Attachment 1

Redacted (Public) Response to Q-HAMPTON-1-009

Eversource Docket No. DW 17-114

Date Request Received: 08/28/2017 Date of Response: 09/07/2017

Request No. HAMPTON 1-009 Page 1 of 1

Request from: Town of Hampton

Witness: Donald J. Morrissey, John Moreira

Request:

What does the acquisition premium in this transaction amount to, as referred to on page 11 of the Petition, regardless of whether the Joint Petitioners propose to record that premium on the books of account of Aquarion – NH as a result of the transaction?

Response:

Please refer to Hampton 1-009 Attachment 1 for the calculation of the acquisition premium for the proposed transaction. This attachment is redacted for non-public financial information related to MUI.

Pursuant to Rule Puc 203.08(d), Eversource and Aquarion have a good faith basis for seeking confidential treatment of the information responsive to this question and intend to submit a motion for confidential treatment regarding such information at or before the commencement of the hearing in this proceeding. Per Puc 203.08(c), a copy of the unredacted response will be provided to Commission Staff; and per RSA 363:28, VI, a copy of the unredacted response will be provided to the Office of the Consumer Advocate.



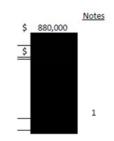
Docket No. DW 17-114 Hampton 1-009 Attachment 1 Page 1 of 1

Pro Forma Calculation of Acquisition Premium As of 12/31/16

Adjusted MUI Common Shareholder Equity



Adjustment for shareholders note not assumed by Eversource



Assumptions:

Estimated acquisition premium calculated based on 12/31/16 balances (see Exhibit ES-AQ-3 Unaudited Pro Forma Condensed Combined Consolidated Balance Sheet)
The actual acquisition premium to be recorded will reflect balances at the time of the closing of the transaction
The acquisition premium will not be pushed down to the regulated subsidiary level

Notes:



Attachment 2

Response to Q-STAFF-1-005

Eversource

Docket No. DW 17-114

Date Request Received: 08/28/2017 Date of Response: 09/08/2017

Request No. STAFF 1-005 Page 1 of 1

Request from: New Hampshire Public Utilities Commission Staff

Witness: Donald J. Morrissey, John Moreira

Request:

How does Eversource intend to account for any acquisition paid in acquiring Aquarion?

Response:

If the question relates to the acquisition premium, the acquisition premium paid by Eversource will be accounted for as goodwill on the books of the Eversource parent company. There will be no impact to the books and records of Aquarion Water Company of New Hampshire from the acquisition premium paid by Eversource.