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December 20, 2017

Mark D. Marini, Secretary
Department of Public Utilities
One South Station, 5th Floor
Boston, MA 02110

**Re: NSTAR Electric Company and Western Massachusetts Electric Company,
each d/b/a Eversource Energy, D.P.U. 17-05**

Dear Secretary Marini:

Enclosed for filing in the above-captioned matter please find the Office of the Attorney General's Motion for Reconsideration and Clarification. Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions about this filing.

Sincerely,

/s/ Matthew E. Saunders

Matthew E. Saunders
Assistant Attorney General

Enclosures

cc: Marc Tassone, Esq., Hearing Officer
Service List, D.P.U. 17-05

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES**

**NSTAR Electric Company and
Western Massachusetts Electric Company,
each d/b/a Eversource Energy**

D.P.U. 17-05

**THE OFFICE OF THE ATTORNEY GENERAL’S
MOTION FOR RECONSIDERATION AND CLARIFICATION**

The Office of the Attorney General (“AGO”) hereby petitions the Department of Public Utilities (“Department”) for reconsideration and clarification of certain findings in the Department’s order in the above-referenced proceeding, issued on November 30, 2017 (“Order”). Specifically, the AGO’s motion addresses the Department’s findings that: (1) Eversource may capitalize NSTAR Electric’s vegetation management costs, contrary to Federal Energy Regulatory Commission (“FERC”) and Department accounting regulations; and (2) Eversource’s proposed revenue cap formula is permissible, despite errors in its application, and the fact that the “Productivity Factor,” a central component of that formula, is inherently biased to produce larger annual rate increases resulting in rates that are not just and reasonable.

For the reasons discussed below, the Department should grant reconsideration and clarification to properly account for certain vegetation management costs, and reconsideration of the Companies’ Productivity Factor.

I. STANDARD OF REVIEW

Reconsideration of previously decided issues is granted when extraordinary circumstances dictate that the Department take a fresh look at the record for the express purpose of substantively modifying a decision reached after review and deliberation. *See, North Attleboro Gas Company,*

D.P.U. 94-130-B, at 2 (1995); Boston Edison Company, D.P.U. 90-270-A, at 2-3 (1991); Western Massachusetts Electric Company, D.P.U. 558-A, at 2 (1987). Indeed, a motion for reconsideration may be based on the argument that the Department's disposition of an issue was the product of mistake or inadvertence. *See*, Massachusetts Electric Company, D.P.U. 90-261-B, at 7 (1991); New England Telephone and Telegraph Company, D.P.U. 86-33-J, at 2 (1989); Boston Edison Company, D.P.U. 1350-A, at 4-5 (1983).

Clarification of a previously decided issue is granted when circumstances dictate that the Department remove ambiguity or uncertainty stemming from the Department's decision concerning a material aspect in the case. Clarification is appropriate when an order is silent, unclear, or confusing on an issue requiring resolution. Boston Edison Company, D.P.U. 92-1A-B, at 4 (1993). Clarification does not, however, involve a second examination of the evidence for the purpose of amending the substantive decision. Fitchburg Gas & Electric Light Company, D.P.U. 18296, 18297, Supplemental Order, at 2 (1976).

II. ARGUMENT

A. Vegetation Management

1. The Department Erred When It Determined That NSTAR Electric's Capitalization Of Vegetation Management Costs Was Permissible

In 2012, NSTAR Electric implemented a new four-year vegetation management program that entailed increasing its distribution system clearance from the scheduled maintenance trim ("SMT") specification to the enhanced tree trimming ("ETT") specification.¹ At the same time, NSTAR Electric began enhanced tree removal ("ETR") to target the removal of risk and hazard trees (Exh. ES-VLA-1, pp. 11-12).

¹ The clearance specification for SMT is 8 feet x 8 feet x 12 feet. The clearance specification for ETT is 10 feet x 10 feet x 15 feet (Exh. ES-VLA-1, at 11-12).

NSTAR Electric characterized the four-year vegetation management program as preventative work, designed to extend the life of its distribution lines, rather than routine maintenance (Companies In. Br., at 573). As a result, NSTAR Electric treated this corridor-expanding work as a capital improvement to the distribution system (Companies R. Br., at 171). Eversource defended its decision to capitalize, rather than expense, those NSTAR Electric vegetation management costs on the ground that its “clear internal guidelines for capitalization [] are consistent with best accounting practices, FERC accounting practices, and the Department’s accounting practices” (*Id.*, at 170). Eversource maintained that its “capitalization policy for ETT is consistent with the FERC Uniform System of Accounts Electric Plant Account-365 (Overhead Conductors and Devices)” (*Id.*).

