

*ORIGINAL*

RE: DG 23-076

PUC HEARING

September 26, 2024



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STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

September 26, 2024, 9:04 a.m.  
21 South Fruit Street, Ste. 10  
Concord, New Hampshire

**ORIGINAL**

RE: DG 23-076  
Liberty Utilities (EnergyNorth Natural  
Gas) Corp. d/b/a Liberty Winter  
2023-2024 and Summer 2024 Cost of  
Gas and LDAC Filing

PRESENT: Chairman Daniel C. Goldner, Presiding  
Commissioner Pradip K. Chattopadhyay  
Alexander F. Speidel, Esq., Legal Advisor

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APPEARANCES:

Reptg. Liberty Utilities (EnergyNorth  
Natural Gas)Corp.,d/b/a Liberty Utilities:  
Michael J. Sheehan, Esq.  
Robert Garcia, Manager of Rates/Regulatory

Representing Residential Ratepayers:  
Michael J. Crouse, Esq., Consumer Advocate  
Office of the Consumer Advocate

Reptg. New Hampshire Dept. of Energy  
Mary E. Schwarzer, Esq.  
Paul B. Dexter, Esq.  
(Regulatory Support Division)

Court Reporter:  
Nancy J. Theroux, LCR, RPR  
NH Licensed Court Reporter #100  
(RSA 310-A:161-181)

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(DG 23-076) (9-26-2024)

1 P R O C E E D I N G

2 CHAIRMAN GOLDNER: Okay. Good  
3 morning. I'm Chairman Dan Goldner. I'm here  
4 with Commissioner Chattopadhyay.

5 We are here for this phase of the  
6 Docket DG 23-076, a Liberty Gas proceeding, which  
7 was initially convened in the fall of 2023 to  
8 assess the Company's 2023-2024 Cost of Gas  
9 Petition.

10 This phase was launched by Liberty  
11 filing an assented-to petition to authorize a  
12 lump sum credit to customers, which was filed by  
13 the Company on August 2nd, 2024. The petition  
14 included a technical statement by Ms. Maston.

15 The Commission issued a procedural  
16 order on August 6th scheduling this hearing and  
17 requesting a position statement of the Department  
18 of Energy. The Department of Energy provided  
19 this position statement, prepared by Mr. Alam, on  
20 August 29th, 2024.

21 The proposed refund relates to an  
22 approximately \$5.8 million over-collection by the  
23 Company's summer Cost of Gas accounting. The

1 Company then filed a post-audit 2023-2024 winter  
2 period Cost of Gas reconciliation, presenting  
3 granular data about the winter period on  
4 September 6th and an updated technical statement,  
5 also prepared by Ms. Maston, on September 19th.

6 The Office of the Consumer Advocate  
7 filed its letter of participation in this docket  
8 in 2023.

9 As a part of the Company's proposed  
10 witness and exhibit list filed on September 19th,  
11 there's an embedded reference to DOE seeking,  
12 under PUC Rule 203.27(a)(2), that the Commission  
13 take administrative notice of Liberty's petition  
14 filed in this docket.

15 In the interest of time, the  
16 Commission denies this request presented by the  
17 Company, but sponsored by the DOE, for these  
18 reasons:

19 First, PUC Rule 203.27(a)(2) refers to  
20 the relevant portion of the record of other  
21 proceedings before this Commission. Here, the  
22 petition is the prayer for relief filed by the  
23 Company in this docket. In any event, it is not

1 good practice to grant administrative notice for  
2 any prayer of relief, as that is what is under  
3 consideration by the Commission at this hearing  
4 here today, and the facts and law put forward in  
5 petitions need to be independently assessed by  
6 the Commission pursuant to our statutory  
7 authorities.

8 We note that the Company, with the  
9 evident concurrence with the DOE, has requested  
10 that the Commission accept the two technical  
11 statements of Ms. Maston and the technical  
12 statement of Mr. Alam to be marked as Exhibits  
13 23, 24 and 25.

14 The petition, obviously, has been  
15 filed into the docket record for this proceeding  
16 as well and is available to the Commission, the  
17 parties, and the public for inspection and  
18 assessment.

19 We also expected a witness panel of  
20 Ms. Maston and Mr. Alam will be presented here  
21 today. First, the Company will engage in direct  
22 of Ms. Maston, followed by the DOE engaging in  
23 direct questioning of Mr. Alam, followed by

1 cross, Commissioner questions, and redirect if  
2 any. We also invite the parties to make brief  
3 closing statements at the conclusion of today's  
4 hearing.

5 When we take simple appearances from  
6 the parties, we will invite them to respond as to  
7 whether they have objections to this course of  
8 action or whether they have objections to the  
9 proposed exhibits.

10 As a general overview, though, the  
11 Commission may make inquiries to develop our  
12 conceptual understanding and practical approach  
13 to the Company's petition and the DOE's  
14 recommendations and to ensure that whatever is  
15 decided constitutes just and reasonable  
16 ratemaking. We are less concerned regarding the  
17 fine accounting details of the situation than in  
18 how the significant event happened and what is  
19 being done to make sure that it doesn't happen  
20 again.

21 In this spirit, we encourage today's  
22 witnesses to be succinct in their direct  
23 presentations, given the technical statement



1 filings that have been made, and succinct in  
2 their responses to Commissioner questioning.

3 We'll now take appearances beginning  
4 with the Company.

5 MR. SHEEHAN: Good morning,  
6 Commissioners. Mike Sheehan for Liberty  
7 Utilities, EnergyNorth Natural Gas.

8 We do not object to the exhibits. As  
9 you can see, we thought we would present  
10 Ms. Maston alone. We certainly have no objection  
11 to Mr. Alam joining her for the scenario that you  
12 laid out. That's all we have.

13 CHAIRMAN GOLDNER: Thank you, Attorney  
14 Sheehan. We'll move to the Office of the  
15 Consumer Advocate.

16 MR. CROUSE: Good morning,  
17 Commissioners. My name is Michael Crouse, staff  
18 attorney at the OCA, representing residential  
19 ratepayers. You might have expected the Consumer  
20 Advocate to be present, but due to significant  
21 personal matters, he is away, and I'm  
22 substituting. Thank you.

23 CHAIRMAN GOLDNER: Okay. Welcome,

1 Attorney Crouse.

2 And, finally, the New Hampshire  
3 Department of Energy.

4 MS. SCHWARZER: Thank you,  
5 Mr. Chairman. Mary Schwarzer, staff attorney for  
6 the Department of Energy, and with me is Legal  
7 Director, Paul Dexter, and our witness, Ashraful  
8 Alam.

9 We have no objection to the  
10 Commission's preference that there be a joint  
11 panel, and we invite them to take that position  
12 at this time.

13 We are very appreciative of the  
14 guidance the Commission has provided with regard  
15 to the Request for Administrative Notice. A  
16 point of confusion for me is that the hearing  
17 guidelines state that parties may not use  
18 previously submitted documents as their exhibits,  
19 because those previously submitted documents do  
20 not have the required markings.

21 And so out of an abundance of caution  
22 and to make sure we could refer to the petition,  
23 if necessary, we -- because Liberty declined to

1 mark it as an exhibit, although in other  
2 proceedings petitions are marked, we took a path  
3 that we thought was a compromise, hesitant to  
4 mark another party's petition as a Department  
5 exhibit.

6 So it's my understanding that, perhaps  
7 going forward, the Commission does not require  
8 any pleading to be marked?

9 CHAIRMAN GOLDNER: Yeah, my  
10 experience, the petition is often not marked as  
11 an exhibit, but can be referenced because it's in  
12 the docket. So that's -- for me, I'm looking at  
13 Attorney Dexter, who has been doing this a long  
14 time, but that's -- that's my experience.

15 Attorney Dexter, do you have any --  
16 any thoughts on this topic?

17 MR. DEXTER: I think the important  
18 thing is the Commission be able to refer to the  
19 petition, and if the Commission is comfortable  
20 referring to it as a filing in the docket, which  
21 I think -- I think the history has probably been  
22 back and forth. I think there's probably been  
23 instances where it's gone both ways. But we're

1 appreciative of that guidance, and we will go  
2 forward under the assumption that petitions can  
3 be referred to but don't need to be marked as  
4 exhibits or identified for administrative notice.

5 CHAIRMAN GOLDNER: Okay. Thank you,  
6 Attorney Dexter. Very good.

7 MS. SCHWARZER: Mr. Chairman?

8 CHAIRMAN GOLDNER: Yes.

9 MS. SCHWARZER: Just another  
10 procedural matter that would probably be useful  
11 to address in advance has to do with stipulations  
12 that the parties reached and are reflected in the  
13 petition, but have been modified by agreement.

14 So the petition states that the  
15 parties ask that the order issue, in order to  
16 allow the credit to be refunded no later than  
17 October 31st, 2024. And this morning, the  
18 parties are in agreement that, while given the  
19 magnitude of the over-collection at issue, a  
20 prompt order would be appreciated, there is no  
21 specific urgency associated with October 31st,  
22 2024. So we wanted to bring that to the  
23 Commission's attention.

1           CHAIRMAN GOLDNER: Just a moment,  
2 Attorney Schwarzer. Just hold that thought.

3           (Conferring.)

