

THE STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION
DE 19-064

Liberty Utilities (Granite State Electric) Corp. d/b/a/ Liberty Utilities,
Request for Change in Rates

City of Lebanon, NH

Testimony of Clifton C. Below

December 6, 2019

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I. Introduction and Qualifications

1 **Q. Please state your name, business address and position relative to this docket.**

2 A. My name is Clifton C. Below and my personal office address is 1 Court Street, Suite 300,
3 Lebanon, NH 03766. The City's business address is 51 N. Park St, Lebanon, NH 03766. I am a
4 Lebanon City Councilor, Assistant Mayor, and Chair of the Lebanon Energy Advisory
5 Committee created by the Council. I am authorized by the City Manager and Council to
6 represent the City in this proceeding on a volunteer basis.

7 **Q. Have you previously testified before this Commission?**

8 A. Yes, I provided pre-filed direct and rebuttal testimony and live testimony in DE 16-576
9 concerning alternative net metering tariffs and I provided pre-filed and live testimony in DE 17-
10 189 concerning Liberty's battery storage pilot; both on behalf of the City of Lebanon.

11 **Q. Please describe your relevant experience and expertise regarding electric utilities.**

12 A. A background statement can be found as Attachment A hereto. I will only highlight a
13 few keys elements of my background here. During my tenure as a State Representative from
14 1992-1998 I served on the House Science, Technology, and Energy Committee where I was
15 heavily involved in energy and regulatory legislation. As Chair of the Policy Principles, Social
16 and Environmental Issues Subcommittee of the Retail Wheeling and Restructuring Study
17 Committee in 1995 I facilitated a consensus building legislative and stakeholder process that
18 resulted in recommended "Restructuring Policy Principles" that became the core of NH's
19 Electric Utility Restructuring statute, RSA 374-F, that was enacted to restructure and guide the
20 future regulation of electric utilities in NH . In 1998 I was elected to the NH Senate, serving
21 on the energy and utility policy committees throughout my six-year tenure. From 1997-2004 I
22 served on the Advisory Council on Energy of the National Conference of State Legislatures

(NCSL), including 3 years as Chair, which advised NCSL staff on emerging energy issues. I also served on the Energy & Electric Utilities Committee, Assembly on Federal Issues of NCSL where, as Chair in 2000-2001, I facilitated a consensus based comprehensive update of NCSL's National Energy Policy. I testified on behalf of NCSL before the United States Senate Committee on Energy and Natural Resources on "Electric Industry Restructuring," focusing on transmission and jurisdictional issues. I also served as a member of the National Council on Electricity Policy Steering Committee from 2001-2004, which was a policy collaborative with NARUC, NGA, and NASEO.

In late 2005 I was appointed to serve as a NHPUC Commissioner with my tenure ending in February 2012. During that time, I served on the FERC-NARUC Smart Grid and Demand Response Collaborative, 2008-2011, and on the Electric Power Research Institute (EPRI) Advisory Council, 2009-2011 and its Energy Efficiency/Smart Grid Public Advisory Group, 2008-2010. Through my involvement in NCSL, NARUC, NECPUC, ISO New England stakeholder processes and particularly with EPRI I was fortunate to enjoy numerous deep dives into emerging issues in the electric utility industry at the intersection of technology, science, policy, markets, and regulation, including grid modernization, smart rates, market design, energy efficient technologies, and distributed energy resource issues.

II. Overview of the City's Position and Proposed Conditions

Q. Would you summarize your testimony?

A. Yes. My testimony focuses on four issues regarding Liberty's proposed updates to its street lighting tariff and offerings, including the interpretation and application of current and proposed tariff language. I also offer brief comments on Liberty's proposed EV charging rate

45 at the end of my testimony. Here is a summary of the four main issues:

46 1) While the City applauds Liberty's proposed LED-2 tariff option that would allow
47 municipalities to select and pay for the capital cost of LED street lights of their own choosing,
48 the City objects to Liberty's insistence that upon installation of such luminaires ownership is to
49 transfer to Liberty as a Contribution in Aid of Construction (CAIC) as unreasonable and
50 contrary to the public interest. The City proposes that the Commission's approval be
51 conditioned on a requirement that Liberty modify its LED-2 rate proposal to allow the state
52 and its subdivisions to continue to own streetlights that they purchase once installed.
53 Governmental entities should also be allowed to own and operate advanced adaptive
54 networked street lighting controls that allow trimming, dimming and brightening of luminaires
55 and other functionalities that can support smart city and smart grid applications. In addition, if
56 such lighting controls are equipped with built-in revenue metering that is verified by
57 independent meter testing laboratories to meet current ANSI standards for metering accuracy,
58 after an appropriate period of pilot testing and verification and additional Commission review,
59 such revenue grade metering should be allowed to be used to determine any kWh and kW
60 charges instead of estimated energy consumption based on photocells and schedules.

61 The City does greatly appreciate Liberty's willingness to offer a special contract (filed
62 in DE 19-187) to allow it to continue to own its selected streetlights, including smart controls,
63 which can serve as a pilot for these innovative new technologies and opportunities, but for
64 reasons further described in the next elaborating section, believes these new approaches should
65 eventually be incorporated into regular tariffs..

66 2) Liberty's proposed LED-1 tariff offering is limited to luminaires that operate with a
67 color temperature of 4000° Kelvin (K), with the exception of the post-top luminaire and what

was called a “Barn” light in its original filing in this case and renamed a “Caretaker” light (30 watts) in its 11/22 corrections and update filing (at 49). While the City appreciates that the 3000° K Caretaker “light is designed to be used on secondary roadways and parking areas, mostly residential areas,” the City contends that only offering 4000° K 30, 50, and 130 watt LED roadway and 90 and 130 watt flood lights is contrary to the public interest and any Commission approval should be conditioned on a requirement that Liberty make each of these offerings available in 3000° K or warmer color temperatures at the choice of customer or communities.

3) Liberty’s proposed LED-1 rates appear to be based on an estimated capitalized cost that include installation of new mounting brackets and line taps. While this is appropriate for new LED streetlight installations, most uses of the proposed LED-1 tariffs are likely to be for conversions of existing high-pressure sodium (HPS or HS) and mercury vapor (MV) streetlights where the existing mounting brackets and line taps are reused. In the many or most instances where such equipment used for public streetlights has been in use for more than the 23-year depreciation life the City understands is used for depreciating streetlight investments, such equipment would be fully depreciated. Liberty’s one size fits all approach could result in significant double recovery of costs and unreasonable and inequitable rates that are higher than they should be, including resulting buy-out costs for undepreciated value should a community choose to discontinue the use of 4000° K LED streetlights previously installed by Liberty.

The City requests that the Commission condition any approval of the proposed LED-1 rate on requiring Liberty to back-out capitalized mounting bracket and line tap wiring from the rate calculation for LED fixtures where the existing equipment is reused for LED conversions.

90 This could be done by making the bracket and line tap equipment an accessory charge or by
91 having two separate rates depending on whether such equipment is new or existing and reused.

92 4) Finally, Liberty's existing and proposed tariffs for outdoor lighting call for customers
93 to pay "the undepreciated value of the existing light" (or similar language) when discontinuing
94 service or converting to LED. However, Liberty's records for capitalized street lighting costs,
95 at least for the City of Lebanon, apparently do not conform to the Uniform System of Accounts
96 Prescribed for Public Utilities that Granite State Electric (GSE) has long been required to follow
97 pursuant to Puc 307.04. Liberty attributes this problem to the condition of the accounts as
98 acquired from National Grid when they purchased GSE in mid-2012.

99 For instance, Liberty is apparently unable to determine the undepreciated value for
100 almost any existing streetlight in the City or even large, but specific groups of lights, such as
101 those paid for by the City, because the records are inadequate for such a purpose. Hence,
102 through data requests and an actual proposal for determining such value in a recent request by
103 the City for a quote on removal of 76 street lights the City wants to discontinue, Liberty has
104 indicated how it intends the records that it does have (supposedly for 335 streetlight fixtures out
105 of the approximately 1,234 paid for by customers in Lebanon, of which about 827¹ are attributed
106 to the City) as a proxy for missing records. This looks like it will have the effect of having the
107 City pay for more than the average net book value per fixture for all generally unidentifiable
108 items in Liberty's street lighting account 373, even though the City is of the belief that the vast
109 majority of the luminaires currently being used by the City were placed in service more than 23

¹ There are still minor discrepancies between the City's GIS inventory, Liberty's electric bills, and Liberty's inventory ranging from 813 to 835, even as the effort to reconcile these started a decade ago with an early realization that the City had long been billed about \$5,000 per year for 28 fixtures that were no longer in use. No back credit for overbilling was given but at least National Grid removed them from the bill shortly before selling to Liberty.

years ago and most likely more than 23 years before Liberty acquired GSE in mid-2012. By now they should be fully depreciated or nearly so if annual depreciation averaged less than 4.33% in the past (due to a longer depreciation period than 23 years).

The City requests that the Commission condition any approval of Liberty's new outdoor lighting tariffs on a commitment to work with the City and other potentially effected governmental entities, under PUC staff facilitation, to propose a more reasonable and equitable method for recovering undepreciated values for converted or discontinued streetlights, including, in particular, for the 27 LED streetlights that Liberty installed in the City as part of its initial piloting of such to inform its subsequent development of its LED rate and tariff.

III. Detailed Discussion of the Issues and Proposed Conditions

Q. Regarding your first issue, why does the City believe that it is unreasonable and contrary to the public interest to require governmental entities to turn over ownership to Liberty upon installation of streetlight fixtures that the state or its subdivisions have purchased.

A. First let me again say that the City greatly appreciates Liberty's willingness to propose and negotiate a mutually aggregable special contract that not only allows the City to retain ownership of its streetlights, including networked adaptive controls, but also receive credit for reducing kWh consumption from fixed trimming and dimming schedules, along the lines of Eversource's Massachusetts tariff for such. If approved by the Commission that would be a big step allowing the City to move forward and essentially pilot this approach. However, the City would prefer to transition to a tariff with similar terms that would allow the state and other municipalities the same opportunities for additional electricity cost and carbon emission

savings. The City does not want to be perceived by neighboring towns as having a more favorable status and opportunity in this regard than they have. We know that in the three neighboring towns served by Liberty around us, Hanover, Enfield and Plainfield there is interest in converting their streetlights to LED along the lines of what we are trying to do.

A key reason why turning over ownership to the utility is contrary to the public interest is that it creates significant unnecessary costs for ratepayers for no apparent reason. Recent changes in state and federal tax policy have created new tax costs for government provided CAIC to utilities. The Tax Cuts and Jobs Act (TCJA) (Pub. L. 115-97, 131 Stat. 2054, Dec. 22, 2017) removed the exemption from taxable income for CAIC to utilities from governmental entities for the first time and instead requires government (nonshareholder) contributions to corporate capital in the form of CAIC to be treated as taxable income to the recipient. In discovery Liberty indicated that they did not specifically take this into account in designing the LED-2 rate, but indicated that the required tax gross-up of 1.3714 “would be included in the Company’s overall revenue requirement which then would get recovered from the various customer classes under an approved rate design.” Whether this approach is used or the tax gross-up is charged to the entity making the CAIC, as Commission staff recommended and the Commission approved in DW 18-189, the result is to increase costs and likely raise rates over time, compared with allowing governmental entities to continue to own the fixtures they pay for. For each \$1,000 investment in LED streetlights the cost for this one requirement will be increased by \$371.40.

Likewise with regard to property taxes, the enactment of HB 700 (Chapter 117, NH Laws of 2019) effective 8/20/19 includes “contributions in aid of construction (CIAC)” in the definition of “[u]tility company assets” and establishes a “unified method of valuing the utility

company assets” including formulas that factor in “each asset's original cost” and “each asset's net book cost” that apparently will create new property tax liability for governmental CAIC. In discovery Liberty stated because of the recent enactment of HB 700 it had not taken this issue into account in the Rate LED-2 proposal and “has not yet determined how it will value CAIC for purposes of the LED-2 tariff or how it will be taken into account for purposes of the tariff rate, if at all.” Liberty further stated that “[p]roperty taxes are generally recovered from customers as part of their distribution consumption rate. As the proposed LED-2 rate includes a per kWh charge, it is likely that a portion of that charge will recover property taxes.” Again, this is an unnecessary cost that creates upward pressure on electric rates, contrary to the public interest statutory goal under RSA 374-F of reducing ratepayer costs. It is particularly ironic that unnecessary tax costs should be incurred for the provision of an essential governmental function paid for by taxpayers to light public ways for public safety on poles located on public property the use of which is licensed to the utility by municipalities with no rent being charged. If the issue is somehow utility control of luminaires attached to its brackets and power lines, the municipality could license the control and operation of the fixture to the utility as needed to address any such concerns, just as the municipality licenses the use of its public way by the utility for its poles, wires, transformers and other equipment.

The NH General Court this year agreed that the state and its subdivision should be able to own the street lights that they pay for, “including the use of smart adaptive street lighting with networked lighting controls,” through the passage of SB 307 on voice votes without any debate on the floor of the Senate and House. The bill received a 4-0 vote out of the Senate Energy & Natural Resources Committee, Ought to Pass with Amendment, the development of which was facilitated by a stakeholder meeting facilitated by PUC staff to address utility and

178 their own concerns about the bill as introduced. The House Science Technology & Energy
179 Committee voted the bill Ought to Pass (OTP) 19-1 and the Municipal & County Government
180 Committee in a 2nd review for fiscal impact voted the bill OTP 12-3. The minority report to
181 kill the bill was based on an objection to section 1 of the bill that pertained only to state
182 agencies installing outdoor lighting. That was the basis for the Governor's veto but with
183 regard to section 2, the PUC and utility street lighting issues, the Governor expressed no
184 opposition but offered in his short veto message that "the PUC is already able to address these
185 issues through ongoing dockets" so that is what the City is asking the PUC to do.

186 A copy of SB 307 as sent to the Governor and his veto message can be found as
187 Attachments B and C. The Senate sustained the Governor's veto on a 14 to 10 vote to override
188 that failed lacking the necessary two-thirds vote. I note that there are political reasons for
189 members of the Governor's own party to sustain a veto other than the substance and merits of a
190 bill and the Governor's veto message.

191 **Q. Regarding your second issue, why do you believe only offering utility provided**
192 **roadway and flood lights in 4000° K without an option for 3000° K or warmer color**
193 **temperatures is unreasonable and contrary to the public interest?**

194 A. There is a growing understanding and body of scientific evidence that outdoor lighting
195 cooler than 3000° K is more harmful to human and ecological health than warmer color
196 temperatures and hence utilities and the public are increasingly choosing 3000° K or warmer
197 outdoor lighting over cooler color temperatures. In 2016 the American Medical Association
198 adopted an official policy statement calling for LED streetlights to have a color temperature no
199 greater than 3000° K "to minimize potential harmful human health and environmental effects."
200 The International Dark Sky Society also strongly calls for 3000° K or preferably even warmer

color temperatures, such as 2700° K (the color of incandescent lighting), for street and other outdoor lighting. RSA 9-E:3, the “New Hampshire Dark Sky Policy,” states:

It shall be the policy of the state of New Hampshire to encourage municipalities to enact such local ordinances and regulations as they deem appropriate to conserve energy consumed by outdoor lighting; to minimize light pollution and glare; and to preserve dark skies as a feature of rural character wherever practicable.

While the City has adopted a policy to use 3000° K or warmer luminaires for public street, place, and parking lot lighting, it does not appear to have the jurisdiction to require Liberty to offer such to private outdoor lighting customers, but the PUC clearly does. I have attached my written testimony to the House Science Technology & Energy Committee in support of the passage of SB 307, and a couple of the attachments thereto, as further explanation and evidentiary support of the City’s position as Attachments D, E, and F.

Q. Regarding your third issue, what is the basis for your assertion that the proposed LED-1 tariffs incorporate duplicative costs for brackets and wire taps that should be separated out for LED conversions when the existing bracket and wire taps are reused?

A. In data request CoL TS 1-4 the City asked for additional detail on the capitalized cost components for equipment and material beyond the luminaire that were provided as part of their filing and an earlier data request, CoL 2-2.c. Liberty provided a spreadsheet with the itemized detail. In reviewing this detail, it appeared to me that a significant part of the capitalized cost was for new brackets and line taps (wire and fittings from the power line to the fixture, typically via the bracket). To provide some confirmation of what I was seeing I spoke with John Branagan of Affinity LED Lighting of Dover, NH, a manufacturer of roadway style LED streetlight luminaires that they have installed (with contract crews) for a number of municipalities in NH and elsewhere, as well as for the NH Department of Transportation. He

225 indicated that they are almost always able to reuse the existing brackets and line taps for such
226 roadway style fixtures. We went over the detailed itemization in Liberty's spreadsheet and he
227 agreed with my analysis. He indicated that they rarely incur any of these questionable costs in
228 their installations and they all appear to pertain to new installations that require new brackets and
229 line taps. Attachment G is my analysis for the 30, 50 and 130 watt roadway LEDs from
230 Liberty's data response that shows the estimated total of these questionable costs in dollars and
231 the portion of the total capitalized cost apparently attributable to brackets and line taps, which
232 ranges from about 30% for the 30 and 50 watt fixtures to about 20% for the 130 watt fixture.

