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March 28, 2019

NHPLIC 28APR19AM9:53

VIA MAIL AND ELECTRONIC DELIVERY

Debra A. Howland, Director  
N.H. Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, N.H. 03301

Re: Docket No. DW 18-101, Pennichuck East Utility, Inc.  
Petition for Approval of Special Contract  
Revised Special Contract

Dear Director Howland:

Enclosed please find an original and six copies of Pennichuck East Utility, Inc.'s ("PEU") revised special contract with Pillsbury Realty Development, LLC ("Pillsbury") regarding Pillsbury's Woodmont Commons development in the Town of Londonderry. The special contract allocates between PEU and Pillsbury the costs of constructing a 1.1 million-gallon water storage tank.

PEU filed revised tariffs in Docket No. DW 18-189 to address changes in the taxability of Contributions in Aid of Construction ("CIAC") that resulted from the 2017 Tax Cuts and Jobs Act. As a result of the change in tax law, receipt of CIAC on or after January 1, 2018 is now a taxable event. This change affects the special contract in this proceeding by adding the unanticipated cost of the CIAC tax.

PEU and Pillsbury have resolved the CIAC tax issue as to Woodmont Commons. That resolution is manifested in revisions to Section 4 of the special contract. In support of the revised special contract and to explain why the deviation from PEU's general rate schedules remains warranted, PEU is providing the testimony of Larry D. Goodhue, PEU's Chief Executive Officer and Chief Financial Officer. The revised special contract is attached to Mr. Goodhue's testimony, as is a letter of support from Pillsbury. PEU requests the Commission approve the attached revised special contract for the reasons stated in the petition and supporting testimonies.

Thank you in advance for the Commission's review of this additional material and for your assistance with this filing.

Very Truly Yours,

Marcia A. Brown

cc: Docket-Related Service List

# NH Brown Law

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April 4, 2019

VIA MAIL AND ELECTRONIC DELIVERY

Debra A. Howland, Director  
N.H. Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, N.H. 03301

NHPUC 2APR19AM9:53

Re: Docket No. DW 18-101, Pennichuck East Utility, Inc.  
Petition for Approval of Special Contract  
Revised Special Contract

Dear Director Howland:

Enclosed please find an original and six copies of Pennichuck East Utility, Inc.'s ("PEU") testimony of Larry Goodhue that I neglected to file with the revised special contract. That partial filing was received by the Commission with a cover letter dated March 28, 2019. In speaking with the Commission's staff, I understand that receipt of Mr. Goodhue's testimony will complete that filing. Thank you again for your assistance with this filing and for the Commission Staff bringing this matter to my attention.

Very Truly Yours,



Marcia A. Brown

cc: Docket-Related Service List