



CELEBRATING OVER 30 YEARS OF SERVICE TO OUR CLIENTS

Please respond to our Meredith office

January 11, 2018

VIA HAND DELIVERY and
EMAIL TO Pamela.monroe@sec.nh.gov
New Hampshire Site Evaluation Committee
Pamela G. Monroe, Administrator
21 South Fruit Street, Suite 10
Concord, NH 03301


Re: Northern Pass Transmission LLC and Public Service Company of New
Hampshire dba Eversource Energy for a Certificate of Site and Facility
SEC Docket No. 2015-06

Good Morning Ms. Monroe:

Enclosed please find for filing an original and 15 copies of the City of Berlin's Trial
Memorandum and Requests for Findings of Fact and Rulings of Law.

Please let me know if you have any questions. Many thanks for the collective time and
attention to this detail.

Very truly yours,
DONAHUE, TUCKER & CIANDELLA, PLLC



Christopher L. Boldt, Esq.
cboldt@dtclawyers.com

Enclosures

cc: Client (via email)
Distribution List, Docket No. 2015-06 (via email)

DONAHUE, TUCKER & CIANDELLA, PLLC
16 Windsor Lane, P.O. Box 630, Exeter, NH 03833-4924
111 Maplewood Avenue, Suite D, Portsmouth, NH 03801
Towle House, Unit 2, 164 NH Route 25, Meredith, NH 03253
83 Clinton Street, Concord, NH 03301

MICHAEL J. DONAHUE
ROBERT D. CIANDELLA
LIZABETH M. MACDONALD
JOHN J. RATIGAN
DENISE A. POULOS
ROBERT M. DEROSIER
CHRISTOPHER L. BOLDT
SHARON CUDDY SOMERS
DOUGLAS M. MANSFIELD
KATHERINE B. MILLER
CHRISTOPHER T. HILSON
JUSTIN L. PASAY
HEIDI J. BARRETT-KITCHEN
ERIC A. MAHER
DANIELLE E. FLORY
AMELIA G. SRETER

OF COUNSEL
NICHOLAS R. AESCHLIMAN

RETIRED
CHARLES F. TUCKER

APPLICATION OF NORTHERN PASS TRANSMISSION,
LLC AND PUBLIC SERVICE COMPANY OF NEW
HAMPSHIRE d/b/a EVERSOURCE ENERGY FOR A
CERTIFICATE OF SITE AND FACILITY

DOCKET NO. SEC 2015-06

CITY OF BERLIN'S TRIAL MEMORANDUM AND
REQUESTS FOR FINDINGS OF FACT AND RULINGS OF
LAW

JANUARY 12, 2018

TABLE OF CONTENTS

I. INTRODUCTION 1

II. STANDARD FOR ISSUANCE OF
CERTIFICATE OF SITE AND FACILITY..... 2

III. ARGUMENT..... 2

a. Improvements to the Coös Loop 2

b. Forward NH Fund and NCJCF 6

c. Project's Tax Benefits 8

IV. REQUESTS FOR FINDINGS OF FACT AND RULINGS OF LAW..... 11

a. Upgrades to the Coös Loop 11

b. Forward NH Fund and NCJCF..... 11

c. Tax Benefits..... 12

V. CONCLUSION 13

VI. PRAYERS FOR RELIEF 13

THE STATE OF NEW HAMPSHIRE
before the
SITE EVALUATION COMMITTEE

Docket No. SEC 2015-06

Application of Northern Pass Transmission LLC and Public Service Company of New
Hampshire dba Eversource Energy for a Certificate of Site and Facility

**CITY OF BERLIN'S TRIAL MEMORANDUM AND REQUESTS FOR FINDINGS OF
FACT AND RULINGS OF LAW**

NOW COMES the City of Berlin (“the City”), by and through its attorneys, Donahue, Tucker & Ciandella, PLLC, and hereby files this Trial Memorandum and Requests for Findings of Fact and Rulings of Law (“the Memo”) concerning the Application of Northern Pass Transmission, LLC (“NPT”) and Public Service Company of New Hampshire d/b/a Eversource Energy (“PSNH”) (collectively, “the Applicants”) for a Certificate of Site and Facility (“the Application”) to construct a 320 kV high voltage direct current transmission line (“HVDC”) and a 345 kV alternating current transmission line (“AC”) through the State of New Hampshire (“the Project”).

I. INTRODUCTION

1. The City of Berlin is an intervenor to this matter pursuant to RSA 541-A:32 and New Hampshire Code of Administrative Rule Site 202.11.