233 In the City's own analysis of the cost and benefit of converting to LED streetlights under
234 Liberty's current LED rate, notwithstanding the energy savings the actual overall cost to the City
235 would increase by about 5% to convert non-LED street lights to LED, due to the higher fixed
236 monthly charge being used to amortize the initial capitalized cost. The City is concerned that
237 such apparent lack of savings by converting to LED using Liberty's offering is a barrier to
238 greater adoption of this energy efficient technology for non-governmental customers that don't
239 have the option to purchase their own luminaires. The City appreciates that Liberty's switching
240 to the lower cost Eaton luminaires instead of the originally offered GE fixtures will help in this
241 regard but removing the assumed new bracket and line tap when not used would help even more.

242 Presumably similar capitalization of new brackets and line taps were assumed for
243 Liberty's existing LED rate. Beyond the ongoing charge this is an issue for the City as it desires
244 to replace the 27 thirty watt 4000° K LED luminaires installed in Lebanon's downtown with
245 3000° K or warmer LEDs that are dimmable and although those original LEDs were installed
246 using existing brackets and line taps as part of Liberty's initial piloting of LED luminaires in
247 2014 before it developed its initial LED rate proposal Liberty has indicated that they would

charge us for the undepreciated balance of the capitalized cost of those installations as if they had been made under its LED rate.² Although the City did ask to be a pilot site, we had no idea that Liberty's capitalized cost per fixture would be \$861.90 for a luminaire that apparently costs roughly \$300.

The City asks that the Commission address this issue for municipalities that hosted Liberty's piloting of LEDs and choose at some point to discontinue their use by directing Liberty to back out bracket and line tap costs assumed for the conversion if the existing ones were reused and further split the remaining undepreciated value between the municipality and Liberty since they were installed as part of Liberty's pilot, before an LED tariff was developed and these GE fixtures, which are currently only about five years old, are nearly current technology and both the luminaire and the new photocells that were installed with them still have most of their useable life and could be returned to inventory and reused or have significant salvage value as lightly used recent high quality fixtures.

Q. Regarding your 4th and final major issue, what evidence does the City have to support its contention that the vast majority of the Liberty luminaires currently being paid for by the City under tariffed rates were placed in service more than 23 years ago and most likely more than 23 years before Liberty acquired GSE in mid-2012 and hence should be fully depreciated or nearly so?

A. Let me start with my own personal belief why this is so. Even before adulthood I was cognizant of different types of outdoor and tunnel lighting. My father served in the US Navy and was stationed to the Brunswick Naval Air Station in Maine in the early '60s when I attended

² Prior to the Commission's approval of Liberty's LED rate in DE 16-576 Liberty charged the City for these pilot fixtures as if they were the former HPS streetlights and did not charge the City for removal of what were likely fully depreciated fixtures.

269 grades K-3. My parents bought a summer home on the coast during that time. During grades 4-
270 9 we lived primarily in Maryland and Virginia until my father's final Navy posting back in
271 Brunswick where I finished high school. Every year while living in the mid-Atlantic (and often
272 latter for other reasons) our family drove back and forth along the eastern seaboard to Maine.
273 My parents often drove late into the evening and night during these trips where I spent many
274 hours looking out the car windows. I distinctly remember noticing the different types of lighting,
275 even if I didn't know the names for them, including the extreme monochrome low pressure
276 sodium (LPS) lights that washed out nearly all color except a sick yellow in some urban areas
277 and tunnels, such as the Holland and Baltimore harbor tunnels, and other tunnels that had strips
278 of bare fluorescent bulbs, many of which were often burned out. I noticed the contrast between
279 blue-green mercury vapor lights and the warm golden glow of HPS that was increasingly being
280 used in the late 60s and 70s and I wondered why they were so different as I developed my own
281 preference for incandescent and HPS over MV and LPS.

282 I moved to Lebanon in 1977 and have lived here ever since except for part of the month
283 of June 1978 when I was between apartments. In the late 1980s and early 90s I was the
284 managing general partner of two real estate partnerships that each developed commercial
285 buildings on empty sites in downtown Lebanon, the first of which was primarily for retail and
286 the second for offices and a restaurant, One Court Street, which I continue to manage to this day.
287 As owner's representative I worked closely with the architect who largely deferred to me to
288 research and select the indoor and outdoor lighting. Starting no later than January 1987 I
289 subscribed to the trade journal "Architectural Lighting" for about 5 years. During that time I
290 learned about comparative color temperature, color rendering index (CRI, the extent and balance
291 of the visible spectrum of light colors), and energy efficiency of the range of available lighting

292 technologies, answering the questions of my childhood.³ We specified CFL fixtures when they
293 were just emerging as an option, some metal halide high intensity discharge (HID) lights for
294 large open retail spaces and color improved HPS for some exterior lighting that was more white
295 with much higher CRI than regular HPS. Around this time there were highway style cobra head
296 HPS fixtures along Court Street that we wanted to replace with more pedestrian scale decorative
297 lights posts. I matched as closely as I could currently available historic style post lights with
298 acorn globes with those I could see in old black & white postcards of downtown Lebanon. I
299 wanted to improve upon the light quality of the existing HPS and we purchased a more
300 expensive color improved HPS from the Japanese manufacturer Iwasaki (Eye Lighting
301 International). While the post lights have become a standard in downtown Lebanon, I was
302 disappointed when the City added more equipped with lower cost and more orange regular HPS
303 bulbs. (Some have now been converted to LED and the City has appropriated funds to convert
304 the rest as part of our LED street lighting program.)

305 As I have had occasion to walk and drive most of the streets in Lebanon during my life
306 here and as I became rather observant about such matters by the late 1980s, I am confident that
307 the vast majority of streetlights paid for by the City to Liberty today are the same HPS fixtures
308 that were in use throughout the City by the late 1980s. (HPS, MV and metal halide, all HID
309 lamps, each require different ballast drivers that are typically part of the light fixture, so the
310 lamps are not interchangeable and at least the ballast also has to be changed to convert).

311 Unfortunately, the City does retain copies of electric bills going back 23 years to
312 document the streetlights we were paying back then and apparently neither does GSE. However,
313 ss further evidence I offer the following:

³ Attachment H is an article that explains and illustrates color temperature and CRI rather well.

1) Attachment I, an affidavit from Deputy City Manager Paula Maville, who is a lifelong resident of the City attesting to her recollection and belief the vast majority of streetlights in the City have been HPS since 1986 or earlier.

2) Attachment J, an affidavit from Mayor Timothy McNamara who also grew up in Lebanon and has lived here most of his life, attesting to his recollection and belief that the vast majority of streetlights in Lebanon have been HPS since the mid-1990s or earlier.

3) Attachment K, consisting of p. 28 from GSE's 1967 and 1973 tariff No. 6, showing its Outdoor Lighting Service Rate M, when in 1967 GSE offered incandescent and mercury vapor streetlights and added to those options "sodium vapor lights" effective 1/1/73. While in theory "sodium vapor" could refer to low-pressure sodium, there is no evidence to suggest GSE ever offered LPS lights, which were apparently first commercialized in the 1930s. GSE's current and proposed outdoor lighting tariff today still uses the term "sodium vapor lights" interchangeably with high pressure sodium lights. HPS was first commercialized by GE in the 1960s and was apparently being widely adopted by the mid-1970s as noted in Attachment H.

4) Attachment L, which is a view, like a map, of the Lebanon created by City GIS Coordinator Mark Goodwin in the Planning Department. That plans shows all the City and State streets and roads in the Lebanon plus private roads (though not dirt ones). The location of all buildings constructed prior to 1996 (more than 23 years ago) are shown as a plus sign in tan and building constructed from 1996 to present in red plus signs, overlaid with all of the approximately 827 streetlights owned by Liberty and being paid for by the City in little yellow circles. The other 400 or so Liberty street and flood lights paid for by other entities are not shown. A close examination of this plan shows that all or virtually all of the City's streetlights are located along roads that are populated with buildings built before 1996. While there is a

337 scattering of newer buildings that have been built in the past 23-24 years along these same roads
338 throughout the City, the dense concentrations of newer buildings are off of city roads and along
339 private roads, where there are no City paid for streetlights. In a table in the upper right is a list of
340 10 new private developments since 1995 (mostly on private roads), of which 9 have privately
341 paid for streetlights and one has no streetlights. All of this is to establish the fact that although
342 there has been significant growth and new development over the past 23 years the City has not
343 been expanding its public streetlighting in any material way over that time period.

344 While there may be a few cases where the City has added a streetlights here and there in
345 the past 23 years, including along roads that have been expanded, such as along route 120 north
346 of downtown, and maybe a few failed or damaged fixtures have been replaced, the cost of which
347 was capitalized by GSE, it seems highly unlikely that those new streetlights investments would
348 be more than 5% or so (about 40) of the total City paid for Liberty streetlights today. On the
349 other hand it seems highly likely that new private developments, buildings and parking lots, and
350 maybe NHDOT expansion of I-89 exits 18 and 20 would account for a large portion of GSE
351 investment in new streetlight installations in Lebanon over the past 23 years, where there is still
352 undepreciated value on the books of GSE.

353 **Q. Would you elaborate on your assertion that Liberty's 373 accounts for streetlighting**
354 **in the City of Lebanon "apparently do not conform to the Uniform System of Accounts**
355 **Prescribed for Public Utilities" contrary to Puc 307.04?**

356 A. Yes, the Uniform System of Accounts under "General Instructions" ¶ 2 states:

357 A. Each utility shall keep its books of account, and all other books, records, and
358 memoranda which support the entries in such books of account so as to be able to furnish
359 readily full information as to any item included in any account. Each entry shall be supported
360 by such detailed information as will permit ready identification, analysis, and verification of all
361 facts relevant thereto.

362 Pursuant to ¶ 11 utilities are required to keep their books on an accrual basis and ¶ 4 requires:

363 Each utility shall keep its books on a monthly basis so that for each month all transactions
364 applicable thereto, as nearly as may be ascertained, shall be entered in the books of the
365 utility.

366 Based on the information provided to the City to date, Liberty's books of account for its
367 streetlight and signaling systems within the City of Lebanon do not appear to conform with
368 either of the requirements stated above.

369 In the spring of 2018 as we were preparing a budget for a CIP proposal to convert all City
370 paid for street lights to LED, I asked Liberty to provide an estimate of what the total
371 undepreciated book value is of the approximately 835 street lights that the City was paying for
372 from Liberty at that time. The answer was \$121,572.72. I asked for detailed backup and
373 Heather Tebbetts provided a document from their plant accounting records that shows the date
374 placed in service, cost basis, net book value and unit quantity of a list of investments. I have
375 attached both that email and a print-out of that spreadsheet, with highlighting added by me, as
376 Attachment M.

377 The total quantity count of these assets shown at line 194 is 335; hence Liberty has
378 presumed that that represents data on 335 streetlights and posits that National Grid simply failed
379 to provide data on the other roughly 900 streetlights in Liberty's total inventory for Lebanon.⁴
380 However, the cost basis for these 335 items ranges from \$0.12 (line 72) to \$13,407.22 (line 90).
381 It seems extremely unlikely that either of these represent the installed cost of a single streetlight.
382 Hence the total quantity number probably does not correspond to a number of streetlights; they
383 could represent a single bolt or screw at 12 cents or some package of work at 5 digits. The

⁴ In DE 17-136 in response to data request OCA 2-019 Liberty indicated that they have a total 1,234 streetlights. That data response is referenced and linked to in Exhibit 12 of that proceeding on Bates pp. 3 and 55 found here: https://www.puc.nh.gov/Regulatory/Docketbk/2017/17-136/TESTIMONY/17-136_2018-11-02_OCA_DTESTIMONY_LOITER.PDF

transmittal email notes that for Column C, the “Asset Description,” which is only a number “we don’t know what they represent. We assume they may be types of lights, but have nothing to confirm.” That is clearly not “such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto” as required by the Uniform System of Accounts. I will note that most (though not all) of the asset descriptions starting in 2012 when Liberty took over do have enough of a description to identify whether they are a luminaire or pole and what of what type or size.

It appears that Liberty may have found some more descriptive information for at least some of these items in an “Extended Asset Description Field” as the City recently asked for a quote for the removal of 76 streetlights that the City wants to discontinue. The document provided, Attachment N, along with the transmittal email from Nichole Thibodeau, purports to use the undepreciated balance on the oldest 76 fixtures as a proxy for missing data on the fixtures being removed. The descriptions appear to include some 18 floodlight assemblies (when only one of the 76 requested removals is a floodlight), and the rest are poles and some “HEAD” and “STREETLT” assemblies. However, this extract from Liberty’s 373 account has another problem. In comparing these two lists in Attachments M and N, I was able to map over all but 6 of the lines of 11/19 data back to the overall list of 343 assets in Lebanon based on the date placed in service and original costs basis. Of those with an undepreciated balance, all but 1 of them (line 56, with a blue highlight on the divergent net book values) have identical net book values to the list provided in May 2018 which was stated to be from “mid-2017.” There are over 30 asset items here with positive net book value (all highlighted in pink) that apparently have had no depreciation applied in over 2 years, which would clearly be contrary to the Uniform System of Accounts requirement that accrual entries be posted on a monthly basis. Even the one item

that shows some decrease in net book value over more than 2 years has only decreased by \$46.74 that is less than 1% of the cost basis and far less than the 4.33% (23 year) annual depreciation rate that Liberty has represented applies to this account.⁵

It is also interesting to note that while there are 23 items shown as fully depreciated, including one placed in service as of 4/1/2000 (line 63), which is less than 20 years ago, there are 30 items out of 38 with positive net book value that are shown as placed in service before October 1996 and so should be fully depreciated by now based on the 23 year life that Liberty has represented is used for this account. Either entries have not been made or there are different depreciation schedules being used here.

It is also important to note that under the Uniform Systems of Accounts the installed cost of equipment used wholly for traffic signaling systems, including transformers, are to be posted to the same account (373) as equipment for streetlights. It is possible that some of the undepreciated value of investments attributed to streetlights by Liberty may be for equipment for traffic control systems installed by GSE prior to Liberty's ownership, since their records apparently do not allow them to identify what, for whom, or where these investments were made, other than, presumably, within the City of Lebanon. Certainly, there has been an increase in the number of traffic lights throughout the City over the past 23 years, including new equipment installed by or for NHDOT around intersections they are responsible for, such as I-89 exits 18 and 20.

Q. What is the basis of your assertion that Liberty's method for how it intends to use existing data to approximate "the undepreciated value of the existing light" is unreasonable and inequitable?

⁵ This was stated in response to data requests CoL 2-3 and CoL 2-4 attached hereto as Attachments O and P.

429 A. There have been 4 methods suggested or used by Liberty for how they would calculate
430 the City's share of undepreciated value. First in the May 2018 estimate, the entire undepreciated
431 balance is proposed to be charged to the City, less an estimated salvage value for the mounting
432 brackets: \$178,505.97 less \$56,933.25 = \$121,572.72 "total value charge Lebanon" (lines 194 to
433 202, p. 4 of Attachment M). That is clearly unreasonable as the City only pays for about 2/3 of
434 total number of streetlights charged to Liberty customers in Lebanon. If the customers for the
435 other roughly 400 streetlights wanted to convert or discontinue their lights after Lebanon, the
436 only undepreciated balance left on Liberty's books would be for the assumed value of brackets.

437 That approach seems to have been superseded, first by an approach described by Liberty
438 in their 10/10/19 response to data request CoL 2-3, Attachment O, which states that if the
439 Company can't match billing information to plant accounting records for specific lights they
440 would "identify the oldest of the requested lights for which there are records and use the
441 remaining value of those lights as the basis to charge any undepreciated value as to the entire
442 group of requested lights." Due to the apparent likelihood that they will have no ability to match
443 any accounting records to any type of streetlight installed prior to 2012, much less any specific
444 light, Liberty will be using net book value for relatively new and less depreciated fixtures as a
445 proxy for fixtures that are much older on average. If we just pretend that Liberty's records
446 actually do represent the installed cost of 335 streetlights, then it seems entirely possible that the
447 records for the other unaccounted for ~1,100 streetlights may have been purged from GSE
448 records under former ownership (NEES and National Grid) because they were fully depreciated.
449 This approach could also result in the City paying for all or most of the total net book value of
450 streetlights in the City.

451 Apparently Liberty has tried to apply this approach with the actual estimate provided to
452 the City on 11/1/19 for removal of 76 street lights, what I will call the 3rd approach because it
453 deviates from the previous description by not attempting to match up any of the specific types of
454 luminaires being removed to the line items being used as proxies, rather just using the oldest 76
455 items out of 335 that seem to be for streetlights as the proxies. In Attachment N the total amount
456 due for net book value for 76 streetlights is figured to be \$12,284.50 or \$161.38 per streetlight,
457 which is greater than the \$144.54 average net book value per streetlights for all streetlights as of
458 mid-2017 (\$178,505/1,235) and that is apparently even though all of the oldest items for
459 streetlights with zero net book value are used in this initial calculation. If Liberty moves forward
460 in time down the list of items by install date for the next round of removals or conversions, this
461 approach could result in a charge that is much greater than average net book value for all
462 streetlights and hence result in substantial overcollection and a potential windfall for Liberty
463 (depending if it comes in a case test year) that would be even more unreasonable and inequitable
464 that their initial attempts to estimate this value.

