

COMMONWEALTH OF PENNSYLVANIA



PATRICK M. CICERO
Consumer Advocate

OFFICE OF CONSUMER ADVOCATE
555 Walnut Street, 5th Floor, Forum Place
Harrisburg, Pennsylvania 17101-1923
(717) 783-5048
(800) 684-6560

 @pa_oca
 /pennoca
FAX (717) 783-7152
consumer@paoca.org
www.oca.pa.gov

December 13, 2024

Via Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Audubon Water Company 2024 Rate
Case; Docket No. R-2024-3051816

Dear Secretary Chiavetta:

Attached for electronic filing please find the Office of Consumer Advocate's Prehearing Memorandum, in the above-referenced proceeding.

Copies have been served on the parties as indicated on the enclosed Certificate of Service.

Respectfully submitted,

/s/ Katherine M. Kennedy
Katherine M. Kennedy
Assistant Consumer Advocate
Pa. Attorney I.D. #317237
KKennedy@paoca.org

Enclosures

cc: Office of Administrative Law Judge (email only: crainey@pa.gov)
Paul Diskin, TUS (email only: pdiskin@pa.gov)
Darren Gill, TUS (email only: dgill@pa.gov)
Office of Special Assistants (email only: ra-OSA@pa.gov)
Certificate of Service

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission :
v. : Docket Nos. R-2024-3051816
Audubon Water Company :
:

I hereby certify that I have this day electronically filed and served a true copy of the following document, the Office of Consumer Advocate’s Prehearing Memorandum, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below.

Dated this 13th day of December 2024.

SERVICE BY E-MAIL ONLY

Whitney E. Snyder, Esq.
Thomas J. Sniscak, Esq.
Erich W. Struble, Esq.
HMS Legal
501 Corporate Circle, Suite 302
Harrisburg, PA 17110
wesnyder@hmslegal.com
tjsniscak@hmslegal.com
ewstruble@hmslegal.com
Counsel for Audubon Water Company

Scott B. Granger, Esq.
Pennsylvania Public Utility Commission
Bureau of Investigation & Enforcement
400 North Street, 2nd Floor West
Harrisburg, PA 17120
sgranger@pa.gov
Counsel for I&E

Rebecca Lyttle, Esq.
Commonwealth of Pennsylvania
Office of Small Business Advocate
555 Walnut Street
1st Floor, Forum Place
Harrisburg, PA 17101
relyttle@pa.gov
Counsel for OSBA

Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923

December 13, 2024

/s/ Katie Kennedy
Katie Kennedy
Assistant Consumer Advocate
Pa. Attorney I.D. # 317237
KKennedy@paoca.org

Harrison W. Breitman
Assistant Consumer Advocate
Pa. Attorney I.D. # 320580
HBreitman@paoca.org

Ryan Morden
Assistant Consumer Advocate
Pa. Attorney I.D. # 335679
RMorden@paoca.org

Counsel for:
Patrick M. Cicero
Consumer Advocate

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2024-3051816
	:	
Audubon Water Company	:	

PREHEARING MEMORANDUM
OF THE
OFFICE OF CONSUMER ADVOCATE

Pursuant to Section 333 of the Public Utility Code, 66 Pa. C.S. § 333, the Commission’s regulations at 52 Pa. Code §§ 5.221-5.224, and in response to the December 4, 2024, Prehearing Conference Order issued by the Honorable Administrative Law Judge (ALJ) Katrina L. Dunderdale of the Office of Administrative Law Judge (OALJ) of the Pennsylvania Public Utility Commission (Commission), in the above-captioned proceeding, the Office of Consumer Advocate (OCA) provides the following information:

I. INTRODUCTION

On October 25, 2024, Audubon Water Company (Audubon or Company) filed Supplement No. 7 to Tariff Water - Pa. PUC No. 4 (Tariff), with the Pennsylvania Public Utility Commission (Commission), to become effective on December 26, 2024.