4           CHAIRMAN GOLDNER: Okay. I think the  
5 thought is that we -- the Commission appreciates  
6 the information. We don't -- I don't think we  
7 need to be concerned with stipulation versus not  
8 stipulation, so forth. We're just taking on the  
9 information today, so I don't think we need to  
10 rule on the stipulation.

11           MS. SCHWARZER: Thank you,  
12 Mr. Chairman. We wanted to indicate that the  
13 parties had changed a position that's taken in  
14 the petition and just be clear that we're all in  
15 agreement on that piece.

16           And the petition also reflects that  
17 the relief is assented to, and that's not in the  
18 technical statements, so we wanted to -- we  
19 proposed stipulating to that as well, if that's  
20 amenable to the Commission.

21           CHAIRMAN GOLDNER: Yeah, I don't -- we  
22 don't regard it as a stipulation rather than a  
23 clear position from the parties, and we do

1 understand the position and appreciate the  
2 clarity in the position.

3 MS. SCHWARZER: Thank you,  
4 Mr. Chairman.

5 And then there's a procedural question  
6 with regard to updating the calculations, which  
7 we can certainly deal with in testimony, if  
8 that's your preference.

9 CHAIRMAN GOLDNER: I think that would  
10 be fine. That's certainly a question that the  
11 Commissioners have this morning, and so that  
12 would be outstanding to clarify that in direct.

13 MS. SCHWARZER: Thank you,  
14 Mr. Chairman.

15 CHAIRMAN GOLDNER: Okay. We'll invite  
16 Mr. Alam to the stand and let him get comfortable  
17 before we start.

18 Attorney Crouse?

19 MR. CROUSE: Excuse me, Chairman  
20 Goldner. Sorry to interrupt. I neglected to say  
21 I had no objections to the process you explained  
22 at the beginning.

23 CHAIRMAN GOLDNER: Thank you. I saw

1 you nodding vigorously, so I assumed that is the  
2 case, so thank you for the verbal clarification.

3 And while Mr. Alam is getting seated,  
4 I'll just maybe say what you said, Attorney  
5 Schwarzer, in a different way, and I will address  
6 it to the Company as well.

7 If you could lead with the specific  
8 ask here. The -- when we read through the  
9 filing, it's hard to know how to position the  
10 order. So to the extent that you can help us  
11 with what you'd like to see in the order, that  
12 would be extremely helpful. So we could leave it  
13 at that.

14 In the meanwhile, I will now swear in  
15 the witnesses. Please answer "I do" one at a  
16 time.

17 (Whereupon, ALYSSA E. MASTON and  
18 ASHRAFUL ALAM were duly sworn by  
19 Chairman Goldner.)

20 CHAIRMAN GOLDNER: The witness are  
21 ready for direct, and we'll begin with Liberty's  
22 direct of Ms. Maston.

23 MR. SHEEHAN: Thank you.

## 1 DIRECT EXAMINATION

2 BY MR. SHEEHAN:

3 Q. Ms. Maston, please introduce yourself and your  
4 position with Liberty.5 A. My name is Alyssa Maston. I'm an analyst to the  
6 Rates and Regulatory Department at Liberty  
7 Utility.8 Q. And, Ms. Maston, there are two exhibits that bear  
9 your name in this case, Exhibit 23 and Exhibit  
10 25. Those are both titled "Technical Statement,"  
11 the second one being an "Updated Technical  
12 Statement." Did you prepare both of those  
13 documents?

14 A. (Maston) Yes, I did.

15 Q. Aside from the update from the first to the  
16 second, do you have any changes or corrections to  
17 be made to either of those?

18 A. (Maston) No, I do not.

19 Q. And could you tell us -- so the first document  
20 was the technical statement in support of the  
21 Company's request to make the refund; is that  
22 correct?

23 A. (Maston) Yes.



1 Q. It has some background in it and attaches the  
2 math behind the proposed refund; is that fair?

3 A. (Maston) Yes.

4 Q. What was done between the first technical  
5 statement, Exhibit 23, and the updated Exhibit  
6 25?

7 A. (Maston) We simply updated the numbers used.  
8 Nothing to the methodology or the request was  
9 changed. We updated our projected October 31st,  
10 2024, balance in the summer deferral account that  
11 we used as a basis of the calculation, and we got  
12 an updated customer information list, which tells  
13 us customers from 2023 that may have moved out  
14 between now and then.

15 Q. So a simplification to the update is to say  
16 up-to-date, more accurate request for the refund?

17 A. (Maston) Yes.

18 Q. And to the Commission -- to the Chairman's  
19 question, asking us to specify the request for  
20 leave -- first of all, it is to authorize us to  
21 make the refund; is that fair?

22 A. (Maston) Yes.

23 Q. And, second, it's where could the Commission look

1 in the updated technical statement for what the  
2 refund is. And we can -- well, I will backtrack.  
3 We'll walk through the process in a little more  
4 detail, but where would the Commission look for  
5 that information?

6 A. (Maston) In the updated Attachment A that was  
7 attached to the updated technical statement filed  
8 on September 19th. That has the total estimated  
9 amount of the refund that we would be issuing, as  
10 well as summary statistics of the minimum and  
11 maximum credits in each rate class. And the  
12 Excel version has all details about every  
13 individual credit based on the information  
14 included there.

15 MR. SHEEHAN: And as an aside,  
16 Mr. Chairman, I noticed -- or I should state,  
17 Ms. Maston notified me that I neglected to file  
18 the Excel with the updated. It's in my outbox  
19 right now. It didn't go through because I'm in  
20 this room, so you will get it as soon as my  
21 computer connects to the Internet.

22 BY MR. SHEEHAN:

23 Q. So the Attachment A you referenced -- I mean, the

1 first attachment to your tech statement has the  
2 total refund allocation, and that is the number,  
3 Bates 4, of \$5,732,000; is that correct?

4 A. (Maston) Yes.

5 Q. And so the request in the updated statement is to  
6 authorize a refund of those dollars?

7 A. (Maston) Yes.

8 Q. We discussed before the hearing that -- could  
9 there be yet another update between now and when  
10 the refund is actually put into the billing  
11 system?

12 A. (Maston) There could be. Customers change daily,  
13 and so we can always update the current customer  
14 list.

15 Q. Okay. And I will address this in closing, but  
16 the -- the Commission could either, A, approve  
17 the dollar amount and the customer list that's in  
18 your updated tech statement, or the Commission  
19 could authorize the Company to make an updated  
20 refund and then file -- do the refund after the  
21 order, do the calculation and make a filing that  
22 confirms what we did with that update.

23 Is that something the Company could

1 do?

2 A. (Maston) Yes, we could do that.

3 Q. And as you say, that second update would be  
4 getting a more defined customer list and,  
5 otherwise, adjusting the number just based on the  
6 passage of a few more weeks?

7 A. (Maston) Yes.

8 Q. Okay. So just briefly to recap how we got here,  
9 Ms. Maston. This started a year ago, shortly  
10 before the Cost of Gas hearing in October, when  
11 the Company realized there had been an accounting  
12 mistake; is that correct?

13 A. (Maston) Yes.

14 Q. Could you briefly describe what that mistake was?

15 A. (Maston) Yes. After the Company converted to SAP  
16 in October of 2022, there was a monthly report  
17 that was unable to be prepared for a number of  
18 months that indicated the split of gas costs  
19 between the winter and summer deferral accounts.  
20 It told Accounting how much to book to each of  
21 those accounts.

22 So for five months, that report was  
23 unavailable. And when that report became

1 available, they made quite a sizeable accounting  
2 adjustment to move the gas costs to the season  
3 deferral account that they should have been in.

4 Q. If I could just stop you there. So the Company  
5 is incurring costs, paying bills every week for  
6 both seasons; is that fair?

7 A. (Maston) Yes. In the winter period, they're  
8 mostly incurring costs in the winter period. But  
9 throughout the summer period, we are also  
10 incurring costs that are applicable to the winter  
11 period.

12 Q. So as a hypothetical, when the Company pays a  
13 bill in August, it has to decide whether that is  
14 a summer cost or a winter cost and put it in the  
15 right bucket?

16 A. (Maston) Yes.

17 Q. And what you described was, the report that  
18 informed those decisions wasn't available for a  
19 number of months. When it was finally available,  
20 that allocation had a big number associated with  
21 it?

22 A. (Maston) Yes, it had accumulated to just over  
23 \$6 million. Then in March of 2023, when they

1           made that accounting adjustment, it was done in  
2           reverse.

3                         And so the effect was \$12 million to  
4           both the summer and winter deferral accounts, and  
5           that was not discovered until October of 2023,  
6           right before the hearing in this docket for the  
7           Cost of Gas.

8                         And the result of that was that, for  
9           almost the entire summer period of 2023, the  
10          balance was inflated, and the rates that we were  
11          charging the customers were too high.

12         Q.    To just restate that.  So the -- early in the  
13          summer of '23, a bunch of winter costs were in  
14          the summer deferral account, and through the  
15          trigger filings, the Company is trying to recover  
16          those costs, and the rate was higher than it  
17          should have been, because those costs should have  
18          been in the winter?

