

KEEGAN WERLIN LLP

ATTORNEYS AT LAW

99 HIGH STREET, Suite 2900

BOSTON, MASSACHUSETTS 02110

(617) 951-1400

TELECOPIER:

(617) 951- 1354

June 27, 2023

Daniel C. Goldner, Chairman
New Hampshire Public Utilities Commission
21 S. 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 Rate Schedules
Business Process Audit Report-Status Update**

Dear Chairman Goldner:

On March 17, 2023, Public Service Company of New Hampshire d/b/a Eversource Energy (the “Company”) filed a Motion to Resolve Dispute Regarding Settlement Agreement Implementation in the above-referenced docket (the “Motion”). The Motion sought to resolve a dispute that has arisen between the Company and the Department of Energy (“DOE”) with respect to the Business Process Audit (“BPA”) that was agreed to as part of the Settlement Agreement approved by the New Hampshire Public Utilities Commission (the “Commission”) in Docket No. DE 19-057 (the “Settlement Agreement”). The Commission issued Order No. 26,804 on April 24, 2023 (the “Order”), denying the Company’s Motion and stating that the Commission would supervise the final stages of receiving the BPA Report. Order at 3-4. To facilitate its supervision of receiving the final BPA Report, the Commission directed Eversource to submit a compliance filing including its written response to the BPA Report; the Company submitted the compliance filing on May 31, 2023.

On June 26, 2023, the Commission issued a Procedural Order accepting the Company’s May 31, 2023 compliance filing. The Commission’s Procedural Order states that DOE’s April 20, 2023 filing and the Company’s May 31, 2023 compliance filing, taken together, would fulfill the BPA Report obligations in Section 3.2 of the Settlement Agreement, unless a further report is filed by the DOE incorporating any further revisions from River Consulting Group, Inc. (“RCG”) as the outside auditor. The Company appreciates the Commission’s provision for the filing of a revised, final version of the BPA Report that would incorporate and contemplate the DOE’s April 20, 2023 Filing, along with the Company’s May 31, 2023 compliance filing, so that there is a consolidated, acceptable final BPA Report.

To that end, on June 22, 2023, at the request of RCG, Company personnel met with RCG to provide clarification on certain issues raised by RCG regarding the Company’s May 31, 2023

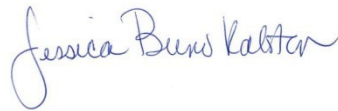
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compliance filing. During this meeting, the Company was made aware that a revised version of the BPA Report is contemplated, which would be distributed simultaneously to DOE, the Company and the Commission. The Company expects that RCG's forthcoming revised version of the BPA Report will take into account the Company's May 31, 2023 compliance filing, subject to certain clarifications sought and obtained by RCG at the meeting. For example, during the discussion with RCG it was brought to the attention of the Company that, beginning on page 281 of its May 31, 2023 filing, there are redlines that inadvertently contradict the remainder of the May 31, 2023 filing.¹

Accordingly, the Company greatly appreciates the Commission's provision for the filing of a revised, final version of the BPA Report that would consolidate comments from the Company's May 31, 2023 compliance filing, as discussed with RCG at the June 22, 2023 meeting. A consolidated version of the BPA Report incorporating appropriate changes will create a sound foundation for use of the BPA Report in future proceedings and the Company appreciates the Commission's willingness to enable this result.²

Please contact me if you have any questions. Thank you.

Sincerely,



Jessica Buno Ralston

cc: Service List, Docket DE 19-057

¹ The redlines reflected on these pages are incorrect but include comments that should be incorporated into any final version of the report.

² In the event that anticipated changes to the BPA Report are not made and it is not possible to reach a consensus result on the integrity of the BPA Report, the Company reserves its right to renew its request for resolution of any continuing dispute over the terms of the Settlement Agreement by the Commission. However, the Company is encouraged by its discussions with RCG that this issue can be resolved in a manner that is fair and transparent.