In its filing, Audubon proposes an annual increase in base rate revenues of \$999,975 from its customers. This represents an approximate overall 35.3% increase in Audubon’s annual revenues at present rates. Audubon provides water to approximately 3,200 customers, including

just under 2,700 residential and commercial customers in portions of Lower Providence Township in Montgomery County, Pennsylvania.

Under Audubon's proposal, the total bill for a residential customer using 4,000 gallons per month would increase from \$51.28 per month to \$69.38 per month, or by 35.3%. Fixed rates for residential customers would increase from \$16.80 per month to \$22.73 per month, or by 35.3%. The total bill for an average 2" meter commercial customer using 32,000 gallons per month would increase from \$392.23 per month to \$530.73 per month, or by 35.3%. Rates for an average 2" meter public customer using 39,000 gallons per month would increase from \$452.57 per month to \$612.37 per month, or 35.3%. All fire protection rates would increase as well. A private hydrant with an annual rate of \$1,233.00 will increase to \$1,668.37, or by 35.3%. Public hydrant rates to municipal customers will increase from \$308.40 to \$417.30, or by 35.3%.

On November 6, 2024, the OCA filed a Formal Complaint and Public Statement (Docket No. C-2024-3051996) (OCA Complaint) against the proposed rate increase and a Notice of Appearance of the undersigned attorneys. The Bureau of Investigation and Enforcement (I&E) filed a Notice of Appearance on October 31, 2024. The Office of Small Business Advocate (OSBA) filed Notice of Appearance and a Formal Complaint (Docket No. C-2024-3052127) against the proposed rate increase on November 15, 2020.

On December 5, 2024, the Commission entered an Order, which: (1) initiated an investigation into the lawfulness, justness and reasonableness of Audubon's proposed general rate increase; (2) suspended the effective date of the Tariff until July 26, 2025; and (3) sent the matter to the OALJ for further proceedings. The OALJ assigned the case to ALJ Dunderdale and scheduled a Prehearing Conference for Monday, December 16, 2024.

Through the OCA Complaint, the OCA seeks to protect the interests of Audubon's customers and ensure that Audubon is permitted to implement only those rates that are fully justified under law and in accordance with sound ratemaking principles. The OCA will strive to prevent Audubon from collecting all alleged costs that cannot be justified, or are unreasonable or unduly discriminatory, or otherwise violate the Public Utility Code or Commission regulations or orders. The OCA submits that Audubon's current and/or proposed rates may be unjustifiable and/or unlawful based upon information filed by Audubon in support of its claims.

II. ISSUES

Based upon a preliminary analysis of Audubon's filing, the OCA has compiled a list of issues that it anticipates will be included in its investigation of the rate increase request. It is anticipated that other issues will arise and may be pursued as discovery proceeds.

The OCA has identified several issues that may require further review as follows:

A. Accounting and Policy

1. The OCA will examine the reasonableness and accuracy of the Company's claims for utility plant in service and other rate base claims at the time relevant to this proceeding.
2. The OCA will review the reasonableness and accuracy of the Company's revenue historic and projected levels and supporting water consumption assumptions.
3. The OCA will examine the historic and projected levels of operation and maintenance expenses and review the Company's proposed adjustments to determine whether the claims are appropriate, reasonable, and accurate.

B. Rate Base/ Measure of Value

1. The OCA will examine the reasonableness and accuracy of the Company's projections related to the utility plant in service at the time relevant to this proceeding.
2. The OCA will review the Company's claim for plant additions during the FTY and FPFTY.

3. The OCA will investigate whether the Company's adjustment to rate base for depreciation reserve is appropriate.
4. The OCA will examine the Company's projections of non-investor supplied funds, including but not limited to, customer deposits, customer advances for construction, and contributions in aid of construction.
5. The OCA will examine the Company's proposal to include unamortized balances in rate base.
6. The OCA will examine the Company's claim for materials and supplies.
7. The OCA will examine the Company's calculation and amount of cash working capital.
8. The OCA will examine the reasonableness and lawfulness of rate base claims for amounts paid to affiliates, in accordance with Section 2101 of the Public Utility Code. 66 Pa. C.S. § 2101 et seq.
9. The OCA will examine the Company's Accumulated Deferred Income Tax (ADIT) balances and excess ADIT balances.
10. The OCA will examine the reasonableness of the Company's proposed AFUDC for land held for future use.