19         A.    (Maston) Yes.

20         Q.    These are all costs that were actually incurred  
21          and that customers would actually have to pay for  
22          anyway; it was just the issue of should it be  
23          summer or winter?

1 A. (Maston) Yes. And just because the timing of it,  
2 it affected the summer more.

3 Q. Okay. That was discovered right at the time of  
4 hearing a year ago, and the Commission issued an  
5 order that approved summer of '24 rates that the  
6 Company thought would take care of it; is that  
7 fair?

8 A. (Maston) Yes.

9 Q. And what actually happened during the summer of  
10 '24?

11 A. (Maston) The actual activity resulted in a larger  
12 over-collection than anticipated in the updated  
13 filing that was prepared after the hearing by the  
14 Company, just due to variations in -- between  
15 projected activity and actual activity and  
16 pricing.

17 Q. So entering the summer period of what had been a,  
18 roughly, five or \$6 million over-collection for  
19 '23 -- looked like roughly a \$10 million  
20 over-collection; is that where we were early in  
21 the summer?

22 A. (Maston) Yes. As of April 30th, which is the  
23 beginning of the summer period of 2024, the

1 balance was just over \$10 million.

2 Q. So the rate that we were to start billing May 1  
3 had been set the prior fall. If that rate stayed  
4 in effect, what would have happened to the -- let  
5 me back up. That rate was hopeful to take care  
6 of this over-collection. What would have  
7 actually happened if we kept that rate in effect  
8 during the summer of '24, as we looked at it back  
9 on May 1?

10 A. (Maston) On May 1, based on our pricing and sales  
11 projections for the summer, the approved rate in  
12 effect for the summer period would have worked  
13 that balance down to about \$5 million, about  
14 half.

15 Q. Okay. We, of course, have the right to -- the  
16 authority to make those trigger filings. If the  
17 Company wanted to take care of that \$10 million  
18 balance through the summer of '24, what would the  
19 trigger filing -- what rate would have resulted  
20 from that trigger filing?

21 A. (Maston) If we had filed a trigger filing in  
22 June, based on our normal calculations in the  
23 model, we would have put into effect a negative



1 Cost of Gas rate of about negative 25 cents per  
2 therm.

3 Q. And is it fair to say that, when you did that  
4 math, we all said, oh, no, we can't do that?

5 A. (Maston) Yes.

6 Q. Okay. Or at least we should stop and think about  
7 whether we should do that, would be a better way  
8 to talk about it; is that correct?

9 A. (Maston) Yes, it is.

10 Q. And at that point, we did do that. We stopped.  
11 And is that when we reached out to the DOE and  
12 the OCA about how do we handle this?

13 A. (Maston) Yes, we reached out to them and offered  
14 a few different scenarios that we had been  
15 discussing.

16 Q. Okay. And over the course of the summer, we had  
17 several conversations with those parties that  
18 bring us to the proposal that's in front of the  
19 Commission today; is that fair?

20 A. (Maston) Yes.

21 Q. Let me just tick quickly through what we thought  
22 the options were, back when we started talking  
23 about this.

1                   In no particular order, what was the  
2                   first option that the Company said we could do  
3                   this?

4       A.       (Maston) The first option was to put into effect  
5                   that negative Cost of Gas rate, because there's  
6                   no -- there's a cap on the rate as to how high we  
7                   can raise it in a season, but there is no formal  
8                   floor.

9       Q.       And, again, we said that may not be a good idea.  
10                  What would option -- a second option be that the  
11                  Company considered?

12      A.       (Maston) We considered leaving the approved rate  
13                  in effect for the whole season, and then,  
14                  whatever over-collection balance was remaining  
15                  could be moved to the winter account to continue  
16                  to be refunded to customers.

17      Q.       And the effect of that would be taking what we  
18                  thought would be a \$5 million balance, put it  
19                  into the winter, which would, in effect, lower  
20                  winter Cost of Gas some amount?

21      A.       (Maston) Yes.

22      Q.       And what was a third option we discussed?

23      A.       (Maston) We briefly discussed potentially

1           transitioning to having a single Cost of Gas  
2           deferral account and not splitting it out between  
3           the seasons.

4   Q.    Okay.  Of course, the separation has been around  
5           for a long time; is that fair?

6   A.    (Maston) Yes.

7   Q.    And that kind of change is something that may  
8           work, but it's difficult to implement on the fly,  
9           for lack of a better...

10  A.    (Maston) Yes, it would have been a difficult  
11           implementation.

12  Q.    And so the next big category or option was the  
13           refund that we have today; is that fair?

14  A.    (Maston) Yes.

15  Q.    And -- and if you could just sort of tick off,  
16           what are the considerations that we discussed  
17           when deciding, if we were to do a refund, what do  
18           we have to think about?  There's the summer/  
19           winter issue.  There's the timing issue.  What  
20           kinds of things were discussed?

21  A.    (Maston) We discussed how to individualize the  
22           credits, whether we could calculate one credit to  
23           be applied to all customers within each rate

1 class, so we had to look at the variation and  
2 usage and typical bills within each rate class.

3 We also considered the difference  
4 between the current customer group that we have  
5 at Liberty and the customer group that actually  
6 paid into this large over-collection during the  
7 summer of 2023. So we looked into move-in and  
8 move-out rates for different rate classes.

9 Q. And that -- that issue is, if -- if I was a  
10 summer customer in '23 and not a summer customer  
11 in '24, that would impact how we would handle the  
12 refund, correct?

13 A. (Maston) Yes.

14 Q. And vice versa, if I was a summer customer in '23  
15 and still a customer in '24, that's the kind of  
16 customer you want to have the benefit of a  
17 refund?

18 A. (Maston) Yes.

19 Q. As a result of these discussions, lay out, sort  
20 of, the high-level parameters of the refund that  
21 we're now proposing the Commission approve.

22 A. (Maston) Yes. We're proposing a completely  
23 individualized refund for all customers that had

1 activity during the summer of 2023. So we  
2 obtained a list of all of the customers that had  
3 activity and how much usage they had in summer of  
4 2023, and then we took the -- our projected  
5 ending summer balance as of October 31st, 2024,  
6 and we allocated that between each rate class  
7 based on usage percentage.

8 And then we, at that point, calculated  
9 a move-out rate for each rate class based on how  
10 many of the summer of 2023 customers are still  
11 with us at this time. And any amount for each  
12 rate class allocated to any customers that have  
13 moved out will be left behind in the deferral  
14 account.

15 And then from there, we took the  
16 remaining portion for each rate class and split  
17 it proportionally between all of the summer 2023  
18 customers, based on their usage for that period.

19 Q. So for the customers that are still around in the  
20 summer of '24, the proposal is they will get as  
21 close as possible a refund of the exact amount  
22 they overpaid in the summer of '23 plus interest?

23 A. (Maston) Plus interest, yes.

1 Q. And for the customers who left, that money is  
2 left over, if you will, and will just roll into  
3 the ongoing deferral account that we maintain for  
4 all costs coming and going for summer period; is  
5 that correct?

6 A. (Maston) Yes.

7 Q. The Excel file that the Commission will get,  
8 which supports your updated technical statement,  
9 has all of that information. It has all the  
10 customer by customer -- it's a big file; is that  
11 fair?

12 A. (Maston) Yes, it is.

13 Q. I know you're not the billing person, but if the  
14 Commission were to approve your updated technical  
15 statement today, what would the high-level  
16 mechanics of how that would get back to  
17 customers?

18 A. (Maston) We would provide a list of each contract  
19 account and the credit that should be applied to  
20 it, and we would provide that to billing.

21 My understanding is that they upload  
22 that into the billing system, and then those  
23 credits will get picked up on each of those

1 customers' next bill, so it doesn't have to be  
2 tied to any certain billing period.

3 Q. So if the list was sent to billing today, over  
4 the course of the once-a-month bills, they would  
5 pick up that credit, and it would be applied to  
6 each specific customer's bill?

7 A. (Maston) That is my understanding.

8 Q. There has been some discussion about what the  
9 customer will see on the bill. Could you give us  
10 a description of your understanding of that?

11 A. (Maston) Yes. The customer will see a  
12 miscellaneous credit line item on their bill, and  
13 then there will be a message to the side  
14 explaining what that credit is related to. I  
15 don't have the exact wording in front of me.

16 MR. SHEEHAN: Sure. For the  
17 Commission's benefit, the parties have discussed  
18 that language, and we can read it to you at an  
19 appropriate time.

20 Thank you, Ms. Maston. Those are the  
21 questions I have.

22 CHAIRMAN GOLDNER: Thank you, Attorney  
23 Sheehan. We'll move now to DOE direct of

1 Mr. Alam.

2 MS. SCHWARZER: Thank you,

3 Mr. Chairman.

4 DIRECT EXAMINATION

5 BY MS. SCHWARZER:

6 Q. Mr. Ashraful [sic], could you introduce yourself  
7 to the Commission and identify your position.

8 A. (Alam) Sure. I am Ashraful Alam, and I am a  
9 utility analyst in the Department of Energy.

10 Q. And how long have you held that position?

11 A. (Alam) I have been here for around one year,  
12 since September 2023.

13 Q. Have you testified before the PUC before?

14 A. (Alam) I did. I testified before in this instant  
15 docket on an RDAF proceeding, and also in Docket  
16 DG 22-045 and DG 24-042.

