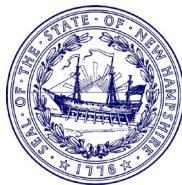


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March 30, 2023

Daniel C. Goldner, Chairman
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301

RE: DW 22-029 Pennichuck Water Works, Inc.
Special Contract with the Town of Hudson
Reconciliation of Contract #1 with Contract #2

Dear Chairman Goldner:

Pursuant to RSA 12-P:2, IV, please accept this letter as the Department of Energy's (DOE) recommendation regarding its review of Pennichuck Water Works, Inc.'s (PWW or the Company) Reconciliation of the over-collection to be refunded to the Town of Hudson (Hudson) for service provided during the period beginning July 1, 2021 and ending January 6, 2023.

The DOE based its recommendation on a review of PWW's (1) Reconciliation of the difference in charges under its first and second contract with Hudson (Contract #1 and Contract #2, respectively) and (2) responses to two sets of data requests. Copies of those responses, which includes a PDF version of the Reconciliation, are attached to this letter. PWW provided the final version of its Reconciliation as an attachment to its response to DOE 6-2, which it marked "Attachment DOE 6-2."

Based on its review, it is the DOE's opinion that PWW's calculation of the reconciled difference between bills computed under Contract #1 and Contract #2, and the resulting over-collection to be refunded, for service provided during the period beginning July 1, 2021 and ending January 6, 2023, was properly determined. The DOE, therefore, recommends that the Commission accept the Company's calculation.

Thank you for your consideration.

Sincerely,

/s/ David Goyette

David Goyette
Utility Analyst III, Water Group
Regulatory Support Division

Attachment: PWW Responses to DOE Sets 5 and 6

cc: Service List (electronic only)

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