STATE OF NEW HAMPSHIRE

BEFORE THE PUBLIC UTILITIES COMMISSION

DG 24-103

NORTHERN UTILITIES, INC.

Petition for Approval of Revenue Decoupling Adjustment Factor and
Waiver of Revenue Decoupling Adjustment Cap

NEW HAMPSHIRE DEPARTMENT OF ENERGY'S MOTION TO CARVE OUT NORTHERN'S REQUESTED "WAIVER" FOR 90-DAY PERIOD BECAUSE ON ITS FACE "WAIVER" OF A BINDING SETTLEMENT AGREEMENT IS INAPPROPRIATE, THE REQUEST REQUIRES COMPLEX ANALYSIS AND CONCERNS REGARDING NORTHERN'S RDA FORMULA SEEM BEST ADDRESSED BY APPLYING SETTLEMENT TERMS AS ORIGINALLY APPROVED and

MOTION FOR RELATED LOGISTICS RELIEF INCLUDING CANCELING THE OCTOBER 29 HEARING (ASSENTED-TO, IN PART)

NOW COMES the New Hampshire Department of Energy ("Department" or "DOE") and objects to Northern Utilities Inc.'s ("Northern" or "the Company") request to "waive" the bargained-for and approved settlement terms, i.e., imposing a revenue decoupling adjustment cap and deferring any balance above that cap. The Department asks the Commission to carve out the Company's "waiver" request for a 90-day period in order to allow further discovery, legal analysis, and discussion in this docket, with a Commission hearing and order thereafter. This will allow the Department to address inaccuracies and omissions in Northern's *Petition*, and perhaps better understand why Northern seeks to circumvent the purpose of entering into a binding settlement agreement through "waiver."

The Department also seeks related logistic relief, including canceling the October 29, hearing and a two-day enlargement of time to file the Department's Technical Statement (with reduced scope), which has been assented-to, in part. Northern does not assent to the

Department's request for an enlargement of 90-days in this docket, or to canceling the October 29, 2024 hearing, or to a narrow scope for the Department's technical statement.

In support of the Department's objection[1] and request for an additional 90-day period to consider Northern's proposed "waiver," and the Department's objection to Northern's request for "waiver," the Department states as follows:

I. THE COMPANY'S PETITION OMITS IMPORTANT INFORMATION

1. On September 16, 2024, Northern filed its *Petition for Revenue Decoupling Adjustment Factor and Waiver of Revenue Decoupling Adjustment Cap* (hereinafter *"Petition*"). The Company asks the Commission to "waive" a material term in the existing approved Settlement Agreement (hereinafter "S/A") which states:

> [The Company] shall implement an RDA cap of 4.25 percent of approved distribution revenues as established by this Settlement for each group over the relevant Measurement Period(s) for over-and-under recoveries. To the extent that the RDA for a group, including prior period reconciliation, exceeds 4.25 percent of distribution revenue, the amount over or under 4.25 percent shall be deferred, with carrying costs accrued monthly at the Prime Rate with said Prime Rate to be fixed on a quarterly basis and to be established as reported in The Wall Street Journal on the first business day of the month preceding the calendar quarter. If more than one rate is reported, the average of the reported rates shall be used. In the Company's next distribution rate case, parties to that proceeding may propose specific treatment of any carried balances remaining at that time.

[1] In the opinion of the Department, it was procedurally inappropriate for Northern to file its request for a "waiver" of approved material settlement terms in its petition for standard RDA recovery. Northern ought to have exclusively applied the existing and approved formula in its petition, *see* Order No. 26,993 (April 12, 2024), and sought to "carve out" this complex issue – a process the other New Hampshire public gas utility follows in its cost of gas and LDAC proceedings. *See* Docket No. DG 23-027, Tab 18 (approved "Proposed Guidelines" # 16-17 and 10). In addition, Northern ought to have sought DOE input on what seems to be a request to amend an existing settlement agreement (signed by the Department, the Company and the Office of the Consumer Advocate) before filing its request with the Commission. Finally, RDA calculations consistent with the existing settlement ought to have been applied in Docket No. DG 24-102, Northern's Petition for Approval of 2024-2025 Winter and 2025 Summer Cost of Gas docket.

DG 21-104 Exhibit 13 S/A (May 2022) (Emphasis added). The Company has not cited any authority for changing the terms of an approved S/A. The other settling parties, the DOE and the OCA, have not agreed to waive binding settlement terms.

