



Rockland Electric Company

**Margaret Comes**  
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March 1, 2023

*VIA ELECTRONIC MAIL*

Carmen Diaz, Acting Secretary  
New Jersey Board of Public Utilities  
44 South Clinton Avenue, 9<sup>th</sup> Floor  
P.O. Box 350  
Trenton, NJ 08625-0350

**RE: IN THE MATTER OF THE NEW JERSEY BOARD OF PUBLIC  
UTILITIES RESPONSE TO THE COVID-19 PANDEMIC  
BPU DOCKET NO. AO20060471**

**AND**

**IN THE MATTER OF ROCKLAND ELECTRIC COMPANY PETITION  
TO DEFER COVID-19 PANDEMIC REGULATORY ASSET  
BPU DOCKET NO. \_\_\_\_\_**

Dear Acting Secretary Diaz:

Enclosed for filing on behalf of Rockland Electric Company (“RECO”) (“Rockland” or “the Company”) in the above matters is Verified Petition with Exhibit A and Direct Testimony of the Regulatory Asset Panel.

Consistent with the Order issued by the Board 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, Order dated March 19, 2020, this document is being filed electronically with the Secretary of the Board and the New Jersey Division of Rate Counsel. No paper copies will follow.

Respectfully submitted,

*Margaret Comes*  
Margaret Comes

c: Service List (via electronic mail only)

IN THE MATTER OF THE NEW JERSEY BOARD OF PUBLIC UTILITIES RESPONSE TO THE COVID-19  
PANDEMIC  
DOCKET NO. AO20060471

IN THE MATTER OF ROCKLAND ELECTRIC COMPANY PETITION TO DEFER COVID-19 PANDEMIC  
REGULATORY ASSET  
DOCKET NO. \_\_\_\_\_

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**STATE OF NEW JERSEY  
BOARD OF PUBLIC UTILITIES**

<b>IN THE MATTER OF THE NEW JERSEY</b>	)	
<b>BOARD OF PUBLIC UTILITIES</b>	)	<b>BPU DOCKET NO. AO20060471</b>
<b>RESPONSE TO THE COVID-19</b>	)	
<b>PANDEMIC</b>	)	
	)	
<b>IN THE MATTER OF ROCKLAND</b>	)	<b>BPU DOCKET NO. _____</b>
<b>ELECTRIC COMPANY PETITION TO</b>	)	
<b>DEFER COVID-19 PANDEMIC</b>	)	
<b>REGULATORY ASSET</b>	)	<b><u>VERIFIED PETITION</u></b>

Rockland Electric Company (“RECO”, the “Company”, or “Petitioner”), a corporation of the State of New Jersey, which has an office at One Lethbridge Plaza, Suite 32 – Second Floor, Route 17 North, Mahwah, New Jersey 07430, respectfully petitions the New Jersey Board of Public Utilities (“Board”), pursuant to N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1, as follows:

**I. INTRODUCTION**

1. Petitioner is a public utility engaged in the distribution of electricity and the provision of electric Basic Generation Service, for residential, commercial and industrial purposes within the State of New Jersey. RECO is a wholly-owned subsidiary of Orange and Rockland Utilities, Inc. (“Orange and Rockland”), and an affiliate of Consolidated Edison Company of New York, Inc. (“Con Edison”). RECO provides electric distribution service to approximately 73,000 customers in an area which extends from eastern Bergen County at the Hudson River to western Passaic County and small communities in Sussex County, New Jersey.

2. The rates and charges for electric service furnished by Petitioner and the conditions upon which the same are furnished are set forth in Petitioner’s tariff designated B.P.U. No. 3 - Electricity.

