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July 12, 2024

Daniel C. Goldner, Chairman  
New Hampshire Public Utilities Commission  
21 South Fruit Street  
Concord, NH 03301

Re: DE 24-035; Public Service Company of New Hampshire d/b/a Eversource Energy;  
Petition for Approval of Change in Regulatory Reconciliation Adjustment; *Department of  
Energy Letter Comments in Response to Order No. 27,021*

Dear Chairman Goldner:

On March 1, 2024 Public Service Company of New Hampshire d/b/a Eversource Energy (“Eversource” or “Company”) filed a petition requesting approval of changes to its Regulatory Reconciliation Adjustment Rate (“RRA”) with the modified rates to take effect August 1, 2024. On May 9, 2024, the DOE filed a letter regarding the Audit process as it pertains to this docket. The DOE explained that certain elements of the RRA may be audited in the upcoming Eversource rate case (DE 24-070) or as part of the Company’s last rate case (DE 19-057). On May 31, 2024, the PUC issued a procedural order, which expressed concern that certain elements of the RRA would not be audited and issued a set of data requests to the parties.<sup>1</sup> On June 10, 2024, the DOE filed responses to the PUC’s data requests, submitted a revised procedural schedule, and explained in greater detail what elements of the RRA would be audited. The DOE’s proposed schedule did not include specific audit deadlines concerning the 2023 vegetation management costs, the 2023 lost base distribution revenues, and the 2023 property tax because these items would not be audited by the Department’s Audit Division, but may be reviewed in the upcoming Eversource rate case.

On June 20, 2024, the PUC issued Order No. 27, 021, which based on the PUC’s “initial review” found Eversource’s revised RRA rates just and reasonable and therefore approved them on an “interim, *nisi* basis effective August 1, 2024, subject to further review.” The PUC cancelled the June 26, 2024 hearing and rescheduled the hearing to September 12, 2024 at 9:00 am. The PUC also ordered Eversource to “retain an independent third-party auditor on or before August 1, 2024 to do “an audit sampling of the 2023 vegetation management costs, 2023 lost base distribution revenues, and 2023

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<sup>1</sup> “It is difficult for the Commission to make the determinations required for approval of proposed RRA rates to take effect on August 1 when certain elements of the requested RRA rate will not be audited until sometime in the indeterminate future. Order p. 1-2.

property tax expenses.” Order 27,021 p. 2. The PUC reasoned that it required an audit given RSA 541-A:31, VIII, which requires findings of fact to “be based exclusively on the evidence and on matters officially noticed . . . .” Order 27,021 p. 2. The Order allowed “all persons interested in responding to this order” the opportunity to file comments by July 12, 2024 for the Commission’s consideration. Order 27,021 p. 4. The DOE appreciates this opportunity to provide comments, which are included below.

**New Hampshire Law Does Not Require the RRA to be Audited and to Require an Audit is a Deviation from Past Practice.**

The Eversource RRA mechanism was established in Eversource’s last rate case, DE 19-057, and since that time the DOE has not audited every portion of the RRA. The PUC has approved recent RRAs without an audit of all the underlying costs elements. Order No. 26,863, DE 23-021 (July 28, 2023); Order No. 26,653, DE 22-010 (July 26, 2022); Order No. 26,503, DE 21-029 (July 30, 2021).

Further, the DOE does not have the resources or staff to audit every rate change. Typically, the DOE Regulatory Division reviews any proposed rate, conducts discovery, submits a technical statement, and issues a recommendation at hearing. In most proceedings, the PUC issues an order approving or denying approval of the proposed rate based upon the evidence presented at hearing. An audit is not required by RSA 541-A:31, VIII. An audit is one form of evidence the PUC can rely upon in issuing a decision, but not the only one. The PUC can rely on other forms of evidence such as the testimonies, exhibits, technical statements that are sworn to their truth and authenticity at hearing.