2. In addition, the Company's petition includes a number of statements that appear inaccurate by omission. For example, Northern states that the relief it requests will increase the RDA component of proposed rates to Residential Heating Customers by $82.67 over the Winter period, *see* Petition paras 4-5, yet because Northern's requested relief extends the recovery period to 24 months from the approved 12 months, the actual recovery for which Northern seeks approval is a much higher amount.

3. Similarly, the Company's *Petition* states that "[t]he Commission approved the RDA rates filed September 15, 2023 in Docket No. DG 23-086," *see* Petition para 3, however, at the request of the Department, the Commission only *approved* Northern's RDA calculations for *recovery up to the cap*, and deferred review of the mathematical remainder, consistent with the terms of the approved S/A. *See* Order No. 26,933 (April 12, 2024) at 7 (The Commission stated "[t]he sole dispute is whether DOE may argue at a future rate proceeding that the carry-forward balance both can and should be reduced based on its interpretation of the [S/A]. The Commission does not need to answer that question to resolve Northern's petition and therefore declines to do so in this order."); *id* at 5-6 (summarizing the Department's position in Docket No DG 23-086). Accordingly, the Company's assertion that "[o]nce the Commission has ruled on the Company's annual RDA filing, the just and reasonableness of those costs is no longer at issue and therefore cannot be the subject of dispute in a future proceeding" *see Petition* para 16, seems at best misguided and at least inapplicable.

4. By way of a third example, the *Petition* states that "[s]pecifically, a waiver of the Cap will save ratepayers approximately $652,400 in carrying costs [over a twelve-month period], and is therefore in the public interest," *Petition* at 14, *Desmaris and Nawazelski Testimony* at page 3, line 14, without juxtaposing those proposed "savings" with the larger savings that could result were the correctly deferred RDA balance – in excess of 2 million for RDA Year 2 - disallowed in whole or in part during a future rate case, or off-set by a future RDA overcollection (resulting in money due to ratepayers) as contemplated by the parties when the S/A was signed. *See* Order No. 26,650 (July 20, 2022) at 4-6,[2]13-14 (approving S/A and describing RDA); Dkt. No. DG 21-104, Exhibit 13, *Settlement Agreement* (May 27, 2022) para 4.2.3.

5. The *Petition* also – for reasons that are unclear—describes "the total interest for all rate class groupings on the deferred plus current RDA amounts including carrying charges" as "approximately $7.7M in the winter period," in sharp contrast to the "savings" for the Winter and Summer periods were the Cap "waived," identified by the Company as $652,400. *Compare Petition* para 11 ($7.7M "total interest" in Winter period alone) *with Petition* para 14 (Company asserts that waiver of the cap will "save" rate payers approximately $652,400). The $7.7M appears over-emphasized when by comparison the savings—are calculated by the Company at a more modest $652,400.

6. The above illustrated samples of *Petition* inaccuracies and omissions identified here is concerning. The Department needs time to identify all inaccuracies and analyze the Company's

[2] Order 26,650 at 6 states, "Northern shall implement an RDA [revenue decoupling adjustment] cap of 4.25 percent of approved distribution revenues for each group over the relevant Measurement Period(s) for over-and-under recoveries. To the extent that the RDA for a group, including the prior period reconciliation, exceeds 4.25 percent of distribution revenue, the amount over or under 4.25 percent shall be deferred, with carrying costs accrued monthly at the Prime Rate with said Prime Rate to be fixed on a quarterly basis and to be established as reported in The Wall Street Journal on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. In the Company's next distribution rate case, the parties to that proceeding may propose specific treatment of any carried balances remaining at that time." Emphasis Added.

request and any authority the Company might identify in support of the "waiver," time that is not available in this compact docket with an impending October 29 hearing date.

II. THE COMPANY'S REQUEST FOR "WAIVER" INAPPROPRIATELY CIRCUMVENTS THE PURPOSE OF SETTLEMENT

7. The purpose of a binding settlement agreement is to keep the terms in place pending the agreed upon termination point- here, a future Company rate case.

