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**Matthew J. Fossum**  
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May 8, 2018

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

RE: Docket No. DE 18-023  
Public Service Company of New Hampshire d/b/a Eversource Energy  
Petition for Adjustment to Stranded Cost Recovery Charge

Dear Director Howland:

During the March 20, 2018 hearing in the above-captioned docket relating to the Stranded Cost Recovery Charge ("SCRC") rate of Public Service Company of New Hampshire d/b/a Eversource Energy's ("Eversource"), Eversource described a notification that would be provided to the Commission upon the closing of securitization on Eversource's Rate Reduction Bonds ("RRBs"). Specifically, Eversource noted that the revenue recovered through the SCRC rate approved in Order No. 26,116 (March 29, 2018) was to be allocated to RRBs and other stranded costs based upon estimates available at that time, but that the allocations would be amended upon the closing of the RRBs when actual costs were known.

Eversource closed on the RRBs on May 8, 2018 and, consistent with the prior notification, Eversource will be reallocating the revenue from the SCRC rate effective May 8. Enclosed with this letter is the technical statement and attachments of Christopher J. Goulding, that describe the adjustments to the allocations and reflect the actual RRB charges submitted in Docket No. DE 17-096 on May 4, 2018. Consistent with Eversource's prior description, Eversource is not seeking any adjustment to the SCRC at this time. All adjustments are internal to Eversource's accounting and do not create any changes for customers.

Thank you for your assistance with this matter. Please do not hesitate to contact me with any questions.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum", with a long horizontal flourish extending to the right.

Matthew J. Fossum  
Senior Counsel

Enclosures  
CC: Service List