

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
SUMMARY OF COST VARIANCES FOR SAMPLE PROJECTS REVIEWED

	(a)	(b)	(c)	(d)	(e)
	A14W02 - Daniel Webster S/S - Dudley testimony Bates page 15, Line 15				
1	Version	Directs	Indirects	Total	Reference
2	0-15	\$6,959,535	\$92,798	\$7,052,334	JED-3, Bates 129
3	3/29/2016	\$10,680,000	\$2,106,000	\$12,786,000	JED-3, Bates 121
4	8/6/2018	\$15,352,420	\$4,337,999	\$19,690,419	JED-3, Bates 103
5					
6	Actual	\$15,239,819	\$3,898,876	\$19,138,695	ELM-3, Bates 1268, Line 4
7	Variance	(\$112,601)	(\$439,123)	(\$551,724)	Line 6 - Line 4
8	% Variance	-0.7%	-10.1%	-2.8%	Line 6 / Line 4
9					
10	A18VRP - Viper Replacement Project - Dudley testimony Bates page 15, Line 16				
11	Version	Directs	Indirects	Total	Reference
12	1/10/2018	\$895,000	\$55,000	\$950,000	JED-4, Bates 141
13	2/27/2018	\$5,997,000	\$3,882,000	\$9,879,000	JED-4, Bates 141-142
14					
15	Actual	\$4,263,832	\$1,739,961	\$6,003,793	ELM-3, Bates 1268, Line 14
16	Variance	(\$1,733,168)	(\$2,142,039)	(\$3,875,207)	Line 15 - Line 13
17	% Variance	-28.9%	-55.2%	-39.2%	Line 15 / Line 13
18					
19	A14S08 - Garvins Substation Rebuild - Dudley testimony Bates page 15, Line 20				
20	Version	Directs	Indirects	Total	Reference
21	3/2/2016	\$3,449,000	\$1,130,000	\$4,579,000	JED-5, Bates 167
22	8/28/2018	\$4,368,444	\$1,116,041	\$5,484,485	JED-5, Bates 167
23					
24	Actual	\$4,295,763	\$1,183,698	\$5,479,461	ELM-3, Bates 1267, Line 9
25	Variance	(\$72,681)	\$67,657	(\$5,024)	Line 24 - Line 22
26	% Variance	-1.7%	6.1%	-0.1%	Line 24 / Line 22

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	(a)	(b)	(c)	(d)	(e)
27					
28	A14N21 - Berlin Eastside 34.5 kV Line Breaker - Dudley testimony Bates page 15, Line 21				
29	Version	Directs	Indirects	Total	Reference
30	3/7/2016	\$1,070,000	\$238,000	\$1,308,000	JED-6, Bates 201
31	3/22/2018	\$2,838,000	\$808,000	\$3,646,000	JED-6, Bates 198
32					
33	Actual	\$3,072,063	\$637,573	\$3,709,636	ELM-3, Bates 1267, Line 8
34	Variance	\$234,063	(\$170,427)	\$63,636	Line 33 - Line 31
35	% Variance	8.2%	-21.1%	1.7%	Line 33 / Line 31
36					

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(a)	(b)	(c)	(d)	(e)
A16C09 - Blaine St S/S - Dudley testimony Bates page 33, Line 21				
Version	Directs	Indirects	Total	Reference
Rev 6 Mar 2016	\$2,255,000	\$464,000	\$2,719,000	OCA 6-099, page 19
Rev 9 May 2018	\$3,151,000	\$836,000	\$3,987,000	OCA 6-099, page 9
Actual	\$3,027,584	\$941,531	\$3,969,115	ELM-3, Bates 1268, Line 5
Variance	(\$123,416)	\$105,531	(\$17,885)	Line 42 - Line 40
% Variance	-3.9%	12.6%	-0.4%	Line 42 / Line 40
A16C10 - Jackman Replacement - Dudley testimony Bates page 33, Line 22				
Version	Directs	Indirects	Total	Reference
Rev 3 3/30/2016	\$4,228,000	\$329,000	\$4,557,000	OCA 6-100, Page 33
Rev 5 2/9/2017	\$5,027,000	\$373,000	\$5,400,000	OCA 6-100, Page 25
Rev 6 2/8/2018	\$5,895,662	\$1,259,597	\$7,155,259	OCA 6-100, Page 8
Actual	\$5,756,771	\$1,376,089	\$7,132,860	ELM-3, Bates 1268, Line 6
Variance	(\$138,891)	\$116,492	(\$22,399)	Line 52 - Line 50
% Variance	-2.4%	9.2%	-0.3%	Line 52 / Line 50
A16E06 - West Rye S/S - Dudley testimony Bates page 33, Line 23				
Version	Directs	Indirects	Total	Reference
Rev 6 2/26/2016	\$1,040,000	\$264,000	\$1,304,000	Staff 12-045 AU, page 26
Rev 11 7/3/2017	\$1,395,000	\$195,000	\$1,590,000	Staff 12-045 AU, Page 17
Rev 17 11/28/2017	\$2,023,000	\$279,000	\$2,302,000	Staff 12-045 AU, Page 12
Actual	\$2,057,477	\$640,892	\$2,698,369	ELM-3, Bates 1268, Line 7
Variance	\$34,477	\$361,892	\$396,369	Line 62 - Line 60
% Variance	1.7%	129.7%	17.2%	Line 62 / Line 60