465 Fourth and finally in its 11/6/19 response to CoL TS 1-6, Attachment Q, Liberty stated
466 “the Company has said it will charge the City an average undepreciated value for a prorated
467 number of the 335 lights (not all are billed to the City) to be converted due to the lack of
468 data received from National Grid, potentially saving the City tens of thousands of dollars.” On
469 the contrary, the City contends that such an approach would very likely overcharge the City tens
470 of thousands of dollars. Available evidence indicates that the vast majority of streetlights
471 attributed to the City are more than 23 years old and very likely more than 30 years old. The
472 City has not materially expanded its streetlighting coverage in the past 23 years, while there has
473 been substantial new development of retail, office, commercial, manufacturing, and medical

services within the City and NHDOT has expanded two interstate interchanges during this time. Nine new private roads have been developed with privately paid for streetlighting, some undoubtedly provided by GSE. A pro rata share of net book value for investments made mostly within the past 23 years would have the City pay on the order of 2/3 of those costs, while it is quite likely that more than 1/3 of the streetlights installed or replaced (moved or upgraded to HPS or LED) within the past 23 years have been for non-City customers. If 10% of the City's streetlights were new or replaced in the past 23 to 30 years, say 82 fixtures, that would be a lot, and more than seems likely based on available evidence. If Liberty's account balance actually represented 335 lights installed over the past 30 or so years and that included 10% of the City's total, the City might be responsible for a quarter of net book value today (82/335), not two-thirds. That would be a difference of about \$70,000. The City should not have to bear the burden and cost of proving a negative when Liberty doesn't have the data to prove a positive because of GSE's failure to conform to the requirements of Puc 307.04 and perhaps Liberty's lack of due diligence when it acquired GSE.

I'm not sure what the solution is, particularly because the City wants to move forward much sooner than later, but Commission staff, including audit staff, working with Liberty and the City might be able to think through a more reasonable and equitable resolution. One approach might be for Liberty to examine its records to determine which of its Lebanon customers have requested new streetlights or for which they have had to replace fixtures during the more than 5 years that they have owned GSE and use that as a proxy for City vs. non-City share of undepreciated assets, taking into account the 27 LED conversions for Liberty's LED pilot as an anomalous event. If this can't be timely resolved perhaps the City could make a payment in escrow while a solution is worked through and approved by the Commission. In any

case, where Liberty/GSE cannot comply with the literal language of their tariff due to GSE's own violation of Puc 307.04, Liberty should not be allowed to wing it and make up their own interpretation, methods and estimates for applying their tariff, which could result in large windfalls benefiting their shareholders at the expense of municipalities and their taxpayers who are just trying to be as energy efficient and fiscally responsible as possible.

Q. What are your brief comments about Liberty's proposed EV rate?

A. The City commends Liberty for its proposed electric vehicle charging rate, Rate EV and urges the Commission to approve it and allow any residential customer to access it, even if it is for the entire home. Liberty confirmed in response to CoL 2-5 (Attachment R) that Liberty intends to update the filed illustrative rates consistent with the "Technical Statement Regarding Time-of-Use (TOU) Model" in DE 17-189 that I co-authored with Heather Tebbetts of Liberty and the OCA's then consultant Lon Huber. I stand ready to assist in that effort as contemplated in Order No. 26,209 at 39.

I also urge the Commission to encourage Liberty to develop and propose similar opt-in TOU rates for its non-resident customers, starting with the G-3 rate class, as that could use the same basic model structure and much of the same data as for residential customers, and then for G-2 and G-3 rate classes with demand charges more based on share of coincident peaks. I'd be happy to help with that too (in my spare time :). This would be a big step forward in terms of providing more appropriate cost causation-based price signals to customers as contemplated by RSA 374-F and grid modernization.

Q. Does that conclude your testimony?

A. Yes it does.

Attachments

Attachment A	Background & Experience
Attachment B	SB 307 as passed by the Senate and House
Attachment C	Governor's Veto Message Regarding Senate Bill 307
Attachment D	Testimony on SB 307 to the NH House ST&E Committee
Attachment E	"AMA warns of health & safety problems from "white" LED streetlights" 6/17/16
Attachment F	AMA Report of the Council on Science and Public Health on: Human & Environmental Effects of LED Community Lighting
Attachment G	Analysis of bracket & wire-tap costs being capitalized
Attachment H	"Like It or Not, Chicago's About to Get a Lot Less Orange"
Attachment I	Affidavit of Deputy City Manager Paula Maville
Attachment J	Affidavit of Mayor Timothy McNamara
Attachment K	GSE's 1967 and 1973 tariffs for Rate M
Attachment L	Plan of Lebanon Street Lights with Age of Buildings \pm 1996
Attachment M	GSE Street Light Plant Account for Lebanon
Attachment N	Liberty Proxy Estimate of Net Book Value for 74 Streetlights
Attachment O	Liberty Response to CoL 2-3
Attachment P	Liberty Response to CoL 2-4
Attachment Q	Liberty Response to CoL TS 1-6
Attachment R	Liberty Response to CoL 2-5

SB 307-FN - AS AMENDED BY THE SENATE

03/14/2019 0869s

19-1063

06/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Nineteen

AN ACT relative to outdoor lighting.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 State Purchase of Permanent Outdoor Lighting Design. Amend RSA 9-E:2, I(c) to read as
2 follows:

3 (c) The director of the agency responsible for the funding of such luminaire or having
4 authority over the illuminated infrastructure ensures:

5 (1) That consideration is given to minimizing glare and light trespass.

6 (2) *That such luminaires have a color correlated temperature of 3,000*
7 *degrees Kelvin or less when initially installed or replaced in municipalities that have a*
8 *policy calling for outdoor lighting to have a color correlated temperature of 3,000 degrees*
9 *Kelvin or less if the community so requests, provided it does not increase the cost to the*
10 *state in any pre-existing contracts or procurements.*

11 2 New Hampshire Dark Sky Policy. Amend RSA 9-E:3 to read as follows:

12 9-E:3 New Hampshire Dark Sky Policy.

13 **I.** It shall be the policy of the state of New Hampshire to encourage municipalities to enact
14 such local ordinances and regulations as they deem appropriate to conserve energy consumed by
15 outdoor lighting; to minimize light pollution and glare; and to preserve dark skies as a feature of
16 rural character wherever practicable.

17 **II.** *To better enable communities to conserve energy consumed by outdoor lighting*
18 *and carry out dark sky policies, the public utilities commission shall institute proceedings*
19 *and may approve pilots or adopt rules or waivers as it deems necessary to reasonably*
20 *enable the state, its agencies, subdivisions, and instrumentalities to own and operate*
21 *outdoor street lights on utility poles under its jurisdiction under RSA 374:34-a or*
22 *otherwise, including the use of smart adaptive street lighting with networked lighting*
23 *controls. To the extent technically and economically feasible and consistent with the*
24 *public good, the commission shall enable the use of revenue grade metering built into*
25 *networked street lighting controls and may enable the collaborative or shared use of*
26 *networked street lighting controls and supporting communication systems by utilities and*
27 *the state, its agencies, subdivisions, and instrumentalities for providing additional utility*
28 *and public services, such as advanced electric and water meter reading, public electric*
29 *vehicle charging stations, and environmental sensors used for traffic and parking*
30 *management and public safety.*

31 3 New Section; Exemption. Amend RSA 72 by inserting after section 12-e the following new

SB 307-FN - AS AMENDED BY THE SENATE

1 section:

2 72:12-f Exemption. Street lights, including networked street lighting controls, built in revenue
3 grade metering, supporting communication system hardware, and other connected or networked
4 equipment used to provide public governmental functions or services, such as environmental
5 sensors and public electric vehicle charging stations, and that are paid for by the state, its agencies,
6 subdivisions, and instrumentalities shall be exempt from taxation as real estate.

7 4 Effective Date. This act shall take effect 60 days after its passage.

July 10, 2019

Governor's Veto Message Regarding Senate Bill 307

By the authority vested in me, pursuant to part II, Article 44 of the New Hampshire Constitution, on July 10, 2019, I have vetoed Senate Bill 307, relative to outdoor lighting.

This bill is an overly prescriptive attempt to regulate streetlight purchases by state agencies. The Department of Transportation has already adjusted its standard to match that which is specified in the bill. Under this bill, minor adjustments to streetlights would require an act of the general court. The State of New Hampshire needs to be more nimble than that to address future technology changes. Furthermore, the PUC is already able to address these issues through ongoing dockets.

For the reasons stated above, I have vetoed Senate Bill 307.

Respectfully submitted,

Christopher T. Sununu
Governor

Source: http://gencourt.state.nh.us/Senate/calendars_journals/calendars/2019/sc%2034.pdf, p. 13.



CITY OF LEBANON

51 North Park Street

Lebanon, NH 03766

(603) 448-4220

April 2, 2019

Hon. Robert Backus
Chair, Science, Technology & Energy Committee
New Hampshire House of Representative4s
107 North Main St.
Concord, NH 03301

RE: SB 307-FN Outdoor Lighting

Dear Chairman Backus and Members of the Science, Technology and Energy Committee,

I appear on behalf of the City of Lebanon to support the passage of SB 307 that Sen. Hennessey filed on behalf of the City and other municipalities interested in acting in accordance with New Hampshire's Dark Sky Policy as expressed at RSA 9-E:3, by conserving energy consumed by outdoor lighting with LED conversions and dimming control and by specifying the use of dark sky friendly LED lighting that is warm in color temperature (3000°K or less). For your convenient reference I have attached a copy of the 10 year old RSA Chapter 9-E, Outdoor Lighting Efficiency, in its entirety showing how it would be amended by passage of SB 307 as amended by the Senate.

SB 307 does 3 main things corresponding to the amended analysis:

1) Section 1 of the bill directs state agencies installing or replacing permanent outdoor lighting to use luminaires that have a color temperature of 3000°K or less (warmer white) in municipalities that have a policy calling for such if so requested and if it can be done at no additional cost to the state. The International Dark Sky Society and the American Medical Association both strongly call for only 3000°K or warmer (i.e. lower color temperature) for outdoor lighting for a variety of very good reasons, including that fact that cooler colored LED street lights can have enough blue light content that they suppress melatonin production to the point that they can cause sleep disruption and public health problems. Cooler/whiter LED also usually creates more of a glare problem and is ecologically harmful. I have attached an article about the AMA policy and the AMA report recommending the policy.

NHDOT has a contract with Affinity LED Lighting of Dover to convert all street lights that DOT pays for in the Eversource and Unitil service areas to LED. This project is still in its early stages. Affinity offers both 3000°K and 4000°K lamp color temperatures for the same cost (and efficacy), and as stated in the original Fiscal Note (FN) DOT had adopted a policy of using 4000°K even in communities that otherwise have 3000°K. An impetus for this provision of the bill was the fact that Affinity had indicated that they have had just such a request that had been turned down. Lebanon and some other communities have adopted policies calling for 3000°K or warmer street lights to minimize blue spectrum,

so we would like the DOT fixtures in our community (including at four I-89 interchanges in Lebanon) to do so too, at no additional cost to the state. Since SB 307 was heard in the Senate, my understanding is that NHDOT has executed a change order with Affinity and will be installing all 3000°K LED roadway lights instead of the originally planned 4000°K LEDs, which I think was a very good choice for the State as a whole. Existing RSA 9-E:2, II provides for additional exceptions to this requirement, such as a compelling safety interest.

2a) Section 2 of the bill, at lines 17-23 gives direction to the PUC to enable publicly owned street lighting throughout the state, as is common in many places in the United States and the rest of the world. While Eversource allows communities to select and purchase their own LED street lights and even install them with qualified contract crews, they typically assume ownership once they are installed on utility poles, although I understand there may be exceptions where some communities, such as Manchester, have been allowed to retain ownership and maintenance responsibility for their street lights. Neither Unitil's nor Liberty's tariffs provide for such presently. Liberty Utilities is working with the City of Lebanon and on new tariff to enable the City to select and pay for new street lights, including the use of adaptive or networked lighting controls, but they have not yet adopted a general policy or tariff enabling municipal ownership of the street lights.

This bill does not set any timelines for PUC action but does set forth a policy to recognize that there is not an inherent electric utility monopoly on ownership of street lighting for public ways. The State of New Hampshire and its subdivisions, primarily municipalities, provide and maintain the public rights-of-way that host the utility poles that in turn host the public street lighting, so it makes sense that the state and its municipalities should be able to own and control the street lights that they pay for, subject to PUC oversight as they interact with the regulated utilities. One reason for this is to allow the State and its subdivisions to decide to discontinue the use of a particular street light that they have purchased and paid installation costs with public funds, to be able to take back that fixture for use in a different location, rather than forfeiting the fixture to the utility because the utility has assumed ownership and control of the fixture.

2b) Section 2 at lines 23-30 gives direction to the PUC to enable the use of revenue grade metering that can be integrated into networked street lighting control nodes for billing purposes, subject to technical and economic feasibility and consistency with the public good. This provision also empowers the PUC to enable the collaborative or shared use of networked street lights and supporting communication systems by utilities and municipalities and state agencies for providing additional utility and public services such as supporting public electric vehicle charging stations and parking systems like the City of Concord operates. Dover and Nashua are the only communities in NH that have invested in this kind of networked dimmable street lighting, often called "smart LED street lighting," but they get no rate credit if they trim or dim their lighting below full output. Trimming means setting the initial output at less than 100%, say 75%, extending the life of luminaires by 5-10 years or more, and allowing a reduction in trim towards the end of life as the output fades, for lumen maintenance. Competition has driven innovation in this realm and smart street lighting offers communities opportunities for additional energy savings and carbon reductions through trimming and adaptive dimming of street lights that is more dark sky friendly because they can be dimmed for fireworks, meteor showers, a full moon, inactivity, or routinely late at night.

The City of Portland Maine for example is already using its smart street lighting network, equipped with traffic sensors in some locations, to improve traffic flow through two congested corridors, saving commuter time and idling energy (by >20% at certain high-volume traffic lights). However, the business case for such adaptive networked controls largely depends on getting credit for the reduced kWh consumption for smart trimming and dimming, while allowing communities to brighten and adjust street

lighting levels on the fly for first responders, public safety, and special events. In Lebanon we estimate that LED conversion alone should save about 54% of our street lighting energy, while adding network controls and selective dimming, mainly late at night in residential areas, could increase that to about a 70% reduction in kWh, which is what some cities in Europe have achieved with adaptive controls.

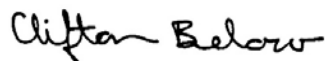
I've attached some literature on one vendor's product, Acuity Brand's Dark-to-Light DTL DSN networked photocontrols that works with the Itron network. These are products that the City and Liberty are considering proposing to the PUC to pilot, but there are many other vendors in this space, including several that are now offering their built-in revenue grade metering with IR pulse output that is key to affordably being able to test and verify metering accuracy (seconds per node with pulse output versus hours per node without).

SB 307 as introduced would have required the PUC to allow the state and its subdivisions to own the street light control nodes with revenue grade metering built-in. The bill was amended in the Senate after the major stakeholders (PUC, utilities, Clean Energy NH, & City of Lebanon) all sat down together to discuss concerns about the original language. In particular, the electric utilities felt that if they were going to be required to use metering data from lighting control nodes for billing, that they should own the control nodes since they would function as revenue-grade meters, so they can test them and replace as necessary, like they do with other electric meters. The amended language leaves such questions and details about possible standards and implementation to the PUC while simply expressing policy intent and appropriate enabling language. Again, no timeline is set for PUC action, so they can move at their own deliberative pace with the ability to oversee this and set conditions and requirements as are determined necessary or desirable by their processes, such as evidentiary hearings.

3) The 3rd section of the bill starting at the bottom of p. 1, line 31 to the end, provides that street lights and networked street lighting controls, supporting communication system hardware, and connected equipment providing public governmental functions or services, such as public roadway lighting and public electric vehicle charging stations, that are paid for the state or its subdivisions, shall be exempt from taxation as real estate. This was added by the Senate amendment in recognition that the PUC may conclude that equipment that may be paid for by the state or a municipality, such as networked street light control nodes, and used for a public purpose, shouldn't be taxed like private property, even if the PUC determines that ownership and some control has to be turned over to a regulated electric utility. It doesn't make sense that Manchester, Littleton, Wolfeboro and other towns own their own street lights don't pay taxes on them as public property, even as other towns that likewise have paid for such, but then had to turn over ownership to the investor-owned utility, do pay state and local property taxes on the exact same type and use of property. It doesn't make sense that NHDOT should be paying local property taxes on interstate lighting that it paid for, anymore than it would make sense for the City of Lebanon to pay the state utility property tax on equipment that the City pays for that is used for a public purpose.

