

**THE STATE OF NEW HAMPSHIRE  
BEFORE THE  
PUBLIC UTILITIES COMMISSISON**

**DE 23-004**

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
d/b/a EVERSOURCE ENERGY**

**Proposed Purchase of Receivables Program**

Community Power Coalition of New Hampshire

Testimony of Clifton C. Below

June 16, 2023

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## I. Introduction

1 **Q. Please state your name, business address and position with regard to the docket.**

2 A. My name is Clifton C. Below and my office address is 1 Court Street, Suite 300,  
3 Lebanon, NH 03766. I serve as Chair of the Community Power Coalition of New Hampshire  
4 (CPCNH or the “Coalition”), a non-profit corporation operating as a governmental  
5 instrumentality of 34 subdivisions of the State of New Hampshire<sup>1</sup> pursuant to RSA 53-A and  
6 RSA 53-E. I am also Assistant Mayor of the City of Lebanon and represent the City on the  
7 Board of Directors of CPCNH, all of which I do on a volunteer basis.

8 **Q. Please describe your educational and related professional experience.**

9 A. A detailed statement of my background can be found on pp. 1-3 and in my direct  
10 testimony in DE 16-576 and Attachment A thereto.<sup>2</sup> A summary in provided in my testimony  
11 in DE-002 of 6/9/23.

12 **Q. Have you previously testified before this Commission?**

13 A. Yes, I provided written and sometimes live testimony in DE 16-576, DE 17-189, DE 19-  
14 064, DE 19-197, and DE 20-170, all on behalf of the City of Lebanon.

## 15 II. CPCNH Position on Eversource Proposal as Presented in their Testimony.

16 **Q. What has been your involvement in this proceeding?**

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<sup>1</sup> City of Lebanon, Town of Hanover, City of Nashua, Cheshire County, Town of Harrisville, Town of Exeter, Town of Rye, City of Dover, Town of Warner, Town of Walpole, Town of Plainfield, Town of Newmarket, Town of Enfield, Town of Durham, Town of Pembroke, Town of Hudson, Town of Webster, Town of New London, City of Portsmouth, Town of Peterborough, Town of Canterbury, Town of Wilmot, Town of Sugar Hill, Town of Hancock, Town of Westmoreland, Town of Shelburne, Town of Brentwood, Town of Boscawen, City of Berlin, Town of Randolph, Town of Lyme, Town of Rollinsford, Town of Stratham and Town of Newport.

<sup>2</sup> Found at: [https://www.puc.nh.gov/Regulatory/Docketbk/2016/16-576/TESTIMONY/16-576\\_2016-10-24\\_LEBANON\\_DTESTIMONY\\_C\\_BELOW.PDF](https://www.puc.nh.gov/Regulatory/Docketbk/2016/16-576/TESTIMONY/16-576_2016-10-24_LEBANON_DTESTIMONY_C_BELOW.PDF) and [https://www.puc.nh.gov/Regulatory/Docketbk/2016/16-576/TESTIMONY/16-576\\_2016-10-24\\_LEBANON\\_ATT\\_DTESTIMONY\\_C\\_BELOW.PDF](https://www.puc.nh.gov/Regulatory/Docketbk/2016/16-576/TESTIMONY/16-576_2016-10-24_LEBANON_ATT_DTESTIMONY_C_BELOW.PDF).

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1 A. I have read all of the testimony filed to date, as well as all of the data responses,  
2 submitted one set of data requests, and participated in the one technical session to date.

3 **Q. What is CPCNH's general position on the proposal?**

4 A. CPCNH generally supports the overall proposal as presented in Eversource's prefiled  
5 testimony and finds that the proposal is consistent with RSA 53-E:9 and Puc 2205.16(e) and  
6 would be for the public good. There are a few minor concerns discussed below, along with a  
7 few suggested clarifications and tweaks. We also have a couple of serious concerns about  
8 potential tariff and supplier agreement language that Eversource has provided on an initial  
9 basis in response to a data request, but which has not appeared in testimony yet. These  
10 concerns are addressed below.

11 **Q. What is your view on Eversource's proposal that payments to suppliers be made**  
12 **on a monthly basis?**

13 A. CPCNH concurs with this approach for its efficiency provided payment to suppliers  
14 occur during the month following invoicing to retail customers on a date equal to the date in  
15 the middle of the billing month plus the prior average lag between billing and customer  
16 payment as determined in their lag study, updated annually. This appears to be consistent with  
17 the approach that Eversource is proposing based on a draft tariff terms and conditions for  
18 Purchase of Receivables (POR) provided in round 2 of discovery.

19 **Q. What is your view of Eversource's proposal that all suppliers using consolidated**  
20 **billing be required to participate in the POR Program?**

21 A. CPCNH supports this approach, for both efficiency in requirements to establish the  
22 POR Program and to avoid potential selective "gaming" by suppliers who might take low  
23 credit risk customers out of POR, while leaving high credit risk customers in the program.

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1 **Q, What do you think of Eversource’s current estimate of costs to implement POR of**  
2 **\$1.9 million?**

3 A. This seems excessively expensive, especially compared with cost estimates by Unitil  
4 and Liberty. In various data requests Eversource explains that this in part “because PSNH  
5 requires modification of two different Eversource billing systems for one operating company at  
6 the same time; C2 and NHLPB are separate, stand-alone billing systems using older  
7 technology with only limited synergies related to the C2 system to expedite the implementation  
8 of the POR program in the state.”<sup>3</sup> Another factor may be that Eversource uses a sole source  
9 contract for this work: “Eversource relies on TCS for its expertise as very few IT contractors  
10 are experts in older mainframe technology.”<sup>4</sup> Responses to DOE 1-008 and DOE 1-012  
11 expand on Eversource’s cost justification.<sup>5</sup> CPCNH explored in discovery whether it might  
12 make sense to migrate the LPB (Large Power Billing) Customer Information System (CIS) to  
13 the C2 CIS, which is the only system used in their Western Massachusetts and Connecticut  
14 affiliates as explained in discovery.<sup>6</sup> However that appears to be impractical and unlikely to be  
15 cost effective. CPCNH also inquired about whether going ahead and migrating to the much  
16 more modern and flexible SAP CIS, as they are doing in Massachusetts and Connecticut might  
17 make more sense, rather than investing this much in very old systems.<sup>7</sup> While there is no  
18 timeline for this yet, Eversource indicates that such “deployment of a new CIS is likely to take  
19 at least 24 months from regulatory approval.” (CPCNH 1-028, Attachment Coalition-8)

