

PENNICHUCK EAST UTIL INC.
COMPUTATION OF REVENUE DEFICIENCY
For the Twelve Months Ended December 31, 2012

Schedule A

	TEST YEAR	PRO FORMA ADJUSTMENTS	PRO FORMA TEST YEAR
Consolidated Rate Base (Sch 3)	\$ 28,516,516	\$ (17,853,815)	\$ 10,662,701
RATE of Return (1604.08 Sch 1)	3.86%		3.86%
Income Required	\$ 1,101,879		\$ 412,007
Adjusted Net Operating Income (Sch 1)	\$ 457,874	\$ (403,065)	\$ 54,809
Deficiency	\$ 644,005		\$ 357,198
Tax Factor	60.39%		60.39%
Revenue Deficiency	\$ 1,066,410		\$ 591,485
Water Revenues	\$ 6,235,171	\$ (1,199,216)	\$ 5,035,955
ADD: City Bond Fixed Revenue Requirement	\$ -		\$ 898,863
Water Revenues with CBFRR	\$ 6,235,171		\$ 5,934,818
Proposed Revenue Inc	17.10%		9.97%
ADD: NC Capital Surcharge Revenue			\$ 300,353
New Revenue Levels			\$ 6,826,656

PENNICHUCK EAST UTILITY, INC.
OPERATING INCOME STATEMENT
For the Twelve Months Ended December 31, 2012

Schedule 1

	Account Number	TWELVE MONTHS 12/31/12	PRO FORMA ADJUSTMENTS	PRO FORMA 12 MONTHS 12/31/12	TWELVE MONTHS 12/31/11	TWELVE MONTHS 12/31/10
Water Sales	460 to 462	\$ 6,235,171	\$ (1,199,216) (1)	\$ 5,035,955	\$ 6,144,606	\$ 6,378,984
Other Operating Revenue	471	48,196		48,196	56,569	57,647
Total Revenues		6,283,366	(1,199,216)	5,084,151	6,201,175	6,436,631
Production Expenses	601 to 652	1,677,338	(34,806) (2)	1,642,532	1,687,967	1,564,498
Transmission & Distribution Expenses	660 to 678	629,086	22,955 (3)	652,041	657,195	493,221
Customer Acct & Collection Exp	902 to 904	158,703	(10,596) (4)	148,107	168,855	182,903
Administrative & General Expense	920 to 950	267,841	(101,607) (5)	166,234	115,673	98,070
Inter Div Management Fee	930	1,363,904	55,251 (6)	1,419,156	1,709,876	1,699,152
Total Operating Expense		4,096,873	(68,803)	4,028,069	4,339,565	4,037,844
Dep Exp/Acq Adj Expense	403 & 406	859,784	(274,507) (7)	585,277	827,992	783,499
Amortization Expense:CLAC	405	(181,786)	431	(181,355)	(178,850)	(164,140)
Amortization Expense	407	166,007	(112,091) (8)	53,916	82,102	67,637
Gain on Debt Forgiveness	414	(6,347)	-	(6,347)	(12,771)	(7,679)
Property Taxes	408.1	848,403	(5,573) (9)	842,830	792,308	652,297
Income Tax	409 to 410	42,559	(335,607) (10)	(293,048)	(69,806)	193,169
Total Operating Deductions		1,728,620	(727,347)	1,001,272	1,440,976	1,524,783
Net Operating Income		457,874	(403,065)	54,809	420,635	874,004

Notes:

- (1) adjust revenue to eliminate 2007 revenues associated with CBFRR and Capital Recovery Surcharge per Schedule 1, Attachment A
- (2) adjust production expenses for chemicals, electricity and purchased water per Schedule 1, Attachment B, page 1
- (3) adjust distribution expenses for personnel and salary increases per Schedule 1, Attachment B, page 2
- (4) adjust for customer account and collection expense for forms, processing and postage per Schedule 1, Attachment B, page 3
- (5) adjust for Admin & General expenses including personnel, salary increases, and other expenses per Schedule 1, Attachment C, page 1 & 2
- (6) adjust Management Fees for non-recurring expenses and other adjustments per Schedule 1 Attachment C, page 3 & 4
- (7) adjust depreciation for additions/deletions to plant assets and an eliminations per Schedule 1, Attachment E
- (8) adjust amortization for additions/deletions and eliminations to deferred charges per Schedule 1, Attachment F
- (9) adjust property taxes for additions/deletions to plant assets and valuation adjustment per Schedule 1, Attachment D
- (10) net income tax effect on proforma adjustments calculated per Schedule 1, Attachment G

Pennichuck East Utility, Inc
Pro Forma Adjustment Income or Expense
Total Revenues
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment A

I Water Sales

A Per Order 25,292 in DW 11-026, the following pro forma adjustment eliminates the annualized water sales associated with the City Bond Fixed Revenue Requirement (CBFRR). In 2012, only 11 months of the CBFRR is reflected as the acquisition occurred on 1/25/2012.

CBFRR recorded in 2012 (11 months)	\$ (823,958)
Additional Month CBFRR	\$ (74,905)
Annualized CBFRR	<u>\$ (898,863)</u>

Therefore:

\$ (898,863)

B Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the water sales associated with the North Country Capital Recovery Surcharge (CRS).

Therefore:

\$ (300,353)

TOTAL WATER SALES PRO FORMA:

\$ (1,199,216)

Pennichuck East Utility, Inc
Pro Forma Adjustment Income or Expense
Production Expenses
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment B
Page 1

II Operating and Maintenance Expenses:

- A. In 2013, the Company converted the Williamsburg system from potassium carbonate to sodium hydroxide. Both chemicals are utilized to control pH levels in the water produced. The following pro forma recognize the switch over of chemicals and the resulting reduced costs as follows:

Chemical	Unit Cost	Quantity (lbs)		
Potassium Carbonate	1.28	24,550	\$	(31,424)
Sodium Hydroxide	0.84	6,370	\$	5,351
Net Pro Forma Adjustment			\$	(26,073)

Therefore: \$ (26,073)

- B. Effective February 1, 2013, the rates for water purchased from the Manchester Water Works were increased 3% on both volumetric and meter charges. The calculation of the pro forma adjustment is as follows:

Location	2012 Amount	Increase	Pro Forma
Pine Avenue	\$ 3,512		
Springwood Hills	\$ 12,906		
Mammoth Road	\$ 250,798		
Havey Road	\$ 48,587		
Smtye Woods	\$ 6,933		
Total	\$ 322,737	3%	\$ 9,682

Therefore: \$ 9,682

- C. During 2012, the Company negotiated and was able to reduce the electricity supply charge rate (per kilowatt hour) effective November 1, 2012. The calculation of the pro forma adjustment to reflect the full year impact is as follows:

2012 Period	KWH	Old Rate	New Rate	Rate Decrease	Pro Forma
Jan to Oct	1,167,001	\$ 0.08130	\$ 0.06552	\$ (0.01578)	\$ (18,415)

Therefore: \$ (18,415)

TOTAL PRODUCTION EXPENSES PRO FORMA:

\$ (34,806)

Pennichuck East Utility, Inc.
Pro Forma Adjustment Income or Expense
Transmission and Distribution Expenses
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment B
Page 2

I Union Contract

A. In 2010, the Company signed a three year contract with the United Steelworkers Union which called for a 3.25% increase in union wages effective 02/16/12. Subsequently, in 2013 the Company signed a new three year contract that called for a 2.5% increase in union wages effective 02/16/13. To calculate the pro forma adjustments for production, distribution and customer collection union payroll, the payroll data was extracted from the work order detail report for the year 2012. (See Schedule 1B)

Therefore:

