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VIA ELECTRONIC MAIL
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RE: In the Matter of the New Jersey Board of Public Utilities' Response to the COVID-19 Pandemic
BPU Docket No. AO20060471

Dear Acting Secretary Diaz:

Atlantic City Electric Company respectfully submits the attached Reply Comments to the Board of Public Utilities ("Board" or "BPU") in response to the Comments of the New Jersey Division of Rate Counsel, filed on September 19, 2022.

Consistent with the Order issued by the BPU on March 19, 2020 in connection with *In the Matter of the New Jersey Board of Public Utilities' Response to the COVID-19 Pandemic for a Temporary Waiver of Requirements for Certain Non-Essential Obligations*, BPU Docket No. EO20030254, ACE files these Comments electronically with the Secretary of the Board and the New Jersey Division of Rate Counsel. No paper copies will follow.

Respectfully submitted,

Cynthia L.M. Holland

Enclosure

cc: Service List

In the Matter of the New Jersey Board of Public Utilities' Response to the COVID-19 Pandemic BPU Docket No. AO20060471

Reply Comments of Atlantic City Electric Company

Atlantic City Electric Company ("ACE" or the "Company") appreciates the opportunity to present Reply Comments in this proceeding and offers the following for consideration by the Board of Public Utilities ("Board" or "BPU").

I. Cost Recovery through the Societal Benefits Charge Is Appropriate

In its initial comments, ACE submitted an overview of its established rate recovery mechanism for service of uncollectible accounts through the Societal Benefits Charge ("SBC"). The SBC was included in the Electric Discount and Energy Competition Act of 1999 ("EDECA") as part of electric utility restructuring. EDECA specifically mandates that "the [B]oard shall permit each electric public utility" to recover

> the costs for the social programs for which rate recovery was approved by the board prior to April 30, 1997. . . . Nothing in P.L.1999, c.23 (C.48:3-49 et al.) shall be construed to abolish or change any social program required by statute or [B]oard order or rule or regulation to be provided by an electric public utility. Any such social program shall continue to be provided by the utility until otherwise provided by law, unless the [B]oard determines that it is no longer appropriate for the electric public utility to provide the program, or the [B]oard chooses to modify the program.[1]

The SBC, therefore, is the appropriate means by which COVID-19 related arrears, the cost of serving uncollectible accounts through the Pandemic, should be recovered.

The legislative history behind EDECA reveals that the continuation of established consumer protections was a major concern for the Board, and ultimately the Legislature, during restructuring. In its Findings and Recommendations Report, dated April 30, 1997, the Board was "determined to preserve the provision and funding for existing social protection programs, including the winter moratorium program, *the costs associated with serving 'bad debt' customers*, low-income assistance and weatherization programs."[2] The Board explained that electric utilities have "been *relied upon* to ensure universal access to electricity service, to be the provider of certain social programs, and to be an integral part of a societal safety net for those less fortunate consumers who are unable to pay their utility bills for reasons beyond their control."[3] When some challenged that these programs should be funded with tax dollars, the Board countered that the electric utilities' provision of "numerous social programs or policies," such as the cost of serving bad debt

[1] N.J.S.A. 48:3-60(a)(1).
[2] Findings and Recommendations, *Restructuring the Electric Power Industry in New Jersey*, BPU Docket No. EX94120585Y (April 30, 1997) at 9 (emphasis added).
[3] *Id.* at 119 (emphasis added).

customers, "are vitally important to numerous residents, and have become ingrained in the fabric of the State's utility industry."[4]

Accordingly, the Board went on to "*emphasize* that electric utilities having the obligation of implementing social programs . . . should not be financially or competitively disadvantaged as a result."[5] The Board then proposed a mechanism for "***timely recovery of these costs by utilities***"[6] with full recognition that "***actual funding levels to implement these programs will likely fluctuate as they have in the past according to economic conditions, weather, and other external factors.***"[7] The BPU's recommendations were provided to and plainly informed the Legislature, which established the SBC for social programs, such as moratoriums and bad debt.

