

STATE OF NEW HAMPSHIRE



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July 15, 2024

New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301

Re: Docket No. DE 24-035
Public Service Company of New Hampshire d/b/a Eversource Energy
Petition for Approval of Change in Regulatory Reconciliation Adjustment Rate

Dear Chairman Goldner:

Please treat this letter as the response of the Office of the Consumer Advocate to the New Hampshire Department of Energy's Response (tab 19) to Commission Order No. 27,021 (tab 17).

Succinctly, the OCA concurs with the Department's Response insofar as residential customers should not be required to bear the cost for a third-party audit in the above-captioned docket. To the extent Commission Order No. 27,021 requires Eversource to retain an independent third-party auditor, the Commission creates a new cost that will ultimately be borne by residential customers.¹ As the Department rightly points out, neither the Commission nor the parties know who Eversource would retain, how much the audit would cost, or how the costs would be recovered from residential customers.² Further, the Department correctly points out that neither the Commission nor the Department has relied on such external audits in the past. *Id.* Therefore, the OCA concurs with the Department and agrees residential customers should not bear the cost for a third-party audit.

Sincerely,

A handwritten signature in blue ink that reads "Michael J. Crouse, Esq." written over a horizontal line.

Michael J. Crouse
Staff Attorney

cc: Service List, via e-mail

¹ See Docket No. DE 24-035, Tab 17, Order No. 27,021 at 2.

² See Docket No. DE 24-035, Tab 19, Department of Energy's Comments in Response to Order No. 27,021 at 2.