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April 3, 2009

Re: DE 09-035, Public Service Company of New Hampshire
Delivery Service Rate Proceeding
Request for Waiver of Certain Provisions of Puc 1604.07(s) and Puc 1604.01(a)

To the Parties:

On February 23, 2009, Public Service Company of New Hampshire (PSNH) filed two Requests for Waivers of Certain Tariff Filing Requirements in preparation of its upcoming distribution rate filing. Staff filed its recommendation with the Commission on March 3, 2009.

In its first request, PSNH requested a waiver of Puc 1604.07(s) to allow the inclusion of test year rate base data in addition to the required five-quarter average rate base data. Because PSNH seeks to provide additional information and is not asking for permission to omit a required submittal, Staff opined that a waiver is not necessary. The Commission agrees with Staff, and notes that PSNH may file the additional data as described in its waiver request.

In its second request, PSNH requested waiver of certain internal financial reports and regulatory financial filings required by Puc 1604.01(a), (1), (2), (10), (18), (19) and (24). PSNH states that providing these materials may be duplicative of material already filed at the Commission as part of the Monitoring Docket IR 90-218 and that additional filing would be unnecessarily burdensome. Staff recommended that the Commission grant this waiver request.

PSNH also requested a waiver of Puc 1604.01(a)(3) whereby it is required to file its federal income tax reconciliation for the test year. PSNH states that the required information is contained in the FERC Form No. 1 which is supplied to the Commission and the Office of Consumer Advocate pursuant to Puc 308.10. Staff noted that the income tax reconciliation contained in the FERC Form No. 1 is prepared on a whole-company basis while the rate case will only deal with distribution rates. Rather than require segmented income tax reconciliation, Staff pointed out that it is more important to examine how PSNH calculates its taxes in the test year, and recommended that the Commission grant this waiver request.

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Finally, PSNH requested that it be allowed to supply certain balance sheet data on a total company basis rather than at the distribution business segment account unit level. Staff noted that there are difficulties associated with segmenting the accounts and recommended the Commission grant PSNH's request.

Pursuant to Puc 201.05(a), the Commission has determined that granting the requested waivers is in the public interest and will not disrupt the orderly and efficient resolution of matters before the Commission. Accordingly, the Commission will waive the filing requirements contained in Puc 1604.01(a), (1), (2), (10), (18), (19) and (24) and 1604.01(a)(3). The request to file certain balance sheet data on a total company level is also granted. However, in the event the Commission determines that the pertinent information is otherwise relevant, it retains the authority to terminate its waiver.

Sincerely,



Debra A. Howland
Executive Director