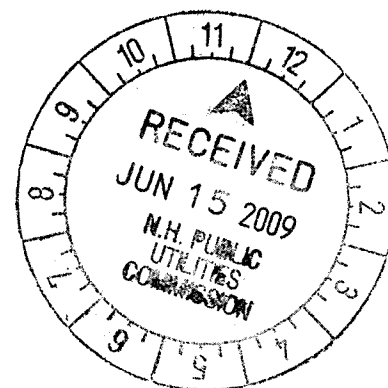




WM Renewable Energy, L.L.C.
1001 Fannin, Suite 4000
Houston, TX 77002

June 9, 2009

State of New Hampshire
Public Utilities Commission
Attn: Ms. Debra A. Howland
Executive Director and Secretary
21 S. Fruit St., Suite 10
Concord, NH 03301-2429



RE: Renewable Energy Source Eligibility – additional documentation
Facility – New Milford

Dear NH PUC:

This letter shall serve as additional documentation to assist the State of New Hampshire Public Utilities Commission ("PUC") in certifying the New Milford landfill gas-to-energy as a class 1 facility.

On June 2, 2009, the PUC requested WM Renewable Energy, LLC provide the following documentation in order to demonstrate that 80 percent of the resulting federal income tax basis of the source's plant and equipment, but not its real property and intangible assets, be derived from capital investment that is directly related to restoring generation or increasing capacity, pursuant to RSA 362-(F:4, I9j) and PUC 2502.05:

- (1) \$3,930,087.00 capital investments were made to the facility when one (1) Solar Centaur turbine was replaced with three (3) Caterpillar 3516 engines;
- (2) Capital investments were made on or about October 2007;
- (3) Capital investments were completed on or about April 2008; and
- (4.) The facility's resulting total federal income tax basis of the source's plant and equipment for 2008, which must exclude property and intangible assets equal \$3,930,087.00. - (See Net Book Value attachment)

If you should have additional questions regarding the following, please contact LaToya Glenn, Renewable Energy Administrator at (713) 328.7357 and/or lglenn@wm.com.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul Pabor". The signature is fluid and cursive, with the first name "Paul" and last name "Pabor" clearly distinguishable.

Paul Pabor, Vice President
WM Renewable Energy, L.L.C.
1001 Fannin, Suite 4000
Houston, Texas 77002
Direct: (713) 328-7345
Fax: (713) 287-2423
ppabor@wm.com

Enclosures

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Description	Book Name	Category	Year	Trans Type	Oper Unit	Cost	Depr Amt	YTD Depr	LTD Depr	Net Book Value	In Service	Life (Months)
NEW MILFORD EXP ENGINES	FINANCIAL	ME	2009	DPR	07	1,121,470	9,346	37,382	102,801	1,018,669	5/1/2008	120
NEW MILFORD BLD EXP CONTS	FINANCIAL	BLDG	2009	DPR	07	416,404	3,470	10,371	38,170	378,234	5/1/2008	120
NEW MILFORD BLD EXP CONST	FINANCIAL	BLDG	2009	DPR	07	1,848,364	15,403	61,612	169,433	1,678,930	5/1/2008	120
NEW MILFORD EXP ENGINES	FINANCIAL	ME	2009	DPR	07	24,441	204	815	2,240	22,200	5/1/2008	120
NEW MILFORD GAS COMP	FINANCIAL	ME	2009	DPR	07	186,080	1,551	6,203	17,057	169,023	5/1/2008	120
NEW MILFORD EXP SWITCHGEAR	FINANCIAL	ME	2009	DPR	07	309,843	2,582	10,328	28,402	281,441	5/1/2008	120
NEW MILFORD EXP TRANSFORMER	FINANCIAL	ME	2009	DPR	07	23,485	196	783	2,153	21,332	5/1/2008	120
						3,930,087	32,751	127,494	360,258	3,569,829		