8. Instead, the Company asks the Commission to "waive" a material term of the previously approved S/A, namely the 4.25 percent cap and resulting deferred balances with treatment to be proposed in a future rate case, if a balance then remains (hereinafter summarily referenced as "the Cap"). *See* Order No. 26, 650 at 4-6, 13-14; Dkt. No. DG 21-104 Exhibit 13, S/A, para 4.2.3; Order No. 26, 993 at 7 (Commission rejected relief Northern requests here in last year's RDA revenue decoupling as premature/reserved for Northern's next rate case). Applying the rule of the case, the Commission should again deny Northern's request for "waiver" as premature and unnecessary to approval of an RDA consistent with the approved S/A. *See* Order No 26, 993 at 7; Attachment 1 (RDA calculations, rates for all customer classes and bill impact, consistent with the existing S/A to be provided by the Company in discovery in this docket no later than October 15, 2024 in responses to DOE DR 1-2 and 1-3).

9. Further, while the Company is not wrong when it asserts that the Cap is intended to limit the impact of the RDA on customer bills, *see Petition*, para 7, the Cap is intended to do more than that. The Cap limits the impact of a novel decoupling formula and provides an opportunity for the parties to address any remaining deferred balance in a future rate case if sequential, annual, RDA under/over deferred amounts do not off-set each other. Northern's request for "waiver" would silently eliminate the other role the Cap plays, without replacement. Mitigating

rate shock with a 24-month recovery period, as Northern proposes here, is distinctly different from potentially eliminating the RDA deferred balance in a future rate case.

10. Further, in the existing S/A, imposing a cap and deferring treatment of any balance until the Company's next rate case were terms agreed to by all Settling Parties, including the Company. All Settling Parties have agreed to cooperate "in advocating that [the current] Settlement Agreement be approved by the Commission in its entirety and without modification." Dkt. No. DG 21-104 Exhibit 13 S/A para 10.6. Northern has seemingly contradicted this provision of the S/A in seeking the relief it has identified as a "waiver."

11. In addition, the Settling Parties (Company, DOE and OCA) agreed that the S/A--which allows Northern to implement decoupling including its RDA--was:

> expressly conditioned upon the Commission's acceptance of all provisions, without change or condition. If the Commission does not accept this Settlement Agreement in its entirety, without change or condition, or if the Commission makes any findings that go beyond the scope of the Settlement Agreement, and any of the Settling Parties does not agree to the changes, conditions, or findings, that Settling Party may request that the Settlement Agreement be withdrawn or, alternatively, request a hearing on any discrete finding or conclusion that departs from or goes beyond the scope of the Settlement Agreement while leaving the approved portions of the Settlement Agreement in place.

Dkt. No. DG 21-104 Exhibit 13, S/A para 10.1 (Emphasis added). Thus, were the Commission to grant Northern's requested "waiver" over the Department's objection, the Department would have the right to request a new hearing on Northern's RDA formula potentially including but not limited to redesigning Northern's decoupling formula or seeking to withdraw the settlement in its entirety.

12. In its *Petition*, Northern has provided information that suggests Northern's approved RDA formula may require reform. Apparently Northern has "evaluated the current default amounts and is concerned that these [RDA] deferrals will continue to increase in light of warmer

weather [trends] and decreased therm sales." *Petition* para 8. If the Company is aware of factors that render its current RDA formula unreasonable or unjust, then a wholesale re-examination of the formula is called for. (Such a re-examination would require significantly more than 90 days). Instead, the Company seems to seek expedited recovery of deferred amounts to the benefit of the Company and the detriment of rate payers.

13. The Company's claimed basis for "waiver," i.e., that "the increase of warmer weather, decreased therm sales and increased interest rates were unforeseeable" when the parties signed the controlling S/A in May of 2022 seems difficult to accept on its face. *See Petition* para 13 (emphasis added). Northern's reasonably prudent utility analysts, and any reasonably prudent layperson, would have foreseen in May of 2022 that markedly warmer weather could occur, that customers might limit therm sales in response to price increases and energy efficiency, and that interest rates are variable, sometimes rising significantly. Such predictable changes do not require "waiver" of material settlement terms.

14. The appropriate remedy to a RDA formula in need of reform is not to allow Northern to immediately capture as much RDA revenue-above-the-Cap as possible, as the Company proposes. Instead, the appropriate remedy is to enlarge the time available in this docket to allow the parties to carefully consider reforming the RDA, if necessary. That is the relief the Department seeks in this motion, relief Northern will not assent to: a 90-day period for additional analysis and discussion prior to a future Commission hearing.

