

MAY 20 2019

BOARD OF PHENT UTILITIES

SHEILA OHIVERNY 23 Lt. Governor

BOARD OF PUBLIC UTILITIES

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

MAY 20 2019

BOARD OF PUBLIC UTILITIES TRENTON, NJ

> STEFANIE A. BRAND Director

May 15, 2019

Via Electronic Mail and US Regular Mail

AX17050469, AX17050468, AX17111144

TO

Parties on the Attached Service List

RE

In the matter of the Adopted Amendment to N.J.A.C. 14:1-5.12

(Tariff Filings or Petition which Propose Increases in Charges to Customers)

Appellate Docket No. A-003621-18

Please see an enclosed copy filed on behalf of the Appellant, the Division of Rate Counsel of: (1) An Amended Notice of Appeal; (2) An Amended Case Information Statement; and (3) The Certificate of Service in the above-referenced matter.

Thank you for your attention to this matter.

Very truly yours,

STEFANIE A. BRAND, DIRECTOR DIVISION OF RATE COUNSEL

CMJ/dl

c: Service List (via regular mail)

Christine M. Juarez, Esq. Assistant Deputy Rate Counsel

CERTIFICATION OF SERVICE

I, Christine M. Juarez, Esq., Assistant Deputy Rate Counsel with the New Jersey Division of Rate Counsel, certify as follows:

I certify that I have, on May 15, 2019, caused copies of the (1) Amended Notice of Appeal;

(2) Amended Case Information Statement; and (3) other relevant documents, upon all parties on the attached service list via regular mail.

I certify that the foregoing statements made by me are true to the best of my knowledge.

I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Respectfully Submitted,

STEFANIE A. BRAND, DIRECTOR, DIVISION OF RATE COUNSEL

By:

Christine M. Juarez, Esq.

Assistant Deputy Rate Counsel

Dated: May 15, 2019

Adopted Amendment to N.J.A.C. 14:1-5.12 (Tariff filings or Petitions which propose increases in charges to customers) BPU Dkt. No. AX1750469(sic); AX17050468 and AX17111144 SERVICE LIST OF PARTIES

Party	Attorney Name and	Attorney Address and	Date of Service
NJ Board of Public Utilities	Designation Gurbir S. Grewal, Attorney General	Telephone No. Office of Attorney General Hughes Justice Complex 25 W. Market Street P.O. Box 080 Trenton, NJ 08625	May 15, 2019
NJ Board of Public Utilities	Patricia Krogman, Deputy Attorney General	Dept. of Law and Public Safety, Division of Law 124 Halsey Street, 5 th Fl. P.O. Box 45029 Newark, NJ 07101 973-648-3441	May 15, 2019
NJ Board of Public Utilities	Aida Camacho-Welch, Secretary	NJ Board of Public Utilities 44 South Clinton Avenue, 3 rd Floor P.O. Box 350 Trenton, NJ 08625-0350 609-292-1599	May 15, 2019
New Jersey American Water Company (In-house Counsel) (did not participate below)	Robert Brabston, Esq.	New Jersey American Water Company 167 J.F. Kennedy Parkway Short Hills, NJ 07078 973-564-5716	May 15, 2019
SUEZ Water Companies (Outside Counsel) (did not participate below)	Stephen B. Genzer, Esq.	Saul Ewing LLP One Riverfront Plaza, Suite 1520 Newark, NJ 07102-5426 973-286-6712	May 15, 2019
Aqua Water Company NJ (Outside Counsel) (did not participate below)	Colleen Foley, Esq.	Saul Ewing LLP One Riverfront Plaza, Suite 1520 Newark, NJ 07102-5426 973-286-6712	May 15, 2019
Middlesex Water Company (In-house Counsel) (did not participate below)	Jay Kooper, Esq.	Middlesex Water Company 485 C Route One South, Suite 400 Iselin, NJ 08830 (732) 634-1500	May 15, 2019