01/01/12 to 02/16/12	\$	1,899
Annualize impact of wage increase granted on 02/17/13		11,731
		<u>13,629</u>
Benefits	68.42%	9,325
		<u>\$ 22,955</u>

Therefore:

\$ 22,955

TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES PRO FORMA:

\$ 22,955

Pennichuck East Utility, Inc.
Pro Forma Adjustment Income or Expense
Customer Account and Collection Expense
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment B
Page 3

IV Customer Account and Collection

A. In 2013, the Company successfully negotiated a reduction in the customer bills and notice forms, and processing costs performed by a third party. The costs are partially offset by an increase in postage. The following pro forma adjustment reflects the impact on costs as follows:

Activity	Quantity	New Rate	Old Rate	Rate Change	Pro Forma
Bill Forms	84,179	\$ 0.08230	\$ 0.10978	\$ 0.02748	\$ 2,313
Notice Forms	6,559	\$ 0.10534	\$ 0.15073	\$ 0.04539	\$ 298
Total Forms Savings					<u>\$ 2,611</u>
Bill Processing	84,179	\$ 0.072	\$ 0.170	\$ 0.098	\$ 8,250
Notice Processing	6,559	\$ 0.072	\$ 0.170	\$ 0.098	\$ 643
Total Bill Processing Savngs					<u>\$ 8,892</u>
Bill Postage	84,179	\$ 0.46	\$ 0.45	\$ 0.01	\$ (842)
Notice Postage	6,559	\$ 0.46	\$ 0.45	\$ 0.01	\$ (66)
					<u>\$ (907)</u>
Total Savings					<u>\$ 10,596</u>
Therefore:					\$ (10,596)
Total Customer Account and Collection Pro Forma:					<u>\$ (10,596)</u>

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Administrative and General Expense
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment C
Page 1

I Outside Services

- A.** In the test year, the Company included costs in outside services (923) that are non-recurring and should be eliminated as follows:

Litchfield Property Tax (Valuation and Legal Services)	\$ 70,420
	<u>\$ 70,420</u>

Therefore: **\$ (70,420)**

II Insurance

- A.** In 2013, the Company's insurance expense is decreasing primarily attributable to specific general and excess liability costs. The pro forma adjustment to reflect the decreased costs is as follows:

2013 Insurance Expense	\$ 93,927
2012 Insurance Expense	<u>\$ 127,489</u>
	<u>\$ (33,561)</u>

Therefore: **\$ (33,561)**

III Regulatory Commission Expense

- A** In 2012, the Company recorded regulatory commission expense based on quarterly assessments. Based on the latest assessment, the Company expects to incur higher levels in 2013 as follows:

2012 Regulatory Expense	\$ 20,398
Latest Quarterly Assessment dated 4/9/13	<u>\$ 5,693</u>
Estimated Annualized 2013 Assessment	<u>\$ 22,772</u>
Additional Projected 2013 Expense	<u>\$ 2,374</u>

Therefore: **\$ 2,374**

TOTAL ADMINISTRATIVE & GENERAL EXPENSE PRO FORMA: **\$ (101,607)**

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Management Fee Expense
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment C
Page 2

I Management Fee Allocated to Affiliates (Rule 1601.01, Section 26)

A. In the test year, PWW will adjust compensation for non-union salary & wage increases. A portion of the increases will flow through the management fee (1604.01 Section 26) and be allocated to PAC, including benefits, as follows:

O&M Payroll Pro Forma	\$ 119,049
Benefits Pro Forma	\$ 55,096
Total Pro Forma	\$ 174,145
% Allocated to PEU	16.30% \$ 28,386

Therefore:

\$ 28,386

B. During the test year, PCP had 11 monthly board meetings after the acquisition by the City of Nashua. In 2013 and going forward, the number of monthly meetings will be 12. Additionally, in 2013, an additional Director will be added to represent the Merrimack Valley District. The incremental costs will be as follows:

Annualized Expenses for 10 directors	\$120,000
2012 Expenses for 9 directors	\$99,000
Increase in Directors' Fees	\$ 21,000
% Allocated to PEU	15.70% \$ 3,297

Therefore:

\$ 3,297

C. Per PWW 06-073, the depreciation of leasehold improvements for rate making purposes should be over 10 years. Per GAAP, the Company is depreciating over the life of the lease, 5 years. The proforma adjustment to reflect the lower depreciation is as follows:

2012 Depreciation Expense	\$ -
Depreciation - 10 yrs	\$ 47,721
Depreciation Adjustment	\$ 47,721
% Allocated to PEU	16.30% \$ 7,778

Therefore:

\$ 7,778

D. Under the current lease at Manchester Street, lease payments decreased on August 1, 2012. The following pro forma adjustment annualizes the current lease payments:

Annualized Fee at current rate	\$ 268,812
2012 Lease Expense	\$ 282,279
Decrease in Lease Expense	\$ (13,467)
% Allocated to PEU	16.30% \$ (2,195)

Therefore:

\$ (2,195)

E. Eliminate PCP public company costs recorded in 2012. As a result of the Nashua acquisition (DW 11-026), Pennichuck Corporation is a privately held company and therefore, public company costs incurred in the test year are eliminated as follows:

Total Costs	\$ (145,943)
% Allocated to PEU	15.70% \$ (22,913)

Therefore:

\$ (22,913)

F. In 2013, the Company is expecting a increase in pension expenses and health retirement plans based on actuarial valuation. The pro forma adjustment to reflect the increased costs is as follows:

	Pension	Health Retirement	Pro Forma
2013 Estimated Expense	\$ 1,559,184	\$ 224,280	
2012 Actual Expense	\$ 1,388,066	\$ 179,602	
Increased Expense	\$ 171,118	\$ 44,678	
% Allocated to PEU	16.30% \$ 27,892	\$ 7,283	\$ 35,175

Therefore:

\$ 35,175

G. In 2013, the Company will experience increased computer maintenance costs in the area of new software support annual fees. The pro forma adjustment to reflect the increased costs is as follows:

Mobility Module for Click Software	\$ 13,302
Additional Virtual Server Software	\$ 3,399
Wireless Hardware Maintenance	\$ 1,414
GIS Maintenance	\$ 27,000
Incremental Annual Costs	\$ 45,115
% Allocated to PEU	16.30% \$ 7,354

Therefore:

\$ 7,354

H. In the test year, the Company included costs in outside services (923) that are non-recurring and should be eliminated as follows:

US Treasury fee related to VEBA ruling	\$ 10,000
% Allocated to PEU	16.30% \$ 1,630

Therefore:

\$ (1,630)

TOTAL MANAGEMENT FEE EXPENSE PRO FORMA:

\$ 55,251

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Property and Other Taxes Expense
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment D

I PROPERTY TAXES

A. To reflect a pro forma property tax adjustment for the net change in property taxes for all of the communities and the State of New Hampshire. Schedule 1A reflects the tax rate, taxes paid in the test year, the pro forma adjustments for increases in property taxes based on the tax year for each community, and the consolidated property tax adjustment.

Therefore: \$ 4,909

B. In 2012, the Company's taxable utility property increased. Schedule 1A, Attachment A reflects those plant items by the various communities. The property tax for these items is not included in the test year and are summarized on the schedule below.

City/Town	Taxable Property	Tax Rate per \$1,000	Total Prop Tax
Barnstead	676,174	21.09	14,261
Bow	6,875	29.07	200
Chester	1,143	21.25	24
Conway	12,662	18.42	233
Exeter	4,962	23.46	116
Litchfield	45,556	17.45	795
Londonderry	52,187	18.20	950
Middleton	33,499	23.25	779
Pelham	650,568	21.91	14,254
Raymond	3,232	20.63	67
Tilton	29,359	17.74	521
Windham	86,241	20.59	1,776
Sub Total	\$ 1,602,457		\$ 33,976
State NH	\$ 1,602,457	\$ 6.60	\$ 10,576
Total			\$ 44,552

Therefore: \$ 44,552

C. In 2012, the Company's taxable utility property decreased. Schedule 1A, Attachment B reflects those plant items by the various communities. The property tax for these items is included in the test year and are summarized on the schedule below.

