

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

June 22, 2020 - 10:04 a.m.
Concord, New Hampshire

[REMOTE HEARING VIA WEBEX]

RE: DE 19-064
LIBERTY UTILITIES (GRANITE STATE
ELECTRIC) CORP., D/B/A LIBERTY
UTILITIES
REQUEST FOR STEP ADJUSTMENT
(Hearing on the Merits)

PRESENT: Chairwoman Dianne Martin, Presiding
Commissioner Kathryn M. Bailey
Commissioner Michael S. Giaimo

Jody Carmody, Clerk

APPEARANCES: Reptg. Liberty Utilities (Granite
State Electric)d/b/a Liberty
Utilities:
Michael J. Sheehan, Esq.

Rptg. Office of Consumer Advocate:
D. Maurice Kreis, Esq.

Reptg. PUC Staff:
Paul B. Dexter, Esq.
Brian D. Buckley, Esq.

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

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64	RECORD REQUEST - Scope and cost of work done at 9 Lowell Road, Salem, NH	PREMARKED

P R O C E E D I N G S

CHAIRWOMAN MARTIN: Good morning,
everyone. Hope you're all at least in a
somewhat cool place.

All right. We're here this morning
in Docket DE 19-064, a hearing regarding the
Liberty Utilities Corporation Step Adjustment
for effect July 1st, 2020. I need to do the
usual findings. I apologize because I think
all of you have heard this before.

As Chairwoman of the Public
Utilities Commission, I find that due to the
state of emergency declared by the Governor
as a result of the COVID-19 pandemic and in
accordance with the Governor's Emergency
Order No. 2, pursuant to Executive Order
2020-04, this public body is authorized to
meet electronically. Please note that there
is no physical location to observe and listen
contemporaneously to this hearing which was
authorized pursuant to the Governor's
Emergency Order. However, in accordance with
the Emergency Order, I am confirming that we
are utilizing Webex for this electronic

1 hearing. All members of the Commission have
2 the ability to communicate contemporaneously
3 during this hearing through this platform,
4 and the public has access to
5 contemporaneously listen and, if necessary,
6 participate. We previously gave notice to
7 the public of the necessary information for
8 accessing the hearing in the Order of Notice.
9 If anybody has a problem during the hearing,
10 please call (603)271-2431. In the event the
11 public is unable to access the hearing, the
12 hearing will be adjourned and rescheduled.

13 Okay. I know Mr. Wind went over
14 the ground rules, so I'm going to keep it to
15 put your hand up if you need me to recognize
16 you, unless you're making an objection. And
17 if you need a recess, please do let me know.

18 Let's start by taking roll call
19 attendance of the Commissioners. When each
20 Commissioner states your presence, please
21 identify where you are, and if anyone else is
22 with you, who they are.

23 My name is Dianne Martin. I'm the
24 Chairwoman of Public Utilities Commission. I

1 am in the office at the Commission, and no
2 one is with me.

3 Commissioner Bailey.

4 COMMISSIONER BAILEY: Good morning.
5 I'm Commissioner Kathryn Bailey. I'm in my
6 home, and no one is with me.

7 CHAIRWOMAN MARTIN: Commissioner
8 Giaimo.

9 COMMISSIONER GIAIMO: Good morning.
10 Michael Giaimo. I am at the PUC offices here
11 in Concord, and no one is with me.

12 CHAIRWOMAN MARTIN: Okay. Thank
13 you. Now let's take appearances, starting
14 with Mr. Sheehan.

15 MR. SHEEHAN: Good morning. Mike
16 Sheehan for Liberty Utilities (Granite State
17 Electric Corp.) I'm in my office because
18 there's air conditioning.

19 CHAIRWOMAN MARTIN: All right. Mr.
20 Kreis.

21 MR. KREIS: Good morning,
22 Chairwoman Martin, Commissioners, everybody
23 else. I am D. Maurice Kreis, the Consumer
24 Advocate, here on behalf of residential

1 utility customers.

2 CHAIRWOMAN MARTIN: Thank you. Mr.
3 Dexter.

4 MR. DEXTER: My apologies. I was
5 muted, Chairwoman. May I state my appearance
6 again?

7 CHAIRWOMAN MARTIN: Yes, please.

8 MR. DEXTER: Thank you. Good
9 morning. Appearing on behalf of the
10 Commission Staff, Paul Dexter, Staff Counsel.
11 And I'm joined by Brian D. Buckley, Staff
12 counsel as well.

13 CHAIRWOMAN MARTIN: Okay. And for
14 preliminary matters, I have an updated
15 exhibit list that was filed late Friday
16 afternoon, with Exhibits 41 through 62
17 prefiled and marked for identification. Is
18 that right?

19 MR. SHEEHAN: That is correct.

20 CHAIRWOMAN MARTIN: Okay. Any
21 other preliminary matters?

22 MR. SHEEHAN: I have two. The
23 first is we filed a Motion for Confidential
24 Treatment of Data Request of Staff 2-3. The

1 confidential version of that has been marked
2 as Exhibit 51. The motion tracks what we
3 have filed in prior cases to make
4 confidential what we have provided in
5 discovery. Again, there's not a requirement
6 for a ruling on this request now. To the
7 extent we discuss what is in the confidential
8 portion of that exhibit, I think it would be
9 very easy just to point to the exhibit and
10 not have to say the numbers. All that's
11 redacted in that exhibit is various load
12 numbers of customers. So that's one.

13 The other one is I'd like to raise
14 I guess what I would characterize as a "mild
15 objection" to what I understand may be
16 Staff's line of cross-examination today. As
17 we all know, this step adjustment arises out
18 of the settlement agreement that we discussed
19 last week and is pending before the
20 Commission. And Staff indicated last week
21 that it may cross-examine the witnesses on
22 whether particular projects should be
23 included on the list of this step adjustment.
24 There's a dozen projects or so that we

1 performed and completed in 2019 for which
2 we're seeking recovery now.

3 Our reading of the settlement
4 agreement is that the selection of those
5 projects is not subject -- is subject to the
6 agreement -- that is, Staff agreed that these
7 projects should be included in the step and
8 shall be included in the step, and that the
9 prudence review that would happen today as
10 between the Company and Staff at least, is
11 the prudence of execution of those projects.
12 Certainly we can't bind the Commission, but
13 the settlement agreement we believe does bind
14 Staff. And the operative language of the
15 settlement agreement is as follows: "The
16 Company shall be permitted to recover
17 approximately 1.4 million in additional
18 annual revenues in the form of a step
19 increase in rates for capital additions in
20 service as of December 31, 2019, as shown in
21 Attachment 1." Attachment 1 was the list of
22 projects that was attached to the settlement
23 agreement, and the exact document is sort of
24 the outline of this hearing, the projects for

1 which we're seeking to recover.

2 All that being said, we're not the
3 least bit concerned about that line of
4 cross-examination because we are satisfied
5 that the evidence presented today will
6 support the selection and execution of those
7 projects. But I thought it necessary to
8 raise the issue because, in our view, the
9 cross-examination on whether the project
10 should be on the list, Staff has agreed to
11 those projects and should not go down that
12 road.

13 So with that, we have two witnesses
14 ready to proceed.

15 CHAIRWOMAN MARTIN: Mr. Sheehan,
16 can you give me the page for the language you
17 were quoting?

18 MR. SHEEHAN: Yes. That's
19 Exhibit 37, the settlement agreement
20 at Page 4.

21 CHAIRWOMAN MARTIN: Am I
22 understanding you right that you don't have
23 an objection to the examination; you
24 essentially were arguing for why the Staff --

1 why the Commission should allow all of the
2 projects that are on the list? But it
3 sounded at the end like you were saying you
4 were okay with the cross-examination.

5 MR. SHEEHAN: So the agreement
6 between the parties was to include all the
7 projects on the list. Our understanding is
8 Staff may cross-examine, saying some of the
9 projects should not be on the list, that
10 undertaking two of those projects was in fact
11 imprudent. We think that was foreclosed by
12 their agreeing to the settlement. So that's
13 the position. And like I said, a mild
14 objection. It's more of a process concern
15 rather than a substance concern. We're
16 confident that we will prevail even if such a
17 line of questioning were to ensue.

18 CHAIRWOMAN MARTIN: Okay. That's
19 what I was understanding you to say. I just
20 wanted to make sure there wasn't an objection
21 that we actually needed to rule on. And I'd
22 suggest you cover that in your closing as
23 well.

24 MR. SHEEHAN: Thank you.

1 MR. DEXTER: May I respond?

2 CHAIRWOMAN MARTIN: Yes.

3 MR. DEXTER: While we're doing this
4 via Internet, and I wasn't sure if Attorney
5 Sheehan said he had a "violent" objection or
6 a "mild" objection. So I'm glad to hear at
7 the end it was a "mild" objection.

8 Let me give you, if I could,
9 Staff's position on the list which we're
10 going to get into in detail.

11 Step adjustments are, I'll call
12 them an extraordinary cost-recovery
13 mechanism. And they're extraordinary in that
14 they cover assets that are outside of the
15 test year in any rate case. And everyone
16 knows the test year in this case was 2018.
17 All of these investments were made in or
18 close to plant, put in service in 2019;
19 therefore, they were not subject to scrutiny
20 in the main part of this case, and therefore,
21 the only place that these assets will be
22 subject to scrutiny is the step adjustment.
23 And the need for scrutiny is one of the
24 primary reasons that, in this case, the

1 step-adjustment period of review has been
2 expanded from what it has been in past cases.

3 The settlement agreement now allows
4 for a 90-day review period and requires the
5 Company to file upfront all sorts of
6 information that previously had to be
7 garnered through discovery. So in a sense,
8 we've gained several months for review. And
9 it's necessary because these assets are
10 significant, costly, and require a prudence
11 review not just in the execution of the
12 projects, but in the selection of the
13 projects themselves.

14 The reason for the list is these
15 projects, which total about \$8- or
16 \$9 million, I believe are about one third of
17 the Company's annual construction budget. I
18 may be off a little bit on that. But it's
19 certainly a subset of their entire budget.
20 They were put on the list so that the step
21 adjustment had some boundaries around it.
22 And we all agree that these 11 projects would
23 be subject -- would be allowed for recovery
24 in the step adjustment, subject to prudence

1 review, as testified to by Mr. Mullen at the
2 settlement hearing, and as testified to by
3 Mr. Dudley at the settlement hearing. There
4 are all sorts of projects that aren't on the
5 list and that aren't for review in this step
6 adjustment. This is just a subset of the
7 Company's capital budget.

8 So I disagree with counsel on the
9 scope of this proceeding. This is the only
10 opportunity for the Commission to decide
11 whether these assets were prudent. And by
12 "prudent," we believe the Commission needs to
13 look at were they appropriate projects to
14 pursue, and were they pursued in a prudent
15 fashion; are the assets used and useful, and
16 reflect prudently-incurred expenses. So we
17 do intend to examine many of these projects
18 in great detail today, including the decision
19 to make the -- to go down the road to select
20 the project. And I'll give you an example so
21 that this isn't just in the abstract.

22 One of the assets on the list is
23 \$600,000, roughly, spent on a decision to
24 move the customer walk-in center in Salem.

1 And up until recently, customers that wanted
2 to pay their bill would walk up to a center
3 at a facility on Lowell Road in Salem. And
4 during 2019, the Company decided to lease a
5 building and renovate it and move this
6 walk-up center to Main Street. That decision
7 we believe needs to be reviewed today. If
8 it's not reviewed today, there's absolutely
9 no opportunity for the Commission to review
10 it. These assets didn't exist during the
11 test year.

12 And so that's just my example of
13 why a full prudence review is appropriate at
14 this time, and again, reiterating that we
15 specifically expanded the review period of
16 step adjustments to allow for this. Thank
17 you.

18 CHAIRWOMAN MARTIN: Okay. Mr.
19 Kreis, do you have a position?

20 MR. KREIS: I do not have a
21 position.

22 CHAIRWOMAN MARTIN: All right.
23 Given that we just heard a lot, I want to
24 make sure. Do either of the other

1 Commissioners have questions related to that?

2 Commissioner Bailey.

3 QUESTIONS BY COMMISSIONERS:

4 COMMISSIONER BAILEY: Thank you.

5 Mr. Sheehan, the settlement was signed on
6 May 22nd. And the testimony about the step
7 increases was filed on May 26th, and I think
8 that that was by agreement. So what was the
9 purpose of the testimony if not to review the
10 prudence of these 12 projects?

11 MR. SHEEHAN: Couple things,
12 Commissioner. First, I don't dispute the
13 Commission's right to examine the prudence of
14 selecting these projects. That is exactly
15 what this hearing is for. My issue is Staff
16 has agreed to those projects, and Staff's
17 position today, we think, should be these
18 projects were prudently selected. We've
19 already made that check by agreeing to them
20 being on the list, and it's now up for you to
21 decide that as well. So it's really just to
22 confirm that the agreement indicates Staff's
23 agreement to the list of projects.

24 As far as the timing, we formally

1 filed it on May 25 because we couldn't file
2 it before we filed the settlement agreement.
3 In fact, we provided the draft of that filing
4 to Staff many weeks before. I don't have the
5 number off the top of my head. But we knew
6 it was coming, and we had it ready to go
7 roughly a month ago -- (connectivity issue)
8 (Court Reporter interrupts.)

9 MR. SHEEHAN: It was ready several
10 weeks before, and we provided it to them
11 then.

12 And last, Mr. Dexter is right that
13 these are 2019 investments. But they were
14 part of the discovery in this case. The list
15 of capital projects from which these 11
16 projects were selected for the step was
17 provided to Staff in discovery in July of
18 2019, Attachment OCA 2-12. And after
19 providing the spending through May 31 for
20 those projects, we updated that in a
21 subsequent data request in October of 2019 to
22 further update the costs. So these projects
23 were on the list, so to speak, throughout the
24 discovery of this case. And it was Staff's

1 testimony in this case that initially said no
2 step adjustment. We now have the settlement
3 agreement that includes this and other step
4 adjustments. We certainly can't go into the
5 process from -- (connectivity issue) -- but
6 clearly that process included a discussion of
7 what would be on that list.

8 And last, to Staff's comment that
9 this is an extraordinary process, we beg to
10 differ. Pretty much every rate case this
11 Commission approves has step adjustments.
12 It's not extraordinary. It is different than
13 a test-year concept, something the
14 Commission -- (connectivity issue). So I
15 hope I answered the question.

16 CHAIRWOMAN MARTIN: Anything else,
17 Commissioner Bailey?

18 [No verbal response]

19 CHAIRWOMAN MARTIN: Commissioner
20 Giaimo, any questions?

21 COMMISSIONER GIAIMO: I guess I'm
22 struggling to -- Mr. Sheehan, would you have
23 an issue with friendly cross?

24 MR. SHEEHAN: Again, the issue I

1 have is with Staff saying, in effect, the
2 decision to move the walk-in center was
3 imprudent. We believe they've already agreed
4 it was prudent by including it on the list.
5 And the question here is did we execute that
6 project well. Again, the Commission has
7 every right to say the project was not
8 prudent, but we can't bind you to the
9 settlement. But we can bind the parties to
10 the settlement. So friendly cross, if they
11 want to ask us to explain why we included it
12 in the settlement agreement, fine. But it
13 can't be a cross to suggest that it was an
14 improper decision to make, if that helps.

15 COMMISSIONER GIAIMO: Thank you.

16 CHAIRWOMAN MARTIN: Commissioner
17 Bailey.

18 COMMISSIONER BAILEY: I'd like to
19 ask Mr. Dexter what he thinks the language in
20 the settlement agreement that says, "The
21 Company shall be permitted to recover
22 approximately \$1.4 million in the form of a
23 step increase in rates for capital additions
24 in service." Your position is that they can

1 recover up to 1.4 million and that that's all
2 subject to a regular prudence review?

3 MR. DEXTER: Yes, Commissioner. I
4 don't think it's capped at 1.4 million. It's
5 capped at these 12 -- 11, 12, 13 projects.
6 We've estimated them to be about \$9 million
7 in assets, which produces roughly \$1.4
8 million. We didn't have the final numbers at
9 the time of the settlement, so we went with
10 those, with the understanding, actually, that
11 prudently-incurred costs of these projects
12 would be recoverable.

13 But let me give, if I could, let me
14 give a completely absurd example to
15 demonstrate my point. Let's say that the
16 Company -- and again, this is an absurd
17 hypothetical on purpose. Let's say the
18 Company decided to move their customer
19 information walk-up center to Main Street
20 because the chairman of the board of
21 Liberty's brother owned that building on Main
22 Street, and it would be a lot of money for
23 the chairman of the board's brother. So they
24 did it. And we discovered that some point

1 during the case, whether it was in the
2 underlying rate case or whether it was in the
3 step adjustment phase. We, Staff, would want
4 to make an argument that those costs should
5 be excluded from rate base because they
6 weren't a least cost option because they were
7 done to favor the brother-in-law (sic) of the
8 chairman of the board in my ridiculous
9 example. These assets were not in the test
10 year. We could not, in our testimony back in
11 December, have argued that these costs be
12 excluded from rate base because they weren't
13 in rate base. So that means we're left with
14 the step adjustment. And I think it would be
15 a poor decision to allow a situation like
16 that to occur, where a clearly imprudent
17 expense was allowed in rate base based on the
18 choice of the facility rather than the
19 execution of the project itself. This is our
20 only opportunity to make the argument, and
21 it's the Commission's only opportunity to
22 decide that issue. They simply weren't in
23 rate base in the test year.

24 CHAIRWOMAN MARTIN: Any follow-up,

1 Commissioner Bailey?

2 [No verbal response]

3 CHAIRWOMAN MARTIN: Okay. Mr.
4 Sheehan, do you have a response to that?

5 MR. SHEEHAN: Just briefly. In
6 that absurd example, Staff would have had, in
7 the case of the walk-in center, more than a
8 year to discover and find out that it was an
9 insider deal and had not approved --
10 (connectivity issue)

11 (Court Reporter interrupts.)

12 MR. SHEEHAN: Staff had the
13 opportunity to conduct discovery on the
14 walk-in center in the last year. And if they
15 discovered that it was an insider deal, they
16 would not have agreed to include the walk-in
17 center on this list -- (connectivity issue)

18 CHAIRWOMAN MARTIN: Mr. Dexter, it
19 sounded by your example, though, that it
20 would be on the list but that you would be
21 arguing against it being prudent.

22 MR. DEXTER: Rest assured, had
23 Staff discovered that during the test year,
24 during the regular rate case, we would not

1 have agreed to put that on the list. But in
2 the rate case, we're primarily focused on the
3 test-year investments. This is a
4 post-test-year investment. It appears there
5 was some discovery on it during the test
6 year -- during the main rate case. We
7 appreciate the Company answering that
8 discovery. But we have our hands full in a
9 rate case trying to look at the test-year
10 investments. And again, step adjustments,
11 you know, I guess they're not extraordinary
12 in the sense that they're -- they occur
13 routinely. But they are extraordinary in the
14 sense that, you know, traditional ratemaking
15 focuses on a test year. This is a way for
16 the Company to earn some recovery on assets
17 that occur after the test year. And we've
18 agreed to three of them -- two or three of
19 them, depending on some circumstances, in
20 recognition of the arguments made in the
21 testimony about regulatory lag and things
22 like that. And we tailored them specifically
23 on the list for reasons that we discussed in
24 settlement.

1 But no, Commissioner. Had we
2 discovered an absurd example like that, Staff
3 would not have signed a settlement that
4 included that on the list, you know,
5 hypothetically.

6 CHAIRWOMAN MARTIN: But I think
7 that gets to the heart of the question, which
8 is what does the list mean in the settlement
9 agreement.

10 I think probably the best way to
11 proceed is perhaps, Mr. Sheehan, for you to
12 make your objection at the time so that we
13 can make a decision based upon what's
14 actually before us at that moment. And if we
15 need to, we'll take a break and look at the
16 language.

17 MR. SHEEHAN: Thank you.

18 I understand I'm not being heard
19 particularly well. Is this better or, should
20 I plug in my microphone?

21 CHAIRWOMAN MARTIN: I think it may
22 be that Mr. Dexter is also not on mute, and
23 it's a combination of the two. So if we
24 could just be careful about putting ourselves

1 on mute.

2 And Mr. Wind, if you could just
3 watch that, that would help, and we'll see
4 how that goes.

5 Okay. So on the Motion for
6 Confidential Treatment, any objection from
7 the other parties on that?

8 MR. DEXTER: No objection.

9 I just wanted to offer, on the
10 microphone, I've done a number of these
11 hearings with Mr. Sheehan over the last few
12 weeks, and this is the first time I think I
13 see him with the earbud setup, and this is
14 the first time I'm not able to hear him. So
15 I just throw that out there for what it's
16 worth.

17 CHAIRWOMAN MARTIN: I think he did
18 use them last week, and I don't recall having
19 trouble. But we'll play it out, see how it
20 goes and see if it fixes the problem.

21 Okay. So no objections on the
22 Motion for Confidential Treatment. We will
23 not rule on that now, take it under
24 advisement, and treat everything that's

1 identified as confidential today.

2 So let's go ahead and get the
3 witnesses sworn in, please, Ms. Robidas.

4 (WHEREUPON, HEATHER M. TEBBETTS AND
5 ANTHONY STRABONE were duly sworn and
6 cautioned by the Court Reporter.)

7 HEATHER M. TEBBETTS, SWORN

8 ANTHONY STRABONE, SWORN

9 CHAIRWOMAN MARTIN: Okay. Mr.
10 Sheehan.

11 MR. SHEEHAN: Thank you.

12 DIRECT EXAMINATION

13 BY MR. SHEEHAN:

14 Q. Ms. Tebbetts, would please introduce
15 yourself. We spoke a week or so ago, but
16 state your position with the Company and your
17 role in this step adjustment filing.

18 A. (Tebbetts) Yes. My name is Heather Tebbetts.
19 And I'm the manager of Rates and Regulatory
20 Affairs at Liberty Utilities Service Company,
21 and I'm responsible for rate-related dockets
22 for Granite State Electric.

23 Q. And what was your involvement with regard to
24 this step adjustment?

1 A. (Tebbetts) I prepared the testimony and
2 reviewed all the projects. And I also
3 participated in the rate case for this docket
4 and settlement agreement discussions.

5 Q. And the testimony you prepared is the
6 document that we've marked as Exhibit 41; is
7 that correct?

8 A. (Tebbetts) Yes.

9 Q. And do you have any changes to the testimony,
10 the portion of which you were responsible
11 for?

12 A. (Tebbetts) I do not.

13 Q. And do you adopt that testimony this morning
14 as your sworn testimony?

15 A. (Tebbetts) Yes.

16 Q. Mr. Strabone, same question. Please
17 introduce yourself, your title and your role
18 in this filing.

19 A. (Strabone) Good morning. My name's Anthony
20 Strabone. I'm the manager of Electric
21 Engineering for Liberty Utilities Service
22 Corp. I am responsible for securing
23 engineering and construction resources for
24 our capital work for Granite State Electric.

1 Q. And Mr. Strabone, you also participated in
2 the testimony and the attachments that we've
3 marked as Exhibit 41 today.

4 A. (Strabone) That's correct. Yes, I have.

5 Q. And do you have any changes you'd like to
6 bring to the Commission's attention this
7 morning?

8 A. (Strabone) I do not.

9 Q. And do you adopt the written testimony as
10 your sworn testimony here this morning?

11 A. (Strabone) Yes, I do.

12 Q. Either Heather or Anthony, as appropriate,
13 you've just heard the conversation with
14 counsel about the list of projects that the
15 Company proposes to include in this hearing.
16 Could you please just give a description of
17 the kinds of documents that are in this
18 filing that support each of those projects.
19 And we have Document A and Document B and C,
20 whatever they maybe.

21 A. (Tebbetts) Yes. So the kinds of information
22 that we've provided with regards to this
23 filing is capital expenditure forms, business
24 cases. We've provided change-order forms.

1 We've provided the project closeout forms.
2 And also we have provided for the auditor
3 during the audit process multiple years of
4 backup for change-order forms and project
5 closeout forms, capital expenditure forms,
6 multiple calculations for burdens, et cetera,
7 to provide all of the information that the
8 auditor has requested to determine if there
9 are issues with our audit.

10 Q. As an aside, can you let us know what the
11 status of that audit is, as far as you know?

12 A. (Tebbetts) Yes. On Friday I provided the
13 final information requested to the auditor,
14 and we're just awaiting a first draft.

15 Q. And in prior step adjustment hearings with
16 Granite State, has it occurred where the
17 audit actually comes out after the step
18 adjustment hearing?

19 A. (Tebbetts) Yes. So, for example, in 2018 we
20 had a step adjustment in Docket 16-383. And
21 we had a step adjustment effective for
22 May 1st, 2018, and that audit report came out
23 in January of 2019.

24 Q. And should there be any issues arising from

1 the audit that require changes to the step
2 adjustment, is it the Company's position that
3 those changes would be carried through to
4 whatever the next appropriate rate adjustment
5 hearing would be?

6 A. (Tebbetts) So over the past six weeks that
7 I've been working with the auditor, no issues
8 have arisen with regards to these projects
9 that I know of.

10 Q. But if -- let's assume we finish the hearing
11 today and the Commission approves this filing
12 effective July 1 and the auditor finds
13 something in September that says there's
14 \$10,000 too much included. Would that
15 adjustment be something that would be picked
16 up in a later hearing or not?

17 A. (Tebbetts) Mr. Sheehan, I'm sorry. I didn't
18 hear the end of your question.

19 Q. If an audit becomes final after rates are
20 changed, is that something that can be
21 addressed in a later hearing?

22 A. (Tebbetts) Yes, it is.

23 Q. Okay. Ms. Tebbetts, based on the list of
24 documents -- or the list of projects before

1 the Commission in your testimony, the
2 supporting documents that you've provided, is
3 it your -- is it the Company's position that
4 the selection of these projects was prudent?

5 A. (Tebbetts) Yes.

6 Q. And is it the Company's position that the
7 manner in which the Company executed those
8 projects, that timeliness, costs, budgets,
9 documentation, was also prudent?

