

Public Utility Commission

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June 9, 2010

OREGON PUBLIC UTILITY COMMISSION ATTENTION: FILING CENTER PO BOX 2148 SALEM OR 97308-2148

RE: <u>Docket No. UE 215</u> - In the Matter of PORTLAND GENERAL ELECTRIC COMPANY REQUEST FOR A GENERAL RATE REVISION.

Enclosed for electronic filing in the above-captioned docket is the Public Utility Commission Staff's Exhibit 200 Opening Testimony that replaces Exhibit 200 filed on June 4, 2010. Also enclosed is a Summary of Corrections to Exhibit 200. The replacement Exhibit 200 and Summary Page will be sent to the parties in this proceeding.

/s/ Lois Meerdink

Lois Meerdink

Regulatory Operations Division

Filing on Behalf of Public Utility Commission Staff

Reerdink

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cc: UE 215 Service List - parties

Summary of corrections to Exhibit 200 in UE 215

Description of correction	Location in corrected
	testimony
Correct spelling of "DTERMINE"	Same
Insert the word "comparable"	Same
Delete "the" and replace with	Same
"than PGE's".	
Delete commas	Same
Delete space between 1.45 and %	Same
Delete "the" and replace with	
"PGE's".	
Add "excluding officers"	Page 7, line 9
Moved to bottom of page 7	Page 7, lines 15 & 16
Moved to bottom of page 8	Page 8, lines 8&9
Moved to bottom of page 9	Page 9, lines 21-23
Table 6: Moved upward	Page 10, line 17
Deleted full sentence beginning	Page 11, lines 7 and 8
on line 7 and through end of line	
11. Insert new sentence	
beginning on line 7: "The result is	
\$130.2 million in wages and	
salaries for the Exempt and Non-	
Exempt classes."	
Delete full sentence beginning on	n/a
line 13 and ending on line 14.	
Change italic font to regular	Same page
	Correct spelling of "DTERMINE" Insert the word "comparable" Delete "the" and replace with "than PGE's". Delete commas Delete space between 1.45 and % Delete "the" and replace with "PGE's". Add "excluding officers" Moved to bottom of page 7 Moved to bottom of page 8 Moved to bottom of page 9 Table 6: Moved upward Deleted full sentence beginning on line 7 and through end of line 11. Insert new sentence beginning on line 7: "The result is \$130.2 million in wages and salaries for the Exempt and Non-Exempt classes." Delete full sentence beginning on line 13 and ending on line 14.

CASE: UE-215

WITNESS: Moshrek Sobhy

PUBLIC UTILITY COMMISSION OF OREGON

STAFF EXHIBIT 200

Opening Testimony

June 4, 2010

Q.	PLEASE STATE YOUR NAME, OCCUPAT	TION, AND BUSINESS			
	ADDRESS.				
Α.	My name is Moshrek Sobhy. My position is S	Senior Utility and Energy Analyst			
	with the Public Utility Commission of Oregon	(Commission). My business			
	address is 550 Capitol Street NE Suite 215, S	Salem, Oregon 97301-2551.			
Q.	PLEASE DESCRIBE YOUR EDUCATIONA	AL BACKGROUND AND WORK			
	EXPERIENCE.				
Α.	My Witness Qualification Statement is found	in Exhibit Staff/201.			
Q.	WHAT IS THE PURPOSE OF YOUR TEST	IMONY?			
Α.	. I am sponsoring Staff testimony with respect to the wages and salaries in				
	Portland General Electric's (PGE or the Com	pany) case UE 215.			
Q.	DID YOU PREPARE AN EXHIBIT FOR TH	IS DOCKET?			
Α.	Yes. I prepared the following exhibits:				
	Exhibit 200 consisting of pages 1 – 13:	Testimony			
	Exhibit 201:	Qualifications			
	Exhibit 202:	Supporting Work Papers			
Q.	WHAT IS YOUR RECOMMENDATION WIT	TH RESPECT TO PGE'S			
	WAGES AND SALARIES?				
Α.	My recommendation is to reduce PGE's prop	osed wages and salaries from			
	\$202,906,420 to \$195,778,769, a net reduction	on of approximately (\$7.1 million).			