Atlantic City	Ira Megdal, Esq.	Coron O'Common DC	3615 2010
1	na Megdal, Esq.	Cozen O'Connor, PC	May 15, 2019
Sewerage		457 Haddonfield Road	
Company (Outside Coursel)	,	Suite 300	
(Outside Counsel)	1	Cherry Hill, NJ 08002	
(did not participate		856-910-5000	
below)	T 1 T 0 1 T		
Rockland Electric	John L. Carley, Esq.	Consolidated Edison of NY	May 15, 2019
Company		Law Department, Rm	
(In-house		1815-S	
Counsel) (did not		4 Irving Place	
participate below)		New York, NY 10003	
7711	,	212-460-2097	
Elizabethtown Gas	Deborah Franco, Esq.	Elizabethtown Gas	May 15, 2019
Company		Company	
(In-house		520 Green Lane	
Counsel) (did not	İ	Union, NJ 07083	
participate below)		908-662-8453	
Atlantic City	Philip J. Passanante,	Atlantic City Electric	May 15, 2019
Electric Company	Esq.	Company	,
(In-house		500 North Wakefield Drive	
Counsel)		P.O. Box 6066	
		Newark, DE 19714-6066	
		302-429-3105	
Jersey Central	Gregory Eisenstark,	Cozen O'Connor	May 15, 2019
Power and Light	Esq.	One Gateway Center	
Company		Suite 2600	
(Outside Counsel)		Newark, NJ 07102	
		973-200-7411	
New Jersey	Andrew K. Dembia,	New Jersey Natural Gas	May 15, 2019
Natural Gas	Esq.	Company	
Company		1415 Wyckoff Road	}
(In-house		Wall, NJ 07719	
Counsel) (did not		732-938-1073	
participate below)			
South Jersey Gas	Stacy A. Mitchell, Esq.	South Jersey Gas Company	May 15, 2019
Company		1 South Jersey Plaza,	
(In-house		Route 54	
Counsel) (did not		Folsom, NJ 08037	
participate below)		609-561-9000	
PSEG Services	Matthew M. Weissman,	PSEG Services Corporation	May 15, 2019
Corporation	Esq.	80 Park Plaza, T5	_
(In-house		Newark, NJ 07102-4194	
Counsel) (did not		973-430-6479	
participate below)	·		
New Jersey Large	Steven S. Goldenberg,	Giordano, Halleran &	May 15, 2019
Energy Users	Esq.	Ciesla, PC	
Coalition		125 Half Mile Road	
(Outside Counsel)		Suite 300	
		Red Bank, NJ 07701	
		732-741-3900	
<u> </u>	·		<u> </u>

Utility and Transportation Contractors Association of NJ (UTCA)	Zoe Baldwin, Director of Government Affairs and Communications	Utility and Transportation Contractors Association of NJ 1670 Highway 34 North Farmingdale, NJ 07727 732-292-4300	May 15, 2019
New Jersey Utility Shareholders Association (NJUSA)	James Laskey	Norris McLaughlin Law 400 Crossing Blvd. Bridgewater, NJ 08807 908-252-4221	May 15, 2019
New Jersey Chamber of Commerce (State Chamber)	Michael A. Egenton, Executive Vice President	New Jersey Chamber of Commerce 216 West State Street Trenton, NJ 08608 609-989-7888	May 15, 2019
New Jersey Utilities Association (NJUA)	James C. Meyer, Esq.	Riker Danzig Scherer Hyland &Perretti One Speedwell Ave., Headquarters Plaza, Morristown, NJ 07962	May 15, 2019
Engineers Labor- Employer Cooperative (ELEC)	Mark Longo, Director	Engineers Labor-Employer Cooperative 65 Springfield Avenue 2 nd Floor Springfield, NJ 07081 973-630-1010	May 15, 2019
New Jersey State Laborers' Employers' Cooperative and Education Trust (NJLECET)	Steven Gardner, Director	New Jersey State Laborers'-Employers' Cooperation and Education Trust 104 Interchange Plaza, Suite 301 Monroe Township, NJ 08831 609-860-9223	May 15, 2019
American Association of Retired Persons (AARP) (Outside Counsel) (did not participate below)	Janine Bauer, Esq.	Szaferman, Lakind, Blumstein & Blader 101 Grovers Mill Road, Suite 200 Lawrenceville, NJ 08648 609-275-0400	May 15, 2019