17 Q. Thank you. And you've heard Liberty's witness's  
18 testimony here?

19 A. (Alam) Yes.

20 Q. I'd like to ask you a question about a statement  
21 that she made with regard to Exhibit 25, what's  
22 been marked as Exhibit 25.

23 A. (Alam) Yes, I'm here.



1 Q. On Bates page 4, there's a chart.

2 A. (Alam) Yes, I'm here.

3 Q. I believe Ms. Maston identified the refund  
4 allocation, that's being sought permission from  
5 the PUC, as 5.7 million?

6 A. (Alam) Can you repeat the question?

7 Q. Sure. When you were listening to Ms. Maston's  
8 testimony, did you hear her identify the amount  
9 at issue for the summer refund to prior summer  
10 customers as 5.7 million?

11 A. (Alam) Yes.

12 Q. But there's a larger summer credit amount at  
13 issue, correct?

14 A. (Alam) Correct.

15 Q. And where is that identified on the chart?

16 A. (Alam) So I had the Excel file open here, so --

17 Q. Okay. Do you have a paper copy of the exhibit?

18 A. (Alam) Yes, I do.

19 Q. Could you go to Bates page 4, please.

20 A. (Alam) Okay. It's the projected October ending  
21 balance, as of October trigger, at 6.3 million.

22 Q. And what's your understanding of where the  
23 money -- if you subtract 5.7 million from 6.3

1 million, where will the remainder go?

2 A. The remainder will go to the summer deferral  
3 account.

4 Q. And we are seeking Commission approval for that  
5 as well?

6 A. (Alam) We do.

7 Q. So let me go back to your -- in terms of  
8 listening to Liberty's testimony, is there  
9 anything that you heard that you wish to comment  
10 on, other than what you've just done?

11 A. (Alam) No.

12 Q. Thank you. Did you prepare or direct the  
13 preparation of a technical statement filed in  
14 this docket as Exhibit 24?

15 A. (Alam) Yes, I did.

16 Q. And are there any corrections or updates you  
17 would like to make to that technical statement?

18 A. (Alam) Yeah, I have a correction and a few  
19 updates. So I have corrections on Exhibit 24,  
20 Page 5, Table 2.

21 Q. Let me just make sure the Commission is with you.  
22 Yes, thank you.

23 A. (Alam) So the third and fourth column headings

1           should be interchanged. The third column should  
2           say "No activity," and the fourth column should  
3           say "Moved out." And --

4    Q.    So before you -- just for the record, Table 2  
5           should show that no activity for the Rate 1 Group  
6           is 205, and that the Moved Out number for the  
7           R1 Class is 427?

8    A.    (Alam) Yes.

9    Q.    And for each class they're under. Okay. Great.  
10           Thank you.

11                           What is your next correction or  
12           update?

13   A.    (Alam) So the next update is on Exhibit 24, Page  
14           8, Section 4, fourth paragraph, Line 2.

15                           So here, the parties agreed that to  
16           specify the term "Company error" as "calculation  
17           error."

18   Q.    So this is the language that will appear on  
19           what's been marked as Attachment 2 to your  
20           technical statement?

21   A.    (Alam) Yes.

22   Q.    And that is the language the parties anticipate  
23           will accompany the summer on-bill credits, if the

1 Commission grants the relief requested?

2 A. (Alam) Yes.

3 Q. So could you please read the corrected language  
4 that everyone has agreed to into the record,  
5 please.

6 A. (Alam) Sure.

7 So the updated language the parties  
8 agreed upon is a message to the customer stating,  
9 "A credit has been applied to your account to  
10 expedite customer deference due to a calculation  
11 error associated with the summer 2023 gas supply  
12 rates. Your credit was calculated based on your  
13 summer 2023 usage, and it is listed as a  
14 miscellaneous adjustment. If you have any  
15 question, please call" a number.

16 Q. Okay. And just to go back to that last line,  
17 "Your credit was calculated based on your summer  
18 2023 usage and is listed as a miscellaneous  
19 adjustment."

20 I believe you put in an "it" that  
21 isn't there, which is fine. But the corrected  
22 language is "is listed".

23 CHAIRMAN GOLDNER: Attorney Schwarzer,

1           for simplification, since we'll issue this order  
2           before we have the transcript, the word "Company"  
3           was replaced, right? The only thing that changed  
4           in your proposal was the word "Company" was  
5           changed to "calculation"?

6                       MS. SCHWARZER: Correct.

7                       CHAIRMAN GOLDNER: Okay. So  
8           everything else was the same?

9                       MS. SCHWARZER: Correct.

10                      CHAIRMAN GOLDNER: Great. Thank you.

11 BY MS. SCHWARZER:

12 Q.    And do you have anything else to update,  
13        Mr. Ashraful -- Mr. Alam, excuse me?

14 A.    (Alam) No, that's fine.

15                      So the Company provided an updated  
16        technical statement with some updated numbers,  
17        and we would like to acknowledge those in our  
18        technical statement, too.

19 Q.    So your technical statement was accurate as  
20        filed, correct?

21 A.    (Alam) Yes.

22 Q.    Based upon what's been marked as Exhibit 23?

23 A.    (Alam) Yes.

1 Q. But this has not been updated to conform to the  
2 update provided by Liberty in its September 19th  
3 statement?

4 A. (Alam) Yes.

5 Q. With those corrections and comments and updates,  
6 is Exhibit 24 accurate as if it were your sworn  
7 testimony here today?

8 A. (Alam) Yes.

9 Q. Looking at the period from October 23 -- 23rd,  
10 2023, to Ms. Maston's updated technical  
11 statement, what's the cumulative size of the  
12 summer over-collection to date?

13 A. (Alam) Currently, it is \$6.3 million.

14 Q. Is that exclusive of the 5 million that is  
15 understood to -- will be refunded through rate  
16 reduction?

17 A. (Alam) Yes.

18 Q. So is it fair to say the total summer  
19 over-collection is estimated, at this time, to be  
20 approximately \$11.3 million as of October 31st,  
21 2023?

22 A. (Alam) Based on their updated filing, yes.

23 Q. Would you agree that normally the over-collection

1 for any winter or summer period is rolled into  
2 the next period?

3 A. (Alam) Yes, it does.

4 Q. And what are the factors that DOE considered as  
5 meaningfully requiring a different resolution  
6 here?

7 A. (Alam) So as far as my understanding goes, treat  
8 filing the rates to be adjusted as low as  
9 necessary to control the over- and  
10 under-collection balances and also to avoid high  
11 interest rates.

12 The summer 2024 rate, which was  
13 already quite low, would have to become a  
14 negative rate to fully refund the customers, and  
15 the parties do not support a negative cost of --  
16 Cost of Gas rate as it sends a wrong pricing  
17 signal to the customers.

18 Q. Are there any other factors that the Department  
19 thought was important to consider?

20 A. (Alam) Yes. So there is a large interest cost  
21 associated with this large over-collection  
22 amount, and -- which will be retained in the  
23 summer of 2024 and 2025, and the parties want to

1           avoid that.

2                         And the -- there are also concerns  
3           about how -- how the credits should go. So we  
4           tried to come to a point to understand how to  
5           refund these customer -- refund these customers,  
6           so -- based on an equitable way, so that the  
7           customer usage within a rate class is  
8           acknowledged, and we prepared this lump sum  
9           credit -- customized lump sum credit process.

10    Q.    And why did you think a generic credit would not  
11           be appropriate within each rate class?

12    A.    (Alam) So for commercial and industrial  
13           customers, the rates -- I mean, the rates vary  
14           with their usage, so it's not equitable to just  
15           uniformly provide the customers a credit on  
16           their -- an average basis.

17    Q.    And does the Attachment 1 to your technical  
18           statement as filed, Bates page 10, reflect  
19           minimum and maximum refunds based on usage for  
20           each customer class?

21    A.    (Alam) Can you repeat the page number, please?

22    Q.    Bates page 10.

23    A.    (Alam) Yes.



1 Q. And can you -- are you looking at the hard copy?

2 A. (Alam) I'm on paper, yes.

3 Q. Okay. Can you just illustrate, for example, for  
4 one of the commercial classes and one of the  
5 residential classes, what the minimum and maximum  
6 refunds are under this scenario?

7 A. (Maston) Sure. I will just take a second, ma'am.  
8 I'm a bit lost.

9 Q. Sure.

10 A. (Alam) Okay. So for the T-41 class, the minimum  
11 credit is 35 cents, and the maximum credit can be  
12 up to \$4,423. And for a class like G-53, the  
13 minimum credits can be \$428, and the maximum  
14 credit can be up to \$30,223.

15 Q. And on Bates page 10, that's the chart on the far  
16 right?

17 A. (Alam) Yes, it is.

18 Q. And the bottom credit -- the bottom row is  
19 entitled, "Credits Minimum, Maximum, and  
20 Average."

21 A. (Alam) Yes.

22 Q. What is the DOE's understanding of the factors  
23 that resulted in the magnitude of the

1 over-collection resulting from the error?

