

# RATH YOUNG PIGNATELLI

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Please reply to: Concord Office

January 13, 2022

## VIA ELECTRONIC MAIL

Daniel C. Goldner, Chairman  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

### **Re: Petition of Pennichuck Water Works, Inc. for Approved Modification of Accounting Treatment of Leases Docket DW 21-137**

Dear Chairman Goldner:

On behalf of Pennichuck Water Works, Inc., please find the attached documents amending the Petition for Approved Modification of Accounting Treatment of Leases in Docket No. DW 21-137. The amendment provides clarification of the accounting standard modification requested, as well as additional references to the accounting standards, PUC rules and references to the State of New Hampshire Uniform System of Accounts for Water Utilities. Pennichuck Water Works, Inc. files the following amendments to the Petition.

1. Amended Table of Contents
2. Amended Petition for Approved Modification of Accounting Treatment of Leases

PWW files both redlined and clean version of the amended table of contents and petition to amend the petition filed on November 12, 2022. PWW files the complete petition bates 2-12 due to marked changed on Bates pages 2, 3, 4, 5, 8, 9, 10 and 11. There are no confidential documents contain with this filing.

This electronic filing is submitted in accordance with the Commission's Commencement of Adjudicatory Proceedings and Notice of Hearing issued on December 21, 2021 in Docket DW 21-137, and the Secretarial Letter dated March 17, 2020.

Please let me know if you have any questions or concerns. Thank you for your attention to this matter.

**National Impact. Uniquely New Hampshire.**

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# RATH YOUNG PIGNATELLI

Daniel C. Goldner, Chairman, NH Public Utility Commission

January 13, 2022

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Sincerely,

A handwritten signature in black ink, appearing to read 'J. Steinkrauss', written in a cursive style.

James J. Steinkrauss

Enc.

Cc: Service List (via electronic mail)