The AGO asserted that Eversource should have treated NSTAR Electric’s 2012-2015 vegetation management costs for ETT and ETR as an Operations and Maintenance (“O&M”) expense because those vegetation management costs represent regular maintenance to existing distribution lines rather than tree trimming costs incurred for the initial clearing of new distribution systems (AGO In. Br., at 175-178).

The Department approved Eversource’s capitalization of NSTAR Electric’s 2012-2015 ETT and ETR costs “[i]n view of the historic treatment of enhanced vegetation management program costs, the absence of clear Department guidance on the matter, and the fact that future ETT and ETR costs will be expensed” (Order, at 592). On this basis, the Department did not “disturb Eversource’s” capitalization of \$52,186,700 in vegetation management costs (*Id.*, at 585, 592).

Pursuant to 220 C.M.R. § 51.01(1), Uniform System of Accounts for Electric Companies, the Department adopted the FERC Uniform System of Accounts, Part 101 -- Uniform System of

Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act, which dictate the system of accounts, and the rules and regulations prescribed and promulgated by FERC, and, by extension, the Department (18 C.F.R. pt. 101).

FERC regulations plainly prohibit capitalization of the vegetation management costs at issue, and it was a mistake for the Department to determine otherwise. The federal regulations, as adopted by the Department, provide, in part, with respect to electric plant accounts, that “[t]his account shall include the cost installed of overhead conductors and devices used for distribution purposes” (18 C.F.R. pt. 101, Account 365). Items listed in this account include the initial cost of tree trimming (*Id.*, Item 9).

For operating expense accounts, federal regulations provide, in pertinent part, that “[t]he cost of maintenance chargeable to the various operating expense and clearing accounts includes labor, materials, overheads and other expenses incurred in maintenance work” (18 C.F.R. pt. 101, Operating Expenses Instruction No. 2(A), Maintenance). Items listed in this instruction include “work performed specifically for the purpose of preventing failure, restoring serviceability, or maintaining the life of plant” (*Id.*, Item 3). Further, 18 C.F.R. pt. 101, Account 593 instructions provide, in part, that “[t]his account shall include the cost of labor, materials used and expense incurred in the maintenance of overhead distribution line facilities, the book cost of which is includible in . . . account 365, Overhead Conductors and Devices.” Items listed in this account include tree trimming and brush clearing (18 C.F.R. pt. 101, Account 593, Item 2k).

The FERC audit report, Audit of Formula Rates of American Transmission Systems, Inc., Docket No. FA11-8-00 (2013), referred to by the Department in its Order, provides persuasive authority concerning the proper accounting treatment of tree trimming costs associated with post-initial clearing of the distribution system (Order, at 592). Like NSTAR Electric, American

Transmission Systems, Inc. (“ATSI”) had internal vegetation management accounting guidelines, setting forth those vegetation management costs that are to be expensed or capitalized (ATSI, at 15). *See*, Companies R. Br., at 170. ATSI, like NSTAR Electric, capitalized the removal of priority trees and other tree limbs, that occurred post-initial clearing (ATSI, at 15-16). In fact, it was ATSI’s policy to “capitalize vegetation management costs not associated with new construction that are related to the expansion of existing corridors, first time tree trimming around existing poles and lines . . . and the removal of danger trees located off existing transmission corridors” (*Id.*, at 16). ATSI defended its accounting practice under the pretext that the expansion of its corridors improved the reliability and performance of its system. *Compare* ATSI, at 16, *with* D.P.U. 17-05, Exh. AG-37-6 (NSTAR Electric capitalized first-cycle enhanced vegetation management because it significantly improves reliability and extends the useful life of the asset). Also like NSTAR Electric, ATSI argued that corridor expansions are substantial additions that meet “the Commission’s requirements for capitalization under Electric Plant Instruction 10(C)(1).”² *Compare* ATSI, at 16, *with* D.P.U. 17-05, Exh. AG-37-6 (“The extension of life, improved reliability and addition of a minor unit of property that did not originally exist supports capitalization, in accordance with Eversource’s capitalization policy (APS 8)”).