**Requiring an Audit by a Third-Party Firm to Conduct an Audit is an Unknown Expense to be Born by Ratepayers.**

The Department does not support a third-party firm being retained to audit<sup>2</sup> the 2023 vegetation management costs, 2023 lost base distribution revenues, and 2023 property tax expenses. Such a requirement is unprecedented and neither the Commission nor the DOE have relied on such external audits in the past for reviewing specialized regulatory issues associated with annual filings such as the RRA. Eversource is already audited annually by their external accounting firm, in accordance with Securities and Exchange Commission requirements and for the purposes of verifying compliance with GAAP and also has an internal audit department. Further the PUC does not know who Eversource would retain, how much this audit would cost, or how the costs would be recovered from ratepayers. The DOE opposes the PUC ordering a third-party audit. The DOE does not believe that ratepayers should bear the cost for a third-party audit in this situation.

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<sup>2</sup> Every audit is done through sampling, due to the number of accounts and entries involved.

**Given Order 27,021, the DOE Recommends a Change to the Procedural Schedule.**

Order 27,021 set that the external audit would be due by September 3, 2024 and set a hearing for September 12, 2024. Assuming Order No. 27,021 is not modified or amended, the DOE recommends that the procedural schedule be amended so that the DOE has additional time to review the audit and have the opportunity to issue data requests. Without any modification to the schedule, the audit would have little probative value.

**The DOE is Enclosing with this Letter Its Technical Statement.**

The DOE prepared a Technical Statement (Attachment 1) in support of the RRA and planned to file it on June 21, 2024. On June 20, 2024, the PUC issued Order No. 27,021 suspending the hearing scheduled for June 26, 2024, and therefore the DOE delayed issuing the Technical Statement. In order to support the record, the DOE is enclosing the Technical Statement with this letter. The DOE recommends final approval of the proposed RRA without incurring the expense of a third-party audit.

Consistent with the Commission's current practice this letter is being filed only in electronic form.

Sincerely,

*/s/ Molly M. Lynch*

Molly M. Lynch  
Staff Attorney/Hearings Examiner

cc: Service List

**STATE OF NEW HAMPSHIRE**  
**BEFORE THE NEW**  
**HAMPSHIRE PUBLIC UTILITIES COMMISSION**

**Docket No. DE 24-035**

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Petition for Approval of Change in Regulatory Reconciliation Adjustment Rate**

Technical Statement of Jay E. Dudley

Department of Energy, Division of Regulatory Support

&

Joseph J. DeVirgilio & Ronald D. Willoughby

River Consulting Group, Inc.

July 12, 2024

On March 1, 2024, Public Service Company of New Hampshire d/b/a Eversource Energy (Eversource or the Company) filed a partial Petition for Approval of Change in Regulatory Reconciliation Adjustment Rate for 2024 (RRA) with testimony and attachments (Petition) with the Public Utilities Commission (PUC or Commission). Eversource is proposing a refund of the overall RRA revenue requirement at an average rate of (\$0.00031) per kWh resulting in a decrease in the total bill for residential customers of -0.4%.

On May 1, 2024, Eversource filed an updated Supplemental Petition with the Commission covering the cost components of the RRA. On May 3, 2024, the Commission requested that the New Hampshire Department of Energy (DOE or Department) submit its analysis and recommendation for the Petition on June 19, 2024, and scheduled a hearing in this proceeding for June 26. Due to the unavailability of DOE witnesses, the Department filed a proposed revised procedural schedule with the PUC on May 8, 2024, requesting among other things that DOE submit its recommendation to the Commission on June 13, 2024, and suggesting potential hearing dates from June 20 through June 25. The Department served data requests on Eversource on May 17, 2024, under the proposed revised schedule and Eversource provided responses on May 31, 2024. On May 31, 2024, the Commission issued a procedural order inquiring about the Audit Division's audit process, elements of the RRA to be audited, and directing DOE to provide a new updated procedural schedule. The Department responded to the PUC's inquiries on June 10, 2024, and included in its response a new proposed procedural schedule setting the filing date for DOE's recommendation on June 21 and a hearing date of

either July 11 or 12. A technical session was held on June 14, 2024, after which Eversource represented that it would provide written follow-up responses to DOE's questions prior to the Department issuing this technical statement. On June 17, 2024, the Company provided its follow-up responses.