C. Revenues and Expenses

1. The OCA will examine the Company's claimed revenues and any adjustments to the level of revenues.
2. The OCA will seek to ascertain whether the Company's claimed expenses are supported, reasonable, and appropriate.
3. The OCA will examine whether the projected number of customers in the FTY and FPFTY are reasonable and accurate.
4. The OCA will examine whether the Company's claims of sales and revenues during the FTY and FPFTY are reasonable and accurate.
5. The OCA will examine whether the Company's projections of revenues in the future periods are reasonable and accurate including, but not limited to, its billed days adjustments, metered sales and the impact of conservation measures, and miscellaneous revenue adjustments.
6. The OCA will examine whether the Company's projections of number of employees, overtime, and incentive pay are reasonable and accurate.

7. The OCA will examine the costs associated with the accrual of retirement benefits other than pensions for the Company's employees or contributions to pension funds.
 8. The OCA will examine the justness and reasonableness of the Company's employee healthcare expense.
 9. The OCA will examine the appropriateness of the Company's pro forma claim for rate case expense.
 10. The OCA will examine the reasonableness of the Company's proposed purchased power expense claims.
 11. The OCA will examine the Company's request for depreciation expenses to determine whether it is just and reasonable.
 12. The OCA will examine the justness and reasonableness of the Company's claim for insurance costs.
 13. The OCA will examine the justness and reasonableness of the Company's proposed expense amortizations.
 14. The OCA will examine the justness and reasonableness of the Company's claim for regulatory commission costs.
 15. The OCA will examine the justness and reasonableness of the Company's claims for other operations and maintenance expenses.
 16. The OCA will examine the justness and reasonableness of the Company's claims for service company expenses, including the allocated expenses of affiliated interests.
 17. The OCA will examine the justness and reasonableness of the Company's claimed rate case normalization period.
 18. The OCA will examine any cost savings identified in the most recent Management and Operations Audit should be reflected, if relevant, which was conducted since the Company's prior general rate increase request was filed.
 19. The OCA will examine the justness and reasonableness of the Company's claimed uncollectibles expense.
 20. The OCA will examine the Company's claimed revenues and any adjustments to the level of revenues.
- D. Rate of Return

1. The OCA will perform a detailed analysis of the cost of common equity claimed by the Company as well as the overall rate of return as claimed by the Company. Also, the OCA will carefully examine the Company's methodologies and supporting data used to develop its final cost of common equity claim.
2. The OCA will examine whether the capital structure proposed by the Company is representative of the period in which rates will be in effect and is otherwise appropriate for ratemaking purposes.
3. The OCA will examine the embedded cost of debt claimed by the Company to determine whether it is reasonable and appropriate for ratemaking purposes.
4. The OCA will examine whether any company-specific adjustments proposed by the Company are justified.
5. The OCA will examine the impact of Company's proposed alternative ratemaking mechanisms on its risk profile.

E. Rate Structure/ Cost of Service / Rate Design/ Tariffs/ Alternative Ratemaking

1. The OCA will examine the reasonableness of Company's proposed distribution or allocation of the revenue increase among customer classes to determine whether the proposal meets all legal requirements and sound ratemaking principles.
2. The OCA will examine Company's cost of service studies, including the methodology used and the reasonableness of the allocations.
3. The OCA will examine all other cost allocation and rate design proposals.

F. Taxes

1. The OCA will examine issues related to the calculation of taxes including, but not limited to, calculation of federal and state income taxes and the amount of those taxes included as expenses for ratemaking purposes and will examine whether the Company is in compliance including with Act 40 of 2016 (66 Pa. C.S. § 1301.1).
2. The OCA will examine the reasonableness of the Company's proposal regarding the tax repairs deductions, and its claims for income taxes, property taxes, and general assessments.
3. The OCA will examine the effect of the Tax Cuts and Jobs Act on the Company's tax expense and its ADIT accounts and the amount, if any, that needs to be returned to ratepayers as a result.