3. Petitioner is subject to regulation by the Board for the purposes of setting its retail distribution rates and to provide safe, adequate and reliable electric distribution service pursuant to N.J.S.A. 48:2-13, *et seq.*

4. Through this Petition and the accompanying schedules and testimony, RECO seeks Board approval to defer its COVID-19 related regulatory asset (“Regulatory Asset”) as described below. RECO is filing this Petition in compliance with the Board’s July 2020 Order.<sup>1</sup> In the July 2020 Order, the Board authorized the State’s public utilities to establish a COVID-19 regulatory asset by deferring incremental, prudently incurred, COVID-19-related costs beginning on March 9, 2020 through September 30, 2021, 60 days after Governor Murphy issues an order, declaration, proclamation, or similar announcement that the Public Health Emergency is no longer in effect; or 60 days from the time the Public Health Emergency automatically terminates pursuant to N.J.S.A. 26:13-3(b) (“Regulatory Asset Period”).

5. The July 2020 Order also required:

- Each utility with a COVID-19 regulatory asset account to file quarterly reports, together with a verification by an authorized representative, with the Board detailing its COVID-19-related costs and offsets; and
- All affected utilities to file a petition with the Board by December 31, 2021, or within 60 days of the close of the Regulatory Asset Period. The petition must address any potential rate recovery, including any prudence determinations, and the appropriate period of recovery for any approved amount of the regulatory asset and any associated

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<sup>1</sup>*In re the New Jersey Board of Public Utilities’ Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, Order Authorizing Establishment of A Regulatory Asset for Incremental Covid-19 Related Expense dated July 2, 2020 (“July 2020 Order”).

savings; or, in the alternative, a utility may request that the Board defer consideration of rate recovery to a future rate case.

6. By Order dated September 14, 2021, the Board extended the Regulatory Asset Period from September 30, 2021 to December 31, 2022, and the filing of petitions for recovery of those assets to within 60 days from the close of the extended Regulatory Asset Period.<sup>2</sup>

7. By Order dated December 22, 2022, the Board extended the Regulatory Asset Period from December 31, 2022 to March 15, 2023, and the filing deadline for COVID-19 cost recovery filings to 60 days from the close of the extended Regulatory Asset Period.<sup>3</sup> In the December 2022 Order, the Board ruled that the utilities could seek recovery of their regulatory asset balance prior to the expiration of the extension of the Regulatory Asset Period. Any utility filing to recover its COVID-19 regulatory asset costs before the end of the extended Regulatory Asset Period must verify that it is no longer accruing any additional COVID-19 related costs after its filing.

## **II. REGULATORY ASSET**

8. As required by the July 2020 Order, RECO has timely filed verified quarterly reports with the Board setting forth RECO's COVID-19 related costs and offsets. As set forth in Exhibit A, RECO's Regulatory Asset amounts to \$290,000, and is comprised of the following COVID-19 Pandemic related costs:

- Incremental Lost Late Payment Fees; and
- Incremental COVID-19 Response Costs:
  - Materials & Supplies;

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<sup>2</sup> *In re the New Jersey Board of Public Utilities' Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, Order dated September 14, 2021 ("September 2021 Order").

<sup>3</sup> *In re the New Jersey Board of Public Utilities' Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, Order Extending the Regulatory Asset Period dated December 22, 2022 ("December 2022 Order").

- Facilities and Buildings Maintenance;
- Overtime for Sequestering;
- Temperature Scanning; and
- Rental Cars.

9. The Regulatory Asset does not contain any uncollectible related costs. RECO's uncollectible costs, including those that may be related to the COVID-19 Pandemic, are subject to annual reconciliation and recovery through a separate component of RECO's Societal Benefits Charge ("SBC").<sup>4</sup> Given this Board-approved recovery mechanism for uncollectible costs, there is no need to address in this Petition the recovery of uncollectible costs that may be related to the COVID-19 Pandemic. Such an approach is particularly advisable given the inherent difficulty of identifying what amount of uncollectible costs, if any, are directly the result of the COVID-19 Pandemic.

10. In accordance with the December 2022 Order, RECO hereby verifies that it ceased accruing any additional COVID-19 related costs as of May 2022.

11. As reported in its verified quarterly reports, RECO qualified for Federal Employer Retention Tax Credits in the amount of \$247,000. As set forth in Exhibit A, RECO has applied this amount as a credit to the COVID-19 related costs included in the Regulatory Asset.

