15 Q. Do you know how much of that amount it was?

16 A. Not off the top of my head, I don't.

17 Q. And the project is complete. I think you
18 said it's been placed in service.

19 A. Yes, placed in service in 2017.

20 Q. So, ignoring what might have been in the
21 account for prior years, if I do a rough
22 calculation that the actual expenditures came
23 in about 1.2 million higher than the
24 projected expenditures, would you agree with

1 that?

2 A. Well, I agree that's -- but I don't agree
3 that you can exclude the prior years because
4 that's -- I mean, if you're looking at these
5 two years of spending, that's one thing. But
6 if you're looking at the project as a whole,
7 that's another thing.

8 Q. Well, let me phrase the question differently
9 then.

10 Can you tell me the difference between
11 the actual expenditures versus the \$2 million
12 budgeted figure in Column D on Bates 28 --
13 I'm sorry -- Bates 127?

14 (Witness reviews document.)

15 A. I can't tell you off the top of my head, no.

16 Q. Is there someone in the room you can consult
17 with?

18 A. No, there isn't.

19 Q. Okay.

20 A. If I can also...

21 (Witness reviews document.)

22 A. I'm referring to the settlement agreement in
23 16-383. I'm not sure if you have that in
24 front of you. But I can read --

1 Q. I do have it.

2 A. Okay. I'm on Page 4 of that. The next to
3 last line reads, "The Company shall make a
4 filing by March 15, 2018, showing the plant
5 investments in service, and used and useful,
6 by December 31st, 2017, the cost of the
7 investments broken out by Pelham and
8 Charlestown, and a calculation of the revenue
9 requirements associated with the
10 investments," et cetera. So when you look at
11 that, the wording of the settlement talks
12 about showing the plant investments in
13 service, and used and useful, by
14 December 31st, 2017, and that's what's
15 represented by the \$4.4 million.

16 Q. Okay. So let's go back to the gross number
17 of 4.4 million, which I think you said
18 relates to the \$2 million on Bates 127, that
19 that's -- no. I'm sorry. Let me rephrase
20 that question.

21 Of the \$4.4 million actual, how much of
22 that relates to the \$2 million budgeted in
23 Column D on Bates 127? Trying to break it up
24 by year, basically, I guess.

1 A. And I think I previously answered I don't
2 have a breakdown by year right now. The 4.4
3 was the total that was placed in service in
4 2017.

5 Q. Okay. So then please describe what makes up
6 the 4.4 million.

7 A. All the costs of the substation project.

8 Q. Can you be more specific?

9 A. Well, as described in the testimony of
10 Christian Brouillard and Steve Hall in
11 16-383, I mean, I can read that testimony in
12 here. I don't have the exhibit number from
13 that earlier part of the proceeding, but it's
14 on Bates 368 of that testimony. And there's
15 a description that talks about the Pelham
16 substation upgrade and the types of work that
17 are going to be done there.

18 "The Pelham substation was constructed
19 in the 1970s. The original substation
20 transformer is still in service and has
21 exceeded its thermal loading capability. The
22 substation is supplied by a single
23 transmission line and a single transformer.
24 Granite State will install two 13kV feeder

1 positions, including overhead and underground
2 street distribution. National Grid will
3 install a second 115kV transmission tap line,
4 115kV circuit breaker, and two 115/13kV
5 transformers. The project will provide for
6 redundant transmission supply and
7 transformation and alleviate the overload
8 condition on the existing transformer
9 installed in the 1970s. It will reduce
10 feeder loading to comport with Granite
11 State's planning criteria allowing for
12 improved reliability and storm/contingency
13 performance. As part of this project,
14 Granite State will replace the existing 1970s
15 vintage getaway cables with new cables."

16 And again, the need for this project was
17 litigated earlier in the proceeding.

18 Q. Were there any significant changes to the
19 design of the substation between the
20 description that you read from March 2017 and
21 now?

22 A. I'm not aware of any, but of course I wasn't
23 involved in building the project. I will say
24 that some of what I just read which had to do

1 with the planning criteria are aspects of the
2 project that were not allowed for purposes of
3 the step adjustment.

4 Q. So I guess I'll ask the question more
5 directly. Was the project built as outlined
6 in DE 16-383, or were there significant
7 changes?

8 A. To my knowledge, it was built as expected. I
9 mean, granted, anytime you do a project,
10 sometimes you're going to have tweaks to the
11 planning. But I am not aware of anything
12 that significantly changed the scope of the
13 project.

14 Q. Can you describe any of those "tweaks" that
15 you mentioned?

16 A. I cannot. I was not involved in that, in the
17 actual construction of the project.

18 Q. So we don't really know whether there were
19 "tweaks" or not. Is that a fair --

20 A. As with any project, there's going to be
21 tweaks. You're going to run into some sort
22 of design changes you have to do because of a
23 condition you run into. Those can work
24 either way. Sometimes they can increase the

1 cost, sometimes they can decrease the cost.

2 Q. So you expect that there were design changes,
3 but you don't have any details to provide.
4 Is that a fair summary?

5 A. Yes, because just as with any capital
6 project, there's always going to be some
7 change.

8 Q. So the testimony that you referenced from
9 DE 16-383 indicated that the original
10 transformer had, quote, "exceeded thermal
11 loading capacity." Do you recall the level
12 of this exceedance or overload?

13 A. I do not.

14 Q. Do you know if the project as constructed
15 remedied this exceedance of thermal loading
16 capability?

17 A. The project is operating as it was designed
18 to take care of the conditions that it was
19 needed for.

20 Q. Do you know how much excess capacity, for
21 want of a better term, was built into the new
22 transformer to address this problem?

23 A. I do not. Again, this issue was thoroughly
24 reviewed and subject to discovery and already

1 agreed to.

2 Q. Do you know how long the new transformer is
3 expected to last?

4 A. Whatever its useful life is. Again, I'm not
5 the person to answer on the physical
6 capabilities or lives of the actual
7 equipment.

8 Q. Later on, on that page, on Page 368, it says
9 that the project "will reduce feeder loading
10 to comport with Granite State's planning
11 criteria, allowing for improved reliability
12 and storm/contingency performance." Do you
13 know if those goals were met by the project
14 as constructed?

15 A. As I said, the project is operating as it was
16 designed. And again, the statement about the
17 planning criteria is costs that aren't even
18 the subject of this proceeding because they
19 were not allowed pursuant to the step
20 adjustment.

21 Q. Were the projects that were listed as
22 planning criteria exclusions built, to the
23 best of your knowledge?

24 A. I don't believe -- I'm not sure -- I don't

1 think the 14L5 -- I don't think the 14L5 line
2 was run. Beyond that, I can't answer. I
3 can't answer definitively.

4 Q. So your March 16th letter indicated that this
5 project was started back in 2014 and placed
6 into service in 2017; is that correct?

7 A. Yes.

8 Q. Do you know what led to the three-year
9 construction time frame?

10 A. Always takes a while to plan and go through
11 these projects. Again, this is all
12 information that was discussed extensively
13 during the course of the proceeding. We're
14 here to implement the step adjustment that
15 was agreed to.

16 Q. Do you know [what] of the \$4.4 million or the
17 \$2 million, if you know, is related to AFUDC?

18 A. I believe the 4.4 includes AFUDC.

19 Q. Do you know how much?

20 A. Not offhand. And again, it's in excess of
21 the amount we can seek recovery of now. That
22 can all be reviewed in the rate case.

23 Q. I think you stated that the settlement was
24 set up so that the two-point -- \$2.0 million

1 on the substation was a cap; is that right?

2 A. That's correct.

3 Q. And if the project had come in under
4 2.0 million, you would be seeking recovery of
5 that lower number; is that true?

6 A. Yes.

7 Q. But that turned out not to be the case;
8 correct?

9 A. Well, again -- yes.

10 Q. And you can't tell me why it didn't come into
11 the cap I think you testified; is that true?

12 A. Why it didn't come into the cap?

13 Q. Why it did not come in under the cap. You
14 don't know the details of that.

15 A. I don't believe I was asked that question.

16 Q. Oh. Do you know why the project cost more
17 than the cap?

18 A. Well, as I mentioned, the project also
19 includes work for 2018 that was moved forward
20 into 2017 to better coordinate with National
21 Grid and to be more efficient in getting the
22 project done. This was, again, the subject
23 of a meeting that was held with Staff and the
24 OCA back in May of 2017 to explain how that

1 was going, which was subject to further
2 follow-up when we said we were going to
3 accelerate the project. And, you know, we've
4 already explained this.