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<sup>3</sup> DOE 1-009, Attachment Coalition-1

<sup>4</sup> CPCNH 1-022, Attachment Coalition-2

<sup>5</sup> DOE 1-008, Attachment Coalition-3; DOE 1-012, Attachment Coalition-4

<sup>6</sup> See CPCNH 1-020, Attachment Coalition-5; CPCNH 1-21, Attachment Coalition-6; and CPCNH 1-25, Attachment Coalition-7

<sup>7</sup> See CPCNH 1-27, Attachment Coalition-8; CPCNH 1-28, Attachment Coalition-9; and CPCNH 1-29, Attachment Coalition-10

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1           Finally, CPCNH also wondered if it might make sense to only implement POR for  
2 customers in the C2 CIS, assuming that most of the load in the LPB CIS that primarily serves  
3 the largest commercial and industrial customers (Rates GV and LG) would be on Passthrough  
4 Billing. DOE did ask what the cost of doing POR only in the C2 CIS, comprised mostly of  
5 residential customers might be, which Eversource estimated at \$1.1 million.<sup>8</sup> However there  
6 would be complications to such an approach. First, the smaller commercial customer rate class  
7 group (General Service) and outdoor lighting are split between the two systems.<sup>9</sup> Also, as it  
8 turns out there is considerable load in the LPB on Consolidated Billing, almost as much as  
9 there is in C2 systems (1.16 million MWh vs. 1.18 million MWh, per year presumably) and not  
10 that much less than is in Passthrough Billing in the LPB, which is about 1.42 million MWh.<sup>10</sup>

11           CPCNH's conclusion is that it probably makes sense to proceed with enabling POR in  
12 both the C2 and LPB systems, if the cost is amortized over the first 5 years of POR, instead of  
13 3 years as indicated in Eversource testimony.

14 **Q.     Why does CPCNH call for amortization of start-up costs over 5 years instead of 3?**

15 A.     Community Power Aggregation in New Hampshire has just begun and we expect a  
16 substantial ramping up over the next 3-4 years of the amount of load served by CPAs, so 5-  
17 year amortization would better spread the cost over the beneficiaries of POR. Because these  
18 capital costs are large relative to the amount of load that would bear the costs in the first few  
19 years, it seems appropriate to spread them out over a longer term and 5-year amortization

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<sup>8</sup> DOE 2-008, Attachment Coalition-11

<sup>9</sup> CPCNH 1-019, Attachment Coalition-12

<sup>10</sup> Computed from CPCNH 1-017, Attachment Coalition-13

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1 seems more typical of such large IT projects. In a data response Eversource has also indicated  
2 that they now believe 5-year amortization more consistent with previous filings.<sup>11</sup>

3 **Q. What is your view of using a 2-year trailing average of uncollectible expense to**  
4 **adjust the prospective uncollectible component of the POR discount rate versus just the**  
5 **prior year?**

6 A. CPCNH has a slight preference for using the immediate prior calendar year for an  
7 annual adjustment to the discount rate instead of the average of the 2 trailing years, as based on  
8 available data it appears to be a slightly better predictor of the next year's uncollectible  
9 expense. In response to a DOE data request<sup>12</sup> Eversource provided 10 years' worth of  
10 uncollectible expense, from 2013 through 2022. I analyzed that data to compare whether the  
11 immediate prior year was a better predictor of the following year's uncollectible expense  
12 compared with an average of the 2 prior years. As seen in Table 1 below, in 5 of the 8 years  
13 that could be compared (highlighted in green), the prior year came closer to the "current" year,  
14 while the 2 prior year average was closer 3 out of 8 times. However, the overall absolute value  
15 in the differences between the two approaches is small.

16 In a data response Eversource also changed their view about using the average 2 trailing  
17 year's uncollectible expense for setting the initial POR discount rate and instead indicates a  
18 preference for using the average of the 3 most recent years of uncollectible expense, just for  
19 the initial setting of the POR discount rates (likely 2021-2023) and then use the most recent 2y  
20 years going forward.

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<sup>11</sup> See DOE 2-011 (without attachments), Attachment Coalition-14 and DOE 2-013, Attachment Coalition-15

<sup>12</sup> DOE 2-010, Attachment Coalition-16

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A	B	C	D	E	F
	<b>TABLE 1</b>			B-C	B-D
Year	Uncollectible Expense	1 year prior	Average of 2 prior years	Delta 'current' yr. to 1 yr. prior	Delta 'current' yr. to 2 yr. prior
2013	6,608,268				
2014	6,814,925				
2015	9,192,761	6,814,925	6,711,597	2,377,836	2,481,165
2016	7,572,242	9,192,761	8,003,843	(1,620,519)	(431,601)
2017	6,935,827	7,572,242	8,382,502	(636,415)	(1,446,675)
2018	6,590,251	6,935,827	7,254,035	(345,576)	(663,784)
2019	6,909,166	6,590,251	6,763,039	318,915	146,127
2020	8,531,549	6,909,166	6,749,709	1,622,383	1,781,841
2021	6,653,584	8,531,549	7,720,358	(1,877,965)	(1,066,774)
2022	5,381,668	6,653,584	7,592,567	(1,271,916)	(2,210,899)
Sum of absolute values of Delta columns =				10,071,525	10,228,863

1  
 2 I also analyzed whether using just 1 prior year, 2 prior years, or 3 prior years as a predictor of  
 3 the “current” year uncollectible expense was the better indicator as shown in Table 2 below.