The FERC Audit staff rejected aspects of ATSI’s vegetation management accounting policy. Specifically, the Audit staff found that FERC regulations require that “vegetation management costs incurred subsequent to the construction phase of a project [] be expensed.” (ATSI, at 17). Further, the Audit staff found that, under the Commissions’ accounting regulations,

² “The addition and retirement of minor items of property shall be accounted for as follows: (1) When a minor item of property which did not previously exist is added to plant, the cost thereof shall be accounted for in the same manner as for the addition of a retirement unit, as set forth in paragraph B(1), above, if a substantial addition results, otherwise the charge shall be to the appropriate maintenance expense account” (10 C.F.R. pt. 101, Electric Plant Instruction 10(C)(1), Additions and Retirements of Electric Plant).

such costs include costs to “trim trees, remove trees, prune, and clear brush specifically to ensure reliability of the transmission system by preventing vegetation-caused failures” (*Id.*).

In addition, the Audit staff disagreed “with ATSI’s interpretation that the expansion of the corridors resulted in a substantial addition to the related transmission lines or system” (*Id.*). A substantial addition, the Audit staff stated, makes “the asset more useful, more efficient, of a greater durability, or of a greater capacity” (*Id.*). Although the expansion of corridors may, indeed, improve reliability by decreasing outages cause by vegetation, the Audit staff found that “it does not directly make the transmission assets or system more useful, more efficient, of a greater durability, or of a greater capacity” (*Id.*).

The Audit staff concluded that “ATSI’s policy of capitalizing vegetation management costs for expanding its existing corridors, removing danger trees in existing corridors, and removing tree limbs around existing poles and lines is not supported by Commission accounting regulations” (*Id.*).

At the very least, NSTAR Electric should have questioned the wisdom of its “clear internal guidelines for capitalization” in April 2013, with the issuance of the FERC Audit staff report because NSTAR Electric’s vegetation management capitalization policy (like ASTI) was not consistent with FERC’s (and, therefore, the Department’s) Uniform System of Accounts for Electric Companies. Clearly, it was NSTAR Electric’s duty and responsibility to seek Department interpretation of its capitalization guidelines. *See*, 18 C.F.R. pt. 101, General Instruction 5 (utility required to submit inquire to Commission when interpretation of accounting regulation in doubt).

It was a mistake for the Department to ignore the regulatory requirements that govern the accounting treatment of vegetation management costs, and FERC guidance on their application,

notwithstanding the fact that the Department has not previously taken the opportunity in other dockets to address this matter³ (Order, at 592).

As a Massachusetts “agency,” the Department is “authorized by law to make regulations” (G.L. c. 30A, § 1(2), 220 C.M.R. 2.00). Department regulations include “the whole or any part of every rule, regulation, standard or other requirement of general application and future effect, including the amendment or repeal thereof, adopted by an agency to implement or interpret the law enforced or administered by it” (G.L. c. 30A, § 1(5)). The regulations promulgated by the Department “pursuant to a legislative grant of power generally have the force of law” (DaLomba’s Case, 352 Mass. 598, 603 (1967)). *See also*, Commonwealth v. Cervený, 373 Mass 345, 353 (1977) (“[T]he regulations [of the Rate Setting Commission] should be taken as ‘law’ . . . unless, indeed, there was something in the statute describing the powers of the [Commission] that stood in the way . . .”). Notwithstanding the Department’s power to amend or repeal its regulations, the Department cannot arbitrarily disregard its rules and regulations “to the prejudice of a party’s essential rights” (DaLomba’s Case, at 603, *citing* Everett-Morgan Co. v. Boyajian Pharmacy, 244 Mass 460, 461-462 (1923)). Sheridan-Wyoming Coal Co. Inc. v. Krug, 172 F. 2d 282, 287 (Ct. App. D.C.) (regulations promulgated by the Secretary of Interior are binding upon the Secretary). Weekes v. O’Connell, 304 N.Y. 259, 267-268 (New York State Liquor Authority may not disregard its own rules).

Here, the Department’s mistake is precipitated by the fact that the Department did not address Western Massachusetts Electric Company’s (“WMECo”) ETT accounting practices in D.P.U. 10-70. *See generally*, Western Massachusetts Electric Company, D.P.U. 10-70 (2011).