ACE maintains that the cost of serving uncollectible accounts through the COVID-19 Pandemic is a prudently incurred cost driven by governmental directives, specifically moratoriums put in place by executive and legislative action. Although a similar pandemic had not been seen for 100 years, the State could quickly respond to the COVID-19 public health emergency due to the long-established social programs established by the Board and retained through restructuring. Electric utilities, such as ACE, responded to the COVID-19 Pandemic by ensuring that customers had the necessary societal safety net of continued electric service during an otherwise uncertain time.

Consistent with the Board's prior statements, as well as applicable statutory law and the Company's BPU-approved Tariff, ACE reasonably expects cost recovery through the SBC for providing this social program during the Pandemic. As described in the initial comments, the Company's Board-approved Tariff, at Section IV, Rider SBC, includes an Uncollectible Account component that provides recovery of the cost of serving ACE's uncollectible (or bad debt) accounts. This uncollectible component of the Rider SBC rate was first adopted on July 15, 1999, in BPU Docket No. EO97070455.

At the direction of the executive and legislative branches, ACE provided a safety net to customers with the reasonable expectation that its applicable Tariff provisions would apply; and that the Board would maintain its position that utilities implementing such social programs would not be financially or competitively disadvantaged as a result.[8] EDECA and the Board-approved ACE Tariff have been clear about uncollectible account recovery for more than two decades. Since EDECA's enactment, through the initial transition period, through the Great Recession, to the present day, the Board has consistently allowed ACE to recover the cost of serving uncollectible accounts through the Rider SBC mechanism. Although the amounts may be larger today, the rationale behind SBC recovery for social programs remains sound.

Rate Counsel's position that electric utilities should only be allowed SBC recovery for "their regular, ongoing uncollectible expenses," is contrary to that rationale. The Board understood, in recommending the SBC to the Legislature, that "funding levels would fluctuate"

[4] *Id.* at 140.
[5] *Id.* at 9.
[6] *Id.* (emphasis added).
[7] *Id.* at 141 (emphasis added).
[8] *Id.* at 9.

due to economic conditions and other external factors.[9] With this awareness, the Board recommended continuing these programs after restructuring in a manner that would not leave the utilities "financially or competitively disadvantaged as a result."[10] Throughout the COVID-19 Pandemic electric utilities have "been relied upon . . . to be an integral part of a societal safety net for those less fortunate consumers who are unable to pay their utility bills for reasons beyond their control."[11] Rate Counsel now seeks to financially disadvantage the utilities; arguing, without any legal support, that utilities should "share the pain." This position is precisely what the Board recommended against; contrary to EDECA.

Rate Counsel's policy recommendations are also impractical. It is difficult, if not impossible, to truly distinguish uncollectible expenses related to COVID from the "regular" uncollectible expenses or from uncollectible expenses associated with the Winter Termination Program (another moratorium period that overlapped with COVID). At best, Rate Counsel has endeavored to roughly approximate the uncollectible costs associated with COVID-19, but that is based on an average of prior years, not a true accounting.[12] Rate Counsel arguments for recovery through a base rate case, rather than an SBC proceeding are also flawed. The cost of serving uncollectible accounts, including those served through the pandemic, are all handled through the Company's detailed SBC proceedings. The uncollectible expenses are reviewed annually; testimony is proffered; discovery is exchanged. The case can be settled or fully litigated. ACE also contends that there is no need for any additional proofs, as Rate Counsel appears to argue. It would be impractical to blend the SBC proceeding into a base rate case where a variety of issues are evaluated. Where Rate Counsel claims that, "[r]egardless of how the utility recovers any offsetting funds, a prudency review of the deferred expenses should occur in the next base rate case," the Company challenges their position as inefficient and duplicative. Ultimately, Rate Counsel provides no legal basis for these impractical policy recommendations to the Board.