H	I	J	K	L	M	N	O
	<b>TABLE 2</b>				I-J	I-K	I-L
Year	Uncollectible Expense	1 year prior	Average of 2 prior years	Average of 3 prior years	Delta 'current' yr. to 1 yr. prior	Delta 'current' yr. to 2 yr. prior	Delta 'current' yr. to 3 yr. prior
2013	6,608,268						
2014	6,814,925						
2015	9,192,761						
2016	7,572,242	9,192,761	8,003,843	7,538,651	(1,620,519)	(431,601)	33,591
2017	6,935,827	7,572,242	8,382,502	7,859,976	(636,415)	(1,446,675)	(924,149)
2018	6,590,251	6,935,827	7,254,035	7,900,277	(345,576)	(663,784)	(1,310,026)
2019	6,909,166	6,590,251	6,763,039	7,032,773	318,915	146,127	(123,607)
2020	8,531,549	6,909,166	6,749,709	6,811,748	1,622,383	1,781,841	1,719,801
2021	6,653,584	8,531,549	7,720,358	7,343,655	(1,877,965)	(1,066,774)	(690,071)
2022	5,381,668	6,653,584	7,592,567	7,364,766	(1,271,916)	(2,210,899)	(1,983,098)
Sum of absolute values of Delta columns =					7,693,689	7,747,699	6,784,343

4  
 5 In 4 of the 7 years that could be analyzed the immediate prior year was the better indicator,  
 6 while in 3 of the 7 years the prior 3-year average was the better indicator, while the 2 prior  
 7 years was not the better indicator in any case. However, the absolute delta between the

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1 predictor and actual result was significantly lower by using the trailing 3-year average, so our  
2 bottom line is that it probably doesn't make much difference, and it will be trued up from year  
3 to year in any case.

4 **Q. What is CPCNH's view of Eversource's proposal to use a single POR discount**  
5 **rates for all classes of customers?**

6 A. From a cost causation perspective, it would be much better to have different POR  
7 discount rates to reflect different uncollectible expense rates by major customer classes, such  
8 as the small and large customer groups used in their default service procurement or the broad  
9 residential, commercial, and industrial rate groups. However, as Eversource explains in their  
10 testimony and data responses<sup>13</sup> this is not practical with their current systems, would entail  
11 substantial additional costs that have not been estimated, and would seem to also likely delay  
12 implementation of POR. Therefore, CPCNH does not oppose moving ahead with a single  
13 discount rate and recommends that Eversource plan to enable this functionality of  
14 differentiating by rate class groups when they implement their new SAP CIS.

15 **III. CPCNH Concerns about Eversource's draft Tariff and Supplier Agreement**  
16 **Edits to Implement POR.**

17 **Q. What are CPCNH's concerns about Eversource's proposed tariff and supplier**  
18 **agreement edits to enable POR?**

19 A. There are 3 concerns. First, in general, the proposed text of changes to their tariff and  
20 supplier agreement were not proposed in their testimony but were provided in response to DOE  
21 2-001, which was only in the second round of discovery, so there has been no opportunity to

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<sup>13</sup> See DOE 1-008(c), Attachment Coalition-3; NRG 1-002, Attachment Coalition-17; and DOE 2-008(d), Attachment Coalition-11



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1 make data requests on the proposed edits or to discuss in a technical session. Second, while we  
2 greatly appreciate that Eversource has made a good faith effort to incorporate non-POR related  
3 edits to bring the supplier Terms & Conditions in their Tariff and their Supplier Agreement  
4 into conformity with RSA 53-A and Puc 2200 with regard to bringing CPAs into these  
5 documents, necessary to implement POR, these do go beyond the noticed scope of this  
6 proceeding. The third concern and objection by CPCNH is to the inclusion of new  
7 requirements for a creditworthiness test, security, and potential collateral requirements,  
8 ostensibly due to increased financial risk to the utility from administering POR, but which  
9 create substantial barriers to new entry for CPA and CEPS market participants, favoring  
10 established large competitive suppliers. There is no testimony in support of these proposals.

11 **Q. Before elaborating on your objection, how might these concerns best be addressed**  
12 **procedurally?**

13 A. CPCNH recommends that resolution of tariff and supplier agreement text largely occur  
14 after the basic structure and parameters of the POR program are approved by the Commission.  
15 This would be broadly consistent with the approach suggested by Eversource in the testimony  
16 of Brendan O'Brien in DE 23-004 at 8 that states: "the Company anticipates an eight-month  
17 implementation timeline for its POR Program once approved; the Company proposes  
18 submission of the revised tariff and supplier agreements for Commission review during that  
19 eight-month implementation period." However, in a data response, they suggest that be done  
20 as part of a compliance filing.<sup>14</sup> Again significant aspects of these draft edits are beyond the  
21 noticed scope of this proceeding, including some draft revisions and updates that seem to be

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<sup>14</sup> DOE 1-005, Coalition Attachment-18

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1 unrelated to POR but would be generally applicable to both CEPs and CPAs, so there are likely  
2 other parties that would have an interest in these issues.

3 Thus, CPCNH proposes that the Commission notice a separate adjudicated proceeding  
4 to address the integration of Community Power Aggregators (CPAs) and CEPS when serving  
5 CPAs into the tariffs and supplier agreements of these 3 utilities, along with conforming POR  
6 language, the core of which seems acceptable to CPCNH. As Unitil has the shortest  
7 anticipated time to implement POR following Commission approval of 4 months, which would  
8 likely take us into 2024 for the first start of POR, there would seem to allow sufficient time  
9 over the course of the fall to undertake such a proceeding, which would have the goal from our  
10 perspective of finding consensus language acceptable to all interested parties.

