

**STATE OF VERMONT
PUBLIC UTILITY COMMISSION**

Petition of Green Mountain Power Corporation for	)	
approval of its new Multi-Year Regulation Plan	)	Case No. 25-1955-PET
pursuant to 30 V.S.A. Sections 108, 209, 218, and	)	
218d	)	

Tariff filing of Green Mountain Power	)	
Corporation for a 7.5% rate increase effective	)	Case No. 26-0096-TF
with bills rendered on or after October 1, 2026	)	

**PREFILED REBUTTAL TESTIMONY
OF MICHAEL BURKE
ON BEHALF OF
GREEN MOUNTAIN POWER**

April 15, 2026

Summary of Testimony

Mr. Burke responds to the Department of Public Service’s recommendations regarding Green Mountain Power’s proposed Multi-Year Regulation Plan (“Proposed Plan”),¹ explaining how the structure of the Proposed Plan supports targeted resilience investments, ongoing evaluation through benefit-cost analysis, and transparent reporting of outcomes. He describes how the Plan’s framework ensures that investments are directed to the most vulnerable areas of the system and deliver long-term value for customers. Mr. Burke also offers a proposed mechanism for tracking the performance of completed resilience work, with financial consequences tied to the existing Service Quality and Reliability Plan, if the Commission determines such measures are appropriate at this time.

Exhibit List

GMP-MB-7 – Summary of GMP Response to DPS Regulation Plan Testimony
GMP-MB-8 – GMP Service Quality and Reliability Plan (redline)

¹ To facilitate the Commission’s joint review of GMP’s Proposed Plan concurrent with the GMP’s FY27 Traditional Rate Case filing in Case No. 26-0096-TF, we are filing the rebuttal testimony and exhibits of Mr. Burke and all other GMP witnesses, regarding the Proposed Plan filing, in both ePUC cases. GMP’s rebuttal testimony and exhibits regarding the Rate Case will be filed following the Department’s testimony regarding that filing, pursuant to the Commission’s scheduling order in both proceedings.

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**PREFILED REBUTTAL TESTIMONY OF
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I. Introduction

Q1. Please state your name and occupation.

A1. My name is Michael Burke. I am the Vice President, Operations for Green Mountain Power (“GMP”).

Q2. Have you previously submitted testimony in this proceeding?

A2. Yes, I previously provided prefiled direct testimony in this proceeding on August 29, 2025, and submitted supplemental testimony on January 16, 2026, which was filed in this case as well as Case No. 26-0096-TF, which is the corresponding rate case for FY27.

Q3. Can you start by summarizing GMP’s overall position in response to the Department’s testimony on the proposed Multi-Year Regulation Plan.

A3. GMP appreciates the Department’s testimony and the Department’s continued support for the overall Multi-Year Regulation Plan (“MYRP”) framework and its primary components. The Department recognizes that the MYRP structure provides important benefits, including rate stability for customers and that it provides framework that aligns efficient, innovative, and high-quality service while balancing risks. The Department also supports continuation of the core mechanisms of the Current Plan, including the Earnings Sharing Adjustment Mechanism, Power Supply Adjustor, and Exogenous Change Adjustment, which GMP agrees have functioned well and should be maintained. The

1 Department suggests several changes to the Proposed Plan but overall recognizes that
2 continuing the plan is appropriate.

3 The Department's testimony was filed at the same time GMP filed its initial
4 testimony in the FY27 rate case (also filed as supplemental testimony in this case), which
5 provided additional detail on the Proposed Plan, including benefit-cost analysis ("BCA")
6 and updated information on resilience investments. Accordingly, GMP's rebuttal
7 testimony responds to the Department's recommendations in light of additional
8 information now in the record, and explains why the Proposed Plan, as refined,
9 appropriately addresses the Department's concerns while continuing to deliver
10 meaningful benefits for customers.

11 **Q4. What is the purpose of your testimony and how is it organized?**

12 A4. My testimony focuses on the Department's comments regarding resilience investment
13 planning, benefit-cost analysis, and performance measurement. I also describe further
14 how GMP evaluates system risk and vulnerability and how those considerations inform
15 the development of our resilience program under the Proposed Plan. Finally, I respond to
16 the Department's recommendations regarding potential performance metrics and
17 financial mechanisms associated with resilience investments and explain GMP's position
18 on how such measures could be implemented at this stage of the program.

