

Category	Project	DPS Proposed Adjustment	GMP Position	GMP Recommended Adjustment	Reason
<b>Distribution Substations</b>	None	\$0	Agree	\$0	GMP agrees with DPS position - Distribution Substation projects should not be adjusted.
<b>Distribution Substation Total</b>		<b>\$0</b>		<b>\$0</b>	
<b>Transmission Lines</b>	Project 135206 Riverside MOAB	\$209,177	Disagree	\$0	DPS's recommendation is to remove 5 out of 8 MOAB switch projects (deferring until the next rate year). GMP disagrees with DPS's position because SCADA-controlled MOAB switches are essential upgrades for the existing T&D infrastructure to ensure we continue to effectively deliver our commitment to a reliable, safe, efficient, and cost-effective service for our customers. See also Fiske Rebuttal Testimony, Questions 6-8.
	Project 153590 MOAB Thetford 926 & 927	\$290,486	Disagree	\$0	
	Project 153593 Jeffersonville 191 & 436	\$215,293	Disagree	\$0	
	Project 159729 MOAB Newbury 911 & 912	\$385,270	Disagree	\$0	
	Project 159730 MOAB Castleton 274 & 275	\$381,785	Disagree	\$0	
<b>Transmission Line Total</b>		<b>\$1,482,011 (deferral until next rate year)</b>		<b>\$0</b>	
<b>Transmission Substations</b>		\$0	Agree	\$0	GMP agrees with DPS position - Transmission Substation projects should not be adjusted.
<b>Transmission Substation Total</b>		<b>\$0</b>		<b>\$0</b>	
<b>T&amp;D Blankets</b>	Distribution Substation Blanket	\$0	Agree	\$0	GMP agrees with DPS position - Distribution Substation Blanket should not be adjusted.
	Transmission Substations and Transmission Lines Blanket	\$0	Agree	\$0	GMP agrees with DPS position - Transmission Substation and Lines Blanket should not be adjusted.
	Meters Blanket	\$0	Agree	\$0	GMP agrees with DPS position - Meter Blanket should not be adjusted.
	Regulators and Capacitors Blanket	\$338,605	Disagree	\$0	GMP disagrees with DPS position. Blanket amounts are based upon five year average of actual dollars spent, are known and measurable, and historically have been accepted by DPS and allowed by PUC in rates, including agreement in Case No. 17-3112-INV MOU and Order. See Fiske Rebuttal Testimony at Section III.
	Transformers Blanket	\$887,326	Disagree	\$0	GMP disagrees with DPS position. Blanket amounts are based upon five year average of actual dollars spent, are known and measurable, and historically have been accepted by DPS and allowed by PUC in rates, including agreement in Case No. 17-3112-INV MOU and Order. See Fiske Rebuttal Testimony at Section III.

Category	Project	DPS Proposed Adjustment	GMP Position	GMP Recommended Adjustment	Reason
	Distribution Lines Blanket (<=\$250,000)	\$10,932,515	Disagree	\$0	GMP disagrees with DPS position. Blanket amounts are based upon five year average of actual dollars spent, are known and measurable, and historically have been accepted by DPS and allowed by PUC in rates, including agreement in Case No. 17-3112-INV MOU and Order. See Fiske Rebuttal Testimony at Section III.
<b>T&amp;D Blanket Total</b>		<b>\$12,158,446</b>		<b>\$0</b>	
<b>Distribution Lines (&gt; \$250,000)</b>	Project 126847 Rte7 Brandon URD	\$203,176	Agree on need for adjustment, not amount	\$360,574	GMP agrees that an adjustment is necessary regarding the Town of Brandon's repayment of undergrounding costs but believes the amount should be \$360,574 rather than the \$203,176. See Fiske Rebuttal Testimony, Question 16.
	Project 141211 Coolidge State Park	\$509,837	Disagree	\$0	GMP disagrees with DPS recommendation for a full disallowance of the project, as explained in Fiske Rebuttal Testimony, Question 17.