G. Low-Income Programs

1. The OCA will analyze current and proposed Company operations, practices, procedures and outreach related to serving low-income customers.
2. The OCA will assess the impact of the Company's proposed rate increase on universal service.
3. The OCA will examine how Company's proposed rate increase, rate structure and proposed new alternative ratemaking and new surcharges will affect low-income and/or low-usage customers.
4. The OCA will review the Company's current bill discount programs, arrearage management programs, or lack thereof, and proposed changes to the programs.
5. The OCA will review the Company's affordability analysis.

H. Quality of Service

1. The OCA will review the Company's quality of service to ensure that it is providing safe, adequate, and reliable service that is consistent with the requirements of Section 1501 of the Public Utility Code.
2. The OCA will investigate the quality of service complaints by the Company's customers.

I. Customer Service

1. The OCA will review the Company's consumer protection policies and programs in order to ensure compliance with Chapter 14 of the Public Utility Code and Chapter 56 of the Commission's regulations.
2. The OCA will examine the Company's customer service, including performance trends, internal training, management oversight, policies, and programs.
3. The OCA will examine the Company's consumer education programs, particularly with regard to changes in billing and collection rights and remedies, and complaint processes.
4. The OCA will examine the Company's compliance and reporting as required in the last rate case concerning service and service quality.
5. The OCA will examine the Company's request for a management performance adder to its return on equity and rate of return in light of the Company's customer service performance.
6. The OCA will examine the Company's response to the most recent Commission Management Audit.

J. Timing of Rate Increase Request

1. The OCA will examine whether the Company's rate increase request is necessary in light of pending merger litigation. Audubon filed a joint merger application with Pennsylvania American Water Company (PAWC) asking the Commission to approve the transfer, by merger, Audubon's rights and assets to PAWC (Docket Nos. A-2023-3043194 and A-2023-3043196). The Commission may grant approval for the joint merger application during the suspension period for the above-captioned proceeding, thus raising questions of whether a rate increase is necessary or appropriate.

K. Other Issues

1. The OCA will examine any relevant issues that arise as a result of the Company's operations.
2. The OCA will investigate to ensure that the Company is complying with all prior orders.
3. The OCA reserves the right to examine other issues affecting the Company's revenue requirements, rates, charges, and other tariff provisions as they are identified through discovery.

III. WITNESSES / EVIDENCE

The OCA intends to present the direct, rebuttal and surrebuttal testimony, as may be necessary, of the witnesses listed in the following topic areas: accounting/revenue requirement, regulatory policy, rate of return, and quality of service. The witnesses will present testimony in written form and will also attach various exhibits, documents and explanatory information that will assist in the presentation of the OCA's case. The OCA's witnesses are:

Accounting/ Revenue Requirement/
Regulatory Policy:

Lafayette K. Morgan
Exeter Associates, Inc.
10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
E-Mail: lmorgan@exeterassociates.com

Rate of Return:

David J. Garrett
101 Park Avenue
Suite 1125
Oklahoma City, OK 73102
E-Mail: dgarrett@resolveuc.com

Quality of Service:

Nicholas A. DeMarco
Regulatory Analyst
Office of Consumer Advocate
555 Walnut St., 5th Floor
E-Mail: ndemarco@paoca.org

The OCA will present relevant exhibits to support its own testimony, including but not limited to, materials obtained from Audubon through discovery and cross-examination. The OCA reserves the right to call additional witnesses and will inform the ALJ and the parties if it determines that an additional witness(es) will be necessary.