I'm happy to respond to any questions and work with the committee on any concerns you may have about the specific policies and language in this bill. Thank you for your attention to this matter.

Yours truly,



Clifton Below
City Councilor & Asst. Mayor
Clifton.Below@LebanonNH.gov

THE CONVERSATION

Academic rigor, journalistic flair

American Medical Association warns of health and safety problems from 'white' LED streetlights

June 17, 2016 3:48pm EDT



New LED-based streetlights are whiter than traditional ones and contain more blue light, which can disrupt people's circadian rhythms. meltedplastic/flickr, CC BY-NC-ND

Author



Richard G. "Bugs" Stevens

Professor, School of Medicine, University of Connecticut

The American Medical Association (AMA) has just adopted an official policy statement about street lighting: cool it and dim it.

The statement, adopted unanimously at the AMA's annual meeting in Chicago on June 14, comes in response to the rise of new LED street lighting sweeping the country. An AMA committee issued guidelines on how communities can choose LED streetlights to "minimize potential harmful human health and environmental effects."

Municipalities are replacing existing streetlights with efficient and long-lasting LEDs to save money on energy and maintenance. Although the streetlights are delivering these benefits, the AMA's stance reflects how important proper design of new technologies is and the close connection between light and human health.

The AMA's statement recommends that outdoor lighting at night, particularly street lighting, should have a color temperature of no greater than 3000 Kelvin (K). Color temperature (CT) is a measure of the spectral content of light from a source; how much blue, green, yellow and red there is in it. A higher CT rating generally means greater blue content, and the whiter the light appears.

A white LED at CT 4000K or 5000K contains a high level of short-wavelength blue light; this has been the choice for a number of cities that have recently retrofitted their street lighting such as Seattle

and New York.

But in the wake of these installations have been complaints about the harshness of these lights. An extreme example is the city of Davis, California, where the residents demanded a complete replacement of these high color temperature LED street lights.

Can communities have more efficient lighting without causing health and safety problems?

Two problems with LED street lighting

An incandescent bulb has a color temperature of 2400K, which means it contains far less blue and far more yellow and red wavelengths. Before electric light, we burned wood and candles at night; this artificial light has a CT of about 1800K, quite yellow/red and almost no blue. What we have now is very different.

The new “white” LED street lighting which is rapidly being retrofitted in cities throughout the country has two problems, according to the AMA.

The first is discomfort and glare. Because LED light is so concentrated and has high blue content, it can cause severe glare, resulting in pupillary constriction in the eyes. Blue light scatters more in the human eye than the longer wavelengths of yellow and red, and sufficient levels can damage the retina. This can cause problems seeing clearly for safe driving or walking at night.

You can sense this easily if you look directly into one of the control lights on your new washing machine or other appliance: it is very difficult to do because it hurts. Street lighting can have this same effect, especially if its blue content is high and there is not appropriate shielding.

The other issue addressed by the AMA statement is the impact on human circadian rhythmicity.

Color temperature reliably predicts spectral content of light – that is, how much of each wavelength is present. It’s designed specifically for light that comes off the tungsten filament of an incandescent bulb.

However, the CT rating does not reliably measure color from fluorescent and LED lights.

Another system for measuring light color for these sources is called correlated color temperature (CCT). It adjusts the spectral content of the light source to the color sensitivity of human vision. Using this rating, two different 3000K light sources could have fairly large differences in blue light content.

Therefore, the AMA’s recommendation for CCT below 3000K is not quite enough to be sure that blue light is minimized. The actual spectral irradiance of the LED – the relative amounts of each of the colors produced – should be considered, as well.



Light is composed of light of different colors (red, blue and green) and some LED streetlights have a relatively high portion of blue light, which can disrupt people’s circadian rhythms. flakeparadigm/flickr, CC BY-SA

The reason lighting matters

The AMA policy statement is particularly timely because the new **World Atlas of Artificial Night Sky Brightness** just appeared last week, and street lighting is an important component of light pollution. According to the AMA statement, one of the considerations of lighting the night is its impact on human health.

In previous articles for *The Conversation*, I have described how lighting affects our normal circadian physiology, how this could lead to some serious health consequences and most recently how lighting the night affects sleep.

In the case of white LED light, it is estimated to be five times more effective at suppressing melatonin at night than the high pressure sodium lamps (given the same light output) which have been the mainstay of street lighting for decades. Melatonin suppression is a marker of circadian disruption, which includes disrupted sleep.

Bright electric lighting can also adversely affect wildlife by, for example, disturbing migratory patterns of birds and some aquatic animals which nest on shore.

Street lighting and human health

The AMA has made three recommendations in its new policy statement:

First, the AMA supports a “proper conversion to community based Light Emitting Diode (LED) lighting, which reduces energy consumption and decreases the use of fossil fuels.” Second, the AMA “encourage[s] minimizing and controlling blue-rich environmental lighting by using the lowest emission of blue light possible to reduce glare.”

Third, the AMA “encourage[s] the use of 3000K or lower lighting for outdoor installations such as roadways. All LED lighting should be properly shielded to minimize glare and detrimental human and environmental effects, and consideration should be given to utilize the ability of LED lighting to be dimmed for off-peak time periods.”

There is almost never a completely satisfactory solution to a complex problem. We must have lighting at night, not only in our homes and businesses, but also outdoors on our streets. The need for energy efficiency is serious, but so too is minimizing human risk from bad lighting, both due to glare and to circadian disruption. LED technology can optimize both when properly designed.

REPORT OF THE COUNCIL ON SCIENCE AND PUBLIC HEALTH

CSAPH Report 2-A-16

Subject: Human and Environmental Effects of Light Emitting Diode (LED) Community Lighting

Presented by: Louis J. Kraus, MD, Chair

Referred to: Reference Committee E
(Theodore Zanker, MD, Chair)

INTRODUCTION

With the advent of highly efficient and bright light emitting diode (LED) lighting, strong economic arguments exist to overhaul the street lighting of U.S. roadways.¹⁻³ Valid and compelling reasons driving the conversion from conventional lighting include the inherent energy efficiency and longer lamp life of LED lighting, leading to savings in energy use and reduced operating costs, including taxes and maintenance, as well as lower air pollution burden from reduced reliance on fossil-based carbon fuels.

Not all LED light is optimal, however, when used as street lighting. Improper design of the lighting fixture can result in glare, creating a road hazard condition.^{4,5} LED lighting also is available in various color correlated temperatures. Many early designs of white LED lighting generated a color spectrum with excessive blue wavelength. This feature further contributes to disability glare, i.e., visual impairment due to stray light, as blue wavelengths are associated with more scattering in the human eye, and sufficiently intense blue spectrum damages retinas.^{6,7} The excessive blue spectrum also is environmentally disruptive for many nocturnal species. Accordingly, significant human and environmental concerns are associated with short wavelength (blue) LED emission. Currently, approximately 10% of existing U.S. street lighting has been converted to solid state LED technology, with efforts underway to accelerate this conversion. The Council is undertaking this report to assist in advising communities on selecting among LED lighting options in order to minimize potentially harmful human health and environmental effects.

METHODS

English language reports published between 2005 and 2016 were selected from a search of the PubMed and Google Scholar databases using the MeSH terms “light,” “lighting methods,” “color,” “photoc stimulation,” and “adverse effects,” in combination with “circadian rhythm/physiology/radiation effects,” “radiation dosage/effects,” “sleep/physiology,” “ecosystem,” “environment,” and “environmental monitoring.” Additional searches using the text terms “LED” and “community,” “street,” and “roadway lighting” were conducted. Additional information and perspective were supplied by recognized experts in the field.

ADVANTAGES AND DISADVANTAGES OF LED STREET LIGHTS

The main reason for converting to LED street lighting is energy efficiency; LED lighting can reduce energy consumption by up to 50% compared with conventional high pressure sodium (HPS)

1 lighting. LED lighting has no warm up requirement with a rapid “turn on and off” at full intensity.
2 In the event of a power outage, LED lights can turn on instantly when power is restored, as
3 opposed to sodium-based lighting requiring prolonged warm up periods. LED lighting also has the
4 inherent capability to be dimmed or tuned, so that during off peak usage times (e.g., 1 to 5 AM),
5 further energy savings can be achieved by reducing illumination levels. LED lighting also has a
6 much longer lifetime (15 to 20 years, or 50,000 hours), reducing maintenance costs by decreasing
7 the frequency of fixture or bulb replacement. That lifespan exceeds that of conventional HPS
8 lighting by 2-4 times. Also, LED lighting has no mercury or lead, and does not release any toxic
9 substances if damaged, unlike mercury or HPS lighting. The light output is very consistent across
10 cold or warm temperature gradients. LED lights also do not require any internal reflectors or glass
11 covers, allowing higher efficiency as well, if designed properly.^{8,9}

12
13 Despite the benefits of LED lighting, some potential disadvantages are apparent. The initial cost is
14 higher than conventional lighting; several years of energy savings may be required to recoup that
15 initial expense.¹⁰ The spectral characteristics of LED lighting also can be problematic. LED
16 lighting is inherently narrow bandwidth, with “white” being obtained by adding phosphor coating
17 layers to a high energy (such as blue) LED. These phosphor layers can wear with time leading to a
18 higher spectral response than was designed or intended. Manufacturers address this problem with
19 more resistant coatings, blocking filters, or use of lower color temperature LEDs. With proper
20 design, higher spectral responses can be minimized. LED lighting does not tend to abruptly “burn
21 out,” rather it dims slowly over many years. An LED fixture generally needs to be replaced after it
22 has dimmed by 30% from initial specifications, usually after about 15 to 20 years.^{1,11}

23
24 Depending on the design, a large amount blue light is emitted from some LEDs that appear white
25 to the naked eye. The excess blue and green emissions from some LEDs lead to increased light
26 pollution, as these wavelengths scatter more within the eye and have detrimental environmental
27 and glare effects. LED’s light emissions are characterized by their correlated color temperature
28 (CCT) index.^{12,13} The first generation of LED outdoor lighting and units that are still widely being
29 installed are “4000K” LED units. This nomenclature (Kelvin scale) reflects the equivalent color of
30 a heated metal object to that temperature. The LEDs are cool to the touch and the nomenclature has
31 nothing to do with the operating temperature of the LED itself. By comparison, the CCT associated
32 with daylight light levels is equivalent to 6500K, and high pressure sodium lighting (the current
33 standard) has a CCT of 2100K. Twenty-nine percent of the spectrum of 4000K LED lighting is
34 emitted as blue light, which the human eye perceives as a harsh white color. Due to the point-
35 source nature of LED lighting, studies have shown that this intense blue point source leads to
36 discomfort and disability glare.¹⁴

37
38 More recently engineered LED lighting is now available at 3000K or lower. At 3000K, the human
39 eye still perceives the light as “white,” but it is slightly warmer in tone, and has about 21% of its
40 emission in the blue-appearing part of the spectrum. This emission is still very blue for the
41 nighttime environment, but is a significant improvement over the 4000K lighting because it
42 reduces discomfort and disability glare. Because of different coatings, the energy efficiency of
43 3000K lighting is only 3% less than 4000K, but the light is more pleasing to humans and has less
44 of an impact on wildlife.

45 *Glare*

46
47
48 Disability glare is defined by the Department of Transportation (DOT) as the following:

49
50 “Disability glare occurs when the introduction of stray light into the eye reduces the ability to
51 resolve spatial detail. It is an objective impairment in visual performance.”

1 Classic models of this type of glare attribute the deleterious effects to intraocular light scatter in the
2 eye. Scattering produces a veiling luminance over the retina, which effectively reduces the contrast
3 of stimulus images formed on the retina. The disabling effect of the veiling luminance has serious
4 implications for nighttime driving visibility.¹⁵

5
6 Although LED lighting is cost efficient and inherently directional, it paradoxically can lead to
7 worse glare than conventional lighting. This glare can be greatly minimized by proper lighting
8 design and engineering. Glare can be magnified by improper color temperature of the LED, such as
9 blue-rich LED lighting. LEDs are very intense point sources that cause vision discomfort when
10 viewed by the human eye, especially by older drivers. This effect is magnified by higher color
11 temperature LEDs, because blue light scatters more within the human eye, leading to increased
12 disability glare.¹⁶

13
14 In addition to disability glare and its impact on drivers, many residents are unhappy with bright
15 LED lights. In many localities where 4000K and higher lighting has been installed, community
16 complaints of glare and a “prison atmosphere” by the high intensity blue-rich lighting are common.
17 Residents in Seattle, WA have demanded shielding, complaining they need heavy drapes to be
18 comfortable in their own homes at night.¹⁷ Residents in Davis, CA demanded and succeeded in
19 getting a complete replacement of the originally installed 4000K LED lights with the 3000K
20 version throughout the town at great expense.¹⁸ In Cambridge, MA, 4000K lighting with dimming
21 controls was installed to mitigate the harsh blue-rich lighting late at night. Even in places with a
22 high level of ambient nighttime lighting, such as Queens in New York City, many complaints were
23 made about the harshness and glare from 4000K lighting.¹⁹ In contrast, 3000K lighting has been
24 much better received by citizens in general.

25 26 *Unshielded LED Lighting*

27
28 Unshielded LED lighting causes significant discomfort from glare. A French government report
29 published in 2013 stated that due to the point source nature of LED lighting, the luminance level of
30 unshielded LED lighting is sufficiently high to cause visual discomfort regardless of the position,
31 as long as it is in the field of vision. As the emission surfaces of LEDs are highly concentrated
32 point sources, the luminance of each individual source easily exceeds the level of visual
33 discomfort, in some cases by a factor of 1000.¹⁷

34
35 Discomfort and disability glare can decrease visual acuity, decreasing safety and creating a road
36 hazard. Various testing measures have been devised to determine and quantify the level of glare
37 and vision impairment by poorly designed LED lighting.²⁰ Lighting installations are typically
38 tested by measuring foot-candles per square meter on the ground. This is useful for determining the
39 efficiency and evenness of lighting installations. This method, however, does not take into account
40 the human biological response to the point source. It is well known that unshielded light sources
41 cause pupillary constriction, leading to worse nighttime vision between lighting fixtures and
42 causing a “veil of illuminance” beyond the lighting fixture. This leads to worse vision than if the
43 light never existed at all, defeating the purpose of the lighting fixture. Ideally LED lighting
44 installations should be tested in real life scenarios with effects on visual acuity evaluated in order to
45 ascertain the best designs for public safety.

46 47 *Proper Shielding*

48
49 With any LED lighting, proper attention should be paid to the design and engineering features.
50 LED lighting is inherently a bright point source and can cause eye fatigue and disability glare if it
51 is allowed to directly shine into human eyes from roadway lighting. This is mitigated by proper

design, shielding and installation ensuring that no light shines above 80 degrees from the horizontal. Proper shielding also should be used to prevent light trespass into homes alongside the road, a common cause of citizen complaints. Unlike current HPS street lighting, LEDs have the ability to be controlled electronically and dimmed from a central location. Providing this additional control increases the installation cost, but may be worthwhile because it increases long term energy savings and minimizes detrimental human and environmental lighting effects. In environmentally sensitive or rural areas where wildlife can be especially affected (e.g., near national parks or bio-rich zones where nocturnal animals need such protection), strong consideration should be made for lower emission LEDs (e.g., 3000K or lower lighting with effective shielding). Strong consideration also should be given to the use of filters to block blue wavelengths (as used in Hawaii), or to the use of inherent amber LEDs, such as those deployed in Quebec. Blue light scatters more widely (the reason the daytime sky is “blue”), and unshielded blue-rich lighting that travels along the horizontal plane increases glare and dramatically increases the nighttime sky glow caused by excessive light pollution.

POTENTIAL HEALTH EFFECTS OF “WHITE” LED STREET LIGHTING

Much has been learned over the past decade about the potential adverse health effects of electric light exposure, particularly at night.²¹⁻²⁵ The core concern is disruption of circadian rhythmicity. With waning ambient light, and in the absence of electric lighting, humans begin the transition to nighttime physiology at about dusk; melatonin blood concentrations rise, body temperature drops, sleepiness grows, and hunger abates, along with several other responses.

