



State of Rhode Island and Providence Plantations

DEPARTMENT OF ATTORNEY GENERAL

150 South Main Street • Providence, RI 02903

(401) 274-4400

TDD (401) 453-0410

*Patrick C. Lynch, Attorney General*

December 6, 2010

Luly Massaro, Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Blvd.  
Warwick, RI 02888

**Re: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE  
RATES-Docket No. 4171**

Dear Ms. Massaro,

Enclosed for filing with the Commission are an original and Nine (9) copies of the Division of Public Utilities and Carriers (the "Division") Post Hearing Brief in the above-captioned matter.

Thank you for your attention to this matter.

Very truly yours,

Jon G. Hagopian  
Special Assistant Attorney General

cc: Service List (e-mail only)

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
PUBLIC UTILITIES COMMISSION**

**IN RE: PAWTUCKET WATER SUPPLY BOARD     )   DOCKET NO. 4171  
      APPLICATION TO CHANGE RATES         )**

**POST-HEARING BRIEF OF THE DIVISION OF  
PUBLIC UTILITIES AND CARRIERS**

Jon G. Hagopian  
Special Assistant Attorney General  
150 South Main Street  
Providence, Rhode Island 02903

## I. INTRODUCTION

On or about April 14, 2010 the Pawtucket Water Supply Board (“PWSB”) filed an Application for Proposed General Rate Changes (the “Application”) with the Rhode Island Public Utilities Commission (the “Commission”). The Division of Public Utilities and Carriers, (the “Division”) engaged consultants Andrea C. Crane of the Columbia Group to review PWSB’s revenue requirements and Thomas S. Catlin of Exeter Associates to review its rate design. Thereafter upon review and investigation by these consultants, the Division filed the Direct and Surrebuttal Testimonies of both Ms. Crane and Mr. Catlin with the Commission in response to the Application. The Commission commenced evidentiary proceedings on the merits of this matter on November 9, 2010.

The Application requests implementation of a multi-year rate plan to collect additional revenues through a two phase rate increase pursuant to R.I. Gen. Laws §39-15.1-4. PWSB is requesting in Phase One that new rates become effective for the rate year commencing in 2011 and in Phase Two it is requesting an increase in rates effective January 1, 2012.

It is necessary for purposes of clarity to briefly recite the more salient facts surrounding the original and revised notification to the public of PWSB’s rate change request. This is important so that the Commission will have a full understanding of the impact of the proposed rate increase on Rhode Island customers, who are facing unprecedented economic hardship.

As part of its filing, PWSB included a proposed Notice of Filing of Proposed Rate Changes to be published in the Providence Journal, (the “Notice”).<sup>1</sup> The effects of the rate change contained in the Notice were originally predicated upon the assumption that all customers

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<sup>1</sup> See Exhibit Commission 1, Notice of Hearing dated 6/4/10.

are currently billed monthly whereas all but 97 out of 22,952 customers are currently billed quarterly. As a result the revenues generated under current rates and billing practices are lower than the PWSB's filing and notice indicate. In addition to requesting a two phase rate increase, PWSB is also requesting to convert from quarterly to monthly billing. The conversion from quarterly to monthly billing will allow PWSB to collect an additional \$885,937 above the \$2,612,298 in additional revenues sought to be recovered by the PWSB in the Application to support claimed total operating revenue requirements of \$19,784,536. Thus, ratepayers of the PWSB will experience an increase of \$885,937 if monthly billing is adopted, even if no further increase in rates is granted by the Commission. The Notice of PWSB did not articulate this fact.