19 **Q5. Can you identify the other witnesses testifying on behalf of GMP in rebuttal?**

20 A5. In addition to my testimony, **Laura Doane and Rob Bingel** respond to the Department's
21 recommendations on the financial and ratemaking elements of the Proposed Plan,

1 including the ESAM, exogenous change adjustors, and other cost-of-service components.
2 They explain the areas where GMP agrees with the Department and the clarifications
3 incorporated into the updated Plan, while addressing why certain proposed changes
4 should not be adopted. They also provide an updated redline version of the Proposed
5 Plan. Their testimony demonstrates that the updated Proposed Plan, taken as a whole,
6 maintains an appropriate balance of risk and benefits for customers and supports
7 continued rate stability.

8 **Joshua Castonguay** addresses the Department's recommendations regarding
9 energy storage programs and discusses proposed approaches to tracking and evaluating
10 the performance of those programs, including potential metrics with associated financial
11 consequences. He also provides an update on GMP and the Department's cooperative
12 work reviewing the Proposed Plan's performance metrics.

13 **Maria Fischer** responds to the Department's recommendations related to power
14 supply and transmission cost treatment, including proposals to reclassify certain
15 transmission costs.

16 To aid in the Commission's review, I have also prepared a summary table
17 indicating our response to the items raised in the Department's testimony, attached as
18 **Exh. GMP-MB-7**.

II. Resilience Project Planning and Benefit Cost Analysis

Q6. How does GMP respond to the Department’s request that GMP conduct Benefit Cost Analysis (“BCA”) prior to approval of resilience projects?

A6. GMP agrees with this recommendation. GMP conducted a BCA to evaluate our proposed FY27 resilience projects, as described in my January 16, 2026, testimony. As noted, the Department did not have GMP’s BCA at the time of its Regulation Plan testimony. We have also committed to prepare similar portfolio-level BCAs annually to support proposed resilience projects on our ten least reliable circuits each year under the Proposed Plan. The completed BCA for FY27, along with the annual portfolio-level BCAs thereafter, meet the considerations noted by the Department’s testimony.

The BCA, which is described in more detail in Mr. Eiden’s January 16, 2026, testimony, demonstrates the proposed FY27 investments will provide substantial net benefits to customers. The analysis evaluates the incremental costs of resilience investments relative to a baseline scenario and compares those costs to a range of benefits, including avoided storm restoration costs, reduced operations and maintenance expenses, and avoided outage costs and resilience benefits for customers. The results of this analysis show that the portfolio produces a positive benefit-cost ratio for customers.² This outcome is driven by the targeted nature of the investments, which focus on the most

² Mr. Eiden’s initial analysis indicated a benefit-to-cost ratio (BCR) of approximately 16:1 for proposed FY27 resilience projects, but based on Department discovery Mr. Eiden has identified limited corrections which result in an updated BCR of approximately 12:1. GMP anticipates filing an updated BCA with Mr. Eiden’s rebuttal testimony in the FY27 Rate Case, following review of Department rebuttal testimony in that proceeding, due April 20, 2026.

1 outage-prone areas of the system, where improvements yield the greatest customer
2 benefit.

3 Attachment 11 to the Proposed Plan (**Exh. GMP-LD-RB-1 (Rev. 2)**) outlines the
4 process by which GMP will evaluate and select proposed resilience projects each year
5 over the term of the Proposed Plan. This expressly includes consideration of an annual
6 BCA analysis on the portfolio of proposed projects each year. GMP anticipates filing the
7 annual BCA as part of the Annual Base Rate filing each year in June and is open to filing
8 the BCA earlier if helpful for the annual review and approval process.

9 **Q7. Can you explain in more detail the types of benefits included in GMP's benefit-cost**
10 **analysis?**

11 A7. The BCA includes both traditional utility system benefits and broader customer-related
12 resilience benefits. On the utility side, the analysis accounts for avoided storm restoration
13 costs and reductions in ongoing operations and maintenance expenses that result from
14 improved system performance. On the customer side, the analysis incorporates benefits
15 associated with the reduced outages customers will experience using the Interruption
16 Cost Estimate ("ICE") tool for valuing resilience investments. This is a tool the
17 Department and its experts have previously recommended using, and as Mr. Poor notes in
18 his testimony, it provides one "example of the quantification of costs and benefits we
19 would expect GMP to demonstrate to justify resilience investments." Prefiled Testimony
20 of Walter (TJ) Poor at 7, Case No. 25-1955-PET (January 16, 2026).