15. Perhaps recognizing that its request for "waiver" of the Cap opens the RDA formula to further scrutiny, the Company seems to argue that "where a recovery mechanism [RDA formula] has been established and approved and the Commission does not find any reason to revisit such rate mechanism, the Commission will limit its review in the proceeding to considering whether

the rates were correctly calculated pursuant to the approved methods..." *see Petition* para 17 citing Order No. 27, 042 (2024) at 2 (Electric utility), to support its "waiver" request. Yet clearly, the "waiver" would explicitly alter the terms of the "approved recovery mechanism," rendering the quoted authority inapplicable. The Company's related assertion that the "waiver" "does not infringe on any party's ability to raise issue with [RDA] costs as these parties have the opportunity to review and contest these costs in the instant proceeding...." is hollow as that is precisely what "waiver" would do. *Petition* para 17. The Department cannot meaningfully review and analyze a material change in the RDA mechanism in a compressed docket designed merely for mathematical verification in the midst of three other similarly compressed cost of gas dockets all of which will go to hearing and must be resolved in the last two weeks of October.

16. The Company's assertion that "waiver of the cap does not change the costs themselves, but simply allows for a more efficient collection of these costs," *Petition* at 17, is inaccurate on its face. In the opinion of the Department, "waiver" of the Cap changes costs subject to recovery from customers by several million dollars and removes the Department's ability to potentially request modification or elimination of collection of any deferred balance in the next rate case.

17. While the Department objects to Northern's attempt to rewrite the terms of an approved and binding S/A[3], the Department acknowledges that on infrequent occasions, in narrow circumstances, the Commission may need to reform an approved settlement agreement. For example, when then-PUC Staff determined that a formula allocating costs between Northern's New Hampshire and Maine customers was unfair to New Hampshire, the formula was reformed.

[3] Ironically, last year Northern asserted review of settlement agreement terms was outside the scope of its decoupling docket. *See* Dkt. No. DG 23-086 February 29, 2024 Hearing Transcript at 27-28 and Hearing Exhibit 4 at Bates 003 (Northern's cover letter in last year's decoupling docket stated "to the extent that the Department wishes to revisit the RPC model, it may do so in the Company's next distribution rate case" yet now the Company wishes to revisit the settlement agreement itself)

See Order No. 24, 540 (October 31, 2005) at 7-8, 15-19 (in Dkt. No. DG 05-147). Of note, in that previous docket, allocation between Maine and New Hampshire was mandatory, the adjusted allocation was prospective only, and review was accomplished with sufficient time in a separate docket, opened to develop a new or modified cost allocation between New Hampshire and Maine. *See id.* at 16 (discussing Docket No. DG 05-080[4]). In the instant docket, Northern has not identified a sufficient basis for the Company's immediate recovery of the RDA deferred balance, especially as one of the original Settling Parties, the Office of the Consumer Advocate, is not even participating in this docket. The Department seeks relief consistent with what the Commission did before when confronted with a potentially inaccurate formula in a settlement agreement—Commission approval of an enlarged period of time for discovery and analysis in a situation where the Company's requested RDA recovery is (unlike allocation between New Hampshire and Maine) not mandatory.

III. AN ADDITIONAL 90-DAY PERIOD FOR PARTIES TO CONSIDER NORTHERN'S PROPOSED "WAIVER" AND EXPAND INQUIRY IS APPROPRIATE, ALTHOUGH NORTHERN DOES NOT ASSENT TO THE DEPARTMENT'S REQUEST

18. The current S/A requires Northern to file its RDA calculations forty-five days in advance of November 1. *See* Order No. 26,650 at 5; Northern Tariff No. 12 Gas, First Revised Page 165. This is because the filing is supposed to be simply a mathematical computation and application of the RDA formula to Northern's COG and LDAC, with relatively simple review and verification by the Department and the Commission. *See* Dkt. No. DG 23-086 February 29, 2024 Hearing Transcript at 29-30 (Northern asserts that the scope of the Company's decoupling

[4] See Order No. 24,627 (June 1, 2006) (in Dkt. No. DG 05-080 Order approving settlement and modifying Northern's allocation formula as between New Hampshire and Maine.

docket is whether the RDA calculation was done correctly; are the rates correct relative to the cap and is the carryforward balance correct).

19. The issues and concerns outlined above are potentially complex and broad. Northern's "waiver" request seeks to alter material settlement terms in a compact docket. Northern does not assent to a 90-day enlargement of time to allow the Department an opportunity to address the Company's underlying concern that the RDA will sequentially result in under collections of significant magnitude. It is appropriate for the Commission to grant the Department a 90-day period for discovery and analysis, cancel the October 29 hearing currently established in this docket, and in Northern's cost of gas/local distribution adjustment clause docket, (Dkt. No. DG 24-102) calculate rates for effect November 1, 2024 inclusive of a *provisional* RDA, calculated with the 4.25 percent cap over a 12 month recovery period as required in the existing S/A. The Company will provide calculations consistent with the existing S/A on October 15, 2024 in response to the Department's Data Request 1-2 and 1-3 in this docket. *See* Attachment 1.