³ In D.P.U. 10-70, in response to a question from the hearing officer, the WMECo witness testified that 100 percent of the Company’s ETT costs are capitalized (D.P.U. 10-70, Tr. 7 at 1222-1223). The Department did not address the appropriateness of WMECo’s policy of capitalizing ETT costs in its Order.

The Department's silence on WMECo's capitalization of its ETT costs, however, does not operate to amend or repeal the Department's accounting regulations as they apply to the treatment of vegetation management costs not associated with the initial installation of a distribution line. That the Department did not previously recognize the prohibited accounting treatment does not preclude the Department from later correcting the matter to protect ratepayer interests. *See, Western Massachusetts Electric Company, D.T.E./D.P.U. 06-35-A/06-105-B/07-11-A, at 22 (2008); Western Massachusetts Electric Company, D.P.U. 03-34, at 6 (2004); Boston Gas Company, D.P.U. 96-50-C (Phase I), at 33 (1997); NYNEX Price Cap, D.P.U. 94-50, at 444 (1995); Robinson v. Department of Public Utilities, 416 Mass. 668, 673 (1993). *See also*, Fitchburg Gas and Electric Light Company, D.T.E. 99-66-A, at 24 (2001) (the fact that an over-recovery may not have been recognized by a prior commission does not render the present Commission powerless to correct the injustice to ratepayers).*

Therefore, for the foregoing reasons, it was a mistake for the Department to allow NSTAR Electric to capitalize its 2012-2015 ETT and ETR costs. Accordingly, the Department should require NSTAR Electric to remove these costs from rate base.

2. The Department Should Provide Clarification Concerning Whether NSTAR Electric May Recover Twice From Ratepayers Its Vegetation Management Costs

Beginning in 2012, when NSTAR Electric initiated its four-year ETT and ETR vegetation management program, NSTAR Electric was already recovering vegetation management costs from customers as an O&M expense through rates that were in effect pursuant to D.P.U. 10-170. *See*, Exh. AG-25-7(a). From 2012 through 2015, NSTAR Electric also capitalized a total of \$52,168,700 in ETT and ETR costs (RR-AG-13) providing for a deferral and recovery of those costs from customers over the composite remaining life of the overhead lines (i.e., 37.6 years). *See*, Exh ES-JJS-2, 365 Overhead Conductors and Devices, at 50. Thus, if NSTAR Electric is

allowed to capitalize the 2012 through 2015 ETT and ETR costs, NSTAR Electric will effectively recover tree trimming costs from customers twice.

Eversource acknowledged the AGO's double recovery argument and claimed that it is "easily disproved by the record in this proceeding." (Companies R. Br., at 168). Not surprisingly, however, Eversource failed to submit any evidence demonstrating that it would not doubly recover tree trimming costs, and the record, therefore, shows that, if the Department allows NSTAR Electric to capitalize 2012-2015 ETT and ETR costs, NSTAR Electric will recover those vegetation management costs from customers twice.

The Department's Order summarizes the AGO's double recovery argument:

The Attorney General argues that if Eversource were allowed to capitalize the 2012 through 2015 ETT and ETR costs, it will have effectively charged the customers twice for tree trimming costs: once as an O&M expense through rates that were in effect during the four-year deferral period, and again through the plant-in-service addition included in the rates in the instant case (Attorney General Reply Brief at 49). Accordingly, the Attorney General asserts that the Department should remove from rate base \$34.8 million (the depreciable balance of ETT costs at the end of the test year), and \$13.8 million (the depreciable balance of ETR costs at the end of the test year) (Attorney General Brief at 178, citing RR-AG-13).

Order, at 588.

The Order, however, is silent on whether NSTAR Electric is allowed to double recover vegetation management costs from customers. This issue requires resolution because millions of dollars, of double recovery from customers, are at stake. And, clarification of this issue does not involve a reexamination of the record. Accordingly, the Department should clarify whether Eversource is permitted to recover NSTAR Electric's 2012-2015 vegetation management costs as both an O&M expense and as a capital cost.