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New Jersey Judiciary

Superior Court - Appellate Division Amended Notice of Appeal TITLE IN FULL (AS CAPTIONED BELOW) ATTORNEY / LAW FIRM / PRO SE LITIGANT IN THE MATTER OF THE ADOPTED AMENDMENT NAME TO N.J.A.C. 14:1-5.12 (TARIFF FILINGS OR CHRISTINE M JUAREZ, Esq. PETITIONS WHICH PROPOSE INCREASES IN STREET ADDRESS **CHARGES TO CUSTOMERS)** 140 EAST FRONT STREET 4TH FL PO BOX 003 ZIP CITY STATE PHONE NUMBER TRENTON NJ 08625 609-984-1460 EMAIL ADDRESS CJUAREZ@RPA.NJ.GOV ON APPEAL FROM TRIAL COURT JUDGE TRIAL COURT OR STATE AGENCY TRIAL COURT OR AGENCY NUMBER PUBLIC UTILITIES AX17050468 Notice is hereby NEW JERSEY DIVISION OF RATE COUNSEL appeals to the Appellate given that Division from a Judgment or ☐ Order entered on in the ☐ Criminal or ☐ Family Part of the Superior Court ☐ Tax Court or from a ■ State Agency decision entered on 03/18/2019 If not appealing the entire judgment, order or agency decision, specify what parts or paragraphs are being appealed. ***EXPLAIN BRIEFLY THE REASON FOR AMENDING THE NOTICE OF APPEAL Initial Notice of Appeal found to be deficient. Amending the party from the State of New Jersey to Board of Public Utilities. Correcting transcript date, adding transcript dates and a party. For criminal, quasi-criminal and juvenile actions only: Give a concise statement of the offense and the judgment including date entered and any sentence or disposition imposed: This appeal is from a ☐ conviction ☐ post judgment motion ☐ post-conviction relief ☐ pre-trial detention If post-conviction relief, is it the \(\square \) 1st ☐ 2nd ☐ other specify Is defendant incarcerated? □ Yes Was bail granted or the sentence or disposition stayed? ☐ Yes □ No If in custody, name the place of confinement:

(*) truncated due to space limit. Please find full information in the additional pages of the form. Revised effective: 09/01/2008, CN 10502 (Notice of Appeal)

☐ private counsel

□ self

Defendant was represented below by:

☐ Public Defender

page 1 of 10

Notice of appeal and attached case information statement have been served where applicable on the following:

Name

Date of Service

Trial Court Judge

Trial Court Division Manager

Tax Court Administrator

State Agency

PUBLIC UTILITIES

05/15/2019

05/15/2019

Attorney General or Attorney for other Governmental body pursuant to

R. 2:5-1(a), (e) or (h)

Other parties in this action:

Name and Designation

Attorney Name, Address and Telephone No.

Date of Service

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05/15/2019

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05/15/2019

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Attached transcript request form has been served where applicable on the following:

Name

Date of Service

05/15/2019

05/15/2019

05/15/2019

05/15/2019

Trial Court Transcript Office

Court Reporter (if applicable)

Supervisor of Court Reporters

Clerk of the Tax Court

State Agency

PUBLIC UTILITIES

05/15/2019

Exempt from submitting the transcript request form due to the following:

	ript in possession of atto an electronic copy).	orney or pro se litigar	nt (four copies of the transcript must be submitted
List the da 12/19/20	ate(s) of the trial or hear 17 ADMINS	ing: TRATIVE AGENCY	PUBLIC UTILITIES, JSC
08/29/20	18 ADMINS	TRATIVE AGENCY	PUBLIC UTILITIES, JSC
01/17/20	19 ADMINS	TRATIVE AGENCY	PUBLIC UTILITIES, JSC
☐ Motion	for abbreviation of tran	script filed with the c	ourt or agency below. Attach copy.
☐ Motion	for free transcript filed	with the court below.	Attach copy.
			st of my knowledge, information and belief. I also <i>J.S.A.</i> 22A:2 has been paid.
	05/15/2019 Date	.	s/ CHRISTINE M JUAREZ, Esq. Signature of Attorney or Pro Se Litigant
BAR ID#	026602003	EMAIL ADDRESS	CJUAREZ@RPA.NJ.GOV



New Jersey Judiciary Superior Court - Appellate Division Amended Notice of Appeal

	nts continued below
☐ Plaintiff ☐ Defendant ■ Other (Specify) IN	
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Appellant's Attorney MCAROSELI Email Address: @rpa.nj.gov	.I@RPA.NJ.GOV,MACWOMAN33@YAHOO.COM,dlayuga
☐ Plaintiff ☐ Defendant ■ Other (Specify) IN	TERVENOR
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Additional vaccount	anta anathronal halavo
Respondent's Attorney Email Address: ALEX.MORE	ents continued below
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☐ Plaintiff ☐ Defendant ■ Other (Specify) N	
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Email Address: LAW.COM,(j	
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		OW, GEIGE	TOTALIN	Secritically
☐ Plaintiff ☐ Defendant ☐ Other (Specify) IN Name	TENTENON	Client		
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☐ Plaintiff ☐ Defendant ■ Other (Specify) IN	ITERVENOR			
Name STEVEN S GOLDENBERG, Esq.	·		EY LARGE EN N (NJLEUC)	NERGY USERS
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		L.CON,JAIN	E.GIODE I (BO)	AULICON,
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☐ Plaintiff ☐ Defendant ■ Other (Specify) N				
Name		Client		

