



RECEIVED
CASE MANAGEMENT

APR 23 2018

BOARD OF PUBLIC UTILITIES
TRENTON, NJ

STEFANIE A. BRAND
Director

State of New Jersey
DIVISION OF RATE COUNSEL
140 EAST FRONT STREET, 4TH FL
P. O. BOX 003
TRENTON, NEW JERSEY 08625

RECEIVED
MAIL ROOM

APR 23 2018

April 19, 2018

PHIL MURPHY
Governor

SHEILA OLIVER
Lt. Governor

BOARD OF PUBLIC UTILITIES
TRENTON, NJ

Via Email & First Class Mail

Ira G. Megdal, Esq.
Cozen O'Connor
457 Haddonfield Road - Suite 300
Cherry Hill, New Jersey 08002

Re: I/M/O the New Jersey Board of Public Utilities' Consideration of the Tax
Cuts and Jobs Act of 2017 - BPU Docket No. AX18010001
Atlantic City Sewerage Company's Petition with Calculation of Rates
under the Tax Cuts and Jobs Act of 2017
BPU Docket No. WR18030234

Dear Mr. Megdal:

Enclosed please find the Division of Rate Counsel's discovery requests **RCR-ACSC-A-11 through RCR-ACSC-A-12** in connection with the above referenced matter.

Pursuant to N.J.A.C. 1:1-10.4, please respond to the discovery requests and submit copies of the documents requested herein within fifteen (15) days or submit a schedule of reasonable compliance within fifteen (15) days from receipt of this letter.

Please note that all discovery requests are of a continuing nature and should be updated or corrected, if necessary, over the course of the proceeding as soon as the information becomes available. Also, provide a designation on each response identifying the witness sponsoring the answer. Please provide the responses on three-hole punched paper.

Thank you for your attention to this matter.

Very truly yours,

Stefanie A. Brand, Esq.
Director, Division of Rate Counsel

By: _____

Susan E. McClure, Esq.
Assistant Deputy Rate Counsel

SEM/kah
cc: Service list

CMS

Legal

DAG

Water

M. Lupo, Legal

Tel: (609) 984-1460 • Fax: (609) 292-2923 • Fax: (609) 292-2954
<http://www.nj.gov/rpa> E-Mail: njratepayer@rpa.state.nj.us

RECEIVED
CASE MANAGEMENT

APR 23 2018

BOARD OF PUBLIC UTILITIES
TRENTON, NJ

I/M/O the New Jersey Board of Public
Utilities' Consideration of the Tax Cuts and
Jobs Act of 2017 –
BPU Docket No. AX18010001
Atlantic City Sewerage Company's Petition
with Calculation Of Rates under the Tax
Cuts and Jobs Act of 2017
BPU Docket No. WR18030234

*Receives all correspondence
except discovery.

Stephen Genzer, Esq.
Saul Ewing LLP
One Riverfront Plaza, Ste. 1520
1037 Raymond Blvd.
Newark, New Jersey 07102

Stefanie A. Brand, Director
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, NJ 08625

Geoffrey Gersten, DAG
Division of Law
Dept. of Law & Public Safety
124 Halsey Street, 5th Floor
P.O. Box 45029
Newark, New Jersey 07101

Maria L. Moran, Director
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625

*Debra F. Robinson, Esq.
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, NJ 08625

Paul E. Flanagan, Esq.
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, New Jersey 08625

Kyle Felton
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625

Susan McClure, Esq.
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, NJ 08625

Caroline Vachier, DAG
Dept. of Law & Public Utilities
124 Halsey St. 314
P.O. Box 350
Trenton, New Jersey 08625

Michael Kammer, Chief
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625

Brian Lipman, Esquire
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, NJ 08625

Alice Bator, Director
Division of Audits
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, New Jersey 08625

William Foley, Bureau Chief
Division of Audits
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625

Kathryn Hart, Legal Assistant
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, NJ 08625

Darren Erbe, Auditor Account Trainee
Division of Audits
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, New Jersey 08625

Jehvson Espiritu
Auditor Account Trainee
Division of Audits
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, New Jersey 08625

Aida Camacho-Welch, Secretary
Board of Public Utilities
44 South Clinton Ave.
P.O. Box 350
Trenton, NJ 08625

Thomas Walker, Director
Division of Energy
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625

Christine Soares, Esquire
Cozen O'Connor
LibertyView, Suite 300
457 Haddonfield Road
P.O. Box 5459
Cherry Hill, New Jersey 08002

Ira G. Megdal, Esquire
Cozen O'Connor
LibertyView, Suite 300
457 Haddonfield Road
P.O. Box 5459
Cherry Hill, New Jersey 08002

Thomas S. Kavanaugh
Senior Vice President
The Atlantic City Sewerage Company
1200 Atlantic Avenue
Atlantic City, New Jersey 08404

Dante Mugrace, Senior Consultant
PCMG and Associates
90 Moonlight Court
Toms River, New Jersey 08753

Matt Koczur
Board of Public Utilities
44 South Clinton Ave.
P.O. Box 350
Trenton, NJ 08625

Alex Moreau, DAG
Division of Law
124 Halsey Street
P.O. Box 45029
Newark, NJ 07101

Carol Artale, Esquire
Board of Public Utilities
44 South Clinton Ave.
P.O. Box 350
Trenton, NJ 08625

Alice Bator, Director
NJ Board of Public Utilities
44 South Clinton Ave., 3rd Floor
Suite 314
P.O. Box 350
Trenton, NJ 08625

Renee Greenberg, DAG
Division of Law
124 Halsey Street
P.O. Box 45029
Newark, NJ 07101

Jessica Rozier
GDS Associates, Inc.
111 North Orange Avenue
Suite 750
Orlando, FL 32801

Paul Flanagan, Executive Director
NJ Board of Public Utilities
44 South Clinton Ave., 3rd Floor
Suite 314
P.O. Box 350
Trenton, NJ 08625

Bethany Rocque-Romaine, Esquire
NJ Board of Public Utilities
44 South Clinton Ave., 3rd Floor
Suite 314
P.O. Box 350
Trenton, NJ 08625

Geoffrey Gersten DAG
Division of Law & Public Safety
124 Halsey Street – 5th Floor
P.O. Box 45029
Newark, NJ 07101

Noreen Giblin, Chief Counsel
NJ Board of Public Utilities
44 South Clinton Ave., 3rd Floor
Suite 314
P.O. Box 350
Trenton, NJ 08625

*Terry Meyes
terry.meyes@gdsassociates.com

*Audrey Cobb
audrey.cobb@gdsassociates.com

*Patrick Brian
patrickbrin@gdsassociates.com

**I/M/O the New Jersey Board of Public Utilities'
Consideration of the Tax Cuts and Jobs Act of 2017
BPU Docket No. AX18010001
Atlantic City Sewerage Company's Petition with Calculation
Of Rates under the Tax Cuts and Jobs Act of 2017
BPU Docket No. WR18030234**

Second Round NJ Division of Rate Counsel Discovery Requests

- RCR-ACSC-A-11. Refer to the response to RCR-ACSC-A-6. Please explain how the customers of the Company are currently benefitting from the Excess Deferred Income Taxes when the Company has not included or accounted for the adjustment in the Income Tax Calculation?
- RCR-ACSC-A-12. Refer to the response to RCR-ACSC-A-10. Please explain the derivation of the FAS 109 Flowback credit of \$34,553.