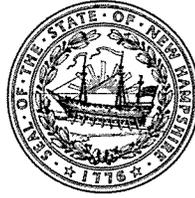


STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

HPUC 16APR14PM12:49

April 16, 2014

Re: DE 14-062, Public Service Company of New Hampshire
Request to Amend Accounting Method for Certain Plant Accounts

To the Parties:

On March 4, 2014, Public Service Company of New Hampshire (PSNH) filed a request to amend its accounting for general plant accounts 391 and 393 through 398. According to the request, PSNH uses a depreciation method for these accounts that differs from the amortization method used by other subsidiaries of Northeast Utilities (NU) for the same general plant accounts. In order to simplify its accounting and align with other NU companies, PSNH is seeking to use an amortization method for these general plant accounts effective January 1, 2014.

On March 25, 2014, Staff filed a recommendation in support of PSNH's request with the following modification to the proposed accounting change: net salvage at retirement should be included in Account 421.1 Gain on Disposition of Property, or Account 421.2, Loss on Disposition of Property, as appropriate. Staff represents that PSNH agrees to this modification to its proposal.

Based on its review of the filing and Staff's recommendation, the Commission has approved PSNH's request to amend its general plant accounting methodology modified as described above, effective January 1, 2014.

Sincerely,

A handwritten signature in cursive script, appearing to read "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Service List (Electronically)
Docket File

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

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Docket #: 14-062-1 Printed: April 16, 2014

FILING INSTRUCTIONS:

- a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with: DEBRA A HOWLAND
EXEC DIRECTOR
NHPUC
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429
- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.
- c) Serve a written copy on each person on the service list not able to receive electronic mail.