IV. PROPOSED SCHEDULE

The OCA continues to work with the Company and the parties on a procedural schedule that is a reasonable compromise of the parties' competing interests within the time afforded for litigation of this matter. In consultation with other parties, the OCA proposes the following schedule:

Other Parties' Direct	Wednesday, January 22, 2025
Rebuttal Testimony	Thursday, February 13, 2025
Surrebuttal Testimony	Wednesday, February 26, 2025
Rejoinder	Monday, March 3, 2025
Evidentiary Hearings	Wednesday, March 5, 2025, thru Thursday March 6, 2025
Main Briefs	Friday, March 21, 2025
Reply Briefs	Friday, April 4, 2025

V. SERVICE ON THE OCA

The OCA respectfully requests that the Presiding Officer permit electronic service without the requirement of a follow-up hard copy. The OCA will be represented in this case by the attorneys listed below:

Katie Kennedy
Harrison W. Breitman
Ryan Morden
Assistant Consumer Advocate
Office of Consumer Advocate
555 Walnut Street, 5th Floor, Forum Place
Harrisburg, PA 17101-1923
Telephone: (717) 783-5048
Fax: (717) 783-7152
E-mail: OCAAUDUBON2024BRC@PAOCA.ORG

The OCA has created a group e-mail address provided above. This is the only e-mail address that is required for service on the OCA. The OCA's group e-mail address will provide the emailed materials to all members of the OCA team including the consultants listed above.

For the purposes of the Prehearing Conference, Ms. Kennedy will be the primary attorney speaking on behalf of the OCA.

VI. SETTLEMENT

The OCA is willing to participate in settlement discussions.

VII. DISCOVERY

The OCA proposes the following modifications to the Commission's procedural rules regarding discovery. The OCA requests that the Presiding Officers direct that the modifications will take effect when addressed during the on the record prehearing conference and apply to all future discovery requests served on and after the date of the prehearing conference (December 16, 2024). The OCA also requests that any outstanding interrogatories or requests for admissions are due no later than 10 calendar days after the Prehearing Conference, in accordance with Paragraph A below.

- A. Answers to written interrogatories and requests for document production, entry for inspection, or other purposes shall be served in-hand within ten (10) calendar days of service.
- B. Objections to interrogatories and/or requests for production shall be communicated orally to the propounding party within three (3) calendar days of service of the interrogatories; unresolved objections shall be served in writing to the propounding party within five (5) calendar days of service of the interrogatories and/or requests for production.
- C. Motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within three (3) calendar days of service of written objections.
- D. Answers to motions to dismiss objections and/or answering of interrogatories and/or requests for production shall be filed within three (3) calendar days of service of such motions.
- E. Requests for admissions will be deemed admitted unless answered within ten (10) calendar days or objected to within five (5) calendar days of service.
- F. Answers to on-the-record data requests shall be served in-hand within five (5) calendar days of the requests.
- G. Any discovery or discovery-related pleadings (such as objections, motions, and answers to same) served after served after 4:30 p.m. Monday through Thursday or after 1:30 p.m. on a Friday or the day before a holiday will be deemed to have been served on the next business day for purposes of calculating the due date for any responsive filing.

After rebuttal is served, the OCA proposes that the deadlines should be reduced as follows:

- A. Answers to interrogatories and responses to requests for document production, entry for inspection, or other purposes shall be served within five (5) calendar days of service of the interrogatories or requests for production.
- B. Objections to interrogatories and/or requests for production shall be communicated orally to the propounding party within two (2) calendar days of service; unresolved objections shall be served on the propounding party in writing within three (3) calendar days of service of the interrogatories and/or requests for production.
- C. Motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within two (2) calendar days of service of written objections.

- D. Answers to motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within two (2) calendar days of service of such motions.
- E. Requests for admission shall be deemed admitted unless answered or objected to within three (3) calendar days of service.
- F. Discovery requests and discovery related pleadings (such as objections, motions, and answers to same) served after 4:30 p.m. Monday through Thursday or after 1:30 p.m. on a Friday or the day preceding a holiday shall be deemed to have been served on the next business day.