The Division although not opposed to the conversion from quarterly to monthly billing, was concerned with the need for ratepayers in PWSB's service area to receive adequate information regarding the impact of the PWSB's proposal and therefore filed a motion seeking that a revised notice be sent to ratepayers. On or about September 16, 2010, the PWSB agreed to provide an amended notice to its customers as directed by the Commission, (the "Amended Notice").<sup>2</sup> The Amended Notice dated October 6, 2010 proposed to collect additional revenues of \$3,647,211 to support total operating revenue requirements of \$19,845,215. The Amended Notice reflected the addition of \$885,937 to the amount requested by PWSB in the Notice representing the conversion from quarterly to monthly billing. If approved by the Commission, the bill impact on a typical residential customer with an annual consumption of 96 HCF is an increase of \$113.02 per year or 27.7%.

The PWSB has proposed a Phase Two increase effective January 1, 2012 designed to collect additional revenues of \$900,386 to support total operating revenues of \$20,745,600. The

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<sup>2</sup> See Exhibit Commission 2, Notice of Hearing dated 10/6/10.

bill impact on a typical residential customer with an annual consumption of 96 HCF is an increase of \$23.54 per year or 4.5%.<sup>3</sup>

The Division and the PWSB have reached agreement with respect to certain adjustments included in the Division's surrebuttal testimony. Issues that are no longer in dispute include service installation and service fee revenue, vacant positions, city management fees and property tax expense. In addition, in Phase One, state surcharge revenue and the revenue stabilization fund are "fall-out" adjustments that will be recalculated based on other findings by the Commission.

Notwithstanding the parties' agreement in these areas, the Division and the PWSB cannot reconcile their differences on issues of consumption revenue, debt service costs and the Phase Two increase. The PWSB persists in Phase One of its plan to seek a 22.90% increase over present rate revenue, resulting in an increase of 27.7% to a typical residential customer. The Division recommends an 11.28% rate increase. In Phase Two PWSB still seeks an increase of 4.5% or \$900,386. The Division recommends a 3.11% increase in Phase Two or \$584,295 (ACC-13-S).

As was cogently pointed out in the Testimony of the Division's Revenue Requirements Consultant Andrea C. Crane, this is the very first instance in which the Commission will apply the within referenced multi-year rate plan statute. The Division therefore urges the Commission to take a narrow interpretation of the statute so as to take a cautious and measured approach to the review and consideration of the proposed rate plans since the precedent to be set can effect ratepayers in future rate cases for as long as six years.<sup>4</sup>

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<sup>3</sup> See Exhibit PWSB-1a, Schedule DGB-7.

<sup>4</sup> See Surrebuttal Testimony of Andrea C. Crane, pp 10-11.

The Application of the PWSB must also be reviewed and considered in the context of present economic conditions affecting both the state and the ratepayers in the service area of the applicant. The Testimony of Ms. Crane indicates, “[a]ccording to an August 20, 2010 Release by the Bureau of Labor Statistics, the unemployment rate in Rhode Island is the fourth highest in the US, at 11.9%.” Surrebuttal Testimony of Andrea C. Crane at p.5. “Moreover, the City of Pawtucket and the City of Central Falls have traditionally both had more residents below the poverty level than the state as a whole.” Id. This testimony demonstrates that due to the poor economy ratepayers can ill afford anything but the most necessary and articulable increases. The Commission should therefore be very sparing regarding approval of the requested rate increases of PWSB here.

## **II. DISPUTED ACCOUNTS**

### **A. REVENUE ADJUSTMENTS**

#### **1. Pro Forma Consumption Revenue (ACC-2-S)**

The Division asserts that the consumption revenue claim of PWSB is the single most important issue in this case. The linchpin issue for disposition is whether the Commission accepts the position of the Division or that of the PWSB as it relates to forecasted revenues derived from water sales. The outcome of the Commission’s decision on this issue is worth nearly a million dollars in this case either in savings to ratepayers or additional revenues to PWSB.

The PWSB has proposed the Commission accept a projection of rate year water sales claiming there has been a continual downward trend in water sales observed by PWSB from FY 2004 to FY 2009. The PWSB has forecasted that this downward trend will continue into the rate

year, resulting in a further reduction in sales. The Division asserts that application of PWSB's speculative methodology in the present abysmal economic environment should be rejected.

