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February 15, 2019

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BOARD OF PUBLIC UTILITIES
TRENTON, NJ

Via Hand Delivery and Electronic Mail

Honorable Aida Camacho-Welch, Secretary
New Jersey Board of Public Utilities
44 South Clinton Avenue, 3rd Floor, Suite 314
P.O. Box 350
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**Re: I/M/O the Petition of Public Service Electric and Gas Company for Approval of Deferred Accounting Authority for Costs and Lost Revenue Related to N.J.S.A. 48:2-21.41, and Associated Tariff Changes
BPU Docket Nos: GR19010063 (Gas and Electric)**

**I/M/O New Jersey Natural Gas Company Request for Deferred Accounting Authority for Costs and Lost Revenue Related to Veterans' Organizations Pursuant to N.J.S.A. 48:2-21.41 and Associated Tariff Changes
BPU Docket No. GR19010016**

**I/M/O South Jersey Gas Company's Request for Deferred Accounting Authority for Costs and Lost Revenue Related to Veterans' Organizations Pursuant to N.J.S.A. 48:2-21.41 and Associated Tariff Changes
BPU Docket No. GR19010018**

**I/M/O Elizabethtown Gas Company's Request for Deferred Accounting Authority for Costs and Lost Revenue Related to Veterans' Organizations Pursuant to N.J.S.A. 48:2-21.41 and Associated Tariff Changes
BPU Docket No. GR19010017**

**I/M/O the Verified Petition of Jersey Central Power and Light Company Seeking Review and Approval of the Veterans' Organization Service Application and Tariff
BPU Docket No. ER19010013**

CMS
list & copies

Honorable Aida Camacho-Welch, Secretary
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**I/M/O Rockland Electric Company's Request for Deferred Accounting Authority for Cost and Lost Revenue Related to Veterans' Organizations Pursuant to N.J.S.A. 48:2-21.41 and Associated Tariff Changes
BPU Docket No. ER19010046**

**I/M/O a Request by Atlantic City Electric Company for Approval of Tariff Pages Related to the Implementation of Veteran's Organizations Rates Pursuant to N.J.S.A. 48:2-21.41 and Deferred Accounting Authority for Costs and Lost Revenue Related Thereto
BPU Docket No. ER19010062**

Dear Secretary Camacho-Welch:

Please accept this letter (original and 10 copies) as the Division of the Rate Counsel's ("Rate Counsel") reply to the response letter in the above-referenced matter filed February 7, 2019 by the New Jersey Utilities¹, hereinafter referred to as the "Joint Utilities". The Joint Utilities seek approval of its proposed gas and electric tariffs in accord with the requirements of N.J.S.A. 48:2-21.41 (also referred to as P.L. 2018, c.77), herein referred to as the "Veterans' Tariff", which requires public utilities to charge residential rates for service provided at property where veterans' organizations operate, as long as the residential rate is lower than the commercial rate which was applied to the property prior to enactment of the statute.

Rate Counsel asserts that deferred accounting is inappropriate in the implementation of the Veteran's Tariff, as it has not met the standards established by the Board. The Joint Utilities argue that position is invalid since Rate Counsel previously agreed to deferred accounting and that the use of deferred accounting has been permitted by the Board in the past cases. (Joint Utilities' Response Letter, hereinafter "Response Letter" Feb. 7, 2019, p. 3 and 4). This

¹ The New Jersey Utilities filed a response letter to comments filed by Rate Counsel on January 28, 2019. The New Jersey Utilities group consists of Rockland Electric Company, Atlantic City Electric Company, South Jersey Gas Company, Elizabethtown Gas Company, Jersey Central Power and Light Company, and New Jersey Natural Gas Company.

simplistic argument that the Board is compelled to grant deferred accounting when requested must be rejected.

The Board has in fact permitted deferred accounting in cases where a particular set of circumstances is presented. The Joint Utilities' petitions fail to show a similar set of circumstances exists as a result of the Veteran's Tariff. Therefore the Joint Utilities' petitions should be denied.

Deferred Accounting is Single-Issue Ratemaking

The regulatory rate setting process uses base rate cases to make a determination of just and reasonable rates. Such rate cases are comprehensive reviews of a utility's revenues, expenses, investment, and return requirement. In such reviews, all components of ratemaking are evaluated and the regulators balance the various components when deriving authorized rates for service. When deferred accounting is proposed, in effect the utility is seeking a change in the effective level of rates based typically on just one element of the rate setting formula without looking at other utility costs that may have decreased to be recovered at a later date. In this case, the Joint Utilities are claiming the need for a deferred accounting based solely on the new legislation without knowing how many veterans organizations, if any, will avail themselves of new rate or how much it could cost to administer the program. The Joint Utilities essentially ask for a blanket deferral. Moreover, there may be cost savings that the utilities now enjoy that more than offsets the possible cost increases due to the Veteran's Tariff.