II. So-Called "Equitable Factors" Do Not Supersede the Company's Right to Recovery through the SBC

Rate Counsel references "equitable factors" as a basis for its position that SBC recovery is not appropriate for COVID-related uncollectibles. Specifically, "Rate Counsel believes that the EDCs should be allowed to recover through the SBC only their regular, ongoing uncollectible expenses and should not include extraordinary, non-recurring deferred incremental COVID-related uncollectibles." Rate Counsel claims that "[t]his reflects both principles of equity and the concepts that underlie ratemaking," without stating any of those principles. Rather, Rate Counsel

[9] *Id.* at 141.
[10] *Id.* at 9.
[11] *Id.* at 119 (emphasis added).
[12] To amicably resolve its most recent SBC proceeding, the parties agreed that $15.735 million of the uncollectible expense recovery would continue to be deferred to a future SBC filing. As such, the Board approved a stipulation allowing for the continued recovery of ACE's Uncollectible expenses at the pre-Pandemic five-year average level of $13.719 million. The parties agreed to defer, as part of this proceeding, an additional amount of expenses of $9.331 million. With this additional deferral, the total amount of Uncollectible expense being deferred for future consideration is $25.066 million. In the proceeding, the amounts more than the pre-Pandemic five-year average are identified as Pandemic-related, but that is nothing more than an approximation. Furthermore, nothing in the stipulation "shall preclude any Party from arguing that the deferred amount should be increased or decreased due to . . . findings in the COVID-19 Proceeding or by Board Order."

asserts that "[u]tilities and their customers do not operate in a vacuum" and that utility shareholders should '"share some of the pain' with the ratepayers." These policy recommendations are not founded in the law.

Principles of equity are invoked when the law is not flexible enough to deliver a fair resolution.[13] Here, the balancing of equities was long ago performed by the BPU when it evaluated the need for utilities to continue providing social programs following restructuring. The Board grappled with arguments that social programs (such as serving uncollectible accounts) should be funded by tax dollars, but recognized that utilities had long provided these programs and should not be financially disadvantaged for continuing to do so.[14] Accepting the Board's rationale, the Legislature passed EDECA with a rate mechanism for social programs.[15] Rate Counsel's claims run contrary to equity principles and do not overcome the fact that both EDECA and the Board's own recommendations during restructuring support ACE's right to recover these costs.

Rate Counsel also asserts that utility shareholders should absorb the cost of serving uncollectible accounts, because "the pandemic has caused material financial harm for a wide variety of businesses and ratepayers nationwide, including in the State of New Jersey." While ACE acknowledges the economic challenges stemming from the COVID-19 Pandemic, the Board well understood that economic conditions could increase the cost of social programs when the Board made its recommendations to the Legislature. Argument can be made that there was material financial harm that impacted a variety of businesses and ratepayers during the Great Recession, yet Rate Counsel offers no examples of the Board denying New Jersey electric utilities rate recovery through the SBC during that economic crisis. Rate Counsel offers no legal basis for its position. Again, it seems that Rate Counsel's policy recommendations are intended to reshape the established regulatory paradigm and disadvantage utilities for providing social programs.

Rate Counsel goes on to argue that utilities should only be allowed recovery of a "certain percentage of its incremental uncollectibles" and that "percentage could reflect the severe contraction in the United States economy during the pandemic." Rate Counsel claims that "[s]uch sharing would expose the utilities to a proxy for the economic reality faced by for-profit corporations not protected by a government-granted monopoly and a rate of return calculated to minimize their risks." Rate Counsel ignores the fact that the utilities have experienced the adverse financial impact of funding the carrying costs of higher Accounts Receivable balances and longer deferred payment arrangements, which has resulted in millions of dollars of additional interest expense that was not recovered from customers. As noted in the Initial Comments, shareholders are funding carrying costs in the approximate range of $5 to $8 million. The Company also provides approximately $1.2 million in shareholder funded, corporate contributions to non-profit partners that help those customers and community members significantly impacted by the COVID-19 pandemic. Thus, shareholders have felt the economic impact of COVID-19 and contributed to customer relief efforts.