A number of controlled laboratory studies have shown delays in the normal transition to nighttime physiology from evening exposure to tablet computer screens, backlit e-readers, and room light typical of residential settings.²⁶⁻²⁸ These effects are wavelength and intensity dependent, implicating bright, short wavelength (blue) electric light sources as disrupting transition. These effects are not seen with dimmer, longer wavelength light (as from wood fires or low wattage incandescent bulbs). In human studies, a short-term detriment in sleep quality has been observed after exposure to short wavelength light before bedtime. Although data are still emerging, some evidence supports a long-term increase in the risk for cancer, diabetes, cardiovascular disease and obesity from chronic sleep disruption or shiftwork and associated with exposure to brighter light sources in the evening or night.^{25,29}

Electric lights differ in terms of their circadian impact.³⁰ Understanding the neuroscience of circadian light perception can help optimize the design of electric lighting to minimize circadian disruption and improve visual effectiveness. White LED streetlights are currently being marketed to cities and towns throughout the country in the name of energy efficiency and long term cost savings, but such lights have a spectrum containing a strong spike at the wavelength that most effectively suppresses melatonin during the night. It is estimated that a “white” LED lamp is at least 5 times more powerful in influencing circadian physiology than a high pressure sodium light based on melatonin suppression.³¹ Recent large surveys found that brighter residential nighttime lighting is associated with reduced sleep time, dissatisfaction with sleep quality, nighttime awakenings, excessive sleepiness, impaired daytime functioning, and obesity.^{29,32} Thus, white LED street lighting patterns also could contribute to the risk of chronic disease in the populations of cities in which they have been installed. Measurements at street level from white LED street lamps are needed to more accurately assess the potential circadian impact of evening/nighttime exposure to these lights.

1 ENVIRONMENTAL EFFECTS OF LED LIGHTING

2
3 The detrimental effects of inefficient lighting are not limited to humans; 60% of animals are
4 nocturnal and are potentially adversely affected by exposure to nighttime electrical lighting. Many
5 birds navigate by the moon and star reflections at night; excessive nighttime lighting can lead to
6 reflections on glass high rise towers and other objects, leading to confusion, collisions and
7 death.³³ Many insects need a dark environment to procreate, the most obvious example being
8 lightning bugs that cannot “see” each other when light pollution is pronounced. Other
9 environmentally beneficial insects are attracted to blue-rich lighting, circling under them until they
10 are exhausted and die.^{34,35} Unshielded lighting on beach areas has led to a massive drop in turtle
11 populations as hatchlings are disoriented by electrical light and sky glow, preventing them from
12 reaching the water safely.³⁵⁻³⁷ Excessive outdoor lighting diverts the hatchlings inland to their
13 demise. Even bridge lighting that is “too blue” has been shown to inhibit upstream migration of
14 certain fish species such as salmon returning to spawn. One such overly lit bridge in Washington
15 State now is shut off during salmon spawning season.

16
17 Recognizing the detrimental effects of light pollution on nocturnal species, U.S. national parks
18 have adopted best lighting practices and now require minimal and shielded lighting. Light pollution
19 along the borders of national parks leads to detrimental effects on the local bio-environment. For
20 example, the glow of Miami, FL extends throughout the Everglades National Park. Proper
21 shielding and proper color temperature of the lighting installations can greatly minimize these types
22 of harmful effects on our environment.

23
24 CONCLUSION

25
26 Current AMA Policy supports efforts to reduce light pollution. Specific to street lighting, Policy H-
27 135.932 supports the implementation of technologies to reduce glare from roadway lighting. Thus,
28 the Council recommends that communities considering conversion to energy efficient LED street
29 lighting use lower CCT lights that will minimize potential health and environmental effects. The
30 Council previously reviewed the adverse health effects of nighttime lighting, and concluded that
31 pervasive use of nighttime lighting disrupts various biological processes, creating potentially
32 harmful health effects related to disability glare and sleep disturbance.²⁵

33
34 RECOMMENDATIONS

35
36 The Council on Science and Public Health recommends that the following statements be adopted,
37 and the remainder of the report filed.

- 38
39 1. That our American Medical Association (AMA) support the proper conversion to community-
40 based Light Emitting Diode (LED) lighting, which reduces energy consumption and decreases
41 the use of fossil fuels. (New HOD Policy)
42
43 2. That our AMA encourage minimizing and controlling blue-rich environmental lighting by
44 using the lowest emission of blue light possible to reduce glare. (New HOD Policy)
45
46 3. That our AMA encourage the use of 3000K or lower lighting for outdoor installations such as
47 roadways. All LED lighting should be properly shielded to minimize glare and detrimental
48 human and environmental effects, and consideration should be given to utilize the ability of
49 LED lighting to be dimmed for off-peak time periods. (New HOD Policy)

Fiscal Note: Less than \$500

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App	Units	Base Cost	Burden Co	Total Cost	Bid Price
7	38.5	7.41	45.91	45.92	0.02%
IN	35	256.85	79.62	336.47	336.48
PY	0.7	36.04	53.51	89.55	89.55
Total:		331.39	140.55	471.93	471.95

30W LED ROADWAY STREET LIGHT W/BACKET INSTALLED COST							
App	Unit Code	Units	Description	Base Cost	Burden Co	Total Cost	Bid Price
IN	8830-0811030	1	BRACKET, LTG, UPSWEEP, 6FT X 2IN DIA, ALUM	74	22.94	96.94	96.95
IN	8830-4005640	5	WIRE, GROUNDING, SOLID CU COVERED, SOFT DRAWN,	5.25	1.63	6.88	6.88
IN	8830-7001501	1	BOLT, MACH, 5/8IN X 12IN, SQ HD, GALVS	1.24	0.38	1.62	1.62
IN	8830-7006014	1	WASHER, SQ FLAT, GALV, 11/16IN HOLE, 2-1/4IN X 2-1/4	0.27	0.08	0.35	0.35
IN	8830-7011833	2	SCREW, LAG, SQ HEAD, PLT PT, 1/2IN. X 4IN., TWIST DR,	1.32	0.41	1.73	1.73
IN	8830-9201786	1	CONNECTOR, INSULATING PIERCING, TAP, CU/AL 2/0 - 1	6.03	1.87	7.9	7.9
IN	8830-9201925	5	CONDUIT, FLEX, 1/2IN LIQUID-TIGHT, NON-METALLIC, G	2.65	0.82	3.47	3.47
IN	8830-9202617	17	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2,	18.02	5.59	23.61	23.61
IN	8830-9387130	1	LUMINAIRE, LED 30W 4000K TYPE III ROADWAY DLC COC	125	38.75	163.75	163.75
IN	8830-9387138	1	CONTROL, PHOTOELEC, 120-277VAC, 1000W(10A), LONG	23.07	7.15	30.22	30.22
PY	Crew Leader	0.7	Crew Leader	36.04	55.31	89.55	89.55
EQ	EQ012	0.7	Line Truck	38.5	7.41	45.91	45.92
						471.95	30.2%

Identifier	Cost	Burden	Profit	Total
EQ		\$38.50	\$7.41	\$45.92
IN		\$256.85	\$79.62	\$336.48
PY		\$36.04	\$53.51	\$89.55
SUB-TOTAL		\$331.39	\$140.55	\$471.95

Selected Events:
7933 30W LED ROADWAY Installation Cost

From Liberty's Attachment to CoL TS 1-4.xlsx, with yellow highlighting and red text added by Clifton Below

App	Units	Base Cost	Burden Co	Total Cost	Bid Price
EQ	0.7	38.5	7.41	45.91	45.92
IN	35	268.85	83.34	352.19	352.22
PY	0.7	36.04	53.51	89.55	89.55
Total:		343.39	144.27	487.65	487.69

50W LED ROADWAY STREET LIGHT W/BACKET INSTALLED COST							
App	Unit Code	Units	Description	Base Cost	Burden Co	Total Cost	Bid Price
	8830-0811030	1	BRACKET, LTG, UPSWEEP, 6FT X 2IN DIA, ALUM	74.00	22.94	96.94	96.95
IN	8830-4005640	5	WIRE, GROUNDING, SOLID CU COVERED, SOFT DRAWN,	5.25	1.63	6.88	6.88
IN	8830-7001501	1	BOLT, MACH, 5/8IN X 12IN, SQ HD, GALVS	1.24	0.38	1.62	1.62
IN	8830-7006014	1	WASHER, SQ FLAT, GALV, 11/16IN HOLE, 2-1/4IN X 2-1/4	0.27	0.08	0.35	0.35
IN	8830-7011833	2	SCREW, LAG, SQ HEAD, PLT PT, 1/2IN. X 4IN., TWIST DR,	1.32	0.41	1.73	1.73
IN	8830-9201786	1	CONNECTOR, INSULATING PIERCING, TAP, CU/AL 2/0 - 1	6.03	1.87	7.9	7.9
IN	8830-9201925	5	CONDUIT, FLEX, 1/2IN LIQUID-TIGHT, NON-METALLIC, G	2.65	0.82	3.47	3.47
IN	8830-9202617	17	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2,	18.02	5.59	23.61	23.61
IN	8830-9387131	1	LUMINAIRE, LED 50W 4000K TYPE III ROADWAY DLC COC	137.00	42.47	179.47	179.49
IN	8830-9387138	1	CONTROL, PHOTOELEC, 120-277VAC, 1000W(10A), LONG	23.07	7.15	30.22	30.22
PY	Crew Leader	0.7	Crew Leader	36.04	53.51	89.55	89.55
EQ	EQ012	0.7	Line Truck	38.5	7.41	45.91	45.92
487.69							29.2%

Identifier	Cost	Burden	Profit	Total	
EQ		\$38.50	\$7.41	\$0.01	\$45.92
IN		\$268.85	\$83.34	\$0.03	\$352.22
PY		\$36.04	\$53.51	\$0.00	\$89.55
SUB-TOTAL		\$343.39	\$144.27	\$0.04	\$487.69

Selected Events:
7934 50W LED ROADWAY Installation Cost

From Liberty's Attachment to CoL TS 1-4.xlsx, with
yellow highlighting and red text added by Clifton
Below

App	Units	Base Cost	Burden Co	Total Cost	Bid Price
EQ	0.7	38.5	7.41	45.91	45.92
IN	35	429.85	133.25	563.1	563.11
PY	0.7	36.04	53.51	89.55	89.55
Total:		504.39	194.18	698.56	698.58

130W LED ROADWAY STREET LIGHT W/BACKET INSTALLED COST							
App	Unit Code	Units	Description	Base Cost	Burden Co	Total Cost	Bid Price
IN	8830-0811030	1	BRACKET, LTG, UPSWEEP, 6FT X 2IN DIA, ALUM	74.00	22.94	96.94	96.95
IN	8830-4005640	5	WIRE, GROUNDING, SOLID CU COVERED, SOFT DRAWN,	5.25	1.63	6.88	6.88
IN	8830-7001501	1	BOLT, MACH, 5/8IN X 12IN, SQ HD, GALVS	1.24	0.38	1.62	1.62
IN	8830-7006014	1	WASHER, SQ FLAT, GALV, 11/16IN HOLE, 2-1/4IN X 2-1/4	0.27	0.08	0.35	0.35
IN	8830-7011833	2	SCREW, LAG, SQ HEAD, PLT PT, 1/2IN. X 4IN., TWIST DR,	1.32	0.41	1.73	1.73
IN	8830-9201786	1	CONNECTOR, INSULATING PIERCING, TAP, CU/AL 2/0 - 1/	6.03	1.87	7.9	7.9
IN	8830-9201925	5	CONDUIT, FLEX, 1/2IN LIQUID-TIGHT, NON-METALLIC, GF	2.65	0.82	3.47	3.47
IN	8830-9202617	17	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, 4	18.02	5.59	23.61	23.61
IN	8830-9387132	1	LUMINAIRE, LED 130W 4000K TYPE II RDWY DLC EATON	298.00	92.38	390.38	390.38
IN	8830-9387138	1	CONTROL, PHOTOELEC, 120-277VAC, 1000W(10A), LONG	23.07	7.15	30.22	30.22
PY	Crew Leader	0.7	Crew Leader	36.04	53.51	89.55	89.55
EQ	EQ012	0.7	Line Truck	From Libe	7.41	45.91	45.91
						698.57	20.4%

Identifier	Cost	Burden	Profit	Total
EQ	\$38.50	\$7.41	\$0.01	\$45.92
IN	\$429.85	\$133.25	\$0.01	\$563.11
PY	\$36.04	\$53.51	\$0.00	\$89.55
SUB-TOTAL	\$504.39	\$194.18	\$0.02	\$698.58

Selected Events:
7935 130W LED ROADWAY Installation Cost

From Liberty's Attachment CoL Ts 1-4.xlsx, with yellow highlighting and red text added by Clifton Below

Like It or Not, Chicago's About to Get a Lot Less Orange

When Chicago's high-pressure sodium lights are replaced with LEDs, the city will lose its distinctive orange glow. Maybe it's for the best.

BY WHET MOSER

PUBLISHED APRIL 21, 2017



Streetlights, people. PHOTO: TIM KOPRA/NASA

On Wednesday, City Council signed off on its \$160 million plan to change the color of Chicago, replacing its 270,000 high-pressure sodium lights, which give the city its, um, distinctive orange glow, to LED. Right now Chicago is one of the most orange cities in the world; when the project is done, it'll look completely different, on the street and from space.

Chicago's been orange for about 40 years. It started with an experiment on the Dan Ryan in 1969, about the time high-pressure sodium-vapor lights were perfected enough to go into widespread use, and a handful of the blueish mercury-vapor lights were replaced. Three years later the Lawndale People's Planning and Action Conference proposed their light installation on Roosevelt Avenue as a crime-fighting tactic. But it was unclear if the investment would pay off. In 1973, UCLA astronomer Kurt Riegel, concerned about light pollution, correlated rising crime to increased outdoor luminosity in a piece for *Science*, concluding that "the selling has also been very successful—most people now believe that outdoor lighting buys them security." (He found that the evidence was mixed.)

Riegel also observed that "high pressure sodium lamps do not account for a very high percentage of outdoor lights in operation presently," but that "municipalities and commercial light users are beginning to install them at a high rate, and the possibility that much of the skylight near urban areas will someday be from this type of lamp should be considered."

He was right. The OPEC oil embargo hit in October 1973, a few months after Riegel's piece was published, and the promise of more light for much less energy was attractive. Riegel plotted out how new technology enabled us to have brighter cities with only a modest increase in energy use.

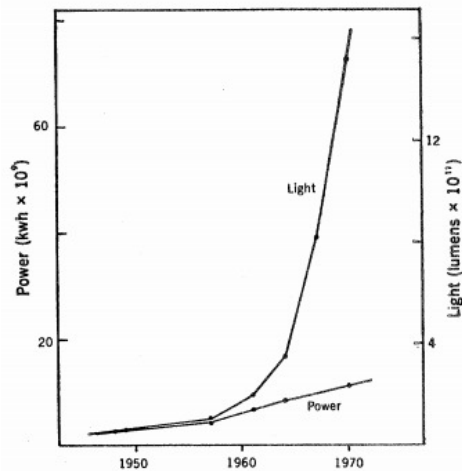


Fig. 5. The growth of power consumption devoted to outdoor public lighting (bottom curve), and the light (top curve) produced by that power, for the past 22 years.

Chicago went fully onboard with high-pressure sodium lights immediately after the OPEC embargo. In November 1973, Mayor Daley requested money for the change. In December the *Tribune* reported that his plan would make Chicago “the first large U.S. city to have sodium vapor lamps on all residential streets”—plausible, given how new the technology was—replacing the “85,000 harsh metallic-blue mercury vapor streetlights on all residential streets with more cheerful, brighter, gold-colored sodium vapor lamps.” In 1976 the city started installing them on its arterial streets.

But as you may have noticed, “cheerful” and “gold-colored” were perhaps an exaggeration. And the city was warned: *Trib* columnist Jack Mabley spoke with an artist from Vancouver, Ralf Kelman, who had watched his city switch from incandescent lighting to the mercury-vapor lights then common in Chicago. “These [mercury vapor] lights are intense, but they are metallic and harsh. They distort colors and intensity shadows,” Kelman said. “They destroy a good mood. A woman goes out in a red dress. She feels great. This light washes her out, turns her dress to mud red. It’s ghostly. It produces gloom.”

Kelman was barely more enthusiastic about high-pressure sodium lighting. “Well, that will make an orange city,” he said. “And when I say orange, I mean orange. It washes everything with orange. It’s the lesser evil... better than blue. It’s warmer.”

It fell on deaf ears in Chicago. Toronto listened, and stuck with incandescent lamps (even as its suburbs went to HPS) until cooler metal halide lamps were rolled out. You can see how metal halide light changes the city in this picture from astronaut Chris Hadfield.



PHOTO: CHRIS HADFIELD/NASA

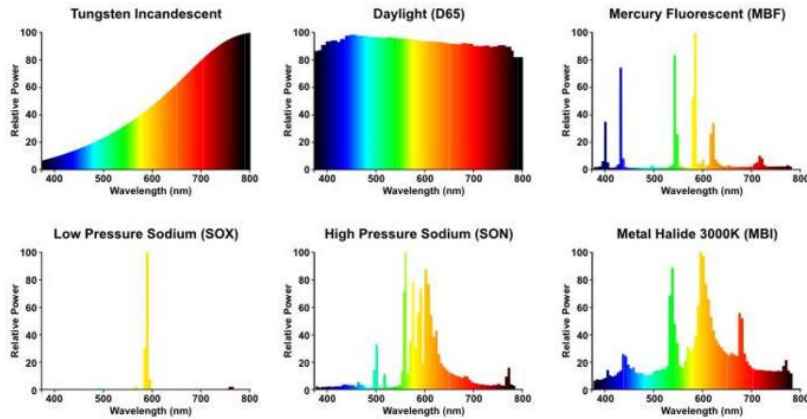
Another skeptic was the *Tribune*'s legendary architecture critic Paul Gapp. "[Sodium vapor lamps] are more than twice as bright as the blue mercury vapor lights which they would replace and produce an artificial daylight effect whose peculiar offensiveness must be visually experienced to be understood. How can it be said?" Gapp wrote in 1974. "One looks at the eerie, ominous quality of sodium vapor illumination and thinks of the bizarre paintings of Hieronymous Bosch, the frightening futurism of Stanley Kubrick's *A Clockwork Orange*, and other nightmares."

