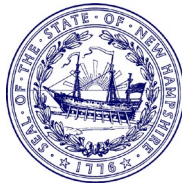


STATE OF NEW HAMPSHIRE

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March 09, 2023

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

Re: DW 20-184 Aquarion Water Company of New Hampshire, Inc. Property Tax Adjustment  
Mechanism Update and Compliance Tariff filing  
New Hampshire Department of Energy's Position Statement

Dear Chairman Goldner:

Pursuant to RSA 12-P:2, IV, please accept this letter as the New Hampshire Department of Energy's (DOE) position statement in the above-referenced matter. On February 10, 2023, Aquarion Water Company of New Hampshire, Inc. (Aquarion, Company) filed its initial compliance filing of its Property Tax Adjustment Mechanism (PTAM) and related tariff pages as required by New Hampshire Public Utilities Commission Order No. 26,659 (July 29, 2022) and Appendix 6 of the Settlement Agreement setting permanent rates in Docket No DW 20-184. The initial PTAM is a reconciliation of local property taxes paid in relation to the 2020, 2021 and 2022 property tax years to those approved in DW 20-184. The DOE investigated the filing, requested additional supporting documentation, and reviewed that documentation, which is attached to this letter. Based on its examination of the filing and additional supporting documentation, the DOE supports approval of the compliance filing as submitted by Aquarion on February 10, 2023. The DOE takes no exception to the Company's request. Pursuant to RSA 12-P:2, IV, the DOE does not recognize a need to further supplement this docket's record and considers it complete for consideration by the Public Utilities Commission at this time.

Thank you for your consideration.

Sincerely,

*/s/ Robyn J. Descoteau*

Robyn J. Descoteau  
Utility Analyst, Water Group  
Regulatory Support Division

Attachment: Additional documentation from Aquarion in response to DOE request  
cc: Service List