STATE OF NEW HAMPSHIRE

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February 4, 2022

Daniel C. Goldner, Chair New Hampshire Public Utilities Commission 21 South Fruit Street Concord, NH 03301-2429

Re: Docket No. DW 21-137 (Pennichuck Water Works, Inc.)

Petition for Approved Modification of Accounting Treatment of Leases

Department of Energy Update

Dear Chairman Goldner:

The Department of Energy (Department) is in receipt of Pennichuck Water Works, Inc.'s (Company) February 4, 2022, filing as required by *Pennichuck Water Works, Inc.*, Order No. 26,567 (January 20, 2022). At this time, the Department will thoroughly review this filing and, in the event the Department determines a response is necessary, will file one by February 14, 2022.

Thank you for your consideration.

Sincerely,

/s/ Christopher R. Tuomala

Christopher R. Tuomala, Esq. Hearings Examiner/Department Attorney

cc: Service List (electronically)