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
SUMMARY OF COST VARIANCES FOR SAMPLE PROJECTS REVIEWED

(a)

(b)

(c)

(d)

(e)

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A18E16 - West Road Overload - Dudley testimony Bates page 33, Line 24					
Version	Directs	Indirects	Total	Reference	
Rev 2 2/9/2018	\$536,000	\$191,000	\$727,000	Staff 12-045 AZ, Page 13	
Rev 3 1/23/2019	\$1,025,000	\$384,000	\$1,409,000	Staff 12-045 AZ, Page 3	
Actual	\$1,025,260	\$383,541	\$1,408,801	ELM-3, Bates 1268, Line 13	
Variance	\$260	(\$459)	(\$199)	Line 71 - Line 69	
% Variance	0.0%	-0.1%	0.0%	Line 71 / Line 69	
A07X45 - 2018 Reject Poles Annual Program - Dudley testimony Bates page 33, Line 25					
Version	Directs	Indirects	Total	Reference	
2018 Budget	\$634,000	\$216,000	\$850,000	Staff 12-045 BB, Page 5	
2018 Budget Final	\$1,287,000	\$676,000	\$1,963,000	Staff 12-045 BB, Page 3	
Actual	\$1,305,753	\$657,115	\$1,962,868	ELM-3, Bates 1286, Line 1	
Variance	\$18,753	(\$18,885)	(\$132)	Line 80 - Line 78	
% Variance	1.5%	-2.8%	0.0%	Line 80 / Line 78	

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(a)	(b)	(c)	(d)	(e)
A16C01 - 3271 Line - Dudley testimony Bates page 34, Line 5				
Version	Directs	Indirects	Total	Reference
Rev 6 8/20/2015	\$771,000	\$326,000	\$1,097,000	Staff 12-045 AF, Page 10
Rev 10 3/23/2017	\$2,193,000	\$312,000	\$2,505,000	Staff 12-045 AF, Page 3
Actual	\$1,976,581	\$481,985	\$2,458,566	ELM-3, Bates 1267, Line 11
Variance	(\$216,419)	\$169,985	(\$46,434)	Line 89 - Line 87
% Variance	-9.9%	54.5%	-1.9%	Line 89 / Line 87
NHRMTR17 - 2017 NH Remote Disconnect Annual Program - Dudley testimony Bates page 34, Line 6				
Version	Directs	Indirects	Total	Reference
Rev 1 Oct 2016	\$1,235,618	\$0	\$1,235,618	Staff 12-045 AJ, Page 5
Rev 4 Nov 2017	\$1,985,629	\$0	\$1,985,629	Staff 12-045 AJ, Page 1
Actual	\$1,848,428	\$435,021	\$2,283,449	ELM-3, Bates 1267, Line 27
Variance	(\$137,201)	\$435,021	\$297,820	Line 98 - Line 96
% Variance	-6.9%	-	15.0%	Line 98 / Line 96
DL9R - 2017 Distribution ROW Annual Program - Dudley testimony Bates page 34, Line 7				
Version	Directs	Indirects	Total	Reference
2017 Budget	\$1,239,800	\$404,701	\$1,644,501	Staff 12-045 AM, Page 7
2017 Budget Final	\$1,869,600	\$486,500	\$2,356,100	Staff 12-045 AM, Page 5
Actual	\$1,883,780	\$496,186	\$2,379,966	ELM-3, Bates 1285, Line 5
Variance	\$14,180	\$9,686	\$23,866	Line 107 - Line 105
% Variance	0.8%	2.0%	1.0%	Line 107 / Line 105
A15N01 - Convert Laconia - Dudley testimony Bates page 34, Line 11				
Version	Directs	Indirects	Total	Reference

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SUMMARY OF COST VARIANCES FOR SAMPLE PROJECTS REVIEWED

	(a)	(b)	(c)	(d)	(e)
113	Pre-2015	\$144,339	\$0	\$144,339	Staff 12-045 Q, Page 5
114	Rev 27 4/5/2016	\$814,000	\$309,000	\$1,123,000	Staff 12-045 Q, Page 3
115	Rev 30 10/29/2018	\$1,918,406	\$541,000	\$2,459,000	Staff 12-045 Q, Page 3
116					
117	Actual	\$1,925,749	\$539,952	\$2,465,701	ELM-3, Bates 1266, Line 14
118	Variance	\$7,343	(\$1,048)	\$6,701	Line 117 - Line 115
119	% Variance	0.4%	-0.2%	0.3%	Line 117 / Line 115

120

DL9R - 2016 Distribution ROW Annual Program - Dudley testimony Bates page 34, Line 12

	Version	Directs	Indirects	Total	Reference
123	2016 Budget	\$626,198	\$303,602	\$929,800	Staff 12-045 Y, Page 6
124	2016 Budget Final	\$1,310,300	\$332,800	\$1,643,100	Staff 12-045 Y, Page 3
125					
126	Actual	\$1,310,309	\$332,823	\$1,643,132	ELM-3, Bates 1284, Line 13
127	Variance	\$9	\$23	\$32	Line 126 - Line 124
128	% Variance	0.0%	0.0%	0.0%	Line 126 / Line 124