	Project 141961 Spear St 32G7	\$451,965	Disagree	\$0	GMP disagrees with DPS position. Project will provide feeder backup tie between Queen City 32G7 and Dorset St. 78G2. 78G2 feeds 2,202 customers (174 commercial) and 32G7 feeds 1,190 customers (193 commercial). While Mr. Mara testified that, "a tie line does not reduce outages," (p19) strong feeder ties improve reliability by decreasing outage duration and allow for maintenance on circuits and substations without need for costly temporary portable installations. They also provide future opportunities for automated switching which could further reduce outage duration and in some cases prevent recordable outages by allowing switching to occur in less than 5 minutes.
	Project 148867 Ottauquechee Hydro	\$321,010	Disagree	\$0	GMP disagrees with the DPS recommendation for a disallowance of the project, as explained in Fiske Rebuttal Testimony, Question 18.
	Project 149662 Bennington Tie	\$735,392	Partial Agreement	\$67,523	GMP disagrees with DPS's proposed total disallowance of the project (See Fiske Rebuttal Testimony, Question 17) but has recommended a partial adjustment due to a flagging estimate error.  GMP reviewed flagging estimates for all T&D projects in interim and rate year and identified an error in a spreadsheet used to calculate flagging for distribution lines. The spreadsheet calculated flaggers on per flagger basis rather than required flagger per crew basis resulting in a number of distribution line projects with too many hours of flagging time. GMP recalculated flagging costs and recommends a \$67,523 reduction in flagging calculation. See Fiske Rebuttal Testimony, Questions 14-15. GMP disagrees with the remaining recommended disallowance.
Project 149663 Pownal Tie	\$1,221,859	Partial Agreement	\$147,147	GMP disagrees with DPS's proposed total disallowance of the project (See Fiske Rebuttal Testimony, Question 17) but has recommended a partial adjustment due to a flagging estimate error. As a result of the same issue described above for Project 149662, GMP recalculated flagging costs and recommends reduction of \$147,147. See Fiske Rebuttal Testimony, Questions 14-15. GMP disagrees with the remaining recommended disallowance.	

Category	Project	DPS Proposed Adjustment	GMP Position	GMP Recommended Adjustment	Reason
<b>Distribution Lines (&gt; \$250,000)</b>	Project 149811 E Lake Shore Dr	\$74,356	Agree on need for adjustment, not amount	\$78,308	This project was not described in Mr. Mara's testimony but was included in Exhibit PSD-KJM-5. It appears Mr. Mara is referring to the flagging estimate issue described above for Project 149622. GMP has recalculated the flagging costs and recommends a reduction of \$78,308. See Fiske Rebuttal Testimony, Questions 14-15. GMP's recommended adjustment is slightly higher than DPS's based on our calculations.
	Project 150420 Hydeville Line 4	\$254,859	Disagree	\$2,267	GMP disagrees with DPS position. Project is to address asset management of 40 year old line. The bare, small wire is being re-conducted, and the line brought roadside. Adding covered wire and bringing poles to the road will significantly improve line capacity as well as create feeder back up capabilities, improve the reliability of the line, and reduce safety risks from working off road. While Mr. Mara testified that the backup capacity is not justified in terms of load growth, radial feeds, and reliability problems, strong feeder ties allow for lower cost substation maintenance, as well as the ability to leverage new technologies including automatic switching.  Although GMP disagrees with DPS's recommended adjustment, GMP has recalculated the flagging costs and recommends a reduction of \$2,267 as a result of the same issue described above for Project 149662. See Fiske Rebuttal Testimony, Questions 14-15.
	Project 153149 Notch Road Tie	\$22,513	Agree on need for adjustment, not amount	\$23,709	As a result of the same issue described above for Project 149662, GMP has recalculated the flagging costs and recommends a reduction of \$23,709. See Fiske Rebuttal Testimony, Questions 14-15. GMP's recommended adjustment is slightly higher than DPS's based on our calculations.