City/Town	Taxable Property	Tax Rate per \$1,000	Total Prop Tax
Barnstead	34,157	21.09	720
Bow	-	29.07	-
Chester	-	21.25	-
Conway	16,961	18.42	312
Exeter	-	23.46	-
Litchfield	6,970	17.45	122
Londonderry	1,781	18.20	32
Middleton	-	23.25	-
Pelham	-	21.91	-
Raymond	2,120	20.63	44
Tilton	-	17.74	-
Windham	5,106	20.59	105
Sub Total	\$ 67,095		\$ 1,335
State NH	\$ 67,095	\$ 6.60	\$ 443
Total			\$ 1,778

Therefore: \$ (1,778)

D. In 2013, the Company settled with the Town of Litchfield on reduced assessment of property and related tax reduction in 2012 and projected into 2013 as follows:

Tax Year	Assessed Value	Revised Assessment	Assessment Reduction	Tax Rate	Tax Reduction
2012	\$ 9,051,900	\$ 7,000,000	\$ 2,051,900	\$ 0.01745	\$ 35,806
2013	\$ 7,000,000	\$ 6,000,000	\$ 1,000,000	\$ 0.01745	\$ 17,450
Total Pro forma Tax Reduction					\$ 53,256

Therefore: \$ (53,256)

TOTAL PROPERTY AND OTHER TAXES EXPENSE PRO FORMA: \$ (5,573)

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Depreciation Expense
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment E

I DEPRECIATION

- A.** In 2012, the Company added depreciable assets and only 1/2 year depreciation expense was reflected in the test year. An additional 1/2 year depreciation expense is added per the following per forma adjustment in order to reflect a full year depreciation expense in the test year.
(See Schedule 3, Attachment A, Exhibit 1)

Therefore: \$ 1,828

- B.** In 2012, the Company disposed of depreciable assets. The total depreciation expense reflected in the test year for these assets was:
(Schedule 3, Attachment A, Exhibit 3)

Therefore: \$ (3,373)

- C.** In Order 25,292 (DW11-026) dated November 23, 2011, the NHPUC approved a settlement agreement in which the settling parties agreed to a proforma adjustment for depreciation expense related to certain amount of equity related assets. The Company is reflecting the proforma adjustment as follows:

Equity related assets as of 1/25/12	6,939,755
Composite Depreciation Rate	<u>2.19%</u>
	<u>151,981</u>

Therefore: \$ (151,981)

- D.** Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the depreciation expense associated with the North Country Capital Recovery Surcharge (CRS).

Therefore: \$ (120,981)

TOTAL DEPRECIATION EXPENSE PRO FORMA: \$ (274,507)

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Amortization Account
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment F

I AMORTIZATION

- A. In the test year, the Company began amortizing deferred charges.

The following is to reflect the full year impact

(See Schedule 2, Attachment D)

Therefore:

\$ 3,490

- B. In the test year, the Company completed amortizing certain deferred assets.

An adjustment is made to remove the related amortization expense from the test year.

(See Schedule 2, Attachment D)

Therefore:

\$ (8,388)

- C. Per Order 25,292 in DW 11-026, the following pro forma adjustment eliminates the amortization of the Municipal Acquisition Regulatory Asset (MARA). Additionally, the MARA amortization was not tax affected and is considered a permanent difference item between book and taxable income. Therefore, on Schedule 1, Attachment G, the elimination of the MARA amortization has no tax impact.

Therefore:

\$ (108,605)

- D. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the North Conway Water Precinct (NCWP) amortization, expense associated with the North Country Capital Recovery Surcharge.

Therefore:

\$ (6,142)

- E. In 2013, the Company settled with the Town of Litchfield on reduced assessment of property and related tax reductions in 2012 and beyond. The Company's valuation and legal costs associated with the effort will be recorded as a deferred debit and amortized over 10 years.

Valuation and Legal Costs	\$75,529
Amortization in years	10
Annual Amortization	<u>\$ 7,553</u>

Therefore:

\$ 7,553

TOTAL AMORTIZATION EXPENSE PRO FORMA:

\$ (112,091)

II AMORTIZATION CIAC

- A. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the CIAC amortization expense associated with the North Country Capital Recovery Surcharge (CRS).

Therefore:

\$ (431)

TOTAL AMORTIZATION CIAC EXPENSE PRO FORMA:

\$ (431)

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Income Taxes Account
For the Twelve Months Ended December 31, 2012

Schedule 1
Attachment G

I INCOME TAXES

A. To reflect the pro forma adjustment to record the income tax effect of the pro forma adjustments on the test year.

Therefore:

(Sch1, Attach A)	Operating Revenues	\$ (1,199,216)
Less:	Expenses	
(Sch1, Attach B)	Production	(34,806)
(Sch1, Attach B)	Distribution	22,955
(Sch1, Attach B)	Customer Account & Collection	(10,596)
(Sch1, Attach C)	Administrative & General	(101,607)
(Sch1, Attach C)	Management Fee	55,251
(Sch1, Attach D)	Total Prop & Other Taxes	(5,573)
(Sch1, Attach E)	Depreciation	(274,507)
(Sch1, Attach F)	Amortization (1)	(3,487)
(Sch1, Attach F)	Amortization	431
	Total	<u>\$ 351,939</u>

Pro Forma NHBP Tax @ 8.5%.

Therefore:

\$ (847,277)	8.5%	<u>\$ (72,019)</u>
	Sub Total	<u>\$ (775,258)</u>

Pro Forma FIT Tax 34%

Therefore:

\$ (775,258)	34%	<u>\$ (263,588)</u>
	Sub Total	<u>\$ (263,588)</u>

TOTAL INCOME TAXES PRO FORMA:

\$ (335,607)

Note:

- (1) Per Order 25,292 in DW 11-026, the Schedule 1, Attachment F, Adjustment I C, eliminates the amortization of the Municipal Acquisition Regulatory Asset (MARA). The MARA amortization was not tax affected/subject to tax and is considered a permanent difference item between book and taxable income. Therefore, the Amortization Pro Form Amount reflected does not include the elimination of the MARA amortization as it has no tax impact:

Total Amortization Expense Pro Forma	\$ (112,091)
(Schedule 1, Attachment F)	
Less: MARA Amortization (Adjustment I C)	<u>\$ (108,605)</u>
Net Amortization Expense Pro Forma	<u>\$ (3,487)</u>

PENNICHUCK EAST UTILITY, INC.
PROPERTY TAXES
For the Twelve Months Ended December 31, 2012