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
SUMMARY OF COST VARIANCES FOR SAMPLE PROJECTS REVIEWED

(a)	(b)	(c)	(d)	(e)
R15RPR - REP3 Reject Pole Replacement Program - Not in Dudley testimony				
Version	Directs	Indirects	Total	Reference
Rev 1 7/28/2015	\$1,796,000	\$1,204,000	\$3,000,000	Staff 12-045 M, Page 5
Rev 17 2/3/2019	\$6,353,000	\$2,342,000	\$8,695,000	Staff 12-045 M, Page 3
Actual	\$6,378,654	\$2,337,210	\$8,715,864	ELM-3, Bates 1265, Line 38
Variance	\$25,654	(\$4,790)	\$20,864	Line 135 - Line 133
% Variance	0.4%	-0.2%	0.2%	Line 135 / Line 133
A15EDA - Eastern Region DA - Dudley testimony Bates page 32, Line 13				
Version	Directs	Indirects	Total	Reference
Rev 1 2015	\$236,240	\$122,311	\$358,551	Staff 12-045 F, Page 9
Rev 32 10/02/2017	\$2,967,000	\$764,000	\$3,731,000	Staff 12-045 F, Page 6
Rev 34 1/23/2019	\$3,692,000	\$1,491,000	\$5,183,000	Staff 12-045 F, Page 3
Actual	\$3,744,004	\$1,438,794	\$5,182,798	ELM-3, Bates 1265, Line 15
Variance	\$52,004	(\$52,206)	(\$202)	Line 145 - Line 143
% Variance	1.4%	-3.5%	0.0%	Line 145 / Line 143
A15NDA - Northern Region DA - Dudley testimony Bates page 32, Line 14				
Version	Directs	Indirects	Total	Reference
Rev 1 2015	\$2,333,600	\$1,244,506	\$3,578,106	Staff 12-045 G, Page 6
Rev 29 10/2/2017	\$6,096,000	\$1,045,000	\$7,141,000	Staff 12-045 G, Page 3
Actual	\$6,501,836	\$2,790,765	\$9,292,601	ELM-3, Bates 1265, Line 18
Variance	\$405,836	\$1,745,765	\$2,151,601	Line 154 - Line 152
% Variance	6.7%	167.1%	30.1%	Line 154 / Line 152
A15CDA - Central Region DA - Dudley testimony Bates page 32, Line 12				

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	(a)	(b)	(c)	(d)	(e)
	Version	Directs	Indirects	Total	Reference
159	Rev 1 2015	\$1,056,200	\$592,745	\$1,648,945	Staff 12-045 E, Page 6
160	Rev 30 10/2/2017	\$3,787,200	\$1,797,800	\$5,585,000	Staff 12-045 E, Page 3
161					
162					
163	Actual	\$3,359,384	\$1,500,506	\$4,859,890	ELM-3, Bates 1265, Line 12
164	Variance	(\$427,816)	(\$297,294)	(\$725,110)	Line 163 - Line 161
165	% Variance	-11.3%	-16.5%	-13.0%	Line 163 / Line 161
166					
167	A15SDA - Southern Region DA - Dudley testimony Bates page 32, Line 15				
	Version	Directs	Indirects	Total	Reference
168	Rev 1 2015	\$764,750	\$392,071	\$1,156,821	N/A
169	Rev 29 10/2/2017	\$2,938,000	\$532,000	\$3,470,000	N/A
170					
171					
172	Actual	\$2,829,544	\$1,192,601	\$4,022,145	ELM-3, Bates 1265, Line 20
173	Variance	(\$108,456)	\$660,601	\$552,145	Line 172 - Line 170
174	% Variance	-3.7%	124.2%	15.9%	Line 172 / Line 170

Public Service Company of New Hampshire
d/b/a Eversource Energy
Docket No. DE 19-057
Notice of Intent to File Permanent Rates
Eversource Energy Set 2 Data Requests

Public Service Company of New Hampshire
d/b/a Eversource Energy
Docket No. DE 19-057
Attachment CPP-Rebuttal-2
March 3, 2020
Page 1 of 21

Received: 1/17/2020

Date of Response: 1/30/2020

Request Number: Eversource 2-013

Witnesses: Donna H. Mullinax and Jay Dudley

Request:

Referring to the testimony of Ms. Mullinax, on Page 14, please provide an itemized list, by project, of the \$65,115,532 plant in service disallowance. Similarly, please provide workpapers showing the derivation of the \$2,115,740 reduction to depreciation expense.

Response:

Mrs. Mullinax was provided the total amount of plant that should be removed from plant in service by Staff Witness Jay Dudley. When preparing this response it was discovered that the total of \$65,115,532 was in error due to the inadvertent inclusion of a project that Staff intended to be excluded. Staff will update its revenue requirements to reflect the recommended exclusion of the following projects.