2. The City is generally supportive of the Project so long as the conditions requested in this Memo are included in any approval of a Certificate of Site and Facility, but the City takes no position as to issues raised during the proceedings related to whether the Project should be underground or overhead or related to the location of the Project south of the Coös Loop. It is the position of the City that, if the Application is granted, then certain conditions to the Committee’s approval should be included concerning the improvements to the Coös Loop, the

Forward NH Fund and the North Country Jobs Creation Fund (“NCJCF”), and the taxable value of the Project overall. While the City takes no position as to other aspects of the Applicants’ proposal, the City believes that the Project will serve the public interest if these requested conditions are required. See RSA 162-H:16, IV.

3. Specifically, the City believes that the Project will serve the public interest because: (a) the Project will provide for upgrades to the Coös Loop, thereby allowing for increased transmission of power generated by hydro-electric, wind, and biomass stations located on the Coös Loop; (b) the upgrades to the Coös Loop will increase the fair-market value of those generation facilities, thereby reducing the City’s property tax rate; (c) the Applicants have agreed to establish the Forward NH Fund and the NCJCF, and both funds are anticipated to benefit the North County and, specifically, the City; and (d) the Project will add value to the tax bases of host municipalities, which will, in turn, reduce county tax rates of surrounding communities and reduce the City’s county tax burden.

II. STANDARD FOR ISSUANCE OF CERTIFICATE OF SITE AND FACILITY

4. To issue a Certificate of Site and Facility, this Committee must find, in part, that the “issuance of a certificate will serve the public interest.” RSA 162-H:16, IV(e). In determining whether a proposed energy facility will serve the public interest, the Committee must consider, in part, the welfare of the population, the location and growth of industry, and the overall economic growth of the state. N.H. CODE OF ADMIN. R. Site 301.16.

III. ARGUMENT

a. *Improvements to the Coös Loop*

5. The Project will serve the public interest because the Project will result in the improvement of the Coös Loop, which will, in turn, allow for the increased transmission of power generated by clean hydro-electric, wind, and biomass stations located on the Coös Loop.

6. The Coös Loop is a 115 kV transmission line that starts at the Lost Nation substation in Northumberland, travels east through Northumberland, Stark and Dummer to the Paris Substation, then travels south through Milan, the City (through the Berlin Substation), and Gorham, then travels west through Randolph, Jefferson, and Whitefield, and completes the Loop by traveling north through Whitefield and Lancaster back to the Lost Nation substation. The Coös Loop is a “critically important portion” of the transmission grid, “allow[s] small-scale hydro generation and other renewable generation to get to market,” and serves customers in the North County. April 13, 2017 Morning Transcript at 62 (William Quinlan testifying). The Coös Loop stands as the “primary transmission tie into northern New Hampshire.” April 13, 2017 Morning Transcript at 62 (William Quinlan testifying).

7. While the southern portion of the Coös Loop running from Berlin to Whitefield has been upgraded in the past, there remain significant thermal, voltage, and stability limitations on the western and northern portions of the Coös Loop running from Whitefield to the Paris substation. April 13, 2017 Morning Transcript at 59-60 (William Quinlan testifying); Pre-Filed Testimony of Mayor Paul Grenier, at 3-4 (hereinafter “FRANKLIN-BERLIN 1”). These limitations restrict generators’ abilities to transmit electricity to market. April 13, 2017 Morning Transcript at 59 (William Quinlan testifying); FRANKLIN-BERLIN 1 at 3-4.

8. Consequently, during times when the southern portion of the Coös Loop is not in operation, all power from generators on the Coös Loop are forced through the smaller capacity conductors along the western and northern portions of the Coös Loop, which results in forced shut-downs of generators to avoid overloading those sections of the line. See FRANKLIN-BERLIN 1 at 3-4. Thermal, voltage, and stability constraints can also cause forced shut-downs of those facilities and can limit those facilities' generating capabilities during periods of low load, i.e. during spring months when there is high generation at hydro-electric and wind facilities, but low load, resulting in power not being able to be carried throughout the Coös Loop. See FRANKLIN-BERLIN 1 at 4.

