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DEPARTMENT OF ENERGY

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October 25, 2021

Dianne Martin, Chairwoman  
New Hampshire Public Utilities Commission  
21 South Fruit Street  
Concord, NH 03301-2429

Re: Docket No. DW 20-112 (Abenaki Water Company, Inc.)  
Request for Change in Rates  
Response to Abenaki's Record Request Responses

Dear Chairwoman Martin:

On October 13, 2021, the New Hampshire Public Utilities Commission (Commission) issued a Procedural Order Re: Motion to Amend Procedural Schedule (Order) in the above-referenced matter. Pursuant to the Order, the Commission directed that the parties, including the Department of Energy (Department), to file a response to Abenaki Water Company, Inc.'s (Abenaki) responses to the Commission's record requests on or before October 25. Order at 1.

Given that Abenaki's record request responses were provided on October 8, 2021, and the Order was issued on October 13, the Department has not had sufficient time to conduct a thorough review of the record request responses nor to propound any meaningful discovery on the matters covered in those responses. As a result, the Department does not take a position on Abenaki's record request responses at this time.

That stated, however, the Department does note, after cursory review of the record request responses, that it appears the figures provided by Abenaki pertain to plant values later than Abenaki's rate case test year of 2019. That preliminary conclusion is based on a brief comparison of the record request responses with Abenaki's 2020 annual report, and would support a determination that any changes to plant after the 2019 test year should be excluded in the examination and eventual determination of base rates in this proceeding. The Department, furthermore, notes that these figures provided by Abenaki in its record request responses, and its 2020 Annual Report, have not been audited by the Department of Energy's Audit Division.

While the Department does not take a position at this time, it does respectfully reserve the right to challenge any assertions made by Abenaki concerning the value of its rate base, and the potential effect of such valuation, during the permanent rates hearing scheduled for April 5 through April 7, 2022.

Thank you for your time and attention to this matter.

Sincerely,

/s/ Christopher R. Tuomala

Christopher R. Tuomala, Esq.  
Hearings Examiner/Department Attorney

cc: Service List (electronically)