	<u>Plant</u>
<u>2018</u>	
#A14W02 Daniel/Webster Sub	\$ 12,179,430
#A16C09 Blaine St. Sub	1,714,115
#A16C10 Jackman Replacement	2,904,860
#A16E06 West Rye Sub	1,658,369
#A18E16 West Road Overload	872,801
#A18VRP Viper Replacement	5,108,793
#AO7X45 Reject Poles	653,000
	<u>\$ 25,091,368</u>
<u>2017</u>	
#A14N21 Berlin Eastside	2,638,636
#A14S08 Garvins Substation	2,030,461
#A16C01 3271 Line	1,687,566
#NHRMTR17 NH Remote Discon.	1,047,831
#DL9R Distribution ROW	1,140,166
	<u>8,544,660</u>
<u>2016</u>	
#A15N01 Convert Laconia	2,321,362
#DL9R Distribution ROW	1,016,934
	<u>3,338,296</u>
<u>2015</u>	
#R15RPR Reject Poles	6,919,864
#A15EDA Eastern Region DA	4,946,558
#A15NDA Northern Region DA	6,959,001
#A15CDA Central Region DA	3,803,390
#A15SDA Southern Region DA	3,257,395
	<u>25,886,208</u>
Grand Total	<u><u>62,860,532</u></u>

Depreciation expense was calculated using a composite depreciation rate of 3.25%. The workpapers for its derivation are included as DE 19-057 Eversource 2-013 Staff Attachment 1.

Staff revision will also reflect a more refined adjustment to accumulated depreciation recognizing when the recommended disallowed plant was put into service. DE 19-057 Eversource 2.013 Staff Attachment 2 provided the revised adjustment.

Attachments:

DE 19-057 Eversource 2-013 Staff Attachment 1

DE 19-057 Eversource 2-013 Staff Attachment 2

Page 1 of 1

Modify Plant in Service

WP3.1
P. 1

Column A, Line 7: Attachment EHC/TMD-1, Schedule EHC/TMD-28 November 4, 2019 Update