20. Northern does not assent to calculating the RDA consistent with the settlement on a provisional basis in Docket No DG 23-102. As noted, the Company estimates the carrying cost "savings" from its proposal as $652,400 in a twelve-month period. *See Petition* para 14; *Desmaris and Nawazelski Testimony* at page 3, line 14. The Department estimates that the financial impact of a 90-day delay in implementing the relief Northern is seeking would be one quarter of Northern's estimate. In addition, the Department notes that interest rates have dropped since Northern filed its testimony and are likely to continue to drop.

21. Northern does assent to the Department's request that its technical statement, due in this docket on October 17, 2024, be enlarged to October 22, 2024, which the Department is seeking

in light of developments in this docket and multiple other cost of gas hearing technical statements due at the same time.

IV. CONCLUSION

The Department objects to Northerns request for "waiver" of the Cap and for the reasons stated above, the Department asks the Commission to carve out Northern's request to "waive" approved settlement terms for an enlarged discovery/legal research/discussion period of 90-days and therefore asks that the Commission grant the related logistics relief requested.

WHEREFORE, the Department respectfully requests that this honorable Commission:

A. Carve-out Northern's request for "waiver" of approved settlement terms--namely "waiver" of the 4.25 percent cap on RDA recovery and elimination of the framework for specific treatment of any deferred amount at the next rate case--for a discovery/ legal research period of an additional 90-days;

B. Grant related procedural relief including:

   1. Cancel the October 29, 2024 hearing scheduled in this docket, *see Commencement of Adjudicative Proceeding and Notice of Hearing* (Sept. 24, 2024) and schedule a new hearing on or about mid-January 2025;

   2. Direct the parties to file a proposed procedural schedule for use of the additional 90-day period;

   3. Use RDA recovery calculations consistent with the agreed upon and approved settlement terms--on a *provisional* basis in Docket No. DG 24-102 Northern's COG and LDAC docket (scheduled for hearing on October 24, 2024) pending resolution of the carve-out issues in *this* docket, Docket No. DG 24-103. *See* Dkt. No. DG 24-102, *Commencement of Adjudicative Proceeding and Notice of Hearing* at 5 (scheduling hearing for Northern's pending COG and LDAC); Attachment 1;

C. On or before October 17:

   1. Enlarge the Department's deadline for filing an initial technical statement in this docket from October 17, 2024 to October 22, 2024, as assented-to by Northern and to allow the Department to fully review Northern's data request responses, recalculating the RDA consistent with the S/A;

2. Direct that the sole focus of the Department's initial technical statement, to be filed on October 22, 2024 pursuant to relief requested above, be to comment on whether Northern's RDA recovery calculations, provided in response to Department data requests in this docket DOE DR 1-2 (b) are mathematically accurate and consistent with the approved RDA formula, 4.25 percent cap, and the existing S/A. *See* Attachment 1.

Dated: October 15, 2024

Respectfully Submitted,

/s/ Mary E. Schwarzer, Esq.

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Certificate of Service

I hereby certify that a copy of this pleading was provided via electronic mail to the individuals included on the Commission's service list for this docket on this date, October 15, 2024.

s/ Mary E. Schwarzer, Esq.

Mary E. Schwarzer, Esq.
(NH #11878)

Before the New Hampshire Public Utilities Commission

DG 24-103
Northern Utilities, Inc.

Petition for Approval of Revenue Decoupling Adjustment Factor (RDAF) and Waiver of Revenue Decoupling Adjustment Cap

NH Department of Energy Data Requests–Set 1

Issued: October 02, 2024

For the following data requests, Northern Utilities shall be referred to interchangeably as "Northern" or "the Company" unless otherwise indicated. The New Hampshire Department of Energy shall be referred to as "DOE" or "Department." For any response that requires calculations, please provide a live Excel spreadsheet, i.e., a spreadsheet that shows all formulas and inputs and that permits new calculation/inputs.