9. The Project will be co-located along approximately 30.1 miles of the Coös Loop through Whitefield, Lancaster, Northumberland, Stark, and Dummer, 12.1 miles of which will be located along PSNH Line O154 and 18 miles of which is located along PSNH Line D142. See APP. Ex. 1, Vol. IV, Appd'x. 1, sheets 39-67. As part of the Project, the Applicants will re-conductor western and northern portions of the Coös Loop to address thermal limitations, meaning the size of the conductor cable will be increased. April 13, 2017 Morning Transcript at 59-60 (William Quinlan testifying). Additionally, PSNH has committed to re-conductor a half mile portion of the Coös Loop that is not co-located with the Project up to the Paris substation as well as the line running to the Moore Hydro-Electric Facility in Monroe that ties into Vermont. See April 13, 2017 Morning Transcript at 60, 92 (William Quinlan testifying). Further PSNH has committed to request permission from ISO-New England to perform a study on a static VAR compensator ("SVC") at the Berlin substation, and to install an SVC should the study recommend such installation. See FRANKLIN-BERLIN 1 at 4; see also April 13, 2017 Morning

Transcript at 60-61 (William Quinlan testifying). The installation of the SVC would resolve potential stability constraints that exist on the Coös Loop.

10. The upgrades to the Coös Loop associated with the Project are in the public interest because the upgrades will allow for increased transmission of electricity generated at small-scale renewable energy facilities in Berlin and surrounding municipalities. April 13, 2017 Afternoon Transcript at 86 (William Quinlan testifying); April 14, 2016 Morning Transcript at 48 (William Quinlan testifying); September 25, 2017 Morning Transcript at 86 (Mayor Paul Grenier testifying). Absent the Project's approval, the costs of the Coös Loop upgrades would be cost-prohibitive to these small-scale facilities, and the likelihood that these renewable energy facilities will be able to transmit the electricity produced at their full generation capacity would be jeopardized. April 13, 2017 Afternoon Transcript at 86 (William Quinlan testifying); April 14, 2017 Afternoon Transcript at 35-36 (William Quinlan testifying). Moreover, to the extent that the upgrades are sufficient to mitigate thermal and voltage restrictions associated with the existing generation, the upgrades are further in the public interest. See FRANKLIN-BERLIN 1 at 5; April 14, 2017 Afternoon transcript at 35-36 (William Quinlan testifying); September 25, 2017 Morning Transcript at 96 (Mayor Paul Grenier testifying).

11. Additionally, the Project's upgrades to the Coös Loop will be in the public interest because the anticipated increased power transmission resulting from the Coös Loop upgrades will increase the value of the generation facilities along the Coös Loop. The City is currently host to a variety of generation facilities, including but not limited to, the Burgess Biomass Plant, Jericho Wind, and four hydro-electric facilities, all of which supply power to the regional electricity grid through the Coös Loop. See FRANKLIN-BERLIN 1 at 3-4. These generation facilities will enjoy increased transmission of their generated electricity and,

therefore, increased revenues if the thermal, voltage, and stability constraints associated with the Coös Loop are mitigated as part of the upgrades associated with the Project. This increased revenue will, in turn, increase the taxable value of these generation assets, which will either (a) increase the City's tax revenues or (b) allow the City to reduce its tax rate on all taxpayers. See Appeal of Public Service Company of N.H., 170 N.H. 87, 94, 98 (2017) (noting approaches to value). In a municipality with the second highest tax rate in the State, the prospect of such a reduction in the City's tax rate is very much in the public interest and will attract businesses and individuals to the City. See FRANKLIN-BERLIN 1 at 5, 6.

12. In short, the Committee should condition any approval of a Certificate of Site and Facility upon the Applicants' upgrading portions of the Coös Loop, seeking ISO-NE approval to study the installation of an SVC at the Berlin substation, and installing that SVC at the Berlin substation. Such a condition of approval will be in the public interest because the associated improvements to the Coös Loop will remove thermal, voltage, and stability constraints, thereby allowing for an increased transmission of in-state renewable power generation. The increase in transmission of such in-state renewable power generation will be beneficial to the economy of the City of Berlin and will be further beneficial to renewable power generators along the Coös Loop. See RSA 162-H:16; N.H. CODE OF ADMIN. R. Site 301.05. The Committee should condition any grant of a Certificate of Site and Facility with the condition that: (a) the Coös Loop upgrades be made up to PSNH Lines O154 and D142, including the segments leading up to the Paris substation, as well as portions leading up to the Moore Hydro-Electric Facility; (b) PSNH requests authorization from ISO-NE to study an SVC at Berlin substation and install an SVC at the Berlin substation if the study so recommends; and (c) that such upgrades and studies be initiated and operational before the Project is allowed to be operational.

b. *Forward NH Fund and NCJCF*

13. This Committee should further find that the Project's creation of the Forward NH Fund and NCJCF are in the public interest and will positively impact industry and the economy provided this Committee imposes conditions requiring the advising boards managing the Forward NH Fund and the NCJCF to adopt guidelines emphasizing the benefit and need for the disbursement of monies to projects located within Coös County and the City, specifically. See N.H. CODE OF ADMIN. R. Site 301.05.