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2018

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2018 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(4)/(7)
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.00 MISCELLANEOUS INTANGIBLE PLANT	5-SQ	0	21,143,267.53	16,840,100	4,303,169	2,102,237	9.94	2.0
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR	10-SQ	0	31,771,797.33	20,434,023	2,347,774	291,193	1.14	8.5
TOTAL INTANGIBLE PLANT			52,915,064.86	48,264,123	6,650,933	2,493,433	4.66	2.7
DISTRIBUTION PLANT								
360.20 LAND AND LAND RIGHTS	75-R4	0	4,123,039.63	0	4,123,040	106,839	4.78	20.9
361.00 STRUCTURES AND IMPROVEMENTS	75-R3	(25)	26,387,975.28	6,382,082	28,602,858	434,700	1.65	61.2
362.00 STATION EQUIPMENT	55-S0.5	(25)	303,092,439.85	61,768,374	317,077,176	6,666,062	2.31	45.3
362.10 STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM	25-R2.5	0	3,156,937.71	991,768	2,164,169	130,100	4.12	18.9
364.00 POLES, TOWERS AND FIXTURES	53-R0.5	(30)	303,587,828.37	144,084,112	432,723,794	9,911,816	3.26	43.7
365.00 OVERHEAD CONDUCTORS AND DEVICES	55-R1	(35)	582,085,824.33	120,942,294	804,686,789	15,417,065	2.65	43.1
366.00 UNDERGROUND CONDUIT	60-R2	(40)	38,757,098.49	6,582,877	46,667,759	1,032,810	2.68	47.1
367.00 UNDERGROUND CONDUCTORS AND DEVICES	54-R1.5	(40)	133,741,822.05	41,987,653	145,256,858	3,476,906	2.60	41.8
368.00 LINE TRANSFORMERS	40-S0	(2)	262,481,157.73	78,706,999	189,023,782	6,434,281	2.45	29.4
369.10 OVERHEAD SERVICES	44-R2	(125)	81,721,434.74	20,838,511	102,837,717	5,367,053	6.57	30.4
369.20 UNDERGROUND SERVICES	53-R1.5	(125)	76,631,011.71	14,314,181	158,103,585	3,620,266	4.72	43.7
370.00 METERS	24-L1	0	80,784,199.51	17,294,815	78,487,585	4,858,417	6.30	15.0
371.00 INSTALLATION ON CUSTOMER'S PREMISES	17-L0	(50)	6,563,791.88	1,207,185	8,833,518	837,842	12.76	10.3
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	27-L0	(10)	6,130,637.48	3,820,709	1,822,282	92,569	1.80	19.7
TOTAL DISTRIBUTION PLANT			1,919,234,459.86	519,626,698	2,235,833,394	58,631,543	3.07	38.0
GENERAL PLANT								
389.20 LAND AND LAND RIGHTS	65-R4	0	20,078.55	0	20,077	981	3.64	27.5
390.00 STRUCTURES AND IMPROVEMENTS	60-S0.5	(10)	84,983,470.83	15,474,870	77,324,840	1,089,860	2.38	39.9
390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLD	20-S0.5	0	60,053.33	14,736	36,124	3,795	7.48	9.5
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	9,768,678.62	4,897,600	5,082,479	488,358	5.00	10.4
391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT FULLY ACCRUED AMORTIZED	5-SQ	0	454,719.71	454,720	0	0	20.00	3.0
TOTAL ACCOUNT 391.20			1,672,250.69	943,070	728,161	243,638		
TRANSPORTATION EQUIPMENT								
392.00 OTHER	15-S4	15	30,228.00	0	25,291	3,934	13.02	8.5
392.10 CARS	9-L3	15	97,553.41	10,018	72,835	14,812	16.18	4.9
392.20 LIGHT TRUCKS	11-S1	15	8,005,168.97	5,281,626	2,023,867	216,589	2.82	9.8
392.30 MEDIUM TRUCKS	14-S3	15	2,784,714.96	1,298,310	1,051,887	98,770	3.57	10.8
392.40 HEAVY TRUCKS	18-S2.5	15	28,391,434.00	14,774,133	7,630,565	619,519	2.35	12.4
392.50 ROLLING EQUIPMENT	13-L1.5	15	1,321,753.47	263,582	859,908	83,194	6.56	12.1
392.60 TRAILERS	13-L3	15	4,958,571.11	1,858,566	2,639,220	325,073	6.56	7.9
392.70 ELECTRIC VEHICLE CHARGING STATION	10-R4	0	7,602.10	7,652	0	0	0.11	8.8
TOTAL TRANSPORTATION EQUIPMENT			44,177,261.02	23,270,868	14,280,653	1,381,860	3.08	10.6
393.00 STORES EQUIPMENT	20-SQ	0	3,257,504.89	1,109,279	2,148,626	182,836	6.00	13.2
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	14,194,677.78	4,037,342	10,187,338	667,763	4.00	17.9
395.00 LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	0	144,092.53	144,093	0	0	6.00	7.7
TOTAL ACCOUNT 395.00			2,072,746.95	1,334,963	737,784	98,409	4.65	
396.00 POWER OPERATED EQUIPMENT	15-L4	0	159,421.09	103,592	55,830	5,695	3.70	9.5
COMMUNICATION EQUIPMENT								
397.10 MICROWAVE FULLY ACCRUED AMORTIZED	15-SQ	0	2,047,189.96	2,047,170	0	0	6.67	7.8
TOTAL ACCOUNT 397.10			5,840,707.11	3,826,380	1,820,327	240,027	4.25	
397.20 OTHER FULLY ACCRUED AMORTIZED	15-SQ	0	2,911,233.63	2,911,234	0	0	6.67	9.0
TOTAL ACCOUNT 397.20			22,098,832.35	10,854,814	11,843,939	1,278,864	8.79	
397.30 GPS FULLY ACCRUED AMORTIZED	5-SQ	0	171,690.06	171,490	0	0	20.00	1.6
TOTAL ACCOUNT 397.30			443,487.30	357,810	65,877	54,359	12.28	
TOTAL COMMUNICATION EQUIPMENT			28,148,996.78	14,738,604	12,150,193	1,674,079	8.58	8.5
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0	1,279,168.86	653,850	625,319	63,972	6.00	9.8
TOTAL GENERAL PLANT			185,213,912.95	86,269,121	124,633,622	8,858,451	3.47	18.0
UNRECOVERED RESERVE TO BE AMORTIZED								
391.10 OFFICE FURNITURE AND EQUIPMENT				(4,332,906)		870,581	**	
391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT				33,621		(9,894)	**	
393.00 STORES EQUIPMENT				(348,094)		77,219	**	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				(823,268)		164,854	**	
395.00 LABORATORY EQUIPMENT				(1,006,133)		201,227	**	
397.10 COMMUNICATION EQUIPMENT - MICROWAVE				(2,284,292)		456,858	**	
397.20 COMMUNICATION EQUIPMENT - OTHER				(4,406,620)		681,354	**	
397.30 COMMUNICATION EQUIPMENT - GPS				(56,202)		11,240	**	
398.00 MISCELLANEOUS EQUIPMENT				(159,747)		31,949	**	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED				(13,441,841)		2,642,349		
TOTAL DEPRECIABLE PLANT			2,190,383,337.27	617,218,020	2,366,831,949	79,541,855	3.37	33.6
NONDEPRECIABLE PLANT								
331.00 ORGANIZATION			45,057.29					
350.10 LAND			5,830,013.57					
359.10 LAND			4,026,972.04					
TOTAL NONDEPRECIABLE PLANT			10,659,997.90					
TOTAL ELECTRIC PLANT			2,179,045,400.37	617,218,020	2,366,831,949	79,541,855		
NEW ADDITIONS TO THIS ACCOUNT WILL BE DEPRECIATED USING A 10.00% RATE								
** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO UTILIZATION OF AMORTIZATION ACCOUNTING								
						(1,361,860)		
						65,178,543		

3.25%

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

Public Service Company of New Hampshire d/b/a Eversource Energy
Adjustment 1
Modify Plant in Service-Revised

