

**FREDERIC LEE KLEIN**  
90 State House Square  
Hartford, CT 06103-3702  
p 860 424 4354  
f 860 424 4370  
fklein@pullcom.com  
[www.pullcom.com](http://www.pullcom.com)

March 17, 2014

**Via Electronic Filing and Hand Delivery**

Nicholas E. Neeley  
Acting Executive Secretary  
Public Utilities Regulatory Authority  
10 Franklin Square  
New Britain, CT 06051

Re: Docket No. 13-02-20RE01 – Application of Aquarion Water Company of Connecticut to Amend its Rates - Settlement Agreement

Dear Mr. Neeley:

Aquarion Water Company of Connecticut hereby files its Application to reopen Docket No. 13-02-20 for the limited purpose of approving a settlement agreement negotiated by and between Aquarion, Consumer Counsel Elin Swanson Katz (“Consumer Counsel”) and George Jepsen, Attorney General for the State of Connecticut (“Attorney General”) to reflect a recent change in the Internal Revenue Service (“IRS”) Tangible Property Regulations (“TPR”) allowing for the immediate deduction of qualifying capital spending that otherwise would have been deducted over the book life of an asset. This will result in a credit of approximately 5.6% over three years on customers’ water bills issued starting January 1, 2015

I certify that this filing is being made electronically and that the electronic filing is complete. I also certify that a copy is being provided by electronic mail and/or first class mail, postage prepaid, to all parties and participants of record according to the Authority’s Service List for this docket as of this date and to the parties of record in Docket No. 13-02-20.

Should you have any questions concerning the foregoing, please contact me at your convenience.

Respectfully submitted,

*Frederic Lee Klein*

cc: Service List