10 A. (Tebbetts) Yes.

11 Q. And can you tell us what -- strike that.

12 Have you performed a calculation of what
13 the revenue requirement, the specific revenue
14 requirement is, and what the rate impact of
15 that would be if approved as proposed?

16 A. (Tebbetts) Yes, we did. Let me just grab my
17 filing on paper, please.

18 So on Bates 31 of the filing, we did
19 prepare the annual revenue requirement of
20 \$1.350 million. And in there we have a
21 calculation of total revenues. And when you
22 go to Bates 32, we have divided by rate the
23 impact of those -- of that rate increase.
24 And that goes through Bates 33. And on

1 Bates 34 we have a calculation of a
2 residential customer using approximately 650
3 kilowatt hours a month to show that the rate
4 impact is \$1.50 a month, or 1.26 percent, if
5 the customer is taking energy service through
6 our default service.

7 Q. Thank you, Ms. Tebbetts. I have no further
8 questions at this time.

9 CHAIRWOMAN MARTIN: Okay. Mr.
10 Kreis.

11 MR. KREIS: Madam Chairwoman,
12 begging your indulgence, I have to confess
13 that the Office of the Consumer Advocate
14 doesn't have the bandwidth to conduct the
15 sort of prudence review that I know Staff is
16 conducting here, and so I have no questions.

17 CHAIRWOMAN MARTIN: Okay.
18 Mr. Dexter.

19 MR. DEXTER: Thank you.

20 CROSS-EXAMINATION

21 BY MR. DEXTER:

22 Q. I'd like to just pick up where Ms. Tebbetts
23 left off, which is looking at Exhibit 41,
24 Page 29 -- no, Page 31, and confirm that this

1 is the list of projects for which the Company
2 is seeking recovery in this case. And I see
3 12 of them; is that right?

4 A. (Tebbetts) Yes.

5 Q. And they total 8.7 million -- \$8.8 million,
6 roughly; correct?

7 A. (Tebbetts) Yes.

8 Q. And turning to the same exhibit, Page 29,
9 where you have your revenue requirements
10 calculation, if you look down towards the
11 bottom of that calculation, Lines 35, 36, 37,
12 we'll see that this step adjustment provides
13 for rate of return and taxes, depreciation,
14 and property taxes; is that right?

15 A. (Tebbetts) Yes.

16 Q. And it's proposed in this step at 1,350,000.

17 A. (Tebbetts) Yes.

18 Q. So that's what's at issue in this case.

19 A. (Tebbetts) Yes.

20 Q. And just turning to the percentage rate
21 increase calculation, which is on Page 31 of
22 the same exhibit, that starts with the
23 1,350,000 that you're seeking to recover;
24 correct?

1 A. (Tebbetts) Yes.

2 Q. And then it divides by Line 2, which says
3 Distribution Revenues Per Settlement
4 Agreement, and has a figure of \$43,919,000.
5 Where did that figure come from?

6 A. (Tebbetts) So that figure is a combination,
7 actually, of the revenue requirement in the
8 rate case docket, 19-064, plus the revenue
9 requirement for capital in the Reliability
10 Enhancement Program docket, DE 20-036.

11 Q. Could you break down those two numbers that
12 sum up to the 43,919,000, please.

13 A. (Tebbetts) I actually don't have the
14 breakdown in front of me at this moment
15 between the two.

16 Q. And that percentage increase then gets spread
17 to all the various rate elements; correct?

18 A. (Tebbetts) Yes.

19 Q. And that's what leads to the bill impact of
20 about \$1.50 that you just referred to a
21 little while earlier; right?

22 A. (Tebbetts) For customers seeking service
23 under Rate D, yes.

24 Q. Right, right.

1 MR. DEXTER: I would ask if -- and
2 this might be a long hearing -- if at some
3 point during the day, if we could get the
4 backup to those two numbers because we
5 weren't able to verify that \$43 million
6 number. And I would just like to verify it
7 because it's important. It leads right into
8 the percentage increase. I'd just like to
9 know the two elements that make up the sum.
10 So I guess I'm asking that of the Bench as a
11 record request, or of the Company, if they
12 could provide it at some point during the
13 day.

14 CHAIRWOMAN MARTIN: Mr. Sheehan, do
15 you have a response to that?

16 MR. SHEEHAN: Yes, we have a couple
17 people not on the stand, but who are
18 listening in. And we can see if they can
19 track that down for us and -- (connectivity
20 issue)

21 (Court Reporter interrupts.)

22 MR. SHEEHAN: -- and provide it
23 during the course of this hearing.

24 MR. DEXTER: Thank you. I

1 appreciate that.

2 BY MR. DEXTER:

3 Q. I have one or two questions on burdens, and
4 I'd like to refer to Exhibit 45, which is the
5 Company's response to Staff 1-3 in the step
6 adjustment phase.

7 MR. SHEEHAN: I'm sorry, Paul.

8 What number?

9 MR. DEXTER: It's Exhibit 45. I'm
10 looking at Page 2, I believe. Page 2.

11 A. (Tebbetts) Okay. I'm there.

12 BY MR. DEXTER:

13 Q. Thank you. The question had to do with
14 burdens in general. And so in other words,
15 for the question to make sense, could you
16 provide just a brief explanation of what
17 burdens are in connection with the projects
18 that are on the list that we just looked at.

19 A. (Tebbetts) Sure. So burdens are the
20 overheads that are applied to our labor and
21 also to our storage or materials charges that
22 we have.

23 Q. And the little chart there in the middle of
24 Page 2 seems to compare the level of burdens

1 as compared to the level of charges over the
2 past three years; is that right?

3 A. (Tebbetts) Yes.

4 Q. And there seems to be some variation year to
5 year of the low being 29 percent and the high
6 being 56 percent; is that right?

7 A. (Tebbetts) Yes.

8 Q. And in the budgeting process for 2019 for the
9 assets that we're talking about today, what
10 was the budgeted burden rate? Do you know
11 that?

12 A. (Tebbetts) For 2019 was 30 percent, as
13 provided in Part C.

14 Q. Thirty percent. And the actual ended up
15 being 56 percent; correct?

16 A. (Tebbetts) Yes.

17 Q. And could you tell us what makes up that
18 difference? What made up that difference?

19 A. (Tebbetts) Yes. I just have to grab my
20 paper.

21 Q. Sure.

22 A. (Tebbetts) So in 2019 we had some changes to
23 the allocations of burden. And the offset to
24 those allocations in O&M was a higher burden

1 to capital. Some of those pieces that were
2 in the O&M spread in 2018, but moved to
3 capital in 2019, was IT software
4 depreciation, EHS non-labor portion -- and
5 EHS is environmental health and safety. We
6 had some non-labor electric operations cost
7 that also went into 2019 from O&M to capital,
8 from '18 to '19. Dispatch, control and
9 production non-labor cost in 2018 that were
10 O&M and moved to capital for 2019. And
11 non-labor engineering costs from 2018 that
12 were O&Ms that were then capital for 2019.
13 So those are part of the changes. We also
14 had higher costs for payroll taxes and
15 back-office labor. So with all those
16 changes, the costs for 2019 were higher, and
17 that's what resulted in the higher burden
18 rate.

19 Q. Okay. So when you listed the four or five
20 items that you said previously went to O&M
21 and now they are allocated to capital, were
22 they burdens in both instances? In other
23 words, is O&M burdened with burdens as well
24 as capital, and it's just a question of where

1 those costs went? Or is it more a situation
2 where those costs used to just be expensed
3 and they weren't in the burden pool, and now
4 they've been moved into the burden pool?

5 A. (Tebbetts) So they were always in the burden
6 pool. They were just moved from O&M to
7 capital. So when we're looking at our
8 capital costs, which is what I presented in
9 Part B, you're seeing those costs there.
10 They're not new burdens.

11 Q. Now, in the response here it says, if I can
12 find this... it's in Answer C. It says,
13 "Finance is reviewing actual burden rates
14 each quarter to try to more accurately
15 project burden rates."

16 Could you explain what that review is
17 and how that might improve the accuracy of
18 burden rate projections?

19 A. (Tebbetts) Sure. So the process of capital
20 budgeting provides that we start with looking
21 at what our projects are going to be for the
22 following year in late summer or early fall.
23 At that time, these projects are not
24 completed for the previous year. So, for

1 example, we're going to start our budgeting
2 process in, we'll call it September of 2020,
3 for 2021. Because the 2020 projects have not
4 been completed, we really don't know what the
5 burden rates are at the end of the year. And
6 so what finance has been starting to do this
7 year is to take a look at the quarterly
8 burden rate and see what's actually
9 happening, so hopefully that will help us
10 budget burden rates more accurately for next
11 year. But they weren't doing that prior to
12 this year. So when you see that in 2018 our
13 burden rate was 29 percent, it would be
14 reasonable to use a 30 percent burden rate
15 for 2019 projects. When you see the results
16 of 56 percent for 2019, clearly that -- you
17 can see, you know, the 30 percent was
18 underbudgeted. So by reviewing these rates
19 quarterly, hopefully when we go into our
20 budgeting season in the fall, we'll be able
21 to look at our quarterly burden rates and
22 more accurately predict what the burdens will
23 be in 2021. Given that Q4 won't be part of
24 that, at least we can see the trends through

1 Q1 through Q3.

2 Q. And in terms of burdens in general, these are
3 basically -- it's overhead? Is that a --
4 that needs to be allocated to various
5 projects? It's stuff that's not charged
6 directly to a project, but it's gone through
7 some sort of an allocation process?

8 A. (Tebbetts) Yes.

9 Q. And the key concern for all involved would be
10 that something that gets allocated to a
11 project for capital would then also not be
12 charged somewhere else. I think everyone
13 would agree with that.

14 Could you explain how the Company
15 insures that costs that are included in this
16 burden pool aren't also then expensed
17 somewhere else?

18 A. (Tebbetts) So every month there's a total
19 amount of burdens that need to be allocated
20 by project, and there's a formula that's
21 utilized. I want to say we -- I know we
22 provided it during the rate case. And so
23 it's a formula that we utilize. And we
24 actually did just provide the information to

1 the auditor, now that I think of it. It
2 wasn't in the data request. It was for the
3 auditor for this piece, to take a look at our
4 burden rates and what is actually being
5 applied to the projects. So, you know, in
6 that bucket of burdens it is allocated to
7 either a capital or an expense job. There's
8 no double-counting, it sounds like you're
9 inferring, of burdens going to both.

10 Q. Well, I didn't mean to infer that, but that
11 is the question. But I think you bring up a
12 good point. This is an item that is subject
13 to review by the Commission's audit staff;
14 correct?

15 A. (Tebbetts) That's correct.

16 Q. And in all the previous questions [sic]
17 you've given today from Mr. Sheehan about
18 audits, you've been referring to the PUC
19 audit staff, not some sort of external
20 auditors; correct?

21 A. (Tebbetts) Yes, that's correct.

22 Q. Okay. So if the Commission audit staff finds
23 some issues with the burdens, it would show
24 up in the report that hasn't been completed

1 yet; correct?

2 A. (Tebbetts) Yes, that's correct.

3 Q. Okay. So I think I'll leave it there for
4 now.

5 My next area of questions has to do with
6 project closeout reports. And you and Mr.
7 Strabone spent a lot of time in your
8 testimony explaining how to go from project
9 closeout reports to actual expenses, to
10 what's being included in the step adjustment
11 in this case. And we took from that, that
12 you do project closeout reports on open
13 projects at the end of every year. Is that a
14 fair summary of your testimony?

15 A. (Tebbetts) Yes.

16 MR. DEXTER: Okay. So this has
17 always confused Staff because, in our view,
18 it seems to contravene the Company's written
19 capital expenditure policy. And I want to
20 bring that up so we can discuss whether
21 that's -- whether our confusion is justified.
22 So in order to do that, we need to go to
23 Exhibit 21, which is from the rate case. And
24 it's Mr. Dudley's testimony, and it's Bates

1 104. And maybe it's too difficult for
2 everybody to go through the process of
3 pulling it up, but I only want to read one
4 sentence. So I'm happy to just read the
5 sentence and then we can take it from there.
6 And if counsel has any objection to that, I
7 understand. But I'm just -- I understand
8 that everybody might not have immediate
9 access to an exhibit from the main part of
10 the rate case versus the step adjustment.

11 BY MR. DEXTER:

12 Q. So I'm looking at Exhibit 21. And the title
13 of the document at the top of the page is
14 "Policy/Procedure: Capital Expenditures -
15 Planning and Management." And it happens to
16 be -- it's Bates Page 104, but it's Page 13
17 of that document. And it's Paragraph 6.4,
18 and it says "Project Closeout Report." And
19 there's two paragraphs. I'll skip the first
20 paragraph.

21 The second paragraph says, "All capital
22 projects require a formal closeout to be
23 conducted. Multiple year" -- I'm sorry --
24 "Multi-year projects do not require annual

1 closeout reports. The report will be
2 prepared by the project manager, in
3 consultation with the functional leads or
4 regional subject matter experts. Closeouts
5 must be signed off by the project sponsor and
6 are due within 90 days of the project
7 completion date."

8 So our question is very simple. If the
9 capital expenditure policy says projects do
10 not require annual closeout reports, why does
11 the Company -- why did the Company produce
12 them for the projects that are at issue in
13 this step adjustment?

14 A. (Tebbetts) So while it's not required, we
15 have been filling them out, and it does
16 provide information at the end of the year as
17 to things that went on with the project. And
18 you can see that there are pieces in there,
19 like lessons learned and things like that
20 within the project closeout form that just
21 provides more information. So, again, you're
22 right. It is not required. But we have been
23 filling them out for the purpose of just
24 record retention and recordkeeping, to make

1 sure that, you know, next year when we
2 start -- when we continue the project, if
3 it's a multi-year project, we have
4 information about what was going on in the
5 previous year.

6 Q. Was there any consideration -- because I can
7 understand that, believe me, you know, from
8 Staff's testimony over the past few rate
9 cases, they don't want to be arguing for less
10 scrutiny of capital projects. I think
11 scrutiny of capital projects Staff believes
12 is a very good idea. But is there any
13 thought to calling them something else rather
14 than "closeout reports"? Because a number of
15 times we've fallen into this trap, as you
16 know, of thinking we had the amount of the
17 project and then realizing that that wasn't
18 the amount of the project as closed; it was
19 just one year's worth of that project. Is
20 there any consideration to maybe calling them
21 "progress reports"?

22 A. (Tebbetts) Well, I will tell you that this
23 form is used Liberty-wide. So we would not
24 be creating our own type of forms here in New

1 Hampshire. We try to be consistent across
2 all of our regions. And so, you know, that
3 suggestion certainly could be provided to
4 other regions if we have an opportunity in
5 the future. But for now, we have project
6 closeout forms, and that is part of our
7 document that you mentioned that Mr. Dudley
8 put in his testimony.

9 Q. Do you know if the other Liberty entities do
10 the project closeout reports every year, or
11 do they wait for the projects to close?

12 A. (Tebbetts) I do not know if they wait for
13 projects to close or do them every year.

14 Q. Okay. My next topic has to do with what I'm
15 going to call "pre-capitalization of meters
16 and transformers." And to discuss that, I'd
17 like to turn to Exhibits 27 and 48 -- I'm
18 sorry -- Exhibits 41, 47 and 48. And I'm
19 just going to take a minute to pull those up
20 on my screen.

21 So starting with 47, Answer D I think
22 has the information that I wanted to ask
23 about. First of all, just in the middle of
24 Paragraph D -- and this is Page 2 of 47 --

1 there's a term that I didn't know. It says,
2 "The pre-capitalization installation rate was
3 developed with OPS and is representative of
4 what a typical installation should cost."

5 What's "OPS" mean in this instance?

6 A. (Tebbetts) Where are you seeing that? I
7 apologize. I don't --

8 Q. No, this is hard for everybody. No
9 apologies. Exhibit 47, page -- sorry. Now
10 I'm apologizing. Page 2, the long paragraph
11 at the top. I think it's part of a response,
12 you know, Subparagraph D.

13 A. (Tebbetts) Oh, yeah.

14 Q. So the first sentence in the second paragraph
15 on that refers to "OPS."

16 A. (Tebbetts) It just meant operations. I
17 should have probably written "operations."

18 Q. Okay. Fine. So it's determined by
19 operations.

20 So could you explain for me and for the
21 Commission what, first with meters and then
22 we'll go to transformers, what does
23 "pre-capitalization" mean?

24 A. (Tebbetts) Let me grab something I have here

1 because I have -- I'm looking for -- I cannot
2 find it. All right. Just give me one
3 moment.

4 (Pause)

5 Okay. All right. So the decision to
6 pre-capitalize meters was made back in
7 January of 2018 to ensure that installation
8 was being capitalized properly. The concern
9 was that when meters were replaced and
10 reinstalled, the installation could be easily
11 double-booked for the same asset if the meter
12 was not retired, or in some cases the time to
13 install was not captured at all. So the
14 pre-capitalization rate was developed with
15 operations and is representative of a typical
16 installation cost. So essentially it's kind
17 of what the answer is we had put in here.
18 Again, the purpose was to make sure we
19 weren't double-booking those costs.

20 So the way that the entry would work
21 today is when we receive the meters, we book
22 them to capital immediately. And that's what
23 this project number is for that's discussed
24 in Exhibit 47. And then when the meter

1 person goes out to the field to either
2 replace or install a new meter, those costs
3 for the installation are actually booked to
4 expense, so there's no worry or concern that
5 double-booking that could possibly happen.
6 So by pre-capitalizing these meters, we don't
7 have to worry about that.

8 Q. Okay. Well, I didn't understand from
9 Exhibit 47 that that's what was happening.
10 In other words, the sentence from the
11 paragraph that I read earlier says, by
12 pre-capitalizing the installation costs, the
13 labor is capitalized at the time the unit is
14 purchased.

15 A. (Tebbetts) Hmm-hmm.

16 Q. And any movement with the meter is expensed
17 until it's retired. So I took from that,
18 that the cost of the meter, let's say in this
19 instance \$200 for the meter itself, would be
20 capitalized upon purchase and that the
21 installation costs, the labor costs, would
22 also be capitalized -- let's call that
23 \$100 -- upon purchase. So the minute the
24 meter was cost -- was purchased, \$300 would

1 go into capital and thus into rate base. Is
2 that right? So it's the parts and the labor?

3 A. (Tebbetts) Yes.

4 Q. Okay. So what was it about the expense that
5 you said? You said something about when the
6 person goes out to do something to the meter,
7 it would be expensed.

8 A. (Tebbetts) So in a normal capital work order
9 that doesn't have pre-capitalized materials,
10 the way that the work order would operate, as
11 far as charging, would be that we would
12 charge the materials. And then when the
13 linemen go out to install that pole, they
14 would charge their time at that time to the
15 capital work order. Nothing gets charged to
16 expense.

17 When you pre-capitalize something like
18 the meters, we take that meter person's time
19 in the beginning of the work order to
20 actually charge the work order. But at some
21 point they're going to go out there to
22 replace that meter or install a new meter,
23 and what we don't want is for them to then
24 charge their time again. So they just

1 expense their time instead, whatever that
2 time is.

3 And so the other thing to make sure we
4 note here, too, is that it's an average time
5 that's charged to the work order. So it
6 could take -- you know, if it's a special
7 kind of meter, et cetera, it could take
8 longer to actually install that meter. That
9 time is not charged to the work order. So,
10 again, the idea is we charge everything to
11 one work order in the beginning to capital,
12 and anything further that's done with those
13 meters now becomes an expense for our
14 operations folks.

15 Q. Okay. And anything further doesn't mean the
16 initial installation of the meter because
17 then that would be a double-count; correct?

18 A. (Tebbetts) Well, the actual installation of
19 the meter would not be charged to the work
20 order; it's an expense. It's in our O&M
21 budget. It wouldn't be capitalized. So
22 that's the idea behind this.

23 Q. But then --

24 A. (Tebbetts) Nothing's attached to the work

1 order after we've charged the meters and
2 initial labor to it.

3 Q. What's the labor that gets capitalized in
4 this Paragraph D? It says labor is
5 capitalized at the time it's purchased.
6 That's not the installation labor?

7 A. (Tebbetts) Oh, I apologize. Yes, that's the
8 installation labor. I misunderstood your
9 question. Yes, that's the installation
10 labor, or a replacement. 'Cause it doesn't
11 mean it may not be a new installation; it
12 could be just be a replacement of a meter.
13 So, yes, either one.

14 Q. Okay. So the result is, if you weren't
15 pre-capitalizing meters, they would be booked
16 to an inventory account; is that right?

17 A. (Tebbetts) Yes.

18 Q. And then the labor would get capitalized when
19 a meter was taken out of inventory and put
20 into service. So there'd be sort of a time
21 lag on the labor as compared to the practice
22 of pre-capitalization; is that right?

23 A. (Tebbetts) Yes.

24 Q. Okay. And my understanding from exhibit, I

1 guess it's 48 -- let me just pull that up for
2 a second. I don't think I'm going to have
3 any luck finding 48. Let me ask you. That
4 has to do with transformers; correct?

5 A. Yes.

6 Q. And it's a slightly different process for
7 pre-capitalization of transformers versus
8 meters; correct?

9 A. (Tebbetts) I'm not sure what you mean by
10 "different process." I'm sorry.

11 Q. Okay. No, that's fine. And I should be more
12 specific, so I'll try to do it without seeing
13 the exhibit.

14 My understanding of Exhibit 48 was that
15 the cost of the transformers are
16 pre-capitalized, but the labor is not because
17 there wasn't -- you didn't have an ability to
18 come up with a standard transformer
19 installation rate because it's all
20 site-specific. Is that --

21 A. (Tebbetts) Yes.

22 Q. Okay. And going back to the list of projects
23 in your testimony, these are not
24 insubstantial amounts; correct? The meters

1 approached, I believe, almost a million
2 dollars. I'm looking now at Page 30 of your
3 Exhibit 41, the list that we started with.
4 And the second to the last item has these
5 pre-capitalized meters at \$952,000; correct?

6 A. (Tebbetts) Yes.

7 Q. And the transformer purchases are \$514,000;
8 correct?

9 A. (Tebbetts) Yes.

10 Q. So do you know if pre-capitalization of
11 meters and transformers is common in the
12 industry or has it never been done before or
13 is it standard in other places?

14 A. (Tebbetts) I do not know.

15 Q. Do you know if this is something that
16 Liberty's outside auditors have looked at?
17 Because you said it took place in 2018.

18 A. (Tebbetts) I do not know if our outside
19 auditors have looked at this.

20 Q. And I believe the PUC auditors have looked at
21 this change; is that right? Is that your
22 understanding?

23 A. (Tebbetts) They have. And I have actually
24 provided quite a bit of information during

1 this process to the PUC auditor for him to
2 review. And we've actually had multiple
3 phone calls with our plant accounting folks
4 as well with him to discuss our
5 pre-capitalization of meters and
6 transformers.

7 Q. Okay. Well, I think, then, like the burden
8 issue, I'll leave this pre-capitalization for
9 now and trust that the PUC auditors will be
10 looking into this accounting change or
11 accounting method.

12 So my next area of inquiry has to do
13 with the customer walk-up payment centers.
14 And I'm going to need to look at Exhibits 46
15 and then 60, 61 and 62. So I'm going to take
16 a minute to pull those up.

17 A. (Tebbetts) Mr. Dexter, I apologize to ask you
18 the question, but could you also let me know
19 which data response numbers those are,
20 please?

21 Q. Sure.

22 A. (Tebbetts) I apologize. I didn't write down
23 on my pages the exhibit numbers on
24 everything.

1 Q. Sure. I understand. Yeah, so 46,
2 Exhibit 46, is Staff 1-6.

3 A. (Tebbetts) Okay. Thank you.

4 Q. And the other three are the set that was just
5 issued just before the hearing,
6 Responses 3-1, 3-2 and 3-3.

7 A. (Tebbetts) Thank you.

8 Q. And again, I always like to go back to the
9 list, but I've minimized it now. But my
10 recollection is that this project is on the
11 list about halfway down the list. It's
12 called Salem Walk-In Center, and it cost
13 about \$570,000. Does that sound right?

14 A. (Tebbetts) Yes.

15 Q. Okay. So that's what we're talking about.
16 So could you provide a little bit of
17 background about the actual project itself,
18 what it was intended -- what it did and what
19 it was intended to do?

20 A. (Tebbetts) Sure. So the idea behind
21 relocating our walk-in center from 9 Lowell
22 Road in Salem to 130 Main Street in Salem was
23 to accommodate the fact that we have
24 employees, more employees working in the

1 Salem office at 9 Lowell Road, and also to
2 accommodate the issue of vehicles for
3 customers and our large trucks and other
4 folks who were working here at the work
5 center.

6 So the idea was that we would find a new
7 space to accommodate the walk-in center, also
8 close by to the folks who are going to be
9 utilizing it in the Salem area, and
10 renovating the Salem office at 9 Lowell Road
11 to again accommodate the other folks who are
12 now working in that office.

13 Q. And this took place during 2019; correct?

14 A. (Tebbetts) Yes.

15 Q. All right. I'm trying to pull up Exhibit 60,
16 and I'm having troubles. But that's what I
17 wanted to ask you about next. Well, I don't
18 have it in front of me. But my recollection
19 is Exhibit 60 is where Staff asked if the
20 Company had done any sort of a cost benefit
21 analysis associated with the decision. And
22 the answer essentially was, no, they didn't
23 because it was done on non-cost
24 considerations. Is that a fair summary of

1 Exhibit 60? It's the last paragraph of
2 Exhibit 60, I believe.

3 A. (Tebbetts) And Exhibit 60 is Staff 3-1; is
4 that correct?

5 Q. Oh, yes, 3-1.

6 A. (Tebbetts) I'm going to mark my page so that
7 I don't forgot that. Thank you.

8 Yes. So in Part D, the question asked
9 us if we did analyses or studies when we were
10 looking to relocate. And as provided in
11 Staff 1-6, Part A, we noted there were no
12 analyses done. We relocated it due to what I
13 mentioned earlier, which is employee and
14 customer safety. As noted in there, the
15 setup of the driveway here -- and I'm at the
16 Salem office now -- is not conducive to
17 having been people coming in and out. We
18 only have one way in. And because it's only
19 one way in, it actually crosses the path of
20 where all of our large line trucks come
21 through the driveway. So in order for
22 customers to actually get around to the other
23 side of the building where the walk-in center
24 was, they would have to cross the path where

1 the gate is. And there's a lot of traffic in
2 and out all day. We have deliveries here for
3 materials. We have linemen coming in and
4 out. And so there is certainly a safety
5 issue there for customers. And again, it's
6 one way in. There's two ways out but one way
7 in. So that was definitely one of the
8 reasons why we had to look to move our
9 location.