Schedule 1A
Page 1

TOWN	TAX YEAR	TEST YEAR	TAX RATE 2012	TOTAL BILL FOR TAX YEAR 2012	TOTAL EXPENSE FOR 2012	PRO FORMA PROPERTY TAX	PROPERTY TAX ADJUSTMENTS	PRO FORMA PROPERTY TAX ADJUSTMENT
ATKINSON 00001-00023	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$16.32 & \$16.34/1,000	\$ 1,936 \$ 1,936	\$ 2,034 \$ 2,034	\$ (98)	\$ -	\$ (98)
BARNSTEAD 046-007 014-008-001 014-009 048-001-00X 000-006	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$20.82 & \$21.09/1,000	\$ 403 53,018 28 264 14	\$ 407 53,944 34 266 18	\$ (941)	\$ -	\$ (941)
BOW 28-3-43-B-UO 15-3-109-UO 44-2-134-UO	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$24.45 & \$27.16 & \$29.07/1,000	\$ 943 14,154 831	\$ 881 12,149 643	\$ 2,256	\$ -	\$ 2,256
CHESTER 017-102-000	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$21.88 & \$21.25/1,000	\$ 485	\$ 582	\$ (97)	\$ -	\$ (97)
CONWAY 231-28 232-140 232-149 231-56 231-71 231-43 231-148 231-106 231-147 997-002 231-139.021	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$18.03 & \$18.42/1,000	\$ 273 904 337 278 234 223 - - - 22,805 45	\$ 269 888 331 273 230 219 21 55 8 20,327 44	\$ 2,435	\$ -	\$ 2,435
DERRY 09-015 02-081 01-002-036 05-038-A	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$24.78 & \$27.89/1,000	\$ 6,596 5,143 5,137 800	\$ 6,340 4,947 4,938 769	\$ 682	\$ -	\$ 682
EXETER 115-30	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$22.82 & \$23.46/1,000	\$ 1,645	\$ 1,703	\$ (58)	\$ -	\$ (58)

PENNICHUCK EAST UTILITY, INC.
PROPERTY TAXES
For the Twelve Months Ended December 31, 2012

Schedule 1A
Page 2

TOWN	TAX YEAR	TEST YEAR	TAX RATE 2012	TOTAL BILL FOR TAX YEAR 2012	TOTAL EXPENSE FOR 2012	PRO FORMA PROPERTY TAX	PROPERTY TAX ADJUSTMENTS	PRO FORMA PROPERTY TAX ADJUSTMENT
HOOKSETT WATR-0001 0005-0116-000W	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$19.32 & \$19.97/1,000	\$ 3,467 2,309 \$ 5,776	\$ 3,438 2,290 \$ 5,728	\$ 48	\$ -	\$ 48
LEE 000036-000003	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$27.61 & \$27.53/1,000	\$ 1,897	\$ 1,948	\$ (51)	\$ -	\$ (51)
LITCHFIELD 0016-0057 0011-0035	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$15.65 & \$17.45/1,000	\$ 157,720 236 \$ 157,956	\$ 150,964 226 \$ 151,190	\$ 6,767	\$ -	\$ 6,767
LONDONDERRY 10-142-0 81-5-0 7-108A-0 2-29B-19A 4-3-21 13-74-1A	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$18.14 & \$18.20/1,000	\$ 2,976 136,682 1,276 166 2,204 1,724 \$ 145,028	\$ 2,981 140,087 1,278 166 2,208 1,727 \$ 148,446	\$ (3,418)	\$ -	\$ (3,418)
MIDDLETON 000003-00016 000002-000013	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$20.33 & \$23.25/1,000	\$ 4,875 794 \$ 5,669	\$ 4,700 770 \$ 5,470	\$ 199	\$ -	\$ 199
PELHAM 0-14-1 7-4-65 14-4-137-10-A 7-4-26 13-4-139-22-A	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$18.91 & \$21.91/1,000	\$ 74,494 10,666 980 2,040 15,874 \$ 104,054	\$ 73,525 10,528 967 2,014 15,668 \$ 102,701	\$ 1,353	\$ -	\$ 1,353
PLAISTOW 99-08	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$22.00 & \$22.01/1,000	\$ 6,260	\$ 6,252	\$ 9	\$ -	\$ 9
RAYMOND 021-000-00B 021-000-00A 017-000-095 012-003-084 022-004-017	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$20.36 & \$20.63/1,000	\$ 33,429 188 1,640 209 119 \$ 35,585	\$ 33,747 185 1,606 209 113 \$ 35,859	\$ (274)	\$ -	\$ (274)

PENNICHUCK EAST UTILITY, INC.
PROPERTY TAXES
For the Twelve Months Ended December 31, 2012

Schedule 1A
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TOWN	TAX YEAR	TEST YEAR	TAX RATE 2012	TOTAL BILL FOR TAX YEAR 2012	TOTAL EXPENSE FOR 2012	PRO FORMA PROPERTY TAX	PROPERTY TAX ADJUSTMENTS	PRO FORMA PROPERTY TAX ADJUSTMENT
SANDOWN 07-007-01-0A	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$18.58 & \$18.70/1,000	\$ 2,186	\$ 2,170	\$ 17	- \$	17
TILTON 000U03-000037	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$17.87 & \$17.74/1,000	\$ 1,292	\$ 1,286	\$ 7	- \$	7
WEARE 109-42	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$18.26 & \$18.41/1,000	\$ 9,107	\$ 11,166	\$ (2,059)	- \$	(2,059)
WINDHAM 22L-00300-02441 00F-00000-02489	04/01/12 - 03/31/13	01/01/12 - 12/31/12	\$20.59 & \$23.08/1,000	\$ 1,913 63,438 \$ 65,351	\$ 1,937 65,281 \$ 67,218	\$ (1,867)	- \$	(1,867)
STATE OF NH	01/01/12 - 12/31/12	01/01/12 - 12/31/12	\$6.60/1,000	210,209	210,209	\$ -	- \$	-
				\$ 866,866	\$ 861,958	\$ 4,909	\$ -	\$ 4,909

Pennichuck East Utility, Inc.
Taxable Assets for Asset Acquisitions
For the Twelve Months Ended December 31, 2012