The Department has reviewed the Petition, Supplemental Petition, supplemental filings, and the Company's responses to data requests and recommends that the Commission grant conditional approval of Eversource's Petition and Supplemental Petition as filed, with one exception involving the 2024 Vegetation Management Plan.

The Petition and Supplemental Petition contains: the direct testimony of Robert D. Allen, Ian J. Farley, Elli Ntakou, Adam V. Mierzwa, Yi-An Chen, and Scott R. Anderson with attachments, including live Excel spreadsheets.

### **Department Analysis**

#### **A. Vegetation Management Plan and Reliability Report**

Consistent with previous Vegetation Management Plan (VMP or Plan) filings by Eversource, the Company provided both its 2023 VMP and the 2024 VMP for review in this docket.<sup>1</sup> The 2023 VMP contains descriptions of both the Company's objectives and actual Plan results for 2023. The Department's separate analysis and comments for both plans are provided below:

##### **2023 VMP**

Eversource employs a coordinated approach with distribution engineering focused on improving reliability and circuit resiliency which is a leading industry practice to ensure the VMP is achieving its intended purpose. The Company continues to maintain a 5-year tree trimming cycle. The four components of the VMP, Scheduled Maintenance Trimming (SMT), Enhanced Tree Trimming (ETT), Hazard Tree Removal (HTR), and full-width rights-of-way clearing (ROW clearing) along with Mid-Cycle reviews, customer requested work, hot spot trimming and routine audits of all vegetation management work make up the VMP and form an approach to vegetation management that is consistent with industry practices. SMT constitutes the core component of any VMP. The trimming cycle of 5 years is appropriate and consistent with industry practices. ETT is Eversource's strategic clearance program targeting overhanging trees that could cause mechanical damage to the lines should they fall. The Company employs "ground to sky" trimming as part of this program which focuses on removal of all overhanging limbs and branches that are present over all primary conductors and are within reach of a 70-foot bucket. ETT is augmented by what Eversource refers to as Maintenance Enhanced Tree Trimming (METT) which is intended as a follow-up activity of re-clearing and maintaining segments that were previously covered under ETT. HTR is the next major component and focuses on trees that could fall into lines due to the poor condition of the tree. This component is

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<sup>1</sup> Testimony of Allen/Farley/Ntakou/Mierzwa at Bates 14.

appropriate and consistent with industry practices. A total of 12,500 hazard trees were identified by Eversource in 2023. The Company's current cost estimate for the removal of hazard trees is \$7 million. Eversource's approach of focusing on main three-phase lines, a reliability risk assessment, and integrating mitigation with cycle trimming where possible are also appropriate practices. ROW clearing is the fourth component of the VMP focusing on off-the-road lines. The Company's approach of ground level clearing and mowing in the ROW's is consistent with industry practices. The remaining three components of the VMP (mid-cycle review, customer requests and hot spot trimming) add to the comprehensive aspect of the Plan. The addition of these components is a recognition that trees can have an impact on system reliability performance and may require actions not addressed through normal planned cycle trimming. Mid-cycle review provides a periodic assessment of the results to date of the Plan and provides for a "mid-course correction", if necessary, to achieve the Plan's objectives. Hot spot trimming is a proactive component of the Plan focusing on critical circuits and the potential impact from the local tree conditions. Annual audits of all vegetation work, including reviews of contractor work for adherence to standards, is a good addition to a comprehensive VMP.

In terms of 2023 VMP results, SMT mileage under the Plan, including carryover work involving HTR from 2022 in the amount of \$2.126 million, was completed as planned. Although Eversource ramped up HTR for 2023, it did not fulfill its investment strategy for removal of hazard trees by year-end. However, the Company has not requested 2023 carryover work for the 2024 VMP. There was a 20% increase in bid cost for SMT when compared to 2022. A major driver was increasing requirements by municipalities for traffic control at the work sites. Eversource has taken actions to try and address the trending cost increases by adding additional vendors and seeking innovative approaches to trimming with new equipment applications. Overall, the Company trimmed 2,475 miles under the SMT/METT programs, exceeding originally budgeted miles of 2,399.<sup>2</sup> The total actual cost of the 2023 VMP was \$28.8 million, which exceeded the budget limit of \$27.1 million established by Settlement in Docket DE 19-057 by \$1.8 million but remained within the designated 10% cap at 6.6%.<sup>3</sup> As a result, Eversource requests recovery of the \$1.8 million through the RRA.