10 The other issue, again, as I mentioned,
11 and we had described here, we had actually
12 relocated electrical engineering from
13 Londonderry to Salem because we had hired
14 more employees in the Londonderry office.
15 And since then, we actually created a new
16 group, the Operation and Resource Planning
17 Group, to help with operations and electrical
18 and -- actually, engineering gas and electric
19 engineering. So we have more employees here
20 as well.

21 And so again, with the line trucks
22 coming in and out, the customers coming in
23 and out, all the employees that work at this
24 building, which is between 40 and 50 of them,

1 there's just a lot of safety issues and
2 concerns that could be alleviated, at least
3 on the customer side, because certainly we
4 need to ensure our customer safety, as well
5 as employee safety here.

6 Q. So I wanted to ask about the safety issue a
7 little bit, and I guess the space issue also.

8 You mentioned the one way in and two
9 ways out. So I take it from that, that there
10 are three street accesses to the -- I've
11 never been to this building or facility. But
12 there are three street accesses?

13 A. (Tebbetts) No, there's two. So one of them
14 is an exit only. You do not enter from --
15 when you look at -- when you're on Bridge
16 Street, Route 38, you cannot enter into our
17 driveway that way; it's an exit only. And
18 then we have on Lowell Road is actually two
19 ways in and out. So that would be sort of a
20 driveway in and out. It's just like I said,
21 we have two exits, one entrance. That one
22 entrance also serves as an exit.

23 Q. Okay. Did the Company consider, did they do
24 any sort of a review of reconfiguring this

1 facility to somehow reroute, separate the
2 customer traffic from the operations traffic?

3 A. (Tebbetts) I don't know if we actually did an
4 analysis to take a look at that. But I can
5 tell you from my experience working in this
6 building, because this is my new home with
7 things that are going on with the pandemic,
8 that rerouting the traffic would -- quite
9 honestly, I'm not sure how that would happen.
10 There's parking lots all around us. And
11 then, again, we have the gates for all our
12 materials and our trucks. So there's not
13 much space other than that one road that I
14 mentioned that comes in. And our walk-in
15 center is on the other side of the building.
16 So unless you completely redid the walk-in
17 center and put it on a different part of the
18 building, you're still going to have the
19 traffic issue because the majority of the
20 building is behind the gate. So there's just
21 a small section of the building that's
22 actually outside of the gate.

23 Q. Did the customers using the walk-up center
24 have to go through the gate that you're

1 talking about?

2 A. (Tebbetts) No, they just drove past the gate.

3 Q. Were there any instances of accidents or near
4 misses or anything like that that you know of
5 at this building that gave rise to the safety
6 concern, or is it more preventive?

7 A. (Tebbetts) I do not know of any near-misses
8 or accidents. I just don't know of them, so
9 I couldn't respond as to whether or not there
10 have been any.

11 Q. Okay. So there were none mentioned in the
12 testimony, so that's why I asked if there
13 were more specifics that we should know
14 about.

15 Do you know how many parking spaces at
16 Lowell Road are used by the walk-up center,
17 roughly?

18 A. (Tebbetts) At Lowell Road?

19 Q. Yeah. In other words, before the relocation,
20 when you had the customer walk-up, I assume
21 that once they got into the parking lot and
22 got past all the equipment, that there was
23 some area in the parking lot that they used
24 that were marked, you know, customer spaces

1 or something like that.

2 A. (Tebbetts) Yeah, I want to say there might
3 have been four.

4 Q. And how many parking spaces are there in
5 total at Lowell Road?

6 A. (Tebbetts) Well, there probably were maybe 25
7 to 30 at the most. But we had renovated and
8 added a few parking spots. So we may have 40
9 to 50 now, so essentially to accommodate the
10 employees that are all here.

11 Q. When was the renovation done?

12 A. (Tebbetts) Same time, 2019. That was all
13 part of --

14 Q. All part of moving --

15 A. (Tebbetts) Yeah.

16 Q. And again, at the time the decision was made,
17 the project cost was projected to be
18 \$300,000. And essentially all of that was
19 outside contractor costs; correct?

20 A. (Tebbetts) That is correct. And I will note
21 that we didn't note -- I didn't note in my
22 testimony that actually in 2019, August 2019,
23 we increased that budget to \$500,000. So
24 when you look at the project closeout form,

1 the 567,000, I did not note in my testimony
2 that the project was increased. And the
3 reasons for the increase were provided in the
4 testimony.

5 Q. Yeah, we're going to get to that in a minute.
6 But I just wanted to confirm that at the time
7 the decision was made, it was budgeted at
8 \$300,000; correct?

9 A. (Tebbetts) Yes.

10 Q. Now, that doesn't include the lease; correct?
11 The new building on Main Street is leased; is
12 that right?

13 A. (Tebbetts) That's correct. Those costs are
14 for the renovations for the two locations,
15 not just for Salem. It's for 9 Lowell Road
16 and 130 Main Street.

17 Q. Wait. The 300,000 was for the renovations of
18 both places?

19 A. (Tebbetts) Yes.

20 Q. And the lease, as I understand it, is \$4,000
21 a month; correct? Roughly.

22 A. (Tebbetts) Yes.

23 Q. Now, the Company has a similar walk-up center
24 in its Londonderry office; is that right?

1 A. (Tebbetts) Yes.

2 Q. And how does that work? Are there again a
3 dedicated entrance or dedicated parking
4 spaces? Could you describe how that works
5 force us?

6 A. (Tebbetts) Sure. So there's a dedicated
7 entrance to our walk-in center in
8 Londonderry. And there are also dedicated
9 spaces. There may be four spaces as well in
10 Londonderry, approximately.

11 Q. Okay. And in Londonderry you don't have the
12 issue with the large trucks and equipment;
13 correct? That's just an office facility?

14 A. (Tebbetts) That's correct.

15 Q. And how about down at the new facility in
16 Salem? How many parking spaces are there now
17 available for customers?

18 A. (Tebbetts) It's an open parking lot, and
19 there are other businesses there. So as far
20 as in front of building, I'd say there's
21 probably four parking spots. But again, it's
22 a large parking lot with other businesses in
23 there. It's like a strip mall. So if my
24 recollection is correct from one time when I

1 visited, maybe 30, 40 spots.

2 Q. Okay. So it's more of a strip mall. I
3 understand what you're saying.

4 A. (Tebbetts) Yes.

5 Q. Do you know at the time that the Company
6 decided to relocate the walk-in center down
7 to Main Street, at any point did they
8 consider consolidating the walk-in operations
9 up in Londonderry and only have one of them
10 in your southern area?

11 A. (Tebbetts) No. And the reason for that is
12 you have to understand that our walk-in
13 center employees are not just waiting for
14 customers to come through the door. They
15 actually are full customer service
16 representatives answering phone calls, just
17 as if they were working in a call center
18 without customers walking through the door.
19 And so we wouldn't be able to move those
20 folks into the Londonderry office because we
21 had moved our engineering folks out of the
22 office due to the fact that we didn't have
23 enough space for them. So trying to
24 consolidate two locations to one would also

1 not be feasible simply because that's why we
2 had to move people out originally from the
3 Londonderry office to Salem.

4 Q. So people went from Londonderry to Lowell
5 Road in Salem, and that's engineering,
6 another new group, to free up space. And
7 then in order for that to happen, people went
8 from Lowell Road to Main Street; is that
9 right?

10 A. (Tebbetts) Yes. We moved the customer
11 service representatives that were in the
12 Salem 9 Lowell Road office to the 130 Main
13 Street office to accommodate.

14 Q. And my recollection from the testimony is
15 that there are three or four customer service
16 reps now down on Main Street. Is that right?

17 A. (Tebbetts) I'd have to look at my response,
18 but that does sound about correct.

19 Q. It might be one of those exhibits, 61 or 62.
20 And I think it actually says two reps and one
21 supervisor.

22 A. (Tebbetts) Yes, I believe you're correct.

23 Q. Okay. How many reps, customer service reps,
24 are up in Londonderry?

1 A. (Tebbetts) I don't know that answer off the
2 top of my head. But I would say we can find
3 that out. But a lot.

4 Q. Yeah, I mean --

5 A. We have a whole section --

6 Q. Is it more than 20 or more than 30? I'm
7 sorry. I'm talking over you.

8 A. (Tebbetts) We have a whole section of the
9 building dedicated to our customer service
10 folks. Definitely I'd say it's more than 30.

11 Q. Okay. A substantial number.

12 A. (Tebbetts) A substantial number, yes. And
13 like I said, they have a whole section of the
14 building.

15 Q. Okay. And it was determined that there
16 wasn't -- was it determined that there wasn't
17 room to consolidate Londonderry, or was that
18 just not something that you looked at, to add
19 these extra three or four reps up in
20 Londonderry?

21 A. (Tebbetts) I don't know if it wasn't
22 determined. But as I mentioned, there would
23 be no space for them to be located at all.
24 There's no space in Londonderry to add these

1 reps.

2 Q. Okay. And one of the responses said that
3 there's a similar move planned in the Lebanon
4 area, but it's not at issue in this case.
5 Correct?

6 A. (Tebbetts) I'd have to review which response
7 you're looking at, that there's a move.

8 Q. I think it's Exhibit 41. And I'm going to
9 try to access that myself.

10 A. (Tebbetts) That's the testimony; correct?

11 Q. Oh, I'm sorry. That's not what I'm looking
12 for then.

13 A. (Tebbetts) Oh, yes. I do see here,
14 Staff 1-6, Part B, we are encountering the
15 same issues as the operations office. The
16 Company will be looking to relocate this
17 center in the future. Yes. So, again, we
18 are finding the same kinds of issues right
19 where our customers would park. And again,
20 you have large, very large vehicles, and
21 deliveries of materials, such as spools of
22 wire, going right through the same, exact
23 area right off of Miracle Mile in Lebanon
24 where our customers are coming in and out of

1 the driveway. And that actually only has one
2 entrance in and out. So again, we're finding
3 the same kinds of issues.

4 Q. And when is that project slated for? Do you
5 know?

6 A. (Tebbetts) I don't know.

7 Q. Okay. Fine. It's not at issue today, so
8 we'll move on.

9 So I did want to go to Exhibit 41, which
10 is your testimony, and I want to look at
11 Pages 57 and 58, which are the business case.

12 A. (Tebbetts) I'm just pulling it up. Okay.
13 I'm there.

14 Q. All right. You beat me.

15 So the business case calls for \$300,000,
16 and it's basically all contractor costs. But
17 I don't think I saw any mention there that
18 the renovations covered anything at Lowell
19 Road. I thought that was all just Main
20 Street. So could you review that and correct
21 me if I'm wrong on that.

22 A. (Tebbetts) Sure. So if you look at the
23 Project Scope Statement, it just notes here
24 that we're moving the walk-in center from 9

1 Lowell Road to a new central location to
2 better support customers --

3 (Court Reporter interrupts.)

4 A. (Tebbetts) -- and open up office space in the
5 Salem office for growth.

6 So one of the things that we did as part
7 of the Salem office, which just didn't look
8 like it was put in here, was part of that was
9 renovating the Salem office. So we opened up
10 everything where the customer walk-in center
11 was to provide space for desks for the
12 employees that are moved here.

13 MR. DEXTER: Madam Chairwoman, I
14 really need to be able to pull this exhibit
15 up, and for some reason I'm not able to do
16 that. Could I take a five-minute recess?

17 CHAIRWOMAN MARTIN: Yes, we'll take
18 a recess until 11:35.

19 MR. DEXTER: Thank you.

20 (Brief recess was taken at 11:29 a.m.,
21 and the hearing resumed at 11:40 a.m.)

22 CHAIRWOMAN MARTIN: Back on the
23 record.

24 Mr. Sheehan, do you have additional

1 information to share?

2 MR. SHEEHAN: Yes. During Staff's
3 questioning, he asked on the original step
4 filing, Bates 31, there's a reference to
5 \$43,919,000, which was a combination of the
6 settlement agreement figure in 19-064 and the
7 REP figure in 20-036. The derivation of
8 those numbers is as follows: The REP number
9 is \$210,503, which comes from the order in
10 that docket; the remaining number of
11 \$43,708,000 is Bates 37 of the settlement
12 agreement, Line 11.

13 MR. DEXTER: That was Bates
14 Page 37?

15 MR. SHEEHAN: Correct.

16 MR. DEXTER: Thank you.

17 CHAIRWOMAN MARTIN: Okay.

18 Mr. Dexter.

19 MR. DEXTER: Okay. Thank you for
20 that break. I was able to pull up
21 Exhibit 41, which is the Company's testimony
22 and attachments. And I wanted to continue
23 exploring the decision of the move of the
24 walk-in center to Main Street in Salem, and I

1 wanted to look at first -- well, we already
2 covered the business case.

3 So I want to look at the project --
4 I'm sorry -- the change-order report which
5 appears at Page 64 of this exhibit. I'd like
6 to ask the witness just to summarize the
7 changes that were covered in the change-order
8 form -- change-order report.

9 A. (Tebbetts) Sure. So under the Overview
10 section, which is the top part of the
11 change-order form, we described that the
12 increased budget is required due to the need
13 to accommodate space for conference rooms,
14 conference room furniture and audio/video
15 needs at the walk-in center location. So
16 essentially we had the walls open, and we had
17 the space to provide a conference removal.
18 And, you know, it doesn't make sense to need
19 a conference room later and have to reopen
20 the walls. So at the time the decision was
21 made, it was open, let's do it now.

22 Q. Okay. And that was costed out at -- the
23 change-order amount was for \$268,000; right?

24 A. (Tebbetts) Yes.

1 Q. And that's on -- every time I scroll, I lose
2 the page numbers. I think it's 64 of the
3 change-order report -- Page 64 of your
4 testimony, which is the -- it is Page 64 of
5 your testimony, which is the change-order
6 report; correct?

7 A. (Tebbetts) Yes.

8 Q. Okay. I have some further questions on that,
9 but I actually left off something I wanted to
10 ask first, because up until today I did not
11 understand that any of this project involved
12 work done at Lowell Road. I thought it was
13 all done at Main Street.

14 And so I would ask, if you know, of the
15 total project that ended up -- the total
16 project costs that ended up at 568,000, how
17 much of that was spent at Lowell Road?

18 A. (Tebbetts) I don't know how much of that was
19 spent at Lowell Road. There was work done
20 here, as I mentioned. And part of that work
21 was opening up the walls to accommodate
22 people sitting at desks. It's a little
23 embarrassing, but I will tell you that we
24 actually had people sharing desks in our

1 Lowell Road office. We had some people
2 sitting at tables who did not have a desk in
3 our Lowell Road office. So we've fixed the
4 office now so everybody here has a desk.

5 Q. Excellent. But do you have an idea, of the
6 567,000, was it a significant portion, do you
7 think? Was it 10 percent, 20 percent? Any
8 idea?

9 A. (Tebbetts) I don't know, actually.

10 Q. Okay. All right.

11 Now going back to this chart on Page 64
12 which talks about the closeout -- the
13 change-order report. It shows that the
14 original project cost was budgeted at
15 \$300,000, and the change-order amount was
16 268,000. And I'm rounding to the nearest
17 thousand just to make things go faster. And
18 originally, virtually all of the project was
19 for contractor, 295,000 was for contractor,
20 which is, you know, over 95 percent of the
21 project. But after the change order, it
22 looks like 363,000 out of the total 567,000
23 is contractor. And there was a significant
24 amount added for burdens and overheads,

1 \$180,000. Am I reading this right?

2 A. (Tebbetts) That's correct.

3 Q. So what's in the \$180,000 of burden/overhead?

4 A. (Tebbetts) The overhead charged to
5 contractors, as for all capital projects, are
6 included in there.

7 Q. So this is the same burdens we were talking
8 about earlier today. In other words, it's
9 Liberty expenses that get added to capital
10 projects.

11 A. (Tebbetts) Yes. That's correct.

12 Q. Okay. It's not overheads of the contractor.

13 A. (Tebbetts) No.

14 Q. Okay. So I would conclude from this that the
15 original budget of \$300,000 just simply
16 ignored burdens and overheads. Is that
17 right?

18 A. (Tebbetts) No, I would not characterize it
19 that way at all. When I look at the business
20 case, it looks like -- let me just look at it
21 real quickly. When I look at the business
22 case, and you look at the section that says
23 Financial Assessment/Cost Estimates --

24 Q. What page, please?

- 1 A. (Tebbetts) That's Bates Page 57. If you look
2 at Bates 57 and you look under Financial
3 Assessment/Cost Estimates, then flip the page
4 over to Bates Page 58, you can see there's a
5 box there that says Materials, Equipment,
6 Contractor, AFUDC, Total Project Costs.
7 There's no box there to calculate burdens
8 outside of that separately. So when we're
9 looking again at how much our costs are for
10 projects, burdens would have been included in
11 that \$295,000 contractor box. It's not
12 separately broken out in our business case.
13 So I wouldn't say they were ignored. I would
14 say that they were included in that \$295,000.
- 15 Q. Okay. So there's nothing on the form here --
16 again, I don't want to keep jumping back from
17 page to page. There's nothing on the form
18 here for burdens you're saying.
- 19 A. (Tebbetts) There's nothing on the form. What
20 we do is take a look at the total cost and
21 add in, such as we've answered in other
22 discovery requests, like the 30 percent on
23 top of the contractor cost, for example, and
24 that would go on that

1 Contractor/Subcontractor line.

2 Q. Okay. So then let's go back down to the
3 change-order report, which was Page 64, and
4 now there's a line for burdens. So to
5 adequately understand this project, I think
6 what you're saying is that the 295,000
7 original contractor/subcontractor would
8 probably be more accurately depicted if it
9 said \$200,000 for the contractor and 95,000
10 for the burdens, just using that rough
11 30 percent rate.

12 A. (Tebbetts) Yes, I agree.

13 Q. Okay. And then we'd have to do the same with
14 the \$267,000 figure? So, again, roughly
15 190,000 went to the contractor and 77,000
16 went to burdens?

17 A. (Tebbetts) Yeah, that would be a rough
18 estimate.

19 Q. Okay. All right. So the contractor cost
20 essentially doubled within a few percentage
21 points.

22 A. (Tebbetts) Yes.

23 Q. And the only thing that I saw listed as a
24 reason was the conference room. No, that's

1 actually not true. If we go to Page 69, I
2 saw three reasons. Page 69 is the Project
3 Closeout Report.

4 A. (Tebbetts) Yes, I'm there.

5 Q. You're doing better than I am.

6 So in the middle of that, Reason For
7 Variance, I see three reasons. And it says
8 the conference room, which added 35,000, then
9 we had 30,000 for changes forced by the town
10 building inspector, and then we have 27,000
11 for burdens. And I think we just established
12 that burdens actually went up like almost
13 100,000 -- or went up about 75,000. So I'm
14 very confused by this whole situation,
15 because if you add up these three numbers,
16 you only get about 100,000, and the reason
17 for the change was 267,000. So --

18 A. (Tebbetts) When you look at Bates Page 66,
19 which is the first page of our Project
20 Closeout Form, you can see that it says
21 Requested Capital. In the first section
22 there's a box, Requested Capital, that says
23 \$500,000.

24 Q. Yes.

- 1 A. (Tebbetts) So we increased the budget for
2 this project to \$500,000 in August of 2019.
3 We shifted over some funds from other
4 projects that had -- that were trending at
5 lower costs. And we needed more for this, as
6 some of the scope changed. And so because
7 the increasing requested capital was up to
8 500,000, you look at the change-order form
9 from the original budget, that was 300,000;
10 so the difference there is the 267,000. But
11 when you look at the project closeout form,
12 you'll see that on Page 69, Bates Page 69,
13 the reason for variance due to the increased
14 costs is \$67,000 provided here -- oh, wait a
15 minute. Hold on. Yeah. So there's the --
16 well, that actually doesn't... so you can see
17 the difference here, so I think that's why it
18 looks confusing. Because you're right, the
19 \$267,000 in the beginning number doesn't add
20 up to what's on the final project closeout
21 form. But again, that's because of the
22 changes.
- 23 Q. I understand. I think what I'm understanding
24 you're saying is the closeout report is

1 trying to explain the variance between the
2 already increased number and the final
3 cost --

4 A. (Tebbetts) Yes.

5 Q. -- 500,000 versus 567,000.

6 A. (Tebbetts) Yes.

7 Q. All right. So let's put that aside. So now
8 that clears up my confusion. Thank you.

9 But it seems to me the bottom line here
10 for the extra \$267,000, it seems that the
11 improvement to the project was basically one
12 conference room in Main Street and a
13 handicapped-accessible bathroom, if I
14 understand the invoices correctly. Is that
15 it? If there's anything else, please tell
16 us. But that's all I've been able to gather.

17 A. (Tebbetts) Give me one moment, please,
18 because we did provide that in Staff 1-6. So
19 in Staff 1-6 -- I just need to pull it up. I
20 didn't print out all of the attachments.

21 Okay. It's just going to take a second
22 for it to open. But in Staff 1-6 we did
23 provide all of the backup information for the
24 change-order forms. It's coming. Okay.

1 So we had an original project estimate
2 from Fulcrum for \$248,000. And it breaks
3 down all of the things that had to be done.
4 And let me just take a look and see if it
5 provides for both locations or just one.

6 Okay. So this one says, on Page 1 of 6,
7 it shows for 130 Main Street in Salem. And
8 I'm just looking through. We provided a lot
9 of information here, so I just want to go
10 through it. I apologize. I'm going through
11 it because I'm not a hundred percent sure
12 exactly. I just want to doublecheck.

13 (Pause)

14 So I don't know. Like I had mentioned
15 earlier, I'm not positive about what the
16 costs were associated with 9 Lowell Road.
17 But as I mentioned to you, we opened the
18 walls, we tore down some walls, we opened up
19 where the call center was to accommodate
20 adding desks for employees who did not have
21 desks prior to and were sharing desks or
22 sitting at tables. So why the change-order
23 form and business case doesn't address that,
24 I can't answer. But living through the

1 renovation here, I can tell you there was a
2 decent amount of work done at the 9 Lowell
3 Road office.

4 Q. Was it the same contractor as Main Street?

5 A. (Tebbetts) I don't know the answer to that
6 either.

7 Q. Because I looked through a lot of bills --
8 I'm not going to try to do it on the stand
9 here -- and I saw a lot of charges from one
10 contractor. I didn't notice that any of them
11 were at Lowell Road, but maybe I didn't look
12 at them. But I'll move on.

13 I do remember the conference room and I
14 do remember the handicapped-accessible
15 bathroom and I do remember something being a
16 requirement of the town inspector. I think
17 that might have been the
18 handicapped-accessible bathroom.

19 I have a couple of questions on the fact
20 that this building is leased. Is it standard
21 accounting practice to capitalize investments
22 in property that a person -- that a company
23 doesn't own?

24 A. (Tebbetts) We have capitalized investments

1 for properties that we don't own.

2 Q. And what would happen to all these
3 investments if the Company were to move or
4 to -- let me back up.

5 Do you know how long the lease is?

6 A. (Tebbetts) I thought we had answered that in
7 here. But I have to... I have to doublecheck
8 this response. But I thought that was asked.
9 I thought we had a question about the lease
10 itself, a question about the dollar amount.

11 (Pause)

12 I don't know how long the lease is for.

13 Q. Okay. Do you know what would happen to all
14 the improvements if you were to move out, if
15 the lease was terminated or not renewed or
16 something else?

17 A. (Tebbetts) What would happen to the
18 improvements, such as, I mean, the furniture
19 and all of that? If we were to move out,
20 we'd be looking for another location and we
21 would take it with us, just as we did for 9
22 Lowell Road Lowell Road. So all the
23 furniture at 9 Lowell Road moved to 130 Main
24 Street in Salem. All of that just went.

1 Everything that we had, computers, any
2 furniture, anything that accommodated the
3 customer service representatives all went
4 with them over there. So we would take all
5 that and move it somewhere else.

6 Q. Right. I was talking more about the building
7 improvements, like the conference room and
8 the handicapped-accessible bathroom. Would
9 it get written off at that point, or what
10 would happen?

11 A. (Tebbetts) You know, I don't know what our
12 accounting treatment would be for that.

13 Q. Okay.

14 MR. DEXTER: Chairwoman Martin,
15 that's all the questions I have on the
16 walk-in center. I'm going to move now into a
17 series of questions concerning five projects
18 that are on the list, all of which have to do
19 with the Golden Rock substation. And I think
20 it might help me a lot if I could close out a
21 bunch of windows on my computer and just open
22 up the exhibits I want to deal with from here
23 on end. So could I request a 15-minute
24 recess to do that?

1 CHAIRWOMAN MARTIN: You can.

2 Why don't we talk about whether it
3 makes sense to take a lunch break at this
4 point rather than a 15-minute break.

5 MR. DEXTER: That's fine, too.
6 Yeah, that would be fine with me.

7 CHAIRWOMAN MARTIN: Why don't we
8 take a half-hour lunch break, unless anyone
9 has another idea. That would get us back a
10 little bit after 12:30.

11 MR. DEXTER: Could I request 45
12 minutes? 'Cause I'm going to both need to
13 eat and straighten out all these exhibits.

14 CHAIRWOMAN MARTIN: Understood.
15 Yes. Okay. So let's make it 12:45.

16 MR. DEXTER: Thank you very much.
17 I appreciate it.

18 CHAIRWOMAN MARTIN: All right.
19 Thank you.

20 (Lunch recess taken at 12:03 p.m., and
21 proceedings resumed at 12:56 p.m.)