5 Q. So I want to turn to your testimony.

6 MR. SHEEHAN: Sorry, Paul.

7 Where are you?

8 MR. DEXTER: I'm at Bates 113,
9 Exhibit 23.

10 BY MR. DEXTER:

11 Q. And this testimony, and correct me if I'm
12 wrong, but this testimony talks about a
13 multi-page spreadsheet that was submitted in
14 connection with the step adjustment last
15 year. And your testimony essentially says --
16 and again, correct me if I'm wrong -- that
17 providing a similar spreadsheet in this case
18 wouldn't provide any useful information or
19 wouldn't be applicable. Is that essentially
20 true?

21 A. That's correct. Because as I explained in
22 this testimony, that step adjustment that was
23 effective May 1st of 2017, there was a list
24 of 89 projects included. And the information

1 included in that spreadsheet was the total
2 cost of each of those projects. So here
3 we're talking about two. So there would be
4 no need for the multi-page spreadsheet.

5 Q. Okay. Well, let's see if we can do it on one
6 page. So let's go to Bates Page 123, please.
7 And I'm only asking about the substation at
8 this point.

9 Could you fill in Column 1 for the
10 substation? What would be the project
11 number?

12 A. I don't have that information. And again,
13 when we made this filing, we filed it exactly
14 within the -- in accordance with the terms
15 and conditions that were approved in the
16 settlement agreement as to what information
17 had to be provided.

18 Q. Do you know what would go in Column 2,
19 Project Description?

20 A. Most likely Pelham substation.

21 Q. And Column 3, it's Legal [sic] Discipline,
22 and there's a couple choices there. Do you
23 know what the answer would be?

24 A. Same as my answer on Column 1.

1 Q. You don't know.

2 Do you know the FERC account?

3 A. Overall, the FERC account that we've used for
4 this project is Account 362.

5 Q. And again, these questions go only to the
6 substation. I'm going to ask the same
7 questions later for the feeder.

8 So the next column talks about whether
9 it's a blanket-specific program. Do you know
10 what the answer would have been?

11 A. Well, I would have to -- if I had to offer an
12 educated guess, I would say specific. Again,
13 if you're trying to say that this does not
14 provide the information that's required in
15 the settlement agreement, I certainly
16 disagree with that because that was not
17 required.

18 Q. I understand that. I just want to get the
19 information on the record.

20 Could you tell me what budget class this
21 would fall into?

22 A. Based on the description that was in the
23 testimony I read earlier, it would most
24 likely be a few things: Asset replacement,

1 reliability and load-related.

2 Q. And the priority?

3 A. I couldn't tell you. I don't fill those out.

4 Q. And the final spent figure, would that be the
5 4.4 million?

6 A. Yes, it would.

7 Q. Okay. So while we're here, I'd like to ask
8 you the same questions with relation to the
9 feeder that we'll talk about in a minute.
10 But while we're here, I'd like to ask you the
11 same questions. Do you know the project
12 number?

13 A. I will give you the project description is
14 the feeder, and the final spending is the
15 440-something-thousand dollars that was in my
16 testimony. As for the other columns, it's
17 the same answer I gave previously.

18 Q. Okay. So let's talk about the feeder project
19 for a minute then. So I guess my first
20 question is: Do you know what the 14L4
21 feeder is? What does it do?

22 A. It's one of the feeders on our system, one of
23 our distribution feeders.

24 Q. And what does that mean?

1 A. Provides power to customers.

2 Q. So it's between the substation and the
3 customers, or is it between the transmission
4 line and the substation?

5 A. It's between the substation and the
6 customers.

7 Q. Now, Mr. Brouillard and Mr. Hall, back in
8 DE 16-383, on Page 368 that you referenced,
9 indicated that the Company planned to include
10 overhead and underground street distribution.
11 Do you know if that happened?

12 A. As part of the project, if that's how the
13 project was planned, I would say so, yes.

14 Q. And do you know what the... I think we've
15 covered that. I'll start again.

16 So let's go back then to Bates 123 in
17 your testimony. It's the page I was just
18 looking at with the various descriptions. If
19 you go up about nine lines from the bottom, I
20 see an account called "Pelham New 14L4
21 Feeder." Do you see that?

22 A. I do.

23 Q. And would you agree that the cost included in
24 the step adjustment last year for this was

1 143,195?

2 A. That's the amount on that line. But I'm not
3 going to agree that that's the same work;
4 otherwise, we'd be receiving recovery for it
5 twice. There was other work done --

6 Q. Excuse me, Mr. Mullen. I just asked you if
7 that 143 was included in the step adjustment
8 last year.

9 A. It was.

10 Q. Okay. Now I was going to ask you, could you
11 tell me the difference between that line and
12 what's included in your filing in this case
13 for the feeder on Bates 127.

14 A. Different work at the substation.

15 Q. Do you know the difference?

16 A. I don't know, offhand, what was in the 2016
17 step -- the 2016 work for -- what's in the
18 step adjustment now has to do with some
19 getaway cables.

20 Q. And could you explain what a getaway cable
21 is.

22 A. Basically brings power from the substation
23 outside the fence to the distribution system.

24 Q. And you had indicated earlier that the

1 project was booked to Account 362. Did you
2 mean both aspects of the project, the
3 substation and the feeder?

4 A. What we have in this filing, if you refer
5 to...

6 (Witness reviews document.)

7 A. The calculation of the revenue requirement
8 that's shown on Bates 129 of Exhibit 23,
9 right at the top of the far right column has
10 Account 362.

11 Q. So that's -- I'm sorry.

12 A. That's what we used to calculate the revenue
13 requirement for the \$2.4 million cap.

14 Q. So both projects are included, the feeder and
15 the substation.

16 A. Correct.

17 Q. And yet, if we go back on the page I was just
18 looking at, Bates 123, seven or eight lines
19 up from the bottom, the 14L4 feeder last year
20 was booked to Account 364. Do you see that?

21 A. I do.

22 Q. Do you know why one portion would be booked
23 to 364 and one would be booked to 362?

24 A. Some of it would have to go right to exact

1 work that was done. You can have other work
2 at a substation or on a feeder that applies
3 to more than one account.

4 Q. And that's the case here?

5 A. I don't know for sure. But as I testified, I
6 don't know exactly what was in the 143,000
7 that was in the prior year's step adjustment.

8 Q. Would you agree that there are different
9 depreciation rates from the last case that
10 apply to Account 364 versus 362?

11 A. I believe they are different, but very
12 slightly.

13 Q. So, looking at Exhibit 25 which I passed out,
14 which is the breakdown of what goes into
15 Account 362 --

16 A. Hold on, hold on. Let me grab that. I may
17 have a copy of that.

18 (Witness reviews document.)

19 Q. Could you --

20 A. I'm still -- hold on.

21 Q. Oh, I'm sorry.

22 A. I have it.

23 Q. There's 10 or so, or 12 different assets
24 listed under Station Equipment. Could you

1 indicate where the assets that are at issue
2 in this case, the 424,000 or whatever it was
3 for the feeder, where do they fall in these
4 12 categories.

5 A. Without looking at a breakdown and then -- of
6 the total cost for that project and then
7 trying to determine how much of those costs
8 would then fit into the \$400,000 cap for that
9 item, I can't give you a definite answer,
10 breaking it down dollar by dollar.

11 Q. And if some of those expenditures should have
12 been booked in Account 364 last year or
13 Account 365, which is called Overhead
14 Conductors and Devices, there could be some
15 depreciation implications. Would you agree?

16 A. Well, Account 362 has a 41-year life;
17 Account 364 has a 40-year life; and Account
18 365 has a 40-year life. So if there are any,
19 they would be relatively minor. And again,
20 when you're dealing with a capped number for
21 a total project, then it's a matter of how
22 you split out the amounts under that cap if
23 you wanted to charge them to different
24 accounts. Then, by the time you get to the

1 end of the project, then you have to
2 reconcile all of that.

3 For the purpose of doing this step
4 adjustment filing, we used Account 362,
5 which, when I went through the service lives,
6 it actually has the longest of the three that
7 we talked about.

8 Q. Now, you said you had had the settlement from
9 last year in front of you. Could you turn to
10 Bates Page 70, please, for that.

11 A. I have the settlement. I don't know if I
12 have all of the attachments.

13 Q. Do you have Bates Page 70? It's the
14 depreciation schedule.

15 A. I do not.

16 Q. If I were to show you the schedule, would you
17 read in the three rates for me from Account
18 362, 364 and 365?

19 MR. DEXTER: May I approach
20 the witness?

21 A. Account 362 has a 2.8 percent depreciation
22 rate; Account 364 has a 3.25 percent
23 depreciation rate, and Account 365 has a 3.19
24 percent depreciation rate.

1 BY MR. DEXTER:

2 Q. Those rates are more different than I would
3 have expected than just looking at the
4 service lives that you read earlier. Could
5 you explain why that might be?

