BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission : R-2022-3032369 Office of Consumer Advocate : C-2022-3032529 Office of Small Business Advocate : C-2022-3032692

:

v.

:

Citizens' Electric Company of Lewisburg, PA

RECOMMENDED DECISION

Before Eranda Vero Administrative Law Judge

and

Charece Z. Collins Administrative Law Judge

<u>INTRODUCTION</u>

This Recommended Decision recommends the approval of the Joint Petition for Settlement of the Rate Investigation Pursuant to 66 Pa.C.S. § 1308(d) submitted in this proceeding by Citizens' Electric Company of Lewisburg, PA, the Commission's Bureau of Investigation and Enforcement, the Office of Consumer Advocate, and the Office of Small Business Advocate. This decision finds that the Joint Petition is supported by substantial evidence and is in the public interest. The tariffs as originally filed proposed to increase Citizens' Electric's total operating revenues by \$999,270, or 7.3%. If approved, the total monthly bill for an average residential customer using 1,250 kWh would have increased from

\$137.15 to \$148.05 per month or about 7.9%. Under the settlement, the parties have stipulated to increase Citizens' Electric's total operating revenues by \$930,000, or approximately 6.8%. If approved, the total monthly bill for an average residential customer using 1,250 kWh will increase from \$137.15 to approximately \$147.69 per month or about 7.7%. The suspension period ends January 28, 2023, and the date of the last public meeting at which the Commission can act is January 12, 2023.

HISTORY OF THE PROCEEDING

On April 29, 2022, Citizens' Electric Company of Lewisburg, PA (Citizens' Electric) filed Supplement No. 152 to Tariff Electric Pa. P.U.C. No. 14 with the Pennsylvania Public Utility Commission (Commission), to become effective June 28, 2022, containing proposed changes in rates, rules, and regulations calculated to produce \$999,270 (7.3%) in additional annual revenues resulting in a total bill for a typical residential customer using 1,250 kWh increasing from \$137.15 to \$148.05 per month or about 7.9%.

Formal Complaints were filed by the Office of Consumer Advocate (OCA) on May 19, 2022, and the Office of Small Business Advocate (OSBA) on May 27, 2022. The Commission's Bureau of Investigation and Enforcement (I&E) filed a Notice of Appearance in this matter on May 12, 2022.

By Commission Order entered June 16, 2022, and pursuant to 66 Pa.C.S. § 1308(d), Supplement No. 152 to Tariff Electric Pa. P.U.C. No. 14 was suspended by operation

¹ Based on the as-filed Generation Supply Service Rate (GSSR) of \$0.07399. *See* Secretarial Letter, Citizens' Electric Company of Lewisburg Interim Generation Supply Service Rate Effective March 1, 2022, Docket No. M-2022-3030993.

Based on the as-filed total revenues of \$13,759,137 from the Historical Test Year ending December 31, 2021. *See* Joint Petition, Attachment A ((HSG-1) Schedule C1 (S), page 1).

Considering the updated GSSR of \$0.09366, which became effective June 1, 2022, a customer's average monthly bill using 1,250 kWh would be approximately \$161.74 increasing to approximately \$172.64 per month or about 6.74%. *See* Secretarial Letter, Citizens' Electric Company of Lewisburg Generation Supply Service Rate Effective June 1, 2022, Docket No. M-2022-3031908.

of law until January 28, 2023, unless permitted by Commission Order to become effective at an earlier date.

By the same Order entered June 16, 2022, the Commission instituted an investigation into the lawfulness, justness, and reasonableness of the proposed rate increases in the tariff filing. The Commission ordered that the investigation also include consideration of the lawfulness, justness, and reasonableness of Citizens' Electric's existing rates, rules, and regulations.

By notice dated June 24, 2022, the Commission informed the parties that a prehearing conference was scheduled to take place in this matter on July 1, 2022, at 10:00 a.m., and that the matter was assigned to Administrative Law Judges (ALJs) Eranda Vero and Charece Z. Collins.

The telephonic prehearing conference was held as scheduled on July 1, 2022, wherein the parties discussed, among other things, the request for a public input hearing, the procedural schedule, and discovery modifications. Counsel for Citizens' Electric also requested that the matter be consolidated with the Valley Energy, Inc. rate case filed under Docket No. R-2022-3032300 for the sole purpose of developing a joint evidentiary record.⁴ Counsel for OCA, I&E and OSBA indicated that their respective clients had no objection to Citizens' Electric's request. The ALJs advised the parties to file a motion to consolidate the two rate cases.