Schedule 1A
Attachment A
Page 1

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Local Tax	Property Tax
Town or Department: Barnstead						
Asset Type: Booster Stations						
Asset GL Acct #: 7304-550-001						
70000-006207	Northern Shores Station Improvements - concrete floor, wood frame building, control panel	12/01/2012	36,900.00	21.09	778.22	
70000-006211	Northern Shores Station Improvements - surveyor	12/01/2012	731.25	21.09	15.42	
70000-006212	Northern Shores Station Improvements - system evaluation, design & engineering	12/01/2012	6,089.15	21.09	128.42	
70000-006343	Northern Shores Station Improvements - engineering	12/01/2012	4,096.10	21.09	86.39	
Subtotal: 7304-550-001 (4)			47,816.50		1,008.45	
Asset Type: Wells & Springs						
Asset GL Acct #: 7307-100-001						
70000-008351	Locke Lake Water Source Evaluation - GW PH1	12/01/2012	8,900.00	21.09	187.70	
70000-006352	New Well Pump - Locke Lake well #9	12/01/2012	5,130.00	21.09	108.19	
Subtotal: 7307-100-001 (2)			14,030.00		295.89	
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-006217	Locke Lake, Golf Course: Well #9 Pump Replacement - pump, engineering & labor	12/01/2012	6,833.82	21.09	139.91	
70000-006340	New Well Pump - Golf Course Locke Lake	12/01/2012	3,196.72	21.09	67.42	
Subtotal: 7307-210-001 (2)			9,830.54		207.33	
Asset Type: Water Treatment Equipment						
Asset GL Acct #: 7320-200-001						
70000-006271	Airstrip Chlorine System	12/01/2012	4,484.81	21.09	94.58	
70000-006272	Airstrip Chlorine system- Inter Company, Labor, Labor OH and truck	12/01/2012	979.44	21.09	20.66	
70000-006346	Northern Shores Station Improvements - concrete floor, wood frame building, control panel	12/01/2012	6,988.50	21.09	147.39	
Subtotal: 7320-200-001 (3)			12,452.75		262.63	
Asset Type: Distribution Mains - Paving						
Asset GL Acct #: 7331-002-001						
70000-005887	Locke lake - North Dr. Main Replacement	02/01/2012	16,849.00	21.09	355.35	
70000-006162	Dam Site Road Area Main Replacement - roadway patching	11/01/2012	11,250.00	21.09	237.28	
Subtotal: 7331-002-001 (2)			28,099.00		592.61	
Asset Type: Mains: 6" & Larger						
Asset GL Acct #: 7331-100-001						
70000-005854	Locke lake - North Dr. Main Replacement - 12" Thick Bank Run Gravel	01/01/2012	5,533.56	21.09	116.70	
70000-005855	Locke lake - North Dr. Main Replacement - Interco labor truck & loh	01/01/2012	281.11	21.09	6.93	
70000-005856	Locke lake - North Dr. Main Replacement - engineering	01/01/2012	2,141.76	21.09	45.17	
70000-005882	Locke lake - North Dr. Main Replacement	02/01/2012	2,175.52	21.09	46.88	
70000-005893	Locke lake - North Dr. Main Replacement - engineering	02/01/2012	3,557.78	21.09	75.03	
70000-005894	Locke lake - North Dr. Main Replacement - repair to customer property	02/01/2012	308.59	21.09	6.51	
70000-005895	Locke lake - North Dr. Main Replacement - 12" thick gravel	02/01/2012	1,590.30	21.09	33.64	
70000-005896	Locke lake - North Dr. Main Replacement - engineering	02/01/2012	4,091.58	21.09	86.29	
70000-005921	Locke lake - North Dr. Main Replacement - engineering	03/02/2012	3,268.30	21.09	68.93	
70000-005926	Locke lake - North Dr. Main Replacement - 11/2" crushed bank	03/02/2012	4,847.87	21.09	102.24	
70000-005931	Locke lake - North Dr. Main Replacement - engineering	04/01/2012	4,109.97	21.09	86.68	
70000-005932	Locke lake - North Dr. Main Replacement - traffic control & gravel road	04/01/2012	7,802.19	21.09	164.55	
70000-005933	Locke lake - North Dr. Main Replacement - grading	05/01/2012	1,575.00	21.09	33.22	
70000-005970	Locke lake - North Dr. Main Replacement - engineering	05/01/2012	142.93	21.09	3.01	
70000-005971	Locke lake - North Dr. Main Replacement - engineering	06/01/2012	1,834.70	21.09	38.69	
70000-005972	Locke lake - North Dr. Main Replacement - approval of completed road work for Rodgers & N. Shore Rd	06/01/2012	4,257.25	21.09	89.79	
70000-005985	Locke lake - North Dr. Main Replacement - engineering	07/01/2012	2,126.74	21.09	44.85	
70000-006006	Locke lake - North Dr. Main Replacement - engineering	08/01/2012	1,411.31	21.09	29.76	
70000-006040	Locke lake - North Dr. Main Replacement - engineering	09/01/2012	1,176.09	21.09	24.80	
70000-006072	Locke lake - North Dr. Main Replacement - engineering	10/01/2012	2,168.33	21.09	45.73	
70000-006160.2	Locke Lake - Dam Site Road Area Survey	11/01/2012	2,054.83	21.09	43.34	
70000-006161.2	Locke Lake - Dam Site Road Area Survey	11/01/2012	10,788.69	21.09	227.63	
70000-006164.2	Dam Site Road Area Main Replacement	11/01/2012	190,141.36	21.09	4,010.08	
70000-006238	Dam Site Road Area Main Replacement - engineering	12/01/2012	1,011.83	21.09	21.34	
70000-006239	Dam Site Road Area Main Replacement - 1" well adapter	12/01/2012	15.87	21.09	0.33	
70000-006240	Dam Site Road Area Main Replacement - labor	12/01/2012	71.33	21.09	1.50	
70000-008241	Dam Site Road Area Main Replacement - labor ch	12/01/2012	46.81	21.09	1.03	
70000-006242	Dam Site Road Area Main Replacement - truck	12/01/2012	28.35	21.09	0.60	
Subtotal: 7331-100-001 (28)			258,561.92		5,463.07	
Asset Type: Mains: 4" & Under						
Asset GL Acct #: 7331-101-001						
70000-005993	Georgetown Dr. (#103): Barnstead - 4" & Under Distribution Mains: Gates - PEU 7/13/12 - Gate Valve	07/01/2012	7,248.75	21.09	152.88	
70000-005994	Varney Rd. (#105): Barnstead - 4" & Under Distribution Mains: Gates - PEU 7/15/12 - Cut In G V'S	07/01/2012	7,649.63	21.09	161.33	
70000-006160.1	Locke Lake - Dam Site Road Area Survey	11/01/2012	1,562.17	21.09	32.95	
70000-006161.1	Locke Lake - Dam Site Road Area Survey	11/01/2012	8,202.08	21.09	172.88	
70000-006164.1	Dam Site Road Area Main Replacement	11/01/2012	142,101.24	21.09	2,996.92	
Subtotal: 7331-101-001 (6)			166,763.87		3,517.06	
Asset Type: Gates: 4" & Under						
Asset GL Acct #: 7331-250-001						
70000-005875	Bradford Lane, Barnstead: 3" Distribution Mains - Gates	02/01/2012	3,775.36	21.09	79.62	
70000-005876	Jackson Lane (#10), Barnstead: Distribution Mains - Gates, 1" Blow Off	02/01/2012	2,039.94	21.09	43.00	
70000-005897	Dam Site, Danbury & Bradford, Barnstead: 4" Distribution Mains - Gates, 1	03/01/2012	8,626.77	21.09	181.84	
70000-005898	Varney Rd. (#342), Barnstead: 4" Distribution Mains - Gates, 1	03/01/2012	8,531.17	21.09	179.92	
70000-005911	Varney Rd., Barnstead: 4" Distribution Mains - Gates	04/01/2012	6,174.13	21.09	130.21	
70000-006164.3	Dam Site Road Area Main Replacement	11/01/2012	5,850.00	21.09	123.38	
Subtotal: 7331-250-001 (6)			34,998.37		738.07	

Pennichuck East Utility, Inc.
Taxable Assets for Asset Acquisitions
For the Twelve Months Ended December 31, 2012