11 **Q. Could you elaborate on your objections to the proposed creditworthiness test and**  
12 **potential collateral requirements, besides the fact that there is no testimony in support of**  
13 **them?**

14 A. Yes, Eversource's draft proposes amending their Competitive Electric Supplier  
15 Trading Partner Agreement to (i) impose utility-administered creditworthiness tests upon CPAs  
16 and CEPS that intend to elect consolidated billing, as a precondition for entering into the  
17 agreement, (ii) require CPAs and CEPS that are not "creditworthy" thereunder to post  
18 additional collateral for the utility's benefit, such as a letter of credit, parent guaranty from a  
19 creditworthy entity, et cetera, and (iii) require CPAs and CEPS to grant Eversource a "first  
20 priority perfected security interest" in "all Accounts Receivables purchased by the Company  
21 under this Master Agreement;" which seems a little odd because when a receivable is  
22 purchased by the Company, which is proposed to be when the retail customer is billed and is

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1 the first point in time when an account receivable can be quantified, it could not be used as  
2 collateral for a security interest granted by the supplier because at that point it would no longer  
3 be an asset owned by the supplier. The asset to be held by the supplier would be the POR  
4 purchase price, owed to them by the utility, which the proposed language concedes could be  
5 subject to a security interest by the supplier.

6 Eversource has acknowledged that there is no particular statutory basis for imposing  
7 these sweeping financial security obligations, which impose additional costs on the customers  
8 served by CPAs and CEPS and create barriers to market entry for all but the established market  
9 incumbents, and which are based on their Massachusetts tariff.

10 CPCNH has ideas on how Eversource's apparent concerns about this matter might be  
11 addressed in the language of their tariff and supplier agreement and looks forward to discussing  
12 these with Eversource and other parties in the next technical session/settlement discussion.

13 **Q. Does that conclude your testimony?**

14 **A.** Yes, it does.

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 23-004**

**Date Request Received: April 12, 2023**  
**Data Request No. DOE 1-009**

**Date of Response: April 26, 2023**  
**Page 1 of 2**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Based upon the Company's experience with its Massachusetts and Connecticut POR, please provide the initial costs to implement the POR in each state and then the annual costs to administer each program. Please identify and explain any significant differences in the MA and CT programs versus the NH program that would cause the implementation and administrative costs to be different for the NH program as compared to the MA and CT programs.

**Response:**

The Connecticut POR program was approved in 2007 and the related development costs were included in a larger C2 billing system capital project in 2008 and not separately tracked. The Massachusetts POR program was implemented in 2014 for two separate systems (Western Massachusetts C2, Eastern Massachusetts CIS). Like New Hampshire, the Massachusetts POR program required system changes to separate billing systems without any synergies to expedite the implementation of the program. The Western Massachusetts POR program was implemented in C2 within three months, contingent upon Western Massachusetts adopting the Connecticut POR program design (monthly payment process to Competitive Suppliers). The Eastern Massachusetts POR program design (daily payment process to Competitive Suppliers) was implemented in two phases in 2014 in the CIS system as a capital project at an incremental cost of approximately \$1 million. Massachusetts was able to implement Western Massachusetts POR separately from Eastern Massachusetts POR because WMECo and NSTAR are separate operating companies with different billing systems. Implementation of POR in New Hampshire will involve significant cost differences, because PSNH requires modification of two different Eversource billing systems for one operating company at the same time; C2 and NHLPB are separate, stand-alone billing systems using older technology with only limited synergies related to the C2 system to expedite the implementation of the POR program in the state. New Hampshire POR implementation was estimated as a capital project with contingency using 2023 development costs as compared to 2014 development costs.

Annual costs to administer the Connecticut and Massachusetts POR programs are not separately tracked or accounted for. Ongoing administration of the New Hampshire POR program, once it is implemented, will be supported by the Company's Supplier Services and Revenue &

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-022**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Reference Direct testimony of Brendan J. O'Brien at 5-6.** Please provide the price quote from the third-party vendor that was relied upon to prepare the Company's cost estimates, as referenced by the Company at the workshop on 5/8/23. Please confirm the identity of the vendor and the sole-source nature of the requested quotation.

**Response:**

TCS (Tata Consultancy Services) is the IT Supplier with the most experience in NHLPB and C2 system development and related cost estimates. Eversource relies on TCS for its expertise as very few IT contractors are experts in older mainframe technology. Incremental Project Management estimates are done using an Estimation Worksheet that has Contractor rate cards for IT Project Manager, Security Architect, Management Test Services (Performance and Security), etc. Once a capital project is approved, Randstad (an outsourcing vendor) is used to secure incremental Contractor Project Management resources related to the project. With respect to the TCS IT Technical cost estimate for both C2 and NHLPB system upgrades to implement POR in New Hampshire, please see the response to DOE 2-008(a) and (b).

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 23-004**

**Date Request Received: April 12, 2023**  
**Data Request No. DOE 1-008**

**Date of Response: April 26, 2023**  
**Page 1 of 2**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Reference Testimony of Brendan J. O' Brien, Page 5 of 9, Lines 5 - 9 and Page 7 of 9, lines 5 - 10. Eversource has indicated that two billing systems, one used for residential customers and one for commercial and industrial and street lighting customers, will need to be update as part of the implementation of a POR.

- a. Please explain in detail what will need to be updated for each billing system and indicate if similar updates were done regarding the MA and/or the CT program.
- b. Please explain why Eversource will need to update its billing systems if it has already updated them for POR as part of the MA and CT programs.
- c. Please explain why it is too costly to implement a POR with different discount rates for residential and non-residential customer classes, if Eversource has to update the billing systems.
- d. Given its experience in MA and CT, please explain why it will take 8 months to implement the POR program.