Gapp called up Toronto officials to figure out how and why they banned sodium-vapor lights. It was indeed Kelman, who simply reached out to the city when he found out they were planning on switching to high-pressure sodium, and his arguments caught on, dovetailing with Riegel's observations about crime. "The general, popular reaction in our city was that these orange lights smacked of a police state or a big security system," an assistant to the mayor told Gapp. "The people liked the old [incandescent] lights because they had a pleasant, warm, human quality and did not give the city the look of an armed camp."

"This was an example of the whole citizen access thing we have here," the assistant continued, "which, I guess, is different from what you have in American cities."

Gapp continued railing against the lights, writing that they "have given Chicago the eerie, ominous, after-dark look of a concentration camp" (1976), "grotesque and unnecessary" (in a later 1976 column about how Evanston had shot down the sodium vapor lamps), "quickly took on a symbolism synonymous with danger," "brand the city as one big combat zone," "as a maker of judgments on how our streetscape should look after dark, Daley is strictly a vulgarian" (1976), "the prison yard look" (1978), "sickening" (1980), "absurdly bright and ugly" (1983).

The observations of Kelman, the artist, and Gapp, the architecture critic, have backing in science. Three years ago, Dave Kendrick of No Film School looked at the future of movies in the context of Los Angeles switching from high-pressure sodium to LED, reproducing this spectral power distribution chart from Lamptech:



Daylight obviously has the widest spectrum, and it's given a Color Rendering Index of 100—a perfect score. How all other lights render colors are compared to the CRI of daylight.

Mercury vapor (not shown above), the lights that Kelman hated in Vancouver, have a CRI in the 20s. His example of the woman in the red dress may have been a bit dramatic, but he's right about the colors: "While the light source itself appears to be bluish-white, there is a deficiency of long wavelength radiation and most objects appear to have distorted colors. Blue, green, and yellow are emphasized; orange and red appear brownish."

Incandescent lights, which Kelman prevailed on Toronto to keep, reproduce colors very well, and have a CRI near 100, with a wide, warm spectrum, hence the mayoral assistant's description of their "pleasant, warm, human quality." But they're inefficient, so Toronto switched to metal halide when the technology became available. It doesn't offer as wide a spectrum as incandescent, but its CRI is in the 60s to 80s, "suitable for commercial areas," which is why car dealerships use metal halide—color rendering is critical to selling cars.

Typical high-pressure sodium lights have a CRI in the 20s; there are improved versions (CRI of 65 or 70) that you can see in these photos from Stockholm that cover a breadth of streetlights, but they're less efficient. They reproduce colors badly, so a lot of people hate them, but they generate a lot of light very efficiently.

(Low-pressure sodium lights are monochromatic and *don't* render colors, as you can see in this picture, so their use is uncommon. Hilo, Hawaii, and Flagstaff, Arizona, both near major observatories, make heavy use of low-pressure sodium lights because the fact that they're monochromatic allows astronomers to filter the light, and because it creates less sky glow. As a result, Flagstaff is well regarded among dark-sky proponents, with 60 percent of their streetlights being low-pressure sodium.)

Now LEDs are almost certainly the future of street lights. Looks better, right?



PHOTO: CITY OF CHARLOTTE, FLORIDA

It's a bit more complicated than that. High-pressure sodium lamps produce very little blue light. LEDs—or at least some of the ones that cities started to install as street lights—produce a lot. And even though it arguably looks a lot better, once they started going in, people started to think that maybe a wider spectrum wasn't what we wanted. Think about how people use light at different times of day:

An incandescent bulb has a color temperature of 2400K, which means it contains far less blue and far more yellow and red wavelengths. Before electric light, we burned wood and candles at night; this artificial light has a [color temperature] of about 1800K, quite yellow/red and almost no blue. What we have now is very different.

High-pressure sodium is around 2200K, in between fire and incandescent light. The first round of LED streetlights had color temperatures between 4000K and 5000K—cool and blue, like the fluorescent lights lots of us work under, and closer to daylight—because lower temperatures are less energy efficient.

LEDs started becoming popular as researchers were looking into the effects of artificial lighting on the body. There's a reason the lights we use during the daytime are cool, but they may not be suited for nighttime:

Blue wavelengths—which are beneficial during daylight hours because they boost attention, reaction times, and mood—seem to be the most disruptive at night. And the proliferation of electronics with screens, as well as energy-efficient lighting, is increasing our exposure to blue wavelengths, especially after sundown.

[snip]

While light of any kind can suppress the secretion of melatonin, blue light at night does so more powerfully. Harvard researchers and their colleagues conducted an experiment comparing the effects of 6.5 hours of exposure to blue light to exposure to green light of comparable brightness. The blue light suppressed melatonin for about twice as long as the green light and shifted circadian rhythms by twice as much (3 hours vs. 1.5 hours).

The American Medical Association noted this research, and called for cities to install LED streetlights of 3000K or less, though there's been pushback from the Municipal Solid-State Streetlighting Consortium, which argues that the lower light output of LEDs makes up for its higher blue content.

Chicago followed the AMA's guidelines and is getting 3000K LEDs. It's close to the 2700K lights the city of Davis, California, got after its citizens revolted against the "prison lighting" of their new 4000K LEDs, or Phoenix, which

switched to warmer lights under public pressure, not the only city to field complaints about cool-temperature lights. Again, Ralf Kelman, the artist, called it: “And when I say orange, I mean orange. It washes everything with orange. It’s the lesser evil... better than blue. It’s warmer.”

What does the difference look like? On the left is a high-pressure sodium light. On the right is a 4000K light. In the middle is approximately what we’re getting.



PHOTO: CITY OF TEMPE, ARIZONA

It’s a compromise. Incandescent lights are beloved because they’re warm and their color-rendering is excellent, so they feel natural and have a good warmth for nighttime lighting—but, they’re extremely inefficient. High-pressure sodium lights are warm, but their color rendering is terrible (“the ugliest light known to the cinematographer”). LED streetlights have much better color rendering, but it’s unnatural to have the night lit like the day—in ways we can perceive, and perhaps in ways we can’t. Chicago’s 3000K LEDs are an attempt to have it both ways: familiar enough in rendering colors to not look like “frightening futurism,” warm enough to be appropriate for the night. Somewhere, Paul Gapp is nodding.

AFFIDAVIT

I, Paula Maville of Lebanon, New Hampshire, do state the following to be true and accurate to the best of my knowledge and belief:

1. I am the Deputy City Manager of the City of Lebanon, New Hampshire.
2. I was born and raised in Lebanon, NH where I graduated from Lebanon High School in 1985, and I have lived here ever since.
3. I began working for the City in June, 1986 and have been continuously employed by the City ever since, including 22+ years working in the Planning Department.
4. While the City may have had a different type of street light in the past, to the best of my knowledge, recollection, and belief, the vast majority of street lights in the City of Lebanon are a yellow-toned street light (which from my understanding is a high pressure sodium light), and have been since I began working for the City in 1986 (and perhaps earlier).

Signature: Paula Maville

Date: December 6, 2019

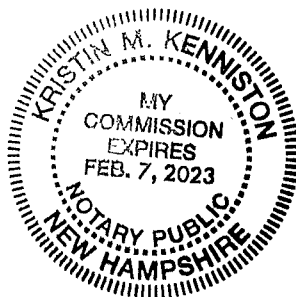
STATE OF NEW HAMPSHIRE
COUNTY OF GRAFTON, SS.

Subscribed and sworn to before me, this 6 day of December 2019, by the above-named Paula Maville, known to me as such and acknowledged that it was her free act and deed.

Kristin M. Kenniston

Justice of the Peace / Notary Public (Affix Seal)

My commission expires: 2/7/2023



AFFIDAVIT

I, Timothy J. McNamara of Lebanon, New Hampshire, do state the following to be true and accurate to the best of my knowledge and belief:

1. I am an elected City Councilor and the Mayor of the City of Lebanon, New Hampshire.
2. From birth I was raised in Lebanon, NH where I graduated from Lebanon High School in 1974 and more specifically, I grew up in the village of West Lebanon in what is now part of Ward 1 of the City.
3. I left Lebanon to attend Dartmouth College in 1974 in neighboring Hanover, NH.
4. I lived in nearby Norwich, VT from 1979 to 1987.
5. I returned to live in Lebanon in 1987, and with the exception of a few months in 2007, have lived there ever since.
6. While the City may have had more mercury vapor street lights at some point in its past and in my youth and still is paying for a few from Liberty today, to the best of my knowledge, recollection, and belief the vast majority of street lights in the City of Lebanon have been high pressure sodium vapor street lights since the mid-1990s or earlier.

Signature: _____

Date: December 6, 2019

STATE OF NEW HAMPSHIRE
COUNTY OF GRAFTON, SS.

Subscribed and sworn to before me, this 6th day of December 2019, by the above-named Timothy J. McNamara, known to me as such and acknowledged that it was his free act and deed.

Jessie A. Nyland
Justice of the Peace / Notary Public (Affix Seal)

My commission expires: 1-15-2022

NHPUC NO. 6 - ELECTRICITY

First Revised Page 28
Superseding Original Page 28

GRANITE STATE ELECTRIC COMPANY

OUTDOOR LIGHTING SERVICE RATE M

AVAILABILITY

Public Lighting

Available for Street or Highway lighting to any town, city or fire district.

Private Lighting

Available to private customers for outdoor lighting where necessary fixtures can be supported on existing poles and where such service can be supplied from existing street light circuits.

In special circumstances outlined in the rate portion below, the Company will install poles for certain size lights.

RATE

Size of Street Light Lumens	Annual Price Per Unit
Incandescent Lights	
1000	\$ 25.00
2500	35.00
Mercury Vapor Lights	
3500	40.00
7000	55.00 *
21000	100.00 *
60000	210.00 *

The above prices are for street lights supplied with electricity through overhead conductors. The annual price of each size of street lights, supplied with electricity through underground conductors, will be determined by adding \$30.00 to the price of such size as set forth in the above schedule.

* For private lighting the Company will furnish wood poles for this size light for an additional \$24.00 per year provided such light is not more than 150 feet from Company's overhead distribution system, and permanent easements for poles on private property are furnished by the Customer at no charge.

Traffic protection for poles on private property must also be provided by the Customer at the Company's request.

Effective July 1, 1967.

NHPUC NO. 6 - ELECTRICITY

Second Revised Page 28
Superseding First Revised Page 28

GRANITE STATE ELECTRIC COMPANY

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Incandescent Lights	
1000	\$ 25.00
2500	35.00
Mercury Vapor Lights	
3500	40.00
7000	55.00 *
21000	100.00 *
60000	210.00 *
Sodium Vapor Lights	
25000	105.00
47000	126.00
47000 (Floodlight)	144.00
130000	234.00
130000 (Floodlight)	276.00

The above prices are for street lights supplied with electricity through overhead conductors. The annual price of each size of street lights, supplied with electricity through underground conductors, will be determined by adding \$30.00 to the price of such size as set forth in the above schedule.

Effective February 1, 1973.

•

City of Lebanon Streetlight

+

Buildings constructed 1996 - present

+

Buildings constructed prior 1996

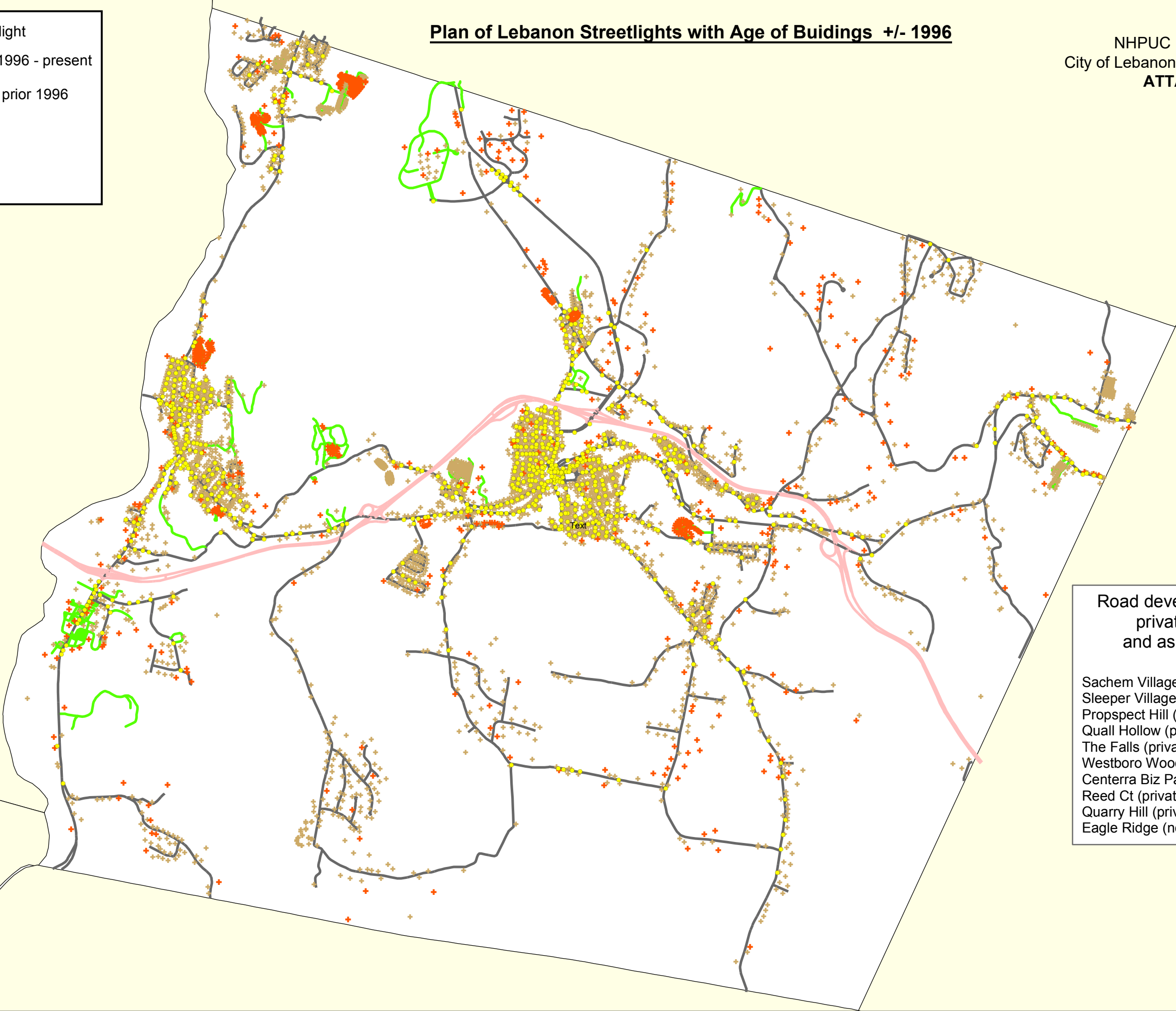
Interstate

State & City Road

Private Road

Plan of Lebanon Streetlights with Age of Buidings +/- 1996

NHPUC Docket No. DE 19-064
City of Lebanon Witness Clifton Below
ATTACHMENT L, p. 1 of 1



Road development post 1995 =
private developments
and associated roadways

Sachem Village (private lights)

Sleeper Village / Rock Ridge (private lights)

Prospect Hill (private lights)

Quall Hollow (private lights)

The Falls (private lights)

Westboro Woods (private lights)

Centerra Biz Park (private lights)

Reed Ct (private lights)

Quarry Hill (private lights)

Eagle Ridge (no lights)

clifton.below@gmail.com

From: Heather Tebbetts <Heather.Tebbetts@libertyutilities.com>
Sent: Friday, May 25, 2018 12:37 PM
To: clifton.below@gmail.com; Melissa Samenfeld
Cc: 'Montgomery, Tad'; 'Goodwin, Mark'; Jill Fitzpatrick
Subject: RE: Undepreciated value for existing streetlights to convert to LED
Attachments: City of Lebanon Street Light - Plant Accounting Records.xlsx

Flag Status: Flagged

Good afternoon.

Please the attached document from our plant accounting records, it's from mid-2017. We can give you an update in the next couple of weeks, but we are unable to by the end of today. Understand that we are billing you for 880 lights and we only have 335 in our plant records. If the information had come over from Grid correctly, you would be paying for the undepreciated value of 880 lights, plus cost of removal of 880 lights.

The numbers in column C are from Grid and we don't know what they represent. We assume they may be types of lights, but have nothing to confirm. Some items in column B have notes so you can tell what they are. We don't have information on the direct embedded fiberglass poles, so we have left the poles are in the list (lines 181 and 182) as a proxy.