6 A. Because they have different negative net
7 salvage rates.

8 Q. So if one wanted to look at the impact of the
9 different accounts on depreciation expense,
10 one would be better served looking at the
11 rates than the service lives. Would you
12 agree?

13 A. True. But as I mentioned, the Account 362
14 that we used had the longest service life,
15 and it also has the lowest depreciation rate.
16 So, that being said, the depreciation expense
17 that's included in the revenue requirement in
18 this calculation is actually the lowest than
19 if you had split it out amongst the other
20 accounts.

21 Q. I'm back on Bates 127 of your testimony. And
22 there's sort of a footnote or note in the far
23 right-hand lower corner that talks about the
24 exclusion of the 40L3 construction. Do you

1 see that?

2 (Witness reviews document.)

3 A. Yes, and that's related to the Charlestown
4 sub, which, in accordance with this
5 attachment, would not even be subject to cost
6 recovery until next year.

7 Q. So it's not included in the 2.4 million;
8 correct?

9 A. Correct.

10 Q. All right. Earlier you talked about the
11 projects that are included for recovery in
12 this case being accelerated so that they were
13 all completed in 2017. Do you recall that?

14 A. I do.

15 Q. Could you explain why those investments were
16 accelerated?

17 A. Because the Pelham substation also has some
18 transmission aspects to it, and the
19 transmission owner is National Grid. And it
20 is always better if you can coordinate the
21 work on the distribution and the transmission
22 side at the same time. So that's what
23 happened.

24 Q. Do you know if that produced any additional

1 costs versus doing the project as originally
2 planned over a two-year cycle?

3 A. No. To the contrary. I believe that saved
4 costs because it was more efficient to have
5 it all done.

6 Q. Do you have a quantification of those
7 efficiencies?

8 A. I do not.

9 Q. I'd like to change topics for a moment and go
10 to Exhibit 22, which was your March 30th
11 letter, and I'd like to turn to Attachment
12 Page 1.

13 A. I'm there.

14 Q. Could you tell me where the customer charge
15 of 14.72 comes from?

16 A. If you turn to the next page, this schedule
17 was done -- if you look at Footnote A at the
18 bottom, it talks about where the information
19 in Column A came from. Because we have so
20 many -- a few cases going on at the same
21 time, the 14.72 was derived by multiplying
22 the \$14.59 which was proposed in the DE
23 18-034 filing and multiplying that -- or
24 increasing that by .91 percent, which was the

1 revenue requirement increase proposed in the
2 step adjustment filing, and then that derived
3 the \$14.72.

4 The first page that we were looking at
5 which was -- that was basically demonstrating
6 how we were implementing another provision of
7 the settlement agreement. That, again, has
8 already been -- the movement of the blocks in
9 the residential rates, again, that was
10 something that was approved in the settlement
11 agreement as part of a three-step process
12 that first started in 2017. This is the
13 second step in 2018. And there's one more
14 step to follow in 2019 that basically gets it
15 so the blocks end up being equal. So this
16 basically is illustrating how we would
17 implement the second phase of that three-step
18 process.

19 Q. Now, the .91 percent that you increased the
20 customer charge, where does that come from?

21 A. That comes from Exhibit 21, Attachment A,
22 Line 7.

23 Q. Now, earlier in the testimony today, I
24 thought you indicated that Exhibit 21 had

1 been superseded by Bates 128 on Exhibit 23.

2 Is that right?

3 A. Yes. And, again, this is because of the
4 movement of timing. The type of calculations
5 that are shown on Page 1 of the attachment to
6 Exhibit 22 are basically illustrative of how
7 the mechanism will work. We have a few
8 things going on with the distribution rates.
9 What this really was is a compliance filing
10 saying here, we're going to demonstrate how
11 we're implementing that, subject for review.
12 But, again, the proposal to do that movement
13 was part of the approved settlement
14 agreement.

15 Q. Okay. So the \$14.72 customer charge in
16 Column C on Page 2 of 2 in the attachment in
17 Exhibit 22 is subject to update; is that
18 fair?

19 A. It's subject to change. And this goes back
20 to all the other dockets that we have. And
21 Exhibit 24, that shows the overall impact of
22 the various changes that have been proposed
23 in the various dockets.

24 As I look at Exhibit 24, what we're

1 proposing for a customer charge for June 1st,
2 2018 is \$14.05 once you figure in all of the
3 various moving parts with distribution rates
4 effective June 1st, 2018.

5 Q. Okay. Now I want to switch topics again to
6 rate case expenses.

7 As I understand your March 16th filing,
8 there was -- when the actuals for rate case
9 expenses came in, they were roughly \$48,000
10 higher than what had been built in to the
11 settlement last year; is that correct?

12 A. That's correct.

13 Q. And as allowed for in the settlement
14 agreement, your proposal is to recover those
15 \$48,000 as an inclusion in this step
16 adjustment; correct?

17 A. Correct.

18 Q. Now, could you explain one more time, please,
19 how the 48,000 that you're trying to recover
20 turns into 70 -- 82,000 on Bates 128. I know
21 there's a footnote. But if you can just
22 explain it one more time.

23 (Witness reviews document.)

24 A. If you look at Bates 128, again, the footnote

1 that you just referenced, which is
2 Footnote 4, it's an annualized number
3 because, again, we're figuring a percentage
4 change to distribution rates using annual
5 distribution revenues. And the annualization
6 that was done here was the same sort of
7 annualization that was done as part of the
8 16-383 settlement agreement when we had a
9 20-month recovery period.

10 What this does is this recognizes that
11 there would be -- effective June 1, there
12 would only be 7 months remaining of that
13 20-month period. So you take the \$48,000 --
14 if we just put \$48,000 in here and divided by
15 annual distribution revenues, we would not
16 calculate the right amount of remaining
17 recovery for purposes of a percentage change
18 to distribution rates.

19 Q. And is that similar to saying that if you --
20 in order to collect the \$82,000 that's on
21 Bates 128, the rate that's derived using the
22 82,000 would have to be in effect for 12
23 months?

24 CHAIRMAN HONIGBERG: Try that

1 again.

2 BY MR. DEXTER:

3 Q. Is it also correct to say that if -- in order
4 to collect the \$82,000 that's on Bates 128,
5 you would have to bill the rate that's
6 derived on 128 for 12 months?

7 A. Correct. But we're not looking to recover
8 \$82,000.

9 Q. Right. You're looking to recover \$48,000.

10 A. Right.

11 Q. Okay.

12 A. The other way it could have been done is if
13 we looked at -- if we had \$48,000 on Line 4,
14 and on Line 5, instead of saying Forecasted
15 Annual Base Distribution Revenues, if we
16 forecasted only the remainder of the year, so
17 you're matching apples and apples. But this
18 is how we typically do these changes. And
19 again, this mirrors how it was done in the
20 settlement agreement.

21 Q. And if I recall from the settlement
22 agreement, the rate case expense amount will
23 drop out at the end of 2018; correct?

24 A. That is what was in the settlement agreement.

1 And again, in our tax filing we have a
2 different proposal.

3 Q. Because of the tax impacts. But that's the
4 way it was in the settlement.

5 A. Correct.

6 Q. Okay.

7 MR. DEXTER: Could I take a
8 moment, please?

9 (Discussion off the record among Staff
10 Counsel.)

11 BY MR. DEXTER:

12 Q. So there won't be a rate -- is it correct
13 that there won't be a rate reduction at the
14 end of 12/31/18 to drop out the rate case
15 expense recovery if the proposal that's the
16 subject of the next docket is approved?

17 A. Yes. That rate reduction would happen
18 June 1st.

19 MS. AMIDON: One moment,
20 please.

21 (Discussion off the record among Staff
22 Counsel.)

23 MR. DEXTER: So this is going
24 to get a little complicated, Mr. Chairman.

1 But I want to -- sorry.

2 CHAIRMAN HONIGBERG: Go ahead.

3 MR. DEXTER: I said this might
4 get a little bit complicated, but I wanted to
5 reference a proposal that's part of the next
6 case and ask if there's a way to deal with it
7 in this case. That's sort of a generic. I
8 can go through the numbers, but those numbers
9 aren't in the record. I'm not sure how we
10 can address that.

11 CHAIRMAN HONIGBERG: Just go
12 with -- you've introduced the topic. You can
13 certainly assume certain numbers have been
14 proposed in another docket and ask Mr. Mullen
15 to assume that as well, which I think he can
16 do, and do it that way if you want.

17 MR. DEXTER: Okay. Thank you.

18 BY MR. DEXTER:

19 Q. So, Mr. Mullen, when we get to the next case,
20 there's a number of about \$38,000, that if I
21 recall your proposal from the next case is to
22 not pass that back to customers at this time,
23 but to defer it as sort of a negative rate
24 case expense for the upcoming rate case. Do

1 you understand what I'm talking about?