**Response:**

- a. Implementing Purchase of Receivables ("POR") in New Hampshire will require changes to two different Eversource billing systems: the C2 billing system which is used for various customer types, including both residential and commercial customers, and the New Hampshire large power billing system (NHLPB), which is used for larger commercial and industrial and municipal streetlight customers. The company's Connecticut and Western Massachusetts affiliates have implemented POR-related changes in the C2 billing system that they also use, and that can be leveraged in connection with POR implementation in New Hampshire. However, the NHLPB system is not used in any other state and therefore no synergies can be leveraged. Both Eversource NH billing systems require table/database record changes, logic changes, downstream Revenue Reporting changes, and a one-time POR effort requiring testing and working with Revenue and Regulatory Accounting and competitive electric power suppliers operating in the state.
- b. While some MA and CT POR-related changes in the C2 billing system can be leveraged in connection with the POR implementation in New Hampshire, technical changes in the C2

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Docket No. DE 23-004**

**Date Request Received: April 12, 2023  
Data Request No. DOE 1-008**

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billing system and downstream reporting changes are still required when introducing another operating company into the POR process, such as implementing a POR program for Eversource NH.

- c. A simple Minimal Viable Product (“MVP”) high level of order estimate timeline was prepared using one discount rate in both Eversource NH Billing Systems for simplicity, ease, and accuracy. The rate class codes are not the same in C2 and NHLPB therefore applying the same % uniformly is less complex.
- d. New Hampshire POR implementation was estimated as a capital project effort for the two different billing systems using standard project management methodology. The project lifecycle of 8 months includes 2 months for requirements and design, 3 months for building, 2 months for testing, and 1 month for deployment and post-implementation warranty support. As discussed in response to question (b), only some but not all POR-related changes can be leveraged across states because not all billing systems used in MA, CT and NH are the same. Information regarding the technical details of Connecticut’s POR implementation are not readily available as this effort was part of a larger C2 billing system capital project and not separately tracked in 2008, and the Massachusetts POR program implementation involved two billing systems (Western Massachusetts C2, Eastern Massachusetts CIS) that was completed in several phases spanning time periods beginning in 2014.

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 23-004**

**Date Request Received: April 12, 2023**  
**Data Request No. DOE 1-012**

**Date of Response: April 26, 2023**  
**Page 1 of 2**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Reference Testimony of Brendan J. O' Brien, Page 5 of 9, Lines 18-21 and Page 6 of 9, Lines 1-3. Please provide a detailed estimate of the costs delineating direct/indirect capital, outside services, materials, indirect/overheads, etc. Please indicate which if any of these costs are included in the cost estimate in Docket DE 22-072 and explain why such costs were included in both dockets.

**Response:**

The table below provides a detailed breakout of the components included in the Company's cost estimate for implementation of the proposed POR program in New Hampshire.

<b>Capital Costs</b>	<b>Total</b>
<b>Direct Capital Costs</b>	
Internal Labor	\$138,000
Outside Services	\$1,311,000
Software	\$0
Hardware	\$0
Other Materials	\$0
Contingency	\$315,000
<b>Total Direct Capital Costs</b>	<b>\$1,764,000</b>
<b>Indirect Capital Costs</b>	<b>Total</b>
Indirects/Overheads (including benefits)	\$127,000
Capitalized interest or AFUDC, if any	\$0
<b>Total Indirect Capital Costs</b>	<b>\$127,000</b>
<b>Total Capital Project Costs</b>	<b>\$1,891,000</b>

There are no costs from Docket No. DE 22-072 included in the estimate for implementing POR, because there is no overlap in the required IT systems upgrade work – they are different modifications that serve differing functions. The IT work referenced in DE 22-072 was to be able to provide certain data that is required to be furnished to community power aggregations, so the modifications to the systems were to enable the collection of such data and to include it in the



**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: April 12, 2023  
Data Request No. DOE 1-012**

**Date of Response: April 26, 2023  
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necessary reports. Here, the IT work to be done is to enable the billing systems to collect the receivables purchased from competitive suppliers and community power aggregations and make the requisite calculations, including the discount rate, and then make and apply payments accordingly. As a result, there is no overlap between the two sets of work.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-020**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Reference Direct testimony of Brendan J. O'Brien at 8, as modified by Eversource Response to Data Request No. DOE 1-008.** Please identify the number and rate classes, if any of the accounts currently housed in LBP could be housed in C2, and comment on any practical or cost considerations regarding the transference of such accounts from LBP to C2 thereof.

**Response:**

Any NHLPB accounts that, based on their metering and rate, could be billed in C2 have already been moved to C2. New rates such as EV-2 were only developed in C2, as that new rate did not require an interval record meter. Moving NHLPB Municipal Streetlights to C2 was considered, but would require a capital project effort requiring a Municipal Streetlight conversion, development of C2 rates OL and EOL based on calendar month burn hours, and significant testing activities. The overall effort required was determined to be cost-prohibitive and therefore Municipal Streetlights rates OL and EOL continue to bill in NHLPB.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-021**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Has the Company evaluated the feasibility of transferring the accounts currently on LBP to the C2 system, and the cost-effectiveness of this approach compared to investing in the LBP system to implement the Purchase of Receivables program? If so, please provide the evaluation. If not, why not?

**Response:**

NHLPB was originally considered in scope for C2 and then taken out of scope because of the estimated commitment of time and money required. NHLPB programs (COBOL/PL/1) continue to calculate the interval record data for rates G, GV, and LG, and converting the interval record metered accounts from NHLPB to C2 would involve a sizable multi-year capital project, as compared to the cost to develop the New Hampshire POR program in both the NHLPB and C2 systems.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-025**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Is the C2 system deployed in the Company's Western Massachusetts service territory relied upon to house information for all accounts / customer rate class-codes? If so, please provide a detailed explanation of the limitations of the C2 system deployed in New Hampshire, and/or the unique requirements of the New Hampshire market, that require the continued use of the LBP system. If not, what other CIS is relied upon to house the accounts that are not in C2?

