

THE STATE OF NEW HAMPSHIRE  
before the  
PUBLIC UTILITIES COMMISSION

Public Service Company of New Hampshire's Request for Waiver of  
Tariff Filing Requirement Puc 1604.07(s) Rate Base Schedule 3

Pursuant to N.H. Code Admin. Rules Puc § 201.05, Public Service Company of New Hampshire (PSNH or the Company) hereby requests a waiver of a single tariff filing requirement. In support of its Request for Waiver, PSNH says the following:

1. On or about May 29, 2009, PSNH will be filing with the Commission a revised tariff accompanied by testimony, exhibits, schedules and other required information under the Commission's Tariff Filing Rules Puc Chapter 1600. The filing will support proposed new distribution service rates for effect on July 1, 2009. The new rates will be based upon results for the year ending December 31, 2008 adjusted for known and measurable changes. In preparing for this filing, PSNH requests that the Commission grant a waiver of Puc 1604.07(s), Rate Base Schedule 3, only to the extent that PSNH may include in its filing end of test year data in addition to the existing requirement in this rule of filing data based upon 5 quarter average rate base.

2. PSNH believes that the Tariff Filing Rules are procedural in nature. Granting of the waiver by the Commission would not prejudice the issue of whether the Commission ought to approve a rate base for rate making purposes based upon five quarter average data or end of test year data; however, granting the waiver would allow PSNH to include all this information in its tariff filing for the Commission to weigh and consider.

3. The waiver would serve the public interest and would not disrupt the orderly conduct of an upcoming delivery rate proceeding. PSNH would comply with the filing requirement for supplying rate base data based upon a five quarter average. PSNH only seeks permission to also supply rate base data based upon year end.

Respectfully submitted,  
Public Service Company of New Hampshire

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Gerald M. Eaton  
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Certificate of Service

I hereby certify that, on the date written below, I cause a copy of the above Request for Waiver of Tariff Filing Requirement Puc 1604.07(s), Rate Base Schedule 3, to be served in accordance with Puc § 203.11.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Gerald M. Eaton

THE STATE OF NEW HAMPSHIRE  
before the  
PUBLIC UTILITIES COMMISSION

Public Service Company of New Hampshire  
Request for Waivers of Certain Tariff Filing Requirements

Pursuant to N.H. Code Admin. Rules Puc § 201.05, Public Service Company of New Hampshire (PSNH or the Company) hereby requests waivers of certain tariff filing requirements under N. H. Code Admin. Rule Puc § 1604.01 *et seq.* In support of its Request for Waiver, PSNH says the following:

1. Introduction On or about May 29, 2009, PSNH will be filing with the Commission a package of testimony, exhibits, schedules and other required information under the Commission's Tariff Filing Rules Puc Chapter 1600. The filing will support proposed new Delivery Service rates for effect on July 1, 2009. The new rates will be based upon results for the year ending December 31, 2008 adjusted for known and measurable changes. In preparing for this filing, PSNH requests that certain tariff filing requirements be waived or altered. The Commission may waive one or more of its rules if "the waiver serves the public interest, and the waiver shall not disrupt the orderly proceeding of the commission." Puc § 201.05 (a). The public interest is served if "compliance with the rule would be onerous given the circumstances of the affected person, and the purpose of the rule shall be satisfied by an alternative method proposed." Puc § 201.05 (e). The reason justifying these waiver requests are found in the discussions which follow:

2. Internal Financial Reports and Regulatory Financial Filings - Puc §1604.01 (a)(1), (2), (10), (18), (19) and (24) PSNH requests that these rules requiring filing of internal financial reports and Regulatory Financial Filings be waived. PSNH has been providing the reports to the Commission as part of the Monitoring Docket IR 90-218 since the Company's merger with Northeast Utilities, and therefore believes there is no need to provide this information again. Copies will be provided to the OCA and any other interested party upon request. The specific portion of the rule from which waiver is being sought is shown below:

## PART Puc 1604 FULL RATE CASE FILING REQUIREMENTS

### Puc 1604.01 Contents of a Full Rate Case.

- (a) Notwithstanding the requirements of Puc 207.07, a utility filing a proposed tariff as part of a full rate case shall file with the commission an original and 5 copies of each of the following:
- (1) The utility's internal financial reports for the following periods:
    - a. For the first and last month of the test year;
    - b. For the entire test year; and
    - c. For the 12 months or 5 quarters prior to the test year;
  - (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years;
  - (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms, for the most recent 2 years;
  - (18) Balance sheets and income statements for the previous 3 years;
  - (19) Quarterly income statements for the previous 5 years;
  - (24) If the short-term debt component of total invested capital is volatile, the amount outstanding, on a monthly basis, during the test year, for each short-term indebtedness;