					As Filed		
Line	Description	Company Proposed	Adjustment	Staff Adjusted	Adjustment	Staff Adjusted	Difference
		(A)	(B)	(C)	(D)	(E)	(F)
	<u>RATE BASE</u>						
1	Plant in Service	\$ 2,171,045,401	\$(62,860,532)	\$2,108,184,869	\$ (65,115,532)	\$ 2,105,929,869	\$2,255,000
2	Accumulated Depreciation & Amortization	<u>(602,426,195)</u>	4,040,080	<u>(598,386,116)</u>	2,115,740	<u>(600,310,455)</u>	1,924,340
3	Total Impact to Rate Base	<u>\$ 1,568,619,205</u>	<u>\$(58,820,452)</u>	<u>\$1,509,798,753</u>	<u>\$ (62,999,792)</u>	<u>\$ 1,505,619,413</u>	<u>\$4,179,340</u>
	<u>EXPENSES</u>						
4	Plant in Service	2,171,045,401	(62,860,532)	2,108,184,869	(65,115,532)	2,105,929,869	\$2,255,000
5	Composite Depreciation Rate	3.25%		3.25%		3.25%	
6	Depreciation Expense	<u>\$ 70,541,805</u>	\$ (2,042,470)	<u>\$ 68,499,335</u>	\$ (2,115,740)	<u>\$ 68,426,065</u>	<u>\$ 73,270</u>
7	NH Income Tax	7.70%		7.70%		7.70%	
8	Effect on NH income tax expense	<u>\$ (5,431,719)</u>	<u>\$ 157,270</u>	<u>\$ (5,274,449)</u>	<u>\$ 162,912</u>	<u>\$ (5,268,807)</u>	<u>\$ (5,642)</u>
9	Federal Taxable	\$ 65,110,086		\$ 63,224,886		\$ 63,157,258	
10	Federal Income Tax Rate	21%		21%		21%	
11	Effect on Federal income tax expense	<u>\$ (13,673,118)</u>	<u>\$ 395,892</u>	<u>\$ (13,277,226)</u>	<u>\$ 410,094</u>	<u>\$ (13,263,024)</u>	<u>\$ (14,202)</u>
12	Total Taxes	<u>\$ (19,104,837)</u>	\$ 553,162	<u>\$ (18,551,675)</u>	\$ 573,006	<u>\$ (18,531,831)</u>	<u>\$ (19,844)</u>
13	Impact to Operating Income	<u>\$ (51,436,968)</u>	<u>\$ 1,489,308</u>	<u>\$ (49,947,660)</u>	<u>\$ 1,542,734</u>	<u>\$ (49,894,234)</u>	<u>\$ (53,426)</u>

Notes and Sources

See the Direct Testimony of Staff Witness Jay Dudley
Column A, Line 7: Attachment EHC/TMD-1, Schedule EHC/TMD-28 November 4, 2019 Update

	Plant	Annual Depreciation 3.25%	# of Years	Line 2: Accum Depr
2018				
#A14W02 Daniel/Webster Sub	\$ 12,179,430			
#A16C09 Blaine St. Sub	1,714,115			
#A16C10 Jackman Replacement	2,904,860			
#A16E06 West Rye Sub	1,658,369			
#A18E16 West Road Overload	872,801			
#A18VRP Viper Replacement	5,108,793			
#AO7X45 Reject Poles	653,000			
	<u>\$ 25,091,368</u>	\$ 815,469	0.5	\$ 407,735
2017				
#A14N21 Berlin Eastside	\$ 2,638,636			
#A14S08 Garvins Substation	2,030,461			
#A16C01 3271 Line	1,687,566			
#NHRMTR17 NH Remote Discon.	1,047,831			
#DL9R Distribution ROW	1,140,166			
	<u>\$ 8,544,660</u>	\$ 277,701	1.5	\$ 416,552
2016				
#A15N01 Convert Laconia	\$ 2,321,362			
#DL9R Distribution ROW	1,016,934			
	<u>\$ 3,338,296</u>	\$ 108,495	2.5	\$ 271,237
2015				
#R15RPR Reject Poles	\$ 6,919,864			
#A15EDA Eastern Region DA	4,946,558			
#A15NDA Northern Region DA	6,959,001			
#A15CDA Central Region DA	3,803,390			
#A15SDA Southern Region DA	3,257,395			
	<u>\$ 25,886,208</u>	\$ 841,302	3.5	\$ 2,944,556
Grand Total	<u>\$ 62,860,532</u>	<u>\$ 2,042,967</u>		<u>\$ 4,040,080</u>

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-004

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 6, lines 17-19. What type of expertise would be obtained in “hiring a consultant to perform a business processes audit concerning the 2019 capital investments” that does not already exist on the PUC Staff?

(a) Is the same expertise required for Staff’s review of the Company’s historic capital project investments submitted in this case?

Response:

As referenced in Mr. Dudley’s testimony at Bates 15, the significant number of capital additions undertaken by Eversource since the Company’s last rate case in 2009 precluded Staff from reviewing each of those projects due to a lack of time and available resources. Aside from Staff’s involvement in other ongoing dockets, Staff is presently reviewing two other rate cases that are proceeding simultaneously with Eversource: Docket Nos. 19-064 Liberty Utilities and DG 19-161 Liberty Utilities (Energy North). Staff’s work in these rate cases, as well as several other ongoing dockets involving Grid Modernization, Energy Efficiency Resource Standard, LCIRP’s, among others, are expected to extend and continue well into 2020. As a result, the addition of a consultant with singular focus on examining Eversource’s books and records related to capital investments, as well as the Company’s budgeting and planning processes for those expenditures, would greatly assist Staff, and the Commission, in its review of the 2019 projects proposed by the Company for its first step increase.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-005

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 7, lines 3-5. Please explain the specific criteria applied by Mr. Dudley to determine whether the Company's capital investments were prudent, used and useful.