22 CHAIRWOMAN MARTIN: All right. I
23 think, Mr. Dexter, you were up.

24 MR. DEXTER: Yes, thank you. And

1 thanks for the break.

2 So I'd like to pick up with what
3 I've called the Golden Rock Investments.
4 There's five of them on the list which
5 appears at Exhibit 41, Page 30. And I would
6 just like the witnesses to take them one by
7 one and provide a brief description of the
8 projects for me.

9 So going in project order, this one is
10 called Golden Rock substation, Project
11 No. 1944, skipping the prefixes, and it's
12 roughly \$2 million. And I would ask the
13 witnesses, please, to explain what the
14 project is and why it was performed.

15 A. (Strabone) Yup. So Project 1944, Golden Rock
16 substation, this was the addition of two
17 distribution feeders at Golden Rock
18 substation. It was a joint project with
19 National Grid. National Grid owns and
20 operates the 115 kV system inside Golden Rock
21 substation. Liberty Utilities owns and
22 operates the 13 kV that is within Golden
23 Rock. Prior to this project, Golden Rock
24 substation, it was an existing substation on

1 the Mass./New Hampshire border. The same --
2 it was a shared yard between National Grid
3 and Liberty Utilities. National Grid did own
4 the 115 kV. There's also 23 kV that's within
5 the substation, and that 23 kV is our supply
6 to three of our substations within Salem, New
7 Hampshire.

8 Q. Which of those three?

9 A. (Strabone) That is Olde Trolley, Barron Ave.
10 and Salem Depot.

11 Q. And that 23 kV supply is still in service;
12 correct?

13 A. (Strabone) That is correct.

14 Q. Okay. What was the reason for the two
15 additional feeders being added?

16 A. (Strabone) The reason is to deal with our
17 asset conditions at Barron Ave. substation.

18 Q. Okay. So the next project is called Golden
19 Rock Feeder, 19L2, which I guess is also
20 known as 19L6, Project 1945. Could you
21 explain what that is.

22 A. (Strabone) Correct. You are correct. 19L2
23 was renamed as the 19L6. It was only a name
24 change. It was not a change in scope. This

1 is one of the 13 kV distribution feeders that
2 we added to Golden Rock substation. And we
3 built this line to tie into our existing
4 13 kV distribution in the Salem area and to
5 tie into our Barron Ave. substation -- excuse
6 me -- feeders.

7 Q. So the first project we just talked about was
8 work at the substation. And this is work to
9 connect the substation to an existing line?
10 Do I have that right?

11 A. (Strabone) That is correct. This is the
12 overhead line work that you would find along
13 the road.

14 Q. And what was the purpose of this project?

15 A. (Strabone) As mentioned, this was for tying
16 into our Barron Ave. substation to address
17 our asset conditions and concerns that we
18 have at Barron Ave.

19 Q. Okay. Let me skip the numerical and jump
20 over one and go down to Golden Rock Feeder
21 19L4, also known as 19L8. Briefly, what was
22 this project, and why was it done?

23 A. (Strabone) Same reason as the 19L6. The name
24 change here was from 19L4 to 19L8. This was

1 also the overhead line portion that you find
2 along the roads and streets to tie into our
3 existing distribution feeders, and that was
4 also installed to address our assets and
5 concerns at Barron Ave. substation.

6 Q. And what about the Golden Rock underground
7 project, 1960? What's that project, and why
8 was that built?

9 A. (Strabone) So this is tied to -- this is the
10 portion that really connects your substation
11 work to your overhead distribution work. So
12 this includes the installation of underground
13 conduits, manholes and electrical underground
14 wire. And this is really the point of
15 interaction between your substation and your
16 distribution feeders.

17 Q. So we've got the substation work, and then
18 we've got some underground lines which lead
19 to overhead lines --

20 A. (Strabone) That is correct.

21 Q. -- in these four projects. Okay. That's
22 good.

23 And then lastly, I skipped over 1958.
24 It's called "Install Service to Tuscan

1 Village South Line." Can you explain what
2 that is?

3 A. (Strabone) Sure. This is all basically the
4 line extensions that we have to do within the
5 development itself. So as we work with the
6 Tuscan Development Team and they reach out to
7 us and indicate they have secured a new
8 customer and it's going in, you know, a
9 particular spot in the development, we now
10 need to install a manhole and duct system and
11 underground assets in this location to
12 provide service.

13 So this project was taken on to provide
14 funding for all these service requests that
15 come in what's inside the park. And really,
16 this is more along the lines of it would
17 follow under our policy for UCD policies and
18 tariffs.

19 Q. What was that policy again, please?

20 A. Oh, it's Policy 4 for UCD Development,
21 Underground Commercial Development.

22 Q. And we'll come back to this. But this is
23 roughly a -- pardon me. This is roughly an
24 \$800,000 project. Could you tell me how many

1 services this included.

2 A. (Strabone) This is developed -- it's divided
3 by individual lots, not actual services. So
4 one lot may actually have -- one of the lots
5 actually has multiple service accounts
6 associated with it. So it may have, you
7 know, 5, 10, 15, 20 actual individual meters.
8 But it's the service line extension to that
9 lot that's in the development.

10 Q. Okay. So how many line extensions were
11 there, or was it just one?

12 A. (Strabone) No, it wasn't one. There was
13 multiple. I don't have that readily
14 available in front of me.

15 Q. So there were multiple lines which would then
16 feed into multiple services in meters and
17 customers.

18 A. (Strabone) That is correct.

19 Q. Okay. All right. Well, thanks for that
20 overview. I have some more questions.

21 So let me go to Exhibit 53, which is
22 Staff Response 2-5.

23 A. (Strabone) Okay.

24 Q. Sorry. I have that wrong. Exhibit 53 is not

1 Staff 2-5.

2 (Pause)

3 So I think for four of these projects,
4 you mentioned that they were going to address
5 asset conditions at the Barron Ave.
6 substation. Do I have that right?

7 A. (Strabone) That is correct.

8 Q. And is the Barron Ave. substation in service
9 now or not in service?

10 A. (Strabone) It's in service.

11 Q. Has it been taken out of service in the last
12 year or two?

13 A. (Strabone) It may have been taken out of
14 service for maintenance in the last year or
15 two, but it's still readily available and on
16 our system for support and service in the
17 area.

18 Q. Okay. So can you describe the asset
19 conditions that you're addressing through
20 this upgrade to the Golden Rock substation?

21 A. (Strabone) Yup. So the Barron Ave.
22 substation was built in the early 1960s. It
23 is a 23 to 13.2 substation. It has three
24 feeders that come out of it. Each feeder is

1 fed by its own transformer. The average age
2 of the three transformers is about 41 years
3 old. And the other equipment in there, such
4 as regulators and reclosers, are also within
5 the same time frame. You know, our reclosers
6 are average age of 38 years old. And our
7 regulators are approximately, on average, 30
8 years old as well. This equipment is -- not
9 only is it nearing the end, if it's not
10 already past its useful life, it's also
11 nearing the end of its useful life in
12 service. Over the years we've had some
13 issues with some of the equipment, you know,
14 with failures that we needed to go and
15 address. We've managed to maintain those
16 pieces of equipment and address the failures.
17 But as these pieces of equipment -- for
18 example, our reclosers, as they age and still
19 remain in service, finding repair parts for
20 these units are becoming more difficult, as
21 they haven't been -- these types of reclosers
22 haven't been manufactured in multiple years,
23 which leads us to the problem of if there is
24 a failure and we don't have any spare parts

1 in our inventory where we can find these,
2 we're looking not at a repair but now at a
3 replacement.

4 And unfortunately, due to the substation
5 being as old as it is, the replacement of one
6 of these units would not be a one-for-one
7 replacement, as the equipment is, you know,
8 not physically the same size anymore. You
9 could say it's larger just due to advances in
10 technology and installation size of the units
11 themselves.

12 So with that, not only would we be
13 looking at an extended outage to repair the
14 unit, we'd also be looking at a significant
15 replacement to replace a failed piece of
16 equipment. The substation being as old as it
17 is, it's not up to current modern standard
18 clearances. So in order to get a new piece
19 of equipment in there, not only would you be
20 looking at, you know, possible foundation
21 work, but you'd also be looking at addressing
22 and mitigating the other clearance issues
23 that you have. So you could potentially be
24 looking at, you know, new structures to

1 increase clearances and accommodate new
2 equipment.

3 In addition to, you know, the reclosers
4 being obsolete and having parts that no
5 longer are available, we have issues with our
6 transformers that, due to their age, they
7 have shown signs of deterioration. You know,
8 we've had issues with parts of it, parts of
9 the transformer, such as bushings, where we
10 need to go and replace them as they no longer
11 meet standard testing requirements and are
12 showing signs of failure.

13 The units themselves are also showing
14 gassing internally inside the unit. And, you
15 know, you take an oil sample out of the
16 transformer and you send it to a qualified
17 lab where they run analysis on the
18 transformer to find out what's in the oil.
19 And every transformer internally provides --
20 develops gas. It could be acetylene,
21 ethylene, hydrogen. And they all indicate
22 something.

23 These units themselves are showing signs
24 of overheating of the insulation inside of it

1 that's called the cellulose, which really
2 indicates that the transformer is starting to
3 fail internally with the insulation system.
4 And what that really means is that,
5 ultimately, you know, once it starts, it
6 doesn't stop. It doesn't reverse. It
7 continues to degrade internally. And
8 ultimately what it will lead to if not
9 addressed is failure of the unit.

10 Q. Okay. So I wanted to go into some detail
11 about the conditions that you've summarized.
12 And to do that, Staff reviewed the various
13 reports from the vendors that you use to
14 evaluate the condition of the substation
15 parts at Barron Ave.

16 MR. DEXTER: And those reports are
17 contained in Exhibit 43. It's a long
18 exhibit. It's 246 pages. So I wanted
19 everyone to take a minute to open that up,
20 the Commissioners, if they choose to. And my
21 first question has to do with Page 1 of that
22 exhibit. So I can pause or I can continue,
23 Chairwoman, whatever you think.

24 CHAIRWOMAN MARTIN: I have it open.

1 Other Commissioners, are you -- do you need a
2 moment? Okay. We'll pause for a moment.

3 (Pause in proceedings)

4 CHAIRWOMAN MARTIN: Mr. Dexter,
5 what page again?

6 MR. DEXTER: I'm starting on
7 Page 1.

8 CHAIRWOMAN MARTIN: Okay. Looks
9 like we're ready to proceed.

10 BY MR. DEXTER:

11 Q. Okay. So Mr. Strabone, what's the 10L1?

12 A. (Strabone) The 10L1 is a feeder out of Barron
13 Ave. substation.

14 Q. And that's what's the subject of this report
15 from United Power Group, Inc.?

16 A. (Strabone) I must be on the wrong exhibit.
17 Hold on, please.

18 (Pause)

19 All right. Sorry. I'm there now.
20 Yeah, that is -- you are correct. This is
21 the subject of the inspection from the United
22 Power Group.

23 Q. Okay. And this is the summary remarks. And
24 Remark No. 1 says, "Transformer 10L1's

1 bushing are showing signs of deterioration.
2 UPG would like to see past data for the
3 transformer. The transformer is over 40
4 years old. UPG recommends retesting the
5 transformer in one year to see if the
6 condition worsens." This was dated
7 August 27, 2014.

8 Could you tell the Commission what the
9 Company did in response to this report for
10 this transformer.

11 A. (Strabone) Yeah. We closely monitor the
12 substation in respect to this report. Our
13 substation folks, in addition to
14 performing -- looking at the substation, they
15 go out and they also have thermal cameras
16 where they can look to see if there's any
17 excessive heating on the bushings. Where
18 they're showing signs of deterioration, that
19 could be when you test the bushing itself, it
20 could show that there's what's called leakage
21 current on the bushing, which would mean that
22 the bushing itself, around on the outside of
23 it on the porcelain, could start to wear.
24 And then instead of all the current going

1 through the middle of the bushing, it can
2 actually start coming out through the edge of
3 it. So you look at that to see if there's
4 any deterioration with that, as I said, with
5 a thermal camera. But we closely monitor the
6 transformer. And I believe our substation
7 folks have continued to follow up with
8 testing on the unit.

9 Q. Okay. So do you know -- so then I think what
10 you said in the last sentence is that you did
11 follow up with the retesting as recommended
12 to see if the condition worsened; is that
13 right?

14 A. (Strabone) Correct.

15 Q. And this was 2014. So there's been several
16 years since then. Could you tell the
17 Commission the state of this transformer now?
18 Has it been repaired or is it still in
19 service or has it been retired? Or what
20 happened?

21 A. (Strabone) It's still in service. I
22 believe -- I have to look at my notes. Hold
23 on one second, please.

24 (Pause)

1 Sorry, I don't have in my notes if that
2 bushing has been repaired, replaced or not.
3 But overall, the transformer is still on our
4 system.

5 Q. Okay. And then moving to recommendation or
6 Remark No. 2, Recloser 10L1 and Form 3A
7 controller test results are acceptable for
8 service. So was any action taken then as a
9 result of this recommendation?

10 A. (Strabone) No.

11 Q. And for Voltage Regulator 10L1, that also
12 concludes acceptable for service. So no
13 action required on that -- on those
14 regulators; is that right?

15 A. (Strabone) There was none as part of this.
16 But we noticed that the regulators are
17 nearing their end of life, considering the
18 contact wear, which is an internal part of
19 the regulator that are only -- they're
20 basically guaranteed for, you know, so many
21 operations. And we're nearing the end of
22 that.

23 So the concern would be that as these
24 continue to provide service to our system and

1 continue to operate to maintain the correct
2 voltage on our system, that these contacts
3 wear through enough, what happens is it
4 doesn't make a solid connection internally
5 and can lead to an internal failure. So
6 although at that time in 2014 it was
7 recommended that -- the testing of the unit
8 was acceptable, they did not perform an
9 internal inspection to look at the contact
10 wear in 2014.

11 Q. Well, then how would they conclude it was
12 acceptable?

13 A. (Strabone) You put what's called a power
14 factor test on it. You just test the
15 electrical integrity of the bushing. You can
16 take an oil sample if needed, but it doesn't
17 appear that they did on this one.

18 Q. But it doesn't appear what?

19 A. (Strabone) It does not appear that they took
20 an oil sample for this because it's not in
21 the remarks.

22 Q. Okay. And the fourth item is the perimeter
23 fencing. UPG recommends that additional
24 grounds to the fence be added. Was that

1 taken care of?

2 A. (Strabone) I do not know. I'd have to follow
3 up with our substation folks to confirm that.

4 Q. Okay. So the next similar report, I want to
5 jump down to Page 16. And if you scroll
6 through, you see there's a bunch of charts
7 and stuff which we can come back to. But I
8 want to go down to Page 16 next. And 16 is a
9 similar-looking report from United Power
10 Group, Inc., dated September 5th, 2014. This
11 one's also dealing with the Barron Ave.
12 substation, but this time everything that's
13 looked at is labeled 10L2 instead of 10L1.
14 Is that a different circuit? Is that what
15 that means?

16 A. (Strabone) That is correct.

17 Q. Okay. So again, the transformer tested
18 acceptable for service. Would you agree
19 that's what the report found?

20 A. (Strabone) That's correct.

21 Q. So no follow-up work was recommended at that
22 time.

23 A. (Strabone) Correct.

24 Q. And the recloser -- sorry. Are a breaker and

1 a recloser the same thing?

2 A. (Strabone) They are different pieces of
3 equipment, but essentially they provide the
4 same as feeder protection. So in this
5 instance, yes, you can use them
6 interchangeably for the purposes of --

7 Q. Okay. 'Cause it looks like the report says,
8 up above, it refers to it as a recloser, and
9 in the remarks it refers to it as a breaker.
10 It said it wouldn't close initially.
11 Maintenance was performed, and then it was
12 able to close, and that UPG recommends
13 replacing the 20 amp control circuit breaker.
14 If the issue continues, further investigation
15 should be performed.

16 So were parts replaced as a result of
17 this?

18 A. (Strabone) No. They've been monitoring the
19 20 amp control circuit breaker. They have
20 not replaced it.

21 Q. Okay. So nothing -- no action then. And
22 same with the service regulator -- voltage
23 regulators, which were deemed acceptable for
24 service.

1 So I can conclude, then, that there was
2 no action taken as a result of this report;
3 is that right?

4 A. (Strabone) That's correct.

5 Q. Okay. Consistent with the report's findings.

6 A. (Strabone) Right.

7 Q. So if we scroll down to Page 48, we get to
8 the 10L3 circuit, I believe. Let me just
9 do -- I'm sorry. When we get to Page 48,
10 we're back -- we're on the 10L4 transformer.
11 Is there a 10L3 transformer?

12 A. (Strabone) There is not a 10L3.

13 Q. Okay. So we're not missing a report. It
14 just doesn't exist.

15 A. (Strabone) Correct.

16 Q. Okay. So now I'm on page -- actually, I'm on
17 Page 32. So that's the one we just did,
18 isn't it? No. We haven't done this one yet.

19 Okay. So I'm on Page 32. This is the
20 10L4 transformer. And this one does talk
21 about the oil that you mentioned. I don't
22 know if it's the same oil that you're talking
23 about.

24 But as far as the transformer goes, and

1 the bushings that are showing signs of
2 deterioration, what action was taken as a
3 result of this report on Page 32?

4 A. (Strabone) None that I'm aware of.

5 Q. And this transformer is still in service?

6 A. (Strabone) Correct.

7 Q. And the reclosers were found acceptable for
8 service and the voltage regulators were found
9 acceptable for service; is that right?

10 A. (Strabone) For the tests that they performed,
11 that's correct. But the recloser itself is
12 60 years old, so it's no longer supported.

13 In addition, this goes back to where I
14 started. A couple times I mentioned where if
15 we were to have a failure on this recloser,
16 we would not be able to address it due to the
17 fact that it's no longer manufactured. And
18 finding replacement parts, we know from other
19 utilities in the industry, are hard to find.
20 And the same comment for the voltage
21 regulators on the 10L4. Once again, it's
22 nearing its useful life with regards to
23 contact wear.

24 Q. So if something were to happen with the

1 recloser today, what would the Company do?

2 A. (Strabone) We would have to off-load the 10L4
3 onto other circuits in our system, and then
4 we would have to take a major undertaking to
5 get a recloser into the substation and get
6 that in service. Now, that would probably
7 require a new control cable, a new
8 foundation, possibly new structural aluminum
9 to accommodate that recloser. As mentioned,
10 just over the years, the physical makeup of
11 these types of equipment has changed, and
12 there is no direct one-for-one replacement
13 anymore. So to accommodate the larger
14 recloser and to make sure that we meet all
15 NESC clearances, we would have to go in and
16 re-work some of the structures in there to
17 accommodate the new recloser.

18 Q. Would that have been the same answer if this
19 had -- so this report came out in 2014. If
20 it had failed in 2014, would that have been
21 the same answer? Would that have been the
22 same actions you would have taken?

23 A. Going back to 2014, that possibly would have
24 been the same. But I don't know what the

1 availability of parts were. I would suspect
2 that it's the same as it is today, that
3 they're very hard to find. And we probably
4 would have gone with the undertaking of
5 replacing it with a new piece of equipment,
6 not just -- with a new piece equipment
7 meeting our clearances and addressing our
8 other concerns that we have with that
9 particular piece of equipment.

10 Q. And what would -- I know it's approximate.
11 But what would an approximate cost of a
12 recloser replacement be, you know, with a
13 part that's modern and you're able to repair
14 and gets part for and all that? In other
15 words, if you just didn't wait for the outage
16 to happen and proactively wanted to change
17 out this 10L4 recloser, approximately what
18 would that have cost?

19 A. (Strabone) I don't really run the numbers.
20 And it's all dependent of where you're
21 looking and what you have to do. But it
22 could well be over \$100,000 to replace it.
23 And that's just that one piece of equipment.

24 Q. Right. So let's jump down to Page 48. And

1 here we have a different-looking report from
2 a different vendor. Is it pronounced Dobie
3 or Dobbie or Doble?

4 A. Doble.

5 Q. Doble. Okay. And this is two years later.
6 This is 2016. Can you explain what this
7 report is showing? This is on the 10L1
8 transformer.

9 A. (Strabone) Yup. So this is a Doble test,
10 where if you -- if you're on that page and
11 you look at the bushing nameplate, you can
12 see the type of bushings that are listed
13 there. And they did a power factor test on
14 the transformer which -- excuse me -- on the
15 bushing, which really just tells us if
16 there's any deterioration in the bushing.

17 Q. And what's the conclusion?

18 A. (Strabone) I'm just scrolling through.

19 (Pause)

20 Ultimately, you can see in the section
21 right below where it says Overall Test, it
22 was within acceptable limits of those tests,
23 for what they performed.

24 Q. Yeah, I see "good" listed on Lines 2 -- I

1 don't know. Then the next page it's Lines
2 H1, H2 and H3. I'm not quite sure what that
3 means. But is that what the "good"
4 indicates, that the results were acceptable?

5 A. (Strabone) Yes, for this test.

6 Q. Right, for this test.

7 Now, and again, I think we've already
8 talked about this transformer. But this
9 transformer is still in service; correct?

10 A. (Strabone) Correct.

11 Q. So if I jump down to Pages 51, 52, and 53, we
12 have another report from United Power Group
13 on the Barron Ave. substation. In this one
14 they say they were hired to, quote,
15 troubleshoot the capacitor bank at Barron
16 Ave.

17 A. (Strabone) Correct.

18 Q. So could you explain what that means, to
19 "troubleshoot a capacitor bank"?

20 A. (Strabone) Sure. We have capacitor banks
21 inside of our substations which help maintain
22 proper voltage during high load days. So
23 think of a hot summer day like today or the
24 past ones we had. These capacitor banks

1 would be utilized to also help support
2 voltage stability within the area.

3 So this capacitor bank relay was found
4 to be tripped and locked out, meaning that it
5 had activated and could not be reset. They
6 discovered that multiple capacitors were bad.
7 So that means they had -- they failed and
8 were no longer to be used for service. Looks
9 like they were able to get five out of the
10 eight that failed back in service. So they
11 must have -- it seems like they replaced
12 those. I would say they had issues also with
13 the relay during testing and that the relay
14 should replaced. Oh, excuse me. And they
15 recommend replacing the relay and adjusting
16 the relay pickup settings.

17 So really what that says is that they
18 recommend that the relay should be replaced
19 and that the settings of the relay itself
20 should be modified to accommodate for the
21 eight capacitors that were -- excuse me --
22 for the five capacitors that were placed back
23 in service, not the eight.

24 Q. Okay. So I'm having a little hard time

1 following you. So when you say the five
2 capacitors were placed back into service,
3 were they replaced with new parts, or were
4 they sort of maintained and fixed on the
5 spot?

6 A. (Strabone) I don't know. I wasn't out there.
7 I assume that -- most likely when a capacitor
8 bank -- I mean when a capacitor fails,
9 basically it's an internal fault that can't
10 be repaired. So with that, it would have to
11 be a full replacement for these five.

12 Q. Okay. And the relay was replaced I think is
13 what you said. Is that right?

14 A. (Strabone) It was recommended that it gets
15 replaced.

16 Q. So it sounds like, then, the Company did take
17 action as a result of this report.

18 Can you tell the Commission what the
19 cost of that action was that was taken as a
20 result of this report?

21 A. (Strabone) I don't know what the cost of that
22 was. That would have been considered all
23 maintenance, and I do not have that
24 information in front of me.

1 Q. Even the replacements would be maintenance?

2 A. (Strabone) Correct. It's capitalized as one
3 whole unit. So if there's eight units, you
4 replace all eight for it to be capitalized.
5 But only five were, so that would be
6 considered a maintenance item.

7 Q. But you don't have any idea of a range of
8 cost?

9 A. (Strabone) I do not. I don't have that
10 information in front of me.

11 Q. Okay. And is this capacitor bank now, as
12 repaired or replaced, still in service?

13 A. (Strabone) It is not in service.

14 Q. It's not in service. So what happened to it?

15 A. (Strabone) I don't know. I spoke with our
16 substation supervisor. He said it was not in
17 service. We were having issues again with
18 the relay.

19 Q. So how is the substation operating without
20 it?

21 A. (Strabone) You can still operate without it.
22 It's just you rely more heavily on the
23 regulators to perform voltage regulation.
24 And if it gets too hot, you would have low

1 voltage concerns, which means then you may
2 need to go and perform switching on
3 distribution feeders to address that.

4 Q. Okay. Now, if we advance down to Page 60 --
5 oh, before that, I just have one more
6 question on this report before we leave it.

7 When I go to Bates Page 52, it says it's
8 a Contact Resistance Report. On the side
9 there's one, two, three, four, five, six,
10 seven or eight conclusions that say "OK."
11 "Remarks: OK." What does that mean?

12 A. (Strabone) That was just the testing on
13 probably one of the cap banks that they
14 utilized to put back in service --

15 (Court Reporter interrupts.)

16 A. (Strabone) That was just a capacitor test on
17 the unit itself. Before you put it in
18 service, you do these tests to make sure that
19 they are within parameters. And then as long
20 as they're okay and it's tested, it's
21 acceptable for service.

22 CHAIRWOMAN MARTIN: Ms. Robidas,
23 did you get all of that?

24 COURT REPORTER: I did when he

1 repeated it.

2 BY MR. DEXTER:

3 Q. So I'm -- that means they were okay after
4 they were replaced?

5 A. (Strabone) Before you put any new piece of
6 equipment in, you're going to test it to make
7 sure that it is acceptable because you can't
8 see internally into the unit itself. So
9 before you take something off the shelf and
10 put it in, you're going to do an inspection
11 test on the unit. So these units, they
12 tested them to make sure they were
13 acceptable. And those are probably the ones,
14 you know, that made up the five that went
15 back into service.

16 Q. Five out of eight were not replaced then.
17 I'm sorry. I'm having troubles with this.

18 A. (Strabone) According to the test on the
19 previous page you mentioned -- and I'm just
20 going to go back to it, which I believe is
21 Bates Page 51 -- it says, "After testing was
22 performed, five capacitors per phase were
23 placed back into service."

24 Q. Right. Three of them then were replaced with

1 new ones; is that right?