On July 1, 2022, counsel for Valley Energy and Citizens' Electric filed a Motion to Consolidate the two base rate proceedings (Motion). By Order dated July 11, 2022, the ALJs granted the parties' Motion consolidating the two base rate proceedings for the limited purposes of discovery and hearing.

⁴ A separate recommended decision is being issued under that docket number for the proposed rate increase in that matter.

On July 14, 2022, the Commission served a notice scheduling a public input hearing for August 11, 2022, at 6:00 p.m.

The public input hearing was held as scheduled on August 11, 2022, at 6:00 p.m. No witnesses testified in connection with the Citizens' Electric base rate case.

On August 23, 2022, the Commission served a notice scheduling telephonic evidentiary hearings for September 8, 2022, and September 12, 2022, at 10:00 a.m. A corrected hearing notice was also served on August 23, 2022, correcting the listed day of the September 12, 2022 hearing date from Thursday to Monday.

On September 6, 2022, Citizens' Electric emailed the ALJs and informed them that Citizens' Electric, OCA, OSBA and I&E (Parties or Joint Petitioners) had reached a full settlement-in-principle.⁵ The parties further requested permission to submit their evidence via stipulation and that the September 8, 2022 and September 12, 2022 evidentiary hearings be cancelled. The ALJs advised the parties to submit their settlement documentation no later than October 5, 2022.

On September 8, 2022, the Commission served a notice cancelling the September 8, 2022 and September 12, 2022 evidentiary hearings.

On October 5, 2022, the Joint Petitioners filed a Joint Petition for Settlement (Joint Petition or Settlement) and a Joint Stipulation for the Admission of Evidence (Stipulation).

On October 6, 2022, the Joint Petitioners each filed separate Statements in Support of the Settlement.

The ALJs granted the Stipulation via Order dated October 11, 2022.

The email also advised that Valley Energy had reached a settlement-in-principle, which will be addressed in a separate recommended decision under the Valley Energy Docket Number R-2022-3032300.

The record in this proceeding consists of the transcripts of the prehearing conference and public input hearing, and the written testimonies and exhibits of the parties which were admitted into the record via stipulation. The record closed on October 11, 2022, which is the date of the ALJs' Order granting the Stipulation. This proceeding is now ready for ruling. For the reasons discussed below, the settlement will be recommended for approval without modification.

SETTLEMENT TERMS

The Joint Petitioners submit that the Settlement should be approved as being in the public interest. The Joint Petition is a 120-page document, including signatory pages executed by a representative of each of the Joint Petitioners and several attachments. The essential terms of the Settlement are set forth in Paragraphs 13 through 23, which are quoted *verbatim* as follows:

- 13. The Parties agree to a stipulated increase in Citizens' annual revenue requirement of \$930,000, with an effective date of January 29, 2023.
- 14. The Parties agree that the Pennsylvania Corporate Net Income ("CNI") Tax rate in this proceeding will be set at 8.99%. The Company will reflect actual CNI rates for the post-2023 tax years through the Company's State Tax Adjustment Surcharge, or future base rate proceedings.
- 15. The Company has withdrawn its request for additional carrying charges related to COVID-19 accounts receivables in excess of those normally experienced and other COVID-19 incremental costs.
- 16. Other revisions to the proposed revenue requirement shall not otherwise be ascribed to any specific proposed adjustment or position of any Party.
- 17. The Parties agree that Citizens' Electric Plant in Service at the end of the FPFTY shall be set at \$30,044,161 and its Rate Base at the end of the FPFTY will be set at \$13,630,194, which reflects the removal of \$914 in Construction Work in Progress.