VIII. PREHEARING PROCEDURES

The OCA requests that the ALJ in their Prehearing Conference Order and Evidentiary Hearing Notice clarify that:

- A. Evidentiary hearing exhibits need not include all pre-served testimony which is circulated to the ALJ and parties in this proceeding in accordance with the above-referenced procedural schedule. However, such pre-served testimony may be identified for movement into the record at the hearing through an inventory of pre-served testimony which is provided as a hearing exhibit.
- B. Evidentiary hearing exhibits may be provided to the ALJ and parties on the morning of evidentiary hearings.

IX. PUBLIC INPUT HEARINGS

The OCA is aware of at least ten (10) informal comments/objections that have been filed with the Commission, one of which expressed interest in a public hearing. As such, the OCA requests that two in-person public input hearings be held in the Company's service territory given the size of the proposed increase and the limited geographical area of the service territory. Moreover, the OCA requests that two telephonic public input hearings be held to accommodate members of the public who cannot attend the in-person public input hearing.

Attached as Appendix A is the OCA's proposed draft Notice for the Public Input Hearing (to be completed with details as determined by the presiding ALJ). The OCA requests the following:

- A. Given the size of the customer base and service territory, a total of four (4) Public Input Hearings be held, two in-person and two telephonic.
- B. The public input hearings be held in the evenings.
- C. Pre-registration be either encouraged or required for telephonic hearings only, and if required, pre-registration be required by 10:00 a.m. on the day of the telephonic Public Input Hearing at which the witness seeks to testify.
- D. Hearing exhibits be required to be submitted to the ALJ by 10:00 a.m. the day before the Public Input Hearing at which the witness seeks to testify.
- E. The Commission's notice of the Public Input Hearings will include the phone numbers and access codes necessary for participants to use to fully access all telephonic Public Input Hearings.
- F. The Company will be required to, at a minimum, generate a notice of the Public Input Hearings that contains relevant information as to date, time, location, and phone numbers and access codes and further be required to advertise the notice: (1) in the general readership section (not legal section) of local newspapers within the service territory; (2) on its website; and (3) in social media posts which the Company utilizes to advertise generally.
- G. That the other parties involved in the proceeding, including the OCA, be permitted to review these public input announcements prior to their publication and distribution and have input into which publications the ads are placed.

X. COMMON BRIEFING OUTLINE

The OCA requests that, when the ALJ issues their Instructions for Briefs, the common outline provided by the ALJ will include Roman numeral-level headers for an Overall Position on Rate Increase section following the Summary of Argument section, as well as Alternative Ratemaking, Customer Service / Quality of Service, Customer Assistance Programs, and Tariff Issues (not otherwise briefed) sections of the brief which follow Rate Structure / Rate Design and precede the Conclusion. The OCA's proposals for the common briefing outline are attached as Appendix B to this Prehearing Memorandum.

Respectfully Submitted,

/s/ Ryan Morden

Ryan Morden

Assistant Consumer Advocate

Pa. Attorney I.D. # 335679

E-Mail: RMorden@paoca.org

Harrison W. Breitman

Assistant Consumer Advocate

Pa. Attorney I.D. # 320580

E-Mail: HBreitman@paoca.org

Katie Kennedy

Assistant Consumer Advocate

Pa. Attorney I.D. # 317237

E-Mail: KKennedy@paoca.org

Counsel for:

Patrick M. Cicero

Consumer Advocate

Office of Consumer Advocate
555 Walnut Street, 5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
Fax: (717) 783-7152

Dated: December 13, 2024

OCA APPENDIX A

NOTICE OF IN-PERSON AND TELEPHONIC PUBLIC INPUT HEARINGS

For Audubon Water Company Rate Increase Requests

Docket No.
Docket No. R-2024-3051816

The Pennsylvania Public Utility Commission (PUC) will conduct four (4) Public Input Hearings concerning the general rate increase requests filed by Audubon Water Company on October 25, 2024, seeking to increase water distribution rates by \$999,975 per year. The in-person and telephonic hearings will be held at the following times and places:

Presiding Officer: Administrative Law Judge Katrina L. Dunderdale

IN-PERSON PUBLIC INPUT HEARINGS

Pre-registration is not required.