If you decide you want to purchase your own bracket, that may cause you to be a pole attacher as the rules provide that Puc 1302.01 "Attaching entity" means a natural person or an entity with a statutory or contract right to attach a facility of any type to a pole, including, but not limited to, telecommunications providers, cable television service providers, incumbent local exchange carriers, excepted local exchange carriers, wireless service providers, information service providers, electric utilities, and governmental entities. You would be subject to the costs for pole attachers for the brackets.

As for the removal of the fixtures, I need to find out if we would allow you to remove our property.

Missy will look into the recycling/disposal of the used fixture to find out what exactly the process is.

Have a good weekend.

Heather Tebbetts | Liberty Utilities (New Hampshire) | Senior Analyst, Rates & Regulatory Affairs
P: 603-216-3563 | C: 603-____-____ | E: Heather.Tebbetts@libertyutilities.com

	A	B	C	D	E	F	G	H	I
1									
2									
3									
4	Asset Class ID	Location ID	Asset Description	Place in Service Date	Fully Depreciated	Sum of Qty	Sum of Cost Basis	Sum of LTD Depreciated	Sum of Net Book Value
5	8830-3730	LEBANON	1973003185	6/1/1973	Y	1	371.05	371.05	0.00
6			1973003192	6/1/1973	Y	1	110.51	110.51	0.00
7			1973003197	6/1/1973	Y	1	8.94	8.94	0.00
8			1973003199	6/1/1973	Y	1	14.77	14.77	0.00
9			1973003262	6/1/1973	Y	1	35.39	35.39	0.00
10			1979001593	6/1/1979	Y	1	19.33	19.33	0.00
11			1980001602	6/1/1980	Y	1	60.25	60.25	0.00
12			1982002210	6/1/1982	Y	1	863.19	863.19	0.00
13			1983001668	6/1/1983	Y	1	919.04	919.04	0.00
14			1984001316	6/1/1984	Y	1	408.45	408.45	0
15			1984001319	6/1/1984	Y	1	518.9	518.90	0
16			1984001337	6/1/1984	Y	4	963.01	963.01	0.00
17			1985001614	6/1/1985	Y	1	294.44	294.44	0
18			1985001619	6/1/1985	Y	1	2822.03	2,822.03	0
19			1985001628	6/1/1985	Y	1	631.53	631.53	0
20			1985001648	6/1/1985	Y	1	24562.62	24,562.62	0
21			1986001593	6/1/1986	Y	1	137.65	137.65	0
22			1986001594	6/1/1986	Y	1	76.08	76.08	0
23			1986001598	6/1/1986	Y	1	1354.21	1,354.21	0
24			1986001608	6/1/1986	Y	1	212.46	212.46	0
25			1986001620	6/1/1986	Y	1	1604.97	1,604.97	0
26			1986001624	6/1/1986	Y	1	1646.12	1,646.12	0
27			1987001696	6/1/1987	Y	1	528.57	528.57	0
28			1987001698	6/1/1987	Y	1	710.59	710.59	0
29			1987001705	6/1/1987	Y	1	283.58	283.58	0
30			1987001721	6/1/1987	Y	1	3307.18	3,307.18	0
31			1988001265	6/1/1988	Y	1	275.71	275.71	0
32			1988001285	6/1/1988	Y	1	2316.82	2,316.82	0
33			1989001397	6/1/1989	Y	1	1,452.76	1,374.28	78.48
34			1989001404	6/1/1989	Y	1	964.71	912.60	52.11
35			1989001406	6/1/1989	Y	1	278.73	263.67	15.06
36			1989001411	6/1/1989	Y	1	485.32	459.10	26.22
37			1989001423	6/1/1989	Y	1	3,574.25	3,381.17	193.08
38			1990001490	6/1/1990	Y	1	346.91	308.84	38.07
39			1990001492	6/1/1990	Y	1	1,406.25	1,251.93	154.32
40			1990001497	6/1/1990	Y	1	1,955.20	1,740.64	214.56
41			1990001499	6/1/1990	Y	1	442.47	393.91	48.56
42			1990001510	6/1/1990	Y	1	1,497.54	1,333.20	164.34
43			1990001524	6/1/1990	Y	1	3,905.20	3,476.64	428.56
44			1990001528	6/1/1990	Y	1	834.58	742.99	91.59
45			1991003075	6/1/1991	Y	1	452.32	452.32	0.00
46			1991003077	6/1/1991	Y	1	1,064.64	891.31	173.33
47			1991003082	6/1/1991	Y	1	4,507.20	3,773.40	733.8
48			1991003084	6/1/1991	Y	1	1,082.85	906.56	176.29
49			1991003091	6/1/1991	Y	1	1,528.86	1,279.95	248.91
50			1991003103	6/1/1991	Y	1	4,819.92	4,035.21	784.71
51			1991003105	6/1/1991	Y	1	145.19	121.55	23.64
52			1991003113	6/1/1991	Y	1	4,626.40	3,873.20	753.20
53			1991003117	6/1/1991	Y	1	2,348.80	1,966.40	382.40
54			1992002641	6/1/1992	Y	1	154.95	154.95	0.00
55			1992002645	6/1/1992	Y	1	2,654.40	2,090.11	564.29
56			1992002647	6/1/1992	Y	1	794.92	625.93	168.99
57			1992002650	6/1/1992	Y	1	286.71	225.76	60.95
58			1992002659	6/1/1992	Y	1	2,733.50	2,733.50	0.00
59			1992002667	6/1/1992	Y	1	2945.35	2,319.20	626.15
60			1992002670	6/1/1992	Y	1	1420.02	1,118.14	301.88
61			1993000312	6/1/1993	Y	1	4,261.56	3,500.88	760.68
62			1993010112	6/1/1993	Y	1	1,348.81	1,348.81	0.00
63			1993010120	6/1/1993	Y	1	8,804.62	7,233.03	1,571.59
64			1993010124	6/1/1993	Y	1	4,394.61	3,610.19	784.42
65			1993010130	6/1/1993	Y	1	2251.63	1,729.26	522.37
66			1993019473	7/1/1993	Y	1	1,059.78	875.43	184.35
67			1994001054	1/1/1994	Y	1	3,797.85	3,267.65	530.20
68			1994001060	1/1/1994	Y	1	3585.95	2,893.52	692.43
69			1994002093	2/1/1994	Y	1	1,470.86	1,470.86	0.00
70			1994002097	2/1/1994	Y	1	3,599.15	3,111.49	487.66
71			1994003481	3/1/1994	Y	1	534.79	436.10	98.69
72			1994004610	4/1/1994	Y	1	0.12	0.12	0.00
73			1995010038	6/1/1995	Y	1	0.81	0.81	0.00
74			1995010039	5/1/1995	Y	1	3,936.98	3,936.98	0.00
75			1995010040	4/1/1995	Y	1	2,835.34	2,371.06	464.28
76			1995010041	4/1/1995	Y	1	2,959.18	2,474.61	484.57
77			1995010042	4/1/1995	Y	1	4549.38	3,804.42	744.96
78			1995010043	5/1/1995	Y	1	1461.42	1,461.42	0
79			1995013555	9/1/1995	Y	1	2.75	2.34	0.41
80			1996013657	9/1/1996	Y	1	3,193.68	3,335.78	-142.10
81			1996013658	5/1/1996	Y	1	12,464.87	10,739.60	1,725.27
82			1996013659	5/1/1996	Y	1	1,186.38	1,022.18	164.20
83			1996013660	5/1/1996	Y	1	1,972.78	1,699.77	273.01
84			1996013661	5/1/1996	Y	1	5,961.69	5,136.55	825.14

	A	B	C	D	E	F	G	H	I
85	8830-3730	LEBANON	1996013662	9/1/1996	Y	1	7286.79	6,408.21	878.58
86			1996016122	1/1/1996	Y	1	0.47	0.47	0.00
87			1996016124	3/1/1996	Y	1	1,755.28	1,496.74	258.54
88			1997018057	5/1/1997	Y	1	22.84	20.22	2.62
89			1997018058	5/1/1997	Y	1	3,084.73	2,733.60	351.13
90			1997018059	7/1/1997	N	1	13,407.22	11,882.12	1,525.10
91			1997018060	5/1/1997	Y	1	6,438.36	5,705.53	732.83
92			1997018061	2/1/1997	Y	1	1,672.89	1,459.96	212.93
93			1997018062	7/1/1997	N	1	5266.17	4,667.17	599.00
94			1997018063	3/1/1997	Y	1	1227.86	1,077.09	150.77
95			1998014535	1/1/1998	N	1	5,120.81	4,407.72	713.09
96			1998014536	1/1/1998	N	1	2,433.05	2,094.30	338.75
97			1998014537	1/1/1998	N	1	1,628.77	1,401.94	226.83
98			1998014538	1/1/1998	N	1	2,522.42	2,171.24	351.18
99			1998014539	1/1/1998	N	1	2,906.16	2,501.54	404.62
100			1998014540	1/1/1998	N	1	2,104.66	1,811.54	293.12
101			1998014836	1/1/1998	N	1	1,263.68	1,087.66	176.02
102			1999022553	11/1/1999	N	1	6,076.32	5,087.98	988.34
103			1999022554	11/1/1999	N	1	1,461.17	1,223.43	237.74
104			1999023488	11/1/1999	N	1	171.15	143.28	27.87
105			1999023489	11/1/1999	N	1	4,446.69	3,723.36	723.33
106			1999023490	9/1/1999	N	1	379.75	317.95	61.80
107			1999023491	11/1/1999	N	1	1,282.81	1,074.17	208.64
108			1999023492	4/1/1999	N	1	1,933.68	1,619.14	314.54
109			1999023493	11/1/1999	N	1	392.94	328.99	63.95
110			2000022508	2/1/2000	N	1	4,985.96	4,063.03	922.93
111			2000022509	2/1/2000	N	1	7,356.36	5,994.69	1,361.67
112			2000022510	1/1/2000	N	1	884.28	720.56	163.72
113			2000022511	4/1/2000	N	1	1,548.69	1,261.92	286.77
114			2000022512	4/1/2000	N	1	3,591.00	2,926.28	664.72
115			2001021415	2/1/2001	N	1	2,012.76	1,594.12	418.64
116			2001021416	5/1/2001	N	1	5,019.72	3,975.85	1,043.87
117			2001021417	2/1/2001	N	1	2,162.06	1,712.45	449.61
118			2001021418	1/1/2001	N	1	2,987.59	2,366.31	621.28
119			2001024523	6/1/2001	N	1	2,036.04	1,612.67	423.37
120			2001024524	12/1/2001	N	1	550.58	436.02	114.56
121			2002010649	2/1/2002	N	1	293.40	225.23	68.17
122			2002010650	2/1/2002	N	1	3,587.61	2,753.50	834.11
123			2002010651	2/1/2002	N	1	1,919.10	1,473.01	446.09
124			2002010652	1/1/2002	N	1	4,261.88	3,271.06	990.82
125			2002010653	2/1/2002	N	1	3,377.73	2,592.50	785.23
126			2002020403	7/1/2002	N	1	2,554.64	1,960.73	593.91
127			2002021497	10/1/2002	N	1	508.94	390.64	118.30
128			2003010035	3/1/2003	N	1	1,355.23	1,003.15	352.08
129			2003010036	3/1/2003	N	1	1,792.40	1,326.79	465.61
130			2003010037	3/1/2003	N	1	2,771.61	2,051.72	719.89
131			2003015713	6/1/2003	N	1	879.18	650.83	228.35
132			2003018822	8/1/2003	N	1	1,210.92	896.38	314.54
133			2003019389			1	888.54	657.73	230.81
134			ST LIGHT, ROADWAY, HPS, 250W	5/21/2015	N	1	98.95	8.64	90.31
135			STREET LIGHT, HORIZ ROADWAY, CUTOFF	1/14/2015	N	4	2,147.33	216.98	1,930.35
136				1/31/2015	N	5	3,292.64	332.65	2,959.99
137				4/28/2015	N	3	2,840.30	256.24	2,584.06
138			STREET LIGHT, HORIZONTAL ROADWAY	9/1/2015	N	1	982.57	70.99	911.58
139			STREET LIGHT, HPS FLOOD 400W	9/1/2015	N	2	5,412.69	390.60	5,022.09
140			STREET LIGHT, HPS, 100W	6/30/2015	N	2	10,698.85	965.19	9,733.66
141			STREET LIGHT, HPS, ROADWAY 100W			1	979.02	70.60	908.42
142			STREET LIGHT, ROADWAY 50W	9/8/2015	N	1	1,322.94	95.41	1,227.53
143			STREET LIGHT, ROADWAY HORIZ	7/24/2013	N	2	5,894.89	978.43	4,916.46
144			STREET LIGHT, ROADWAY HPS	3/31/2015	N	1	537.41	50.42	486.99
145			STREET LIGHT, ROADWAY, HPS, 50W	10/12/2015	N	3	7,777.89	533.27	7,244.62
146			Work Order Addition	1/1/2002	N	2	1,454.00	1,115.94	338.06
147				1/1/2003	N	3	9,620.29	7,121.39	2,498.90
148				1/1/2004	N	1	300.03	212.88	87.15
149					Y	3	6,039.50	6,039.50	0.00
150				1/1/2005	N	23	7,725.10	5,210.94	2,514.16
151				1/1/2006	N	19	11,555.60	7,349.28	4,206.32
152					Y	1	322.18	322.18	0.00
153				1/1/2007	N	22	6,879.92	4,115.61	2,764.31
154				1/1/2008	N	3	1,006.22	546.56	459.66
155				1/1/2009	N	8	7,493.38	3,684.15	3,809.23
156				1/1/2010	N	9	9,780.28	4,241.41	5,538.87
157				1/1/2011	N	15	87,335.37	31,026.53	56,308.84
158				1/1/2012	N	6	8,238.93	2,754.74	5,484.19
159	8830-3731	LEBANON	1973003223	6/1/1973	Y	1	401.98	401.98	0.00
160			1973003224	6/1/1973	Y	1	4,400.88	4,400.88	0.00
161			1973003230	6/1/1973	Y	1	785.40	785.40	0.00
162			1976003135	6/1/1976	Y	1	10.25	10.25	0.00
163			1977002470	6/1/1977	Y	1	59.00	59.00	0.00
164			1979001602	6/1/1979	Y	1	152.80	152.80	0.00
165			1980001610	6/1/1980	Y	1	184.14	184.14	0.00
166			1981001438	6/1/1981	Y	1	65.54	65.54	0.00
167			1982002172	6/1/1982	Y	1	243.84	243.84	0.00
168			1983001624	6/1/1983	Y	1	254.98	254.98	0.00

[illegible]

From: Nichole Thibodeau <Nichole.Thibodeau@libertyutilities.com>
Sent: Wednesday, November 6, 2019 2:21 PM
To: Montgomery, Tad <Montgomery@lebanonnh.gov>; Jill Fitzpatrick <Jill.Fitzpatrick@libertyutilities.com>
Cc: Donison, James <donison@lebanonnh.gov>; Heather Tebbetts <Heather.Tebbetts@libertyutilities.com>
Subject: RE: Lebanon Streetlight Removal

Good Afternoon Tad

In the file attached you have column J which provides the net book value. Column E, Extended Asset Description has descriptions of lights, but due to the fact that the data coming over from National Grid during the transfer was incomplete, this column may not be correct. When the transfer occurred back in 2012, we received incomplete information, thus we only have approximately 335 lights on our books for all accounts in Lebanon.

To calculate an undepreciated value of the lights we have taken the oldest fixtures on the books up to 76 and summed the total undepreciated value, as seen on line 64 in column J in the amount of \$12,284.50. Please note the information does not include brackets so assuming there's undepreciated value for them, you are not being charged for it.

I hope this is helpful, if you have any further questions please let me know.

Nichole

Nichole Thibodeau | Liberty Utilities (New Hampshire) | Electric Service Rep
P: 603-952-2919 | C: 603-____-____ | E: Nichole.Thibodeau@libertyutilities.com

From: Montgomery, Tad [<mailto:Montgomery@lebanonnh.gov>]
Sent: Friday, November 1, 2019 12:18 PM
To: Nichole Thibodeau <Nichole.Thibodeau@libertyutilities.com>; Jill Fitzpatrick <Jill.Fitzpatrick@libertyutilities.com>
Cc: Donison, James <donison@lebanonnh.gov>; Heather Tebbetts <Heather.Tebbetts@libertyutilities.com>
Subject: Re: Lebanon Streetlight Removal

Dear Nichole,

Could you please provide us with a detailed calculation and explanation of how you-all arrived at the unamortized balance on the fixtures.

Thanks,
Tad Montgomery

From: Nichole Thibodeau <Nichole.Thibodeau@libertyutilities.com>
Sent: Wednesday, October 30, 2019 1:20 PM

To: Montgomery, Tad <Montgomery@lebanonnh.gov>; Jill Fitzpatrick
<Jill.Fitzpatrick@libertyutilities.com>
Cc: Donison, James <donison@lebanonnh.gov>; Heather Tebbetts
<Heather.Tebbetts@libertyutilities.com>
Subject: RE: Lebanon Streetlight Removal

Good Morning Tad

I have discussed scheduling with the operations supervisor to determine a timeline for us to be able to remove the requested streetlights. We should be able to have these lights removed for you by the end of January 2020.