**Response:**

C2 system does the billing calculation for all Western Massachusetts accounts and rate codes. Western Massachusetts manual billing is only needed for a small subset of accounts that are special contracts or are on an interval meter, are net metered, and bill on a Time-Of-Use rate.

An investment in new development (versus a C2 limitation) would be needed to bill NHLPB accounts in C2. This investment in new development would need to include upstream interval record metering system changes into C2, a conversion of account information, historical usage, streetlight assets (pole/fixture/poles), the development of NH General Service and Municipal Streetlight rates, and downstream reporting changes, etc. An investment in upstream, core billing, and downstream system changes to bill NHLPB accounts in C2 would be a multi-year capital project effort.

NHLPB exists because it has been the historical system of record for New Hampshire interval record metered accounts rates G, GV, and LG, and also for Municipal Streetlights unmetered accounts rates OL and EOL. NHLPB is a stand-alone IDMS COBOL/PL/1 mainframe system implemented in 1984 (~39 years old). MV90, the system that collects interval data via cellular communications, sends raw meter data to the NHLPB system. The NHLPB calculates and validates billing determinants such as kWh, KW, on/off peak, KVA, etc., for each meter channel. The billing determinants are used to calculate bills for customers in the NHLPB system. Bill presentment, revenue reporting, and storing MV90 interval data and reads are also functions provided by NHLPB.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-027**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Please detail the deployment timeline for the SAP system that the Company is implementing in Massachusetts and confirm that it will provide for Purchase of Receivables.

**Response:**

Following approval by the Massachusetts Department of Public Utilities, and after a 17-month implementation effort, Eversource Gas of Massachusetts transitioned customers to a new CIS system and customers have been served on that system since April 2022. The transition of the remaining Eversource Massachusetts customers to the CIS system is underway and will take approximately 24 months, with completion anticipated in early 2024 for Eversource Electric (West) and in mid-2024 for Eversource Electric and Gas (East).

This new CIS System will provide for a Purchase of Receivables program.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-028**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Has the Company evaluated the feasibility of deploying the SAP system in New Hampshire, as an alternative to investing in the LBP and C2 systems to implement the Purchase of Receivables program? If not, please describe why not. If so, please provide the evaluation.

**Response:**

Eversource is already deploying a new CIS in other states with the intention to do the same in New Hampshire. The timing of the New Hampshire CIS implementation has yet to be determined, but once approved by the PUC it will involve a significant undertaking that will entail a multi-year effort and significant capital investment.

While a new CIS will support the Purchase of Receivables program, the Company did not evaluate the feasibility of retiring the two existing billing systems to deploy an entirely new CIS for the purpose of implementing the POR program in New Hampshire. Deploying a new state-wide billing system for the purpose of implementing the POR program would take a lengthier regulatory process to get approved, and would also delay the implementation of POR, as deployment of a new CIS is likely to take at least 24 months from regulatory approval. The cost of implementing a new CIS exclusively to implement POR is likely not cost justified, although an evaluation has not been conducted.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-029**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Does the Company anticipate implementing the SAP system to replace the C2 and LBP systems in New Hampshire? If so, on what timeline? If not, why not?

**Response:**

The Company plans to deploy a new CIS in New Hampshire that will replace both the C2 and NHLPB systems. The timing of the New Hampshire CIS implementation has yet to be determined, but once approved by the PUC, it will involve a substantial and lengthy undertaking that will entail a multi-year effort and significant capital investment.

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 23-004**

**Date Request Received: May 10, 2023**  
**Data Request No. DOE 2-008**

**Date of Response: May 23, 2023**  
**Page 1 of 3**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Re: DOE 1-8**

- a) Please provide any documentation of the cost estimate from the Company's outside provider to upgrade the Company's billing systems for POR implementation. If there has been an updated estimate, please provide documentation of the updated estimate as well.
- b) How much of the estimated capital project expenses for billing system upgrades in POR implementation are attributable to the NHLPB billing system, and how much are attributable to the C2 billing system?
- c) Has the Company spent any of the estimated cost for billing system upgrades related to POR implementation? If so, how much has been spent, and what has it been spent on? How has the Company treated these expenses for accounting purposes? If any costs have already been incurred, how are they being treated for accounting purposes?
- d) How many of Eversource's customers currently enrolled in the NHLPB billing system are currently with competitive suppliers? How many currently have uncollectible expenses? How many does Eversource predict will be part of a community aggregation?
- e) Did the Company consider using net write-offs in its discount rate calculation instead of uncollectible expenses? If so, why did the Company ultimately choose to use uncollectible expense?
- f) Since the Company can tell on a customer-by-customer basis, the uncollectibles, please explain why the Company does not have or cannot develop a mechanism to pull this customer-by-customer data and sum by class. It seems that this data could be pulled and summarized in a report. If not, please explain in detail why this data cannot be extracted from existing customer by customer data and easily manipulated to provide the uncollectibles by customer class.

**Response:**

- a) The Capital Project lifecycle cost breakdown is described in Attachment 2-008(a), and the TCS (Tata Consultancy Services) cost estimation document used in the \$1.9 million



**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. DOE 2-008**

**Date of Response: May 23, 2023  
Page 2 of 3**

(C2, NHLPB) combined capital project estimate is provided as CONFIDENTIAL Attachment 2-008(b). To help answer the C2-only estimate, a separate Capital Project lifecycle cost breakdown for C2-only is provided in Attachment 2-008(c), and the TCS (Tata Consultancy Services) cost estimation document used in the revised C2-only \$1.1 million (C2 ONLY) single system capital project estimate is provided as CONFIDENTIAL Attachment 2-008(d).