The Division believes that a more reasonable approach is to accept the 2009 test year sales as the basis to arrive at the proper rate year water sales revenues for the following reasons. The PWSB's consumption revenue claim and the Division's adjusted consumption revenue figure are demonstrated in the following schedule of Ms. Crane (ACC-2-S):

**PAWTUCKET WATER SUPPLY BOARD  
RATE YEAR ENDING DECEMBER 31, 2011  
PRO FORMA CONSUMPTION REVENUE**

	<u>Volume (HCF)</u>	<u>Rate</u>	<u>Revenue</u>
	(A)	(B)	
1. FY 2009 Small Meters	2,773,813	\$3.459	\$9,594,619
2. FY 2009 Medium Meters	640,780	\$3.251	2,083,176
3. FY 2009 Large Meters	265,983	\$3.140	<u>835,187</u>
4. Total Test Year Consumption			\$12,512,982
5. PWSB Claim (B)			<u>11,530,568</u>
6. Recommended Adjustment			<u><b>\$982,414</b></u>

Sources:

- (A) PWSB Schedule DGB-3.
- (B) PWSB CW Rebuttal Schedule 10.0, page 1.

Ms. Crane challenged the PWSB's assertion that this decline will continue. As noted in her testimony, not all classes have experienced declines in usage. Moreover, at least some of the decline that has occurred in some classes is undoubtedly due to variations in weather. Ms Crane testified that while she has recommended the use of a multi-year average in past cases, the use of such would not be reasonable in this case for the following reasons:

Usage has generally declined over the past several years, particularly among large users. Small-sized customers reduced

their usage by approximately 10.6% between fiscal year 2004 and fiscal year 2009 while medium-sized customers reduced their usage by 16.8%. Large users had a 60.7% drop in consumption over this period. Not only did large users have the largest percentage drop in consumption they also had the largest drop in absolute sales. However, not all customers have had consistent declines in usage. As shown in Schedule DGB-3A, residential usage increased from fiscal year 2004 through fiscal year 2005, and then dropped somewhat in fiscal year 2006. In fiscal year 2007, residential consumption again increased but fell back again in fiscal year 2009. Therefore, the largest category of customers have had fluctuating usage, as one would expect given the impact of temperature and rainfall conditions on retail water sales.

Direct Testimony of Andrea C. Crane at p.11, Ln.12-21 & p. 12, Ln. 1-2.

The test year sales figures as one can see are known and measurable, unlike PWSB's speculative estimate. As Ms. Crane has testified, "the PWSB proposal to utilize a declining usage forecast instead of actual test year sales, results in an increase of \$982,414 to ratepayers."

Rebuttal Testimony of Andrea C. Crane at p. 6. Ms. Crane testified that "[i]n this economic environment, ratepayers should not be required to pay \$982,414 in rates as a result of the Board's speculative forecasting." (*emphasis added*) Id. The PWSB has suggested that if its forecast is wrong that the \$982,414 in ratepayer funds can be deposited in a restricted account. See Direct Testimony of Christopher N. Woodcock at p.9. The Division believes that ratepayers now more than ever need the funds PWSB suggests could be deposited in a restricted account. Further, the PWSB asserts that if Ms Crane is incorrect with her test year forecast then, "PWSB will have insufficient funds to pay for its IFR program costs and PWSB will have to come back sooner with another rate case and all its inherent expenses". Id. at 9. This testimony by Mr. Woodcock should be totally disregarded by the Commission because it appears that PWSB will be filing a rate case in two years in any case. At hearing Mr. Woodcock testified on this subject as follows:

Q. Assuming the Board's full rate increases being requested in Phase 1 and 2 were approved, when do you anticipate that it will be back for another rate increase?

A. In probably about two years. In other words, this would take us to one year, the rate year; the second phase would take us through a second year.