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PGE'S PROPOSED WAGES AND SALARIES

Q. PLEASE DESCRIBE THE COMPANY'S FULL TIME EQUIVALENTS (FTE).

- A. In PGE's Exhibit 500, the Company states that it uses the FTE in its annual budgeting process to determine the number of labor hours required to accomplish the work. The number of FTEs is calculated by dividing total labor hours by the number of work hours during the year. The number of work hours during the year is 2080, or the product of 40 hours per week times multiplied by 52 weeks (the number of weeks in a calendar year).
- Q. WHY DOES THE COMPANY USE THE FTE NUMBER INSTEAD OF A
 SIMPLE EMPLOYEES HEAD COUNT TO DETERMINE THE TEST YEAR
 WAGES AND SALARIES?
- A. In PGE exhibit 500, PGE witnesses, Arleen Barnett and Joyce Bell (the witnesses), explain that an employee who was hired in the middle of the year would be budgeted as one half (or 0.5) FTE. In a head count, this employee will count as one.

Q. ARE THERE NECESSARY ADJUSTMENTS TO BE CONSIDERED WHEN CALCULATING FTE?

A. Yes. It is critical to remove paid and non-paid over time both in hours and in dollars when calculating FTEs for historical and future periods. Failure to do this adjustment will result in overstating the number of FTEs and will skew the wages and salaries corresponding to the FTEs. This overstatement will translate into rates charged to the customers.

Q. HOW DID THE COMPANY PRESENT THE FTE IN ITS CALCULATIONS OF TEST YEAR 2011 WAGES AND SALARIES?

A. The witnesses testified in PGE/500 that the overtime was excluded from the actual total FTEs. Also, in response to Staff data request # 157, the company stated that overtime was not included in the FTE calculations of the historical and future periods.

Q. HOW DID THE COMPANY DETERMNE THE WAGES AND SALARIES IN THE TEST YEAR?

A. In PGE/500 and supporting work papers, the Company presented that its' the wages and salaries base budget during 2011 is \$211,520,465. Due to significant workforce reduction associated with Advanced Metering Infrastructure (AMI), and increases in other areas, the Company made adjustments to its base budget workforce. Details of the workforce adjustment in the test year are summarized below in Table 1.

Table 1 – PGE's Test Year net FTE reduction

AREA	Increase (decrease) in FTEs
Administrative & General (A&G)/ IT	10.0
Customer service, including AMI	(117.8)
Generation	19.9
Transmission & Distribution	5.2
Total	(82.7)

With respect to the test year salaries adjustment, PGE's witnesses explain in PGE/500 that \$8.0 million representing approximately 99 FTEs were removed from wages and salaries' base budget in 2011 to account for vacancies and unfilled positions. Additional details were included in the Company's response to staff data request DR-221 (see copy in exhibit 202). A summary of the company's information is in Table 2 below:

Table 2 – PGE's Test Year wages and salaries adjustment

Description	FTEs adjustment	Salary adjustment (\$)
Adjustments for vacant	(99.4)	(8,000,000)
positions		
Outboard adjustments to	(10.0)	(614,045)
revenue requirement		
Impact of previously	(8.2)	0
authorized items ¹		
Total	(117.6)	(8,614,045)

YEAR?

A. After making the above adjustments to the base budget, the Company proposes \$202,906,420, in test year wages and salaries as summarized in table 3 below:

Q. WHAT IS PGE'S PROPOSED WAGES AND SALARIES IN THE TEST

¹ The Company did not make salary adjustments corresponding to these FTE reductions because no expenses above the 2008 base rates were added (see attachment 221 A in staff exhibit 202)

Table 3 – PGE's proposed Test Year FTE and, wages and salaries

	FTEs	Wages & Salaries
2011 base budget	2,647	\$211,520,465
Adjustments	(118)	(\$8,614,045)
2011 Test Year	2,529	\$202,906,420

Q. DID THE COMPANY ALLOCATE THE TEST YEAR'S FTES AND SALARIES AMONG ITS CLASSES OF EXEMPT, NON-EXEMPT, OFFICERS, AND UNION EMPLOYEES?

