



**NORTH CAROLINA
PUBLIC STAFF
UTILITIES COMMISSION**

October 4, 2018

Ms. M. Lynn Jarvis, Chief Clerk
North Carolina Utilities Commission
Mail Service Center 4325
Raleigh, North Carolina 27699-4300

Re: Docket No. W-354, Sub 360

Dear Ms. Jarvis:

In connection with the above-referenced docket, I transmit herewith for filing on behalf of the Public Staff the Testimony of Michelle M. Boswell, Staff Accountant, Accounting Division; which was omitted from the Public Staff's filing on October 3, 2018.

By copy of this letter, we are providing copies to all other parties of record.

Sincerely,

/s/ Gina C. Holt
Staff Attorney
gina.holt@psncuc.nc.gov

Executive Director (919) 733-2435	Communications (919) 733-2810	Economic Research (919) 733-2902	Legal (919) 733-6110	Transportation (919) 733-7766
Accounting (919) 733-4279	Consumer Services (919) 733-9277	Electric (919) 733-2267	Natural Gas (919) 733-4326	Water (919) 733-5610

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. W-354, SUB 360

In the Matter of)	
Application by Carolina Water Service,)	TESTIMONY OF
Inc. of North Carolina, for Authority to)	MICHELLE M. BOSWELL
Adjust and Increase Rates for Water)	PUBLIC STAFF – NORTH
and Sewer Utility Service in Service)	CAROLINA UTILITIES
Areas in North Carolina)	COMMISSION
)	

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. W-354, SUB 360

TESTIMONY OF MICHELLE M. BOSWELL
ON BEHALF OF THE PUBLIC STAFF
NORTH CAROLINA UTILITIES COMMISSION

OCTOBER 4, 2018

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND**
2 **PRESENT POSITION.**

3 A. My name is Michelle M. Boswell. My business address is 430 North
4 Salisbury Street, Dobbs Building, Raleigh, North Carolina. I am a
5 Staff Accountant with the Accounting Division of the Public Staff –
6 North Carolina Utilities Commission.

7 **Q. BRIEFLY STATE YOUR QUALIFICATIONS AND DUTIES.**

8 A. My qualifications and duties are included in Appendix A.

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

10 A. The purpose of my testimony is to present the accounting and
11 ratemaking adjustments I am recommending regarding state Excess
12 Deferred Income Taxes (EDIT), federal protected EDIT, and federal
13 unprotected EDIT.

14 **Q. MS. BOSWELL, PLEASE DESCRIBE THE SCOPE OF YOUR**
15 **INVESTIGATION INTO THE COMPANY'S FILING.**

16 A. My ongoing investigation includes a review of the application,
17 testimony, exhibits, and other data filed by Carolina Water Service,

1 Inc. of North Carolina (Company). The Public Staff has and
2 continues to conduct extensive discovery in this matter, including the
3 review of numerous data responses provided by the Company in
4 response to data requests and participation in conference calls with
5 the Company.

6 **Q. PLEASE DESCRIBE YOUR RECOMMENDED ADJUSTMENTS.**

7 A. I do not currently have final recommendations relating to State
8 Excess Deferred Income Taxes (EDIT) or Federal Excess Deferred
9 Income Taxes related to the corresponding tax rate decreases. The
10 Public Staff is awaiting information for the Company regarding these
11 items, and will file supplemental testimony once the information has
12 been received and reviewed.

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 A. Yes, it does.

MICHELLE M. BOSWELL

Qualifications and Experience

I graduated from North Carolina State University in 2000 with a Bachelor of Science degree in Accounting. I am a Certified Public Accountant.

I am responsible for analyzing testimony, exhibits, and other data presented by parties before this Commission. I have the further responsibility of performing the examinations of books and records of utilities involved in proceedings before the Commission, and summarizing the results into testimony and exhibits for presentation to the Commission.

I joined the Public Staff in September 2000. I have performed numerous audits and/or presented testimony and exhibits before the Commission addressing a wide range of electric, natural gas, and water topics. I have performed audits and/or presented testimony in Duke Energy's 2010 REPS Cost Recovery Rider; the 2008 REPS Compliance Reports for North Carolina Municipal Power Agency 1, North Carolina Eastern Municipal Power Agency, GreenCo Solutions, Inc., and EnergyUnited Electric Membership; Duke Energy Carolina LLC 2017 rate case, four recent Piedmont rate cases; the 2016 rate case of Public Service Company of North Carolina (PSNC), the 2012 rate case for Dominion Energy North Carolina (DENC, formerly Dominion North Carolina Power), Duke Energy Progress LLC 2013 and 2017 rate case, several Piedmont, NUI Utilities Inc. (NUI), and Toccoa

annual gas cost reviews; the merger of Piedmont and NUI; and the merger of Piedmont and North Carolina Natural Gas (NCNG).

Additionally, I have filed testimony and exhibits in numerous water rate cases and performed investigations addressing a wide range of topics and issues related to the water, electric, and telephone industries.