	Project 153588 Line 74 Section I	\$13,871	Disagree	\$0	Project is located off the Hewitt Road G38 circuit and will address aging infrastructure and improve reliability by moving line to road. Mr. Mara testified line rebuild should have used 1/0 wire rather than 336 tree wire. As explained in the financial analysis, adding 366—covered wire—and bringing poles to the road will significantly improve the reliability of this line. This circuit/line is on GMP's worst circuits list and serves a very rural area prone to major weather events. The project is an effort to storm-harden the entire Line 7 in conjunction with other projects in various stages on this circuit, and use of 366 rather than 1/0 wire is necessary to accomplish this goal. With these efforts, GMP can achieve greater reliability to the Lincoln and Starksboro area. There are many benefits associated with a larger conductor such as improved fault current and voltage drop. The project also has the potential for a future feeder backup for which the larger 336 conductor would be necessary.
	Project 153711 Stonehedge	\$33,820	Agree on need for adjustment, not amount	\$33,653	As a result of the same issue described above for Project 149662, GMP has recalculated the flagging costs and recommends a reduction of \$33,653. See Fiske Rebuttal Testimony, Questions 14-15.
	Project 153950 Line 74 Section II	\$306,894	Disagree	\$0	Mr. Mara again recommends GMP use 1/0 wire rather than 336 tree wire. The primary purpose of this project is to address asset management and to bring some of the pole plant to the road. The bare wire has seen excessive damage from storms and tree

Category	Project	DPS Proposed Adjustment	GMP Position	GMP Recommended Adjustment	Reason
Distribution Lines (> \$250,000)					contact. Many wire splices are present. As explained in the financial analysis, adding a covered wire (366) and bringing poles to the road will help storm-harden this area and will significantly improve reliability for customers. Additionally, this line is part of the HR-G38 circuit which is on one of GMP's worst circuits. The project is part of an effort to storm-harden the entire line 7 and the HR-38 circuit in conjunction with other projects on this circuit. With these efforts, GMP can achieve greater reliability to the Lincoln and Starksboro area. The 366 wire is a necessary component of these efforts.
	Project 155051 Newfane Line 6 to Line 3	\$35,477	Agree on need for adjustment, not amount	\$37,363	As a result of the same issue described above for Project 149662, GMP has recalculated the flagging costs and recommends a reduction of \$37,363. See Fiske Rebuttal Testimony, Questions 14-15. GMP's recommended adjustment is slightly higher than DPS's based on our calculations.
	Project 155199 Bethel 28Cir Line 5	\$244,206	Agree on need for adjustment, not amount	\$257,188	As a result of the same issue described above for Project 149662, GMP has recalculated the flagging costs and recommends a reduction of \$257,188. See Fiske Rebuttal Testimony, Questions 14-15. GMP's recommended adjustment is slightly higher than DPS's based on our calculations.
	Project 157361 Westminster Rte 5	\$16,149	Disagree	\$0	GMP disagrees with DPS position. Mr. Mara testified GMP's contractors are required to provide their own flagging. GMP's agreement with the contractor required GMP to provide flagging so there should not be an adjustment.
	Project 158518 Sheldon Line 9 - Phase 1	\$94,032	Agree on need for adjustment, not amount	\$93,662	As a result of the same issue described above for Project 149662, GMP has recalculated the flagging costs and recommends a reduction of \$93,662. See Fiske Rebuttal Testimony, Questions 14-15.
	Project 159358 Barre Conv- 37Ci	\$56,045	Agree on need for adjustment, not amount	\$59,024	As a result of the same issue described above for Project 149662, GMP has recalculated the flagging costs and recommends a reduction of \$59,024. See Fiske Rebuttal Testimony, Questions 14-15. GMP's recommended adjustment is slightly higher than DPS's based on our calculations.
	Project 159467 Waterbury URD	\$0	N/A	\$273,019	Project is a relocation of GMP's existing overhead facilities in state highway right-of-way in the Village of Waterbury to underground facilities pursuant to regulatory request of Waterbury and Vermont Agency of Transportation. Project will not be constructed in the 2019 rate period so GMP has removed the \$273,019 in capital costs associated with this project from the rate period.
<b>Distribution Line Total</b>		<b>\$4,595,459</b>		<b>\$1,433,437</b>	
<b>TOTAL ALL PROJECT CATEGORIES</b>		<b>\$18,235,918</b>		<b>\$1,433,437</b>	