CONFIDENTIAL Attachment 2-008(b) and CONFIDENTIAL Attachment 2-008(d) contain information that is proprietary, commercially sensitive, and non-public. Pursuant to Puc 203.08(d), Eversource has a good faith basis for seeking confidential treatment of such documents, and it intends to submit a motion for confidential treatment regarding such documents at or before the commencement of the hearing in this proceeding.

- b) A high-level “ballpark” estimate of the original combined TCS cost estimate has C2 costs as approximately 53% of the total IT costs and NHLPB costs as approximately 47% of the total IT costs. C2 requires additional logic changes related to NH New Start implemented prior to NH POR implementation, and additional space in C2 is needed to set up more competitive suppliers with the approval of NH POR. Re-estimating C2 as a standalone capital project in a) above requires both C2 technical resources and Project Management resources using the same timeline.
- c) The Company has not yet spent any of the IT estimated costs to implement POR in New Hampshire. Regulatory approval is needed to proceed with a single discount percentage monthly payment to competitive suppliers. Capital Projects can take up to 4 months to secure funding and capital project resources.
- d) PSNH has approximately 1,480 customers who are billed out of NHLPB and are currently with a competitive supplier. The Company cannot track and calculate uncollectible expense on a customer-by-customer basis and cannot predict how many will be part of community aggregation. In order to be able to track uncollectible expense on a customer-by-customer basis, the Company would need detailed reporting each month outlining each individual customer’s aged receivables balance to evaluate the need for a reserve adjustment for each customer. This would require an individual analysis of approximately 350,000 customers each month to be able to attain this level of detail, which is not feasible.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. DOE 2-008**

**Date of Response: May 23, 2023  
Page 3 of 3**

- e) The Company considered the use of net write-offs in its calculation of the discount rate calculation, however, it concluded that uncollectible expense is a more accurate depiction of current uncollectibles. Net write-offs can be more variable from year-to-year, and will contain months and potentially years of unpaid aged receivables balances. The Company will typically write-off an account 120 days after the final invoice is issued.
  
- f) The Company cannot account for uncollectible expense on a customer-by-customer basis (see our response to part (d) above). As previously discussed, and as outlined in the response to NRG 1-002, uncollectible expense is calculated at the total utility level. In order to calculate uncollectible expense at the rate class (residential, industrial, commercial, streetlight) level, the Company would, at a minimum, need aged receivables information by rate class from both the C2 and NHLPB billing systems. This additional reporting would then need to be tracked separately to calculate and evaluate the uncollectible reserves at the individual rate class each month. This more detailed approach would be a significant departure from current accounting practices and could result in additional costs. See NRG 1-002 for additional discussion. The Company has provided net write-off information in response to DOE 2-006. Although net-write offs are not the same as the uncollectible expense as included in the Company proposal, the split by class of net write-offs is likely a reasonable proxy for how uncollectible expense would be split by class.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-019**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Reference Direct testimony of Brendan J. O'Brien at 8, *as modified by Eversource Response to Data Request No. DOE 1-008*.** Please describe a complete description of the factors that require a given account to be tracked in C2 versus in LBP.

**Response:**

NHLPB bills interval record metered accounts on rates G, GV, and LG and all NH Municipal Streetlights on rates OL and EOL. C2 bills scalar metered accounts on rates R and G. Private Area Lights are billed in NHLPB if the account bills in NHLPB (mainly interval record meter General Service rates). Private Area Lights are billed in C2 if the account bills in C2 (mainly scalar meter Residential rates).

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. CPCNH 1-017**

**Date of Response: May 23, 2023  
Page 1 of 2**

**Request from: Community Power Coalition of New Hampshire**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Reference Direct testimony of Brendan J. O'Brien at 8, as modified by Eversource Response to Data Request No. DOE 1-008.** Regarding the two Customer Information Systems (CIS) maintained by the Company to support customer operations and billing, C2 and New Hampshire Large Power Billing (LPB), please provide the number of accounts and associated electricity usage in KWh for the prior calendar year by rate class group in C2 and LBP, separately for customers on the Company's default supply service and on competitive supply, and distinguishing between customers on consolidated billing and passthrough billing, as of January 1, 2023.

A table to populate has been provided in MS Excel format and is presented below for reference:

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 23-004**

**Date Request Received: May 10, 2023**  
**Data Request No. CPCNH 1-017**

**Date of Response: May 23, 2023**  
**Page 2 of 2**

C2 CIS						
RATE CLASS GROUP	Default Supply		Competitive Supply			
	Accounts	KWH	Consolidated Billing		Passthrough Billing	
			Accounts	KWH	Accounts	KWH
RESIDENTIAL						
GENERAL SERVICE						
OUTDOOR LIGHTING (SMALL)						
PRIMARY GENERAL SERVICE						
LARGE GENERAL SERVICE						
BACKUP SERVICE						
OUTDOOR LIGHTING (LARGE)						

LARGE POWER BILLING CIS						
RATE CLASS GROUP	Default Supply		Competitive Supply			
	Accounts	KWH	Consolidated Billing		Passthrough Billing	
			Accounts	KWH	Accounts	KWH
RESIDENTIAL						
GENERAL SERVICE						
OUTDOOR LIGHTING (SMALL)						
PRIMARY GENERAL SERVICE						
LARGE GENERAL SERVICE						
BACKUP SERVICE						
OUTDOOR LIGHTING (LARGE)						

**Response:**

Please see the Excel file provided as Attachment CPCNH 1-017 which contains data consistent with the table provided in the data request.