After the Board approves deferred accounting for expenses, then Financial Accounting Standards are generally used as guidance to determine whether the expenses can become a regulatory asset. Those standards under FAS 71 require that it is "probable that the future

revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for ratemaking purposes....[and] that the future revenue will be provided to permit recovery of the previously-incurred cost rather than to provide for expected levels of similar future costs.” In the Matter of Public Service Electric and Gas Company’s Application for an Accounting Order Permitting it to Record a Portion of its minimum Pension Liability as a Regulatory Asset on its Balance Sheet, BPU Docket No. EO0211853, 1/23/13.

As a result, once the Board has permitted deferred accounting and the regulatory asset is created, preventing the utility from placing the regulatory asset into rates in essence shifts the burden to other parties to show that the utility is not entitled to recovery; it cannot be easily undone since accounting standards will generally be met and therefore the regulatory asset is likely to be found prudent.² Therefore granting deferred accounting should be limited to very specific circumstances. The Board has granted deferred accounting in prior matters where a utility can show financial need and potentially extraordinary or volatile circumstances exist.

Deferred Accounting is Typically Granted by the Board Under Limited Circumstances

In New Jersey, the Board has permitted deferred accounting on a case-by-case basis. The Board noted Board Staff’s position on this issue in 1990 when Staff argued that: “deferred accounting is a departure from traditional ratemaking, which the Board has authorized only in limited circumstances and that extraordinary circumstances would have had to exist in order to support deferred accounting in that instance.” Jersey Central Power and Light Company, BPU Docket No. EM89110888; OAL Dkt No. PUC2090-90 (May 31, 1990).

² Nonetheless, Rate Counsel reserves the right to review the prudence of any alleged regulatory asset in a future rate case.

For example, the Board granted deferred accounting where an environmental problem was creating a health and safety risk which required a significant financial investment in comparison to the utility's revenues³. It also granted deferred accounting where major weather events caused damage to energy infrastructure in the state⁴. Those circumstances are in sharp contrast to the instant case where the utilities must adjust rates for a small subset of customers with minimal financial impact. The Joint Utilities have not justified a departure from traditional ratemaking since the financial impact is likely to be de minimis and there are no extraordinary or even unusual circumstances present to compel the Board to depart from traditional ratemaking.

Public utility commissions and courts have provided guidance for the facts and circumstances which would allow deferred accounting, which are in line with this Board's prior decisions. For example:

In Minnesota, the Public Utilities Commission stated in 2015 that:

Deferred accounting is a regulatory tool used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because of their nature or size should be eligible for possible rate recovery as a matter of public policy. Traditionally, deferred accounting has been reserved for costs that are unusual, unforeseeable, and large enough to have a significant impact on the utility's financial condition. Deferred accounting has also sometimes been permitted when utilities have incurred sizeable expenses to meet the important public-policy mandates.

³ In the Matter of the Petition of Suez Water Princeton Meadows, Inc. for Deferred Accounting Authority for the Financial Impact of Waste Removal from Sludge Lagoons, BPU Docket No. WF17030186, 7/26/17; In the Matter of the Petition of Aqua, New Jersey, Inc. for Approval of Deferred Accounting Treatment for Certain Costs Related to Water Quality Treatment for Radio Nuclides, BPU Docket No. WR06120897, 1/17/07.

⁴ In the Matter of New Jersey Natural Gas company's Request for Deferral Accounting Authority for Storm Damage Restoration Costs Related to Hurricane Sandy, BPU Docket No. GR121111036; In the Matter of the Board's Review of the Prudency of the Costs Incurred by New Jersey Utility Companies in Response to Major Storm Events in 2011 and 2012, BPU Docket No. AX13030196 10/22/14; In the matter of the Board's Establishment of a Generic Proceeding to Review the Prudency of the Costs Incurred by New Jersey Natural Gas Company in Response to Major Storm Events in 2011 and 2012, BPU Docket No. O13070610, 10/22/14.

In the Matter of the Petition of Northern States Power company, d/b/a/ Xcel Energy, for Approval of a Gas Utility Infrastructure Cost Rider, PUC Docket No. G-002/M-14-336, 1/27/2015.

Similarly in 2012, the Colorado Public Utilities Commission:

“[G]rant[ed] a public utility the opportunity to recover unanticipated costs significant in amount, that the utility is experiencing where the circumstances warrant steps being taken now without a rate case being filed. This could stem from unanticipated costs or perhaps new federal or state laws or rules that impact the utility’s costs.”