- 18. The Parties agree that Citizens' Accumulated Depreciation, Accumulated Deferred Income Taxes, Excess Deferred Income Taxes and Accrued Pension/Other Post-Employment Benefits Liability shall be as set forth in Exhibit HSG-1 (CU).
- 19. The Parties agree that Citizens' revenue requirement increase will be allocated among the Company's rate classes in accordance with the allocation methodology set forth in Attachment A to this Settlement. The distribution rates for each class are set forth in Attachment B.
- 20. The Company will provide an update to Exhibit__(HSG-1), Schedule C3-CU no later than April 1, 2023, under this docket number, which should include actual plant additions, and retirements by month for the twelve months ending December 31, 2022. And an additional update will be provided for actual plant additions and retirements by month through December 31, 2023, no later than April 1, 2024.
- 21. The Company will develop a simplification proposal for the GLP-3 rate design and present the proposal in its next base rate proceeding.
- 22. The Company will identify any current Schedule SH customers whose bills would be lower under alternative non-residential tariff schedules for which they are eligible, using the settlement rates for SH and the alternative tariff schedule, and billing units for calendar year 2022 and advise those customers of their right to switch service classes.
- 23. The Company agrees to cease the recording of any increases to the COVID-19 deferral claimed in this proceeding for uncollectibles and COVID-19 incremental expenses as of the effective date of the new rates. Any future claim for similar costs must be based on Commission action occurring after the effective date of the new rates.

Joint Petition ¶¶ 13-23.

The Settlement is conditioned upon the Commission's approval of the terms and conditions contained in the settlement without modification and shall become effective upon the entry of the Commission's final order adopting the terms and conditions of the settlement. Joint Petition¶ 27. Under the settlement, the Joint Petitioners agree that if the Commission enters a final order that approves the settlement, but with one or more modifications, any party may elect

to withdraw from the settlement and may proceed with litigation, and, in such event, the settlement shall be void and of no effect. *Id.* Such election to withdraw must be made in writing, filed with the Secretary of the Commission, and served upon the other Parties within five business days after the entry of an order modifying the settlement. *Id.*

The settlement is proposed by the Parties to settle all issues in the instant proceeding and is made without any admission against, or prejudice to, any position that any Party may adopt during any subsequent litigation of this proceeding or any other proceeding. Joint Petition ¶ 28.

For relief, the Joint Petitioners request that the ALJs recommend, and the Commission approve the settlement including all terms and conditions thereof without modification.

DISCUSSION

Legal Standards

It is the policy of the Commission to encourage settlements. 52 Pa. Code § 5.231.

Settlements lessen the time and expense the parties must expend litigating a case and at the same time conserve administrative resources. The Commission has indicated that settlement results are often preferable to those achieved at the conclusion of a fully litigated proceeding. 52 Pa. Code § 69.401. The focus of inquiry for determining whether a proposed settlement should be recommended for approval is not a "burden of proof" standard, as is utilized for contested matters. *Pa. Pub. Util. Comm'n v. City of Lancaster – Bureau of Water*, Docket No. R-2010-2179103 (Opinion and Order entered July 14, 2011) (*Lancaster*). Instead, the benchmark for determining the acceptability of a settlement or partial settlement is whether the proposed terms and conditions are in the public interest. Id., citing, *Warnerv. GTE North, Inc.*, Docket No. C-00902815 (Opinion and Order entered April 1, 1996) (*Warner*); *Pa. Pub. Util. Comm'n v. CS Water & Sewer Assocs.*, 74 Pa.P.U.C. 767 (1991). In addition, the Commission has held that parties to settled cases are

afforded flexibility in reaching amicable resolutions, so long as the settlement is in the public interest. *Pa. Pub. Util. Comm'n v. MXenergy Elec. Inc.*, Docket No. M-2012-2201861 (Opinion and Order entered Dec. 5, 2013).

By definition, a "settlement" reflects a compromise of the positions that the parties of interest have held, which arguably fosters and promotes the public interest. When active parties in a proceeding reach a settlement, the principal issue for Commission consideration is whether the agreement reached suits the public interest. *Pa. Pub. Util. Comm'n v. CS Water & Sewer Assocs.*, 74 Pa.P.U.C. 767 (1991). *See also Pa. Pub. Util. Comm'n v. York Water Co.*, Docket No. R-00049165 (Order entered Oct. 4, 2004); *Pa. Pub. Util. Comm'n v. Phila. Elec. Co.*, 60 Pa.P.U.C. 1 (1985); *Pa. Pub. Util. Comm'n v. City of Lancaster – Bureau of Water*, Docket No. R-2010-2179103 (Opinion and Order entered July 14, 2011) (*Lancaster*); *Warner v. GTE N., Inc.*, Docket No. C-00902815 (Opinion and Order entered Apr. 1, 1996) (*Warner*).