B. Productivity Factor

The Department should reconsider its decision approving the Productivity Factor that Eversource proposed to include in the Revenue Cap formula for its five-year rate plan. The Department made three mistakes or inadvertences in the analysis and findings of its decision to approve Eversource's proposed Productivity Factor. Specifically, (1) the Order mistakenly assumed that those accounts labelled "Distribution Plant" and "Distribution Expenses" included all costs included in the pro forma cost of service used to establish the revenue requirement in the Rate Plan; (2) the Order allows Eversource to apply its revenue cap formula, as adjusted by the Productivity Factor, to all costs in the annual revenue requirement when it should apply only to those costs associated with those accounts labelled "Distribution Plant" and "Distribution Expenses;" and (3) the Order mistakenly failed to recognize those costs that create the greatest amount of productivity improvements for electric utilities, resulting in a Productivity Factor that is improperly biased toward a larger negative value.

In its Order, the Department approved Eversource's proposed five-year rate plan ("Rate Plan") to provide annual increases in the Companies' base rates for delivery service (Order, at 380-381). The Rate Plan allows for a first-year increase according to Eversource's pro forma cost of service approved in the Order, followed by four years of annual increases according to a revenue cap rate formula (*Id.*, at 334-335). The revenue cap formula increases the total cost recovery each year by an amount based on the general inflation in the U.S. economy as adjusted by a productivity factor (i.e., the Productivity Factor) (*Id.*). The purpose of the Productivity Factor is to reflect: (1) the difference between the expected price inflation between general inflation in the U.S. economy and the inflation in prices for all of the inputs for electric utility services; and (2) the difference between the expected productivity in the general U.S. economy and the productivity of all of the components of electric utility delivery service (*Id.*, at 335-336).

The revenue cap formula takes the allowed revenues for delivery services from the previous year and multiplies it by one minus the Productivity Factor to determine the revenues for the new rates for the current year (*Id.*). The revenue cap formula, therefore, implicitly increases Eversource's recovery of all costs related to the provision of delivery services because the annual increase is calculated by using *all* of Eversource's revenues (*Id.*, at 334-335). As is relevant here, the revenue cap formula increases recovery of the carrying costs associated with capital investments in Intangible Plant, Distribution Plant and General Plant. *See*, Exh. ES-DPH-2 (East and West), Sch. DPH-23, -27 and -28. The revenue cap formula also increases Eversource's recovery of costs for all of the operations and maintenance expenses including those associated with Distribution Expenses, Customer Accounts Expenses, Sales Expenses, Administrative and General Expenses, Income Taxes, and Taxes Other Than Income Taxes. *See*, Exh. ES-DPH-2 (East and West), Sch. DPH-6.

Eversource's proposed Productivity Factor analysis, however, included *only* the Distribution Plant and Distribution Expenses as its inputs. *See*, Exh. AG/DED-1, at 53-54. It specifically omitted the Intangible Plant and General Plant costs as well as the Customer Accounts Expenses, Sales Expenses, Administrative and General Expenses, and portions of the Income Taxes and Taxes Other Than Income Taxes (*Id.*).

It was undisputed that Eversource's partial Productivity Factor failed to reflect the major productivity improvements in delivery service (*Id.*; Tr. Vol. 8, at 1523-1524). It was undisputed that Eversource's Productivity Factor analysis did not reflect the productivity improvements provided by technology enhancements including computer hardware and computer software investments, since those costs are not included in Distribution Plant and Distribution Expenses (Tr. Vol. 8, at 1520-1526). It was also undisputed that the overwhelming reason for the

improvement in productivity resulting from mergers and acquisitions was the reduction in back office costs that are included in Intangible Plant, General Plant, Customer Accounts Expenses, Sales Expenses, Administrative and General Expenses (*Id.*, at 1497-1498). Again, Eversource's Productivity Factor analysis specifically excluded all of the accounts that included these back office costs.

The Department approved a Rate Plan for Eversource using the Companies' results from this partial Productivity Factor analysis.⁴ The Department should reconsider its decision regarding Eversource's partial Productivity Factor analysis, because there were mistakes or inadvertences in its analysis and findings.

First, the Department made a mistake in assuming that those accounts in its Uniform System of Accounts for Electric Utilities that are not titled "distribution" are not included in the cost of service used to set the rates and charges for delivery service. The Department, in its Order states:

The Attorney General raises several other issues with respect to the execution of Eversource's TFP study. First, the Attorney General argues that the Companies' inputs should include not only labor and materials costs booked to distribution O&M expense but also an allocated portion of labor and materials costs associated with customer accounts, sales, administrative and general expenses, and general plant (Attorney General Brief at 28-30). The Companies counter that these accounts should not be included because they contain non-distribution expenses (Companies Brief, at 359-360; Companies Reply Brief, at 49). As the adjustments affect the distribution revenue requirement, the Department finds that it is not appropriate to include any non-distribution cost elements in the input index.