2 A. Yeah. I wouldn't call it a negative rate
3 case expense. It would be put into the
4 deferral account, which would be basically --
5 it would be set against rate case expenses
6 that we know are coming.

7 Q. Okay. So I think your terminology is better.

8 And so am I correct that the reason you
9 propose that in the upcoming case is because
10 that would allow you to collect the \$38,000
11 on sort of a one-time basis rather than a
12 permanent rate change, because that's the way
13 rate case expenses are collected?

14 A. I might have used some different words, but
15 essentially that's the idea.

16 Q. Okay. So the 38 that we're talking about, is
17 there a way that you can think of that would
18 accomplish that same goal, but doing it
19 through the step adjustment which is at issue
20 in this case? In other words, is there a way
21 to adjust what's proposed for recovery in
22 this case by the \$38,000 to get us to the
23 same place, so that the \$38,000 would go back
24 to the customers now rather than at the end

1 of the next rate case?

2 A. I would say the Company stands by its
3 proposal in the next case. And I would also
4 say that there was nothing in the
5 Commission's order on figuring the tax
6 impacts, that every dollar had to go back to
7 customers immediately. I think we put
8 forward a very well-thought-out and, you
9 know, something that provides a lot of
10 immediate relief to customers in that
11 proceeding. And we can go through that in
12 further detail in the next case.

13 Q. Right. But my question was, mechanically,
14 can you think of anything we can do in this
15 case mechanically that would have the same --
16 understanding that you disagree with the
17 policy potentially -- but mechanically would
18 work?

19 A. Well, there's lots of different proposals. I
20 mean, we're talking dollars here. And again,
21 we stand by the proposal we made and that
22 will be discussed in the next hearing.

23 CHAIRMAN HONIGBERG: Mr.
24 Dexter, do you have something in mind that

1 you want to propose to Mr. Mullen to see if,
2 understanding that he disagrees with whether
3 it should be done, whether it could be done?

4 MR. DEXTER: Well, my concern
5 is that the rate changes in this case are
6 permanent. What we're trying to do is a
7 one-time passback of this \$38,000. So I was
8 wondering if there was a way that Mr. Mullen
9 could structure that we haven't been able to
10 think of in terms of this docket, before this
11 docket was over.

12 CHAIRMAN HONIGBERG: Okay.
13 Mr. Mullen?

14 A. Well, I was going to say that, again, we'll
15 get into this more in the next case. But
16 some of these changes related to taxes are
17 ongoing, and they'll be an annual impact, and
18 some are one-time. Again, this is a test
19 year for Granite State Electric. When we
20 file our rate case, we will normalize our
21 test year revenues to fully take into account
22 whether something that happened during the
23 year was a one-time thing, should have
24 happened for more of the year or less of the

1 year, and all those adjustments will be
2 subject to review in that proceeding. So I
3 think, to the extent that you think that
4 somehow or other customers might lose out on
5 something, that's just not going to happen.

6 Q. So then I want to talk again for a moment
7 about the 48,000 rate case expense in this
8 case and the notion that we're going to
9 adjust rates for six months or seven months
10 rather than -- that we're going to adjust --
11 that's the proposal, right, to collect this
12 over seven months, June 1st to the end of the
13 year?

14 A. The proposal, putting the tax docket aside,
15 is in line with the settlement agreement.
16 And the dollars would be recovered over the
17 remaining 7 months of the 20-month recovery
18 period.

19 Q. And that number is not reconciling; is that
20 correct?

21 A. Which number?

22 Q. The 48,000. It doesn't reconcile to actuals.

23 A. There is no reconciliation mechanism in this.
24 Again, that's by agreement.

1 (Discussion off the record among Staff
2 Counsel.)

3 MR. DEXTER: That's all the
4 questions Staff has. Thank you.

5 CHAIRMAN HONIGBERG: Commissio
6 ner Bailey.

7 COMMISSIONER BAILEY: Thank
8 you.

9 INTERROGATORIES BY COMMISSIONERS:

10 BY COMMISSIONER BAILEY:

11 Q. Good afternoon.

12 A. Good afternoon.

13 Q. I was with you on the rate case expenses
14 right up until the last question when you
15 said there is no reconciliation. But you
16 settled on a rate case amount, a rate case
17 expense amount, subject to audit and -- no.
18 In the rate case, you estimated the rate case
19 expenses.

20 A. Yes, because at the time we did not have all
21 the actuals.

22 Q. Right. And so this 48,000 is the
23 reconciliation, isn't it, of the expected to
24 the actuals?

1 A. This is the excess of the actuals compared
2 to, I believe at the time we did the
3 settlement there was, I think, if my memory
4 serves, 444,700-something. So this is the
5 additional amount of actual rate case
6 expenses that the Audit Staff reviewed that
7 we would then be allowed to recover over the
8 remainder of the period that would have began
9 May 1st, but we put that off to June 1st.

10 Q. Right. So that's reconciling the difference
11 between what you put in rates --

12 A. That's reconciling the difference between the
13 amount that was in our total actual cost.
14 However, if you were to look at how much
15 actually got recovered from customers, based
16 on distribution rates and based on actual
17 billing determinants, the number could be one
18 way or the other.

19 Q. I see. Okay. Thank you.

20 This may be a question for the next
21 case, but since we just were talking about
22 it, that's the \$38,000 that is the difference
23 between the amount that you would collect in
24 this case and the tax revenue, that you want

1 to defer for a future rate case expenses,
2 will that earn interest? Will that number
3 grow between now and the time that you use it
4 to pay --

5 A. No. But likewise, when we incur rate case
6 expenses, those don't accrue interest during
7 the pendency of the proceeding or while
8 they're being recovered.

9 Q. Okay. Now, big picture here. I'm trying to
10 get my head around what we are approving
11 here, what we have already approved and what
12 we may approve in the future. So with
13 respect to the Pelham substation upgrades,
14 you spent 4.4.

15 A. We placed in service 4.4 million in 2017,
16 yes.

17 Q. Okay. Do you have additional costs
18 associated with that project that may get
19 placed in service in 2018?

20 A. To my knowledge, no. It was fully placed in
21 service.

22 Q. Okay. So let's just say for purposes of this
23 discussion, 4.4 million is the cost of your
24 investment.

1 A. Okay.

2 Q. And the settlement agreement allows you to
3 recover 2.4 million of that in this step
4 increase.

5 A. 2.4, which includes the substation and the
6 14L4 feeder.

7 Q. Oh, right. Okay. So, 2 million of the
8 4.4 million.

9 A. Yes.

10 Q. Okay. So the remaining 2.4 million that you
11 have invested that is not included in rates
12 yet, will that be subject -- will that be a
13 subject in the next rate case?

14 A. Well, before that, there's a step adjustment
15 that would take effect May 1st, 2019, in
16 accordance with the settlement agreement.
17 That also has a cap of one and a quarter
18 million dollars for that. So, again, as we
19 moved the work from 2018 forward, we knew
20 that we weren't going to get recovery of that
21 until next year, in accordance with the
22 settlement agreement. Again, that's a capped
23 number. So, assuming we get to next year,
24 and the one and a quarter recovery of the

1 revenue requirement associated with the one
2 and a quarter million spending is approved,
3 anything above the two million and the one
4 and a quarter million is, again, all subject
5 to review in the rate case that we'll be
6 filing probably around April of next year.

7 Q. Okay. So, assume we approve this step
8 increase, and next year we approve the step
9 increase that includes 1.25 million. Is that
10 1.25 million just for Pelham, or is it also
11 for the other substation work?

12 A. If you refer to Bates 127 of Exhibit 23, the
13 1.25 only relates to the Pelham substation.
14 There is some work in Charlestown that had
15 385,000. So the potential that we could seek
16 recovery of next year in terms of cap cost is
17 \$1,635,000.

18 Q. Okay. So for purposes of the example we were
19 just talking about, the Pelham substation,
20 has the Commission already determined that
21 the \$3.25 million investment in the Pelham
22 substation is prudent?

23 A. I would say that the -- yes. Now, granted,
24 the costs are always subject to review. But

1 in terms of the need for the project and the
2 allowance of recovery in the step
3 adjustments, I would say yes.

4 Q. When do we review those costs?

5 A. Even like during a proceeding right now.

6 Q. But you didn't -- did you provide any
7 invoices or -- I mean, it seems like you
8 didn't provide the breakdown of the costs
9 that went into that 3.25 million.