21 As Mr. Eiden explains in his January 16, 2026, testimony, benefits of the FY27
22 resilience projects are evaluated over the expected life of the investments, reflecting the

1 long-term value of resilience improvements. Importantly, the analysis is based on
2 conservative assumptions, which means that the actual benefits are likely to be greater
3 than those reflected in the results.

4 **Q8. Are there additional factors GMP considers in addition to the benefit-cost analysis**
5 **when selecting resilience investments?**

6 A8. Yes. While the benefit-cost analysis is an important component of GMP's decision-
7 making process, it is not the sole factor. As I described in my January 16, 2026,
8 testimony, GMP also considers a range of qualitative and operational factors that are
9 critical to ensuring safe and reliable service. These include crew safety, customer safety,
10 and protection of critical infrastructure, among others. Some of these factors are not
11 easily quantified in monetary terms but are nonetheless essential considerations in
12 determining the appropriate level and location of investment. GMP's approach is to
13 integrate these considerations with the results of the benefit-cost analysis to ensure that
14 investments provide the greatest overall value to customers. These factors are identified
15 in Attachment 11 to **Exh. GMP-LD-RB-1 (Rev. 2)**.

16 **Q9. The Department recommends that GMP perform risk and vulnerability assessments**
17 **as part of its resilience planning. Did GMP consider risk and system vulnerability**
18 **in developing the resilience program in the Proposed Plan, and if so, how?**

19 A9. Yes. Consideration of risks to, and vulnerability of, our system is part of the foundational
20 work we did when developing our resilience approach and is directly incorporated into
21 our annual resilience planning processes. To start, the risk to our systems from more

1 frequent and severe climate-change driven weather events has been well documented and
2 is not disputed. We have detailed the science and forecasting behind these increasing
3 events and their impacts on the grid and our customers in numerous prior proceedings.
4 See, e.g., Testimony of Michael Burke, October 9, 2023 (Case No. 23-3501-PET);
5 Testimony of Roger Hill, January 30, 2020 (Case No. 20-0276-PET). This, and other
6 evidence, has led the Commission to note recently that “we do not need to be convinced
7 about the expected impacts of climate change.” October 18, 2024, Order at 22 (Case No.
8 23-3501-PET). GMP’s evidence and the Commission’s findings are echoed in the
9 Department recent draft recommendations in the open Resilience docket (Case No. 25-
10 0339-PET):

11 Vermont’s climate is changing; 2010 through 2020 stands as the state’s
12 warmest 11 years on record and this trend is projected to continue.
13 Overall, it is “getting wetter and warmer” with impacts felt across the
14 state. These impacts include more heat and moisture that is expected to
15 continue driving increased deluges of rain with resultant flooding; wet
16 snowfall; and higher wind velocities with greater numbers of downed tree
17 limbs if not whole trees.

18
19 Such extreme weather events cause costly damage to homes, communities,
20 and infrastructure of all types, including the state’s electric grid. For
21 example, Green Mountain Power incurred \$243 million in storm costs
22 from 2015-2024, with 44% of that occurring in 2023-2024 alone. The
23 costs of these climate impacts are already being reflected in electric rates
24 and constitute just one of a key handful of cost drivers pushing
25 Vermonters’ electric bills higher.

26
27 Department Draft Resilience Proceedings Findings and Recommendations, March 5,
28 2026 (Case No. 25-0339-PET) (Internal citations omitted). The challenges and risks are
29 thus quite clear.

1 We also consider the relative vulnerability of components of our system when
2 designing and implementing our resilience work. Specifically, our approach begins with
3 identifying the portions of the system that present the greatest risk to customers based on
4 actual observed performance. This includes analyzing multi-year outage frequency and
5 duration data at the circuit level, as reported in our annual 4.900 report on our least
6 reliable circuits. This report, which ranks circuits based on the past five years of data,
7 provides a valuable perspective on the areas of the system that need the most work. We
8 also take into account the condition, age, and location of system assets. See Attachment
9 11 to the Proposed Plan (**Exh. GMP-LD-RB-1 (Rev. 2)**). In addition, we consider
10 exposure to weather-related risks, including terrain, vegetation density, and accessibility
11 challenges, all of which affect both outage likelihood and restoration difficulty, as
12 experienced and informed by our field crews.