14. The Applicants have stated that the Forward NH Fund to be established as part of the Project is a \$200 million fund for the purpose of promoting tourism, clean energy, and economic development, with a purported focus on the North Country of New Hampshire. April 13, 2017 Morning Transcript at 64, 168 (William Quinlan testifying). The Applicants have further stated that the NCJCF is a \$7.5 million fund the purpose of which is to spur economic development and job creation in the North Country. April 13, 2017 Afternoon Transcript at 59-60 (William Quinlan testifying).

15. The North Country's economy has struggled as a result of the closure of many of the areas paper mills and the departure of industries from the North Country; and the City has been dramatically impacted as a result of these economic changes. See FRANKLIN-BERLIN 1 at 7. For example, the City's population is one of the oldest in the State (median age of 44.1 years compared to the State median of 42.8 years); the City's property values are some of the lowest in the State, resulting in the second highest tax rate in the State (behind only Claremont); and the City has the third highest reported unemployment rate in the State (behind only Pelham and Plaistow). See FRANKLIN-BERLIN 1 at 7.

16. The Committee's implementation of a condition of approval that requires the Applicants to adopt guidelines for the Forward NH Fund and the NCJCF which emphasize the disbursement of monies from the Forward NH Fund and the NCJCF to projects and programs within the City will be in the public interest because the condition will focus those monies where those monies can do the most amount of good for the largest number of North Country residents. The City has demonstrated the City's commitment toward economic revitalization and reinvention, attracting new businesses and industry to the benefit of the entire North County. See FRANKLIN-BERLIN 1 at 7. While the City has made strides, further investment and economic development needs to occur to bring the City and the North Country to the economic stability it enjoyed in the past. See FRANKLIN-BERLIN 1 at 7. The need for further investment and development was acknowledged by the New Hampshire Legislature in 2008, when the Legislature passed RSA 77-E:3-c, titled the "Coös County Job Creation Tax Credit," which gives employers a tax credit toward the State's Business Enterprise Tax for employing individuals in Coös County.

17. The Forward NH Fund and NCJCF provide a beneficial opportunity to foster and facilitate the City's economic development and further the Legislature's policies and initiative to the benefit of the entire North County. As such, the Forward NH Fund and the NCJCF are in the public interest and will positively impact employment and the economy provided the Committee imposes conditions to ensure that the monies are prudently expended in the City where those monies will have the greatest impact.

c. *Project's Tax Benefits*

18. The Project can also be considered in the public interest and will positively impact host municipalities by adding high-value taxable property within the host municipalities

and, consequently, will reduce the overall county tax rates of non-host municipalities, such as the City.

19. A municipality's share of county taxes is assessed in an amount proportional to the municipality's tax base when compared to the county's total tax base. See FRANKLIN-BERLIN 1 at 8. Therefore, if a municipality's tax base represents 10% of the total county tax base, that municipality will be taxed by the county for 10% of the county's total appropriations. See FRANKLIN-BERLIN 1 at 8.

20. Here, the Project is anticipated to add nearly \$335.63 million in taxable infrastructure in Coös County, not including the repairs to the Coös Loop. See APP. Ex. 1 at Vol. XXXIV, Appd'x. 44 at 6. In addition to this increase in taxable infrastructure, the City's overall tax rates are anticipated to decrease as a result of the Project because Coös County's total tax base will increase while the City's tax base will not increase at the same, dramatic rate, causing the City's proportionate tax responsibility to decrease. See FRANKLIN-BERLIN 1 at 8. The reduction in the City's proportional county tax responsibility will lessen the City's tax rate. See FRANKLIN-BERLIN 1 at 8. The Project, therefore, will lower taxes in the City (which, as stated above, has the second highest taxes in the State) and will make the City more economically attractive to businesses and individuals. See FRANKLIN-BERLIN 1 at 8.

21. The tax benefits associated with the Project are greater, however, if the Project is taxed at its full and fair market value, as opposed to the tax proposal submitted by the Applicants. The Applicants suggest a taxation methodology whereby the Project's un-trended and un-adjusted original costs are depreciated over a 40-year life, a methodology commonly called "net book value." See APP. Ex. 1, Vol. XXXIV, Appd'x. 44 at 4, 15; April 13, 2017 Morning Transcript at 69-73 (William Quinlan testifying).