3. Federal Income Tax Reconciliation – This information is contained in the FERC Form No. 1 which is supplied to the Commission and the Office of Consumer Advocate under N.H. Code Admin. Rule Puc §308.10. PSNH's 2008 FERC Form 1 is expected to be filed with the FERC and the Commission on or about April 17, 2009. The specific portion of the rule from which waiver is being sought is shown below:

### Puc 1604.01 Contents of a Full Rate Case.

- (a) (3) Federal income tax reconciliation for the test year;

4. Segmentation of Data on a Business Unit Basis Puc §1604.07 When PSNH's rates were unbundled and restructured separate distribution service rates were established. Those distribution service rates will be the subject of the upcoming tariff filing on May 29, 2009. As

the filing will be focused on rates for distribution service, information used to support this filing will be for the distribution segment only. As explained below, PSNH is hereby requesting a waiver to allow it to supply certain data at the company level rather than at the business segment accounting unit level.

The NU operating companies, including PSNH, began fully segmenting revenue and expense data within the accounting system beginning in 2002. PSNH has fully segmented income statements and rate bases that are used to meet certain Commission filing requirements. PSNH currently does not have a corresponding fully segmented balance sheet. While segmentation of the income statement and rate base was fairly straight forward, segmentation of balance sheet data is much more complex. Significant issues must be addressed for the operating companies to report at both a segmented accounting unit level and at a legal entity level.

Beginning in January 2009, the NU system companies began limited segmentation of its operating companies' balance sheets into units consisting of multiple business segments with the implementation of the Company Separation project. The Company Separation project is based on a series of assumptions designed to meet certain financial reporting disclosure requirements and does not create new legal entities. The operating companies, including PSNH, will continue their financial reporting at the legal entity level. PSNH does not expect that its balance sheets will be further allocated to the business segment level. The Tariff filing requirements which PSNH requests be provided at the PSNH company level rather than the Distribution segment business level are as follows:

Puc 1604.07 Contents of Filing Requirement Schedules.

(a) A utility shall include with the "Filing Requirement Schedules" required by Puc 1604.06 each of the following schedules:

(6) Schedule 2--Assets and Deferred Charges

(7) Schedule 2A--Stockholders Equity and Liabilities

(l) A utility shall provide "Schedule 2 - Assets and Deferred Charges" including the following:

- (1) A balance sheet of assets and deferred charges for the 12-month period; and
  - (2) The test year average of 13 monthly or 5 quarterly balance sheets for the first preceding year and second preceding year.
- (m) A utility shall provide for the periods shown in (1) above, a balance sheet of assets and deferred charges for the following:
- (1) Plant;
  - (2) Other property;
  - (3) Investments and funds;
  - (4) Current, accrued and other assets;
  - (5) Special deposits; and
  - (6) Prepaid accounts and deferred charges.
- (n) A utility shall provide on "Schedule 2A - Stockholders Equity and Liabilities" a balance sheet for:
- (1) The 12-month period; and
  - (2) The test year of 13 monthly or 5 quarter average for the first preceding year and second preceding year.
- (o) A utility shall provide for the periods set forth in (k) above, stockholder equity as to each of the following:
- (1) Common stock equity and surplus;
  - (2) Long term debt;
  - (3) Preferred stock;
  - (4) Current and accrued liabilities;
  - (5) Deferred credits;
  - (6) Operating reserves;
  - (7) Accumulated deferred taxes on income; and
  - (8) Contributions in aid of construction.

(p) A utility shall provide "Schedule 2A - Material and Supplies" indicating materials and supplies for:

- (1) The test year; and
- (2) 13 month or 5 quarter average for the first preceding year and second preceding year.

(q) A utility shall describe, for the periods set forth in (p) above, materials and supplies, as to the following:

- (1) Transmission and distribution inventory;
- (2) Appliance inventory;
- (3) Other material and supplies;
- (4) Maintenance inventory;
- (5) Station repair inventory;

Inventory, material and supplies have been segregated by business unit under the rate base categories.

5. The waiver would serve the public interest and would not disrupt the orderly conduct of an upcoming delivery rate filing. It would be unnecessary to re-file information which has already been filed with the Commission. It would be onerous for PSNH to attempt to segment the data which is currently kept on a full company basis.

Respectfully submitted,  
Public Service Company of New Hampshire

February 23 2009  
Date

By: Gerald M. Eaton  
Gerald M. Eaton  
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(603) 634-2961

CERTIFICATE OF SERVICE

I hereby certify that, on the date written below, I caused the attached Motion for Protective Order to be served pursuant to N.H. Code Admin. Rule Puc §203.11.

February 23 2009  
Date

Gerald M. Eaton  
Gerald M. Eaton