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May 15, 2023

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

Re: DE 23-021; Public Service Company of New Hampshire d/b/a Eversource Energy;  
2023 Regulatory Reconciliation Adjustment; Department of Energy Letter Regarding  
Audit Status

Dear Chairman Goldner:

By procedural order dated May 5, 2023 in this matter, the Public Utilities Commission ("Commission") required the Department of Energy ("Department") to file a report on the results of its audit of the costs proposed for recovery in this proceeding by June 12, 2023. The Department's Audit Division is not currently planning to audit Eversource Energy's Regulatory Reconciliation Adjustment ("RRA") which is filed in this docket.

Concerning audits of certain underlying elements of the RRA, the Department notes that:

- In the proposed RRA, Eversource Energy ("Eversource") proposes to collect the difference between current regulatory assessments and consultant costs and that level collected in base rates. The base rate level was reviewed as part of the DE 19-057 rate case audit. The rate case audit report was filed in DE 19-057 as an attachment to the Supplemental Testimony of Donna H. Mullinax, which is Exhibit 57.
- The underlying storm costs that are being amortized and reconciled in the proposed RRA will be reviewed in the ordinary course as part of DE 23-051.
- The rate case expenses from DE 19-057 that are being amortized and reconciled in the proposed RRA were audited, and an audit report was filed in DE 19-057 (Docket Tab No. 186, dated August 26, 2021, as an attachment to a Staff Recommendation regarding rate case expenses).

The Department provided a similar audit status report last year concerning Eversource's RRA and its underlying elements. See DE 22-010 (Docket Tab No. 11, dated June 16, 2022).

Consistent with the Commission's current practice this letter is being filed only in electronic form. Thank you for your consideration of this issue and the Department is looking forward to working with the parties and the Commission on this docket.

Sincerely,

/s/ *Molly M. Lynch*

Molly M. Lynch  
Staff Attorney/Hearings Examiner

cc: Service List

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