Response:

Staff follows and applies the same criteria as set out in the Commission's Order No. 26,122, dated April 27, 2018, Docket No. DG 17-048 at 22 - 26.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-021

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 15, lines 1-5. Please explain the criteria that Staff applied to determine “significant cost over runs.” Please explain how the measure of “reasonableness” was determined in Staff’s analysis.

Response:

Please refer to Ms. Menard’s Attachment ELM-3. Staff performed a comparison between pre-construction estimated costs, revised estimated costs, and total costs of the project. Staff follows and applies the same standard of reasonableness as set out in the Commission’s Order No. 26,122, dated April 27, 2018, Docket No. DG 17-048 at 22 - 26.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-035

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 30, lines 8-12. If soil contamination or line modifications were identified after the initial budget was prepared, does either discovery invalidate the need for the project?

Response:

No. As Mr. Dudley states in the above referenced testimony at Bates 31, the need for the project was established by Eversource; however, many other cost elements impacted the cost escalation for the project that were not accounted for in the initial estimate as noted in Attachment JED-6 at Bates 197 – 198.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-039

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley. Did Mr. Dudley consider any factors other than cost variances to determine his recommended disallowances? If so, please list such factors for each project.

Response:

Please see responses to 3-005 and 3-015. Mr. Dudley believes that numerous and significant cost overruns can be indicators of a lack of effective cost control and imprudent expenditures. The factors considered by Mr. Dudley for each project are provided in Mr. Dudley's testimony at Bates 14 – 40.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-042

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 25, lines 3-7. Please identify the differences between the negotiated arrangement and the terms in the Viper original PAF.

- (a) How did Mr. Dudley factor in the cost savings resulting in no material costs for future DA locations installations?
- (b) What is Mr. Dudley's understanding as to whether there were offsetting material costs for future DA installations utilizing the refurbished units?

Response:

Mr. Dudley's testimony does not refer to "the negotiated arrangement" as referenced in the question nor is it referenced in the project documentation provided by Eversource. Mr. Dudley's knowledge of such an arrangement is limited to the information provided in data response TS 2-056 e. iv (Attachment JED-4 at Bates 152). According to the response, the manufacturer of the defective Viper reclosers agreed to reimburse Eversource for the cost of labor to remove and install the defective units at a total cost of \$960,300. The original PAF for this project was not provided by the Company as requested in Staff data request 12-045, however, according to the Supplemental Request Form at Bates 140, the original authorized amount was \$950,000 for difference of \$10,300.

- a) The cost savings referred to in the question were not provided by Eversource.
- b) Information involving material costs for future DA installations was not provided by Eversource.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-043

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 32, lines 8-15. Please identify the annual REP filings reviewed by Mr. Dudley to support the assumption that the projects on lines 12-15 were part of the REP3 program. Please also identify the information reviewed in those filings to determine that these projects represented cost overruns relative to the REP3 budget.

Response:

Based on Mr. Dudley's review of Attachment ELM-3 of Ms. Menard's testimony, and the Company's responses to Staff 12-45, it was assumed that the DA projects were associated with the DA efforts under the REP3 program since the projects appeared to be similar in purpose. Mr. Dudley does not state or assume in his testimony that the projects represent cost overruns relative to the REP3 budget. Mr. Dudley's understanding of REP is based on the Commission's Order No. 26,034 in Docket DE 17-076 that essentially involves extending REP spending for the second half of calendar year 2017 as REP4 (so-called). As referenced in Mr. Dudley's testimony at Bates 32 – 33, due to the stated "Justification" for the projects as provided in the Supplemental Request Forms, which focuses on the Commission's limitation on REP spending in Docket DE 17-076, Mr. Dudley concludes that these projects were used by Eversource as a way to sidestep the Commission's spending limit since the subject REP funding included expenditures for pole top DA (\$2.7 million) and it was clear that Eversource wanted to continue with deployment at a much higher level of spending by shifting the additional spending to the base budget.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-048

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 32-33. Is it Mr. Dudley's recollection that during the referenced discussions, the Company agreed to fund DA installations only through the REP? If so, please indicate where that agreement was documented.

Response:

Mr. Dudley was not assigned as Staff to Docket No. 17-076 and did not participate in the referenced discussions, therefore Mr. Dudley has no direct knowledge of what was discussed by the parties. Mr. Dudley's understanding of the discussions is limited to the filings on record in that docket. It appears that a written agreement was not filed by the parties in that proceeding, however, according to the Company's Joint Technical Statement of June 2, as referenced in Mr. Dudley's response to 3-047, an agreement between the parties did arise out of discussions held at a technical session on May 19, 2017. The technical statement provides for \$2.7 million in distribution automation including pole top and substation automation, and \$3.9 million towards improving reliability of the overhead distribution system.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-051

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at pages 32-33. Please identify and discuss the criteria or metrics that Mr. Dudley used to review whether investments in the DA program were “used and useful”.

- (a) Please explain how those criteria and/or metrics were used in determining Mr. Dudley’s recommendation on the disallowance of DA program investments.

Response:

Mr. Dudley’s testimony does not contain a “used and useful” analysis or determination, therefore Mr. Dudley is unable to answer the question as posed. However, Mr. Dudley presumes that the improvements are in service and used and useful on the basis that the actual costs for the projects were reported by Ms. Menard in Attachment ELM-3.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-052

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at pages 32-33. Is it Mr. Dudley's opinion that there is no customer benefit associated with the installation of DA? If so, please explain the basis for that opinion. If not, please list the customer benefits that Mr. Dudley's understands arise from the installation of DA.