The Company also submitted its 2023 Reliability Report for review.<sup>4</sup> Eversource's reliability performance metrics are based on actual historical performance statistics and how the Company's performance compares to their industry peers using reportable IEEE reliability criteria. The DOE found the results to be good on both counts and consistent with industry standards. CAIDI and CAIFI overall system performance have been steady for years 2019-2023, suggesting customer average interruption durations and frequencies did not significantly change even though SAIDI and SAIFI show an increase in 2023 over 2022 due to higher levels of minor (reportable) storm activity. Tree-related events accounted for 63%+ of all system outages (SAIDI) and 53%+ of all SAIFI interruptions. Far behind were all other causes, including equipment-related which came in at 8%+ for SAIDI and 9%+ for SAIFI. These types of performance numbers are typical for the industry. In addition, Eversource's tracking of the 50

<sup>2</sup> A detailed accounting of budgeted and actual miles trimmed for 2023 can be found in Attachment RDA/IJF/EN/AVN-1 at Bates 33-44.

<sup>3</sup> Testimony of Chen and Anderson, Attachment YC/SRA-3 at Bates 43 and 47.

<sup>4</sup> Testimony of Allen, Farley, Ntakou, Mierzwa; Attachment RDA/IJF/EN/AVM-1 at Bates 65-110.

worst-performing feeders appears to be aggressive (the usual number is 10-20 feeders) and constitutes good practice when setting spending priorities. The Company's ongoing efforts involving distribution automation projects and protection and control projects appear to have been successful and should directly benefit SAIDI, SAIFI, and CAIDI, i.e., maintaining and/or improving current reliability performance levels.

The O&M activities listed in the report are targeted at maintaining or improving reliability. These activities include patrols of overhead distribution lines, inspections of underground developments and pad mounted equipment, inspections of wood distribution poles for decay, and repairs of non-capital items on distribution lines related to the National Electrical Safety Code. These activities are also consistent with industry practices. Remediating tree-related outages and interruptions needs to be a continuing priority for capital and O&M spending.

### **2024 VMP**

Eversource's 2024 VMP contains all of the same components and implementation processes as the 2023 Plan, i.e. SMT, ETT, METT, HTR, ROW clearing, and Hot Spot Trimming. Like the 2023 Plan, the 2024 VMP constitutes an approach to vegetation management that is consistent with industry practices. However, the gross budget for 2024 in the amount of \$39.9 million is higher than the 2023 budget of \$37.4 million by \$2.4 million due in part to a projected increase in ETT for 2024 of \$1.1 million. Eversource represents that these increases continue to be related to contractor and labor costs and increasing requirements by municipalities for traffic control. On June 12, 2024, Eversource filed a rate case in Docket No. DE 24-070 which utilizes 2023 as a test year and includes the Company's proposal for increasing its VMP budget. The Department intends to undertake a thorough review of the appropriateness of the 2024 Plan components and costs, as well as Eversource's future projections for VMP, and will provide a detailed recommendation to the Commission as part of that rate case. Therefore, the Department requests that the Commission reserve its ruling on the 2024 VMP proposed budget and increased expenditures until conclusion of the rate case in DE 24-070.

### **B. Regulatory Annual Assessments & Consultant Costs**

Under the Settlement in Docket No. DE 19-057, approved by the Commission in Order No. 26,433, Eversource is allowed to recover through the RRA annual regulatory assessments by the Department and the PUC, and costs of consultants hired by DOE and OCA charged to the Company, incurred in the prior year. Attachment YC/SRA-2 at Bates 41 shows total recoverable regulatory assessments and consultant costs in the amount of \$512,000 (\$378,000 in assessments + \$134,000 in consultant costs). Attachment YC/SRA-2 at Bates 37 provides a rate of \$0.00008/kWh for 2024 after including an under recovery of \$80,000 in carrying charges and estimated carrying charges for 2024-2025 of \$14,000. Upon review, the Department concludes that the Company's detailed spreadsheets appear to support their calculation of total recoverable regulatory assessments and consultant costs in the amount of \$512,000.

