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Debra Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429

NEPL/C 24/JAN/186-8:03

RE: Docket No. DE 17-196 Public Service Company of New Hampshire d/b/a Eversource Energy Petition for Continuation of Reliability Enhancement Program

Dear Director Howland:

Enclosed please find the supplemental testimony and supporting schedules of Christopher J. Goulding relating to the proposed continuation of the Reliability Enhancement Program ("REP") of Public Service Company of New Hampshire d/b/a Eversource Energy ("Eversource"). This testimony is being submitted to explain how changes to Federal and State tax laws have eliminated the need for a rate change to support the continuation of the REP in 2018. As noted in the testimony, this revised rate calculation takes account of the known changes to the tax laws at present, and to the extent future adjustments are warranted by the changes in law, those adjustments will be addressed either in future REP reconciliations or in Eversource's submission in Docket No. IR 18-001.

If you have any questions, please do not hesitate to contact me. Thank you for your assistance with this matter.

Very truly yours,

Matthew J. Fossum Senior Counsel

Enclosures CC: Service List