11/09/2010 Transcript at 22, lines 15-22.

The Division asserts that each rate case filed with the Commission has its own unique set of facts and in all respects requires application of the most appropriate methodology applicable to the facts, to arrive at a just and reasonable result. The PWSB argues that because the Commission may have used a trending methodology in a past rate case or that the Division may have taken a varied approach in a different docket, that the Commission is constrained to hold a party to that position in the case at bar. The Division disagrees and applicable case law supports the Division. In this case, Ms. Crane opined “[t]hat the use of test year consumption is entirely consistent with well-established test year concept used by regulatory commissions.” Rebuttal Testimony of Andrea C. Crane at p. 7. “In fact, the Board itself used actual test year sales to develop its pro forma revenue claim for wholesale sales.” Id., See also, Direct Testimony of Christopher N. Woodcock, Schedule CW 2.0 p.2 of 2. As a matter of law, the Rhode Island Supreme Court has consistently held that “the commission is not bound by either a factual determination reached or a method utilized in an earlier docket.” See, Michaelson v. New England Tel. & Tel. Co., 121 R.I. 722, 404 A.2d 799 (R.I. 1979) n.5, *emphasis added*. The clear rationale for this ruling is that the commission needs the latitude to dispose of each matter on a case by case basis. Therefore according to applicable case law, the Commission has the discretion to accept the Division's position on consumption revenue, supported by historic sales data rather than the supposition offered by the PWSB. Moreover, the Commission should adopt

the Division's position because it is based on actual test year data, while the PWSB's adjustment is speculative and will needlessly raise rates by an additional \$982,414.

## **B. EXPENSE ADJUSTMENTS**

### **1. Debts Service Costs (ACC-10-S)**

The Division is recommending an adjustment here in PWSB's revenue requirement of \$294,976. The Division recommends that only rate year debt service costs be reflected in PWSB's revenue requirement. Direct Testimony of Andrea C. Crane at p.28. The inclusion of post rate year debt service cost violates the rate year concept and the matching principle. Id. The PWSB scoffs at this argument asserting that the Division did not object in Docket 3945 to post rate year debt service costs being included in the PWSB's revenue requirement in that case. As the Commission recalls from cross examination of Mr. Woodcock in the instant case that case was very different from the instant case for two reasons. First, the use of post-test year debt service costs increased rates by approximately \$15,000 in Docket 3945, while in this case the impact is significantly greater. In addition, in Docket 3945, the PWSB voluntarily offered to offset its debt service costs with a transfer of \$952,529 from the debt stabilization fund. No such transfer is proposed in this case. Again the PWSB is attempting to take the facts of a prior rate case and argue that the Commission should bind the Division by the prior docket.

Ms. Crane made it abundantly clear in her testimony in Docket 3945 the reasons for the Division not objecting to inclusion of post rate year debt service costs as follows:

Q. Are you recommending any adjustment to the PWSB debt service claim in this case?

A. No. Generally, I would oppose the inclusion of fiscal year 2010 debt service in rates since the rate year is calendar 2009. However, in this case, any reduction to the PWSB's debt service costs would presumably be offset with a reduction to the credit from the debt service stabilization fund unless the Division proposed that the net amount collected in rates be reduced to the funding level approved

in the Board's last base rate case. Accordingly, I am not proposing any adjustment to the Board's debt service claim, particularly since the difference between calendar year 2009 debt service costs and fiscal year 2010 debt service costs is relatively small.

11/9/10 Transcript at pp 31-32, quoting, Direct Testimony of Andrea C. Crane at pp. 32-33, Docket 3945.

The Testimony of Ms. Crane in Docket 3945 demonstrates why the Commission should apply the principles of Michaelson v. New England Tel. & Tel. Co., supra, at n. 5, which held the Commission is not bound by facts or methodology from a prior docket. The circumstances under which debt service was treated and the reason for the Division's position there were specific to Docket 3945. This is precisely what the Michaelson Court intended in its ruling that allows the Commission to decide each matter before it on a case by case basis. The PWSB has clearly taken the Division's position in Docket 3945 out of context and the Commission should disregard its argument.