### **III. COST RECOVERY**

12. As noted above, the July 2020 Order allows a utility to request that the Board defer consideration of rate recovery of their COVID-19 Pandemic regulatory asset balance until a future

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<sup>4</sup> *I/M/O the Verified Petition of Rockland Electric Company for Approval of Changes in Electric Rates, its Tariff for Electric Service, and Its Depreciation Rates, and for Other Relief*, BPU Docket No. ER2105082, Decision and Order Adopting Initial Decision and Stipulation of Settlement dated December 15, 2021 (p. 4) ("2021 RECO BRC Order").

rate case. Such an approach will conserve regulatory resources of the parties and the Board. In addition, the deferral amount arises from the extraordinary circumstance of the COVID-19 pandemic. Accordingly, RECO requests that the Board authorize RECO to defer the Regulatory Asset until RECO's next base rate case. RECO requests that during that deferral period, the Board shall allow RECO to earn a return on the Regulatory Asset balance based upon the authorized Weighted Average Cost of Capital ("WACC") [including income tax effects] decided by the Board in the Company's most recently approved base rate case. RECO's current WACC based on the approved 2021 base rate case is 7.08% on an after-tax basis.<sup>5</sup>

13. A review of the prudence of the costs contained in the Regulatory Asset shall occur in RECO's next base rate case, along with the determination of the manner and period for recovery. As part of such prudence review, interested parties may pursue discovery and raise any objections to the recovery of such costs.

#### **IV. SUPPORTING TESTIMONY AND PUBLIC NOTICE**

14. The Company is presenting the direct testimony of a Regulatory Asset Panel, consisting of Kelly McLaughlin and Anthony Barretta, which will address the various components of the Regulatory Asset.

15. As noted above, RECO is not seeking a rate adjustment for recovery of the Regulatory Asset by means of the Board's determination of this Petition; rather it seeks to defer the balance until the next base rate case. Accordingly, because RECO is not seeking a Board order increasing rates in this proceeding, RECO submits that there is no requirement for a public hearing

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<sup>5</sup> 2021 RECO BRC Order, (See Stipulation of Settlement, Schedule A, page 2 of 2).

at this time; the requisite public hearings will be held in connection with RECO's next base rate case.<sup>6</sup> As a result, RECO has not included a Form of Notice with this Petition.

16. In accordance with the Board's recent Covid-19 Order,<sup>7</sup> the Petition, testimony, and exhibits will be served upon the Division of Law, Public Utilities Section, R.J. Hughes Justice Complex, 25 Market St. 7th Floor West, PO Box 112, Trenton, NJ 08625 and upon the Director, Division of Rate Counsel, 140 East Front Street 4th Floor, Trenton, N.J. 08625 by electronic mail. Electronic copies of the Petition, testimony, and schedules will also be sent to the persons identified on the service list provided with this filing.

17. Attached hereto and made a part of this Petition are the following:

- Exhibit A – Regulatory Asset
- Regulatory Asset Panel Direct Testimony

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<sup>6</sup> See, *N.J.S.A.* 48:2-32.4 and *N.J.A.C.* 14:1-5.12(c).

<sup>7</sup> See *In the Matter of the New Jersey Board of Public Utilities' Response to the Covid-19 Pandemic for a Temporary Waiver of the Requirements for Certain Non-Essential Obligations*, Docket No. EO20030254, Order dated March 19, 2020.