2 A. (Strabone) I guess I'm missing where you're
3 getting the three from.

4 Q. It says there's eight capacitors per phase.
5 After testing was performed, five capacitors
6 per phase were placed back into service. So
7 I guess I'm asking, is it correct to assume
8 that three were replaced?

9 A. (Strabone) Those other three were not
10 replaced, and most likely that's due to what
11 we had in stock. And that's where the
12 comment then goes, "The relay was act" --
13 "UPG recommends replacing the relay and
14 adjusting the relay pickup setting for five
15 capacitors per phase." So you started with
16 eight. We had multiple failures. We were
17 able to replace five per phase.

18 Q. Okay.

19 A. (Strabone) And the others were not replaced.

20 Q. Okay. I understand now. Thank you.

21 Well, then let's proceed down to
22 Page 54. And this appears to be the thermal
23 fuse study. And on the left-hand side of
24 this page it says, Hot spots on saddle of

1 fuse protection for high side. Recommend
2 taking out of service and cleaning. Was that
3 done?

4 A. (Strabone) To the best of my knowledge, yes,
5 it was.

6 Q. And did it take care of the problem? Is a
7 hot spot a problem?

8 A. (Strabone) A hot spot is a problem, as it
9 indicates that it's exceeding the design
10 parameters of the switch itself, or in this
11 case, the fuse. So what you have here is
12 that it's starting to heat up where that fuse
13 actually sits into the top part of the
14 switch. Now, what could be adding to the
15 heating is increased resistance between the
16 parts. So normally you have a tight
17 connection and the resistance is low. If
18 it's not sitting properly or if there's dirt
19 or other contaminants in the area, it
20 increases the resistance, which increases
21 heating, which also then would lead to
22 failure. So if it's not addressed in a
23 timely manner, it could ultimately lead to
24 the top of the switch or the fuse melting and

1 coming apart.

2 Q. So was it taken care of as recommended?

3 A. (Strabone) Yes.

4 Q. And when was this report done? Do you know?

5 A. (Strabone) Looking right above that picture,
6 it says 6/19/2017.

7 Q. Okay. Right. Thank you. I didn't see that.

8 Page 55 talks about an emergency as part
9 of this test. Can you explain what that
10 emergency was and whether or not it was taken
11 care of?

12 A. (Strabone) Page 55?

13 Q. Correct. I'm sorry. Page 56.

14 A. (Strabone) All right. So you're referring to
15 the box where it says, "Due to a difference
16 of" --

17 (Court Reporter interrupts.)

18 A. (Strabone) It's Page 56, and it says, "Due to
19 a difference of 60, replacement of all three
20 fuses inside and cleaning of the contacts is
21 recommended. This is considered an
22 emergency. Repair within one week."

23 When you do your thermal inspections,
24 not only do you look at the switch itself, or

1 in this case, the fuse holder, you also
2 compare it to the other phases as well just
3 to also have a comparison between all three.
4 And the fact is you can -- it's hard to see.
5 But on that picture where it says "BX1," you
6 can kind of see everything's gray, and you
7 can kind of see there's a little bit of white
8 in there. And there's a red -- there's also
9 a blue triangle and, you know, a red
10 triangle. That's being compared to BX2,
11 which is slightly over to the left. And the
12 difference between the two is 60 degrees
13 Celsius. So there's industry-accepted
14 standards that are out there, that when
15 you're doing thermal vision of this, there's,
16 you know, tolerance for difference in
17 temperatures. But once it exceeds a certain
18 point, it would indicate that it's an
19 emergency and you need to repair it. Some
20 other action levels could be, you know, just
21 monitor. Or it could be, you know, repair at
22 the next planned outage. However, this one
23 was classified as an emergency, repair within
24 one week. And to the best of my knowledge,

1 that was taken care of.

2 CHAIRWOMAN MARTIN: Mr. Dexter,
3 you're on mute.

4 MR. DEXTER: Okay. So now I've
5 done it once, twice. And maybe I was muted
6 all three times.

7 BY MR. DEXTER:

8 Q. My question was do you know the cost of that
9 repair, the emergency repair?

10 A. (Strabone) That would be a maintenance cost
11 as well. I do not have that.

12 Q. Okay. Scrolling down to Page 60, we have a
13 different type of report from a different
14 vendor. Is it pronounced "Wideman"? Do you
15 have that right?

16 A. (Strabone) That is correct.

17 Q. This report was done in August of 2017. And
18 could you describe the nature of this test,
19 what it was testing for?

20 A. (Strabone) Sure. This is on the transformer.
21 It's taking an oil sample out of one of the
22 valves out of the transformer and sending it
23 out to the lab for analysis. And then they
24 do a dissolved gas analysis on the oil, and

1 that's per standards that are out there in
2 the industry.

3 If you look in the middle of this page,
4 you can see what's called "DGA Diagnostics."
5 That kind of gives you a breakdown of what
6 was found in the oil. So when you look at
7 this, it says, "Hydrogen: Condition 2
8 indications of partial discharge activity."
9 So that means internally, inside the
10 transformer, you have arcs or sparks
11 occurring between two current-carrying pieces
12 of copper inside there. That's not conducive
13 to a transformer. You don't want that
14 happening.

15 The next few gases that they did tests
16 for, as in methane, ethane, ethylene and
17 acetylene as well, they did find those
18 amounts in there, but they're all acceptable
19 compared to industry standards.

20 The next one is carbon monoxide, which
21 is indications of overheating cellulose
22 insulation. Basically just means the loading
23 on the transformer has produced -- is enough
24 where it's actually starting to produce some

1 breakdown of the cellulose insulation. And
2 that actually does go hand-in-hand with the
3 fact that you actually start to see some
4 partial discharge. 'Cause the cellulose
5 actually helps insulate some of the -- it
6 actually helps insulate some of the copper
7 that's inside the transformer from one part
8 to another. And when that starts to break
9 down, as I mentioned, you can actually have
10 some discharge, some electricity sparks or
11 arcing between those points as the insulation
12 breaks down.

13 And then ultimately you combine all of
14 this for what you see is the TDCG, which is
15 total dissolved combustible gases. And it
16 says that it exceeds normal concentration,
17 fault may be present. And that goes along
18 with the fact that in the main tank, with the
19 cellulose insulation breaking down and with
20 partial discharge happening, you are actually
21 starting to see a transformer inside start to
22 break down and deteriorate and fail.

23 So ultimately out of this, their
24 recommendation is to retest quarterly,

1 exercise caution, analyze for individual
2 gases, and determine load dependency. So
3 what you really have to do here is with
4 inside the substation, you have to be aware
5 that that's happening internally to the unit.
6 It could fail, you know, while you're in
7 there, or actually at any time. And you have
8 to start thinking about mitigation to either
9 off-load the unit and replace it.

10 Q. And which transformer is this?

11 A. (Strabone) Unfortunately, it just gives a
12 serial number, and I don't have it written
13 down in front of me.

14 Q. But it's one of the ones we were talking
15 about, the 10L1, 2 or 4?

16 A. (Strabone) That is correct.

17 Q. Okay. That's -- yeah.

18 What do the notations on the next page
19 mean, where it says in middle of the page,
20 "GOQ Diagnostics," and there's five or six or
21 seven things? And I see a bunch of
22 "acceptables" or "not applicable." I don't
23 see anything that says "unacceptable." Could
24 you explain what those are?

1 CHAIRWOMAN MARTIN: Mr. Dexter, I'm
2 sorry to interrupt. Mr. Buckley is not on my
3 screen anymore. Is that intentional?

4 MR. DEXTER: Not to my knowledge.

5 CHAIRWOMAN MARTIN: We'll give him
6 a minute.

7 MR. BUCKLEY: I think I'm going to
8 be having some bandwidth issues. But I can
9 still see and hear most folks.

10 CHAIRWOMAN MARTIN: Okay. If you
11 lose the ability to participate, please let
12 Mr. Dexter know so that I can make sure --

13 MR. BUCKLEY: Sure. Will do.

14 CHAIRWOMAN MARTIN: Okay. Go
15 ahead. Apologize for the interruption.

16 BY MR. DEXTER:

17 Q. So the question I had asked, I don't know if
18 you heard it all, I'm looking now at Page 61,
19 in the middle of the page, and there's a
20 section called GOQ Diagnostics. And the
21 conclusion seems to be that everything's
22 acceptable for service. Can you explain what
23 that box is showing?

24 A. (Strabone) No, it's not. It was telling you

1 that the moisture content in the oil is
2 acceptable. So when you look at this, this
3 is more along the lines for what they pulled
4 out of the oil sample itself and how the oil
5 looks out of the transformer. So when you
6 look through there, it says Moisture In Oil;
7 so how much water was in the oil sample.
8 This is not saying that there's none. It's
9 just saying that the amount that was in there
10 was, according to what they found and
11 according to what they reference as IEEE
12 standard, they were saying that the oil
13 itself, the moisture content was acceptable.
14 The Acid Number, again, you know, the Color
15 Number and Visual Diagnostic, not acceptable;
16 Dielectric Breakdown, not acceptable. The
17 next one is -- so there's two different
18 dielectric breakdowns. There's a ASTM D-877
19 and 1816. That's just different testing
20 methods. So once again, on one of them it's
21 not acceptable and the other one it is --

22 MR. DEXTER: Excuse me for
23 interrupting, but I'm not seeing any "not
24 acceptables." I'm seeing a lot of "not

1 applicables."

2 A. (Strabone) Oh, sorry. Excuse me. You're
3 right. My apologies. You're right. Not
4 applicable.

5 Q. Okay. So I'm sorry to interrupt you. But
6 you can continue, or I can just ask the next
7 question, which is sort of a summary.

8 Is your takeaway from this report what
9 you said earlier, retest quarterly, exercise
10 caution, analyze for gases, and determine
11 load dependency. Is that the major takeaway
12 from this report?

13 A. (Strabone) Really what the major takeaway is,
14 is the fact that, for me, when I look at
15 this, I see that we have an issue, that we
16 have a transformer that is beginning to fail
17 and needs to be addressed. So on this
18 snapshot in time, which is whenever the oil
19 sample was taken, that's what you saw. That
20 doesn't mean that it's continuing to be the
21 same way. And as I mentioned earlier, once
22 you get this -- you know, once you start
23 going down this path of internal failure,
24 there's no turning back. It doesn't

1 self-heal. It doesn't self-correct. It just
2 gets worse. Even if you off-load the
3 transformer and put minimal load on it,
4 you're still incurring loss and deterioration
5 internally on the unit itself.

6 So the major takeaway from this, what I
7 look at, since you asked, is I look at this
8 unit and I say we have an issue with this
9 substation, that if this transformer were to
10 fail, we need to get a replacement in there.
11 And it's not going to be an easy lift,
12 because, once again, the transformer itself
13 is so old, that if we were to buy the same
14 unit, same-size unit, which is a 7-megawatt
15 unit, they're physically larger, and it would
16 not fit in this area. So we actually have,
17 you know, a pretty significant issue on our
18 hands that we need to be proactive or replace
19 the unit. That would be the takeaway from
20 this. I wouldn't take away that the oil on
21 such-and-such a date at such-and-such a time
22 looks okay.

23 Q. Okay. That's why I asked.

24 What would be the cost of changing out

1 the transformer?

2 A. (Strabone) Changing out the transformer
3 itself, you really just can't do, because
4 once again we're looking at a rebuild of
5 where the transformer sits. At that point,
6 you know, you have other pieces of equipment
7 that are 50 years old as well and don't meet
8 clearances, and they're obsolete. You're
9 really looking at basically a replacement
10 from the 23 kV down to the 13 for this type
11 of unit. So you're going to have high side
12 protection, which is no longer going to be
13 fuses because it's not really an acceptable
14 type of high side protection for the
15 transformer. So now you're going to need to
16 use a high side recloser at the 23 kV level,
17 or a 23 kV breaker. You have the transformer
18 itself. You have to have voltage regulators.
19 You have to have a low side recloser or
20 breaker itself, all the structural
21 aluminum -- or structural steel that goes
22 with it, foundations, you're looking at a
23 million dollars plus to really address that.

24 Q. Okay. And did the Company do the quarterly

1 reports, the follow-up reports that were
2 recommended?

3 A. (Strabone) Quarterly... I do have recent --
4 yeah, we have recent data on this.

5 Q. Well, it said retest quarterly. And we got
6 this response sometime over the summer, I
7 guess, of '20 -- no. We got this response in
8 the fall of 2019. This test was done in the
9 summer of 2017. So there probably should
10 have been eight or ten quarterly tests, but I
11 didn't see any other ones in the package that
12 you sent. Were there other reports like this
13 dated later?

14 A. (Strabone) We have them for this year. But
15 in between that time period, I believe we
16 provided what we had.

17 Q. Okay. So does that mean that they were done
18 and you didn't have the reports, or do you
19 believe that the tests weren't done
20 quarterly?

21 A. (Strabone) I am not -- I really don't have
22 that answer, to be honest with you. I would
23 have to follow up with our substation folks
24 to see if they have those test results.

1 Q. Okay. Starting at Page 73, going all the way
2 to Page 246 -- well, before we leave that.

3 So we looked at the Weidmann report for
4 the one transformer, and that started on
5 Page 60, and went to Page 61. It says End of
6 Report. And then there's another one. Is
7 that a different transformer? Did you test
8 all three?

9 A. (Strabone) I'm sorry. I was on Page 73.
10 What page are you on?

11 Q. Yeah, I'm sorry. I wanted to leave the
12 Weidmann reports behind. But I think there
13 were actually three of them, and I only asked
14 you about one of them. Is that right?

15 A. (Strabone) Let me go back to that page. Hold
16 on, please.

17 (Pause)

18 Yeah, these are for all different
19 units --

20 Q. Different transformers?

21 A. (Strabone) Correct. And you can tell by the
22 serial number that's up at the top of the
23 test report.

24 Q. Okay. So then, starting on Page 62, that's a

1 new report for a different transformer;
2 right?

3 A. (Strabone) Hold on one second. That's
4 correct.

5 Q. And what's the conclusion drawn for this
6 report on this transformer?

7 A. (Strabone) So, yeah, once again, if you kind
8 of look in the middle of that page, on
9 Page 62, you see DGA Diagnostics. You can
10 see, you know, the gasses that were present
11 inside the unit. So you can see that
12 hydrogen was within, you know, Condition 1
13 limits; methane was within Condition 1
14 limits; ethane was an elevated level, which
15 indicates indications of overheating;
16 ethylene and acetylene, within normal
17 Condition 1 limits; carbon monoxide is
18 Condition 3, which indicates significantly
19 overheated cellulose; Condition 4, severe
20 indications of overheated cellulose for
21 carbon dioxide. And then basically your
22 total dissolved combustible gases --
23 (connectivity issue)

24 (Court Reporter interrupts.)

1 A. (Strabone) Sure. Those exceed normal
2 concentrations, and, in turn, faults may be
3 present. So once again, similar to the unit
4 that we just spoke of, this unit has internal
5 issues with the cellulose insulation breaking
6 down, possibly having internal arcing between
7 its internal parts. And similar to the other
8 units as well, you actually have to exercise
9 extreme caution, determine load dependency.

10 And really, once again, the takeaway
11 from this would be that we have another unit
12 inside of Barron Ave. substation that is
13 continuing to degrade and deteriorate and
14 that ultimately is going to fail, and
15 replacement is needed.

16 Q. And this one, like the other one, the advice
17 was to retest quarterly. Were those tests
18 done?

19 A. (Strabone) I don't have the information in
20 front of me from when this was taken in 2017
21 to -- I believe we had test data in 2019, and
22 we have test data now as well in 2020. I
23 would have to find out about that.

24 Q. Okay. And if I look up to the top of this

1 page, it says that this unit was manufactured
2 in 1971; correct?

3 A. (Strabone) Yes, that's correct.

4 Q. And if I go back up two pages to the
5 transformer we talked about first, that one
6 was manufactured in 2002; is that correct?

7 A. (Strabone) That is.

8 Q. Okay. Now going to the third report. This
9 one starts on Page 64. This unit was
10 manufactured in 1970; correct?

11 A. (Strabone) Correct.

12 Q. And the recommendation here was to retest
13 annually. Maybe you could interpret for us
14 the DGA Diagnostics paragraph again.

15 A. (Strabone) Absolutely. So hydrogen, methane,
16 ethane, acetylene, they were all within
17 Condition 1 limits, which was acceptable
18 normal operation. Carbon monoxide and also
19 carbon dioxide, indications of overheated
20 cellulose insulation. So once again, we're
21 starting to have the cellulose inside get
22 overheated due to loading and possibly
23 starting to break down, once again starting
24 the process of where we're ultimately going

1 to find from this testing, as the other two
2 units, that we have internal arcing and have
3 to exercise with caution. And then
4 ultimately, once again, we have another unit
5 that's headed down the path of failure.

6 Q. Okay. And so in these reports we've seen
7 Conditions 1, 2, 3 and 4 mentioned. What's
8 the highest condition you get to in these
9 reports?

10 A. (Strabone) Four.

11 Q. So four is the end. Okay.

12 So then I wanted to move on to the end
13 of this. I jumped down to Page 73. And this
14 seems to be a series of V&O, visual and
15 operational inspection reports.

16 A. (Strabone) Correct.

17 Q. If you flip through all these, I saw things
18 like gaps in fence, vegetation. I see a lot
19 of checkmarks on these reports and a lot
20 of -- I see mostly checkmarks. Occasionally
21 I see an "L." Can you -- I don't want to
22 take up too much time on this. It's almost
23 200 pages of reports. What do these show
24 you?

1 A. (Strabone) These just show that they've
2 conducted their visual inspection. They've
3 gone in -- you know, at the top here on
4 Page 73, where it says Control House, they've
5 looked. Does it have the log book? Yes,
6 check mark. Control panel, check mark. Tags
7 and switching order, check mark. So these
8 are the stuff that they found. You know, in
9 there, they're looking for these to make sure
10 that the substation has this information.
11 And you can kind of see there, heating -- you
12 know, heaters, lighting, they found all that.
13 As you go through, you can see that there's
14 vandalism that they found out there. There
15 is fence, there is barbed wire, there are
16 gates, there were locks. Let's see.

17 Next thing, if you go down to where it
18 says Circuit Breakers and Reclosers, so what
19 they're really trying to find here is they're
20 really looking to see, like as you walk by
21 the unit, is there anything that's really
22 standing out that you can notice. Like it
23 says, it's really just a visual inspection.
24 So you're going to look at the recloser. Is

1 there rust? Is there oil weeping out
2 anywhere? Does it have animal protection on
3 the bushings? If you open up the relay
4 cabinet, one of the cabinets on there, is
5 there a lightbulb? Does it work? So that's
6 really what you're going to see on this. You
7 know, they have to check the fence to make
8 sure that, you know, the fence hasn't been
9 cut, meaning someone's gone in and tried to
10 steal the copper grounds, which, you know,
11 that's always been an issue. Sorry. On my
12 screen it's a little hard to read on some of
13 these. It's just faint.

14 Moving down, the voltage regulators and
15 LTC, they're recording the position
16 indicator; where has it been. They're
17 looking at dials and if there's anything out
18 of the ordinary.

19 Q. Is there anything in these V&O reports that
20 would conclude that a substation needed to be
21 retired? Or is this more of, you know, let's
22 take a quick look at it regularly, and if
23 there's any major problems, we'll flag it,
24 but no one's going to retire a substation on

1 the basis of a V&O report? Is that fair?

2 A. (Strabone) Yeah, that's a fair statement.
3 You're basically going out there, and
4 something you might find on this is
5 potentially going to -- you know, if you go
6 out to a substation and you look at a
7 transformer, you're going to do a visual
8 inspection and see that the oil's weeping
9 around the main valve. You know, from there
10 you're going to bring it to the -- you know,
11 you're going to bring this report to the
12 supervisor, who's going to look at it. He
13 may go and look and find out that it's a
14 crack on the main valve and it now needs to
15 be replaced. The main valve needs to be
16 replaced or something needs to be addressed.

17 So it's really -- you're right. You're
18 not going to retire a substation on a V&O,
19 but it may start the process of further
20 testing and further investigation and
21 analysis.

22 Q. Okay. So the decision then to retire the
23 Barron Ave. substation on the basis of its
24 asset condition would have been made on the

1 basis of the reports in the first 60 or 70
2 pages that we just went through; is that
3 correct?

4 A. (Strabone) That would be part of it. And
5 then the other part of it -- yes, you know,
6 the internal gases, the transformer, the
7 availability of parts, what the actual --
8 you know, can we replace it if failed. But,
9 yeah, it's the more in-depth analysis and
10 testing that we would do and the test report
11 that you would see that we went through in
12 the previous part of that.

13 Q. And is it fair to say that of all the reports
14 we looked at -- the UPG reports, the Weidmann
15 reports, the Liberty reports -- that the
16 Weidmann reports had what you would call the
17 more "dire" conclusions?

18 A. (Strabone) It would. But you also have to
19 take everything -- you can't just take one
20 snapshot of something and look at it that
21 way. So, yes. You have to look the UPG,
22 what they came with, the relays having
23 issues. You have to look at the transformer
24 V&O. Is it leaking? Is it rusting? Are

1 there cracks? Are there other physical
2 deterioration? And then you have to take the
3 Weidmann and the Doble stuff, and you have to
4 look at that. And that gives you your
5 overall picture.

6 But you're right. If you look at the
7 few bullets that -- you know, the reports
8 that you pulled out we looked at, out of all
9 those, the most concerning is ultimately what
10 you see, if you just look at one thing would
11 be the Weidmann. But like I said, you can't
12 just look at that. You have to look at
13 everything else that's going on.

14 Q. Right. To be clear, we didn't just -- I
15 assume you just didn't pick out a few
16 reports. The request was for all the
17 maintenance reports, and that's what you sent
18 us. I assume that there aren't another pile
19 that we haven't seen yet. So let's just
20 clear that up.

21 A. (Strabone) I did not mean to imply that, if
22 that's how it came across.

23 Q. Okay. Good.

24 Okay. Would you also agree that none of

1 these reports contained a recommendation that
2 the substation be replaced or retired? It
3 all contained recommendations for monitoring
4 and retesting. Is that a fair assessment of
5 the reports?

6 A. (Strabone) It is. But that's within the
7 limits of what those people were hired for.
8 They're not going to come out and say go
9 replace your substation. That's not, you
10 know, the scope of what they're doing.
11 They're looking -- you know, we're asking
12 them to provide an analysis on X,Y, Z, and
13 that's what they do. We have to take that
14 into consideration, the results that they
15 give us, along with all the other information
16 that we get, then make a final decision of
17 what we deem is best for the system itself.

18 So when you see where they say there,
19 you know, test quarterly, that's what they're
20 going to give. Because if they turned around
21 and said you'd got to go and replace all this
22 information -- I mean all this equipment,
23 they're going out of their scope of what
24 they've been hired to do.

1 Q. And you're saying that the harshest
2 recommendation they would make would be to
3 test quarterly if they encountered a
4 situation that required immediate
5 replacement?

6 A. (Strabone) So you kind of got a little
7 glimpse as we looked through. You saw it in
8 there. It says, you know, proceed with
9 caution or exercise with caution, determine
10 loading -- I forget the actual comment. But
11 on a Condition 4, where it's the worst that
12 you can have, that's the analysis they give
13 you is proceed with caution.

14 Q. Yeah. Now we have a similar set of reports
15 for Salem Depot. And I can go through them
16 page by page like we did, but it's going to
17 be another long exercise. Can you summarize
18 for me the Salem Depot reports? This is
19 Exhibit 44.

20 A. (Strabone) Give me a second to pull that up,
21 please.

22 (Pause)

23 Mr. Dexter, without taking time to go
24 page by page as you indicated, I quickly

1 pulled up Exhibit 44, Part 1, and was just
2 skimming through. And once again I see that,
3 you know, similar to Barron Ave., it had hot
4 spots in there. I know from testing, the gas
5 analysis on the transformers, once again we
6 have the same issues there with those units
7 as we did with Barron Ave., that some of them
8 are gassing internally. And, you know, we're
9 going down the same path with Salem Depot as
10 we are at Barron Ave., all the same
11 conditions that I referenced about asset
12 concerns, age of the transformers, age of the
13 other equipment, availability of replacement
14 parts, construction. You know, if a part
15 fails, it's not a direct one-to-one
16 replacement. All those apply to Salem Depot
17 as well. And, you know, as you mentioned,
18 going through and taking a look at some of
19 the oil analyses that we have, it's the same
20 type of comments. We're going down a path
21 that these transformers are starting to
22 deteriorate internally and, you know,
23 potentially leading to failure.

24 Q. Okay. Under the current plans, then, when

1 would those two substations be retired?

2 A. (Strabone) Our current plan for our overall?
3 If we stay the course with our Salem Area
4 Study and overall improvements, these two
5 units would be retired within the next year
6 or two.

7 Q. So if we could go to Response 2-4, please.
8 And this is Exhibit 53.

9 A. (Strabone) Yes.

10 Q. So here we asked for an update of those
11 reports that we were just looking at. If I
12 understand the answer correctly, it says the
13 reports were done, the assets are still in
14 service, and the details of those reports
15 will be provided when the Salem Area Study is
16 provided once it's completed.

17 Why would you not have provided those
18 reports in response to this question if they
19 are in existence?

20 A. (Strabone) We were delivering all that as
21 one, you know, as part of the Salem Area
22 Study, which I believe we hope to have
23 completed within the next month. You know,
24 and really, I mean, none of that

1 information -- with the recent test data that
2 we have, I mean, it really just showed the
3 same, exact stuff that's going on at Barron
4 Ave. And actually, I know that Salem Depot
5 has even gotten -- one of the transformers,
6 the 9L2, has even gotten worse; whereas, when
7 we -- it also is recommended to be out of
8 service due to internal faults. Ultimately,
9 with this information -- (connectivity issue)

10 (Court Reporter interrupts.)

11 A. (Strabone) I'm not sure of the timing of the
12 study that came out when this response was
13 filed. I think it was filed June 15, 2020.
14 I'm not sure when all that other information
15 became available for the analysis of the test
16 results.