In the Matter of the Application of Public Service Company of Colorado For Deferred Accounting Treatment for Extraordinary Cost Increases in the Amount of \$42.4 Million Annually Related to Expiration for the Black Hills Wholesale Power Sales Agreement on December 31, 2011, Decision No. C12-0103, Docket No. 12A-066E, 1/31/2012.

In Texas when reviewing the standard to apply for deferred accounting both the Supreme Court and Court of Appeals rejected the lower standard that the utility would have to experience “measurable harm” to grant deferred accounting and agreed that deferred accounting required a utility to show that it was “necessary to protect the financial integrity of the utility”. State v. PUC, 450 S.W.3d 615, 645 (Tex. App. 2014) and *see* Office of Pub. Util. Counsel v. Public Util. Comm’n, 888 S.W.2d 804, 808 (Tex. 1994) (rejecting “measurable harm” standard to determine whether utility may record regulatory asset and requiring higher burden of “financial integrity” standard).

An AARP white paper on deferred accounting entitled “Increasing Use of Surcharges on Consumer Utility Bills” by Larkin & Associates (hereafter “AARP Utilities White Paper”) supports the equity of this approach and states that deferred accounting is generally limited to expenses that are: 1. Largely outside the control of the utility, 2. Unpredictable and volatile and 3. Substantial and reoccurring, with the potential to adversely impact the utility’s financial

health. AARP Utilities White Paper, 2012. To do otherwise diminishes the utility's incentive to control and reduce expenses as there is less scrutiny of the expenses than if they were examined as part of a rate case. *Id.* at p. 3.

Contrary to the Joint Utilities' assertion that Rate Counsel's expert accounting witness Andrea Crane would have supported deferred accounting in the 2018 PSE&G base rate case if the Board granted "prior authorization for deferral" (Response Letter, p. 3) by citing to her testimony in that case (p. 54), the Joint Utilities omitted the key part of Ms. Crane's testimony in that proceeding on the same page where she noted the same "financial health" litmus test as cited above for evaluating deferred accounting. To support her argument that deferred accounting should not be permitted for storm costs outside the test year, Ms. Crane stated that: "if the Company believed that any of these storms had a material impact on its financial integrity, it could have filed a request for deferred accounting" and she noted that "several of the storm costs incurred during this period were relatively small and unlikely to have had a material impact on the Company's financial condition"⁵. Ms. Crane's testimony emphasizes the fact that if the storms generated significant expenses to the utility, deferred accounting may have been appropriate if it was requested.

Although in this instance the legislation implementing the Veteran's Tariff was outside of the Joint Utilities' control, the petitions do not meet the following two key elements which the Board has used in the past when permitting deferred accounting: (1) a significant financial impact on the company's financial health and (2) an existence of extraordinary or volatile circumstances. Therefore the Joint Utilities fail to meet the standards for deferred accounting.

⁵ Public Service Electric and Gas Company for Approval of an Increase in Electric and Gas Rates, BPU Docket, No. ER18010029 and GR18010030, Initial Testimony of Andrea Crane (8/6/18) p. 54.

The Veteran's Tariff Will Not Have a Substantial Impact on Financial Health

To determine whether the Veteran's Tariff will have a substantial impact on the financial health of the utility, the utilities must present: 1) the administrative cost and 2) the claimed lost revenues of applying this new law. With respect to the administrative cost, the largest dollar amount for administrative expenses cited by any of the Joint Utilities was \$150,000 by PSE&G, which for the largest utility in the state, is an insignificant amount in comparison to its revenues and sales. JCP&L estimated an administrative cost of \$40,000, which is also not significant in comparison to the size of JCP&L and its multi-state parent company, First Energy. The other utilities did not find the expected administrative expenses to be significant enough to even warrant providing a numeric estimate. Additionally, in their petitions none of the Joint Utilities estimated the number of veterans' organizations in their territory and they did not provide a total estimated amount of the "lost" revenue for each of their companies. The Joint Utilities have the burden of proof to show that the Veteran's Tariff will substantially impact the financial health of their companies. To meet that burden, the utilities must present calculated estimates and statistics to show evidence of financial impact. Instead, the Joint Utilities' petitions lack any evidence at all which would suggest that the utilities' financial health is at risk as a result of the Veterans' Tariff.