## V. COMMUNICATIONS

18. Communications and correspondence related to this Petition should be sent as follows:

Margaret Comes, Esq.  
Associate Counsel  
Rockland Electric Company  
Law Department, 18<sup>th</sup> Floor  
4 Irving Place  
New York, New York 10003  
(212) 460-3013  
[comesm@coned.com](mailto:comesm@coned.com)

and

John L. Carley, Esq.  
Associate General Counsel  
Rockland Electric Company  
Law Department, 18<sup>th</sup> Floor  
4 Irving Place  
New York, NY 10003  
(212) 460-2097  
[carleyj@coned.com](mailto:carleyj@coned.com)

and

Anthony Barretta  
Department Manager, Corporate Accounting  
Consolidated Edison Company  
of New York, Inc.  
4 Irving Place  
New York, NY 10003  
(212) 460-2424  
[barrettaa@coned.com](mailto:barrettaa@coned.com)

**VI. CONCLUSION AND REQUESTS FOR APPROVAL**

For all the foregoing reasons, RECO respectfully requests that the Board retain jurisdiction of this matter and review and expeditiously issue an order approving this Petition specifically finding that:

1. RECO is authorized to defer the Regulatory Asset until its next base rate case as described in this Petition; and
2. Providing such other relief as is just and proper.

Respectfully submitted,

ROCKLAND ELECTRIC COMPANY

By Margaret Comes  
Margaret Comes, Esq.  
Associate Counsel  
Rockland Electric Company  
Law Department, 18th Floor  
4 Irving Place  
New York, New York 10003  
(212) 460-3013  
comesm@coned.com

and

John L. Carley, Esq.  
Associate General Counsel  
Rockland Electric Company  
Law Department, 18<sup>th</sup> Floor  
4 Irving Place  
New York, NY 10003

Attorneys for Rockland Electric Company

Dated: March 1, 2023



VERIFICATION

STATE OF NEW YORK    )  
  : ss  
COUNTY OF ROCKLAND )

ANN CEDRONE, of full age, being duly sworn according to law, on her oath deposes and says

1. I am the Treasurer of Rockland Electric Company, the Petitioner in the foregoing Petition.
  
2. I have read the annexed petition, and the matters and things contained therein are true to the best of my knowledge and belief.

  
Ann Cedrone

Sworn to and subscribed to  
before me this 1 day  
of March, 2023



**DENISE A. COLLINS**  
Notary Public, State of New York  
Registration #01CO5078588  
Qualified In Rockland County  
Commission Expires May 27, 2023

**EXHIBIT A**  
**(Regulatory Asset)**

**Rockland Electric Company**

Incremental Cost Related to COVID-19

As of December 31, 2022

(\$000's)

	<b>Cummulative Deferred Balance</b>
Incremental Lost Late Payment Fees	\$200
COVID-19 Response Incremental Costs:	
Materials & Supplies	\$133
Facilities and Buildings Maintenance	\$106
Overtime for Sequestering	\$41
Temperature Scanning	\$32
Rental Cars	\$25
Employer Retention Tax Credits	(\$247)
<hr/>	
Total	\$290
<hr/>	

ROCKLAND ELECTRIC COMPANY  
DIRECT TESTIMONY OF  
REGULATORY ASSET PANEL

NJBPU Docket No. \_\_\_\_\_

1

**INTRODUCTION**

2

Q. Would the members of the Regulatory Asset Panel please state your names and business addresses?

3

4

A. Kelly McLaughlin-Martini and Anthony Barretta. We are each employed by Consolidated Edison Company of New York, Inc. (“Con Edison”) an affiliate of Rockland Electric Company (“RECO” or the “Company”). Our business address is 4 Irving Place, New York, NY 10003.

5

6

7

8

Q. What are your current positions and general responsibilities with Con Edison?

9

A. **(McLaughlin-Martini)** I am the Assistant Controller responsible for the

10

Regulatory Accounting & Policy, Accounts Payable and Payroll.

11

**(Barretta)** I am the Department Manager of Regulatory Accounting and Filings.

12

Q. Please briefly outline your educational and business experience.

13

A. **(McLaughlin-Martini)** I graduated from Fordham University in 1997 with a

14

Bachelor of Science Degree in Accounting and Finance and received my Master

15

of Business Administration, also from Fordham University, in 2004. I am a

16

Certified Public Accountant. After five years working predominately as an auditor

17

and accountant, I joined Con Edison in 2003 as an Accountant in the Corporate

18

Accounting department. I assumed positions of increasing responsibility over the

19

years, including Senior Accountant and Department Manager in Corporate

20

Accounting, Financial Accounting & Reporting. In September 2014, I assumed

21

the position of Department Manager O&R Financial Services and in November

## REGULATORY ASSET PANEL

1 2016, I was promoted to Director, Corporate Financial Planning and Analysis. I  
2 assumed my current position of Assistant Controller, Corporate Accounting in  
3 April 2021.