13 Using this information, the Proposed Plan calls for GMP to prioritize investments
14 in the least reliable circuits on the system, which represent the areas where customers
15 experience the greatest frequency and duration of outages. See Attachment 11 to **Exh.**
16 **GMP-LD-RB-1 (Rev. 2)**. This targeted approach is consistent with the requirements in
17 our SQRP and ensures that resilience investments are directed to the areas of highest
18 vulnerability, rather than being applied broadly across the system. Our FY27 projects are
19 focused on the current ten least reliable circuits (not including the East Jamaica EJ-G7,
20 which is already the target of on-going resilience work under the Zero Outages Initiative
21 (“ZOI”) Order). Future resilience work under the Proposed Plan will similarly focus on
22 the next ten least reliable circuits each year. In this way, GMP’s planning process will

1 ensure that investments continue to consider the relative vulnerability of our system and
2 direct work to those areas that can deliver benefits for customers.

3 Over time, as we learn from additional projects, we may identify ways to refine or
4 further target the work. The Proposed Plan provides a methodology and guidelines for
5 identifying circuits on which work will be concentrated each year, and allows flexibility
6 in annual project identification, selection, so that future work can be informed by prior
7 projects and reporting. Within the broader parameters of the Proposed Plan, specific
8 projects will be submitted annually as part of the Annual Base Rate filing, along with an
9 annual BCA, to allow review and confirmation that work remains focused in the best
10 areas for maximum benefit for customers.

III. Resilience Performance Metrics and Guarantees

11 **Q10. Before turning to the Department's specific recommendations on performance**
12 **guarantees, can you please summarize the resilience metrics GMP is currently**
13 **tracking?**

14 A10. In Case No. 23-3501-PET, GMP and the Department both proposed a range of metrics to
15 track and report on the performance of resilience projects proposed in that case. The
16 Commission adopted a combination of these proposed metrics for information tracking
17 purposes only, and GMP proposed a set of comprehensive ZOI-specific metrics directly
18 into its SQRP, consistent with the Commission's Order. These measures were approved
19 by the Commission, with Department support, in Case No. 25-0751-PET, and expanded
20 well beyond traditional reliability measures.

1 In total, GMP's SQRP now includes more than 30 resilience-related metrics,
2 including specific metrics proposed by the Department. These adopted metrics fall into
3 two primary categories:

- 4 • Systemwide metrics, which track overall program progress and customer
5 outcomes, including measures such as miles of system hardened or
6 undergrounded, outage frequency and duration on rural feeders, measurement of
7 long-duration outage counts (CELID-S), and data on Customers Experiencing
8 Multiple Outages (CEMI) by district.
- 9 • Circuit-specific metrics, which focus on the least reliable circuits targeted for ZOI
10 investments and provide more granular tracking of performance, including
11 percent of circuit hardened, restoration times, outage frequency and duration
12 thresholds, storm cost trends, service to critical facilities, and benefited
13 environmental justice communities.

14 Consistent with Commission guidance, at this stage, these ZOI metrics are incorporated
15 as informational and reporting metrics to establish baseline performance and allow for
16 evaluation of outcomes over time. In adopting information-only metrics at the time, the
17 Commission emphasized the importance of building a solid body of information and data
18 on performance of these projects *prior* to imposing any performance measures with
19 financial consequences, noting the Commission "will benefit from having access to more
20 data and information based on the initial ZOI projects before we are in a position to
21 implement a series of metrics that could result in financial penalties for GMP."