2 A. (Alam) Can you just read me the question again?

3 Q. Sure. There was an initial estimate that the  
4 over-collection would be 5 million in October of  
5 2023.

6 A. (Alam) Yeah.

7 Q. And we just established that the over-collection  
8 is actually 11.3 million at this point in time?

9 A. (Alam) Yeah.

10 Q. Why do you think that's the case?

11 A. (Alam) So I think the actual sales over the first  
12 four months -- for the first four summer months,  
13 from May to August 2024, is much lower than their  
14 projected sales figures, and so I think that is  
15 one of the issues.

16 Q. Do you -- are there any other factors you would  
17 like to identify, or is that your --

18 A. (Alam) So the Company is trying to refund the  
19 over-collection to a very low Cost of Gas rate.  
20 But since their actual sales is much lower, they  
21 couldn't refund as much as anticipated.

22 Q. In your opinion, will the summer on-bill credits  
23 prevent the error that occurred, as testified to

1 by Ms. Maston, from harming ratepayers?

2 A. (Alam) To my best -- to the best of my knowledge,  
3 it did.

4 Q. It will?

5 A. (Alam) It will.

6 Q. Okay. Thank you. And then, in terms of the  
7 Excel spreadsheets submitted by the Company,  
8 first in connection with Exhibit 23, and then as  
9 will be done with Exhibit 25, have you had the  
10 opportunity to review those live Excel  
11 spreadsheets?

12 A. (Alam) Yes, I did.

13 Q. And do you believe that both of them are  
14 accurate?

15 A. (Alam) To the best of my knowledge, yes, it's  
16 accurate.

17 MS. SCHWARZER: Thank you, Mr. Alam.  
18 No more questions.

19 THE WITNESS: (Alam) Thank you.

20 CHAIRMAN GOLDNER: Thank you. We'll  
21 now move to DOE friendly cross of Ms. Maston.

22 MS. SCHWARZER: There is -- there is  
23 -- not that I tend to be unfriendly, but there's

1 no settlement here, so this is just the cross.

2 CHAIRMAN GOLDNER: Okay.

3 MS. SCHWARZER: Thank you.

4 CROSS-EXAMINATION

5 BY MS. SCHWARZER:

6 Q. Ms. Maston, looking at your --

7 CHAIRMAN GOLDNER: Sorry,

8 Ms. Schwarzer, I'd like to clarify.

9 Is there any place where the  
10 Department disagrees with the Company? It sounds  
11 like in the verbiage we -- that will be on the  
12 bills, it sounds like that was aligned. Is there  
13 any place where you disagree?

14 MS. SCHWARZER: There are questions  
15 I'd like to make -- questions I'd like to ask  
16 that were not asked on direct, and there's a  
17 correction I'd like to make.

18 CHAIRMAN GOLDNER: Okay. It may or  
19 may not be friendly cross, it sounds like, so  
20 there's no formal settlement, but --

21 MS. SCHWARZER: Correct.

22 CHAIRMAN GOLDNER: -- at this point,  
23 you don't know of anyplace you disagree with the

1           Company, but you're gonna ask some questions to  
2           verify that. Is that a correct summary?

3                   MS. SCHWARZER: I'd like to bring  
4           forth some facts that weren't brought forward on  
5           direct.

6                   CHAIRMAN GOLDNER: Okay.

7                   MS. SCHWARZER: And, as consistent  
8           with the petition, the general methodology has  
9           been agreed to by all parties, and the relief  
10          requested has been assented to.

11                  CHAIRMAN GOLDNER: Okay. So when you  
12          wrap up, I'd just like to know if there is  
13          anyplace where you disagree with the Company's  
14          position, and then please proceed with cross, and  
15          then we can --

16                  MS. SCHWARZER: Okay.

17                  CHAIRMAN GOLDNER: -- we can align  
18          later.

19                  MS. SCHWARZER: Okay. Thank you.

20                  CHAIRMAN GOLDNER: Very good.

21          BY MS. SCHWARZER:

22          Q. Ms. Maston, just turning to your Exhibit 25 and  
23          Bates page 4. Would you agree that the 5.7

1 million is what is being sought by the parties to  
2 be refunded to the customers, but the overall  
3 summer over-collection to be refunded, either  
4 specifically to customers or by being rolled into  
5 the summer deferred account, is 6.3 million?

6 A. (Maston) Yes.

7 Q. Do you agree that the overall summer -- that the  
8 summer over-collection, inclusive of money  
9 refunded to customers through the per therm  
10 charge for summer 2024, is estimated to be  
11 approximately 11.3 million as of October 31st,  
12 2024?

13 A. (Maston) No. The estimated balance, as of  
14 October 31st, 2024, not including any refund, is  
15 6.3 million. And once the refund has left that  
16 account, that approximately 570,000 would be what  
17 would be left behind in the deferral account.

18 Q. Well, let me take you through some questions to  
19 understand what you're saying.

20 In October 23rd, 2023, the Company  
21 estimated that the summer over-collection would  
22 be approximately 5 million. That was your  
23 earlier testimony, correct?

1 A. (Maston) Based on our earlier projections, yes.

2 Q. And so the rates were designed for the summer  
3 period, starting May 1st, 2024, to refund that  
4 5 million?

5 A. (Maston) Yes.

6 Q. And so, if you include that 5 million in what is  
7 anticipated to be the remaining over-collection  
8 to be refunded or deferred, 6.3 million, does  
9 that add to 11.3 million?

10 A. (Maston) They wouldn't be included together.  
11 The -- that 5 million that I believe you're  
12 speaking about was our original projected ending  
13 balance at the end of the summer period.

14 Q. I do understand that, and what I'm trying to get  
15 to is what the entire over-collection for the  
16 summer period is, irrespective of the efforts the  
17 Company has made to refund it, either through  
18 lower rates or through this on-bill credit.  
19 Wouldn't you calculate that as the 5 million  
20 estimated refunded through rates, and the  
21 remaining is 6.3 million?

22 A. (Maston) Yes. Inclusive of the amount of the  
23 over-collection that has been refunded to

1 customers via this low rate that is in effect, it  
2 would total to about 11 million.

3 Q. Okay. So you essentially agree with Mr. Alam's  
4 summary statement that the over-collection for  
5 the summer period stemming from the error is  
6 approximately 11.3 million?

7 A. (Maston) Approximately, yes.

8 Q. And what factors, in the opinion of the Company,  
9 led to that over-collection? You've explained  
10 the 5 million estimated as of October 23rd, 2023.  
11 What factors does the Company believe account for  
12 the increase from the 5 million to 11.3 million?

13 A. (Maston) The 5 million the rate was designed to  
14 refund was from our updated filing that was made  
15 after the hearing last fall. And that was  
16 calculated by a simple adjustment undoing the  
17 accounting error that had occurred in the  
18 account.

19 And then, over the period between that  
20 filing in the fall of '23 and when the summer of  
21 '24 period actually began, the actual activity  
22 in the account resulted in a much higher  
23 over-collection due to variations in gas costs



1 and usage throughout that time, as well as  
2 interest accumulating.

3 Q. And do those same factors account for the  
4 difference between the estimate that you filed in  
5 Exhibit 23 and the increase to 6.3 million in  
6 total that you filed in Exhibit 26 -- or, excuse  
7 me -- 25?

8 A. (Maston) Yes. That has to do with the  
9 differences between our projected information and  
10 the actual information that has been occurring.

11 Q. Are there any other factors the Company  
12 identified that would account for the increase  
13 from 5 million to 11.3 million, or from, roughly,  
14 5 million to 6.3 million?

15 A. (Maston) Nothing other than what I have already  
16 mentioned.

17 Q. Thank you. I think you heard Mr. Alam describe a  
18 process that the parties have discussed in order  
19 to permit and update the summer credits in the  
20 event that the Commission were to grant relief.

21 Do you agree that, were Liberty to  
22 file an update, that the Department would be  
23 granted a brief opportunity to also review the

1 numbers before that credit went into effect?

2 A. (Maston) Yes.

3 Q. And the Company agrees that, were the Department,  
4 for some unexpected reason, to identify an  
5 anomaly or a concern, that the Department could  
6 file a letter into this record asking that the  
7 credit be suspended until the anomaly or concern  
8 was resolved?

9 A. (Maston) Yes.

10 Q. Thank you.

11 MS. SCHWARZER: Thank you, Ms. Maston.  
12 I have no further questions.

13 THE WITNESS: (Maston) Thank you.

14 CHAIRMAN GOLDNER: Thank you. We'll  
15 move now to Liberty cross of Mr. Alam.

16 MR. SHEEHAN: I have no questions for  
17 Mr. Alam. I want to thank him for the good work  
18 he put into this. It helped this process a lot.

19 CHAIRMAN GOLDNER: Thank you. And  
20 we'll move to OCA cross of both witnesses.

21 MR. CROUSE: Thank you, Chairman  
22 Goldner. Taking a cue from the bench, the OCA  
23 came in here with agreement and has no questions

1 for either witness. Thank you.

2 CHAIRMAN GOLDNER: Thank you.

3 And before we begin Commissioner  
4 questioning -- questioning, I just want to go  
5 back, Attorney Sheehan, to the -- to the original  
6 question.

