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October 16, 2019

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street Suite 10  
Concord, New Hampshire 03301

Re: Docket No. DE 19-057  
Public Service Company of New Hampshire d/b/a Eversource Energy  
Notice of Intent to file Permanent Rate Schedules

Status of Audit's Request for Company Tax Returns

Dear Ms. Howland:

The purpose of this letter is to inform the Commission that Public Service Company of New Hampshire d/b/a Eversource Energy (PSNH) that PSNH has not provided Staff the un-redacted copies of its state and federal tax returns for 2017.

Staff filed a Motion to Compel Eversource to provide un-redacted copies of federal tax returns for 2016, 2017 and 2018 for the Eversource Energy business trust and voluntary association. The purpose of the request is to allow Staff to confirm whether or not the tax expense claimed by PSNH is reasonable, and should be included in base distribution revenue in this distribution rate case. In its Objection to the Motion, PSNH stated that it had provided Staff the un-redacted copies of its state and federal tax returns for 2017. This statement is incorrect.

In connection with its audit of PSNH for this rate case, Audit Staff requested copies of PSNH's New Hampshire Business Profit Tax and Business Enterprise Tax returns for 2017, and copies of the federal income tax return for the test year (2018). If the 2018 federal income tax returns were not available because PSNH had not yet filed these

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returns, Audit Staff requested a copy of PSNH's 2017 federal tax returns. Audit Staff made this request in early May.

In a series of exchanges with Audit Staff that continued through July, PSNH said that it files as part of a federal consolidated group and a NH unitary group, and that it does not file a separate income tax return for federal and state taxes. Instead of providing an unredacted copy of the consolidated group tax return, PSNH provided the following:

- 2017 Eversource Energy (holding company and subsidiaries) 1120 Consolidated Income Tax Return—Redacted to show PSNH and certain consolidated amounts,
- 2017 Connecticut Light and Power Company Business Tax Return—Redacted
- 2017 proforma standalone 1120 Federal Income Tax Return (unredacted)
- 2017 proforma standalone New Hampshire Business Tax Return (unredacted)

According to PSNH, the proforma returns are documents prepared internally by the Company to confirm the information that appears on the consolidated/unitary returns, but the proforma returns are not the actual tax returns, which are the consolidated returns requested in the Motion.

In order to conduct the audit, Audit Staff requires the unredacted returns requested by the Motion. This request has been outstanding since May.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Suzanne Amidon', with a large circular flourish and several horizontal strokes below it.

Suzanne Amidon  
Staff Counsel

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