10 A. We provided the information that was agreed
11 to in the settlement and approved by the
12 Commission.

13 Q. And I understand that. But --

14 A. Typically when we have a capital project,
15 we'll say here's our total costs. And those
16 are always subject to review. Again, as I
17 laid out in my testimony, you know, we
18 answered questions and had a technical
19 session. You know, I can't force people to
20 ask questions.

21 Q. Can you give it to me?

22 A. What's that?

23 Q. I want the cost information to see what the
24 actual costs were that you incurred broken

1 down, just to see that, you know, part of
2 that -- that all of that \$2 million or all of
3 that \$3.25 million or that \$4.4 million was
4 all related to the Pelham substation and that
5 it was appropriate for the Pelham substation.
6 Don't you think that's what we should be
7 doing?

8 A. Well, we can certainly provide additional
9 information following the hearing. You know,
10 again, when you have a case that has gone
11 through all sorts of discovery and testimony
12 and you say here's what's going to happen in
13 the case, and then you reach an agreement
14 that says here's what you need to do to
15 implement this, that's what we've done. I
16 mean, you know, if anybody wants to look at
17 the costs, that's fine. We have no issue
18 with that. And if you wanted to issue a
19 record request, we can certainly provide a
20 breakdown. It's a matter of how granular you
21 want to get to that. I mean, we can go down
22 to every nut and bolt and all that or...

23 Q. Well, I don't think it's unreasonable for us
24 to see how much the transformer cost, how

1 much AFUDC cost, how much -- you know, I
2 can't give you all the cost categories right
3 now. But I mean in one breath you say the
4 Commission has already approved \$2 million in
5 the settlement agreement, but of course it's
6 subject to cost review, but then we can't get
7 the cost review because somebody didn't ask
8 the right question?

9 A. Well, let me put it another way. I mean, I'm
10 familiar with settlements over the years,
11 whether it be Eversource or whether it be
12 Unitil, where they look at their total
13 spending over the year and they do some
14 adjustments related to changes in net plan.
15 Typically what gets filed there is a summary
16 of their changes in net plan. Now, they
17 don't provide details on every project and
18 all the breakdown of the costs. I mean, this
19 is no different than how step adjustments
20 have been done in the past. Again, we make
21 the filing with the information that's
22 required, and it's always subject to and open
23 to questions and all that. We have no
24 problem providing the information. But,

1 again, if we make a filing, I can give you
2 reams of paper related to even just, you
3 know, one project --

4 Q. But that's all we're talking about here is
5 one project, and the only thing you gave us
6 was one total number.

7 A. Again, we entered into the settlement
8 agreement to try to have an efficient way of
9 doing things. And the settlement agreement
10 laid out what needed to be provided when we
11 made the filing. We're not trying to hide
12 any information or not share it. But at the
13 same time, we have an agreement that has
14 certain terms and conditions, and we're
15 trying to abide by that.

16 CHAIRMAN HONIGBERG: I think
17 Commissioner Bailey is going to make a record
18 request, but I'm not sure how to frame it. I
19 mean, those who are more familiar than we are
20 with what information would be useful might
21 be able to help us out here, and I'm
22 including, Mr. Mullen, you in that because
23 you have as good an understanding as anybody
24 as to what information is available and how

1 it can be presented in a way that's
2 adjustable. I mean, your 4.4 million has
3 components. A certain percentage of it is
4 this category, a certain percentage for that
5 category, and then within those categories
6 there are going to be significant breakdowns
7 of what you spent within those categories.
8 We're not looking for reams of paper. And
9 I'm speaking for Commissioner Bailey, but I
10 think I'm also speaking for myself and
11 probably Commissioner Giaimo, that there is
12 more information that I think we would like
13 to see in terms of how that 4.4 breaks out.
14 So, whether we can have a back-and-forth
15 about this or Mr. Sheehan wants to
16 participate in this conversation, someone
17 from the OCA, someone from Staff, I don't
18 know. How do we get at this?

19 Mr. Sheehan, you look like
20 you're ready to say something.

21 MR. SHEEHAN: I'm not the one
22 to answer the question of exactly the kinds
23 of information we have. I agree with Mr.
24 Mullen. We will provide it. If you give me

1 a blanket request to provide some more
2 detailed backup, I certainly can go back to
3 the office and ask the engineers, and they
4 will use their best judgment to come up with
5 the type of backup that isn't the reams of
6 paper down to the cost for every bolt, that
7 is more than what you have before you today.

8 CHAIRMAN HONIGBERG: Typically
9 in a large project, certain items make up the
10 bulk of the expense, and getting a handle on
11 what makes up those components is usually
12 where you want to focus your attention. I
13 don't know what those components are for a
14 project like this.

15 Mr. Dexter.

16 MR. DEXTER: Can I consult
17 with my -- can I take a moment to consult
18 with co-counsel?

19 CHAIRMAN HONIGBERG: Yeah.
20 Actually, this might be a good time for a
21 break. Let's take a 10-minute break.

22 (Brief recess was taken at 3:03 p.m.,
23 and the hearing resumed at 3:25 p.m.)

24 CHAIRMAN HONIGBERG: All

1 right. Did we accomplish anything while we
2 were out of the room, Mr. Sheehan?

3 MR. SHEEHAN: We've been in
4 touch with our lead engineer at the office.
5 He is working now on a detailed, but not
6 overbearing, spreadsheet that he says will be
7 three, four, five pages with various cost
8 buckets broken out into what he thinks makes
9 sense. We could probably have that ready by
10 Monday. That's what we could propose to
11 file. Again, if the Commission wants the
12 next level of detail that's there, it's just
13 to pull it out and to the point of we can
14 give you copies of invoices.

15 CHAIRMAN HONIGBERG: Okay. So
16 we'll make that a record request, subject to
17 anything else that's about to be said by
18 anyone else. Mr. Dexter.

19 MR. DEXTER: So as I
20 understood the task, it was to try to assist
21 the Bench in formulating a record request as
22 to what you would need to decide this case.
23 And if Staff were sitting at the Bench, I
24 think we would want the spreadsheet that Mr.

1 Sheehan described in sufficient detail so
2 that we knew what the \$4.4 million was
3 actually spent on -- land, building, payroll,
4 AFUDC, wires, transformers, equipment,
5 meters, screening -- things like that, that
6 would go into a facility. I think because
7 this was a multi-year project and there are
8 two cases, that seems to complicate things.
9 But I don't think it would be unreasonable
10 for the Commission to want to know, of the
11 \$2 million that's going to be recovered if
12 this proposal is approved, how much of the
13 actual cost, the 4.4 million, relates to the
14 2 million, and how much of the 4.4 million
15 relates to the 1.25 million that's going to
16 be at issue in the next case.

17 In other words, the settlement
18 agreed to 2 million. I don't think it would
19 be unreasonable. I actually think it would
20 be incumbent upon the Commission to learn of
21 that 2 million that's being included. How
22 does that relate to actual assets that were
23 built? What did it cost to build that
24 \$2 million worth? That's what I would want

1 in the record request.

2 And in addition, I think we're
3 in a step adjustment, and we're not trying to
4 re-litigate the rate case. We understand
5 that the rate case found that these
6 facilities were appropriate to build. So I
7 think we're looking at a planning versus an
8 execution issue. We're not interested -- I
9 wouldn't be interested, if I were the
10 Commission, in any planning documents that
11 talked about why you were building this. But
12 I would be very interested in documents that
13 talked about was this built according to
14 plan. So I would want to see any internal
15 Company documents that talked about the
16 project as it unfurled in real life. Now, I
17 don't know if those are called business cases
18 or over/under budget forms or follow-up
19 reports. But whatever the Company calls
20 them, I think the Commission should know how
21 the execution compared to the planning.

22 And I think, at a minimum, in
23 addition to a spreadsheet, you would want
24 testimony from someone who's competent to

1 describe whether or not the assets are
2 performing as they were planned. In other
3 words, Mr. Brouillard and Mr. Hall laid out
4 what they expected these assets to do. And
5 if I were the Commission, I would want sworn
6 testimony from someone at the Company that
7 says, yes, this is what the assets are doing.
8 These are the problems we wanted to solve and
9 how we've solved them; therefore, we should
10 collect the money. That's what I would ask
11 for.

12 CHAIRMAN HONIGBERG: Well --

13 MR. DEXTER: And I'll make
14 that a record request.

15 CHAIRMAN HONIGBERG: Yeah, and
16 I think there's going to be objection to
17 that. You said you didn't want re-litigate
18 the rate case, and I understand that. But it
19 sounds like you want full litigation of the
20 step increase, the amount included in the
21 step increase. And this entire process was
22 contemplated to take from March 15th until
23 May 1st. That's how it was set up in the
24 settlement agreement and the order approving

1 it. I'm concerned that what you just
2 outlined would not be doable in a six-week
3 period, if that's what the expectation was of
4 the Company.