7 I think the relief requested by the  
8 Company is to refund 5.7 million, though the  
9 current -- it sounds like the current agreement  
10 is to continue to let the numbers settle out from  
11 this summer, modify that number slightly, and  
12 then perform the refund calculation in the coming  
13 months; is that what's happening here?

14 MR. SHEEHAN: Yes. So Request 1 is  
15 authorize return of 5.7.

16 CHAIRMAN GOLDNER: Okay.

17 MR. SHEEHAN: If the Commission would  
18 like us to, we're happy to update the numbers  
19 between now and whenever the order comes out.  
20 That's the -- and, as Ms. Maston said, that would  
21 identify the 14 other customers that have since  
22 moved out or whatever.

23 CHAIRMAN GOLDNER: And so -- and so --

1 I'm just trying to draw a box around it before we  
2 go to Commissioner questions. So it sounds like  
3 all the parties are comfortable with the refund  
4 of 5.732 million. There's -- we know the  
5 customers that remain as of the time of this  
6 filing. We could just refund those customers, to  
7 keep it very simple, and being, you know, pretty  
8 close to the -- to sort of the perfect answer.  
9 And that wouldn't require more review, more  
10 updates, and more discussion. We could just  
11 execute that and move along.

12 Is the Company comfortable with that  
13 position? And then I'll check with the parties  
14 as well.

15 MR. SHEEHAN: We are. That would be  
16 fine.

17 CHAIRMAN GOLDNER: Or, rather, would  
18 the Company be comfortable -- or would the other  
19 parties be comfortable with that position? Just,  
20 we already know who's moved in, who's moved out.  
21 We know who the customers are, if we refund the  
22 5.7 million that way. Or does the Department and  
23 the OCA believe that we need to fully get through

1 the summer period before we redo the calculation?

2 MS. SCHWARZER: Mr. Chairman, I think  
3 that, although the Department has a slight  
4 preference for the method described, we would be  
5 amenable to the proposal that Liberty has made  
6 and that -- if the Chairman of the Commission  
7 prefers that.

8 I would like to comment briefly on the  
9 relief that was described by the Company. Excuse  
10 me.

11 The credit refunds are associated with  
12 those who -- those customers who specifically  
13 remained from the summer of 2023, and every day  
14 there is some number of customers who have moved  
15 out. And so I think, because there is an open  
16 question as to whether move out -- whether the  
17 money associated with customers from the summer  
18 of 2023 should be rolled into the deferred  
19 account or perhaps extraordinary steps taken to  
20 identify and find them and refund it, which I  
21 believe is not possible, perhaps the order could  
22 both authorize the refund credit and authorize  
23 the movement of the move-out allocation, which is

1 identified in the table, into the summer deferred  
2 account, which will eventually be part of the  
3 summer 2025.

4 CHAIRMAN GOLDNER: I mean, one could  
5 argue that the earlier we snap it off, the  
6 better. Because those customers were customers  
7 in the last cycle. And so the earlier we provide  
8 the refund, the more customers that were  
9 Liberty's customers in the summer of '23 would  
10 get the refund. Would you agree with that?

11 MS. SCHWARZER: I think the Department  
12 would agree with that, and -- our concern is just  
13 that it's cleanest if it's clear that the  
14 allocation for those who have moved out will be  
15 rolled forward into the summer '24.

16 CHAIRMAN GOLDNER: Oh, I see your  
17 point. Thank you. That's a good clarification.  
18 Okay. I understand that.

19 Does the Office of the Consumer  
20 Advocate have any thoughts on the topic?

21 MR. CROUSE: Thank you for the  
22 opportunity to respond.

23 The OCA is fine with either approach.

1                   Certainly, all the parties have  
2                   discussed sooner is likely better, but we  
3                   understand the clarification the Department just  
4                   raised. We are amenable to either.

5                   CHAIRMAN GOLDNER: Okay. Thank you  
6                   for the clarification.

7                   Okay. Without any further ado, let's  
8                   move to Commissioner questions, beginning with  
9                   Commissioner Chattopadhyay.

10                  BY CMSR. CHATTOPADHYAY:

11                  Q. Good morning. I'm going to try and avoid getting  
12                   into the weeds, but I just -- based on what I'm  
13                   hearing, I think I need a little bit of greater  
14                   visibility of what's going on.

15                                 There was a mention of 14 more  
16                   customers having moved out. And really, what  
17                   you're saying is those customers were there in  
18                   summer of 2023, they're no longer there, and that  
19                   has not been reflected in the updated technical  
20                   statement, correct?

21                  A. (Maston) The updated technical statement does  
22                   reflect customers that moved out between the  
23                   first tech statement and the update, and there is

1 a chart in the Attachment A that shows the exact  
2 number of customers in each rate class that have  
3 moved out between those periods, but since then,  
4 more customers have probably moved out.

5 Q. And then you mention 14, and I'm not sure who  
6 mentioned it.

7 MR. SHEEHAN: To be clear, I mentioned  
8 it simply as a hypothetical, but just to make the  
9 point.

10 CMSR. CHATTOPADHYAY: That is -- that  
11 happened after this technical statement was -- or  
12 you're not sure?

13 MR. SHEEHAN: I was just giving the  
14 illustration that more people have moved out, 14,  
15 42 --

16 CMSR. CHATTOPADHYAY: Okay. Got it.

17 BY CMSR. CHATTOPADHYAY:

18 Q. As for the projection that was made in -- first  
19 time around, and I'm not talking about the  
20 technical statements here, about what the  
21 over-collection is expected to be, the Company  
22 had estimated roughly like \$5 million, and then  
23 it turned out that that estimation was off by a



1 big amount. So it was -- the actual -- or the  
2 better estimate is close to \$11 million.

3 And I just want to understand -- I  
4 know you've talked about how the usage may have  
5 been different, and maybe other things were  
6 different, but that's quite a significant jump.  
7 So can you -- can you throw a little bit more  
8 light on what was going on?

9 A. (Maston) I can try to shed a little bit more  
10 light. I was not a part of that initial filing  
11 that set that rate, with the 5 million projected  
12 over-collection.

13 Based on my understanding is that,  
14 once the Company realized that that entry had  
15 been made backwards, the update that was made to  
16 the filing was to simply reverse that number  
17 and -- and look at the over-collection or the  
18 deferral account balance as if that entry had  
19 been made correctly initially.

20 But they didn't take into account the  
21 effects of it having been made incorrectly. The  
22 revenue that we were making on the rates during  
23 summer of 2023 were much higher than they would

1           have been if the balance had been as it should  
2           have been.

3   Q.   So would you characterize that as, again,  
4           calculation error rather than being driven by,  
5           you know, changes in consumption and -- and other  
6           factors -- and I'm talking like, substantially,  
7           that's what it is?  Would you characterize that  
8           also as a calculation miss that wasn't captured?

9   A.   (Maston) Yes, I would.

10   Q.   Okay.  You briefly mentioned what was updated in  
11           Exhibit 25 relative to Exhibit 23.  That has  
12           nothing to do with realizing that the calculation  
13           error we just talked about has happened so we  
14           have to change things.  This is mostly driven by  
15           just the actual numbers coming in and figuring  
16           out how many customers have moved out,  
17           differently than what you had initially provided,  
18           correct?

19   A.   (Maston) Correct.

20   Q.   Okay.  I think you had indicated that the SAP  
21           problems may have also created the situation.  
22           And, again, you have indicated that you were  
23           probably not there at that time, so maybe this --

1 but if you can comment on it or if the  
2 Company's -- if the attorney can comment on it, I  
3 would appreciate it.

4 So do you think if the SAP issue  
5 wasn't there, this probably wouldn't have  
6 happened, or are you able to speak to it?

7 MR. SHEEHAN: So the -- the SAP issue  
8 wasn't a data issue. It was simply a report was  
9 not available that had been available, so it's --  
10 you know, you get a new system. We run hundreds  
11 of reports. This one wasn't there. When the  
12 report finally became available, the numbers that  
13 should have been tracked every month were a big  
14 number. And then the mistake was made to put it  
15 in the wrong side. So the -- at the SAP  
16 component, it's simply a report that we didn't  
17 see every month.

18 To the Commissioner's question about  
19 how we make sure this doesn't happen again, these  
20 folks aren't the accounting folks, but I have  
21 been told that we now run that report every  
22 month, and there are several eyes on it who know  
23 that the full balance should go this way or

1 should be going that way in the account. They  
2 have the expertise to see something fishy early.  
3 So we do have a process now to keep an eye on  
4 that.

5 So if someone had looked at that  
6 incorrect entry, who knows this stuff, would have  
7 said, wait a minute, that shouldn't be that way.

8 So now there are better eyes looking  
9 at it, and we'll track it better. So I hope that  
10 answers your question.

11 CMSR. CHATTOPADHYAY: You did. Thank  
12 you.

13 I'm trying to grasp what's going on.  
14 So really, when you were doing this analysis as  
15 to what customers moved out, you were simply  
16 first looking at the customers that were there in  
17 2023 summer. As you've shown, there is -- I  
18 think I have the right exhibit. Just a moment.