22. The City is concerned that in issuing a Certificate of Site and Facility for the Project, particularly when the Applicant has proffered a “net book value” methodology for the determination of taxation benefits, the Applicants and other utilities will argue that the Committee acknowledged the validity of, or even approved of, such a methodology for taxation purposes. As was recently stated by the Board of Tax and Land Appeals in Public Service Company of New Hampshire v. Town of Andover, et. al, BTLA Docket No. 26246-11PT et. seq. and New Hampshire Electric Cooperative v. Town of Andover, et. al, BTLA Docket No. 26401-11PT, et. seq., net book value is not a reliable indicator of value of electric assets, including electric transmission assets, and results in an opinion of value that is unreasonably low. On June 2, 2017, the Supreme Court upheld the Board of Tax and Land Appeals’ decisions in the PSNH and NHEC tax appeals, confirming the inappropriateness of “net book value” for taxation purposes. See Appeal of Pub. Serv. Co. of N.H., 170 N.H. 87 (2017); Appeal of N.H. Elec. Coop., 170 N.H. 66 (2017).

23. Therefore, the City, while believing that the requested conditions of any approval will be in the public interest and will benefit the economy and employment in the City and the North Country, asserts that it is in the public interest for the Committee to expressly find as follows should it grant a Certificate of Site and Facility:

“The Committee’s grant of a Certificate of Site and Facility shall not be construed as a finding that the Applicant’s proposed taxation methodology is an accurate methodology for the determination of fair market value of the Project for any state and/or local property tax purposes, including but not limited to NH RSA 72:6, RSA 72:8 and RSA 83-F.”

IV. REQUESTS FOR FINDINGS OF FACT AND RULINGS OF LAW

a. Upgrades to the Coös Loop

1. The Coös Loop is a 115 kV transmission line that starts at the Lost Nation substation in Northumberland, travels east through Northumberland, Stark and Dummer to the Paris substation, then travels south through Milan, the City (through the Berlin substation), and Gorham, then travels west through Randolph, Jefferson, and Whitefield, and completes the Loop by traveling north through Whitefield and Lancaster back to Lost Nation substation.

2. The Coös Loop is a critically important portion of the transmission grid that allows small-scale hydro generation and other renewable generation to get to the local and regional energy markets and also serves customers in the North County.

3. Thermal, voltage, and stability restrictions exist along the western and northern portions of the Coös Loop running from Whitefield to the Paris substation.

4. Thermal, voltage, and stability restrictions limit the Coös Loop's ability to transmit electricity to market and constrains the ability of generators situated along the Coös Loop to produce power.

5. The Applicants have agreed to upgrade and repair such portions of the Coös Loop that are co-located with the Project Route, specifically 12.1 miles along PSNH Line O154 and 18 miles along PSNH Line D142.

6. PSNH has further agreed to upgrade a half mile portion of the Coös Loop that is not co-located with the Project up to the Paris substation and upgrade the Coös Loop leading from Whitefield to the Moore Hydro-Electric Facility in Monroe.

7. PSNH has committed to request permission from ISO-New England to perform a study on a static VAR compensator ("SVC") at the Berlin Substation and install an SVC at the Berlin Substation should the study suggest the installation of an SVC.

8. The Applicants' proposed upgrades and repairs to the Coös Loop will improve thermal, voltage, and stability constraints along the Coös Loop, thereby allowing generators located along the Coös Loop to transmit a greater amount of renewable energy and experience fewer constraints in the generation of that renewable energy.

9. The proposed upgrades and repairs to the Coös Loop associated with the Project are in the public interest, will benefit renewable energy generators, increase the value of those generation facilities, and will benefit local economies.

b. Forward NH Fund and NCJCF

10. The North Country of the State of New Hampshire has struggled economically with the closure of paper mills and other industries in the North Country.

11. The City of Berlin, being a municipality in the New Hampshire's North Country, has struggled economically and has attempted to revitalize the City and the region's economy through various initiatives.

12. Despite these efforts, the City of Berlin continues to struggle economically.

13. The City has the second highest tax rate in the State of New Hampshire.

14. The City has the third highest recorded unemployment rate in the State of New Hampshire.

15. The City has one of the highest recorded median ages in the State of New Hampshire.

16. The City is an economic hub of the North Country.

17. The Applicants have agreed, as a condition of approval, to establish the \$200 million Forward NH Fund, the purpose of which is to promote tourism, clean energy, and economic development, with a focus on the North Country of New Hampshire.