Schedule 1A
Attachment A
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Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Local Property Tax
Asset Type: Gates: 6" & Larger					
Asset GL Acct #: 7331-251-001					
70000-006184 4	Dam Site Road Area Main Replacement	11/01/2012	10,656.00	21.09	224.74
Subtotal: 7331-251-001 (1)			<u>10,656.00</u>		<u>224.74</u>
Asset Type: Renewed Services					
Asset GL Acct #: 7333-200-001					
70000-005861	Ash St. (#2), Barnstead: 3/4" CT Service, 1	01/01/2012	3,507.57	21.09	73.97
70000-005888	Locke lake - North Dr. Main Replacement	02/01/2012	324.00	21.09	6.83
70000-005930	Locke lake - North Dr. Main Replacement - unsuitable materials excavation and disposal	05/01/2012	22,140.00	21.09	466.93
70000-005933	Locke lake - North Dr. Main Replacement - engineering	05/01/2012	2,009.21	21.09	42.37
70000-006163	Dam Site Road Area Main Replacement -	11/01/2012	59,006.40	21.09	1,244.44
70000-006237	Dam Site Road Area Main Replacement - service replacement colony drive	12/01/2012	2,494.06	21.09	52.60
Subtotal: 7333-200-001 (6)			<u>69,481.24</u>		<u>1,887.16</u>
Asset Type: Developer Installed Services - CIAC					
Asset GL Acct #: 7333-230-001					
70000-006056	Windsor Way (#2): Barnstead - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	21.09	40.21
70000-006332	MILLSFIELD LN (#114): Barnstead - 1" Developer Installed Services - CIAC	12/01/2012	1,578.78	21.09	33.30
Subtotal: 7333-230-001 (2)			<u>3,485.50</u>		<u>73.51</u>
Subtotal: Barnstead (62)			<u>676,173.69</u>		<u>14,260.50</u>
Town or Department: Bow					
Asset Type: Electric Pumping Equip - Pumps					
Asset GL Acct #: 7311-210-001					
70000-005997	White Rock: Replace Fire Pump VFD/Rebuild Pump Motor - 50hp Griswold Pump	07/01/2012	2,695.50	29.07	78.36
70000-005998	White Rock: Replace Fire Pump VFD/Rebuild Pump Motor - 50hp VFD	07/01/2012	3,061.91	29.07	89.01
Subtotal: 7311-210-001 (2)			<u>5,757.41</u>		<u>167.37</u>
Asset Type: Developer Installed Services - Paid					
Asset GL Acct #: 7333-250-001					
70000-005872	Stone Sled (#14), Bow: 1 1/2" Developer Installed Services - Paid (1xrev)	02/01/2012	607.41	29.07	17.66
70000-006322	STONE SLED LN (#20): BOW - 1" Developer Installed Services - Paid	12/01/2012	509.87	29.07	14.82
Subtotal: 7333-250-001 (2)			<u>1,117.28</u>		<u>32.48</u>
Subtotal: Bow (4)			<u>6,874.69</u>		<u>189.85</u>
Town or Department: Chester					
Asset Type: Services					
Asset GL Acct #: 7333-100-001					
70000-005877	Shaker Heights Sampling Station, Chester: 3/4" CT Service, 1	02/01/2012	1,142.90	21.26	24.29
Subtotal: 7333-100-001 (1)			<u>1,142.90</u>		<u>24.29</u>
Subtotal: Chester (1)			<u>1,142.90</u>		<u>24.29</u>
Town or Department: Exeter					
Asset Type: Well Pump & Piping					
Asset GL Acct #: 7307-210-001					
70000-005974	Forrest Ridge: New Well Pump #2 - 1 hp 230v 3 wire, with pipe & fittings and labor	06/01/2012	2,351.52	23.46	55.17
70000-005975	Forrest Ridge: New Well Pump #2 - hydro-frac well (w/labor)	06/01/2012	2,610.00	23.46	61.23
Subtotal: 7307-210-001 (2)			<u>4,961.52</u>		<u>116.40</u>
Subtotal: Exeter (2)			<u>4,961.52</u>		<u>116.40</u>
Town or Department: Litchfield					
Asset Type: Distribution Mains - Paving					
Asset GL Acct #: 7331-002-001					
70000-008251	Paige Rd. Main Replacement - paving	12/01/2012	1,836.02	17.45	32.04
Subtotal: 7331-002-001 (1)			<u>1,836.02</u>		<u>32.04</u>
Asset Type: Mains: 6" & Larger					
Asset GL Acct #: 7331-100-001					
70000-006243	Paige Rd. Main Replacement	12/01/2012	128.89	17.45	2.26
70000-006244	Paige Rd. Main Replacement	12/01/2012	170.09	17.46	2.97
70000-006245	Paige Rd. Main Replacement	12/01/2012	420.00	17.45	7.33
70000-006246	Paige Rd. Main Replacement	12/01/2012	3,087.42	17.45	53.88
70000-006247	Paige Rd. Main Replacement	12/01/2012	1,124.00	17.45	19.61
70000-006248	Paige Rd. Main Replacement - engineering	12/01/2012	22.50	17.45	0.39
70000-006249	Paige Rd. Main Replacement - engineering	12/01/2012	89.18	17.45	1.54
70000-006250	Paige Rd. Main Replacement - engineering	12/01/2012	88.18	17.45	1.54
70000-006252	Paige Rd. Main Replacement - engineering	12/01/2012	220.44	17.45	3.86
70000-006253	Paige Rd. Main Replacement	12/01/2012	30.00	17.45	0.52
70000-006254	Paige Rd.- Inter Company INVENTORY	12/01/2012	482.43	17.45	8.42
70000-006261	Paige Rd.- Inter Company TRUCK	12/01/2012	1,759.82	17.46	30.71
70000-006262	Paige Rd.- Inter Company BACKHOE	12/01/2012	871.20	17.45	15.20
70000-006263	Paige Rd.- Inter Company COMPRESSOR	12/01/2012	113.60	17.45	1.98
70000-006264	Paige Rd.- Inter Company MISC EQUIP	12/01/2012	64.00	17.45	1.12
70000-006355	Paige Rd.- Inter Company LABOR	12/02/2012	6,500.51	17.45	113.43
70000-006356	Paige Rd.- Inter Company LABOR OH 03	12/02/2012	4,447.65	17.45	77.61
Subtotal: 7331-100-001 (17)			<u>19,818.91</u>		<u>342.35</u>
Asset Type: Gates: 4" & Under					
Asset GL Acct #: 7331-250-001					
70000-006255	Paige Rd.- Inter Company INVENTORY	12/01/2012	86.84	17.45	1.52
70000-006258	Paige Rd.- Inter Company LABOR	12/01/2012	184.94	17.45	3.23
70000-006265	Paige Rd.- Inter Company LABOR OH 02	12/01/2012	126.54	17.45	2.21
Subtotal: 7331-250-001 (3)			<u>398.32</u>		<u>6.95</u>
Asset Type: Services					
Asset GL Acct #: 7333-100-001					

Pennichuck East Utility, Inc.
Taxable Assets for Asset Acquisitions
For the Twelve Months Ended December 31, 2012

