

**BEFORE THE NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE'S
REQUEST TO AMEND ACCOUNTING METHOD
FOR CERTAIN PLANT ACCOUNTS**

Docket No. DE 14-XXX

NOW COMES, Public Service Company of New Hampshire ("PSNH") and, pursuant to New Hampshire Code of Administrative Rules Puc 202.01, 203 and 308.08(c), submits the enclosed Form E-25 seeking Commission authorization to amend its depreciation method for general plant accounts 391 and 393 through 398. In support of this filing, PSNH says the following:

1. As described in the attached Form E-25, presently PSNH uses a depreciation method for general plant accounts 391 and 393 through 398 that differs from other subsidiaries of Northeast Utilities ("NU"). To simplify its accounting, and to align with other NU companies as well as common industry practice, PSNH seeks to use an amortization method for addressing the assets in the referenced accounts. In that this change will have a small impact on PSNH's depreciation method and rates, PSNH is submitting the enclosed Form E-25 in compliance with the requirements of Puc 308.08.

2. The assets in the referenced general plant accounts are generally high volume, low value items such as desks, chairs, tools, cafeteria equipment, testing equipment and similar items. Under the current method, PSNH must book the retirement of these assets at the end of their depreciable lives, but often cannot timely obtain information about the retirement of these assets. Under the proposed method, rather than tracking and retiring individual assets, the assets of a particular vintage year would be amortized over a 20 year period and, upon the elapse of that

period, both the assets and the associated reserve would be removed from PSNH's books. As shown in the attached Form E-25, PSNH's analysis indicates that the change in method will have essentially no impact on customers.

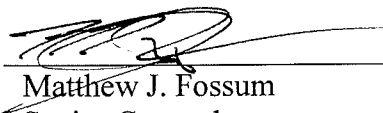
3. Accordingly, for the reasons explained in the attached Form E-25, PSNH requests that it be permitted to amend its accounting method for general plant accounts 391 and 393 through 398 as described and that such change be deemed to be effective as of January 1, 2014.

WHEREFORE, PSNH respectfully requests the Commission approve PSNH's request to change accounting method for general plant accounts 391 and 393 through 398 as described and that such change be deemed to be effective as of January 1, 2014, and that the Commission order such further relief as may be just and equitable.

Respectfully submitted,

Public Service Company of New Hampshire

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