

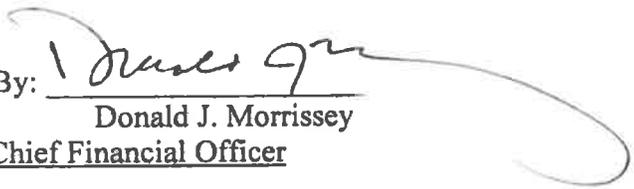
NHPUC No. 1  
AQUARION WATER COMPANY OF  
NEW HAMPSHIRE

SUPPLEMENT No. 8

TARIFF  
FOR  
WATER SERVICE

Dated: January 23, 2015

Effective: January 1, 2015

Issued By:   
Donald J. Morrissey

Title: Chief Financial Officer

### **TANGIBLE PROPERTY REGULATION SURCREDIT**

The following Tangible Property Regulation (“TPR”) surcredit is applicable to all metered and fire service customers located within the Company’s franchise area. This surcredit is not applied to the Water Infrastructure and Conservation Adjustment (“WICA”) surcharge.

The surcredit reflected below is being made by Aquarion Water Company of New Hampshire, Inc. (the “Company”) through a tax benefit to the Company by the Internal Revenue Service (“IRS”) pursuant to IRS Revenue Procedure 2014-16 (“Procedure”). The Procedure allows the Company to adopt an alternative method for determining how capital expenditures can be treated for federal tax purposes, allowing certain expenditures that were historically considered as capital for tax purposes to be treated as expenses for tax purposes.

The surcredit is a result of the Company’s adoption of this alternative tax treatment related to mains, services and hydrants.

In the event that the IRS subsequently disallows all or part of the TPR credit that the Company has or was expecting to credit to customers, then, to the extent that the total amount that has been approved by the Public Utilities Commission (“PUC”) as the basis of the surcredit to customers is different than the amount allowed by the IRS:

- a. Within ten days of the receipt by the Company of a formal notice from the IRS adjusting the amount of the TPR credit, the Company shall make a compliance filing with the PUC reconciling the amount of the surcredit to customers' bills in order to reflect the amount of any such IRS adjustment on a going forward basis and the surcredit shall be adjusted or, in the case of complete disallowance by the IRS, eliminated; and.
- b. The Company shall be authorized to defer on its accounting and financial records and include for recovery or refund in its next general rate application the amount that has been passed back to customers through the surcredit that is different from that amount allowed by the IRS.

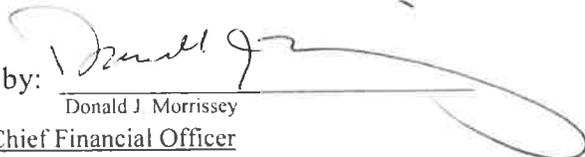
### **SURCREDIT**

A surcredit of 4% applied to the fixed and variable portions of the customer bill on a services rendered basis will return \$905,000 to customers over a three year period.

Issued: January 23, 2015

Effective: January 1, 2015

Issued in compliance with Order No. 25,750 in Case DW 14-075 dated January 12, 2015

Issued by: 

Donald J. Morrissey

Title: Chief Financial Officer