17 A. (Tebbetts) Yeah. So part of this is part of
18 what we discussed during our -- the process
19 of updating the Salem Area Study was to
20 provide all this information and updated
21 testing and anything we had. And right now
22 we're waiting for the final report. One of
23 the things that will come with the final
24 report is updated tests. We did ask for any

1 information, prior to this hearing today, for
2 updated information. But when we filed this,
3 we did not have this data response. We
4 didn't have the updated information at the
5 time.

6 And also to note that when we do visit
7 Salem -- well, actually, so, you know, Staff
8 will be joining us next Monday for a visit to
9 all of our substations in the Salem area.

10 And just as a note, when we do visit, we
11 actually can't go into Salem Depot due to the
12 significant issues for safety. We will only
13 be able to view it outside the fence. And I
14 don't know if Mr. Strabone wants to elaborate
15 on that. Essentially, the safety issues are
16 so bad that the visit will be outside the
17 fence.

18 A. (Strabone) Just to elaborate, with the test
19 results coming back on the 9L2, we don't feel
20 it's safe for members of the general public
21 with this transformer, where it's
22 deteriorated significantly. And we feel it's
23 just safer to view from outside the fence for
24 Salem Depot.

1 Q. Now, the replacement of the two substations
2 is not in this step adjustment; correct?

3 You're not looking for recovery of that.

4 A. (Tebbetts) That's correct.

5 Q. Okay. Can you just remind the Commission --
6 I know it's a bit outside the scope of this
7 case. But could you remind the Commission of
8 what the cost of the replacements would be?
9 Is it what we saw at Golden Rock, or are
10 there other costs as well?

11 A. (Tebbetts) So the costs associated was for
12 replacement of these substations. We are not
13 looking to replace these substations. We are
14 looking to retire these substations, and we
15 are looking to build one single substation to
16 accommodate that Rockingham substation.

17 Q. Right. And my recollection from the record
18 of the rate case is that the Rockingham
19 station, in conjunction with the 115 kV line,
20 is budgeted at around \$30 million. Does that
21 sound right?

22 A. (Tebbetts) No. No, it doesn't.

23 Q. Could you tell me what the right number is?

24 A. (Tebbetts) I'd have to go back and look at

1 our testimony in the original. If you just
2 want to give me one moment, I can pick that
3 up.

4 Q. Sure.

5 CHAIRWOMAN MARTIN: And while she's
6 looking, let's go off the record.

7 (Discussion off the record.)

8 CHAIRWOMAN MARTIN: Yeah, we're
9 back on the record.

10 A. (Tebbetts) Okay. Thank you.

11 So if we turn to our initial rate case
12 filing -- and that is Volume 2, Bates Page
13 Volume 2-197 -- we provided a breakdown of
14 the capital spending plan for the Salem Area
15 Study. And in there you can see through 2023
16 we have a breakdown of the information. So
17 Golden Rock substation cost in 2019 was the
18 \$2 million. And then the cost in 2019, also
19 for the distribution lines, which is the
20 feeders that we discussed today, the 19L6 and
21 the 19L8, is 1.65 million. And then we add
22 in the Rockingham project later on. So I
23 have to do quick math.

24 (Pause)

1 So when you add up all of those pieces,
2 now you're looking at that \$30 million. Part
3 of those things have already been completed,
4 and those are the things we've come today to
5 talk about for cost recovery. The
6 distribution lines and the substation have
7 already been part of that.

8 So I guess my point is that the rest of
9 the substation work for Rockingham and the T
10 Line are not the \$30 million. That's all
11 part of everything that we're doing in the
12 Salem area.

13 Q. Right, right. That's what I meant. And you
14 actually pointed me to the very page I was
15 thinking of. And I did the math on that last
16 column many months ago, and I get
17 \$29,950,000. That's where I got the 30
18 million.

19 So basically the point I'm trying to
20 make is that the Salem area work is budgeted
21 to be about \$30 million, which I think we now
22 agree with. And what's at issue today is
23 about \$4 million of Golden Rock substation
24 work; is that right?

1 A. (Tebbetts) No. Actually, it's Golden Rock
2 substation work and two feeders.

3 Q. Right. I'm sorry. I lumped those together
4 as Golden Rock work.

5 Those five projects total up to about
6 \$4 million I believe.

7 A. (Tebbetts) Yeah. Well, I wouldn't consider
8 the Tuscan install projects to be part of
9 this, certainly because that's service to
10 customers under our line extension policy.
11 So the other four projects I would consider
12 to be part of the Salem Area Study.

13 Q. Okay. And the total rate base of the Company
14 from the last case that we just were in the
15 process of concluding is roughly \$100
16 million; is that right? Give or take a
17 million or two.

18 A. (Tebbetts) I don't have that number in front
19 of me. But, you know, subject to check, if
20 that's your recollection, then okay. But I
21 don't have that number in front of me.

22 Q. Since you made me take out the binder, I'm
23 just going to take a minute to check. I'm
24 pretty sure I'm in the ballpark.

1 (Pause)

2 A. (Tebbetts) Actually, if you're looking at the
3 total plant in service -- is that what you're
4 looking at? At the end of 2018 --

5 Q. Sure.

6 A. (Tebbetts) Okay. Well, I have found that on
7 Bates Volume 2-099. And as of the end of the
8 historic test year, total plant in service
9 was \$232,503,131.

10 Q. Yeah, but I think that's gross plant.

11 A. (Tebbetts) Yeah. And then the accumulated
12 depreciation was 93 million. So total rate
13 base was 139 million, as shown on Bates
14 Volume 2-100, Line 36.

15 Q. Okay. And I'm looking at 124, and it's not
16 actually rate base, it's net utility plant of
17 138 million. Your proposed rate base was 106
18 million. That's on Page 124. But I'm just
19 trying to put this into perspective. So we
20 don't need to...

21 A. (Tebbetts) Yeah, and I think over the years,
22 you know, we've looked at, you know, our
23 issues in the area. Salem is one of the last
24 areas for us to look at with upgrades. I

1 mean, we have provided, you know, safer, more
2 reliable service up in our Charlestown area
3 with the upgrades we've done to Michael Ave.
4 to retire the Charlestown substation. We
5 also provided better, safer, more reliable
6 service up in the Lebanon area with our
7 mountain support upgrades.

8 So, again, you know, we're looking at a
9 safe and reliable service, but we're also --
10 you know, one of the things we haven't
11 chatted about here is the capacity issues
12 that we have, considering Tuscan Village
13 has -- in one of our responses we provided,
14 2-3, we provide an update of information of
15 about almost -- of at least 18 megawatts of
16 load coming in. And we're looking at almost
17 10 coming in by the end of this year. So
18 while we really focused on asset condition
19 here, we haven't focused on the capacity
20 issues that we've been dealing with, which I
21 will add are today's issue. We already have
22 a lot of load that has already come in.
23 We've had an increase in that load than what
24 we originally expected. The Tuscan system,

1 they're not stopping construction for
2 anything. In fact, they've added projects to
3 what they're looking to deliver here.

4 So, again, while we focused on asset
5 condition, we need those two feeders to serve
6 this capacity that we have today that has
7 already come online. And a lot of this, more
8 than half of it, like I said, almost at least
9 9, almost 10 megawatts of load is coming
10 online by the end of 2020 that we absolutely
11 have to serve here in the Salem area. We
12 don't have the option to tell the customer,
13 no, stop building. So we need to find a way
14 to serve this load. And the upgrades that
15 we've already done were done to do that
16 today. We always will have asset condition
17 issues. But, you know, maybe there's a
18 potential to deal with Barron Ave. next year
19 or the year after. But with Tuscan coming in
20 now and building and having load last year
21 here, it had to be done prior to this load
22 coming in; otherwise, you just can't serve
23 the load. We would literally have to say no.

24 Q. Right. And I had a lot of questions about

1 the load at Tuscan Village that I wanted to
2 get to. The reason I focused my inquiry
3 today on asset conditions thus far was
4 because when I asked the question at the
5 outset, why were these Golden Rock
6 investments made, the answer was that it was
7 to address asset conditions.

8 There is an exhibit. I think it's
9 Response 2-4. I'm having a hard time finding
10 all my responses today. But I believe there
11 is an exhibit, Response 2-4, that says just
12 what you said, Ms. Tebbetts, that it was to
13 serve asset condition and projected load. So
14 I have some questions about load.

15 MR. DEXTER: I actually wouldn't
16 mind a break to organize those questions. I
17 know that the Chair mentioned 3:00. Would it
18 be possible to take a break now instead?

19 CHAIRWOMAN MARTIN: How much time
20 are you thinking?

21 MR. DEXTER: Fifteen minutes or so.

22 CHAIRWOMAN MARTIN: I think that's
23 fine. We'll do that now, and then if we need
24 another one...

1 MR. DEXTER: Thank you very much.

2 CHAIRWOMAN MARTIN: All right.

3 Let's return at 2:45.

4 MR. DEXTER: Thank you.

5 (Brief recess was taken at 2:29 p.m.,
6 and the hearing resumed at 3:02 p.m.)

7 CHAIRWOMAN MARTIN: Okay. Mr.
8 Dexter.

9 MR. DEXTER: Thank you, Chairwoman
10 Martin.

11 BY MR. DEXTER:

12 Q. When we left, we were talking about the
13 projected load in the Salem area. So I do
14 have some questions I'd like to ask about
15 that, and I'd like to look at two exhibits.
16 One is Exhibit 51. And I'd like to use the
17 confidential one, but I think I can ask my
18 questions, and the answers could be given
19 without divulging the confidential
20 information, which is the load information
21 for the particular customers. That's Exhibit
22 51.

23 And at the same time there's a nice map
24 of the Tuscan Village development that was

1 attached to Mr. Dudley's testimony in the
2 main rate case, and that's Exhibit 1 --
3 Exhibit 21. And it's the very last page of
4 his long attachments. It's actually Bates
5 Page 617.

6 A. (Tebbetts) Yeah. Hang on.

7 MR. DEXTER: So if everyone's
8 ready, I can proceed or...

9 CHAIRWOMAN MARTIN: Ms. Tebbetts,
10 are you ready?

11 WITNESS TEBBETTS: Yes.

12 COMMISSIONER BAILEY: Can I get --
13 there's four parts to Mr. Dudley's testimony.
14 Can you give me the Bates page number again,
15 maybe the part if you know it?

16 MR. DEXTER: Yeah. It's Part 4.
17 It's the very last page in Part 4, Bates 617.

18 COMMISSIONER BAILEY: Okay. Thank
19 you.

20 CHAIRWOMAN MARTIN: Ms. Tebbetts,
21 are you ready?

22 WITNESS TEBBETTS: Yes.

23 BY MR. DEXTER:

24 Q. Okay. So discussion of load in this

1 development invariably breaks down into
2 discussions about the north side and the
3 south side, and so I just wanted to confirm.

4 I'm looking at the map in Mr. Dudley's
5 testimony, and there's a larger parcel to the
6 left, a smaller parcel to the right. And it
7 looks like a north arrow pointing, I don't
8 know, down to the right. Could you confirm
9 for me, the smaller portion, is that the
10 north load, the north portion?

11 A. (Strabone) Yes, it is, if you're looking at
12 this page, the section that's on the right.
13 And I believe you see the numbers on the
14 boxes says 4, 5, 6, 8, 7 and 9. That's
15 considered the north parcel.

16 Q. Okay. And it's separated by that green belt.
17 And then to the left of that is the south
18 parcel.

19 A. (Strabone) That is correct.

20 Q. Okay. And my understanding is one of these
21 parcels is more developed than the other one;
22 in other words, it was done before the other
23 one. Is that right?

24 A. (Strabone) That's correct. That would be the

1 north parcel.

2 Q. The north parcel or the smaller parcel.

3 A. (Strabone) Correct.

4 Q. And Exhibit 51, which is the confidential
5 data response, breaks down, sort of on a
6 customer-by-customer basis, load for the
7 north parcel; is that correct?

8 A. (Tebbetts) Yes.

9 Q. And the current total for that load appears
10 to be about 4 megawatts. Let me just pull
11 that up. If I go to Page 2, I see Total
12 Tuscan -- and it's not blocked out as
13 confidential -- I see 3.96 megawatts. Is
14 that right?

15 A. (Tebbetts) Yes.

16 Q. Okay. And that indicates that the increase
17 from the original estimate was 2.5 megawatts.

18 When was that original estimate done?

19 A. (Tebbetts) Original estimate was -- wait. I
20 have to go back and look. 2017-2018 time
21 frame.

22 Q. Okay. And then below Total Tuscan is a line
23 called Customer Request, 3 megawatts. Could
24 you explain what that is?

1 A. (Tebbetts) Sure. We have a customer, a large
2 customer in our Salem area, that is looking
3 to expand. And we received a request for
4 service, additional service in that area,
5 about a few months -- well, not a few months
6 ago, a couple months ago, looking to do an
7 expansion at about 3 megawatts load.

8 Q. And that would not be in the Tuscan Village
9 map that we were just looking at; is that
10 right?

11 A. (Tebbetts) That's correct.

12 Q. But it would be served by the same
13 infrastructure that's encompassed in that
14 \$29,950,000 list that we looked at earlier;
15 is that right?

16 A. (Tebbetts) Yes.

17 Q. Okay. And is this north parcel essentially
18 built out now? Is this what you expect from
19 the north parcel in terms of future load?

20 A. (Tebbetts) This is what we're looking to
21 expect, yes, for right now. Yeah. I don't
22 know if there's any extra space on the north
23 parcel for additional load. I don't know if
24 Mr. Strabone can elaborate on that.

1 A. (Strabone) I believe this takes into account
2 the areas of the north that have not yet been
3 developed --

4 (Court Reporter interrupts.)

5 A. (Strabone) I was just saying that I believe
6 this takes care of the remaining available
7 space on the north for projected load.

8 Q. And that's where we see things like Retail 3,
9 Retail 4, Retail 1 through 4. Those are
10 projections rather than actual customers; is
11 that right?

12 A. (Tebbetts) Yes. So Retail 3 and Retail 4,
13 those are the two that we were not
14 anticipating, and now they are anticipated to
15 be load.

16 Q. And what does the "MB" stand for? Is that
17 Market Basket?

18 A. (Tebbetts) Yeah, we just call it Market
19 Basket. It's in that strip mall area.

20 Q. Okay. So is it fair to say, then, that this
21 load, the 3.9 megawatts, is roughly half
22 residential -- that's the first two
23 customers -- and then the rest is retail,
24 essentially, and restaurants? Is that right?

1 A. (Tebbetts) Yeah. It's a little less than
2 half residential, but pretty close.

3 Q. Okay. But there's nothing industrial in this
4 parcel; correct?

5 A. (Tebbetts) There's nothing industrial.

6 Q. Okay. So from the outset, from when the case
7 started, I recall that the projected load for
8 the Tuscan Village was between 14 and
9 17 megawatts. Does that sound right?

10 A. (Tebbetts) Yes.

11 Q. And now if I go to the top of this exhibit,
12 Page 1 of 2, it says that the north parcel
13 load is 4 megawatts. And you've just
14 detailed it for us. And it says the south
15 parcel, there's been little to no change.
16 Total load of 14 to 15 megawatts is expected.

17 So that's in the range of what we've
18 been talking about all along, 14 to
19 17 megawatts. But now, the north -- the
20 south parcel is now projected to be in the 14
21 to 15 megawatts. Am I reading that right?

22 A. (Tebbetts) No. So originally both parcels
23 were originally 14 and 17 megawatts, figuring
24 about 14 to 15 in the south parcel and about

1 2 or so in the north parcel. So the south
2 parcel has not changed; so about 14 to
3 15 megawatts. The additional load is coming
4 into the north parcel at about 4.

5 Q. Okay. So let's go back to the map then.
6 What makes up the projected load in the south
7 parcel?

8 A. (Tebbetts) The projected load in the south
9 parcel?

10 Q. The south parcel being the larger load that's
11 not yet developed.

12 A. (Tebbetts) Yup. So what we have in the south
13 parcel is... I'm just looking at some
14 information I have here. We have office
15 space. We have more residential from Dolben,
16 which is in the list of the north parcel as
17 well. We have retail, and we have a 55-plus
18 community. We have a hotel, and then we have
19 a bunch of retail buildings. We do have one
20 large hospital customer coming in, and we
21 also have some other retail buildings coming
22 in.

23 Q. So with the exception of the hospital, it
24 sounds like the load mix is somewhat similar

1 to the smaller north parcel; is that right?

2 A. (Tebbetts) It's somewhat similar. I will say
3 that there is more retail again here.

4 But we do have a large customer, the
5 Hanover Apartments, which is, I believe,
6 assisted living or a long-term-care living,
7 that's coming to service in the next month or
8 so. That's a significant amount of load as
9 part of this. So, again, yeah, I would say
10 that it's a mix again.

11 Q. Okay. And how much, if any, of the load is
12 in service now?

13 A. (Tebbetts) In service?

14 Q. Yeah, in the south parcel. Excuse me.

15 A. (Tebbetts) In the south parcel, I don't
16 believe we've energized -- I apologize. No.
17 We have just -- I'm looking at my list.

18 So as of right now, we only have Klemm's
19 in service right this moment. But we
20 expect -- let's see. We expect the Hanover
21 Apartments to go in service in July --
22 they're already built, they're just finishing
23 them up -- which is a huge development for,
24 like I said, assisted living.

1 And I have to look at a list. All of --
2 we have a whole bunch of buildings. I have
3 to count. We have 11 buildings. On my list
4 we just call them by building numbers, so
5 Building 100, Building 200. Eleven of them
6 are going to go in service this year.
7 They're in progress right now. They're
8 actually being built. If you were to drive
9 in that area, you can see the whole building
10 facade is already being built up.

11 Q. Out of a total of how many that you project?

12 A. (Tebbetts) How many buildings?

13 Q. Yeah.

14 A. (Tebbetts) Let me count. So outside of the
15 Dolben, there's 23 buildings that -- Dolben
16 is the residential living. So I'm just
17 counting how many will be ready. And 17 of
18 those are either in service or will be in
19 service by the end of this year, or pretty
20 close to being in service.

21 Q. All right. I thought you said 11. It's 17
22 will be in service by the end of the year?

23 A. (Tebbetts) Yeah. I guess when I referred to
24 11, I was referring to this cluster of

1 buildings. But then there's other buildings
2 in the area where we have a couple -- like
3 the Hanover Apartments, that will be in
4 service this year. You know, we have other
5 ones that won't be in service this year.

6 Q. Okay. And do you have identified customers
7 in those buildings and projected load?

8 A. (Tebbetts) Yup. Those, they have secured
9 tenants, yes.

10 Q. Okay. Have those load projections been
11 submitted in this docket at all or in the
12 main rate case?

13 A. (Tebbetts) We did get a request for
14 information in Staff 5-14, and the request
15 was for information about what had already --
16 you know, what was coming online. But we did
17 not receive any other data requests other
18 than 5-14 on load coming online.

19 Q. So what does that show?

20 A. (Tebbetts) That just showed -- I have to pull
21 it up. Just one second.

22 (Pause)

23 So you had asked for planning work for
24 Golden Rock and Rockingham, actual load for

1 those services that had been energized. And
2 we provided you the actual loads at the time
3 for the services that had been energized.
4 That data request was due on August 8th,
5 2019. And that was in response to a question
6 on 3-29 for other questions about the Tuscan
7 Village project. But this is the only time
8 we were asked for information, as I can
9 recall, for actual services that had been
10 energized. At the time, we didn't have many
11 customers energized, only a handful.

12 Q. Right. And so my recollection was that it
13 was like under a megawatt from 5-14.

14 A. (Tebbetts) That very well may be true. I
15 don't recall. But the ones -- you know, it
16 says -- I can tell you that, you know, Market
17 Basket at the time had been opened. So if
18 you look on the list on 2-3, you know, we can
19 talk about, you know, the Market Basket, the
20 Ford. Black Brook is in phases, and Phase I
21 was already done, but the other ones had not
22 been energized.

23 Q. Right. And those are all on the north side.
24 I guess I was interested in what 5-14 said

1 about the south parcel, the larger parcel.

2 A. (Tebbetts) It didn't say anything because the
3 building for the south side started late,
4 late last year into this year, so there was
5 nothing energized down there. The only thing
6 that is energized right now is Klemm's, the
7 gas station that's also a convenience store
8 and has electric vehicle charging stations.
9 Otherwise, nothing else has been energized
10 until, my understanding is July of this year.

11 Q. Okay. So then, when your response to 2-3
12 says there's been little to no changes to the
13 total projected load in the south side, it
14 sounds like there's actually been a lot of
15 changes. It sounds like it's gone from
16 having no customers energized, and now it
17 looks like you have a list of 17 buildings
18 identified by name and load projections. Am
19 I missing something? None of this is in the
20 record that I know of. And I think it would
21 help Staff, and it would help the Commission
22 a lot to have some information in the record
23 about projected load on the larger south side
24 parcel.

1 A. (Tebbetts) So, actually we did provide the
2 phasing plan. And if I could find the data
3 request, I just can't at the second, I want
4 to say we did provide the phasing-- we
5 actually provided, oh, I can't remember what
6 data request number it is. We provided the
7 whole plan to Staff in one of our data
8 responses. And I don't see it at the moment
9 right now to find it. But it was a whole
10 plan that was actually submitted to the Town
11 of Salem from Tuscan that provided all of the
12 information and what exactly was going in.
13 And forgive me, I just can't remember off the
14 top of my head which data response that was.
15 But we did provide all of that information.

16 And so when I raised the question --
17 when I answered this question, you said
18 please provide any information as it becomes
19 known to the Company since our rebuttal
20 testimony. There's no new information.
21 We've been claiming this whole time that
22 there will be 14 to 17 megawatts of load
23 coming in on these two parcels. I would
24 suggest there's no new information other than

1 what we provided, that now we're actually
2 looking at 18 megawatts and a potential
3 3 megawatt expansion of a very large
4 customer.

5 So when you say that we've not provided
6 any information with regards to the 14 to
7 17 megawatts, I would respectfully have to
8 say we were never asked for a list of
9 customer's information. And I'll also say
10 there is a data request out there that
11 provided a whole plan of what was going into
12 the north and south parcels. I wish I could
13 remember off the top of my head which one it
14 was at this moment. Maybe someone listening
15 on our end could find it for me, please.

16 Q. But you did provide a customer-by-customer
17 list of the north parcel. I just don't
18 understand why we don't have the same thing
19 from the south parcel if it exists. It's the
20 same question. We got, you know, a very
21 detailed description of what's going on at
22 the smaller parcel, but we didn't get any
23 information on the larger parcel. I don't
24 understand.

1 A. (Tebbetts) Because nothing has changed in the
2 south parcel. And that's what we were asked
3 to provide. So, again, I wouldn't be
4 providing anything that hasn't changed, No.
5 1.

6 No. 2, the other issue is some of these
7 customers are confidential customers because
8 Tuscan hasn't been clear and come out with
9 the names of these customers. As I noted,
10 the hospital, I'm not sure that information
11 is public. So I'm not noting who that
12 hospital person is -- hospital company is.
13 And when I note buildings, again, that's the
14 information I have because a lot of this is
15 confidential information. Tuscan has
16 provided us with information on load, but
17 they've not necessarily provided us with
18 company names that would be moving into these
19 locations. For whatever the reasons are, I'm
20 not privy to that information. So, again, I
21 guess what I'm saying to you is nothing has
22 changed with regards to load in those areas.
23 Q. You haven't received more detail on load and
24 customers in the larger north parcel than

1 what you had last summer when you answered
2 that data request? Is that what you're
3 saying?

4 A. (Tebbetts) No. What I'm saying is in the
5 south parcel. The north parcel, that was
6 provided --

7 Q. (connectivity issue) I'm sorry.

8 A. That's correct. In the north parcel we have.
9 In the south parcel, we have not. Nothing
10 has changed in the south parcel as far as
11 load projections.

12 Q. What's the basis for the load projections in
13 the 17 buildings in the south parcel? How do
14 you make those load projections?

15 A. (Tebbetts) So Tuscan provides us with
16 customer -- not customer data, but load data
17 for the kind of customer that's going to be
18 going into that location. And what we do is,
19 you know, conduct a load calculation to
20 figure out what size of everything that we
21 need to install, such as transformers and,
22 you know, other devices out in the system.

23 So Tuscan Village Company has provided
24 us that information, saying, okay, on

1 building -- I'll just give you an example.
2 We'll say Building 100 is going to be 245 kW.
3 That's what they tell us, based on the kind
4 of customer that they're going to be putting
5 into that. So we build the system for
6 Building 100. That's part of what we
7 discussed earlier for 8830-1958, which is the
8 installed Tuscan services project. So we
9 would say, okay, so what do we need to build
10 at that location to serve a customer that has
11 that kind of load? And that's how we've been
12 building. That's the information they're
13 providing us. They have tenants signed up.
14 They've told us they've secured their
15 tenants. They have their leases. But we're
16 not always privy to that kind of information.
17 You know, the Hanover Apartments we're privy
18 to right now is almost built, almost
19 completed.

20 Q. And did the developer provide you similar
21 information with regard to the smaller parcel
22 on the north side?

23 A. (Tebbetts) Yes. It's a little different on
24 that because that one went up pretty quickly.

1 But again, there were -- in the beginning, I
2 will say that we were not privy to
3 information, as far as what exactly was going
4 to go into that area into the north parcel,
5 other than the apartments, of course, and,
6 you know, Market Basket. But for the other
7 ones that have opened, like HomeSense and,
8 trying to see here, Sierra, we were not -- we
9 either weren't privy to it or we couldn't
10 discuss it until, you know, everything was
11 lined up for Tuscan.

12 So we had load information. And what
13 they used -- as I noted in my response, what
14 they used for these customers is most of
15 these customers are franchises. So it could
16 be a beauty store. It could be, you know, a
17 HomeSense. So what they're doing is they're
18 taking load information from other markets,
19 similar markets, and using that data to
20 provide us a load amount. That's why the
21 loads have changed in some of these, because,
22 you know, the HomeSense, the load was a
23 little -- came from a market that was a
24 little smaller, and so now we're clearly a

1 larger market, so the load is actually
2 expected to be higher than what was
3 anticipated. The same thing with Market
4 Basket. They were looking at a smaller area
5 of store size, and the store is larger than
6 originally anticipated. So that's why we
7 have a larger load when you look at the
8 original estimate versus the anticipated kW
9 demand on 2-3.