A. No. The Company reflected the FTEs adjustment in the test year by area of operation, e.g. Administrative and General (A&G/IT), Customer Accounting, Customer Service, Transmission and Distribution (T&D), and Generation.

STAFF ADJUSTMENT

- Q. PLEASE DESCRIBE THE BASIS OF YOUR ADJUSTMENT.
- A. My adjustment results from using the 2009 Market Compensation for PGE's workforce as the basis to calculate the Company's test year wages and salaries.
- Q. HOW DID YOU APPROACH REVIEWING THE COMPANY'S WAGES AND SALARIES IN THIS PROCEEDING?
- A. The first step was to review the Company's proposed wages and salaries in the current proceeding, i.e. UE-215, in light of the information provided by the Company, the previous Commission Order No. 09-020, and other information previously provided by the Company in UE-197. The second step was

reviewing the Commission's methodology in determining the test year's wages and salaries in Order No. 09-020 in UE-197. The third step was to determine a starting point for the determination for the base year wages and salaries, consistent with the Commission practice in Order No. 09-020. The final step was determining the test year's wages and salaries consistent with the Commission's methodology in Order No 09-020.

Q. PLEASE DESCRIBE THE COMMISSION'S METHODOLOGY IN DETERMINING THE WAGES AND SALARIES IN UE-197.

A. In Order No. 09-020, the Commission started with the base year 2007 actual wages and salaries of \$178,505,742, (excluding officers). This represented a workforce of 2,546 FTEs (net of officers). The Commission then applied an annual workforce rate growth of 1.45 % and an annual wage escalation factor of 2.4%. (See copy of page 10 of Order No. 09-020 in staff exhibit 202). The wages and salaries for the 2009 test year in UE-197 was \$192,697,069, (excluding officers).

Q. DID PGE PROVIDE INFORMATION WITH RESPECT TO ITS WORKFORCE MARKET COMPENSATION IN UE-197?

A. Yes. In UE-197, the Company's work paper 5 in PGE/800, (see copy in exhibit 202), include the market compensation for the Company's employees (excluding officers) of \$179,586,393. This is approximately \$1.0 million more the base year wages and salaries as shown in Order No. 09-020. This difference represents approximately 0.6% of the market compensation level.

Q. WHAT IS THE BASE YEAR IN DETERMINING THE WAGES AND SALARIES IN THIS PROCEEDING?

A. I used the historic year 2009 as the base year to determine the test year's wages and salaries.

Q. HOW DO THE WAGES AND SALARIES DURING THE HISTORIC YEARS 2007 THROUGH 2009 COMPARE?

A. Below is a summary of comparison between the actual wages and salaries vs. the market compensation during these years as follows:

Table 4 – Actual W&&S vs. Market Compensation

	Market	Actual wages	Difference	%
	Compensation	and salaries		difference
	(A)	(B)	(B-A)	(B-A)/A
2007	\$179,586,393	\$178,505,742	(\$1,080,651)	(0.6%)
2008	\$183,884,000	\$188,040,000	\$4,156,000	2.26%
2009	\$188,657,000	\$193,799,000	\$5,142,000	2.72%

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Q. DID THE COMPANY PROVIDE MARKET COMPENSATION FOR ITS WORKFORCE DURING 2008 AND 2009?