19 In your technical statement, Exhibit  
20 25, you're showing that there is \$571,000 that  
21 needs to be adjusted later, meaning it will be  
22 part of the summer deferral account, that is,  
23 again -- that could be recovered -- or that could

1 be given back to customers that were not even  
2 there in 2023. They joined later, right?

3 A. (Maston) Yes.

4 Q. So there is that mismatch going on; would you  
5 agree? I mean, I know it's still rough justice,  
6 but --

7 A. (Maston) Yes, it would ultimately go back to  
8 customers that maybe were not there, but that's  
9 also kind of the nature of those rolling  
10 over/under deferral accounts.

11 Q. I'm going to go to Mr. Alam. And I know that you  
12 have indicated what the language would be in the  
13 bill, and this is going to your recommendations  
14 in Bates page 8 of Exhibit 24, so the only change  
15 that you have agreed to is this replace "Company"  
16 with "calculation"?

17 A. (Alam) Yes.

18 Q. But it is a Company calculation, right?

19 A. (Alam) Yes.

20 Q. So I'm trying to understand, why is it so  
21 important to replace "Company" with  
22 "calculation"?

23 A. (Alam) So since the message is going to be

1 relayed by the Company, so the Company in a way  
2 are acknowledging their error, and they want to  
3 call it a calculation error because it happened  
4 due to a misalignment in their accounting  
5 adjustments. That's why we agreed to call it  
6 calculation error rather than Company error.

7 Q. That is helpful.

8 A. (Alam) Thank you.

9 Q. Thank you. Going back to the Company, so if --  
10 if there are more customers moving out from  
11 that -- you know, the customers who were there in  
12 summer 2023, and you -- you had the opportunity  
13 to recalculate the amounts, are we talking like  
14 it's going to happen pretty soon? Can you do it,  
15 like, in -- within another 15 days, or -- I'm  
16 just trying to understand, what did you mean  
17 by -- if we told you to do it, you will be able  
18 to do it, so --

19 A. (Maston) Yes, we could do that within a few days.  
20 It's a report that we request and receive from IT  
21 that has a list of all current customers and  
22 their move-in and move-out dates. And once we  
23 get that, it's just a matter of pulling in those

1 updated dates for the customers from summer of  
2 2023.

3 CMSR. CHATTOPADHYAY: Okay.  
4 Obviously, given that the -- there was this issue  
5 of calculation error, this is -- you know, given  
6 what has happened with SAP and all of that, I  
7 really wonder whether there are some issues with  
8 Liberty's accounting controls, and would DOE and  
9 the Company agree that an accounting-targeted  
10 management audit could provide assistance in,  
11 sort of, avoiding situations like this?

12 Because this is quite a big movement  
13 or correction. It just naturally leads to a  
14 little bit of apprehension at my end, as to, I'm  
15 not sure exactly what's going on. So that's why  
16 I'm asking this question, and if it's for the  
17 lawyers to answer, please do.

18 MR. SHEEHAN: Well, certainly  
19 Ms. Maston is not authorized to agree to such a  
20 thing.

21 The Company's position is that, first  
22 of all, this was a very small mistake that  
23 happened to have big consequence. We're not

1     diminishing the consequences, but it simply was  
2     someone putting a plus that should have been a  
3     minus; a minor error.

4             And, as I said, we have changed the  
5     process to avoid this error, this kind of error,  
6     in our deferral accounts going forward. We have  
7     the regulatory folks looking at these reports  
8     regularly to make sure the deferral accounts make  
9     sense.

10            It's now been two years since we had  
11     the conversion exactly, and, you know, you've  
12     heard of the issues we've had, and I can tell you  
13     it's been a nonstop effort on our side to stay  
14     ahead of the problems, fix the ones we find, find  
15     new ones. And I do think we're at a good place.  
16     Nothing is ever perfect, but we are over the  
17     hump, so to speak.

18            So I certainly -- I don't want to have  
19     a -- the audit you suggest. Certainly, you could  
20     order it, but it's -- it would be a big  
21     distraction, and I would prefer -- the Company  
22     would prefer that we continue to do what we're  
23     doing; and that is, the system went in across the



1 country. Everybody is learning stuff. Somebody  
2 learns stuff in New York. It gets spread across  
3 the whole Company. So, again, they're largely  
4 there.

5 CMSR. CHATTOPADHYAY: Any comments  
6 from DOE?

7 MS. SCHWARZER: Thank you,  
8 Mr. Commissioner. I would like to defer to Legal  
9 Director Paul Dexter.

10 MR. DEXTER: Thank you, Commissioners.  
11 So, as you know, the Company has been -- the  
12 Department has been ordered to undertake several  
13 audits in Docket 23-067, which is the Company --  
14 the Liberty's gas rate case. And when I say "the  
15 Department has been ordered," the Department has  
16 been ordered to oversee four -- four different  
17 audits. And as we've relayed to you in the gas  
18 rate case and the electric rate case, that has --  
19 would result in a delay of those rate cases and  
20 those rate cases being put off for two and a half  
21 years.

22 And we've alerted the Commission that  
23 the parties have been talking about a settlement

1 in those two rate cases. And one of the factors  
2 in moving towards a settlement would be to reduce  
3 the number of audits that would be done, but not  
4 eliminate them. And so we've been going back and  
5 forth about which audits would be most useful.

6 And, without disclosing specific terms  
7 of a settlement that's not been signed yet, there  
8 will be an audit element in the rate case  
9 settlement if and when it gets to you. That's  
10 important to the Department, but it will be  
11 different from what you've -- you know, what's  
12 been laid out right now with the four -- the four  
13 areas of audit.

14 So, yes, we believe that an audit of  
15 the SAP conversion is warranted, and I guess  
16 that's the most we can say about it until we get  
17 you that settlement, which, in the electric case,  
18 hopefully will be quite soon, and then, hopefully  
19 soon to follow, in the gas rate case.

20 CMSR. CHATTOPADHYAY: Thank you.  
21 That's all I have.

22 CHAIRMAN GOLDNER: Thank you,  
23 Commissioner.

1 BY CHAIRMAN GOLDNER:

2 Q. I just want to go over the tactical  
3 implementation of what's proposed here. So I'm  
4 looking at Exhibit 25, Bates page 4, the table we  
5 were talking about earlier.

6 I believe the proposed refund is  
7 5.732,779 million. And that my question is, when  
8 was this data snapped off? When was -- when did  
9 you snap off the data?

10 A. (Maston) I believe this was based on a customer  
11 report that was created on September 16th.

12 Q. Okay. So very recent, okay. So September 16th  
13 it was snapped off. And, at that point, you  
14 know, obviously, exactly what the move-out piece  
15 was, what the allocations are. So if the  
16 Commission were to approve the proposal  
17 expeditiously, it sounds like you could -- per  
18 Commissioner Chattopadhyay's question, you could  
19 provide those credits in the upcoming bills.

20 And, like, when would you snap that  
21 off? At what point -- if the Commission issued  
22 an order today, which won't happen, but if we do,  
23 what -- what bills would be impacted? Would that

1 be, you know, September 28th bills, and for the  
2 next 30 days, those credits would take place?

3 A. (Maston) That is my understanding. I'm not sure  
4 how quickly they will begin to be applied to  
5 customer bills, but we would provide them to  
6 Billing, and they would get them into the system  
7 as soon as possible. And they would just get  
8 picked up over the next month of billing.

9 Q. Okay. So, inevitably, there would be some  
10 credits that, for whatever reason, wouldn't reach  
11 the ratepayer. Maybe those folks had moved out,  
12 and then there's just going to be some changes.  
13 I suppose, any changes -- any deltas would move  
14 into that 570K category, and that that would just  
15 adjust that deferral account moving forward; is  
16 that correct?

17 A. (Maston) Yes, I believe any -- any credits that  
18 would be applied to bills of customers who leave  
19 between the calculation and whenever it is  
20 applied, it would just get left behind in the  
21 deferral account.

22 Q. Okay. Okay. So, as Commissioner Chattopadhyay  
23 likes to say, "rough justice," that seems to --

1           that seems to line up.

2                         In that min and max calculation, I  
3           think that was in Mr. Alam's testimony -- is that  
4           right -- let me check here.

5                         The min and the max is just a  
6           practical calculation. You took the customer  
7           that would get the minimum credit and the  
8           customer that would get the maximum credit, just  
9           to give the Commission an idea of what was  
10          happening there? Or is there some sort of limit  
11          applied to the min and the max?

12   A.    (Alam) Just to give an idea.

13   Q.    Thank you. That was a nice -- a nice  
14          calculation.

15                         Okay. So this is a question for the  
16          Company related to the question I just asked, so  
17          whoever is best to reply.

18                         So if the Commission were to issue an  
19          order, let's just say on October 10th, would --  
20          would the -- and we were to sort of address this  
21          in the order to make sure everyone was on the  
22          same page, would the billing credits take place  
23          within two days or four days or five days or a

1 week or -- what would the Company want to commit  
2 to in terms of the billing credit application?

3 MR. SHEEHAN: Yeah, I was talking to  
4 Mr. Garcia about this. The information that  
5 Regulatory would give to Billing would be in a  
6 day or two. And then Billing -- I'm not sure  
7 exactly if Billing plugs it in and they start  
8 picking up that day or shortly after, but it's a  
9 matter of days. It's not two weeks until things  
10 get picked up. So it would be -- I'll go out on  
11 a limb and say from order to first credits being  
12 applied is three, four, five days.