Date: [Here]

Time: [Here]

Location: [Here]

Date: [Here]

Time: [Here]

Location: [Here]

TELEPHONIC PUBLIC INPUT HEARINGS

Pre-registration is [encouraged/required]. Read below.

Date: [Here]

Time: [Here]

Pre-registration is [encouraged/required] by [same day] at 10AM.

Date: [Here]

Time: [Here]

Pre-registration is [encouraged/required] by [same day] at 10AM.

Toll-free Conference Number: xxx.xxx.xxxx

PIN Number: xxxxxxxx

- You must dial the toll-free Conference number above
- You must enter the PIN number above when instructed

- You must speak your name when prompted, and press #
- Then, the telephone system will connect you to the hearing

PRE-REGISTRATION FOR TELEPHONIC PUBLIC INPUT HEARINGS: To testify at the telephonic Public Input Hearings, pre-registration is [encouraged/required] by [day of the hearing] at 10AM. Failure to pre-register could result in you not being called to testify by the PUC judge. To pre-register to testify by telephone, please contact the PUC Judge's Legal Assistant, [name], by e-mail at [e-mail address] or by phone at [xxx.xxx.xxxx] and provide the requested information.

NEED ASSISTANCE WITH PRE-REGISTRATION? If you need assistance pre-registering to testify, you may have someone register for you, but they will need to provide the PUC Judge all the information listed above. Additionally, if more than one person in your household would like to testify, one person may pre-register for other individuals in the same household by providing the PUC Judge's Legal Assistant with the above-listed information for each individual.

REQUESTS FOR INTERPRETERS: If you require an interpreter, please pre-register as soon as possible. If you register too close to the hearing date, we may not have enough time to arrange for an interpreter. If you request an interpreter, the PUC will make reasonable efforts to have one present. AT&T Relay Service number for persons who are deaf or hearing-impaired: 1-800-654-5988.

HEARING EXHIBITS: If you have any hearing exhibits to which you will refer during the hearing, please e-mail them to the PUC Judge's Legal Assistant, [name], at [e-mail address]. The PUC Judge will forward your exhibits to all the parties. Exhibits for the public input hearing must be received by the PUC Judge by [the day before the hearing] at 10AM.

QUESTIONS? The Pennsylvania Office of Consumer Advocate (OCA) represents the interests of utility customers before the PUC. If you have questions about the public input hearings or the Company's requested rate increase, please contact the OCA toll free at 1-800-684-6560 or by e-mail at consumer@paoca.org. Additionally, the OCA can help customers pre-register for the Public Input Hearings.

OTHER WAYS TO BE HEARD: If you want to be heard about the proposed rate increase but do not want or cannot testify at the Public Input Hearings, you may file a formal complaint or comment to the proposed rate increase. Please visit the PUC's website to use the applicable form available at <https://www.puc.pa.gov/complaints/formal-complaints/>

OCA APPENDIX B

OCA's Proposed Common Briefing Outline For General Rate Increase Proceeding

- I. Introduction
- II. Summary of Argument
- III. Overall Position on Rate Increase
- IV. Rate Base
 - A. Plant in Service
 - B. Depreciation Reserve
 - C. Additions to Rate Base
 - D. Deductions from Rate Base
- V. Revenues
- VI. Expenses
- VII. Taxes
- VIII. Rate of Return
- IX. Rate Structure and Rate Design
 - A. Cost of Service Study
 - B. Revenue Allocation
 - C. Rate Design/ Tariff Structure
 - D. Summary and Alternatives
- X. Alternative Ratemaking
- XI. Customer Service / Quality of Service
- XII. Customer Assistance Programs
- XIII. Tariff Issues (Not Briefed Above)
- XIV. Miscellaneous Issues
- XV. Conclusion

Note: Appropriate modifications may be made. For instance, a party might add "Affiliated Interest Expenses" as a major topic heading or might brief only rate structure and not use other topic headings. A summary and alternatives should be provided under "Rate Structure" but the "Rate Base" and "Rate Structure" formats shown may be modified, as appropriate. Additional subheadings should be used, as appropriate