Turning back to the debt service claim of the PWSB here, the difference between the rate year debt service cost and the amount included in the PWSB's claim is \$294,976. See, Schedule ACC-10-S attached to Surrebuttal Testimony of Andrea C. Crane, Docket 4171. The adjustment is calculated by Ms. Crane taking an average of FY 11 (\$6,819,902) and FY 12 (\$7,409,854) to arrive at the projected rate year costs of \$7,114,878. Id. Ms. Crane next subtracted this sum (\$7,114,878) from PWSB's claim of \$7,409,854 to arrive at the Division's recommended adjustment of \$294,976. Id. The Division maintains the position that this sum should not be included in rates since it is a post rate year cost which violates the rate year concept and matching principle. Finally, unlike Docket 3945, in this case Mr. Woodcock testified that the PWSB has no intention of using any funds from its debt service stabilization fund to mitigate the

impact on ratepayers. 11/9/10 Transcript at p.33. The Division therefore recommends that the Commission adopt its adjustment and limit debt service costs to rate year costs.

It should be noted that if the Commission accepts the Division's adjustment, the incremental post rate year amounts will be collected in the Phase Two increase, effective January 1, 2012.

## **2. Phase Two Increase (ACC-13-S)**

The PWSB seeks an increase in Phase Two CY 2012 of 4.5% or \$900,386. The PWSB's request in Phase Two is based upon the following four components: \$396,661 new debt service costs; \$2,500 in trustee fees; \$292,856 in revenue stabilization funds @ 1.5%; and \$208,868 of inflation increases. Rebuttal Testimony of Christopher N. Woodcock, Schedule CW Rebuttal Sch. 12.0, p.1 of 1.

The Division notes that this is the first multi-year rate plan to be disposed of by the Commission under R.I Gen. Laws §39-15.1-4. Ms Crane opined that "most regulatory jurisdictions do not use multi-year rate plans." Direct Testimony of Andrea C. Crane at p. 33. Ms Crane believes that a multi-year "plan can result in single-issue ratemaking and could result in unreasonable and unnecessary rate increases". Id. The Division asserts however, if the Commission rules that a Phase Two increase is proper pursuant to the new statute, that it allow a 3.11% increase in Phase Two or \$584,295 (ACC-13-S).

The Division first recommends that the Phase Two increase reflect the additional fiscal year 2012 debt service costs projected by the PWSB. Direct Testimony Andrea C. Crane at p. 29. The adjustment was explained as follows:

Q. Please describe your adjustment relating to debt service costs.

A. With regard to debt service costs, the PWSB's Phase Two claim is based on fiscal year 2013 costs. Since the proposed Phase Two

increase is proposed to become effective on January 1, 2012, then calendar year 2012 should be the rate year used for the purpose of determining an appropriate Phase Two increase. I have used the average of the projected fiscal year 2012 costs of \$7,409,854 and the projected fiscal year 2013 costs of \$7,807,124 to determine my pro forma debt service costs of \$7,608,489, which reflect an increase of \$493,611 over the debt service costs included in my initial revenue requirement recommendation. Therefore, I recommend that incremental debt service costs included in the Phase Two increase be limited to \$493,611.

Id. at pp. 33-34.

This differs from the PWSB's claim because a) the PWSB included certain post rate year increases in its Phase One request and b) the PWSB included certain post 2012 debt service costs in its Phase Two claim. It should be noted that there is no dispute between the parties with regard to the trustee fees to be included in Phase Two.