Schedule 1A
Attachment A
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Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Local Tax	Property Tax
70000-006029	Century Ln (#3): Litchfield - Peu Install New Service: M To S: 1 1/2"	08/01/2012	2,519.80	17.45		43.97
Subtotal: 7333-100-001 (1)			2,519.80			43.97
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
70000-006256	Paige Rd.- Inter Company INVENTORY	12/01/2012	1,052.69	17.45		18.37
70000-006257	Paige Rd.- Inter Company LABOR	12/01/2012	1,684.12	17.45		29.39
70000-006260	Paige Rd.- Inter Company TRUCK	12/01/2012	439.95	17.45		7.68
70000-006266	Paige Rd.- Inter Company LABOR 01	12/01/2012	1,152.27	17.45		20.11
70000-006268	Paige Rd.- Inter Company backhoe01	12/01/2012	217.80	17.45		3.80
70000-006269	Paige Rd.- Inter Company misc01	12/01/2012	16.00	17.45		0.28
70000-006270	Paige Rd.- Inter Company compressor01	12/01/2012	28.40	17.45		0.50
Subtotal: 7333-200-001 (7)			4,591.23			80.12
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-005917	Watts Landing (#27): Litchfield: Developer Installed Services - CIAC	04/01/2012	1,906.72	17.45		33.27
70000-005941	Fallon Dr. (#20): Litchfield - 1" Developer Installed Services - CIAC	05/01/2012	1,906.72	17.45		33.27
70000-006021	Page Road (#13): Litchfield - 1.5" Developer Installed Services - CIAC	08/01/2012	2,047.53	17.45		35.73
70000-006044	Hemlock Court (#3): Litchfield - 1.5" Developer Installed Services - CIAC	09/01/2012	2,047.53	17.45		35.73
70000-006076	Candleridge Circle (#1): Litchfield - 1" Developer Installed Services - CIAC	10/01/2012	1,906.72	17.45		33.27
70000-006324	MOOSE HOLLOW RD (#12): Litchfield - 1" Developer Installed Services - CIAC	12/01/2012	1,578.78	17.45		27.55
Subtotal: 7333-230-001 (6)			11,394.00			198.63
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005873	Jamesway (#26): Litchfield: 1" Developer Installed Services - Paid (1xrev)	02/01/2012	547.65	17.45		9.56
70000-005939	Jamesway (#17): Litchfield - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	547.65	17.45		9.56
70000-005940	Jamesway (#29): Litchfield - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	547.65	17.45		9.56
70000-005999	Jamesway (#32): Litchfield - 1" Developer Installed Services - Paid (1xrev)	07/01/2012	547.65	17.45		9.56
70000-006024	Heron Drive (#9): Litchfield - 1" Developer Installed Services - Paid	08/01/2012	816.74	17.45		14.25
70000-006025	Jamesway (#35): Litchfield - 1" Developer Installed Services - Paid	08/01/2012	547.65	17.45		9.56
70000-006058	Jamesway (#25): Litchfield - 1" Developer Installed Services - Paid	09/01/2012	547.65	17.45		9.56
70000-006059	Jamesway (#35): Litchfield - 1" Developer Installed Services - Paid	09/01/2012	547.65	17.45		9.56
70000-006172	Jamesway (#33): Litchfield - 1" Developer Installed Services - Paid	11/01/2012	547.65	17.45		9.56
Subtotal: 7333-250-001 (8)			5,187.94			90.70
Subtotal: Litchfield (44)			45,556.22			794.96
Town or Department: Londonderry						
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-005924	Havest Village: Well #3, Replace Well Pump - 15 MPM 1 hp submersible pump and motor	04/01/2012	2,545.42	18.20		46.33
70000-005925	Avery: Replace Well Pump #2 - Goulds 1 hp pump & misc. parts for assembly	04/01/2012	1,694.34	18.20		30.84
Subtotal: 7307-210-001 (2)			4,239.76			77.16
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-006026	Litchfield Rd (#190): Londonderry - Peu Install New Service: M To S: 1"	08/01/2012	2,381.02	18.20		43.33
70000-006070	Litchfield Rd (#190): Londonderry - Peu Install New Service: M To S: 1" Police Detail Charges Ont	10/01/2012	499.80	18.20		9.10
70000-006154	Mammoth Rd (#373): Londonderry - Install New Service: M To S: 1"	11/01/2012	5,842.57	18.20		106.33
70000-006155	Summer Ln (#9): Londonderry - Install New Service: M To S: 1"	11/01/2012	1,227.06	18.20		22.33
Subtotal: 7333-100-001 (4)			9,950.47			181.10
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-005851	Sherwood Dr. (#3): Londonderry - 1" Developer Installed Services - CIAC	01/01/2012	1,578.78	18.20		28.73
70000-006000	Davenport (#2): Londonderry - 1" Developer Installed Services - CIAC	07/01/2012	1,906.72	18.20		34.70
70000-006001	Nevins Dr. (#19): Londonderry - 1" Developer Installed Services - CIAC	07/01/2012	1,906.72	18.20		34.70
70000-006003	Jake Rd. (#7): Londonderry - 1" Developer Installed Services - CIAC	07/01/2012	1,906.72	18.20		34.70
70000-006011	Morrison Dr. (#45): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	18.20		34.70
70000-006013	Morrison Dr. (#47): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	18.20		34.70
70000-006015	Morrison Dr. (#28): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	18.20		34.70
70000-006017	Morrison Dr. (#67): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	18.20		34.70
70000-006019	Litchfield Road (#190): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	18.20		34.70
70000-006046	Morrison Dr. (#47): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	18.20		34.70
70000-006048	Nevins Drive (#28): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	18.20		34.70
70000-006050	Nevins Drive (#30): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	18.20		34.70
70000-006052	Morrison Dr. (#20): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	18.20		34.70
70000-006054	Morrison Dr. (#67): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	18.20		34.70
70000-006166	Davenport Dr. (#4): Londonderry - 1.5" Developer Installed Services - CIAC	11/01/2012	2,047.53	18.20		37.27
70000-006168	Davenport Dr. (#6): Londonderry - 1.5" Developer Installed Services - CIAC	11/01/2012	2,047.53	18.20		37.27
70000-006170	Jeke Rd (#3): Londonderry - 1" Developer Installed Services - CIAC	11/01/2012	1,906.72	18.20		34.70
70000-006326	DAVENPORT DR (#3): Londonderry - 1" Developer Installed Services - CIAC	12/01/2012	1,578.78	18.20		28.73
70000-006328	PASTOR DR (#1): Londonderry - 1.5" Developer Installed Services - CIAC	12/01/2012	1,670.92	18.20		30.41
Subtotal: 7333-230-001 (21)			35,617.62			648.24
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005850	Sugar Plum Lane (#6): Londonderry - 1" Developer Installed Services - Paid (1xrev)	01/01/2012	396.57	18.20		7.22
70000-005912	Morrison Dr. (#66): Londonderry: Developer Installed Services - Paid (1xrev)	04/01/2012	396.57	18.20		7.22
70000-005913	Morrison Dr. (#16): Londonderry: Developer Installed Services - Paid (1xrev)	04/01/2012	396.57	18.20		7.22
70000-005976	Morrison Dr. (#41): Londonderry: 1" Developer Installed Services - Paid (1rev)	06/01/2012	396.57	18.20		7.22
70000-005978	Davenport (#7): Londonderry: 1" Developer Installed Services - Paid (1rev)	06/01/2012	396.57	18.20		7.22
70000-005979	Morrison Dr. (#39): Londonderry: 1" Developer Installed Services - Paid (1rev)	08/01/2012	396.57	18.20		7.22
Subtotal: 7333-250-001 (6)			2,379.42			43.31
Subtotal: Londonderry (33)			52,187.27			949.81