A. Yes. In response to staff data request nos. DR-211 and DR-212, the Company

provided information on actual wages and salaries and market compensation

for 2008 and 2009. (Copies of company responses included in staff exhibit

202). Table 5 is a summary of the information included in Staff exhibit 202:

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Table 5 – Comparison market compensation vs. actual salaries (\$000) (2008 & 2009)

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		Market		actual less
	FTEs	Compensation	Actual	market
2009	(A)	(B)	(C)	(D = C-B)
Exempt	1,215	103,276	109,550	6,274
Non-exempt	576	25,925	24,793	(1,132)
Union	819	59,456	59,456	-
Officer	13	3,520	3,394	(126)
Total 2009	2,623	192,177	197,193	5,016
2008				
Exempt	1,188	100,924	106,224	5,300
Non-exempt	589	25,873	24,729	(1,144)
Union	824	57,087	57,087	-
Officer	11	3,300	3,127	(173)
Total 2008	2,612	187,184	191,167	3,983
Cumulative 2008 and 2009 combined difference				8,999

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Q. HOW DID STAFF DETERMINE THAT PGE'S PROPOSED WAGES AND SALARIES ARE EXCESSIVE?

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employees approximately \$9 million in wages and salaries above market compensation during 2008 and 2009 combined (column D) unlike in 2007 as

The comparison in Table 5 above demonstrates that the Company paid its

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shown previously. Market compensation represents a reasonable and fair

basis to determine future test year's wages and salaries after applying appropriate workforce and wages escalation factors.

Q. IS MARKET COMPENSATION FAIR, JUST AND REASONABLE TO DETERMINE WAGES AND SALARIES FOR RATE MAKING PURPOSES?

A. Yes. Allowing wages market compensation based wages and salaries in revenue requirements ensure that the Company pays competitive salaries to hire and retain skilled and qualified workforce needed to operate the utility efficiently. This in turn assures that ratepayers receive reliable and affordable service. Staff recommends that amounts paid in excess of market compensation not to be allowed in revenue requirements.

Q. WHAT IS THE STARTING POINT FOR STAFF ADJUSTMENT?

A. I started with the average salary in PGE's market compensation for exempt and non-exempt employees during 2009. The combined market compensation for these two classes was divided by the sum of their FTEs in the test year to determine the average salary per FTE. The average salary was escalated by an annual wage escalator rate to determine the test year average salary. Salaries for union employees and the Company's officers are determined separately as explained later in the testimony.

Q. HOW DID STAFF DETERMINE THE ANNUAL WAGE ESCALATION RATE?

A. In Order No. 09-020 in docket UE 197, the Commission used the 3-year average of Consumer Price Index (CPI)-all urban, to account for inflation in determining the test year's average salary per FTE. The three-year average in

this proceeding would include the 2009 CPI (-0.3). Staff believes that 2009 is an anomaly that is reflective of the severity in the economic downturn that was most significantly during that year. To mitigate this effect, staff calculated the CPI average since 2005 to 2011. The result was 2.4%, the same rate authorized by the Commission in Order No. 09-020 in UE 197. Staff believes this method is reasonable and in concept is consistent with the Commission method in UE 197. It should be noted that the officers and union salaries were not adjusted by this method.

Q. PLEASE DESCRIBE IN DETAILS THE STEPS YOU FOLLOWED TO CALCULATE STAFF PROPOSED WAGES AND SALARIES.

A. First, I needed to calculate a ratio to distribute the test year's FTEs among the classes. To do so, I calculated the average distribution ratio of the Company's workforce from 2007 to 2011. This information was obtained from the Company's work papers in PGE/500 and attachment DR-157-A, which is included in Exhibit 202 of my testimony. Table 6 includes Staff's proposed test year workforce distribution.

