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August 31, 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 June 26, 2023, the New Hampshire Public Utilities Commission (the “Commission”) issued a Procedural Order with respect to a compliance filing submitted on May 31, 2023 by the Public Service Company of New Hampshire d/b/a Eversource Energy (the “Company”). The compliance filing provided comments and proposed edits relating to the April 20, 2023 Business Process Audit (“BPA”) Report filed by Department of Energy (“DOE”). The Commission’s June 26, 2023 Procedural Order stated 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. On August 11, 2023, DOE submitted a revised version of the BPA Report, asserting that DOE considers this matter closed (“August 2023 BPA Report”).

The Company has reviewed the August 2023 BPA Report and compared it to the Company’s May 31, 2023 compliance filing. Based on the Company’s review, the August 2023 BPA Report has incorporated many of the proposed edits and comments included in the Company’s May 31, 2023 compliance filing.¹ For this reason, and in the interests of administrative efficiency, the Company views the August 2023 BPA Report as sufficient for purposes of moving forward without additional process. However, the Company’s acceptance of the August BPA Report should not be construed as a deviation from the Company’s positions set forth in its May 31, 2023 compliance filing. Similarly, by this acceptance of the August 2023 BPA Report, the

¹ In a letter dated July 31, 2023 (submitted with the August 2023 BPA Report), RCG noted that it did not incorporate any comments that reflected improvements made by the Company after August 2022 because these improvements occurred subsequent to the date of RCG’s initial version of the final report. The August 2023 BPA Report also did not include all of the Company’s corrections and/or comments.

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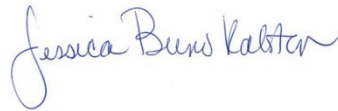
Company does not waive any rights to object to the use of the August 2023 BPA Report in any future proceeding.

The Company remains troubled by the missed opportunity to resolve issues regarding documentation of the capital authorization and planning processes that would have reduced litigation and created greater administrative efficiency in future proceedings. The Company continues to have the perspective that the BPA process failed to meet the expectations of the Settlement Agreement, as approved by the Commission. In particular, the lack of transparency surrounding development of the BPA Report has never been resolved and has undermined the integrity of the audit process and the work product emerging from the BPA process.

That said, the Company greatly appreciates the Commission's willingness to oversee and support resolution of this dispute.

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

Sincerely,

A handwritten signature in blue ink that reads "Jessica Buno Ralston". The signature is written in a cursive style.

Jessica Buno Ralston

cc: Service List, Docket DE 19-057