Order, at 389 (emphasis added). It is true that the pro forma cost of service that the Department approved includes the costs of associated plant in the accounts labelled "Distribution Plant" and expenses labelled "Distribution Expenses." *See*, Exh. ES-DPH-2 (East and West), Sch. DPH-23,

⁴ The Department adjusted Eversource's Productivity Factor to explicitly reflect the stretch factor that the Companies claimed was implied by the Grid Modernization investments they proposed to make under the revenue cap.

-27 and -28, and Exh. ES-DPH-2 (East and West), Sch. DPH-6, respectively. However, Eversource's approved pro forma cost of service also includes the costs associated with "non-distribution" related plant including Intangible Plant, and General Plant, costs the Companies' Productivity Factor analysis failed to include their analysis. *See*, Exh. AG/DED-1, at 50-54. Moreover, the pro forma cost of service also includes "non-distribution" related expenses, including Customer Accounts Expenses, Sales Expenses, Administrative and General Expenses (*Id.*). The Department's reasoning in its Order erroneously assumes that Eversource's distribution revenue requirement does not include "non-distribution cost elements" (Order, at 389). Therefore, the Department was mistaken when it found that the revenue requirement for delivery services rates is based on only those costs associated with those accounts labelled "Distribution Plant" and "Distribution Expenses." Indeed, the Department's intent appears to be to match the inputs of the Productivity Factors to the components in Eversource's distribution revenue. Granting reconsideration here would properly align the determination of Eversource's Productivity Factor with the Department's apparent intent.

Second, the Department made a mistake in its analysis and findings by applying the Productivity Factor from the partial analysis of costs to all revenues under the revenue cap formula. Because Eversource's partial Productivity Factor analysis only considered those accounts labelled "Distribution Plant" and "Distribution Expenses," the Department can only properly apply the formula to that portion of the delivery revenues associated with these costs from those same accounts.⁵ Therefore, the Department cannot properly apply the revenue cap formulas to those other accounts.

⁵ There is no evidence in the record that the costs associated with the other accounts including Intangible Plant, General Plant, Customer Accounts Expenses, Sales Expenses, and Administrative and General Expenses have the same Productivity Factor characteristics.

Third, the Department made a mistake in its analysis and findings regarding the Productivity Factor study by failing to recognize the productivity improvements associated with technology costs and those associated with back office cost reductions that result from mergers and acquisitions. It is generally recognized that these categories of costs are where electric delivery utilities have had their greatest improvements in productivity. *See*, Exh. AG/DED-1, at 50-54. However, the Department's approval of Eversource's partial Productivity Factor analysis fails to recognize Eversource's demonstrated cost improvements associated with Intangible Plant, General Plant, Customer Accounts Expenses, Sales Expenses, and Administrative and General Expenses (*Id.*). Thus, the Productivity Factor has been improperly biased toward a larger negative value that will result in annual increases that are inappropriately high and would result in rates that are not just and reasonable.

Therefore, the Department should reconsider its Order, reject Eversource's proposed Productivity Factor, and instead rely on the AGO's recommended adjustments to Eversource's Productivity Factor or, in the alternative, reject the Companies' revenue cap formula and the associated performance-based ratemaking ("PBR") plan.

III. CONCLUSION

For the foregoing reasons, the Department should: (1) require Eversource to correct its erroneous accounting treatment of NSTAR Electric's 2012-2015 ETT and ETR costs; (2) provide clarification concerning NSTAR Electric's purported double recovery of vegetation management costs; and (3) reconsider Eversource's Productivity Factor or in the alternative reject Eversource's PBR plan.

Respectfully submitted,

ATTORNEY GENERAL
MAURA HEALEY

By: /s/ Matthew E. Saunders
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Dated: December 20, 2017

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES**

**NSTAR Electric Company and
Western Massachusetts Electric Company,
each d/b/a Eversource Energy**

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D.P.U. 17-05

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing documents upon all parties of record in this proceeding in accordance with the requirements of 220 C.M.R. 1.05(1) (Department's Rules of Practice and Procedure). Dated at Boston this 20th day of December, 2017.

/s/ Matthew E. Saunders
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