Positions of the Joint Petitioners

As noted above, the benchmark for determining whether a settlement should be approved is whether the proposed terms and conditions are in the public interest. *See*, *Lancaster*, *Warner*. In the settlement, the Parties stated that the terms of the settlement were reached after an extensive investigation of the Company's base rate filing, including formal and informal discovery and the submission of direct testimony, rebuttal testimony, and surrebuttal testimony by certain of the Parties. Joint Petition ¶ 24. The Parties also noted that the Commission's acceptance of the settlement would avoid the necessity of further administrative and potential appellate proceedings at substantial cost to the parties and waste of the Commission's resources. *Id.* at ¶ 25.

Citizens' Electric's Position

Citizens' Electric Company of Lewisburg, PA filed a statement in support of the settlement. In its statement, Citizens' Electric asserted that the settlement reflects a reasonable

compromise regarding Citizens' Electric's request for additional revenue. Citizens' Statement in Supp. 3. Citizens' Electric stated that the revenue increase of \$930,000 would enable it to furnish safe and reliable service. *Id.* Citizens' Electric noted that its Operations and Maintenance costs have increased by over \$500,000 compared to its last rate case due to inflation and cost increases for most of the major components required for it to operate and maintain its distribution system. *Id.* Citizens' Electric asserted that the rate increase would enable it to continue its capital investment in system improvements. *Id.* at 4. Citizens' Electric further asserted that the rate increase would permit it to cope with the enhanced business and financial risks discussed by its witness, Dylan W. D'Ascendis, that exist due to Citizens' Electric's size, operational characteristics, and credit obligations. Citizens' Electric Statement in Supp. 4; Citizens' Statement No. 2 at 10-12.

Citizens' Electric concluded by requesting that the Commission approve the proposed settlement without modification.

OCA's Position

In its statement in support of the settlement, the OCA noted that Citizens' Electric's rate request, as modified by the settlement, is \$70,000 less than the increase requested in its original filing and \$300,000 less than the amount that Citizens' Electric supported in its original filing. OCA Statement in Supp. 3. OCA further noted that Citizens' Electric agreed to withdraw its request for additional carrying charges related to COVID-19 accounts receivables in excess of those normally experienced and other COVID-19 incremental costs. OCA Statement in Supp. 3-4. OCA asserted that the rate increase, as modified by the settlement, yields a just and reasonable result. *Id.* at 4.

With respect to rate design, OCA stated that under the settlement, Citizens' Electric's monthly residential customer charge would increase from \$13.00 to \$13.10, and not \$14.00 as originally proposed in the rate filing. *Id.* OCA asserted that the residential rate designs established through the settlement are reasonable and consistent with sound ratemaking principles. *Id.*

Regarding revenue allocation, OCA stated that its witness, Karl Pavlovic, testified that Citizens' Electric's originally proposed 24.3% in residential distribution revenues was based on a flawed cost of service study and unreasonable. OCA Statement in Supp. 4-5; OCA Statement No. 3 at 6-9. OCA witness Pavlovic further testified that when a corrected cost of service study was used to set rates, he recommended a 22% increase in distribution revenues. OCA Statement in Supp. 5; OCA Statement No. 3 at 9. OCA asserted that the settlement provides for a 23.5% increase in distribution rates for residential customers, which reduces the burden of the increase as it compares to the originally filed allocation. OCA Statement in Supp. 5.

The OCA concluded that the settlement provides substantial affirmative public benefits in accord with Pennsylvania law and applicable precedent and should be adopted by the Commission without modification because it is in the public interest.

OSBA's Position

In its statement in support of the settlement, the OSBA noted that as a result of the settlement, the increase to Citizens' Electric's small business customers is \$31,966 less than it would have been without the settlement. OSBA Statement in Supp. 8. OSBA asserted that the settlement revenue allocation provides a meaningful benefit to small business customers.