5 MR. DEXTER: Well, I don't
6 think it's unreasonable in a six-week period
7 for someone to come in and testify that the
8 assets are performing the way they were
9 planned. We don't that have in this case.

10 CHAIRMAN HONIGBERG: I think
11 the Company could put in a technical
12 statement, a cover letter, whatever, that
13 says this is performing per the expectations
14 of Mr. Brouillard and Mr. Hall. And I think
15 Mr. Mullen testified to that already.

16 So you want what else? You
17 want something akin to the over/under
18 expenditure request forms that we saw in the
19 gas affiliates rate case --

20 MR. DEXTER: If those -- I'm
21 sorry.

22 CHAIRMAN HONIGBERG: If there
23 are any.

24 MR. DEXTER: If there are any

1 and if they shed light on the question of was
2 this project built and executed according to
3 the manner that was laid out in the rate
4 case. Again, it's a question of planning
5 versus execution. Now, I understand that the
6 cap helps, and it probably does alleviate
7 some of the Commission's concerns. But I
8 think you also have to -- \$2 million is a lot
9 of money. I think you need to know what's in
10 the \$2 million.

11 CHAIRMAN HONIGBERG: And I
12 don't think anybody disagrees with that, and
13 I think what Mr. Sheehan outlined does that.
14 You had some other stuff in there, though.

15 MR. DEXTER: I went on a long
16 time, but let me try to summarize it.

17 CHAIRMAN HONIGBERG: Yeah, why
18 don't you boil that down to its essence and
19 see just how far apart you and Mr. Sheehan
20 are by the time you're done.

21 MR. DEXTER: So the essence is
22 the spreadsheet that Mr. Sheehan talked about
23 that gives you some idea of what the \$4.4
24 million was spent on.

1 CHAIRMAN HONIGBERG: I think
2 it will give us more than some idea. I think
3 it will give us a pretty good idea.

4 MR. DEXTER: I would want an
5 idea as to how that relates to the
6 2.0 million that was proposed for recovery in
7 rates. In other words, I just want to
8 compare what was proposed, 2.0, versus what
9 was built. And I don't know what that number
10 is now.

11 COMMISSIONER BAILEY: Would it
12 make more sense to compare that to the 3.125
13 million since they originally planned in the
14 rate case to spend 3.125 million on -- no --
15 3.25 million on the Pelham substation, and
16 they've now spend 4.4 million? So you want
17 to see what the difference is between what
18 they planned to spend and what they actually
19 spent?

20 CHAIRMAN HONIGBERG: I think
21 he does. And I think you also want to know
22 what was included from the expenses from the
23 prior years that Mr. Mullen testified about
24 that were included in the 2017 step increase.

1 MR. DEXTER: No, I think
2 that's done.

3 COMMISSIONER BAILEY: It's
4 included in the 4.4 million. So we need to
5 know how much of that is --

6 MR. DEXTER: Oh, you have to
7 back that out.

8 CHAIRMAN HONIGBERG: We need
9 to know what that was. We need to know what
10 the prior expenditures were. So, yeah, I
11 think maybe there is a temporal component to
12 what your engineers -- they probably already
13 know that because they know what they spent
14 when; right, Mr. Sheehan?

15 MR. SHEEHAN: Yes. I'm not
16 sure that's what Anthony's working on right
17 this minute. But that would be another
18 breakdown, putting time on -- I'm assuming
19 he's got a bucket that says transformers, and
20 it's going to have the total number for
21 transformers broken down by the four --

22 (Court Reporter interrupts.)

23 MR. SHEEHAN: -- by the four
24 particular transformers he bought. I don't

1 know if he's working now on this one was
2 bought in this month and that one was bought
3 in that month. I'm not sure.

4 CHAIRMAN HONIGBERG: But it
5 sounds like, from what Mr. Mullen said, that
6 there was some planning expenses that were
7 incurred in the earlier years before the rate
8 case, frankly.

9 MR. SHEEHAN: I can make the
10 request. There will be a bucket that says
11 planning expenses and whatever label we use.
12 I don't know if that will have time
13 components associated with it.

14 COMMISSIONER BAILEY: How
15 about anything that was incurred that is part
16 of this capital investment that was incurred
17 before 2017?

18 MR. SHEEHAN: We can certainly
19 try. I mean, my understanding is the
20 assignment we just gave him was the backup
21 for the 4.4 million.

22 CHAIRMAN HONIGBERG: Right.
23 And I think we are refining that somewhat and
24 adding some layers to it, potentially. But I

1 don't think that's inconsistent with what you
2 already asked him to do. It may be like
3 another layer on what he's looking at.

4 MR. SHEEHAN: We're all set.
5 I don't know if you're done with him, but I
6 do have a couple things to say on this topic.

7 CHAIRMAN HONIGBERG: Well,
8 another component Mr. Dexter talked about was
9 whether there are over-expenditure reports
10 that got prepared during the construction.

11 MR. SHEEHAN: I don't know.

12 CHAIRMAN HONIGBERG: If you
13 can find that out, that would be helpful.
14 And if there were, I think we would like to
15 know what they were about.

16 (Discussion off the record between
17 Commissioners.)

18 (Exhibit 26 reserved for record
19 request.)

20 CHAIRMAN HONIGBERG: We were
21 also just talking among ourselves about what
22 we understand Mr. Dexter's request -- the
23 suggestion that we request enough information
24 to understand which 2 million you're seeking

1 recovery of. Because we're making -- we're
2 essentially making a prudence finding on that
3 investment. So if in your breakdown you're
4 able to say this is the 2 million we're
5 talking about for this step increase and pick
6 up the next, what is it, one and a quarter a
7 year from now, talk about that. And I think
8 Mr. Buckley already covered the excess. And
9 I think you all agree that that's what you
10 would be talking about potentially in the
11 next rate case. But we're leery of getting
12 too far down this road without understanding
13 what it is we're approving in this round and
14 what we'd be approving next year.

15 What are your thoughts on
16 that, Mr. Sheehan?

17 MR. SHEEHAN: I'm going to go
18 back to my general thoughts on --

19 (Court Reporter interrupts.)

20 MR. SHEEHAN: The \$2
21 million versus the \$1.25 million breakdown
22 was temporal, \$2 million one year and 1.2 the
23 other year. We spent it all in one year. So
24 I'm not sure if we built half the car one

1 year, half the car the second year, and
2 nobody built it all in one year -- so do you
3 want us to say, well, we want recovery for
4 the tires, the windows and the roof on a
5 project we built all at once? I mean, I
6 don't understand the disconnect.

7 CHAIRMAN HONIGBERG: Well,
8 maybe, then, think of it this way: We could
9 make a prudence determination on all of it,
10 and you could recover X now, Y next year, and
11 the rest in the next rate case.

12 MR. SHEEHAN: And that goes to
13 my more fundamental objection here. The
14 Commission approved a step adjustment with an
15 approved process. We followed that process
16 and provided the exact same information that
17 was used to approve last year's step
18 increase, without any objection by Staff, any
19 objection by the Commission. Not to say you
20 can't ask these questions. But to then come
21 into this case with certain well-founded
22 expectations that this is what we need to do
23 because it was okay last year and approved
24 last year, and then literally at the last

1 minute this is now exploding into a full rate
2 case over this one asset --

3 CHAIRMAN HONIGBERG: And I'm
4 sensitive to that. I know the time line, and
5 I'm concerned about unreasonable
6 expectations, really, maybe on both sides.
7 But the expectation that in six weeks we
8 would do a full prudence review on every
9 expense, that's why the temporal way of
10 looking at things actually helps. It helps
11 cabin the discussion and narrow the focus.
12 But I understand that if the way it's built,
13 it's built. I get it. You did it all at
14 once. And maybe we should -- we're going to
15 have access to all those expenses. Maybe
16 we'll just leave it that when we see it, if
17 we have questions, we'll have an hour hearing
18 and discuss it.

19 MR. SHEEHAN: The other thing
20 to keep in mind is the Commission did approve
21 that \$3.2 million figure. So you have
22 approved the project as prudent. You have
23 approved expenditures up to \$3.2 million as
24 prudent.