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New Jersey Judiciary

Superior Court - Appella Civil Case Information			
AMENDED FOR: Amending the party from the State of New Jersey to Board of Public Utilities	ities. Correcting	transcript dates, a	dding transcript dates and
	Trial Court or A AX1705046	Agency Docket f B	Number
Attach additional sheets as necessary for any information below.			
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Give Date and Summary of Judgment, Order, or Decision Being Appealed Effective March 18, 2019, the Board of Public Utilities adopted, without parties, a new formula for calculating consolidated income tax adjust ratepayers, mandating the inclusion of such calculations in all petitions. Have all the issues as to all the parties in this action, before the trial disposed? (There may not be any claims against any party in the trial counterclaims, cross-claims, third-party claims, and applications for counselections.)	out adequate stments and ons proposi court or ago ourt or agence se claims m	ely responding sharing bene ng increases ency, been by, either in	fits with
If outstanding claims remain open, has the order been properly certified as final pursuant to <u>R.</u> 4:42-2?			□ Yes □ No ■ N/A
A) If the order has been properly certified, attach copies of the order and the other relevant pleadings to the order being appealed. Attach a brief explain order qualified for certification pursuant to R. 4:42-2.	he complaint nation as to v	and any vhy the	
B) If the order has not been certified or has been improperly certified, leav sought. (See <u>R.</u> 2:2-4; 2:5-6.) Please note that an improperly certified order Appellate Division.	e to appeal n er is not bind	nust be ing on the	

If claims remain open and/or the order has not been properly certified, you may want to consider filing a motion for leave to appeal or submitting an explanation as to why you believe the matter is final and appealable as of right.

Were any claims dismissed without prejudice?	☐ Yes	■ No
If so, explain and indicate any agreement between the parties concerning future disposition of the claims.	se	
Is the validity of a statute, regulation, executive order, franchise or constitutional provision of this State being questioned? (R. 2:5-1(g))	Yes	□ No
Give a Brief Statement of the Facts and Procedural History:		

This appeal arises from the Final Adoption of a proposed rule implementing a filing requirement in all cases where a utility proposes an increase in rates. The new filing requirement sets forth a proposed methodology for calculating consolidated tax adjustments (CTAs) for regulated utilities that participate in consolidated tax filings with their corporate parent. CTAs have been required by New Jersey case law for decades. A CTA is a regulatory mechanism whereby the savings arising from filing a consolidated tax return with a utility's corporate parent company is shared with the utility's ratepayers. The formula for calculating CTAs had traditionally been set forth through a series of Board orders. The Board initiated this rulemaking in December 2017 in response to a directive from the Superior Court, Appellate Division. See I/M/O the Board's Review of the Applicability & Calculation of a Consolidated Tax Adjustment, Docket No. A-1153-14T-1 (Order dated 9/18/17) ("Appellate Division Decision"). The Appellate Division Decision reversed a Board Order changing the formula for calculating CTAs, holding that the Administrative Procedure Act ("APA") required such a change to be effectuated through the rulemaking process.

In response to the Board of Public Utilities' ("Board") approval to publish a proposed rule at its December 2017 BPU Agenda, the proposed rule was published in the New Jersey Register on January 16, 2018 ("January Proposal"). This proposed rule utilized a five year time period for calculating a CTA, and directed that no less than 75% of the calculated adjustment be allocated to utility ratepayers. Rate Counsel filed comments on the proposed rule on March 16, 2018. Without notice to the Division of Rate Counsel, the Board published a "reproposed amendment" in the New Jersey Register on February 5, 2018 ("February Re-proposal"). The "reproposed amendment" altered the formula set forth in the January Proposal by allocating no more than 25% of the calculated adjustment to utility ratepayers, instead of the 75% set forth in the January Proposal. Given the magnitude of calculated CTAs, this single change will cost utility ratepayers millions, if not hundreds of millions, of dollars in rates annually, compared to the formula set forth in the January Proposal.