18. The Applicants have also agreed to establish the \$7.5 million North Country Job Creation Fund as a condition of approval for the Project.

19. The establishment of guidelines and by-laws for the Forward NH Fund and the NCJCF that emphasize disbursement of funds to the North Country and, particularly, the City of Berlin will ensure that the monies from these funds will provide the greatest possible economic opportunities possible.

20. With these guidelines and by-laws in place, the Forward NH Fund and the NCJCF will be in the public interest, benefit regional and local economies, and provide needed employment opportunities.

c. Tax Benefits

21. The Project will result in the construction of taxable electric utility property in host municipalities.

22. The Project will result in tax base increases for host municipalities.

23. The Project will result in tax base increases for host counties.

24. For non-host municipalities located in host counties, the Project will result in a decrease in the county tax rate owed by those non-host municipalities.

25. The City of Berlin is a non-host municipality located in a host county.

26. The Project will result in a decrease to the City of Berlin's county tax rate.
27. The Applicant has pledged not to bring suit against host-municipalities that assess the Project at the Project's "net book value."
28. Net book value is not a reliable indicator of the value of electric utility assets and results in a tax assessment that is unreasonably low.
29. The Committee's issuance of a Certificate of Site and Facility for the Project is not a finding that the Applicant's proposed taxation methodology is an accurate methodology for the determination of fair market value of the Project for any state and/or local property taxes, including, but not limited to, RSA 72:6, RSA 72:8, and RSA chapter 83-F.

V. CONCLUSION

If the Committee is inclined to grant the Certificate of Site and Facility, then the City respectfully requests that the conditions concerning the Coös Loop, the Forward NH Fund, the NCJCF, and the taxation methodology, as set forth above, be adopted as a condition of any such approval.

VI. REQUESTS FOR RELIEF

WHEREFORE, the City respectfully requests that, if this Committee intends to grant the Application for a Certificate of Site and Facility to construct and operate the Project, this Committee impose the following conditions of approval, to be completed before the Project is operational:

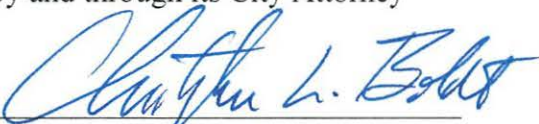
- A. Impose a condition of approval that the Applicants are to upgrade and repair 12.1 miles along PSNH Line O154 of the Coös Loop, 18 miles along PSNH Line D142 of the Coös Loop, .5 miles of the Coös Loop up to the Paris Substation, and such segments of the Coös Loop leading up to the Moore Hydro-Electric Facility in Monroe, and that such upgrades and repairs be completed prior to the Project being completed and operational;
- B. Impose a condition of approval that the Applicants establish guidelines and by-laws for the Forward NH Fund that emphasizes the distribution of monies from the Forward NH

Fund to businesses and municipalities in Coös County, particularly the City of Berlin and businesses located within the City of Berlin;

- C. Impose a condition of approval that the Applicants establish guidelines and by-laws for the NCJCF that emphasizes the distribution of monies from the NCJCF to businesses and municipalities in Coös County, particularly the City of Berlin;
- D. Issue a finding that expressly states that the Committee's grant of a Certificate of Site and Facility shall not be construed as a finding that the Applicant's proposed taxation methodology is an accurate methodology for the determination of fair market value of the Project for any state and/or local property tax purposes, including but not limited to NH RSA 72:6, RSA 72:8 and RSA 83-F;
- E. Grant the Requests for Findings of Fact and Rulings of Law set forth herein; and
- F. Grant such further relief as is just and equitable.

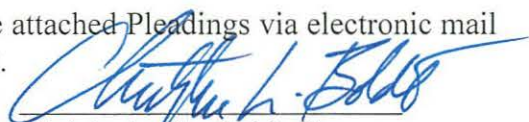
Respectfully submitted,
The City of Berlin
By and through its City Attorney

1/11/18
Date

By: 
Christopher L. Boldt, Esq.
Eric A. Maher, Esq.
Donahue, Tucker & Ciandella, PLLC
The Towle House, Unit 2
164 NH Rt. 25
Meredith, NH 03253
(603) 279-4158
cboldt@dtclawyers.com

CERTIFICATE OF SERVICE

I hereby certify that, on January 11, 2018, I caused the attached Pleadings via electronic mail to the parties named in the Distribution List of this Docket.


Christopher L. Boldt, Esq.