22 Commission ZOI Order at 27. While the Commission indicated that performance metrics

1 with financial consequences will be necessary in the future, it emphasized a need for “a
2 greater degree of confidence that the metrics include realistic targets, are appropriately
3 tailored to the ZOI projects, and set reasonable incentives or penalties” prior to imposing
4 such requirements. *Id.*

5 GMP filed the first of its resilience metric reports in January of this year,
6 reporting on performance of the subset of ZOI projects that had been completed through
7 September 30, 2025. We are still in the early stages of this work, and do not have
8 multiple years of performance data as a baseline yet, but the information that is available
9 demonstrates that our early resilience work is delivering expected benefits for customers.
10 As summarized in my January 16, 2026, testimony, the EJ-G7 circuit, which was the
11 focus of substantial early resilience work saw a 95% reduction in total customer hours out
12 in high-wind events in 2025 compared to similar events in prior years, even though
13 average wind speeds in these events were 25% higher. Burke Prefiled Testimony,
14 January 16, 2026, at 26; Exh. GMP-MB-4. Similarly, there have been very few outages
15 on the segments of line hardened under ZOI since that work was implemented. Burke
16 Prefiled Testimony, January 16, 2026, at 23. More reporting will of course be necessary
17 to establish long-term trends but everything we see in the field confirms the value and
18 benefit of this work.

1 **Q11. The Department recommends that GMP propose, and the Commission require,**
2 **specific performance guarantees with financial consequences as part of this**
3 **proceeding, citing the Commission’s ZOI Order. How does GMP respond?**

4 A11. GMP appreciates the Department’s position as well as the Commission’s direction that
5 financial consequences should be considered in the future as a baseline of information is
6 developed to support appropriate and realistic measures with financial consequences. As
7 noted above, we are still in the early stages of tracking performance of our resilience
8 work, but we have great confidence this work is delivering benefits now and will
9 continue to deliver benefits for customers going forward— that is the only reason we are
10 pursuing the work.

11 We understand the Commission’s request for metrics with financial consequences
12 and offer a proposal for their consideration. We recommend adding additional resilience
13 metrics to the existing performance measures in the Service Quality and Reliability Plan
14 (“SQRP”). The SQRP already establishes defined performance standards, reporting
15 protocols, and a service quality compensation mechanism, which together provide a well-
16 established framework for tracking outcomes for customers and applying financial
17 consequences where appropriate. Using the SQRP would align performance guarantees
18 of these investments with how other T&D grid investments are guaranteed and would
19 impose financial penalties if the work does not deliver anticipated benefits. In addition, as
20 discussed in my August 29, 2025, testimony introducing the Proposed Plan, the SQRP is
21 now incorporated directly into the Proposed Plan. This approach is preferable to

1 developing a new, untested, more complex, stand-alone guarantee mechanism which may
2 not be properly calibrated to provide reasonable incentives or penalties.

3 **Q12. What types of resilience metrics do you recommend the Commission consider**
4 **adding to the SQRP?**

5 A12. The most appropriate resilience metrics are those that directly measure improvements for
6 customers, such as total line outage frequency, in areas where resilience work has been
7 completed. To that end, we propose a metric focused on line outage frequency in
8 hardened sections of the system, which would measure the number of line outages
9 experienced in storm-hardened project areas annually. Under this approach, GMP would
10 track and report on individual outages that occur in each completed resilience project area
11 each year and then average the individual outages over the entire portfolio of resilience
12 work to compare to an established target. If performance falls below the defined standard,
13 the existing SQRP service quality compensation mechanism (based on the existing points
14 standard) could be applied, using the same structure currently used for other reliability
15 metrics. Under-performance would thus impose a specific financial consequence for
16 GMP.

17 This type of metric aligns closely with the objectives of the resilience program by
18 focusing on customer outcomes, including reductions in outages and improved system
19 performance during storm events. It also allows for comparison across projects and over
20 time as additional resilience work is completed, providing a simple mechanism that can
21 be adjusted over time as appropriate as further data is collected on performance of these
22 systems.

1 **Q13. Can you outline in more detail how this SQRP resilience metric would work?**

2 A13. Yes. The proposed approach adds a new reliability metric to the SQRP and would track
3 outage events on individual Resilience Projects annually, including all projects
4 implemented under the Commission's ZOI Order (already constructed or underway) and
5 resilience work proposed in FY27 and in future years under the MYRP. I have prepared
6 a redline version of the SQRP with edits necessary to implement this approach, attached
7 as **Exh. GMP-MB-8**. Resilience projects are defined as follows:

8 A segment of distribution line delineated by two protective devices able to isolate
9 the segment from outages occurring elsewhere on the system, and which all the
10 conductor on the segment is considered storm-hardened through underground
11 conduit, insulated spacer cable, or insulated tree wire that has been installed under
12 the Public Utility Commission's Order in Case No 23-3501-PET or as a
13 Resilience Project under Section IV.a.1.iv of the Company's Multi-Year
14 Regulation Plan.

