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

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

Notice of Agreement to Additional Review – AMR Retirements

Dear Director Howland:

On December 15, 2020 the Commission issued Order No. 26,433 approving an October 9, 2020 Settlement Agreement (“Settlement”) in the above-captioned proceeding relating to the rate case filing of Public Service Company of New Hampshire d/b/a Eversource Energy (“Eversource,” “PSNH” or the “Company”). Relevant to this filing, Section 3.4 of the Settlement notes that during the course of the proceeding there were questions raised about the accounting and retirement of the Company’s automated meter reading (“AMR”) meters. To address those questions, the Settlement provides:

As a result, the Company, Staff, and the OCA shall continue working collaboratively to verify the accuracy of the accounting for and number of meter retirements. To facilitate this discussion, the Company may elect, either on its own or at the request of Staff or the OCA, to hire an independent accounting firm, at the Company’s cost, to verify the accuracy of the meter plant account 370, and in particular the retirement entries associated with the meters that were removed as part of the AMR deployment. The scope of this work will include an analysis of meters and transactions currently recorded on the Company’s books and records. The independent accounting firm’s work may include some or all of the following tasks: (1) obtain an understanding of the addition, unitization and retirement process by selecting transactions, testing these transactions for certain attributes, and identify their existence in the appropriate asset systems; (2) validate the existence of the meter assets included in rate base through a reconciliation of assets to the respective asset systems (Meter Management System and/or Customer Information System); (3) determine that the cost and unit quantity recorded for each asset included in the fixed asset system is appropriate; and (4) determine the appropriateness of “AMR meter” retirements.

Settlement, Section 3.4, Bates 6-7. Further, the Settlement provided that if the Staff or the OCA continued to have questions after the collaboration specified in the Settlement, they

could petition the Commission for an additional review, so long as any petition was filed by April 30, 2021. Settlement, Section 3.4, Bates 7.

With this letter, the Company, Staff, and the OCA update the Commission as to the progress to date and the plans for next steps. The Company, Staff, and OCA are in the process of collaborating on the issues identified in Section 3.4, and collectively agree that continued collaborative review, as described in the Settlement, would be mutually beneficial. To this end, Eversource will retain an independent accounting firm to conduct the review described in the Settlement to assist Staff and the OCA in their continued review.

The Company, Staff, and the OCA intend to continue engaging collaboratively in this analysis, including with the independent accounting firm as described, and intend to complete this joint effort by September 1, 2021. At that time, the Company, Staff, and the OCA will update the Commission on the status of the independent review and the collaborative process and will specify whether any additional steps are required to complete the review called for in the Settlement.

In light of the commitment to further collaboration, the Company agrees that the Staff and the OCA shall no longer be bound by the April 30, 2021 date set forth in the Settlement as a limitation on their ability to petition the Commission to further review matters related to Settlement, Section 3.4, and that date shall be extended to 45 days after the delivered final report date from the independent accounting firm, or September 1, 2021, whichever is later.

If you have any questions, please do not hesitate to contact me. Thank you for your assistance with this matter.

Very truly yours,



Matthew J. Fossum
Senior Regulatory Counsel

CC: Service List