### **C. Property Tax Expense**

The Settlement in Docket No. DE 19-057 provides Eversource with recovery through the RRA of property tax amounts that exceed the amount of property taxes included in base distribution rates as of December 2019 in the amount of \$45.2 million. Consistent with RSA 72:8-e, property tax over and under recoveries are compared annually with the amount in base distribution rates, and any variances are reconciled through the RRA mechanism. In Attachment YC/SRA-4 at Bates 49 and 52, total property tax expense for 2023 came in at \$38.2 million which was \$6.97 million less than the \$45.2 property tax expense projected by Eversource last year. Accordingly, Attachment YC/SRA-4 at Bates 48 reflects an over recovery of (\$6.97 million) after accounting for tax abatements, property tax amounts recovered as part of three step adjustments, and other related adjustments, resulting in a total rate credit of (\$0.094/kWh). Upon review, the Department concludes that the Company's detailed spreadsheets appear to support their calculation of a total property tax overcollection of (\$6.97 million).

It should be noted that this petition marks the last time that Eversource will be eligible to include property tax expense for recovery under the Company's annual RRA filing. The origin of the property tax recovery mechanism was provided in HB 700 which established a unified methodology for valuing utility distribution assets for property tax purposes, and was codified as RSA 72:8-d and -e, for implementation in August 2019. Under RSA 72:8-d, VI (a), an implementation period for the "unified method" was established to be "implemented over a 5-year period." Under RSA 72:8-e, Recovery of Taxes by Electric, Gas and Water Utilities, "the implementation period" was to terminate "with the property tax year effective April 1, 2024." Eversource's proposed property tax credit of (\$0.00094/kWh) is to cover 2023 property tax over the 12-month period ending July 31, 2025; however, the statutory period for recovering property tax adjustments under the implementation period officially ended on April 1. Now, with the full implementation of the "unified method of valuing utility company assets" having been achieved, the statutory basis for these annual rate adjustments through the property tax recovery mechanism is null and void, and starting with the 2025-2026 tax year, utilities must revert back to the traditional method of recovering their respective property tax burdens through the periodic filing of rate cases.

#### **D. Lost-Base Distribution Revenue**

Pursuant to RSA 362-A:9, VII, and the Commission's Order in Docket No. DE 16-576, the amount of lost base distribution revenue (LBR) recovered through the RRA is based on the cumulative net metering installations of qualified renewable distributed generation resources beginning on January 1, 2019, to the present. Consistent with the methodology approved in the Commission's Order, Attachment YC/SRA-5 at Bates 59 and 63 provides displaced LBR due to net metering from January 1, 2023 to December 31, 2023 in the amount of \$2.2 million resulting in a rate of \$0.00029/kWh. The Department notes that this constitutes a significant increase from prior years (\$508,000 in 2021 and \$961,000 in 2022), however, Eversource points out that it has experienced commensurate growth in installations during that time period from 14 MW total capacity in 2022 to 33.5 MW of capacity in 2023.<sup>5</sup> In addition, the DOE notes that the Company's methodology calculates the LBR separately for Rate R customers, and Rates G and

<sup>5</sup> Attachment JED/JJD/RDW-1, DOE Data Response 1-009.



GV customers as distribution rates differ for these customer classes. The calculation of LBR also requires the use of certain assumptions regarding generation characteristics and use of Typical Meteorological Year (TMY) data in the widely accepted PV Watts model developed and provided by the National Renewable Energy Laboratory. Upon review, the Department concludes that the Company's detailed spreadsheets, modeling, and calculations appear to be consistent with the methodology approved by the Commission and appears to support their calculation of a total LBR recovery of \$2.2 million.