15
16 Exh. GMP-MB-8 at 2.

17 The proposed changes add a Resilience Project Average Interruption Frequency Index as
18 a new Reliability Performance Measure in Section III.e of the SQRP, which measures
19 outages across all Resilience Projects, inclusive of major storm events:

20 the average number of outages, as defined in Public Utility Commission Rule
21 4.901, that occur within each completed Resilience Project, and shall be
22 established across all completed Resilience Projects on the system inclusive of
23 major storms.

24
25 Exh. GMP-MB-8 at 13. Outages on each Resilience Project would be tracked and
26 reported annually and then averaged across all Resilience Projects that are installed and
27 in service as of the end of each calendar year. The performance standard for these
28 projects is set initially at an average of 1.5 outages per Resilience Project per year. This
29 holds GMP accountable for delivering meaningful outage reductions for customers in

1 these areas of work, which is the primary goal of this work, while still accounting for
2 variability outside of GMP's control, including for example, vehicle accidents, which are
3 not excluded from the standard.

4 If actual annual performance is above the set performance standard, the variance
5 would be translated into specific SQRP points based on the percent variance from the
6 standard. For example, if the actual system average of outages on Resilience Projects is
7 2.0 outages/per year, the resulting 33% difference would translate into 33 SQRP points
8 resulting in approximately \$50,000 in penalties under the SQRP. This approach, together
9 with the new performance guarantees proposed for customer-driven storage discussed in
10 Mr. Castonguay's testimony, modifies the overall balance of risk under the Proposed
11 Plan. Depending on the annual outcome of each of these performance guarantees, GMP
12 could be responsible for more than \$2.0 million in SQRP penalties annually, which
13 materially increases risk for GMP relative to the Current Plan.

14 **Q14. Why is this proposed SQRP approach more appropriate than guaranteeing specific**
15 **estimated benefits of the resilience work based on GMP's benefit cost analysis, for**
16 **example?**

17 A14. The SQRP-based approach is more appropriate because it aligns performance
18 accountability with measurable, real-world outcomes that can be meaningfully measured
19 on an annual basis. While GMP's benefit-cost analysis is an important tool to inform
20 investment decisions, it is based on forward-looking assumptions regarding among other
21 things, storm frequency, severity, and cost savings that will develop in the future, but

1 from year-to-year may be variable depending on specific storm locations—factors that
2 are largely outside of GMP’s control.

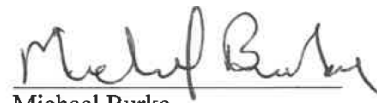
3 By contrast, establishing outage frequency levels as proposed in the SQRP ties
4 accountability to actual system performance experienced by customers. It also monitors
5 standards that, if achieved, are expected to lead to the other projected cost savings and
6 benefits associated with this work (i.e., reduced O&M and outage response costs and
7 improved customer resilience), without the complexity of developing new ways to
8 monitor and track those benefits. As noted above, the SQRP framework is well
9 established and is already used to monitor and ensure performance of similar T&D
10 investments for customers, focusing on specific customer centric outcomes. Adopting a
11 new stand-alone methodology for just resilience projects raises several questions,
12 including not only how to set the appropriate level for reasonable penalties (or
13 incentives), as the Commission noted in its ZOI Order, but also the justification for why
14 this type of investment should be subject to a different standard compared to other T&D
15 grid investments. GMP’s proposed resilience projects are subject to the same regulatory
16 standards as other work, including prudence review, and under the Proposed Plan, will be
17 supported by extensive benefit cost analysis and annual review before the work is
18 commenced. This level of analysis, coupled with extensive annual reporting metrics, and
19 the proposed SQRP based performance guarantees, provides a robust and rigorous system
20 of review to ensure these projects continue to provide customer benefit.

21 **Q15. Does that conclude your testimony at this time?**

22 A15. Yes, it does.

I, Michael Burke, declare that the testimony and exhibits that I have sponsored are true and accurate to the best of my knowledge and belief and were prepared by me or under my direct supervision. I understand that if the above statement is false, I may be subject to sanctions by the Commission pursuant to 30 V.S.A. § 30.

Dated at Colchester, Vermont on the 15th day of April, 2026.


Michael Burke