Response:

Mr. Dudley's testimony does not contain a customer benefit analysis, nor was a detailed analysis provided by Eversource, therefore Mr. Dudley is unable to answer the questions.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-055

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 33. Please explain the criteria Mr. Dudley evaluated to determine the level of disallowance relative to the Company's Reject Pole Replacement program.

Response:

Please see Mr. Dudley's testimony at Bates 34. In addition, Eversource provided no documentation detailing why restoration or bracing were not viable alternatives for some of the rejected poles.

Note: The "Actual" amount of \$1,287,00 and the "Variance" amount of \$653,000 at Bates 33 of Mr. Dudley's testimony were reported in error. The correct amounts are \$1,962,868 Actual and \$1,328,868 Variance.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-056

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at page 33. Is it Mr. Dudley's opinion that the Company does not have a responsibility for replacing poles deemed rejects from the Company's inspection program?

- (a) If so, how does Mr. Dudley propose the Company address reject poles discovered from the Company's inspection program?
- (b) Is it Mr. Dudley's recommendation that the Company wait until the following calendar year to replace rejected poles if the annual budget is already exceeded?

Response:

No.

- a) N/A
- b) Mr. Dudley makes no such recommendation in his testimony. Mr. Dudley presumes that Eversource follows its policy standards involving reject poles.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-057

Witness: Jay E. Dudley

Request:

Please identify the work orders reviewed by Mr. Dudley to determine that poles were unnecessarily replaced in the Reject Pole Replacement budget category.

Response:

Please see Mr. Dudley's testimony at Bates 34. No work orders were provided by Eversource for this project in response to Staff 12-045, therefore Mr. Dudley is unable to answer the question.

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Received: 1/17/2020

Date of Response: 1/31/2020

Request Number: Eversource 3-059

Witness: Jay E. Dudley

Request:

Referring to the direct testimony of Jay E. Dudley, at pages 35-38, please provide specific Project identifiers for each category of deficiency listed in the testimony, as follows:

- (a) Page 35, lines 18-20, stating “most of the documentation examined by Staff lacked the level of detail and analysis required” by the Company’s policies and procedures. Please provide a list of the specific projects examined by Staff lacking detail and analysis and indicate how the project documentation did not meet the Company’s policies and procedures.
- (b) Page 35, lines 19-20. Please identify the specific projects with “only a cursory assessment of the capital projects mentioned.”
- (c) Pages 35-36. Please identify the specific answers that were “vague and lacking in specifics.”
- (d) Page 36 (Project Authorization Forms). Please identify the specific projects that “did not provide sufficient details and analysis for “Alternatives Considered” or “Overall Justification.”
- (e) Page 36 (Project Authorization Forms). Please identify the specific PAFs that did not “provide any basis for the proposed budget estimates nor economic justification for the projects.”
- (f) Page 36 (Project Authorization Forms). Please identify the specific PAFs for which the initial budget estimates were “under-estimated.” Please identify for each referenced PAF the cost drivers that should have been identified at the outset of project estimation that were not.
- (g) Page 36, lines 15-16 (Supplemental Request Forms). Please identify the “formed submitted after the project completion dates.”
- (h) Page 37 (Work Orders). Please identify the projects reviewed for which work orders were not provided by Eversource as requested.

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Request Number: Eversource 3-059

Witness: Jay E. Dudley

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- (i) Page 37 (Project Reviews Performed by Eversource Enterprise Risk Management Group). Please identify the specific reviews that were not provided as requested in Staff 12-045. Please provide a reference that supports the assertion that project reviews were required by Eversource's Enterprise Risk Management Group.
 - (j) Page 37 (Project Reviews Performed by the Financial Planning and Analysis Group). Please identify the specific reviews that were not provided as requested in Staff 12-045. Please describe Mr. Dudley's understanding of what the purpose of these reviews are. Please provide a reference that supports the assertion that project reviews were required by Eversource's and the Financial Planning and Analysis Group.
 - (k) Page 37 (Project Reviews & Approvals by Project Authorization Committee). Please identify the specific reviews not provided. Please describe Mr. Dudley's understanding of what the purpose of these reviews are.

Response:

- a) Please refer to Attachment ELM-5 at Bates 1362 – 1399 of Ms. Menard's testimony involving the criteria related to project documentation. Also, please refer to Mr. Dudley's testimony at Bates 15 – 37 for Mr. Dudley's detailed findings involving documentation deficiencies, projects reviewed, and missing documentation. As Mr. Dudley states in his testimony, all of the projects in the sample shared the same or similar document deficiencies.
- b) Please see response to a) above.
- c) Please see response to a) above.
- d) Please see response to a) above.
- e) Please see response to a) above.
- f) Please see response to a) above.
- g) Please see response to a) above.
- h) Please see response to a) above.
- i) Please see response to a) above. Also see Mr. Dudley's response to 3-029

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Date of Response: 1/31/2020

Request Number: Eversource 3-059

Witness: Jay E. Dudley

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- j) Please see response to a) above.
 - k) Please see response to a) above. Also see Ms. Menard's direct testimony at Bates 924 - 926, and 932.