The second adjustment that the Division is recommending relates to inflation increases. Ms Crane testified that "all inflation increases are speculative, inflation adjustments become more speculative as one applies them further into the future". Direct Testimony Andrea C. Crane at p. 34. Here "PWSB has applied an inflation adjustment to all operations and maintenance costs [and]... has not demonstrated that such an adjustment is necessary in order to pay for all reasonable costs of service as referenced in the legislation". Id. The Rhode Island Supreme Court is steadfast in its ruling, that if there is a known and measurable change which occurs post test year having an "affect with certainty [upon] the test year data, the Commission may give effect thereto." Rhode Island Consumers Council v. Smith, 113 R.I. 384, 322 A.2d 17, 22 (R.I.1974) *emphasis added*. "Such an adjustment is a matter directed to the rate-fixer's discretion". Id. It must be noted however, that "[t]o factor in changes of unknown magnitude would in most cases increase what speculation already exists in the ratemaking process and thereby tend to undermine the effectiveness of the test-year concept." Michaelson v. New

England Tel. & Tel. Co., supra, at 806. The Division asserts that these cases squarely establish that the PWSB's application of an inflation increase to all operating and maintenance accounts without substantiating the need for such must be denied as uncertain and speculative.

While the Division has eliminated the proposed inflation adjustment, the Division has included \$79,549 in Phase Two salary and wage increases in its recommendation. The Division finds that these increases meet the test for known and measurable adjustments and should be allowed.

The third and final adjustment recommended by the Division to the Phase Two plan of PWSB relates to its revenue stabilization account. The PWSB has calculated its Phase Two claim based upon 1.5% of its incremental Phase Two Costs in addition to the amount of the revenue stabilization fund that it is requesting in its primary revenue requirement claim. Direct Testimony Andrea C. Crane at p.35; See also, PWSB Response to Division Data Request 1-43.<sup>5</sup> Ms. Crane testified that the PWSB employed flawed assumptions and methodology regarding its revenue stabilization fund claim, reasoning as follows:

Q. Do you believe that the PWSB's methodology is appropriate?  
A. No, I do not. While the revenue stabilization fund is unrestricted by terms of the legislation, it does not follow that rates should be based on the assumption that the entire fund will be replenished each year. The PWSB's proposed methodology results in a built-in rate spiral that will result in larger and larger increases to Rhode Island customers without justification, and without any documentation that such increases are cost-based. Therefore, the Commission should reject the PWSB's request to include revenue stabilization fund costs of \$291,414 in its Phase Two increase. Instead, I recommend that the Commission include a revenue

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<sup>5</sup> The amount for the Rate Stabilization Fund is the same 1.5% requested in the primary case for the rate year. Because the 1.5% is unrestricted, the amount for the next year (second step) would be an additional amount. It is based on 1.5% of the total rate year expenses plus the inflation claim for the second step less miscellaneous revenues shown on CW Sch. 1.0.

stabilization fund amount based on 1.5% of the other incremental costs included in the Phase Two increase.

Direct Testimony Andrea C. Crane at pp.35-36.

If the PWSB's claim is accepted, the PWSB will essentially double-collect its revenue stabilization allowance. For example, if rates effective January 1, 2011 include \$280,000 for a revenue stabilization fund, and if rates are raised further in Phase Two to collect this \$280,000 again, then Phase 2 rates will recover \$560,000 from ratepayers. In the absence of a Phase Two increase, the PWSB would be permitted to collect, in this example, \$280,000 each year relating to the revenue stabilization allowance, not \$560,000. Therefore, all other things being equal, the PWSB's methodology will double the annual amount being recovered for the rate stabilization fund from Phase One to Phase Two. The Division therefore contends that the revenue stabilization fund approved in Phase Two should be limited to 1.5% of the incremental Phase Two costs, resulting in a Phase Two allowance of \$8,635. See, Schedule ACC-12-S.

### **III. CONCLUSION**

The Division therefore respectfully requests that the Commission grant the PWSB's rate application on such terms and conditions as are consistent with this memorandum and with the Division's position presented at hearing.