The OSBA expressed a number of concerns with the settlement, with respect to the class cost allocation and rate design. OSBA Statement in Supp. 4-10. Regarding class cost allocation, the OSBA did not believe that the primary criteria for revenue allocation in Pennsylvania should be based on Citizen's Electric's class cost-of-service study and the idea that no individual rate class should receive an extreme rate impact. OSBA Statement in Supp. 4. However, OSBA acknowledged that there is often disagreement as to how costs should be allocated among the rate classes. *Id.* The OSBA believes that Citizens' Electric will consider alternative demand allocations factors in future base rate cases. OSBA Statement in Supp. 6. With respect to rate design, the OSBA expressed disappointment that small business customers were not specifically considered in the rate design. OSBA Statement in Supp. 9-10.

Still, the OSBA concluded by stating that it supports the proposed settlement and requested that the ALJs and the Commission approve the settlement in its entirety. OSBA Statement in Supp. 11.

I&E's Position

I&E is charged with representing the public interest in Commission proceedings related to rates, rate-related services, and applications affecting the public interest. In negotiated settlements, it is I&E's responsibility to identify how amicable resolution of these proceedings may benefit the public interest and ensure that the public interest is served. I&E Statement in Supp. 2. In its statement in support of the settlement, I&E stated that the settlement is in the public interest and represents a fair, just, and reasonable balance of the interests of the parties and the ratepayers of Citizens' Electric. *Id.* at 1.

With respect to the revenue requirement, I&E stated that the parties agree that the Pennsylvania Corporate Net Income Tax rate in this proceeding will be set at 8.99%. I&E Statement in Supp. 7. I&E also noted that Citizens' Electric agreed to withdraw its request for additional carrying charges related to COVID-19 accounts receivables in excess of those normally experienced and other COVID-19 incremental costs. *Id.* I&E expressed that it fully supports the negotiated level of overall bate rase revenue increase as it compares to Citizens' Electric's original request, and it finds it to be in the public interest. *Id.* at 8.

Regarding the rate base, I&E asserted that it supports the compromised accumulation depreciation terms and revenue allocation terms within the settlement and finds them to be in the public interest. I&E Statement in Supp. 9-10. I&E further noted that Citizens' Electric agrees to stop recording increases to the COVID-19 deferral claimed in this proceeding for "uncollectibles and COVID-19 incremental expenses as of the effective date of the new rates." *Id.* at 11. I&E asserted that the COVID-19 deferrals settlement terms are fair and in the public interest. *Id.*

I&E concluded by stating that the settlement is in the public interest and requested that the ALJs and the Commission approve the settlement without modification. I&E Statement in Supp. 13.

Recommendation

We recommend that the settlement be approved in its entirety and without modification because it is in the public interest, consistent with the Public Utility Code, and supported by substantial evidence.

The settlement allows for a smaller rate increase for both residential and small business customers. Citizens' Electric maintains that the increase will allow it to furnish safe and reliable service to its customers and perform system improvements. Moreover, the 23.5% increase in distribution rates for residential customers reduces the burden of the increase as it compares to the proposed 24.3% increase in the originally filed allocation.

Significantly, approval of the settlement would be in the public interest because the settlement will save the Parties from expending substantial time and expense involved with further litigation. Although the Parties exchanged discovery and pre-served written testimony, additional costs may include additional written testimony, extensive hearings, briefs, exceptions, and possible appeals. Avoiding such expenditures minimizes the costs that Citizens' Electric might ultimately pass on to the ratepayers and conserves the resources of all other parties involved in these proceedings and the resources of the Commission.

The concerns raised by OSBA in its Statement in Support of the Settlement caused us concern in determining whether the settlement is in the public interest, but we note that the OSBA believes that the settlement is reasonable despite its concerns. We further note that I&E asserted that all issues raised in the testimony in this proceeding have been satisfactorily resolved through discovery and discussions with Citizens' Electric. I&E Statement in Supp. 11. I&E specifically stated that the settlement terms may appear to contain irreconcilable regulatory differences, but the Parties carefully discussed, negotiated, and resolved all issues raised in this

settlement. *Id.* at 11-12. We therefore respect the Parties' efforts and agree that the settlement is in the public interest.

Accordingly, after due consideration of the evidence, terms and conditions of the settlement including the supporting statements of the respective parties, we find that approval of Joint Petition for Settlement is in the public interest and supported by substantial evidence, and we recommend the approval of the settlement.

Therefore, in the ordering paragraphs below, we will recommend the approval of the Joint Petition for Settlement without modification and that the complaints filed by OCA and OSBA be deemed satisfied.