10 Q. So my quick math tells me that you're
11 expecting about three times the load in the
12 larger parcel versus the smaller parcel -- or
13 four times the load. You've got 4 megawatts
14 in the smaller parcel, and you're projecting
15 14 to 17 in the larger parcel; is that right?

16 A. (Tebbetts) We're projecting 14 to 15 in the
17 larger parcel. So about 3-1/2 times, almost
18 four. About 3-1/2 times the load, yes.

19 Q. Okay. Have you been given any information
20 from the developer that would cause you
21 either to nod your head and say that makes
22 sense, or give you pause and say that doesn't
23 make sense, in terms of the number of square
24 footage or the number of buildings or the

1 type of load or anything like that --

2 A. (Tebbetts) Not at all.

3 Q. Just let me finish. Because the parcel
4 doesn't look four times bigger is what I've
5 seen. And I interrupted you. So your answer
6 is "No."

7 A. (Tebbetts) Not at all. And I think part of
8 the reason for that is we're also looking at
9 some of the north parcel is residential and
10 then other parts of it is commercial. When
11 you look at the south parcel, it's going to
12 be -- the majority of it is going to be
13 commercial. And they're also looking at
14 other types of customers to come in at some
15 point as well. A hotel, you know, that's on
16 the list. A lot of retail. You know,
17 there's a potential someday for a life
18 science customer. We've been discussing with
19 them that potential. And to be a little more
20 clear about what a life science customer
21 would be, you're looking at the kind of
22 company that you might see on the 128 belt
23 down in Massachusetts coming up here. So
24 they're looking to actually bring in these

1 types of customers to this area to provide
2 that economic boost, and they're looking to
3 us to provide that kind of service to sell
4 that potential, so that they have a tenant
5 who is bringing in, you know, that potential
6 revenue for them, as well as the economic
7 benefits of a customer like that here.

8 Q. And you've got enough detail that you've been
9 able to break this down as to load projected
10 to come online in 2020 versus load projected
11 to come online after 2020; is that right?

12 A. (Tebbetts) Let me just look at this real
13 quick.

14 (Pause)

15 Yeah. Some of this -- so we have about
16 9-1/2 megawatts expected to come online this
17 year, by the end of this year, and that is
18 for the north and south parcels. When you
19 look at the north parcel, as we noted, if you
20 look at 2-3, the Market -- the MB Retail 3
21 and 4 will not come online this year. The
22 Retail 1 through 4 is under construction
23 right now. Starbucks is under construction
24 right now. And the restaurants are coming in

1 next year. And the 35 North Broadway, it's
2 either the end of this year or the beginning
3 of next year is my understanding of when they
4 want to do that.

5 Q. And how about the customer with the request
6 of 3 megawatts? Is that this year or next
7 year?

8 A. (Tebbetts) That would be next year.

9 So then, for the south parcel, we're
10 looking at the Hanover Apartments to be
11 completed this year. And then those
12 buildings, I noted 17 of them to come in, if
13 not by the end of this year to be in service,
14 by the spring of next year to be in service.
15 They want their tenants to get in there as
16 soon as possible.

17 So they have been -- I know, Paul, you
18 don't live in the area. But if you took a
19 drive around, you wouldn't recognize
20 Rockingham Park as it was. It's a little
21 boomtown right now. Lots of construction,
22 lots of buildings going up.

23 Q. I will plead guilty to not getting out much.

24 And I understand from your testimony

1 that last summer there was less than a
2 megawatt hooked up. I think that's what we
3 just established.

4 A. (Tebbetts) Yeah. I think what we were
5 looking at is last summer, by the peak date,
6 whatever the peak was for the year. You're
7 correct, there was less than a megawatt.

8 Q. 2019.

9 A. (Tebbetts) Yes.

10 Q. So how is the Company going to serve this
11 increase of 9.5 megawatts that's going to
12 come online between 2019 and summer 2020?

13 A. (Tebbetts) Very carefully. I'll let Mr.
14 Strabone answer that.

15 A. (Strabone) So we really need to look at the
16 capacity issues in the area and come up with
17 an overall plan to address these capacity
18 issues. And ultimately what this really
19 comes down to is the building out of
20 Rockingham substation to supply the area
21 load.

22 In the interim, while we're going along
23 with Rockingham, we have about 1 megawatt of
24 capacity on a feeder that will feed the north

1 parcel. Taking into consideration the
2 increase of the 2 megawatts to the north and
3 then the possible 3 megawatts outside of the
4 north parcel, unfortunately, that 3 megawatts
5 also ties into the same feeder that we would
6 have that is feeding into the north. We're
7 potentially looking at shifting, you know, 2
8 to 3 megawatts of load to the feeder that
9 would feed -- or is dedicated to help out
10 feeding the south parcel in the interim.

11 So what you see here is the load growth
12 in the north and the load growth outside of
13 Tuscan. We just don't have the capacity on
14 the feeder in that area to feed all of that.
15 So the easiest solution, without building,
16 you know, feeder extensions and express
17 feeders to this other load growth, is to
18 shift the load inside Tuscan to another
19 feeder, which is the one on the south. So if
20 we move -- if we feed 2 or 3 megawatts of
21 load from the north on that south feeder, we
22 only have an additional capacity for
23 7 megawatts of load in our current
24 configuration. So when we look at that, if

1 you're looking at the south as 14 to 15, the
2 way we can really handle that is only 7 more
3 megawatts before we start telling customers,
4 thank you for building. You need to wait
5 until we build another substation in order to
6 serve you with electric service in the
7 area --

8 Q. So -- I'm sorry. Go ahead.

9 A. (Strabone) And the only reason we were able
10 to accommodate even 10 megawatts of load
11 originally out of that south was about two
12 years ago, we extended a feeder out of Pelham
13 into Salem and off-loaded that feeder as much
14 as possible. So a lot of those customers
15 that were originally fed out of a substation
16 in Salem are now being fed out of a
17 substation in Pelham, New Hampshire, and
18 which that freed up capacity for us, you
19 know, to continue to meet the demands of
20 Tuscan while we pursued building the
21 Rockingham substation.

22 Q. Okay. So if I understood what you were
23 saying, to feed the 10 megawatts, or
24 9.5 megawatts that was expected to be online

1 before the peak of next summer, 2021, you'll
2 be relying on all those existing substations
3 that we talked about this morning, Barron
4 Ave. and Salem Depot, as well as the upgraded
5 capacity in the Golden Rock substation that's
6 at issue in this case; is that right?

7 A. (Strabone) That's correct. And basically at
8 that point, taking those 9 megawatts, we'll
9 be at our capacity again, with no ability to
10 feed the other 4, 5 megawatts of -- excuse
11 me -- the other additional load in the south
12 as it comes on in subsequent years.

13 Q. Okay. And the feeders that we talked about
14 to the Tuscan Village this morning, I think
15 it's \$800,000 that are on the list for
16 recovery in this case.

17 Now that I have the map in front of me,
18 where do those feeders feed?

19 A. (Strabone) So if you're looking at the map,
20 800,000 associated with Tuscan feeders, it's
21 really just the infrastructure within the
22 southern parcel. So I have the exhibit up in
23 front of me. It's somewhat hard to see. But
24 if you kind of look, it's really the

1 infrastructure that comes down out the north
2 over the green area. So as we're heading to
3 the left of the page, we're following down --
4 it's hard to see on this, but there's a road
5 that's in there. They basically refer to it
6 as "the road." And you start passing by the
7 individual buildings. So, for example,
8 there's a building here that says "assisted
9 living." So really what we mentioned is
10 really line extension policy. So that
11 800,000 was spent on the infrastructure, road
12 development internally to it, to install a
13 manhole and a duct system, which is the
14 underground manholes and conduit system, and
15 then underground electrical cable so that we
16 can continue to come down and serve these
17 buildings as the requests come in from the
18 Tuscan development team that they need power.

19 Q. And when you do those calculations under your
20 extension policy and seek the contributions
21 in aid of construction, is that from the
22 individual tenants or from the developer?

23 A. (Strabone) So it falls under each individual
24 tenant. And the way it's spliced out is not

1 only is it the main portion of the
2 infrastructure down the road, it's also to
3 get to the transformer. And the department
4 that takes care of that takes into
5 consideration, you know, how much of that
6 main duct bank is attributed to each
7 individual lot, and that's how those costs
8 are included in the contributions in aid of
9 construction.

10 Q. Right. And I think there was a data request
11 in the main rate case that said, for the
12 other substantial upgrades that we've been
13 talking about all day, there is no customer
14 contribution for that. That's all on --
15 that's borne by the Company. Is that fair?
16 Is that right?

17 A. (Strabone) That's correct.

18 Q. And so if the load did not materialize, and
19 the build-out was completed, those costs
20 would essentially fall to other customers if
21 they were included in rates.

22 A. (Strabone) Correct.

23 A. (Tebbetts) Yes.

24 And Mr. Dexter, I'd like to just follow

1 up on my earlier comment. I had said that I
2 didn't know what data response had provided
3 the map of information for the Tuscan. And
4 it was actually Staff Tech Session 1-33. And
5 that also was attached to Mr. Demmer's
6 testimony, and it provides data about square
7 footage. And in 1-33 -- I apologize -- Staff
8 Tech Session 1-33, I believe we had provided
9 some other information as well with regards
10 to this. So...

11 Q. Okay. But my recollection was there wasn't a
12 detailed load projection customer-by-customer
13 in that response, was there?

14 A. (Tebbetts) There was no load data. It was
15 square-footage information that we had
16 provided. But no, there was no load
17 projections. And again, the reason for that
18 is at the time things were -- some of this
19 was a little bit fluid as well. But, you
20 know, they had projected based on what they
21 were building, the types of tenants they
22 would have. So that allowed them to look at
23 the market those tenants are in today and
24 provide us with load projections --

1 Q. Right. But other than the total number of 14
2 to 17 megawatts, that detail was never
3 provided in this case, correct, for the
4 larger parcel?

5 A. (Tebbetts) We were never asked to provide the
6 data, so I do not believe that the breakdown
7 was provided.

8 Q. So the Salem Area Study that we've been
9 talking about was done several years ago;
10 correct? And it's in fact entitled "Salem
11 Area Study"; is that right?

12 A. (Strabone) Correct.

13 Q. And that was a blueprint or plan for how to
14 handle this projected load in the Salem area
15 using the assets that were available and what
16 assets might be needed in the future. Crude
17 summary, but is that essentially accurate?

18 A. (Strabone) Essentially accurate. It took
19 into consideration this development, other
20 load group in the area, asset conditions,
21 capacity deficiencies, yes.

22 Q. And it also incorporated the planning
23 criteria that the Company uses for
24 expansions, which were updated as a result of

1 the recent settlement; is that correct?

2 A. (Strabone) Correct.

3 Q. And my understanding is that from response, I
4 think it's 2-4, but I'll get you the number
5 in a second, the Salem Area Study is in the
6 process of being updated; is that right?

7 A. (Strabone) That's correct.

8 A. (Tebbetts) Yes.

9 Q. And I don't have the exact exhibit number,
10 but I know I made it an exhibit. It's in the
11 50s somewhere.

12 When will that updated Salem Area Study
13 be available?

14 A. (Tebbetts) We're expecting within the next 30
15 days that we'll be able to follow up on what
16 we discussed, what we told the parties, that
17 we would present to them an update including
18 Staff's recommendation.

19 Q. And will that include a more detailed load
20 forecast than the original study?

21 A. (Tebbetts) I do not know what will be
22 included in the final report. When we looked
23 at the report back in -- when we looked at
24 redoing the report back in February, I do

1 believe it was, at that time the information
2 that we provided to you today -- or not
3 today, but on June 15th, was not -- not all
4 of it was there. So that customer with the
5 3 megawatts, they had come to us after that.
6 So that's a significant piece of it. And
7 then some of these other ones are estimates
8 on the north side.

9 So, again, we're utilizing the
10 17 megawatts of load, is my understanding,
11 for the Salem Area Study. Essentially
12 nothing has changed with those inputs for
13 load.

14 Q. But you do have an analysis, even if it's not
15 in the study, that takes you from the
16 9.5 megawatts you're projecting for this year
17 for both parcels to the 16 to 17 megawatts
18 for both -- I'm sorry, it's more than that
19 now. It's more like 18 megawatts for both
20 parts; correct?

21 A. (Tebbetts) Yes.

22 MR. DEXTER: Well, I don't think I
23 have any more questions at this time.

24 CHAIRWOMAN MARTIN: Okay. Thank

1 you.

2 Commissioner Bailey.

3 COMMISSIONER BAILEY: Thank you.

4 INTERROGATORIES BY COMMISSIONERS:

5 Q. Can you tell me what kind of meters you
6 purchased for the meters that you decided
7 you're going to capitalize? Are they AMR,
8 AMI?

9 A. (Tebbetts) They're just AMR meters, the ones
10 that we utilize today for our customers.
11 They're not AMI meters.

12 Q. And what I don't understand is how you did --
13 how we could approve an investment that's not
14 yet used and useful. And I'll stop there.
15 How do you think we can do that?

16 A. (Tebbetts) So those meters were installed in
17 2019, so they are used and useful today.
18 They were installed last year.

19 Q. Oh.

20 A. (Tebbetts) They're already used.

21 Q. Oh, I thought you said you bought the meters
22 and you capitalized them and they would be
23 installed in the future. They're all -- all
24 of them are installed?

1 A. (Tebbetts) Yes. So I guess what I meant was
2 usually what we would do is you wouldn't
3 capitalize it until they were actually placed
4 into the meter socket, right. We would go
5 out there and install it. But for all the
6 reasons we discussed earlier, those meters
7 were purchased in 2019 to be installed in
8 2019. So the meters that were actually
9 installed in 2019 are part of this recovery
10 request.

11 Q. Okay. And are there meters that you
12 purchased in 2019 that aren't installed yet?

13 A. (Tebbetts) I don't know. But they're not
14 part of this request. If they were, then
15 they were left out of the request.

16 Q. Okay. And the same with the transformers?

17 A. (Tebbetts) Yes.

18 Q. They're all in service?

19 A. (Tebbetts) The costs associated with the
20 514,000 worth of transformers, yes.

21 Q. Okay. So can you explain the accounting
22 change that you made?

23 A. (Tebbetts) Yes. Let me just pull up my data
24 response real quickly. Sorry. There's a

1 whole lot of papers.

2 Q. Okay.

3 A. (Tebbetts) Okay. So the accounting change
4 was -- so, for all other types of
5 installations -- think of a pole
6 installation. We purchase a pole, it goes
7 into inventory. And then we have a pole
8 accident, we'll say, and we have to now take
9 that pole out of inventory. We create a work
10 order, and that work order has a couple
11 charges on it. First charge it has is the
12 pole itself, then the second charge it has is
13 the labor with some burdens and other items.
14 But those are the two major pieces. And at
15 the time that that pole is installed, that
16 work order now becomes a capital work order.
17 And we go through the accounting to ensure
18 that we report it appropriately, and then it
19 gets into Account 106 from the CWIP, and then
20 it gets placed into our asset base.

21 For meters, we described that we had
22 found some issues in the past where we had
23 maybe a meter person go out there a couple of
24 times, because they would take the meter out,

1 they would test it, they would put another
2 meter in, and then they would go back out
3 there or replace a meter because it was
4 faulty, things like that. And we had some
5 issues with regards to double booking of
6 these costs.

7 So to avoid that issue, when you receive
8 your shipment, we'll call it, of your meters,
9 instead of just placing them into inventory
10 and then taking it out of inventory just as I
11 described with that pole and then
12 capitalizing it when it was installed, we
13 capitalize it when we receive the shipment
14 for the meters that will be utilized that
15 year. And so we capitalize that. And for
16 the meters, we add the labor costs. So I do
17 believe the labor costs is \$126 a meter. And
18 so we add that to the cost of the meter. So
19 automatically we have a work order now to be
20 capitalized for the meters to be installed
21 that year without actually going in and
22 installing them yet.

23 So what happens is, now let's say we
24 have a faulty meter. Customer calls and they

1 have a high bill. So we go out there and we
2 take a look at their meter. We say, all
3 right, we're going to bring it back to test
4 it. Well, we have to give them another
5 meter. So that meter that was in our
6 inventory, but not really, right -- because
7 as I mentioned, it's not like the pole that's
8 just sitting in inventory; it's actually been
9 capitalized -- we would then expense that
10 labor of the meter person going out there to
11 actually replace that meter.

12 So the difference is instead of
13 capitalizing that meter at the time that the
14 meter actually goes into service and goes to
15 the customer's home or business, it's done
16 pre-installation with the labor. And so then
17 we track, you know, what we've installed for
18 that year. So in this case, what we
19 installed for the year was \$952,000 for
20 meters.

21 So I hope the pole installation and the
22 difference between the meter installation and
23 the timing of when those things are charged
24 helps explain the difference in accounting.

1 Q. Did the labor used to be an expense, the
2 labor of installing the meter?

3 A. (Tebbetts) No. No. The labor would be
4 charged, just like that pole install, at the
5 time of installation of the meter. So it was
6 never -- it's never been an expense. But
7 because we already capture the labor when we
8 pre-capitalize the meter, we would never
9 charge the work order again when they
10 physically go out to replace the meter, and
11 so now it just becomes an expense.

12 Q. And you must estimate how many meters you
13 think you're going to install in 2019 when
14 you capitalize it. Is there a true-up to
15 make sure that you're not capitalizing more
16 meters than you're actually installing or
17 you're under-capitalizing?

18 A. (Tebbetts) Yes. So our procurement team
19 handles all of that. And we know what needs
20 to be installed based on customer requests.
21 In 2019, we had a significant amount of
22 customer requests for meter installations,
23 and so we, you know, keep track of it in that
24 way.

1 Q. Okay. Mr. Strabone, I heard that I believe
2 you think that the Barron substation and the
3 Salem -- what's the name of it?

4 A. (Strabone) Salem Depot.

5 Q. Salem Depot and Barron substation, yeah, both
6 need to be retired. And you said -- was it
7 this year?

8 A. (Strabone) It would be retired once we
9 address the capacity issues in the area. So
10 once Rockingham substation came online, Salem
11 Depot and Barron could be retired at that
12 point.

13 Q. And is the Rockingham substation being
14 constructed right now?

15 A. (Strabone) No, it's not. We're still in the
16 engineering phase of that.

17 Q. And how long will that take?

18 A. (Strabone) We expect to be complete with
19 engineering in the next several months, with
20 hopefully construction over the fall and be
21 ready -- fall into winter of next year and be
22 ready for service about May 2021.

23 Q. Do you believe that the infrastructure that
24 you have in place with all the growth in that

1 area is sufficient to continue to provide
2 safe and reliable service, or are you worried
3 about it?

4 A. (Strabone) I have concerns with -- with the
5 projected load growth of the area and with
6 knowing that we have asset conditions, I have
7 concerns that we could provide safe and
8 reliable service in the area going forward.

9 Q. And so what are you doing to address that?
10 Is there anything else you can do other than
11 build a new substation at Rockingham?

12 A. (Strabone) We addressed some of the load
13 growth and issues with the 19L8 and L6
14 feeders that we did in 2019 out at Golden
15 Rock. We have another project out of Golden
16 Rock to add another feeder, which is the
17 19L4, which will also help with that. But
18 then ultimately Rockingham would be the
19 overall solution, also in conjunction to what
20 we have planned, to help mitigate a lot of
21 those issues. Short of building that, we
22 would have to look at rebuilding the existing
23 substations, and there's issues with that.
24 There's not enough land to accommodate the

1 size of the capacity of the type of
2 substation that we need.

3 Q. And my impression was, and I must have this
4 wrong, but did you build feeders from Golden
5 Rock to the substations that you're planning
6 to retire?

7 A. (Strabone) We did. There's two out of there
8 right now to help mitigate any loss in
9 loading at Barron Ave. We have not retired
10 Barron Ave. yet, as we still need that to
11 help bring us along to when Rockingham is
12 built.

13 Q. And will those feeders be useless once you
14 retire Barron out?

15 A. (Strabone) No. They'll help continue feeding
16 the load that was once fed by Barron Ave.

17 Q. Okay. All right. I think Mr. Dexter's
18 thorough cross-examination asked the rest of
19 my questions, so that's all I have. Thank
20 you.

21 CHAIRWOMAN MARTIN: Commissioner
22 Giaimo.

23 INTERROGATORIES BY COMMISSIONER GIAIMO:

24 Q. I guess I was half expecting to start my

1 questions with good morning, but good late
2 afternoon.

3 I have a couple questions. They should
4 be pretty quick. They're mostly about the
5 walk-in center. But I had one question about
6 the meters.

7 When I read the testimony, it felt as
8 though the Company -- something's wrong with
9 the meter. The Company never fixes a meter.
10 They just completely replace it. Is that
11 right, or is that just me not reading the
12 testimony properly?

13 A. (Strabone) For a meter, if a customer -- if
14 there's an issue with a meter not being read
15 or there's other reasons to suspect the
16 meter's not correct, they can go out and do a
17 field test on it and make sure that it's
18 meeting industry standards. If it doesn't
19 meet those standards, then it's just replaced
20 and brought back. But if it's not being --
21 if they're having issues with AMR, I believe
22 at that point it's just a replacement. I
23 don't know if there's any field testing they
24 can do about that. But for recording, you

1 know, actual usage and other stuff like that,
2 there is field testing they can do to verify
3 that it is recording properly. And if it is,
4 they can reinstall it. Or, you know, if
5 there's issues, they'll replace it and bring
6 it back.

7 Q. Okay. That's helpful. Thanks for the
8 clarification.

9 I think I read in the testimony at least
10 three times that you selected the second
11 lowest bidder because the first lowest bidder
12 was actually doing other work for you. Do I
13 have that right? How frequently does that
14 happen? And is there a way to better plan
15 around that issue?

16 A. (Tebbetts) If you wouldn't mind, Commissioner
17 Giaimo, exactly which project are you
18 referring to?

19 Q. I just thought I read that a couple times in
20 the testimony. I didn't flag it, but I felt
21 like it happened more than once, which made
22 me prompt the question if it's a bigger issue
23 or if it's just a couple one-offs.

24 A. (Strabone) I can speak in general terms that,

1 for our distribution overhead lines jobs, a
2 line reconductor from open wire to tree
3 wire --

4 (Court Reporter interrupts.)

5 A. (Strabone) So just speaking in general terms
6 regarding our overhead line reconductor
7 projects, reconductoring bare wire to covered
8 wire, we go out to -- we request bids. We
9 solicit bids from local contractors, from
10 contractors that are out of state, to get a
11 variety of bids. And there are times where
12 the low bidder is currently on our system
13 doing another project. Sometimes it works
14 well for them to -- just for timing of that
15 project. You know, they could roll in from
16 one project into another on our system and
17 keep that crew working. So it does happen
18 from time to time. And at that point we make
19 the decision: Is it worth the wait, and can
20 we -- you know, if it's another month or two
21 before they finish Project A, can we wait
22 that long before we start Project B? Or if
23 we do have some significant deadlines, or
24 we're trying to get it done before, you know,

1 summer peak or some other driver, we may not
2 select the low bidder and go with the other
3 one, the second lowest bidder.

4 The other thing, too, that we try to
5 avoid is we don't always want it to seem that
6 we're selecting Bidder A on every single job.
7 Not that we want to cause additional costs
8 for the Company or anybody else, but if
9 they're within, you know, a small margin of
10 each other, going with the second lowest
11 bidder and spreading that work out evenly is
12 sometimes a decision we just make.

13 Q. Okay.

14 A. (Tebbetts) And I --

15 Q. Sorry, Ms. Tebbetts.

16 A. (Tebbetts) Yes. I'm sorry. And I'll add
17 that I pulled up exactly what I believe you
18 were looking at.

19 And just to clarify, yes, for Project
20 8830-1945, we did have the lowest bidder come
21 in. But they were already working on a job
22 on Tallant Road for us at the same time, and
23 they were unable to start construction at the
24 time necessary to complete the project.

1 Actually, that same bidder bid on the project
2 for 1959 -- which, mind you, these are the
3 two feeders for Golden Rock -- and again was
4 working on the Tallant Road project for us.
5 Same issue.

6 And then we did have one project for
7 8830-1958 where we had had someone awarded
8 the bid. Originally they were the lowest
9 bidder. But there was an issue with regards
10 to the bid, and so we pulled the award and
11 gave it to the second lowest bidder.

12 And just so that you know, all that
13 information has been provided to the PUC
14 Audit Staff to show exactly why the lowest
15 bidder wasn't chosen.

16 Q. Thank you. And I figured there was a
17 calculus, and I just wanted to affirm my
18 suspicion. So thank you both for that.

19 So I'll turn to the walk-in center. Did
20 the customers ask for it? Was there a ground
21 swell? Or was this just an initiative on the
22 Company's part?

23 A. (Tebbetts) Yeah, so I'm going to go back
24 to -- excuse me for one second. I have to

1 pick up my paper on the floor.

2 Okay. I'm back. So I had -- back in
3 Docket DG 11-080 --

4 (Court Reporter interrupts.)

5 A. (Tebbetts) I'm sorry. 11-040. I was looking
6 at the wrong number. As part of our
7 settlement agreement in that docket, we
8 noted -- and I'll read from the settlement
9 agreement on Bates 28. The Company --
10 actually, let me add to that. This was the
11 docket where the assets were sold from
12 National Grid to Liberty Utilities, just to
13 be clear.

14 "The Companies will be headquartered in
15 New Hampshire and will have a locally-based
16 president for their New Hampshire operations.
17 The Companies will also have local call
18 centers, as well as walk-in customer service
19 centers. To ensure local management
20 authority in emergency situations, the
21 Liberty New Hampshire president shall have at
22 least \$250,000 in spending authority, and the
23 vice-president of operations shall have at
24 least \$100,000 in spending authority." So

1 the idea behind this is that we made a
2 promise back in this docket that we would
3 have our walk-in center.