### **E. Storm Costs**

Under the settlement for temporary rates approved by the Commission in Docket No. DE 19-057, Eversource is authorized to recover \$68.5 million in storm costs incurred through December 31, 2018, through the RRA mechanism.<sup>6</sup> The \$68.5 million is to be recovered and amortized annually over a five-year period and is to be reconciled based on actual final costs, including any audit adjustments, and to also reflect actual cost of debt over time. Eversource began amortizing the storm recovery costs, and began applying a carrying charge equal to its cost of long-term debt, on August 1, 2019. No storm costs or related carrying charges incurred after December 31, 2018, are included in the RRA reconciliation. Based on Attachment YC/SRA-6 at Bates 68 and 64, a credit of (\$147,087) plus carrying charges and prior year reconciliation resulted from the amortization calculation resulting in a rate credit in the amount of (\$0.00002/kWh). Upon review, the Department concludes that the Company's detailed spreadsheets appear to support their calculation of a total amortization credit of (\$147,087) plus carrying charges and prior year reconciliation. The Department confirmed with Eversource witnesses at the technical session held on June 14, 2024, that the amortization of the storm costs will terminate, i.e. become fully amortized, as of August 1, 2024.

### **F. Rate Case Expense Amortization**

Pursuant to a separate rate case Settlement Agreement approved by the Commission in Docket No. DE 19-057, the settled rate case expense amount of \$1.76 million is amortized over a five-year period at an annual amortization amount of \$352,561 to be recovered through the RRA. The current filing represents the third year of the amortization period that Eversource has requested approval of recovery of the \$352,561 plus prior year reconciliation as part of the RRA. The Department has reviewed the details of the rate case expense amortization in Attachment YC/SRA-7 at Bates 70 and 74 and concludes that the Company's detailed spreadsheets appear to support their calculation of a total annual amortization amount of \$352,561 plus prior year reconciliation and the rate of 0.00005/kWh.

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<sup>6</sup> The \$68.5 million in storm cost recovery was audited by the DOE Audit Division in Docket Nos. DE 18-058, DE 19-050, and DE 19-105.

## **G. Monthly Bill Impact**

The Company's updated filing with a total residential RRA rate of a credit of (\$0.00043/kWh) provides a monthly bill impact for a typical residential customer using a total of 600 kilowatt hours per month to be a decrease of (\$0.54) or -0.4%.<sup>7</sup>

### ***Department's Recommendation***

The Department has reviewed the Company's updated petition and supporting documents and believes that Eversource's request for a refund of the overall RRA revenue requirement at an average rate of (\$0.00031) per kWh will result in just and reasonable rates. However, the DOE has ongoing concerns involving the cost escalations proposed for the 2024 VMP, the Department will undertake a thorough review of those expenditures in Eversource's pending rate case in Docket No. DE 24-070. Consequently, the Department requests that the Commission defer ruling on the increased 2024 budget and related costs of the 2024 Plan until conclusion of that rate case.

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<sup>7</sup> Testimony of Chen and Anderson at Bates 30, and Attachment YC/SRA-8 at Bates 79.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 24-035**

**Date Request Received: May 17, 2024  
Data Request No. DOE 1-009**

**Date of Response: May 31, 2024  
Page 1 of 1**

**Request from: Department of Energy**

**Witness: ANDERSON, SCOTT**

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**Request:**

Reference Testimony of Chen and Anderson, Attachment YC/SRA-5, line 4, 2022 Recoverable LBR \$2,096, at Bates 60; Attachment YC/SRA-5, line 4, 2022 Recoverable LBR \$961, at Bates 61; and Attachment YC/SRA-5, line 4, 2021 Recoverable LBR \$578, at Bates 62. Please explain and provide the basis for the significant increase in recoverable LBR projected for the period ending July 31, 2025.

**Response:**

The basis for the significant increase in Lost Base Revenue can be found in the detailed calculations of Attachment SRA-2 and Attachment SRA-3 in this case and similar calculations for the prior years referenced in the question. LBR is a function of billing determinant data from the individual customer-generators each year and the increasing number of net metering customers contained in the calculations. For example, residential net metering installations in 2022 totaled approximately 14 MW of connected generation. In 2023, residential net metering installations were approximately 33.5 MW. All 2023 net metering activity is new lost base revenue added to the 2023 LBR calculations cumulatively to the net metering systems installed during prior years.

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