Table 6 – Distribution of Test Year Workforce

	EXEMPT	HOURLY	OFFICER	UNION	Grand Total
Sum of 2007 Act FTE Sum of 2008 Act FTE Sum of 2009 Act FTE Sum of 2010 B FTE Sum of 2011 B FTE	1,147	580	13	809	2,549
Sum of 2008 Act FTE	1,188	589	11	824	2,612
Sum of 2009 Act FTE	1,215	576	13	819	2,623
Sum of 2010 B FTE	1,256	587	12	848	2,703
Sum of 2011 B FTE	1,264	539	12	833	2,648
Total FTE by class	6,071	2,871	61	4,132	13,135
% distribution (average)	46.22%	21.86%	0.46%	31.46%	100%
TY 2011 FTE distribution	1,169	553	12	796	2,529

Next, I calculated a combined average salary per FTE for these two classes by dividing their combined 2009 market compensations by the sum of their FTEs during the same year (Table 7, column B). I then increased the 2009 average salary by 2.4% annually through 2011 (Table 7, columns C & D). The following step was to multiply the number of FTEs in the test year by the average test year salary to determine the wages and salaries of these two classes combined. Next, I added the union and officer salaries (Table 7, column F). Finally, I compared Staff calculations of the test year's wages and salaries with the Company's proposal. The result is a (\$7.1 million) reduction in test year's wages and salaries. These calculations are shown in Table 6 below:

Table 7 – Staff Adjustment to Test Year Wages and Salaries, \$000

		2009 Market	2010 at	2011 at	<u>Test</u>	
	<u>2009</u>	<u>Compensation</u>	<u>2.4%</u>	<u>2.4%</u>	<u>Year</u>	
	<u>FTEs</u>	<u>(\$000)</u>	<u>increase</u>	<u>increase</u>	<u>FTEs</u>	
	Α	В	С	D	Ε	F
Exempt	1,215	103,276			1,169	
Non-exempt	576	25,925			553	
Total	1,791	129,201			1,722	
Average salary						
per FTE, \$000						
(total B/ total						
A)		72.1	73.8	75.6		
Staff test year						
salaries, \$000						
Total Average salary per FTE, \$000 (total B/ total A) Staff test year salaries, \$000 (total E*D)						130,231
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Q. WHAT IS STAFF RECOMMENDATION WITH RESPECT TO OFFICERS **SALARY?**

A. The company's salary level for officers in the base budget during 2011 is \$3,251,117. This is below PGE's 2009 market compensation for officers of \$3,300,000. Staff agrees with the company's proposed officers' salary level in the base budget for 2011.

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Q. HOW DID STAFF DETERMINE THE TEST YEAR'S SALARY FOR UNION EMPLOYEES?

A. As shown in table 4 above, market compensation and the actual salaries for union employees during 2009 are the same. The test year's average salary per employee, was based on the 2009 average salary, and escalated by the appropriate rate increases according to the contracts between the labor union and the Company. A copy of the company's work paper is included in Exhibit 202 of my testimony. The employee's test year average salary was multiplied by the allocated number of union employees in the test year as indicated in Table 2 above.

Table 8 – Union wages and salaries

		salary (average DR157-A)	Feb-10 (B)	S	Sep-10 (C)	Ŋ	Mar-11 (D)
1.	Pay rate							
	increase							
	(DR-157E)			2%		2%		3.60%
2.	Average							
	salary	\$	72,609	\$ 74,061	\$	75,542	\$	78,262
3.	Union Test							
	Year FTEs							796
4.	Union Test							
	Year wages							
	and salaries,							
	(column D,							
	ln.2*ln.3)						\$6	52,296,552

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SALARIES.

A. Following is a summary of the Company's proposal vs. Staff proposal.

Q. PLEASE SUMMARIZE STAFF'S PROPOSED TEST YEAR WAGES AND

	Company	Staff	Adjustment
Exempt and non-		\$130,231,100	
exempt			
Union		\$62,296,552	
Officers		\$3,251,117	
Total	\$202,906,420	\$195,778,769	\$7,127,651

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Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

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A. Yes, at this time.

CERTIFICATE OF SERVICE

UE 215 Corrected

I certify that I have this day served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-13-0070, to the following parties or attorneys of parties.

Dated at Salem, Oregon, this 9th day of June, 2010.

Jeerdink

Lois Meerdink

Public Utility Commission

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