4 And I will add that, in terms of
5 customer service, Staff noted Liberty's
6 promise to uphold a customer-focused
7 management philosophy through
8 locally-empowered management teams and the
9 re-establishment of a local call center, as
10 well as a walk-in center. And that is from
11 Order No. 25,370, dated May 30, 2020 -- I'm
12 sorry -- 2012, approving that settlement
13 agreement. And that was summarizing Staff's
14 initial position. So since then we have
15 tried to uphold the fact that we promised we
16 would continue to have our walk-in centers.

17 And I will say to you that there's a lot
18 of -- we have had a lot of customers come
19 through our walk-in centers. In the Salem
20 area alone, we have about 11,000 customers
21 that come. So when I mentioned earlier about
22 safety for our employees and our customers,
23 if you figure there's 20 working days a month
24 that we're open, that's 240 days a year;

1 11,000 customers in one walk-in center for
2 that year is about 45 customers a day that
3 are coming in, give or take. And we're
4 collecting, if I can just grab my Set 3
5 here -- sorry, also on the floor. You know,
6 in 2019 we collected over \$2 million at the
7 walk-in center. So it kind of gives you an
8 idea of how much money we're actually
9 collecting with our customers.

10 One of the other reasons we find it
11 really benefits our customers is the fact
12 that customers need a payment agency to go
13 pay cash somewhere or come to our walk-in
14 center. And so for a lot of our customers
15 who may be facing disconnection, they can
16 come to our walk-in center and make that
17 payment, set up a payment arrangement to
18 avoid disconnect; or if they are
19 disconnected, come in and pay cash for it,
20 where a lot of our customers, they do that.
21 So we have to -- so we considered this. And
22 it's a benefit to our customers. The only
23 other way they can get reconnected is to go
24 somewhere like Wal*Mart and do a money order,

1 and then we collect it in the field. But we
2 don't collect any cash in the field. So, you
3 know, we consider not only customers being
4 able to make payments, coming in to ask
5 questions, but we've collected a significant
6 amount of money just in our Salem walk-in
7 center.

8 (Court Reporter interrupts.)

9 CHAIRWOMAN MARTIN: Okay. We'll
10 take a break until about 4:12 or 4:13.

11 (Brief recess was taken at 4:08 p.m.,
12 and the hearing resumed at 4:19 p.m.)

13 CHAIRWOMAN MARTIN: Back on the
14 record.

15 BY COMMISSIONER GIAIMO:

16 Q. So at the walk-in center, what happened
17 there? Billing? I think Ms. Tebbetts went
18 over it briefly. So is it billing, billing
19 resolution, complaints, customer
20 service-related items? Is that what gets
21 done?

22 A. (Tebbetts) Sure. So our customer service
23 representatives in our walk-in centers do
24 exactly the same function as our customer

1 service representatives in our Londonderry
2 office. But they also help customers who
3 walk in who may have a question about their
4 bill. They can have a question about their
5 rates. They could have questions about their
6 service. Really, anything that you would
7 call the call center for, a customer can walk
8 in and ask those same, exact questions and
9 also make payments.

10 Q. So you said there's 11,000, what I hear,
11 customer contacts. But they could be the
12 same -- it's not 11,000 customers. It's
13 maybe 5,000 customers, with a bunch of them
14 repeating? Is that fair to say, something
15 like that?

16 A. (Tebbetts) That could be true, yes. I mean,
17 we had 11,000 customer visits. In 2019 we
18 had a little over 10,000, and prior to that
19 about 11,000 customer visits. So one
20 customer coming in multiple times? Yes,
21 that's true. But I was just trying to get to
22 the fact that, you know, our customer service
23 representatives who are in the walk-in center
24 are seeing customers that many times a year.

1 Q. And it's safe to say that there was a
2 critical enough demand to warrant, or at
3 least in the Company's mind, having a call
4 center -- or having a walk-in center within
5 10 miles of another walk-in center?

6 A. (Tebbetts) So, you know, we have a
7 Londonderry office and then we have our Salem
8 office. We didn't want to leave the Salem
9 area without the walk-in center -- well, take
10 it out of the Salem area since it's already
11 here. So we moved to a location that's
12 relatively close to our other Salem office,
13 but more downtown in that area, so that again
14 it accommodates the same customers who were
15 already walking into the Salem office, just a
16 different location.

17 Q. Okay. But the Londonderry office, which may
18 be 8 miles the way the crow flies, 12 miles
19 on the road, there's walk-up service there as
20 well; correct?

21 A. (Tebbetts) We do have a walk-in center over
22 there as well.

23 Q. But do they do the same sort of volume you do
24 in Salem, or is it similar?

1 A. (Tebbetts) Let me just take a look here. I
2 believe Staff 3-2 asked, yeah, about the
3 Londonderry operation. So they don't do as
4 many customers. In 2019, we had almost 4600
5 customers there, and in 2019 we collected
6 almost \$1.4 million in payments at that
7 location. But that location is part of our
8 headquarters here in New Hampshire as well.
9 It's not a separate building.

10 Q. This year, do you have numbers for this year?
11 I imagine obviously with COVID it will be
12 down. But I was just wondering if you had
13 any sort of indication of --

14 A. (Tebbetts) Sure.

15 Q. -- service and/or what you did do to let
16 people know that this new facility is there,
17 what, probably about a mile and a half from
18 the old facility.

19 A. (Tebbetts) Sure. To your first question, we
20 closed the walk-in center in Salem on
21 March 23rd, because of the COVID pandemic,
22 through April. Through that time we had 2664
23 visits for customers, and we had collected
24 400 -- almost \$485,000 in Salem. In

1 Londonderry --

2 Q. So it sounds like -- I'm sorry to interrupt.
3 But that sounds like you were on pace again
4 for the \$2 million and 11,000. Okay.

5 A. (Tebbetts) Yes. That's correct.

6 Q. Right. Okay.

7 A. (Tebbetts) Yes. Then at Londonderry, we
8 had -- let's see. We also closed that
9 walk-in center on March 23rd. And we were
10 trending the 5200, because we had 969 through
11 the close come to the door. And for dollars,
12 we had \$282,000 collected through that
13 period. So, again, we were on par with 2019,
14 but it looks like maybe a few more customer
15 visits than what we expected from 2019.

16 Q. Okay. And there's going to be a walk-in
17 center in the Upper Valley? That's what I
18 thought I heard. Is that correct?

19 A. (Tebbetts) Yup. So we do have a walk-in
20 center at our --

21 Q. Or you have one.

22 A. (Tebbetts) -- Lebanon office. Yup, we do.
23 On Miracle Mile, we do have one there. And
24 we do have customer service representatives.

1 I think what we were kind of describing in
2 our response was that we're having the same
3 issue, the same safety issue that we have
4 down here.

5 Q. All right.

6 A. (Tebbetts) I don't have the data of how many
7 customers we have going in and out of that
8 walk-in center, though.

9 Q. But we'll see the same thing, you're saying,
10 the same pattern revisit itself. Did the
11 Company learn anything from this past time
12 that it would do differently?

13 A. (Tebbetts) We're finding the same issues.
14 But I don't understand your question about
15 what we would do differently.

16 Q. Well, did you learn anything over the past --
17 for example, did you consider buying a
18 building rather than leasing a building? Did
19 that -- did you need a conference center?
20 Were there sort of things where you've done
21 the analysis and said, hey, we learned from
22 what happened in Salem, so we're smarter than
23 we were before and we would do something
24 differently?

1 A. (Tebbetts) Yes. So we did look for a
2 building, to purchase a building. We looked
3 at all kinds of options in the Salem area,
4 and there's nothing available to purchase.
5 So then we said, all right, well, let's take
6 a look at space to lease. So we were able to
7 find a spot at 130 Main Street in Salem.

8 With regards to adding the conference
9 room, as I mentioned earlier this morning,
10 you know, we had the walls open and we had a
11 little bit of extra space, so it provides an
12 opportunity for us to have another conference
13 room in this area. In our 9 Lowell Road
14 location, we have two conference rooms. And
15 so it makes it -- and no offices. So that
16 makes it a little difficult to have a
17 conversation with, you know, someone who
18 you're working with or be on a phone call.
19 So just today we're in a hearing, and we're
20 in one of the little conference rooms doing
21 the hearing here. So it's helpful that we do
22 have a conference room.

23 Same thing over there. We do have a few
24 other employees who actually report to that

1 location. They're no longer at the 9 Lowell
2 Road along with the call center folks. So,
3 you know, if they need to take a personal
4 phone call, et cetera, then they have a
5 conference room to go into.

6 If we had to run a storm out of there,
7 we have the video and audio necessary to do
8 that. You know, that's also one of the
9 things that we could also utilize that
10 location for, if we had to have a storm room
11 at 9 Lowell Road and then maybe the
12 conference room running.

13 So the idea behind just the walls are
14 open and putting together the -- creating a
15 conference room out of that area, it just
16 made sense because, yeah, we don't have that
17 space at 9 Lowell Road.

18 Q. Okay. And the addition of the conference
19 room, that represents the significant part of
20 the overrun associated with the walk-in
21 center, the \$280,000 or so?

22 A. (Tebbetts) That was part of it. But the
23 other part of it was, as Mr. Dexter
24 discussed, the burdens associated with it at

1 the time. So it wasn't all just contractor
2 costs. A lot of that had to do with the
3 burden overheads that were applied to the
4 job, which are part of all that calculation
5 each month when we have charges.

6 Q. But it sounds like, at least the way it was
7 written, the testimony was written, it almost
8 sounds like the Company was surprised that it
9 found itself in a situation where the walls
10 were going to be open and then said, well, it
11 only makes sense to incur a greater expense
12 because the benefit outweighs the cost.

13 A. (Tebbetts) Some of it, yeah. We did run into
14 some issues with construction. And, you
15 know, I don't have attachments right in front
16 of me on Staff 1-6. But we did run into some
17 issues with construction with regards to that
18 area, and then making it like
19 handicapped-accessible and things like that.
20 So I don't believe it was just the conference
21 center issue. I think that was probably a
22 decent part of it. But we did run into a few
23 construction issues. And again, I don't have
24 the attachments in front of me. But we did

1 have a few other issues, too. It was a
2 combination, I guess, of a bunch of things.

3 Q. Okay. Well, Mr. Strabone and Ms. Tebbetts,
4 it's been certainly a long day, and you've
5 answered a lot of questions. So I do thank
6 you for your time.

7 COMMISSIONER GIAIMO: Madam Chair,
8 that's all the questions I have.

9 CHAIRWOMAN MARTIN: All right.
10 Thank you. You just managed to tick off a
11 couple more of mine.

12 INTERROGATORIES BY CHAIRWOMAN MARTIN:

13 Q. Ms. Tebbetts, earlier you talked about
14 relocating the Salem walk-in location and the
15 employees that went along with it. Do you
16 know how many additional employees are at the
17 new location as compared to the old?

18 A. (Tebbetts) So we have -- let me just take a
19 look. I want to say we put that in 1-6. But
20 let me just take a look. Yeah, we did.
21 Okay.

22 Okay. So we had the call center
23 employees, which we said were two -- there's
24 three of the call center folks -- there are

1 two customer service representatives and one
2 lead customer service representative; one IT
3 employee; one Business Risk and Analysis
4 Department employee; and one Compliance,
5 Quality and Emergency -- I have to look on
6 the page, I don't know their title --
7 Management employee. So there are three
8 additional employees over there as well,
9 along with our call center folks. And again,
10 the reason we moved them over there is space
11 issue at the 9 Lowell Road location.

12 Q. Do you have additional information -- the
13 question was asked earlier about the lease
14 term at the new location and disposition of
15 capital investments if the lease terminates.
16 Do you have that information? And if you
17 don't, can you submit that as a record
18 request?

19 A. (Tebbetts) Yes. For as long as the -- like
20 how long the lease is? Is that what you're
21 asking?

22 Q. Yes. I think the question was asked, and you
23 didn't have the information related to the
24 term of the lease and also what happens to

1 the capital investments if the lease is
2 terminated.

3 MR. SHEEHAN: We can provide that
4 as a record request. The term of the lease
5 would be one sentence. And the second
6 question, we'll find the appropriate
7 accounting person to put in a sentence or two
8 how that capitalization is treated.

9 CHAIRWOMAN MARTIN: Thank you.

10 BY CHAIRWOMAN MARTIN:

11 Q. The other information that it sounded like
12 you don't have with you today relates to the
13 specific work, the scope and cost of work
14 done at the old location at Lowell Road. Is
15 that information you can provide in a record
16 request?

17 A. (Tebbetts) Yes.

18 Q. Okay. All right. I think all my other
19 questions have been answered. Thank you very
20 much for all your time today.

21 CHAIRWOMAN MARTIN: Mr. Sheehan, do
22 you have follow-up questions?

23 MR. SHEEHAN: I have a few. And
24 like you, many of the questions have been

1 ticked off as we went along.

2 REDIRECT EXAMINATION

3 BY MR. SHEEHAN:

4 Q. Just quickly, at the outset of this hearing
5 there was conversations about when Staff was
6 provided information that ended up in these
7 step increases, the particular projects and
8 details regarding that. So, Ms. Tebbetts, do
9 you know when the Company first provided
10 Staff the list of projects that form the
11 basis of this step adjustment?

12 A. (Tebbetts) Yes. So we have provided as part
13 of the OCA data request -- and of course
14 my -- forgive me for a moment because my
15 computer just slightly froze, as always.

16 So we were asked to provide all of the
17 models from the OCA. And we originally
18 provided it in OCA 1-2.3. That was the data
19 request. And that was provided on, I believe
20 it was June 13th, 2019. But again, my
21 computer froze. So that's the day I wrote
22 down here.

23 Q. And with that model, was there a way to find
24 the 2019 projects that would comprise --

1 could comprise this step?

2 A. (Tebbetts) Yes. So there is a tab. Give me
3 one moment. I just want to grab my paper,
4 please.

5 (Pause)

6 Okay. So there is a tab in there that
7 was in the model, the revenue requirement
8 model, that was -- it's called 2019 Capital
9 Budget. And in that tab, all of the capital
10 projects that were part of our step request
11 in our original filing were on that page.
12 And so then we -- you know, there was
13 opportunity to look at that list at that time
14 when we provided it as part of the OCA's
15 request for our models.

16 Q. And we don't need to go through the details.
17 But there were several data requests through
18 the fall of 2019 asking for more details
19 about various 2019 projects, their status,
20 their cost, et cetera; is that correct?

21 A. (Tebbetts) Yes. Correct. I do recall
22 Staff 3-28, which asked a bunch of questions
23 about specific projects, and not any of the
24 projects we discussed today were in that data

1 request.

2 And then the OCA did ask us two data
3 requests. The first was OCA 2-12, which was
4 a request of the 2019 projects and where they
5 were in spend at that time. So at the time
6 we had gotten the data request, it was
7 June -- July 10th. So we provided data
8 through May 31st for spending. And then in
9 the fall we did receive a request to update
10 that document with all of the 2019 projects,
11 and that was due October 10th. And the
12 information we provided was through
13 August 31st of 2019. And it did include the
14 projects that we discussed today.

15 Q. Thank you. The only question regarding the
16 walk-in center is the Chair asked for a
17 record request for the backup for the Lowell
18 Road projects. But has the Company provided
19 all of the backup for the walk-in center to
20 the auditors?

21 A. (Tebbetts) Yes, I provided everything that
22 the PUC Audit Staff had requested with
23 regards to this project.

24 Q. And my last couple questions. The three

1 Golden Rock projects that Staff focused on
2 today, the work within the substation and the
3 two feeders, is it fair to say -- well, is it
4 fair to say that motivation, the reason for
5 those projects was a combination of asset
6 condition and to be able to serve current and
7 impending load as you described with the
8 growth of the Salem project?

9 A. (Strabone) Yes, that's correct to say.

10 Q. And as you had a conversation with
11 Commissioner Bailey, those are the
12 preliminary steps you're taking to serve load
13 immediately and in the next few months as we
14 work on the plan to address the overall Salem
15 situation; right?

16 A. (Strabone) That's correct. Those are a
17 pivotal part of providing safe and reliable
18 service to the area.

19 Q. Are any of the -- the settlement agreement
20 had some language in it in which the parties
21 agreed that no investments in the rate case
22 or in this step would be used to argue --
23 that the agreement would be used to argue
24 that the later Tuscan investments would be

1 precluded or not. Do you recall that
2 language?

3 A. (Strabone) Yes.

4 Q. Heather?

5 A. (Tebbetts) Yes.

6 Q. And the purpose of that was to acknowledge
7 that there's still, between Staff and OCA and
8 the Company, there's still not agreement on
9 exactly what needs to be done for the overall
10 Salem work, and we collectively agreed to put
11 that off for another day. Is that fair?

12 A. (Tebbetts) Yes.

13 A. (Strabone) Yes.

14 Q. And we spent a lot of time today talking
15 about the load in Salem, how we plan to serve
16 the load in Salem, and provide all cost
17 estimates. But none of that is -- we're not
18 asking the Commission to resolve any of that
19 today. Is that correct?

20 A. (Tebbetts) Yes.

21 A. (Strabone) Yes.

22 MR. SHEEHAN: That's all I have.

23 Thank you.

24 CHAIRWOMAN MARTIN: All right.

1 Thank you.

2 So we have Exhibits 41 to 62. And
3 without objection, we will strike the I.D. on
4 those. Oh, Mr. Dexter, I see your hand.

5 MR. DEXTER: Sorry. As you were
6 moving into exhibits, I thought it might be
7 helpful to add one exhibit to what's been
8 listed so far. I had put in Staff Data
9 Response 1-6 as Exhibit 41, I believe, but I
10 did not put in the attachments. And there's
11 been a lot of talk today about the
12 attachments. It includes the contract --
13 it's not Exhibit 41. Excuse me. It's
14 Exhibit 46. And the attachments, I didn't
15 put them in originally just to save space.
16 But it includes the original contract, and it
17 includes change-order materials from the
18 contractor -- not from the Company, but from
19 the contractor. And it includes a bunch of
20 invoices. And I think it's going to be
21 necessary to explore this question of whether
22 or not the \$567,000 that was spent included
23 work done at the Lowell Road facility, as
24 well as the Main Street facility. I've been

1 trying to look through that stuff during the
2 course of the day, and I looked at it before
3 the hearing, and this was frankly news to me
4 that this \$567,000 included Lowell Road
5 expenses. I just didn't see any evidence of
6 that. But I'd like to look at it more
7 carefully and give the Commission the
8 opportunity to do that.

9 CHAIRWOMAN MARTIN: Okay. Is there
10 any objection to that?

11 MR. SHEEHAN: Just a comment. In
12 the record request you asked for some of the
13 backup. We're probably going to include all
14 of that information. So we have no
15 objection. And what we will be doing is
16 going through attachments to 1-6, which is
17 Exhibit 46, and determining whether anything
18 else should be added to the record request.

19 CHAIRWOMAN MARTIN: Is that an
20 agreeable approach, Mr. Dexter? So there
21 would be an additional exhibit taken as a
22 record request which would include, sounds
23 like, all of the attachments to Exhibit 46
24 and any additional responsive information.

1 MR. DEXTER: Yes, that would be
2 very helpful. It's about 50 pages, maybe 60
3 pages, the attachments.

4 CHAIRWOMAN MARTIN: Did I describe
5 that right, Mr. Sheehan?

6 MR. SHEEHAN: Yes. I understood it
7 to be the attachments we provided in
8 discovery plus anything else that we think
9 would be responsive to the record request.

10 CHAIRWOMAN MARTIN: Okay.

11 Mr. Kreis.

12 MR. KREIS: Madam Chairwoman, did
13 you just call on me because it's time for
14 closing statements?

15 CHAIRWOMAN MARTIN: No. I was
16 asking if you had any input on adding an
17 additional exhibit -- or combining the
18 attachments to the current Exhibit 46 that
19 were not submitted with the exhibit into my
20 record request with the additional
21 information provided by the Company.

22 MR. KREIS: Oh, I'm sorry. I was
23 listening to that, but I couldn't quite
24 figure out why you asked me what I thought.

1 I have no opinion about that and certainly no
2 objection to it.

3 CHAIRWOMAN MARTIN: Okay.
4 Excellent.

5 All right. Anything else on
6 exhibits?

7 [No verbal response]

8 CHAIRWOMAN MARTIN: So we will
9 leave Exhibits 41 to 62 as they currently are
10 and admit them as full exhibits. And then we
11 will have a record request for Exhibit 63,
12 which will be the one that we just discussed,
13 Exhibit 46 attachments plus the other
14 information.

15 And Exhibit 64 we will hold open
16 for my second request which -- do we need
17 more detail on that, or do you have it, Mr.
18 Sheehan?

19 MR. SHEEHAN: It was for the terms
20 of the lease and how the lease capital costs
21 would be treated accounting-wise. Was the
22 request just for the terms, or was the
23 request for the lease itself?

24 CHAIRWOMAN MARTIN: No, just for

1 the answers to those questions.

2 MR. SHEEHAN: Okay. Then we're all
3 set.

4 CHAIRWOMAN MARTIN: Can you provide
5 those by Thursday, the 24th?

6 MR. SHEEHAN: Yes.

7 CHAIRWOMAN MARTIN: All right.
8 Anything else we need to do before closing
9 argument?

10 MR. DEXTER: Madam Chairwoman, I'd
11 like to make a bit of an unusual request, and
12 that would be to put off closing arguments
13 until a future date, possibly tomorrow. With
14 the video conference, it's very difficult for
15 me to communicate with the other members of
16 the Electric Division. And we have addressed
17 a number of very important topics here today,
18 resulting in -- you know, dealing with
19 millions of dollars of investments and
20 resulting in over a million-dollar rate
21 change. And I would -- we've raised a lot of
22 questions today and we've learned a lot
23 today. And I would like to sift through that
24 with the analysts on the case and deliver --

1 'cause Staff really hasn't taken a position
2 to be able to do that in closing. And I
3 would like to deliver Staff's position some
4 time other than right now.

5 CHAIRWOMAN MARTIN: Any other
6 parties want to weigh in on that?

7 MR. SHEEHAN: It's a tough thing to
8 weigh in "from the hip" as they say. We have
9 obviously the same procedural, mechanical
10 difficulties. And of course we are all
11 e-mailing back and forth as we can.
12 Certainly we were all having issues going
13 into today. And, you know, all the facts
14 that came out today were all available prior
15 to today, so I'm not generally sympathetic to
16 the request. That being said -- nor do I
17 want to hamstring what would be perhaps a
18 productive closing tomorrow. So I -- it puts
19 me into a bit of a box. I'm not sure is the
20 answer. So the lawyer in me says object and
21 the problem solver says don't. So I guess
22 I'll come down to I don't object, but I don't
23 have -- how do we ever get this whole group
24 together tomorrow? I know my calendar is

1 literally full from eight til six.

2 MR. KREIS: That is my problem as
3 well. I might suggest written filings in
4 lieu of oral argument, given all of the
5 material that's been placed into the record
6 today.

7 CHAIRWOMAN MARTIN: Mr. Dexter,
8 response to that?

9 MR. DEXTER: That would be very
10 difficult time-wise, but I suppose that would
11 be preferable. But that would need to be in
12 by Thursday or Friday as well because we're
13 trying to wrap this up by July 30th.

14 How does the Commission's calendar
15 look at all this week? Is there a hearing
16 where we could jump in before or after for an
17 hour when you're all available?

18 CHAIRWOMAN MARTIN: Other than
19 tomorrow, I think it's fairly full. Mid to
20 early afternoon Wednesday, we may be able --
21 it might be helpful, if I've heard everyone's
22 position, to take a five-minute recess so I
23 could talk with the other Commissioners.

24 MR. DEXTER: Sure.

1 CHAIRWOMAN MARTIN: Let's do that
2 and come back at 4:50 or so.

3 (Brief recess was taken at 4:45 p.m.,
4 and the hearing resumed at 4:55 p.m.)

5 CHAIRWOMAN MARTIN: Looks like we
6 have everybody now, so let's go back on the
7 record.

8 The Commissioners discussed it, and
9 we would like to entertain closing arguments
10 at a later date and are hoping that Thursday,
11 after the Liberty hearing, would work for
12 everyone, at 1:00 on the 24th.

13 Mr. Dexter, does that work for you?

14 MR. DEXTER: Thursday at 1 p.m.?

15 And that would be for --

16 CHAIRWOMAN MARTIN: Oh, that's me.

17 MR. DEXTER: That would be for
18 closing statements.

19 CHAIRWOMAN MARTIN: Yes, just for
20 closing arguments.

21 MR. DEXTER: Thursday, June 25th.

22 CHAIRWOMAN MARTIN: Oh, is Thursday
23 the -- that's right. Today's the 22nd. Yes,
24 the 25th. I apologize.

1 MR. DEXTER: Yes, I'm free that
2 day. And that would be a much appreciated
3 break. Thank you.

4 CHAIRWOMAN MARTIN: Mr. Sheehan.

5 MR. SHEEHAN: As you noted, we'll
6 be before you at the energy service hearing,
7 so we'll all be sitting here. Yes.

8 CHAIRWOMAN MARTIN: Mr. Kreis.

9 MR. KREIS: Chairwoman Martin, I
10 have no objection to your conducting or
11 entertaining closing statements on Thursday
12 afternoon. I'm not sure whether we will
13 appear to make such a statement or not, given
14 that we haven't really participated today.
15 We do have a technical session in another
16 docket on Thursday, and that may have a more
17 urgent claim on my attention.

18 CHAIRWOMAN MARTIN: Would you like
19 to make a statement now or any comments?

20 MR. KREIS: I have no comments to
21 make at this time. I really -- based on what
22 I heard today, I'm prepared to consign this
23 whole matter to your good judgment.

24 CHAIRWOMAN MARTIN: Excellent.

1 Thank you very much.

2 Okay. Then we will continue until
3 Thursday at 1:00 solely for purposes of
4 closing statements from Staff and the
5 Company.

6 Anything else?

7 [No verbal response]

8 CHAIRWOMAN MARTIN: All right.
9 Then we are adjourned today. Thank you,
10 everyone.

11 (Hearing adjourned at 4:57 p.m..)

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