Rate Counsel only became aware of the existence of the February Re-proposal in late May. Following discussions with Board Staff, Rate Counsel sent a letter dated August 21, 2018 to the Secretary of the Board, asserting that the Rate Counsel had failed to receive notice of the February Re-proposal. In response, Board Staff re-opened the public comment period for sixty days beginning October 1, 2018. Rate Counsel submitted a second set of comments on November 30, 2018. The Board adopted the re-proposed rule without change at its January 17, 2019 agenda meeting. On March 18, 2019, the Board's response to public comment appeared in the New Jersey Register. In this response document, the Board failed to articulate its reasons for substantively changing its policy for calculating consolidated tax adjustments.

To the extent possible, list the proposed issues to be raised on the appeal as they will be described in appropriate point headings pursuant to R. 2:5-2(a)(6). (Appellant or cross-appellant only.):

- 1. The Board of Public Utilities failed to comply with the statutory requirements for rulemaking set forth in the Administrative Procedure Act, N.J.S.A. 52:14B-2 et. seq.
- 2. The absence of an explanation or substantive evidence in the record to support the change in the calculation of the consolidated income tax adjustment, and the amount of the adjustment to be shared with ratepayers, renders the Board's ruling arbitrary and capricious.

If you are appealing from a judgment entered by a trial judge sitting without a jury or from an order of the trial court, complete the following:

1.	Did the trial judge issue oral findings or an opinion? If so, on what date?	☐ Yes	■ No
2.	Did the trial judge issue written findings or an opinion? If so, on what date?	□ Yes	■ No
3.	Will the trial judge be filing a statement or an opinion pursuant to <i>R</i> . 2:5-1(b)? ☐ Yes ■	No 🗆 Uı	nknown
det	ution: Before you indicate that there was neither findings nor an opinion, you should inquire of the termine whether findings or an opinion was placed on the record out of counsel's presence or whe I be filing a statement or opinion pursuant to R. 2:5-1(b),		
	Date of Your Inquiry:		
1. ls t	there any appeal now pending or about to be brought before this court which:		
(A)	Arises from substantially the same case or controversy as this appeal?	☐ Yes	■ No
(B)	Involves an issue that is substantially the same, similar or related to an issue in this appeal?	☐ Yes	■ No
If the a	answer to the question àbove is Yes, state:		
С	ase Title Trial Court Docket# Party Name		
2. Wa	as there any prior appeal involving this case or controversy?	Yes	□ No
	answer to question above is Yes, state:		
	Case Name and Type (direct, 1st PCR, other, etc.) I/M/O BOARD'S REVIEW OF THE APPLICABILITY AND CALCULATION OF CONSOLIDATED TAX ADJUSTMENT Appellate Division Docker A-001153-14	et Numb	er
for se	appeals are screened for submission to the Civil Appeals Settlement Program (CASP) to determinettlement or, in the alternative, a simplification of the issues and any other matters that may aid in ling of the appeal. Please consider these when responding to the following question. A negative ressarily rule out the scheduling of a preargument conference.	the dispo	sition or
	whether you think this case may benefit from a CASP conference. ain your answer:	☐ Yes	■ No
proc	appeal arises from a rulemaking conducted by the Board of Public Utilities that fails to sati ess requirements of the Administrative Procedure Act. These are issues that cannot be eas Iivil Appeals Settlement Program.		
	ner or not an opinion is approved for publication in the official court report books, the Judiciary pon opinions on the Internet.	osts all A	Appellate
	fy that confidential personal identifiers have been redacted from documents now submitted to the ted from all documents submitted in the future in accordance with Rule 1:38-7(b).	court, an	d will be
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New Jersey Judiciary Superior Court - Appellate Division CIVIL Case Information Statement

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Before Appellate Division, Superior Court of New Jersey DOCKET NO. A-003621-18

STATE AGENCY

IN THE MATTER OF THE ADOPTED AMENDMENT TO N.J.A.C. 14:1-5.12 (TARIFF FILINGS OR PETITIONS WHICH PROPOSE INCREASES IN CHARGES TO CUSTOMERS)

PROOF OF SERVICE

I hereby certify that an original of the following documents, PROOF OF SERVICE, CASE INFORMATION STATEMENT, AMENDED NOTICE OF APPEAL were submitted and transmitted to the parties listed below in the following format:

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I certify that the forgoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

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	•	Attorney for APPELLANT NEW JERSEY DIVISION OF RATE
		COUNSEL
		•
Dated: 05/15/2019		By: S/ CHRISTINE M JUAREZ, Esq.
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