**Eversource Energy**  
**Response to CPCNH 1-017**

**C2 CIS**

Rate Class Group	<u>Default Supply</u>		<u>Competitive Supply</u>			
	Accounts	kWh	<u>Consolidated Billing</u>		<u>Passthrough Billing</u>	
			Accounts	kWh	Accounts	kWh
Residential	398,576	2,796,956,572	97,411	568,221,888	866	2,287,965
General Service (C2)	55,647	794,536,848	20,572	611,303,040	6,626	224,353,835
Outdoor Lighting (C2)	6,703	8,566,574	2,141	3,653,750	263	495,976
General Service (LPB)						
Primary General Service Rate GV						
Large General Service Rate LG/B						
Outdoor Lighting (LBP)						

**Large Power Billing CIS**

Rate Class Group	<u>Default Supply</u>		<u>Competitive Supply</u>			
	Accounts	kWh	<u>Consolidated Billing</u>		<u>Passthrough Billing</u>	
			Accounts	kWh	Accounts	kWh
Residential						
General Service (C2)						
Outdoor Lighting (C2)						
General Service (LPB)	100	20,713,731	14	3,378,560	9	2,299,600
Primary General Service Rate GV	228	188,115,628	810	780,716,511	428	661,015,306
Large General Service Rate LG/B	13	39,440,157	35	370,773,296	70	758,792,718
Outdoor Lighting (LBP)	202	3,716,043	92	5,667,924	5	84,659

Notes: Accounts are stated as Service Account Assoc. (SSA) and may not match customer counts.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. DOE 2-011**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Re: DOE 1-11**

Please provide the DPR calculation (Attachment ES-BJO-1) and the live excel spreadsheet with the revenue requirement calculation included. If the revenue requirement calculation cannot be completed, please explain why.

**Response:**

Please see Attachment DOE 2-011(a) for the DPR calculation with the revenue requirement included. The detailed revenue requirement calculation is provided in Attachment DOE 2-011 (b).

Please note that, in order to be consistent with the proposal made in Docket No. DE 22-072 regarding the amortization period for billing system upgrades, the Company has adjusted the discount rate calculation to amortize the total revenue requirement over a five-year period rather than over the three-year period originally proposed.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. DOE 2-013**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Re: DOE 1-19**

The Company's response to DOE 1-17 stated that, "the proposed three-year amortization for the incremental capital costs aligns with the accounting life or depreciation used for similar capital expenses."

- a) Please identify the similar capital expenses where a three-year amortization period has been used in New Hampshire.
- b) In other dockets, the Company has used a five-year amortization period for similar projects. Why does the Company believe three years is appropriate in this instance?

**Response:**

- a) The Company does not currently have any software assets that carry a three-year depreciable life.
- b) The Company proposed a three-year recovery period, in part, following the Massachusetts POR process that included a three-year recovery period for implementation costs. As outlined in the Company's response to DOE 2-011, the Company would agree to adjust the amortization period to five years in order to be consistent with previous filings.



**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. DOE 2-010**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Re: DOE 1-10**

Please provide data regarding the Company's annual uncollectible expenses from 2013-2023, in order to provide a picture of historical trends regarding the Company's annual uncollectible expenses.

**Response:**

Uncollectible expense for PSNH from 2013 – 2022 is as follows (2023 will not be finalized until early January 2024):

Year	Uncollectible Expense
2013	\$ 6,608,268
2014	6,814,925
2015	9,192,761
2016	7,572,242
2017	6,935,827
2018	6,590,251
2019	6,909,166
2020	8,531,549
2021	6,653,584
2022	5,381,668

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: May 10, 2023  
Data Request No. NRG 1-002**

**Date of Response: May 23, 2023  
Page 1 of 1**

**Request from: NRG**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

**Re: DOE 1-008**

What would be the additional cost to implement separate discount rates by customer rate class as is done by the Company's affiliates in Massachusetts?

**Response:**

The Company currently does not track uncollectible expense by customer classification (residential, commercial, industrial or streetlight). As outlined in CPCNH 1-005, there are three components to the uncollectible expense calculation, which include a monthly uncollectible expense accrual, any uncollectible reserve adjustments (if necessary), and some miscellaneous legal/collection fees. In order to develop a more detailed discount rate, the Company would need, at a minimum, aged receivables information by rate class from both the C2 and NHLPB billing systems. As discussed previously and as outlined in CPCNH 1-005, each month the Company performs a quantitative and qualitative analysis of its aged receivables to evaluate the need for any potential reserve adjustments at the consolidated company level. The additional costs to achieve a more detailed discount rate based on uncollectible expense would require additional reporting needs to be extracted from the two billing systems and potentially additional administrative costs incurred to calculate the uncollectible reserves for each individual rate class, which would be a significant departure from current accounting practices.

It is cleaner to manage a single percentage discount rate, as is the case in Connecticut, compared to different discount percentages by rate class in two separate billing systems. The Company has not performed a detailed analysis to quantify these potential costs, but given the materiality of the consolidated discount rate proposed (0.758%) it was determined the additional costs likely would outweigh any potential benefits.

The Company's Massachusetts affiliated electric utilities utilize net write offs by customer class in the calculation of the POR discount rate rather than uncollectible expense as is proposed here.

**Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 23-004**

**Date Request Received: April 12, 2023  
Data Request No. DOE 1-005**

**Date of Response: April 26, 2023  
Page 1 of 1**

**Request from: Department of Energy**

**Witness: O'BRIEN, BRENDAN J**

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**Request:**

Please provide a copy of the proposed amended tariff terms and conditions of service for competitive suppliers as well as the proposed amended competitive supplier trading partner agreement.

**Response:**

Eversource expects that it will receive feedback to its proposal during the course of this proceeding. Therefore, the Company determined that it would be most efficient to submit the tariff and contract revisions as a compliance filing that reflects the outcome of the proceeding, including calculation of the applicable discount rate.