4 **(Barretta)** I received a Bachelor of Science Degree in Accounting in May 1996  
5 from St. John's University. I began my employment with Con Edison in August  
6 2007 as a Senior Accountant, promoted to Section Manager in March 2013 of  
7 Miscellaneous Accounts Receivable & Billings, and in March 2014 was promoted  
8 to Department Manager of General Accounts. In October 2020, I assumed my  
9 current position of Department Manager of Regulatory Accounting and Filings.  
10 Prior to joining Con Edison, I held managerial positions in Corporate Accounting  
11 and in Financial Planning & Analysis at Verizon Communications, Inc.

### **REGULATORY ASSET**

13 Q. What is the purpose of your direct testimony in this proceeding?

14 A. The purpose of our direct testimony is to support RECO's Petition seeking Board  
15 approval to defer its COVID-19 related regulatory asset ("Regulatory Asset")  
16 until RECO's next base rate case.

17 In the July 2020 Order,<sup>1</sup> the Board authorized the State's public utilities to  
18 establish a COVID-19 regulatory asset by deferring incremental, prudently  
19 incurred, COVID-19-related costs beginning on March 9, 2020 through  
20 September 30, 2021, 60 days after Governor Murphy issues an order, declaration,  
21 proclamation, or similar announcement that the Public Health Emergency is no

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<sup>1</sup>*In re the New Jersey Board of Public Utilities' Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, Order dated July 2, 2020 ("July 2020 Order").

## REGULATORY ASSET PANEL

1 longer in effect; or 60 days from the time the Public Health Emergency  
2 automatically terminates pursuant to N.J.S.A. 26:13-3(b) (“Regulatory Asset  
3 Period”). The July 2020 Order also required that all affected utilities file a  
4 petition with the Board by December 31, 2021, or within 60 days of the close of  
5 the Regulatory Asset Period. The petition must address any potential rate  
6 recovery, including any prudence determinations, and the appropriate period of  
7 recovery for any approved amount of the regulatory asset and any associated  
8 savings; or, in the alternative, a utility may request that the Board defer  
9 consideration of rate recovery to a future rate case. As discussed further below,  
10 the Company’s Petition is requesting the alternative, namely that the Board  
11 authorize it to defer the Regulatory Asset for consideration in RECO’s next base  
12 rate case.

13 Q. Please continue.

14 A. By Order dated September 14, 2021, the Board extended the Regulatory Asset  
15 Period from September 30, 2021 to December 31, 2022, and the filing of petitions  
16 for recovery of those assets to within 60 days from the close of the extended  
17 Regulatory Asset Period.<sup>2</sup> By Order dated December 22, 2022, the Board  
18 extended the Regulatory Asset Period from December 31, 2022 to March 15,  
19 2023, and the filing deadline for COVID-19 cost recovery filings to 60 days from  
20 the close of the extended Regulatory Asset Period.<sup>3</sup> In the December 2022 Order,

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<sup>2</sup> *In re the New Jersey Board of Public Utilities’ Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, Order dated September 14, 2021 (“September 2021 Order”).

<sup>3</sup> *In re the New Jersey Board of Public Utilities’ Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, Order Extending the Regulatory Asset Period dated December 22, 2022 (“December 2022 Order”).

## REGULATORY ASSET PANEL

1 the Board ruled that the utilities could seek recovery of their regulatory asset  
2 balance prior to the expiration of the extension of the Regulatory Asset Period.  
3 RECO is filing the Petition in reliance on this ruling. The December 2022 Order  
4 also ruled that any utility filing to recover its COVID-19 regulatory asset costs  
5 before the end of the extended Regulatory Asset Period must verify that it is no  
6 longer accruing any additional COVID-19 related costs after its filing. As noted in  
7 the Petition, in accordance with the December 2022 Order, RECO ceased  
8 accruing any additional COVID-19 related costs as of May 2022.

