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CASE MANAGEMENT

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BOARD OF PUBLIC UTILITIES
TRENTON, NJ

PHIL MURPHY
Governor

SHEILA OLIVER
Lt. Governor

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BOARD OF PUBLIC UTILITIES
TRENTON, NJ

STEFANIE A. BRAND
Director

May 1, 2018

Via Email & First Class Mail

Ira G. Megdal, Esquire
Cozen O'Connor
457 Haddonfield Road, Suite 300
P.O. Box 5459
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
I/M/O the Petition of Environmental Disposal Corporation With
Calculation of Rates under the Tax Cuts and Jobs Act of 2017
BPU Docket No. WR18030235**

Dear Mr. Megdal:

Enclosed please find the Division of Rate Counsel's discovery requests **RCR-EDC-POL-4 through 6** in connection with the above referenced matter.

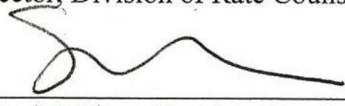
Pursuant to N.J.A.C. 1:1-10.4, please respond to the discovery requests and submit copies of the documents requested herein within fifteen (15) days or submit a schedule of reasonable compliance within fifteen (15) days from receipt of this letter.

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, Esquire
Director, Division of Rate Counsel

By: 
Susan McClure, Esquire
Assistant Deputy Rate Counsel

SM/kah
Enclosure
cc. Service List ✓

AMS

I/M/O the New Jersey Board of Public
Utilities' Consideration of the Tax Cuts
and Jobs Act of 2017

BPU Docket No. AX18010001

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I/M/O the Petition of Environmental
Disposal Corporation
With Calculation of Rates under the
Tax Cuts and Jobs Act of 2017
BPU Docket No. WR18030235

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SERVICE LIST

*Receives all correspondence
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**In the Matter of the New Jersey Board of Public Utilities'
Consideration of the Tax Cuts and Jobs Act of 2017
(Environmental Disposal Corporation)**

BPU Docket No. AX18010001

**Division of Rate Counsel Discovery Requests
April 30, 2018**

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BOARD OF PUBLIC UTILITIES
TRENTON, NJ

- RCR-EDC-POL-4. With regard to Environmental Disposal Corporation's ("EDC") response to RCR-EDC-A-7, please provide the following information:
- a. Verify whether the expense items related to the FAS 109 amounts were previously include in the expenses of EDC (retail/distribution)?
 - b. If yes, did EDC also re-measure the FAS 109 amounts?
 - c. If EDC did not re-measure the FAS 109 amounts that were previously included in the expenses of the retail/distribution rates, please provide a detailed explanation as to why EDC did not re-measure them, so that they could be flowed-back to the retail customers.
- RCR-EDC-POL-5. With regard to EDC's response to RCR-EDC-A-8, please provide the following information:
- a. Is it EDC's opinion that the current books and records, including the Power Plant/PowerTax (Tax Depreciation module) which has not been enabled to-date, have the appropriate vintage detail to perform the ARAM calculation, if the PowerTax Software functionality is enabled?
 - b. Please explain EDC's basis that it would take until 1st Quarter 2019 to verify that EDC has the ability to utilize ARAM as stated in the response.
- RCR-EDC-POL-6. With regard to EDC's response to RCR-EDC-POL-1, please provide a detailed list of the items that EDC has grouped together in each of the following:
- a. Code A1 – Advances & Contributions;
 - b. Code A7 – Other;
 - c. Code L1 – Utility plant, primarily depreciation; and
 - d. Code L5 – Other.
 - e. Verify whether there are any other Codes which pertain to ADIT or deferred income taxes? If yes, please provide details, including EDC's basis to not include them in the re-measurement calculation.