The Veteran's Tariff Does Not Qualify as an Extraordinary or Volatile Circumstance

Board Staff stated in 1990 that extraordinary circumstances must be present in order to permit a utility to qualify for deferred accounting. As noted above, other jurisdictions and consumer advocates determined that to permit deferred accounting, the circumstances must be

within the range of extraordinary, unusual, or volatile. Examples of volatile expenses can include major and unexpected fluctuations in fuel and purchased power costs⁶, not a state statute that applies to handful of ratepayers. As noted above, the Joint Utilities have not provided any evidence that demonstrates that implementing the Veteran's Tariff constitutes volatile or extraordinary circumstances.

In other instances presented by the Joint Utilities where the Board approved deferred accounting, there was a health and safety issue or a major storm that impacted the company and thousands of customers. Those situations were of an entirely different magnitude than the issue at hand. The financial impact and the circumstances involved in the Veteran's Tariff simply pale in comparison to other examples provided by the Joint Utilities where the Board permitted deferred accounting. Rate Counsel maintains that there is simply not enough evidence to compel the Board to set aside traditional ratemaking for an undetermined number of veteran's organizations to potentially save an undetermined amount in energy bills.

Permitting Deferred Accounting in This Case Erodes Regulatory Oversight

Permitting deferred accounting for every request by a utility because deferred accounting has been allowed in some circumstances is not grounded in sound legal reasoning and, more importantly, it will open the door to the utilities for continuous requests of deferred accounting and less-meaningful base rate cases. Allowing deferred accounting without clearer standards erodes regulatory oversight and leads to a slippery slope trending toward single-issue ratemaking.

⁶ AARP Utilities White Paper p. 3.

If unfettered, utilities may seek deferred accounting for an unlimited number of future expenses such as for new technology or as a result of further legislative mandates that create subsets of existing rate classes. As a guiding principle, the Board should continue to evaluate the amount of money requested for deferred accounting in light of the company's financial health while also considering whether the factual circumstances influencing the request are compelling enough to deviate from traditional ratemaking.

The Board's Request for Additional Information Related to the Veteran's Tariff

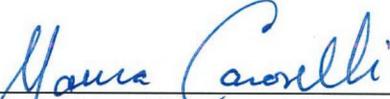
Rate Counsel understands that the Board has requested that the Joint Utilities provide further information in this case subsequent to the petitions. That request was not presented as a formal discovery request and therefore if any information is submitted to the Board it will be outside of the record of each of these cases. If that information is placed into the record of any of these matters, Rate Counsel requests that the records be re-opened for full due process with an opportunity for the parties to conduct discovery and, if necessary, conduct cross examination on any additional information submitted by the Joint Utilities outside of the petitions.

Conclusion

It is vital that the Board apply rigorous standards when evaluating single-issue ratemaking in the form of deferred accounting. For the foregoing reasons, Rate Counsel requests that the Board reject the Joint Utilities' request for deferred accounting of expenses and alleged lost revenues associated with the Veteran's Tariff.

Respectfully submitted,

STEFANIE A. BRAND
DIRECTOR, DIVISION OF RATE COUNSEL

By: 
Maura Caroselli, Esq.
Assistant Deputy Rate Counsel

Honorable Aida Camacho-Welch, Secretary
February 15, 2019
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**I/M/O Rockland Electric Company's Request for Deferred Accounting Authority for Cost and Lost Revenue Related to Veterans' Organizations Pursuant to N.J.S.A. 48:2-21.41 and Associated Tariff Changes
BPU Docket No. ER19010046**

BOARD OF PUBLIC UTILITIES
TRENTON, NJ

**I/M/O a Request by Atlantic City Electric Company for Approval of Tariff Pages Related to the Implementation of Veteran's Organizations Rates Pursuant to N.J.S.A. 48:2-21.41 and Deferred Accounting Authority for Costs and Lost Revenue Related Thereto
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In the Matter of the Petition of Public
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Related to N.J.S.A. 48:2-21.41, and
Associated Tariff Changes
BPU Docket No. GR19010063

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In the Matter of New Jersey Natural
Gas Company's Request for Deferred
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In the Matter of South Jersey Gas
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I/M/O THE VERIFIED PETITION OF JERSEY
CENTRAL POWER & LIGHT COMPANY
SEEKING REVIEW AND APPROVAL OF THE
VETERANS' ORGANIZATION SERVICE
APPLICATION AND TARIFF

BPU Dkt. No.: ER1910013

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I/M/O the Petition of Rockland
Electric Company Seeking Review
and Approval of the Veterans'
Service Application and Tariff

BPU Dkt. No.: ER19010046

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I/M/O the Petition of Atlantic City Electric Company for Approval of the Tariff Pages Related to the Implementation of Veterans' Organizations Rates Pursuant to N.J.S.A. 48:2-21.41 and Deferred Accounting Authority for Costs and Lost Revenue Related Thereto
BPU Dkt. No.: ER19010062

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