1 CHAIRMAN HONIGBERG: Up to.

2 MR. SHEEHAN: Right.

3 CHAIRMAN HONIGBERG: Maybe you
4 should have only spent three. But I have no
5 way of knowing that.

6 MR. SHEEHAN: Right. And
7 if -- but that's what you could have known
8 last year when we --

9 CHAIRMAN HONIGBERG: How? I'm
10 sorry. How?

11 MR. SHEEHAN: There were
12 budgets. There was discovery. We
13 reviewed -- as Mr. Mullen said, this project
14 was reviewed in excruciating detail like many
15 of the other capital projects. No, we didn't
16 have exact numbers. But we agreed to
17 numbers. We agreed to 2 million. We agreed
18 to 1.25 million. The expectation was it
19 would be a bit more, and there was comfort
20 there. Right? Maybe it only should have
21 cost 3.1. But that was all what we were
22 thinking about and deciding a year ago. And
23 if the process is we needed to justify every
24 penny, that would have been in the order,

1 that, no, you got to start, and you're not
2 going to get promised anything except for
3 what you can prove you spent through a more
4 rigorous prudence review that usually is in
5 rate cases instead of step adjustments.

6 CHAIRMAN HONIGBERG: I just
7 think we're somewhere in between. I don't
8 think we're in filed and it's done.

9 MR. SHEEHAN: And the other --
10 frankly, the other issue we have is this
11 could have been resolved over the last six
12 weeks.

13 CHAIRMAN HONIGBERG: Don't get
14 me started on that. I'm not happy with the
15 paperwork from March 15th to where we are
16 today. But I'll leave it at that for now.

17 I'm just trying to get us from
18 here to an endpoint. And I think the
19 information that you're going to be able to
20 provide, and I think you're going to be able
21 to provide it sliced a couple different ways,
22 will be helpful to us. And if we have
23 additional questions, we know where to find
24 you.

1 COMMISSIONER BAILEY: I think
2 part of the disconnect is when I asked
3 whether we were approving the prudence of
4 this investment, and you sort of got a
5 preliminary determination because I think in
6 the settlement agreement we all agreed that
7 the Pelham substation needed to be built, but
8 it needed to be built at reasonable costs.
9 And when I asked Mr. Mullen if we could look
10 at the costs, he said, sure, you can look at
11 the costs. Well, when are we going to look
12 at the costs? And if we have questions about
13 the costs, when do we get those answers? And
14 how does that factor into our prudence
15 determination, our ultimate prudence
16 determination?

17 MR. SHEEHAN: I get your
18 point, and I'm not trying to minimize that.
19 I think another way of looking at it is you
20 approved a substation at a cost of at least
21 3.2 million.

22 CHAIRMAN HONIGBERG: Up to.

23 MR. SHEEHAN: Well, I disagree
24 with that. But at least 3.2. If we then

1 spent 3.2 million -- if I told you a year ago
2 we will spend 3.2 million on the substation,
3 that settlement agreement would say good.

4 COMMISSIONER BAILEY: Except
5 for it says if you spend less, you don't get
6 to collect 3.2. So that's up to 3.2.

7 MR. SHEEHAN: And if we spend
8 \$4 million, we have the right to come in here
9 and try to show you why the extra million
10 dollars was prudent. And that's what our
11 rate case will be. So there's a slight
12 disagreement here, but you understand where
13 I'm coming from on that.

14 CHAIRMAN HONIGBERG: Yeah, I
15 think we do. And I think that we just need a
16 little more at this point. And I think when
17 we see it, you're going to present it in a
18 way that's going to make sense and we won't
19 have any questions because we've all gone
20 through this discussion.

21 I don't know if there's
22 anything more that needs to be said about
23 this. Mr. Dexter.

24 MR. DEXTER: I just want to --

1 CHAIRMAN HONIGBERG: Off the
2 record.

3 (Discussion off the record)

4 MR. DEXTER: I think I heard
5 the Commission request over-budget forms.
6 And I'm recalling from the gas rate case that
7 projects like this have something called a
8 project close-out form or something to that
9 effect. I would suggest that the Commission
10 ask for that because that might have
11 additional detail that might not be in the
12 over/under budget forms.

13 CHAIRMAN HONIGBERG: Mr.
14 Sheehan, if such a thing exists --

15 MR. SHEEHAN: And the whisper
16 in my ear earlier was we can track that stuff
17 down. It may take a little more time, but we
18 will get it as soon as we can.

19 CHAIRMAN HONIGBERG: Okay.
20 Thank you.

21 Anything else on this topic?
22 Mr. Buckley, you've been silent back there.
23 Just want to make sure that you're tuned in.

24 MR. BUCKLEY: Yeah. The OCA

1 concurs largely with Staff's opinion.

2 CHAIRMAN HONIGBERG: Thank
3 you.

4 Commissioner Bailey, I think
5 you were in the middle of your questioning
6 when we all got diverted.

7 COMMISSIONER BAILEY: I think
8 I only have one more topic area and I've got
9 to figure out where it is.

10 BY COMMISSIONER BAILEY:

11 Q. Can we look at Exhibit 21, Attachment A?

12 A. I have it.

13 Q. And here you calculate that the increase in
14 revenue that you need is .91 percent above
15 \$42,391,000; is that right?

16 A. That's correct.

17 Q. Okay. And then in another schedule you
18 applied the .91 percent increase to a
19 different revenue figure, I think.

20 (Witness reviews document.)

21 A. You may be thinking of Page 2 of the
22 attachment to Exhibit 22. We did talk about
23 the .91 percent there, but that was not
24 applied to a revenue number. Those were

1 applied to existing rates and charges.

2 Q. No, it had to do with -- I thought that you
3 added the REP/VMP revenue requirements, and
4 then increased it by --

5 A. That's the discussion we were having about
6 this Page 2 of the attachment to Exhibit 22.
7 When I started with Column A, those were the
8 base distribution rates proposed in that
9 REP/VMP case. So then those were increased
10 by .91 percent. And I think that's what we
11 were talking about. But we weren't talking
12 about a different revenue number, because the
13 revenue number that was used on Attachment A
14 to Exhibit 21, that is the same as what was
15 used in the REP/VMP filing.

16 Q. But you -- other than the tax adjustment
17 factor, you would have increased your revenue
18 in the REP/VMP filing; right?

19 A. And again, yeah. Where I don't have that
20 filing in front of me, I'd have to check the
21 numbers. But we did this in a way to try to
22 use -- make sure that we weren't either
23 double-counting or missing something with the
24 various filings going on.

1 Q. Maybe this will help. Before the May 1st --
2 or June 1st rate filing, what is the current
3 customer charge?

4 (Witness reviews document.)

5 A. If you look at Exhibit 24, the Current Rates
6 column has \$14.54.

7 Q. Okay. And on Exhibit 22, the rate was
8 increased to 14.59 for the REP/VMP.

9 A. Correct.

10 Q. And then you gross that up by .91 percent.

11 A. Correct.

12 Q. So it looks like the .91 percent was added to
13 the REP/VMP. That's where I got that from.

14 A. Yes. And if I had the REP/VMP filing, I
15 could check the amount of distribution
16 revenue that was in there to make sure that
17 the percentages were calculated properly.
18 But I do believe that the... as I think about
19 this now, the \$42 million number that is used
20 to get to the .91 percent, I believe that
21 included the revenue impact of the REP/VMP.

22 Q. Okay. Can you confirm that? And if that's
23 not right, will you let me know?

24 A. Sure.

1 Q. Thank you.

2 CHAIRMAN HONIGBERG: Yeah, can
3 we make a record request, Mr. Sheehan?

4 MR. SHEEHAN: I have it here.
5 If Mr. Mullen thinks he can get to the filing
6 quickly -- you want to try it?

7 THE WITNESS: Sure.

8 CHAIRMAN HONIGBERG: All
9 right.

10 (Witness reviews document.)

11 A. Yes, I'm looking at Bates 66 of Mr. Simek's
12 schedules. I don't know the exhibit number
13 offhand. But as I look at Bates 66, on Line
14 2, the forecasted base distribution revenues
15 there were 41,831,737. So it was a lower
16 number, which then had to be increased for
17 purposes of the step adjustment filing so you
18 get the proper percentage to increase above
19 that.

20 Q. Okay. Thank you. That's all I have.

21 CHAIRMAN HONIGBERG: Commissio
22 ner Giaimo.

23

24 BY COMMISSIONER GIAIMO:

1 Q. So I have one question, and the rest will be
2 clarified based on the information we'll be
3 getting.

4 So, just to make sure I'm reading
5 Exhibit 24 right, when I look at the various
6 components of a bill as of June 1st, 2018,
7 the only actual charge or element that the
8 customer will see an increase on is the
9 transmission charge?

10 A. That's correct.

11 Q. All others will be grossed out. Probably the
12 wrong word.

13 A. Decreased.

14 Q. Decreased. Yes.

15 A. The customer charge, the distribution charge
16 will all decrease, assuming everything in all
17 of these dockets is approved. The
18 transmission charge will be increased as was
19 discussed in that hearing. And the stranded
20 cost charge would decrease. The system
21 benefits charge and the electricity
22 consumption tax will remain the same. And
23 the energy service charge is not subject to
24 change.