[13] Black, Henry Campbell (1891). A Law Dictionary, containing definitions of the terms and phrases of American and English jurisprudence, ancient and modern (second ed.). West Publishing Co. pp. 432–3.
[14] Findings and Recommendations at 140 (responding to arguments that the funding of social programs is appropriately done through general taxation as determined by the Legislature, as opposed to utility/ratepayer-funded programs).
[15] See N.J.S.A. 48:3-60(a)(1).

Rate Counsel also fails to appreciate that other for-profit corporations were not government-mandated to provide social programs through the Pandemic. Rate Counsel's statements reflect their opposition to the Board's position that utilities providing social programs should not suffer a financial or competitive disadvantage as a result of doing so. Indeed, Rate Counsel is pointedly arguing that it is only fair that the utilities should suffer additional financial "pain" for having provided these programs. Notwithstanding reference to equity principles, the Rate Counsel policy position, which is not supported by the law, is fundamentally unfair. The only remedy the utility had for minimizing COVID-related arrears (discontinuance of service) was removed during the COVID-19 Pandemic.

Requiring public company shareholders to shoulder more of the burden of ratepayer uncollectible debts attributable to the public health emergency is tantamount to denying a utility its prudently incurred costs. The denial of recovery for prudently incurred costs resulting from the Company's response to the Pandemic (even 33%) would be an unconstitutional taking pursuant to the Fifth Amendment of the United States Constitution.[16] The Company therefore submits that denying, limiting, or modifying recovery of prudently incurred costs through the SBC would be more than unsupportable and unjust – it would be constitutionally prohibited.

Finally, the Company must address Rate Counsel's assertion that "it would not be unreasonable for the utilities' shareholders to absorb 33% of their customers' incremental uncollectible amounts accrued since March 9, 2020." ACE respectfully objects to this number, finding it to be quite unreasonable, with no basis in law or fact. Rate Counsel offers no support at all for this percentage. An Order is easily overturned when based upon such an arbitrary and capricious foundation.

III. Additional Costs Should Not Be Disallowed and ACE Recommends a Reasonable Amortization Period

It seems that Rate Counsel makes additional arguments to disallow customer service expenses. Notably, Rate Counsel seeks rate case review and "careful scrutiny of the utility's billing, collection, customer service and disconnection practices." Rate Counsel indicates concern that "the utilities should not recover any claimed costs for services they did not perform, such as charges for shutting off or restoring service that they could not shut off and did not need to restore due to the moratorium on utility service disconnections for non-payment." Although ACE does not seek recovery for services it did not provide, the Company is concerned that Rate Counsel is attempting to disallow additional customer service-related expenses in this proceeding.

Additional costs should not be categorically disallowed. Customer service-related issues and other billing and collection concerns are discussed within the semi-annual Customer Service Improvement Plan meetings held with Board Staff and Rate Counsel. These matters can also arise in the context of a base rate proceeding, but that is not the only means for review and certainly not necessarily the most efficient place for review, where other proceedings are focused on a particular topic. The Company is concerned that Rate Counsel is expanding the breadth of this proceeding to disallow reasonable, prudent expenses for customer service and billing activities.

[16] The takings clause of the Fifth Amendment of the United States Constitution provides that "private property [shall not] be taken for public use without just compensation[.]" U.S. Const. Amend. V.2 *See ACE Initial Comments.*

Last, Rate Counsel recommends a three-to-five-year amortization schedule for the arrears. The public health emergency lasted two years, from March 9, 2020 until March 7, 2022. In its Findings and Recommendations, the Board advocated for timely recovery of the costs associated with social programs. ACE believes the amortization schedule should reasonably align with the public health emergency, which is two years. However, a three-year amortization, as Rate Counsel recommends, would be acceptable to the Company. Ultimately, the Company seeks timely cost recovery through the SBC as the Board recommended and the Legislature adopted in EDECA.

IV. Conclusion

The Company appreciates the Board's review and consideration of the issues in this proceeding.

I/M/O the New Jersey Board of Public Utilities Response to the COVID-19 Pandemic for a Temporary Waiver of Requirements for Certain Non-Essential Obligations
BPU Docket Nos. EO20030254 and AO20060471

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