Thomas Ahern, Administrator  
State of Rhode Island  
Division of Public Utilities and  
Carriers

By his attorney,



Jon G. Hagopian, Esq. (#4123)  
Special Assistant Attorney General  
State of Rhode Island  
Department of Attorney General  
150 South Main Street  
Providence, R.I. 02903  
Tel.: 401-274-4400

Dated: December 6, 2010

**CERTIFICATE OF SERVICE**

I hereby certify that on the 6th day of December 2010, that I transmitted an electronic copy of the within document to the service list and to Luly Massaro, Commission Clerk via electronic mail and regular mail.



**DOCKET NO. 4171 - Pawtucket Water Supply Board – General Rate Filing  
Service List updated 8/26/10**

<b>Parties/Address</b>	<b>E-mail Distribution</b>	<b>Phone/Fax</b>
Joseph A. Keough, Jr., Esq. Keough & Sweeney 100 Armistice Blvd. Pawtucket, RI 02860	<a href="mailto:jkeoughjr@keoughsweeney.com">jkeoughjr@keoughsweeney.com</a>	401-724-3600 401-724-9909
James L. DeCelles, P.E. Chief Engineer Pawtucket Water Supply Board 85 Branch St. Pawtucket, RI 02860	<a href="mailto:decelles@pwsb.org">decelles@pwsb.org</a>	401-729-5001
	<a href="mailto:rbenson@pwsb.org">rbenson@pwsb.org</a>	
	<a href="mailto:giassongm@pwsb.org">giassongm@pwsb.org</a>	
Jon Hagopian, Esq. Dept. of Attorney General 150 South Main St. Providence, RI 02903	<a href="mailto:Jhagopian@riag.ri.gov">Jhagopian@riag.ri.gov</a>	401-222-2424
	<a href="mailto:sscialabba@ripuc.state.ri.us">sscialabba@ripuc.state.ri.us</a>	
	<a href="mailto:jbell@ripuc.state.ri.us">jbell@ripuc.state.ri.us</a>	
	<a href="mailto:Mtobin@riag.ri.gov">Mtobin@riag.ri.gov</a>	
	<a href="mailto:dmacrae@riag.ri.gov">dmacrae@riag.ri.gov</a>	
Christopher Woodcock Woodcock & Associates, Inc. 18 Increase Ward Drive Northborough, MA 01532	<a href="mailto:Woodcock@w-a.com">Woodcock@w-a.com</a>	508-393-3337 508-393-9078
David Bebyn B&E Consulting 21 Dryden Lane Providence, RI 02904	<a href="mailto:dbebyn@beconsulting.biz">dbebyn@beconsulting.biz</a>	401-785-0800 401-421-5696
Andrea Crane The Columbia Group PO Box 810 Georgetown, CT 06829	<a href="mailto:Ctcolumbia@aol.com">Ctcolumbia@aol.com</a>	203-438-2999 203- 894-3274
Thomas S. Catlin Exeter Associates, Inc.  <b>5565 Sterrett Place, Suite 310</b> Columbia, MD 21044	<a href="mailto:tcatlin@exeterassociates.com">tcatlin@exeterassociates.com</a>	410-992-7500 410-992-3445
<b>File original and nine (9) copies w/:</b> Luly E. Massaro, Commission Clerk Public Utilities Commission 89 Jefferson Boulevard Warwick, RI 02888	<a href="mailto:lmassaro@puc.state.ri.us">lmassaro@puc.state.ri.us</a>	401-780-2104 401-941-1691
	<a href="mailto:plucarelli@puc.state.ri.us">plucarelli@puc.state.ri.us</a>	
	<a href="mailto:sccamara@puc.state.ri.us">sccamara@puc.state.ri.us</a>	
Thomas Kogut, DPU	<a href="mailto:Tkogut@ripuc.state.ri.us">Tkogut@ripuc.state.ri.us</a>	