1 COMMISSIONER GIAIMO: Thank
2 you.

3 CHAIRMAN HONIGBERG: All
4 right. I have no further questions.

5 Mr. Sheehan, do you have
6 anything else for Mr. Mullen?

7 MR. SHEEHAN: I do not. Thank
8 you.

9 CHAIRMAN HONIGBERG: All
10 right. Mr. Mullen, thank you.

11 Off the record.

12 (Discussion off the record.)

13 CHAIRMAN HONIGBERG: Back on
14 the record. Is there anything else we need
15 to do before we close out?

16 [No verbal response]

17 CHAIRMAN HONIGBERG: All
18 right. Without objection, we'll strike I.D.
19 in Exhibits 21, 22, 23, 24 and 25. Exhibit
20 26 is going to be held for the submission
21 from the Company regarding cost for the
22 substation.

23 With that, I think we're ready
24 to have parties sum up. Mr. Buckley, start

1 us off.

2 CLOSING STATEMENTS

3 MR. BUCKLEY: Thank you, Mr.
4 Chairman. The Office of Consumer Advocate
5 neither supports nor objects to the requested
6 relief. We look forward to reviewing the
7 record request and just would note that we
8 were generally disheartened with some of the
9 tone within the testimony, particularly the
10 May 10th testimony. Thank you.

11 CHAIRMAN HONIGBERG: Mr.
12 Dexter.

13 MR. DEXTER: Attorney Amidon
14 is going to deliver the closing.

15 CHAIRMAN HONIGBERG: Ms.
16 Amidon.

17 MS. AMIDON: Thank you.

18 I'm basically talking about
19 the filing in its current form and any step
20 adjustment filing that might be made in the
21 future. Essentially, the Company treated
22 this as a compliance filing. It assumed that
23 they spent \$2.4 million and then could
24 recover the associated expenses associated

1 with that, with no further proof. And this
2 is not a compliance filing. A compliance
3 filing is when the Commission orders a
4 Company to file a tariff to modify the
5 process or the policy on line extensions, for
6 example. This is a rate adjustment;
7 therefore, they have the burden of proof.
8 And that wasn't provided. I agree with you
9 that the timing could be better. But the
10 attempt to resolve this informally was
11 unsuccessful. And I really, to be honest,
12 have never been put in a position to ask
13 discovery on a letter as opposed to on
14 testimony. So the whole process, as you can
15 imagine, was frustrating for Staff, for the
16 OCA and for the Company. But even 378:27,
17 which is the statute governing temporary
18 rates, requires any temporary rate adjustment
19 to be supported by reports filed with the
20 Commission. And this initial filing failed
21 to do that, and the subsequent testimony
22 failed to add any substantive changes at all.
23 It's a rate adjustment. It should be treated
24 as such. The Company should respect the

1 Commission's process for that. And it would
2 really help Staff and the OCA to review the
3 filing more adequately. It's not a
4 compliance filing. And so Staff doesn't know
5 whether the result will be just and
6 reasonable rates with all of the different
7 components that are still being moving parts.
8 And, you know, we also believe that the Staff
9 audit should be directed to review the costs
10 and, again, the prudence of those costs.

11 As for the tax filing, which I
12 know is the subject of the next docket, which
13 I understand to be Docket 18-050, Staff
14 opposes the idea of deferring that
15 38-plus-thousand dollars to be applied to
16 future rate case expense when it could just
17 be added to the calculation of the step
18 increase in this instance. This step
19 increase is a one-time event; therefore, it
20 would be much easier for them to remove the
21 entire tax benefit, if you will, for the
22 period from January 1 through the end of May
23 on a one-time basis and without having to
24 reconsider this \$38,000 and its role in any

1 test year. So that's our position.

2 CHAIRMAN HONIGBERG: When you
3 say "this step increase is a one-time event,"
4 I'm not sure I understand the terminology
5 there.

6 MS. AMIDON: This particular
7 step increase is only for this year. It's a
8 one-time step increase.

9 CHAIRMAN HONIGBERG: So it
10 will expire at the end of this year? I know
11 it will for the rate case expense. But the
12 other things are going into rate base, aren't
13 they?

14 MS. AMIDON: Well, that might
15 be so. But we are trying to figure out a way
16 to get that money back to the ratepayers this
17 year in one of these filings or possibly in
18 the future energy service reconciliation. We
19 don't think it should be put in a drawer and
20 be used to pay for consulting costs in
21 connection with the next rate case.

22 I would point out there was a
23 recent filing to reconcile some of the costs
24 to the energy service docket, such as

1 reclassification factors, over/under
2 collection. That would be a one-time type of
3 adjustment, and it could be applied in that
4 instance. That thirty-eight eight could be
5 directed to be included in the calculation of
6 that energy service reconciliation.

7 CHAIRMAN HONIGBERG: Thank
8 you. Mr. Sheehan.

9 MR. SHEEHAN: I do believe
10 that the rate change we're asking for here is
11 a permanent rate change. And we can talk
12 about the \$38,000 in the next hearing.

13 I said most of my closing in
14 our exchange about 20 minutes ago, but I
15 would like to point the Commission to the
16 settlement agreement in this case at Page 3.
17 The Company shall be permitted to recover
18 additional annual revenue in the form of
19 three step increases for certain capital
20 additions in service as of December 31, 2016,
21 2017, 2018 -- I'm paraphrasing a bit -- as
22 described in this section. Then you go to
23 the part applicable here, to Subparagraph 3.
24 To implement the second step increase, the

1 Company shall meet with Staff and OCA no
2 later May 31, 2017, to describe the plant
3 investments that it will be making during the
4 remainder of 2017. Mr. Mullen testified that
5 that meeting happened, I think the first week
6 of June. We explained that all of the
7 substation will be built in 2017 and we'd be
8 making a filing as we did today.

9 The Company shall make a
10 filing by March 15 showing the plant
11 investments in service, used and useful, by
12 December 31, the cost of the investments
13 broken down between Pelham and Charlestown,
14 and a calculation of the revenue requirement
15 associated with the investment -- we did
16 that; as I mentioned a minute ago, we
17 followed the exact same format as we did last
18 year's step increase -- and shall propose an
19 increase effective May 1, now June 1.

20 We complied completely with
21 the settlement agreement and court order.
22 The documents we provided, I understand your
23 request for more information, but they are
24 sufficient. Staff and OCA had every chance

1 to discover and explore and try to contest
2 those documents or ask for more. They chose
3 not to, except for today's hearing. So we
4 will provide the information you requested.
5 It will fully support what you already have
6 in front of you. To the extent there is some
7 question about the ultimate \$4.4 million
8 cost, there is plenty of room in these
9 numbers to have that reviewed in the next
10 year's rate case, and we expect that.

11 So, for the reasons stated in
12 the filing, consistent with the settlement
13 agreement, we ask that you approve the second
14 step increase as described in Mr. Mullen's
15 schedules.

16 CHAIRMAN HONIGBERG: I have a
17 question about the first step increase which
18 you recovered, which was approved a year ago,
19 roughly; right?

20 MR. SHEEHAN: It was
21 concurrent with the rate case increase. As
22 usual, there's a general rate increase plus
23 the step. And the general rates were
24 retroactive back from that date forward.

1 CHAIRMAN HONIGBERG: And so
2 when you entered into the settlement
3 agreement and when the order was entered
4 approving the settlement agreement, all of
5 those expenses were known and had been really
6 vetted as part of the rate case; is that
7 correct?

8 MR. SHEEHAN: Yes.

9 CHAIRMAN HONIGBERG: So when
10 you say that you used the same format for the
11 first step increase, you're in a very
12 different procedural posture in terms of what
13 everyone knew -- "everyone" means OCA and
14 Staff in particular in this instance. Is
15 that right?

16 MR. SHEEHAN: That's a fair
17 comment. What I was referring to was the
18 support for the step increase was that
19 multi-page spreadsheet that had sort of a
20 high-level list of assets and costs. And
21 that's what we provided here, the exact same
22 information. It is high level, but it is
23 what we say we spent on the project, which
24 well exceeds the \$2 million request. And

1 you're right. There weren't actual costs
2 then to review. But, again, the Commission
3 and Staff and everyone dove into the budget,
4 the need for the project, and agreed that
5 these step increases, two and then one
6 million, were appropriate at that time,
7 again, knowing full well that if we were
8 seeking more, we'd have to justify it.

9 CHAIRMAN HONIGBERG: Thank
10 you, Mr. Sheehan.

11 All right. We will close this
12 hearing, leaving open Exhibit 26 for the
13 record request. Otherwise, we'll take the
14 matter under advisement and issue an order as
15 quickly as we can. We are adjourned.

16 (Hearing was adjourned at 4:02 p.m.)
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