

169 FERC ¶ 61,190
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Neil Chatterjee, Chairman;
Richard Glick and Bernard L. McNamee.

Emera Maine

Docket No. ER19-1400-002

ORDER GRANTING CLARIFICATION AND DISMISSING REQUEST FOR
REHEARING

(Issued December 6, 2019)

1. On August 6, 2019, the Commission accepted proposed tariff revisions filed by Emera Maine, revising its transmission formula rate in Attachment J of its Open Access Transmission Tariff (OATT) for the Maine Public District (MPD Tariff).¹ The revisions provide for the return to customers of excess accumulated deferred income taxes (ADIT) recorded on Emera Maine's books as a consequence of the Tax Cuts and Jobs Act of 2017.²
2. On September 5, 2019, the Maine Customer Group filed a motion for clarification, or in the alternative, a request for rehearing. Specifically, the Maine Customer Group requests that the Commission clarify whether Paragraph 35 of the August 2019 Order only applies to the proposed tariff revisions set forth in Emera Maine's March 21, 2019 filing in Docket No. ER19-1400-000,³ and not to Emera Maine's May 16, 2019 compliance filing in Docket No. ER15-1429-011 related to Emera Maine's 2018-2019 annual update of its transmission rates.⁴

¹ *Emera Maine*, 168 FERC ¶ 61,077 (2019) (August 2019 Order).

² Tax Cuts and Jobs Act of 2017, Pub. L. No.115-97, 131 Stat. 2054 (2017).

³ We note that Emera Maine's March 21, 2019 Filing in Docket No. ER19-1400-000 was overtaken by Emera Maine's amended filing in Docket No. ER19-1400-001.

⁴ Maine Customer Group Sept. 5, 2019 Motion for Clarification or in the Alternative Request for Rehearing at 2.

3. Paragraph 35 of the August 2019 Order reads as follows:

We dismiss the Maine Commission's request that Emera Maine be required to commit to 'return all of the excess ADIT back to January 1, 2018,' consistent with the ADIT NOPR. Emera Maine has clarified that it will return to ratepayers through charges under the MPD Formula Rate for the June 1, 2019 to May 31, 2020 rate year, the full (and grossed up) amortized amount of the excess ADIT regulatory liability for the period beginning January 1, 2018. (Footnotes omitted).

4. We grant the requested clarification. Paragraph 35 of the August 2019 Order addresses only the proposed tariff revisions set forth in Emera Maine's March 21, 2019 filing, as amended on June 7, 2019, in Docket No. ER19-1400-001.⁵ Emera Maine's May 16, 2019 compliance filing in Docket No. ER15-1429-011 is not addressed in this proceeding. Because we grant Emera Maine's requested clarification, Emera Maine's alternative request for rehearing is dismissed as moot.

The Commission orders:

(A) The Maine Customer Group's motion for clarification is hereby granted, as discussed in the body of this order.

(B) The Maine Customer Group's request for rehearing is hereby dismissed as moot, as discussed in the body of this order.

By the Commission.

(S E A L)

Nathaniel J. Davis, Sr.,
Deputy Secretary.

⁵ See *supra* n.3.