CONCLUSIONS OF LAW

- 1. The Commission has jurisdiction over the subject matter and the Parties to this proceeding. 66 Pa.C.S. § 1308(d).
- 2. To determine whether a settlement should be approved, the Commission must decide whether the settlement promotes the public interest. *Pa. Pub. Util. Comm'n v. CS Water & Sewer Assoc.*, 74 Pa.P.U.C. 767 (1991); *Pa. Pub. Util. Comm'n v. Philadelphia Electric Co.*, 60 Pa.P.U.C. 1 (1985).
- 3. The Joint Petition for Settlement is in the public interest and, therefore, should be approved without modification. *Pa. Pub. Util. Comm'n v. City of Lancaster Bureau of Water*, Docket No. R-2010-2179103 (Opinion and Order entered July 14, 2011); *citing*, *Warner v. GTE North, Inc.*, Docket No. C-00902815 (Opinion and Order entered April 1, 1996); *Pa. Pub. Util. Comm'n v. CS Water and Sewer Associates*, 74 Pa. PUC 767 (1991).
- 4. The rates, terms and conditions contained in Citizens' Electric Company of Lewisburg, PA's base rate increase filing of April 29, 2022, as modified by the Settlement, are

just, reasonable and in the public interest and are in accord with the rules and Regulations of the Commission and the provisions of the Public Utility Code. *See* 66 Pa.C.S. § 315(a).

- 5. Commission policy promotes settlement. *See* 52 Pa. Code § 5.231.
- 6. The Joint Petition for Settlement of the Rate Investigation Pursuant to 66 Pa.C.S. § 1308(d) that Citizens' Electric Company of Lewisburg, PA, the Pennsylvania Public Utility Commission's Bureau of Investigation and Enforcement, the Office of Consumer Advocate and the Office of Small Business Advocate have executed and submitted at this docket on October 5, 2022 is in the public interest and, therefore, should be approved without modification. *Pa. Pub. Util. Comm'n v. City of Lancaster Bureau of Water*, Docket No. R-2010-2179103 (Opinion and Order entered July 14, 2011) (citing *Warner v. GTE North, Inc.*, Docket No. C-00902815 (Opinion and Order entered Apr. 1, 1996)); *Pa. Pub. Util. Comm'n v. CS Water and Sewer Associates*, 74 Pa.P.U.C. 767 (1991).

ORDER

THEREFORE,

IT IS RECOMMENDED:

- 1. That the Joint Petition for Settlement of the Rate Investigation Pursuant to 66 Pa.C.S. § 1308(d) that Citizens' Electric Company of Lewisburg, PA, the Pennsylvania Public Utility Commission's Bureau of Investigation and Enforcement, the Office of Consumer Advocate and the Office of Small Business Advocate executed and submitted at Docket No. R-2022-3032369 on October 5, 2022 be approved without modification.
- 2. That Citizens' Electric Company of Lewisburg, PA be permitted to file a tariff supplement, incorporating the terms of the Joint Petition of Settlement and changes to its rates, rules and regulations as set forth in Attachments A and B of the Joint Petition, to become

effective upon at least one day's notice after entry of the Commission's Order approving the Settlement. Said tariff supplement shall be accompanied by a red-lined version that shall fully set forth all changes that will be made to Citizens' Electric Company of Lewisburg, PA's current tariffs.

- 3. That upon Citizens' Electric Company of Lewisburg, PA's filing of a tariff supplement as conforming with this Order and the Joint Petition for Settlement and the Commission's approval thereof, and with at least one day's notice, the rates established therein shall become effective for service rendered on January 29, 2023.
- 4. That the Complaint of the Office of Consumer Advocate at Docket No. C-2022-3032529 be deemed satisfied.
- 5. That the Complaint of the Office of Small Business Advocate at Docket No. C-2022-3032692 be deemed satisfied.
- 6. That upon acceptance and approval by the Commission of the tariff supplement and supporting data filed by Citizens' Electric Company of Lewisburg, PA as being consistent with the Joint Petition for Settlement of the Rate Investigation, the investigation at Docket Number R-2022-3032369 shall be terminated and the case marked closed.

Date: November 4, 2022

Eranda Vero
Administrative Law Judge

/s/

Charece Z. Collins
Administrative Law Judge