13 CHAIRMAN GOLDNER: Okay. Thank you  
14 for that.

15 MS. SCHWARZER: Mr. Chairman, could I  
16 ask a clarification? It's my understanding that  
17 it would take probably 30 days for a billing  
18 cycle, so that some customers would not  
19 receive --

20 CHAIRMAN GOLDNER: Absolutely. So it  
21 would start -- that's why I'm checking on the  
22 snap-off date. So if it starts on October 14th,  
23 it would go to approximately November 13th, so

1 customers would be receiving that credit all  
2 along.

3 Very good. And if the credit is  
4 greater than the bill, I assume that that would  
5 just be carried forward until the next bill and  
6 the next bill until the credits were completed?

7 MR. SHEEHAN: Correct.

8 CHAIRMAN GOLDNER: Okay. I suppose I  
9 should ask your witnesses.

10 THE WITNESS: (Maston) Yes, that is  
11 true.

12 CHAIRMAN GOLDNER: Thank you.

13 MR. SHEEHAN: I'm not suggesting --

14 CHAIRMAN GOLDNER: I know, I know, I  
15 know. I correct myself. I was looking at the  
16 wrong person. Okay.

17 Okay. That part of it is clear to me.  
18 Commissioner Chattopadhyay, any questions on that  
19 topic before I move to a different topic?

20 All is clear?

21 CMSR. CHATTOPADHYAY: I think I'll  
22 wait for the end after you. There might be one  
23 question I need to get clarification on.

1           CHAIRMAN GOLDNER: Okay. Very good.

2           And then, I want to return to the SAP  
3 topic briefly, and I appreciate the explanation  
4 from the Department and the Company. It's much  
5 clearer than when we started today.

6           What I don't understand is how the  
7 error happened in the first place. It sounds  
8 like, Mr. Sheehan, from what you described, that  
9 someone entered a minus sign instead of a plus  
10 sign or vice versa, but normally in accounting  
11 systems, it's -- these kind of things are  
12 automatically booked, and -- and humans check to  
13 make sure it got booked into the right account.  
14 But the automatic booking, it sounds like, it  
15 went into the wrong account in the first place.

16           MR. SHEEHAN: Yeah, my understanding  
17 is this allocation, when -- when bills are being  
18 paid and are being put into one of the two  
19 accounts, it's not automatic. You need someone  
20 to say, oh, that particular Tennessee gas  
21 pipeline charge belongs in summer, but this one  
22 belongs in winter.

23           It's that kind of -- and the reports



1 that the SAP were kicking out informs that. And  
2 so -- you're right; a lot of the accounting is  
3 automatic. This one is a manual entry for -- to  
4 use a common phrase.

5 CHAIRMAN GOLDNER: So now, I guess  
6 I'll turn to Mr. Dexter. So feedback, at least  
7 from my perspective, which, I'm sure, is not  
8 surprising, is that -- or to the extent that we  
9 have manual journal entries and manual entries  
10 going on, those are primaries for audits to take  
11 place, because lots of errors can happen. To the  
12 extent the Company has an automated process,  
13 humans still need to check it, but the automated  
14 process makes me feel a lot better.

15 I'm just not accustomed to a lot of  
16 manual journal entries on these kinds of areas.  
17 I would think that this would be automated, with  
18 humans just take checking it. But for the  
19 Department's consideration, that would be  
20 something that we would be interested in, in a  
21 general way moving forward, not necessarily on  
22 this specific issue, but I guess in addition to  
23 this specific issue.

1                   So let's do this before we move to  
2                   redirect. Let's just take a brief break so that  
3                   the Commissioners can discuss a little bit, very  
4                   briefly. We'll just come back at 25 till, after  
5                   the Commissioners wrap up, which should be very  
6                   brief. We'll go to redirect from the DOE and  
7                   Liberty, and then we'll wrap up with closing  
8                   statements. So let's just take a short break  
9                   returning at 25 of.

10                   (Recess taken.)

11                   CHAIRMAN GOLDNER: Okay. We'll go  
12                   back on the record. I think Commissioner  
13                   Chattopadhyay has some additional questions.

14 BY CMSR. CHATTOPADHYAY:

15 Q. Just give me a few seconds. I'm going to get on  
16 my computer first.

17                   So very minor question. I think it's  
18 for the Company. I'm just trying to make sure,  
19 when you say no activity during summer of 2023,  
20 you're trying to ensure -- ensure that if  
21 somebody didn't have activity, they don't get a  
22 credit, correct?

23 A. (Maston) Yes. Yes.

1 CMSR. CHATTOPADHYAY: Thank you.

2 That's all.

3 CHAIRMAN GOLDNER: Okay. Very good.

4 Let's move to DOE redirect, if any.

5 MS. SCHWARZER: Thank you,

6 Mr. Chairman. I don't have any redirect.

7 CHAIRMAN GOLDNER: Thank you.

8 And Liberty, redirect?

9 MR. SHEEHAN: Just one question that  
10 is really to underscore the obvious.

11 REDIRECT EXAMINATION

12 BY MR. SHEEHAN:

13 Q. Ms. Maston, for the customers that have moved  
14 out, does the Company think it feasible to track  
15 them down to give them their refund that they  
16 would otherwise be due?

17 A. (Maston) No. They would -- we don't, to my  
18 knowledge, have information about where customers  
19 may have gone after leaving.

20 Q. And as an order of magnitude, we were just  
21 talking about if you take the dollars that we  
22 project would be left over, roughly the half  
23 million, and how many customers have moved out

1 since last year?

2 A. (Maston) Around 18,000 customers make up that  
3 \$570,000 that would be left.

4 Q. Okay. So per customer -- using an average, which  
5 isn't always good, the per customer is very  
6 small?

7 A. (Maston) Yes.

8 MR. SHEEHAN: Okay. Thank you.

9 That's all.

10 CHAIRMAN GOLDNER: Thank you. Okay.

11 I'll thank the witnesses for their  
12 excellent testimony today. The witnesses are now  
13 dismissed.

14 Having heard no objections, we'll  
15 strike identification and admit Exhibits 23, 24  
16 and 25 into evidence, and we'll now grant parties  
17 leave to make brief closing statements on the  
18 record, beginning with the Department of Energy.

19 (Exhibits 23, 24, 25 admitted.)

20 MS. SCHWARZER: Thank you,

21 Mr. Chairman.

22 Order 26,898 directed that the  
23 Company's error, first identified on October

1 19th, 2023, was not to harm ratepayers.

2           Mr. Alam identified the factors that  
3 the Department considered on this proposed  
4 on-bill summer credit, the magnitude of the  
5 error, the concern that negative rates for summer  
6 2024 would be inappropriate, the large interest  
7 costs that would accrue were the money -- the  
8 amount of deferral -- excuse me -- the amount of  
9 over-collection to be rolled into the summer of  
10 2025 deferral account; and, finally, the concern  
11 that due to the minimum and maximum calculated  
12 credits, were a generic credit to be applied, it  
13 would be inappropriate.

14           We believe that the remedy discussed  
15 here today appropriately avoids harming customers  
16 as a result of the Company's error, and we  
17 support it.

18           We thank the parties for their  
19 information. The Company is working with us, and  
20 we think this is just and reasonable in the  
21 public interest. Thank you.

22           CHAIRMAN GOLDNER: Thank you. I'll  
23 move now to the Office of the Consumer Advocate.

1           MR. CROUSE: Thank you. Similar to  
2 the Department of Energy, the OCA agrees that the  
3 remedy discussed today is both appropriate and  
4 equitable, and we appreciate the parties working  
5 together on this matter.

6           With respect to the Chair's question  
7 about the two options of how to best proceed,  
8 whether it's letting the summer run through, or a  
9 more immediate action, the OCA remains amenable  
10 to either option.

11           CHAIRMAN GOLDNER: Thank you, Attorney  
12 Crouse.

13           And, finally, the Company.

14           MR. SHEEHAN: Thank you. I have one  
15 change to make to what I said in the opening,  
16 where it's either approve what we filed or allow  
17 us to update.

18           In conversations, it occurred to us  
19 that the update would merely be of the customers  
20 who have moved out since the last tech statement.  
21 But we don't need to do that, because if we send  
22 the refund today and they moved out, that would  
23 be an exercise that would not have any impact, so

1 I -- it makes me want to simply request that you  
2 approve the refund of the dollar amount, that's  
3 been repeated a few times, according to the  
4 formulas that we presented. And we appreciate  
5 the Commission's thoughtfulness. Thank you.

6 CHAIRMAN GOLDNER: Thank you, Attorney  
7 Sheehan.

8 I'll just check and see if there's  
9 anything else we need to cover today.

10 All right. Seeing none, the  
11 Commission will endeavor to get the order out as  
12 soon as possible, but no later than October 10th.  
13 Thank you.

14 (Whereupon, the proceeding  
15 was concluded at 10:42 a.m.)

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C E R T I F I C A T E

I, Nancy J. Theroux, LCR, RPR, do  
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*Nancy J. Theroux*



NANCY J. THEROUX, LCR, RPR  
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