DOE 1-1 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Petition

The petition at p. 3, paragraph 12 states, "As shown on Page 1 of SED-1B the deferral in the winter period for all class groups would be $5.9M in the winter period and $2.1M in the summer period" Please confirm the deferral amounts stated in the petition for the winter (peak) and summer (off-peak) period match with the deferral amounts calculated in Attachment SED-1B RDAF . Please note—it does not appear to the Department that Attachment SED-1B RDAF has been included in PDF format in the Commission's Virtual Docket. The Department refers to Attachment SED-1B RDAF as referenced by the Company in its testimony and provided in PDF and Live Excel with its September 16 petition. Because the documents themselves are not clearly labeled "Attachment SED-1 RDAF" or "Attachment SED-1B RDAF" the Department respectfully asks the Company to provide those schedules and tables clearly marked "Attachment SED-1 RDAF" or "Attachment SED-1B RDAF". Note—there does not appear to be an "SED-1A RDAF."

DOE 1-2 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Filing and Northern's Sept. 17, 2024, COG Filing

a. Demeris and Nawazelski Testimony at Bates 6 lines 2-4, states "The Company is not including bill impacts or rate summaries in this filing since full bill impacts and rate summaries are being filed in the cost of gas filing made on or before September 17th under separate cover." Please confirm that the typical bill impacts described in the COG filing in DG 24-102 include the RDAF rate for the peak and off-peak periods reflecting a 24-month recovery period and waiver of the 4.25% cap.

b. Please provide the typical bill impacts and rate summaries for all rate classes for the peak and off-peak periods based on the RDAF rate calculated in Attachment SED-1B RDAF reflecting a 12-month recovery period and a 4.25% cap consistent with the currently approved tariff and Settlement Agreement. These calculations should also exclude any RDAF recovery amount deferred from last year. See DOE 1-3 below.

c. In the opinion of the Company, would a 24-month recovery period be appropriate or necessary for the RDAF rate calculated in Attachment SED-1B RDAF? Please explain your response. If in the Company's opinion a recovery period of more than 12-months would be appropriate, please identify the extended period, explain why that period is appropriate and provide typical bill impacts and rate summaries for all rate classes.

DOE 1-3 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Filing

Are the RDA deferral balances for both peak and off-peak periods from DG 23-086 included in this year's RDAF filing? If so, where are those deferral balances reflected in Attachment SED-1 RDAF and in Attachment SED-1B RDAF ? If included, how is this consistent with the settlement agreement signed by the parties in this docket?

DOE 1-4 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Filing

Please identify the total RDAF for each rate class for the peak and off-peak period respectively. Are these values higher or lower than what the Company had anticipated? Please quantify separately (if possible) the percentage of the RDAF attributable to energy efficiency, the percentage attributable to warmer (for winter) or cooler (for summer) weather, the percentage attributable to the general economy, and any other reason(s). Please provide live excels to show relevant calculations.

DOE 1-5 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Filing

In Attachment SED-1B RDAF, p. 1, are the descriptions in line 5 [Revenue Decoupling Adjustment (RDA) for (credit)/collection] consistent with the description in line 8 [RDA eligible for credit/(collection)]? Are the credit and collection values correctly denoted? If not, please provide an explanation and updated description/schedule/filing.

DOE 1-6 (RDAF)
Reference: Northern's Sept. 16, 2024, RDAF Filing

To the extent that Northern witnesses have described the RDAF recovery requested here as "consistent with the settlement agreement" and/or Commission Orders, please confirm that "consistent" refers to "consistent with the RDAF calculation formula" only in that waiver of the settlement agreement terms requiring deferral of proposed recovery above the cap is inconsistent with the settlement agreement. *See* Testimony of Demeris & Nawazelski at 3 line 20 to 4 line 9;

but see Testimony of Demeris & Nawazelski at 6 lines 5-7 ("SED-1B illustrates the calculation of the RDAF for each rate class group with capped recovery and 12-month recovery period consistent with the approved tariff and Settlement Agreement.")

DOE 1-7 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Filing

Please provide a copy of any third-party final Audit Report and indicate the page or pages that include review of the decoupling formula, or RDAF calculations, or other support for the relief the Company seeks in this docket.

DOE 1-8 (RDAF)
Reference: Northern's Sept 16, 2024, RDAF Filing

Did Northern perform any rate reclassification over the current RDAF claim period? If yes, please provide a detailed description of:

a. the rate class(es)
b. the timeframe of such rate reclassification (when was it done)
c. the reason(s) for such rate reclassification (why was it done; who initiative it; what's the process)
d. the number of customers in each of the rate class(es) prior to and after such rate reclassification
e. the impact on such rate reclassification on RDAF calculation