



**State of New Jersey**

BOARD OF PUBLIC UTILITIES  
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Lt. Governor

**IN THE MATTER OF THE BOARD'S REVIEW OF THE  
APPLICABILITY AND CALCULATION OF A CONSOLIDATED TAX  
ADJUSTMENT  
GENERIC PROCEEDING  
DOCKET NO. EO12121072**

**Notice of Opportunity to Comment**

On January 23, 2013, the New Jersey Board of Public Utilities ("Board") directed Board Staff to convene all interested parties to participate in a generic proceeding to review issues related to consolidated tax adjustment ("CTA") in order to determine: 1) the use by the Board of the consolidated tax savings adjustment policy ; 2) how to calculate the amount of savings that arise from filing a consolidated return; 3) how these savings should be equitably shared between the regulated company and the ratepayers; and 4) if a rulemaking proceeding should be undertaken to establish utility-wide or statewide standards with respect to the implementation of a consolidated tax adjustment policy.

Board Staff has determined that the appropriate initial step in this process is to gather information and data from all interested parties. Therefore, Staff is requesting responses to the following questions by Friday May 3, 2013:

1. Please explain your company or organization's position on whether the Board should utilize CTA.
2. If the Board continues the use of CTA, please describe and detail what changes to CTA methodology, if any, should be adopted by the Board.
3. Please calculate a CTA for your company utilizing the current Board methodology set forth in the Board's April 20, 2004 order, *I/M/O the Verified Petition of Rockland Electric Company for the Recovery of its Deferred Balances*

*and the Establishment of Non-Delivery Rates Effective August 1, 2003 and I/M/O the Verified Petition of Rockland Electric Company for Approval of Changes in Electric Rates, its Tariff for Electric Service, its Depreciation Rates, and for Other Relief, BPU Docket Nos. ER02080614 and ER02100724.*

4. If applicable, please provide the actual amount of the CTA included in your company's last base rate case.

Please address responses to Kristi Izzo, Board Secretary and submit in electronic and hard copy format as follows:

- The electronic copy shall be submitted in Microsoft WORD format, or in a format that can be easily converted to WORD, by e-mailing it to the following e-mail address: [rule.comments@bpu.state.nj.us](mailto:rule.comments@bpu.state.nj.us). Please put the following in the subject field of the e-mail: "CTA Generic Proceeding Comments" followed by your company or association name.
- The paper copy shall be delivered to:

New Jersey Board of Public Utilities  
Kristi Izzo, Secretary  
44 South Clinton Avenue, 9th Floor  
P.O. Box 350  
Trenton, NJ 08625-0350

Please be advised that any information claimed to be confidential should be filed in accordance with the Board's confidentiality rules at N.J.A.C.14:8-12 *et seq.*

Once Board Staff has reviewed all responses, additional questions may be presented to individual respondents or to all interested parties. Following this review, Board Staff will announce a schedule for hearings to provide all interested parties with the opportunity to provide testimony on the CTA issues.

This notice will be posted on the CTA Generic Proceeding page on the BPU website at <http://www.nj.gov/bpu/about/divisions/energy/consolidatedtaxadjustment.html>. The responses requested above, all other documents submitted to the Board in this proceeding, and all subsequent notices will be posted on this page after they are submitted.

Dated: March 6, 2013

**In the Matter of the Board's Review of the Applicability and Calculation  
of a Consolidated Tax Adjustment  
Docket No. EO12121072**

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