Of the list you have provided us, 2 of the lights were previously scheduled to be removed and relocated (highlighted on the list below). For the cost purposes of this request I have reduced your removal count to 74.

The unamortized value of the lights comes to \$12,284.50. Cost for removals is \$50 per light (74 x \$50 = \$3,700). Total cost due to Liberty Utilities comes to \$15,984.50.

Please send your check in the amount of \$15,984.50 made payable to Liberty Utilities to:

Liberty Utilities
P.O. Box 909
Londonderry, NH 03053-0909

Important: Please include WR# 301910-01117 on your check.

Also, please sign and return the attached agreement via email or mail to me at:

Liberty Utilities
Nichole Thibodeau
9 Lowell Road
Salem, NH 03079

As soon as we are in receipt of your payment and signed service agreement this request will be released to Operations.

Any questions please do not hesitate to reach out to me.

Regards,
Nichole

Nichole Thibodeau | **Liberty Utilities (New Hampshire)** | Electric Service Rep
P: 603-952-2919 | C: 603-____-____ | E: Nichole.Thibodeau@libertyutilities.com

	A	B	D	E	F	G	H	I	J	N	U
1	Date Added	Asset ID	Asset Description	Extended Asset Description	Asset Class ID	Location ID	Cost Basis	LTD Depreciation Amount	Net Book Value	Place in Serv	Asset Quantity
2	2/7/2012	8830-20854477	1984001337	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	481.5	481.5	0	6/1/1984	2
3	2/7/2012	8830-20854495	1984001319	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	518.9	518.9	0	6/1/1984	1
4	2/7/2012	8830-20854498	1984001316	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 4	8830-3730	LEBANON	408.45	408.45	0	6/1/1984	1
5	2/7/2012	8830-20854513	1985001619	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	2822.03	2,822.03	0	6/1/1985	1
6	2/7/2012	8830-20854534	1985001614	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 4	8830-3730	LEBANON	294.44	294.44	0	6/1/1985	1
7	2/7/2012	8830-20854537	1985001648	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	24562.62	24,562.62	0	6/1/1985	1
8	2/7/2012	8830-20854555	1985001628	DISTRIBUTION PLANT: STREETLT ASM S PE-58	8830-3730	LEBANON	631.53	631.53	0	6/1/1985	1
9	2/7/2012	8830-20854573	1986001620	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	1604.97	1,604.97	0	6/1/1986	1
10	2/7/2012	8830-20854588	1986001594	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 4	8830-3730	LEBANON	76.08	76.08	0	6/1/1986	1
11	2/7/2012	8830-20854591	1986001593	DISTRIBUTION PLANT: HEAD ASSEM-MV W/EG 1	8830-3730	LEBANON	137.65	137.65	0	6/1/1986	1
12	2/7/2012	8830-20854600	1986001608	DISTRIBUTION PLANT: STREETLT ASM S PE-58	8830-3730	LEBANON	212.46	212.46	0	6/1/1986	1
13	2/7/2012	8830-20854603	1986001598	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	1354.21	1,354.21	0	6/1/1986	1
14	2/7/2012	8830-20854867	1986001624	DISTRIBUTION PLANT: STREETLT ASSEM-INCAN	8830-3730	LEBANON	1646.12	1,646.12	0	6/1/1986	1
15	2/7/2012	8830-20854624	1987001705	DISTRIBUTION PLANT: STREETLT ASM S PE-58	8830-3730	LEBANON	283.58	283.58	0	6/1/1987	1
16	2/7/2012	8830-20854627	1987001698	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	710.59	710.59	0	6/1/1987	1
17	2/7/2012	8830-20854633	1987001721	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	3307.18	3,307.18	0	6/1/1987	1
18	2/7/2012	8830-20854639	1987001696	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 4	8830-3730	LEBANON	528.57	528.57	0	6/1/1987	1
19	2/7/2012	8830-20854675	1988001285	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	2316.82	2316.82	0	6/1/1988	1
20	2/7/2012	8830-20854702	1988001265	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	275.71	275.71	0	6/1/1988	1
21	2/7/2012	8830-20855140	1989001423	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	3574.25	3,381.17	193.08	6/1/1989	1
22	2/7/2012	8830-20855143	1989001397	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	1452.76	1,374.28	78.48	6/1/1989	1
23	2/7/2012	8830-20855146	1989001406	DISTRIBUTION PLANT: STREETLT ASM S PE-58	8830-3730	LEBANON	278.73	263.67	15.06	6/1/1989	1
24	2/7/2012	8830-20855194	1989001411	DISTRIBUTION PLANT: STREETLT ASM S PE-95	8830-3730	LEBANON	485.32	459.1	26.22	6/1/1989	1
25	2/7/2012	8830-20855203	1989001404	DISTRIBUTION PLANT: STREETLT ASM S PE-50	8830-3730	LEBANON	964.71	912.6	52.11	6/1/1989	1
26	2/7/2012	8830-20855227	1990001492	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	1406.25	1,251.93	154.32	6/1/1990	1
27	2/7/2012	8830-20855233	1990001490	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	346.91	308.84	38.07	6/1/1990	1
28	2/7/2012	8830-20855251	1990001510	DISTRIBUTION PLANT: STREETLT ASM S PE-95	8830-3730	LEBANON	1497.54	1,333.20	164.34	6/1/1990	1
29	2/7/2012	8830-20855257	1990001524	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	3905.2	3,476.64	428.56	6/1/1990	1
30	2/7/2012	8830-20855293	1990001497	DISTRIBUTION PLANT: STREETLT ASM S PE-25	8830-3730	LEBANON	1955.2	1,740.64	214.56	6/1/1990	1
31	2/7/2012	8830-20855302	1990001499	DISTRIBUTION PLANT: STREETLT ASM S PE-50	8830-3730	LEBANON	442.47	393.91	48.56	6/1/1990	1
32	2/7/2012	8830-20855433	1990001528	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-5	8830-3730	LEBANON	834.58	742.99	91.59	6/1/1990	1
33	2/7/2012	8830-20855311	1991003091	DISTRIBUTION PLANT: STREETLT ASM S PE-95	8830-3730	LEBANON	1528.86	1,279.95	248.91	6/1/1991	1
34	2/7/2012	8830-20855314	1991003082	DISTRIBUTION PLANT: STREETLT ASM S PE-25	8830-3730	LEBANON	4507.2	3,773.40	733.8	6/1/1991	1
35	2/7/2012	8830-20855320	1991003077	DISTRIBUTION PLANT: HEAD ASSEM-PE CTRL 1	8830-3730	LEBANON	1064.64	891.31	173.33	6/1/1991	1
36	2/7/2012	8830-20855338	1991003103	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	4819.92	4,035.21	784.71	6/1/1991	1
37	2/7/2012	8830-20855377	1991003084	DISTRIBUTION PLANT: STREETLT ASM S PE-50	8830-3730	LEBANON	1082.85	906.56	176.29	6/1/1991	1
38	2/7/2012	8830-20855448	1991003113	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-2	8830-3730	LEBANON	4626.4	3,873.20	753.2	6/1/1991	1
39	2/7/2012	8830-20855475	1991003117	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-5	8830-3730	LEBANON	2348.8	1,966.40	382.4	6/1/1991	1
40	2/7/2012	8830-20855478	1991003105	DISTRIBUTION PLANT: STREETLT ASSEM-INCAN	8830-3730	LEBANON	145.19	121.55	23.64	6/1/1991	1
41	2/7/2012	8830-20856197	1992002645	DISTRIBUTION PLANT: STREETLT ASM S PE-25	8830-3730	LEBANON	2654.4	2,090.11	564.29	6/1/1992	1
42	2/7/2012	8830-20856200	1992002659	DISTRIBUTION PLANT: STREETLT ASM S PE-40	8830-3730	LEBANON	2733.5	2,733.50	0	6/1/1992	1
43	2/7/2012	8830-20856230	1992002650	DISTRIBUTION PLANT: STREETLT ASM S PE-95	8830-3730	LEBANON	286.71	225.76	60.95	6/1/1992	1
44	2/7/2012	8830-20856233	1992002647	DISTRIBUTION PLANT: STREETLT ASM S PE-50	8830-3730	LEBANON	794.92	625.93	168.99	6/1/1992	1
45	2/7/2012	8830-20856581	1992002667	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-2	8830-3730	LEBANON	2945.35	2,319.20	626.15	6/1/1992	1
46	2/7/2012	8830-20856587	1992002670	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-5	8830-3730	LEBANON	1420.02	1,118.14	301.88	6/1/1992	1
47	2/7/2012	8830-20856660	1993010130	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-2	8830-3730	LEBANON	2251.63	1,729.26	522.37	6/1/1993	1
48	2/7/2012	8830-20856681	1994001060	DISTRIBUTION PLANT: FLOODLT ASSEM-HP S-2	8830-3730	LEBANON	3585.95	2,893.52	692.43	1/1/1994	1
49	2/7/2012	8830-20857388	1995010042	FLOODLT ASSEM-HP S-22000-27500	8830-3730	LEBANON	4549.38	3,804.42	744.96	4/1/1995	1
50	2/7/2012	8830-20857400	1995010043	FLOODLT ASSEM-HP S-50000	8830-3730	LEBANON	1461.42	1,461.42	0	5/1/1995	1
51	2/7/2012	8830-20857190	1995013555	HEAD ASSEM-GROUNDS/METAL POSTS	8830-3730	LEBANON	2.75	2.34	0.41	9/1/1995	1
52	2/7/2012	8830-20857427	1996013661	FLOODLT ASSEM-HP S-22000-27500	8830-3730	LEBANON	5961.69	5,136.55	825.14	5/1/1996	1
53	2/7/2012	8830-20857448	1996013662	FLOODLT ASSEM-HP S-50000	8830-3730	LEBANON	7286.79	6,408.21	878.58	9/1/1996	1
54	2/7/2012	8830-20857454	1997018063	FLOODLT ASSEM-HP S-50000	8830-3730	LEBANON	1227.86	1,077.09	150.77	3/1/1997	1
55	2/7/2012	8830-20857475	1997018062	FLOODLT ASSEM-HP S-22000-27500	8830-3730	LEBANON	5266.17	4,713.91	552.26	7/1/1997	1
56	2/7/2012	8830-20858005	1998014540	FLOODLT ASSEM-HP S-50000	8830-3730	LEBANON	5,485.43	4,973.75	511.68	1/1/1998	1
57	2/7/2012	8830-20858011	1998014539	FLOODLT ASSEM-HP S-22000-27500	8830-3730	LEBANON	6,286.93	5,692.38	594.55	1/1/1998	1
58	2/7/2012	8830-20857807	1999023488	HEAD ASSEM-PE CTRL 4200-8600L	8830-3730	LEBANON	3,551.92	3,526.18	25.74	11/1/1999	1
59	2/7/2012	8830-20858041	1999023493	FLOODLT ASSEM-HP S-50000	8830-3730	LEBANON	3,773.71	3,744.79	28.92	11/1/1999	1
60	2/7/2012	8830-20858056	1999022554	FLOODLT ASSEM-HP S-22000-27500	8830-3730	LEBANON	4,841.94	4,797.86	44.08	11/1/1999	1
61	2/7/2012	8830-20858071	2000022512	FLOODLT ASSEM-HP S-22000-27500	8830-3730	LEBANON	6,971.77	6,762.65	209.12	4/1/2000	1
62	2/7/2012	8830-11234572	2000022507	STLGTPOST-METAL OVER 25'	8830-3731	LEBANON	4919.74	4,919.74	0	4/1/2000	15
63							157,701.17		\$ 12,284.50		76

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

City of Lebanon (CoL) Data Requests - Set 2

Date Request Received: 9/26/19
Request No. CoL 2-3

Date of Response: 10/10/19
Respondent: Heather M. Tebbetts

REQUEST:

Generally referencing proposed rates M, LED-1, and LED-2, there are provisions that reference “the customer paying the undepreciated value of the light installation,” or “payment of the undepreciated value of the existing light” for discontinuance or conversion (replacement) of existing lights. Does the “value of the existing light” or the “value of the light installation” refer to the specific light or installation being removed or replaced or the average of the undepreciated costs of all outdoor lights per fixture in service located within the municipality or some other specific geographic area. In other words, exactly how is the “undepreciated value” of existing lights to be determined under these tariffs and is that determination done consistently across Liberty’s service area, within each municipality, and for all outdoor lighting customers on a uniform basis, or on a case by case basis that may vary?

RESPONSE:

The undepreciated value of the fixture includes the original installation costs for labor and materials. The Company does not have an average of undepreciated value because, during the changeover from National Grid to Liberty Utilities, the street lighting data in FERC account 373 was incomplete. Therefore, when a customer requests a light to be removed or replaced to install an LED fixture, the Company tries to match the billing information, such as an install date, to its plant accounting records to charge an undepreciated value that is reasonable and appropriate. When there is a request for many lights to be removed or replaced with LED lights, the Company will identify the oldest of the requested lights for which there are records and use the remaining value of those lights as the basis to charge any undepreciated value as to the entire group of requested lights.

Each month, the Company’s plant accounting group applies depreciation of all costs in FERC account 373 at the rate of 4.33%, as approved in Docket No. DE 16-383.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

City of Lebanon (CoL) Data Requests - Set 2

Date Request Received: 9/26/19
Request No. CoL 2-4

Date of Response: 10/10/19
Respondent: Heather M. Tebbetts

REQUEST:

Under the proposed LED-1 tariff the customer is to be obligated to pay for an initial term of five years. If at the end of that term the customer requests a discontinuance of a light, the Company proposes that they be required to pay “the undepreciated value of the light installation.” If that is the case, would the Company dispose of the light, give it to the customer, or considering that it may have 10 to 15 or more years of useful life, might it place it back into service for the same customer or a different customer requesting such an LED light, with a zero cost basis, while still collecting a rate that assumes recovery of original cost? Please explain how the Company intends to handle such situations.

RESPONSE:

If after the five-year term the customer requests discontinuance of the light, the Company will put the light back into inventory, assuming it still has a remaining life. The recovery of original cost is not calculated over a five-year period. The depreciation is 4.33% annually, thus providing for a 23-year life, not a five-year life. If the light is put into inventory and eventually back into service, the Company will collect the remaining 18 years of original cost through the monthly rate.

FINLiberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

City of Lebanon (CoL) Technical Session Data Requests - Set 1

Date Request Received: 10/24/19
Request No. CoL TS 1-6

Date of Response: 11/6/19
Respondent: Heather M. Tebbetts

REQUEST:

Reference the response to CoL 2-3, “[w]hen there is a request for many lights to be removed or replaced with LED lights, the Company will identify the oldest of the requested lights for which there are records and use the remaining value of those lights as the basis to charge any undepreciated value as to the entire group of requested lights.” Recognizing that the transfer of data from National Grid was incomplete, how far back does Liberty typically have reliable records for such purpose? What if a significant portion or even a large majority of lights to be removed or replaced are more than 23 years old, which may often be the case with municipal street lights, and hence may be completely depreciated, may have been completely depreciated even before the changeover from National Grid, and hence there may not even be a record of the original cost or date of installation, would the Company still seek to use the oldest available record, which may be significantly more recent than the average age of a group of street lights?

RESPONSE:

The information transferred from National Grid to Liberty Utilities included vintage years potentially back to the 1970’s through to 2012, the year of the transfer. The issue of missing information is that a number of fixtures installed over the years prior to the transfer did not come over in the transfer, or were never recorded when installed prior to 2012.

The Company is using the data it has on hand for calculating the undepreciated value. For example, the City of Lebanon is currently billed for over 800 lights. The Company has on record, for all street light customers in Lebanon, about 335 lights. If the Company had received full information during the transfer of data from National Grid, the City would be potentially paying the undepreciated value of 800+ lights as a result of its request to convert the lights to LED. Instead, the Company has said it will charge the City an average undepreciated value for a prorated number of the 335 lights (not all are billed to the City) to be converted due to the lack of data received from National Grid, potentially saving the City tens of thousands of dollars.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

City of Lebanon (CoL) Data Requests - Set 2

Date Request Received: 9/26/19
Request No. CoL 2-5

Date of Response: 10/10/19
Respondent: Heather M. Tebbetts

REQUEST:

Referencing the proposed Rate EV, does Liberty intend to use the specific Time of Use values set forth on page 140 of Attachment TRF-Perm, or does the Company intend to update those values based on more recent underlying cost data (e.g. default service rates) as called for on page 7 of Exhibit #20, "Technical Statement Regarding Time-of-Use (TOU) Model" in DE 17-189, Tab 44.?

RESPONSE:

The rates provided on page 140 were illustrative as the TOU rates to be used in Docket No. DE 17-189 had not been updated at the time of filing. Those rates will be updated periodically as the different rate components are approved using the model approved in that docket.