9 Q. Is the Panel supporting any exhibits?

10 A. Yes, we are supporting Exhibit A to the Petition, which lists the components and  
11 associated dollar amounts of the Regulatory Asset.

12 Q. Please discuss the components of the Regulatory Asset.

13 A. The components of the Regulatory Asset are set forth in Exhibit A to the Petition.  
14 As itemized in Exhibit A, RECO's Regulatory Asset is comprised of the  
15 following COVID-19 Pandemic related costs incurred by the Company:

- 16 • Incremental Lost Late Payment Fees; and
- 17 • Incremental COVID-19 Response Costs:
  - 18 ○ Materials & Supplies;
  - 19 ○ Facilities and Buildings Maintenance;
  - 20 ○ Overtime for Sequestering;
  - 21 ○ Temperature Scanning; and
  - 22 ○ Rental Cars.

## REGULATORY ASSET PANEL

1 In addition, RECO qualified for Federal Employer Retention Tax Credits in the  
2 amount of \$247,000. RECO has applied this amount as a credit to the COVID-19  
3 related costs included in the Regulatory Asset. Application of the credit reduces  
4 the Regulatory Asset balance. After applying this credit, the Regulatory Asset  
5 amounts to \$290,000.

6 Q. Does the Regulatory Asset contain any uncollectible related costs?

7 A. No. RECO's uncollectible costs, including any that may be related to the  
8 COVID-19 Pandemic, are subject to annual reconciliation and recovery through a  
9 separate component of RECO's Societal Benefits Charge ("SBC").<sup>4</sup> Given this  
10 Board-approved recovery mechanism for uncollectible costs, there is no need to  
11 address in this Petition the recovery of uncollectible costs that may be related to  
12 the COVID-19 Pandemic. Such an approach is particularly advisable given the  
13 inherent difficulty of identifying what amount of uncollectible costs, if any, are  
14 directly the result of the COVID-19 Pandemic.

15 Q. How does the Company propose to recover the Regulatory Asset?

16 A. Consistent with the July 2020 Order, RECO proposes to defer the Regulatory  
17 Asset until RECO's next base rate case. Such an approach will conserve  
18 regulatory resources of interested parties and the Board. In addition, the deferral  
19 amount arises from the extraordinary circumstance of the COVID-19 pandemic,  
20 and reflects actual costs incurred by the Company in connection with its provision

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<sup>4</sup> *I/M/O the Verified Petition of Rockland Electric Company for Approval of Changes in Electric Rates, its Tariff for Electric Service, And Its Depreciation Rates, And For Other Relief*, ("2021 RECO BRC Order"), Decision And Order Adopting Initial Decision and Stipulation of Settlement, BPU Docket No. ER21050823, Order dated December 15, 2021 (p. 4).



## REGULATORY ASSET PANEL

1 of service to customers during that period. RECO requests that during that  
2 deferral period, the Board shall allow RECO to earn a return on the Regulatory  
3 Asset balance based upon the authorized Weighted Average Cost of Capital  
4 (“WACC”) [including income tax effects] decided by the Board in the Company’s  
5 most recently approved base rate case. RECO’s current WACC based on the  
6 approved 2021 base rate case is 7.08% on an after-tax basis.<sup>5</sup> A review of the  
7 prudence of the costs contained in the Regulatory Asset will occur in RECO’s  
8 next base rate case, along with the determination of the manner and period for  
9 recovery. As part of such prudence review, interested parties may pursue  
10 discovery and raise any objections to the recovery of such costs.

11 Q. Does this conclude your direct testimony?

12 A. Yes, it does.

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<sup>5</sup> 2021 RECO BRC Order, (See Stipulation of Settlement, Schedule A, page 2 of 2).