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Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Local Property Tax
Town or Department: Middleton					
Asset Type: Electric Pumping Equip - Pumps					
Asset GL Acct #: 7311-210-001					
70000-006007	Sunrise Estates Pump Control Panel - panel & pressure transducer	08/01/2012	7,060.50	23.25	164.16
70000-006177	Sunrise Estates Pump Control Panel-Replaced well 1 starter	12/01/2012	883.66	23.25	20.55
70000-006342	Sunrise Estates Pump Control Panel-Replaced well 1 starter	12/01/2012	5,362.02	23.25	124.67
Subtotal: 7311-210-001 (3)			13,306.18		309.37
Asset Type: Mains: 4" & Under					
Asset GL Acct #: 7331-101-001					
70000-005857	Sunrise Water Main Replacement - misc. parts	01/01/2012	52.79	23.25	1.23
70000-005858	Sunrise Water Main Replacement - interco labor, truck & loh	01/01/2012	241.19	23.25	5.61
70000-005859	Sunrise Water Main Replacement - engineering	01/01/2012	3,625.52	23.25	84.29
70000-005889	Sunrise Water Main Replacement - engineering	02/01/2012	1,332.23	23.25	30.97
70000-005894	Sunrise Water Main Replacement - engineering	03/02/2012	923.75	23.25	21.48
70000-005922	Sunrise Water Main Replacement - engineering	04/01/2012	999.51	23.25	23.24
70000-005934	Sunrise Water Main Replacement - engineering	05/01/2012	729.97	23.25	16.97
70000-005966	Sunrise Water Main Replacement - engineering	09/01/2012	575.35	23.25	13.38
70000-005967	Sunrise Water Main Replacement - 8" bank run	06/01/2012	1,350.00	23.25	31.39
70000-005968	Sunrise Water Main Replacement - 6" crushed gravel	06/01/2012	1,350.00	23.25	31.39
70000-005969	Sunrise Water Main Replacement - pump station improvements	06/01/2012	8,748.00	23.25	203.39
70000-006156	Sunrise Water Main Replacement - engineering	11/01/2012	264.53	23.25	6.16
Subtotal: 7331-101-001 (12)			20,192.84		469.48
Subtotal: Middleton (15)			33,499.02		778.85
Town or Department: North Conway					
Asset Type: Easements					
Asset GL Acct #: 7303-240-001					
70000-005961	Birch Hill Easement (easement portion from land and property held for future sale)	06/01/2012	12,419.01	18.42	228.76
70000-005984	West Side Rd. (lot 231-106), N. Conway - Easement Plan	06/01/2012	242.90	18.42	4.47
Subtotal: 7303-240-001 (2)			12,661.91		233.23
Subtotal: North Conway (8)			12,661.91		233.23
Town or Department: Pelham					
Asset Type: Well Pump & Piping					
Asset GL Acct #: 7307-210-001					
70000-006009	Gage Hill: Replace Well Pump #1 - 2hp20 gpm3 wire pump, 2 HP1 HP motor, control box, fittings, labor	08/01/2012	2,750.40	21.91	60.26
Subtotal: 7307-210-001 (1)			2,750.40		60.26
Asset Type: Electric Pumping Equip - Pumps					
Asset GL Acct #: 7311-210-001					
70000-005973	Meadowview Pump Re-build - Overhaul 15hp 3600 215JM 3/60 w/ Griswold Pump	06/01/2012	1,995.00	21.91	43.71
Subtotal: 7311-210-001 (1)			1,995.00		43.71
Asset Type: Water Treatment Equipment					
Asset GL Acct #: 7320-200-001					
70000-006204	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	12,546.14	21.91	274.89
70000-006235	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	269.22	21.91	5.88
70000-006339	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	16,423.91	21.91	359.85
Subtotal: 7320-200-001 (3)			29,239.27		640.61
Asset Type: Distribution Mains - Paving					
Asset GL Acct #: 7331-002-001					
70000-006091	Sawmill Main Replacement - paving	10/01/2012	198,656.48	21.91	4,352.56
Subtotal: 7331-002-001 (1)			198,656.48		4,352.56
Asset Type: Mains: 6" & Larger					
Asset GL Acct #: 7331-100-001					
70000-006090	Sawmill Main Replacement - gas pipeline easement	10/01/2012	1,350.00	21.91	29.58
70000-006093	Sawmill Main Replacement - engineering	10/01/2012	11,189.89	21.91	246.17
70000-006095	Sawmill Main Replacement - labor	10/01/2012	2,448.80	21.91	53.85
70000-006096	Sawmill Main Replacement - labor oh	10/01/2012	1,875.47	21.91	36.71
70000-006099	Sawmill Main Replacement - truck	10/01/2012	919.43	21.91	20.14
70000-006102	Sawmill Main Replacement - 1" misc fittings and adapters	10/01/2012	377.66	21.91	8.27
70000-006103	Sawmill Main Replacement	10/01/2012	1,127.63	21.91	24.71
70000-006111	Sawmill Main Replacement - mobilization	10/01/2012	8,899.83	21.91	196.00
70000-006112	Sawmill Main Replacement - traffic detail	10/01/2012	23,110.76	21.91	506.36
70000-006114	Sawmill Main Replacement - gravel	10/01/2012	41,181.99	21.91	902.30
70000-006116	Sawmill Main Replacement - 2" diameter air	10/01/2012	2,041.73	21.91	44.73
70000-006118	Sawmill Main Replacement - trench rock exc. & dispose	10/01/2012	3,483.50	21.91	76.32
70000-006120	Sawmill Main Replacement - SWPPP & SWPPP prevention plan	10/01/2012	3,141.12	21.91	68.82
70000-006121	Sawmill Main Replacement - change order	10/01/2012	8,374.63	21.91	183.49
70000-006123	Sawmill Main Replacement - loam & seed	10/01/2012	4,844.65	21.91	106.15
70000-006126	Sawmill Main Replacement - 8" PVC, 2276'	10/01/2012	45,181.89	21.91	989.94
70000-006127	Sawmill Main Replacement - 14" HDPE sleeve 130'	10/01/2012	15,600.00	21.91	341.80
70000-006128	Sawmill Main Replacement - 8" HDPE 140'	10/01/2012	4,200.00	21.91	92.02
70000-006129	Sawmill Main Replacement - 8" mechanical joint	10/01/2012	5,600.00	21.91	122.70
70000-006130	Sawmill Main Replacement - 8" DI	10/01/2012	4,000.00	21.91	87.64
70000-006134	Sawmill Main Replacement - land survey	10/01/2012	2,975.85	21.91	65.20
70000-006136	Survey - Sawmill Main Replacement - engineering	10/01/2012	1,121.34	21.91	24.57
70000-006139	Survey - Sawmill Main Replacement - land services	10/01/2012	982.65	21.91	21.63
70000-006140	Survey - Sawmill Main Replacement drilling	10/01/2012	869.30	21.91	19.06
70000-006141	Survey - Sawmill Main Replacement - labor	10/01/2012	156.86	21.91	3.44
70000-006144	Survey - Sawmill Main Replacement - labor oh	10/01/2012	107.33	21.91	2.36
70000-006145	Survey - Sawmill Main Replacement - truck	10/01/2012	178.57	21.91	3.91
70000-006159	Sawmill Main Replacement - engineering	11/01/2012	368.81	21.91	8.04
Subtotal: 7331-100-001 (28)			195,607.69		4,283.57

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Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Local Property Tax
Asset Type: Mains: 4" & Under					
Asset GL Acct #: 7331-101-001					
70000-006092	Sawmill Main Replacement - engineering	10/01/2012	10,184.48	21.91	223.14
70000-006094	Sawmill Main Replacement - labor	10/01/2012	2,228.77	21.91	48.83
70000-006097	Sawmill Main Replacement - labor oh	10/01/2012	1,524.92	21.91	33.41
70000-006098	Sawmill Main Replacement - truck	10/01/2012	836.62	21.91	18.33
70000-006101	Sawmill Main Replacement - 1" misc fittings and adapters	10/01/2012	343.73	21.91	7.53
70000-006104	Sawmill Main Replacement	10/01/2012	1,015.57	21.91	22.25
70000-006106	Sawmill Main Replacement	10/01/2012	10.72	21.91	0.23
70000-006107	Sawmill Main Replacement - mobilization	10/01/2012	8,100.17	21.91	177.47
70000-006108	Sawmill Main Replacement - 2" diameter air	10/01/2012	1,658.27	21.91	40.71
70000-006110	Sawmill Main Replacement - 4" mechanical joint	10/01/2012	1,500.00	21.91	32.87
70000-006113	Sawmill Main Replacement - gravel	10/01/2012	37,481.78	21.91	821.23
70000-006115	Sawmill Main Replacement - traffic detail	10/01/2012	21,034.24	21.91	460.86
70000-006117	Sawmill Main Replacement - trench rock exc. & dispose	10/01/2012	3,710.50	21.91	81.30
70000-006119	Sawmill Main Replacement - SWPPP & SWPPP prevention plan	10/01/2012	2,858.88	21.91	62.64
70000-006122	Sawmill Main Replacement - loam & seed	10/01/2012	4,409.35	21.91	96.61
70000-006124	Sawmill Main Replacement - change order	10/01/2012	6,160.99	21.91	134.99
70000-006125	Sawmill Main Replacement - 4" PVC, 2071 5'	10/01/2012	32,387.01	21.91	709.60
70000-006131	Sawmill Main Replacement - 4" DI	10/01/2012	750.00	21.91	16.43
70000-006132	Sawmill Main Replacement	10/01/2012	921.18	21.91	20.18
70000-006133	Sawmill Main Replacement - land survey	10/01/2012	2,708.47	21.91	59.34
70000-006135	Survey - Sawmill Main Replacement - engineering	10/01/2012	1,020.59	21.91	22.36
70000-006137	Survey - Sawmill Main Replacement - land services	10/01/2012	894.35	21.91	19.60
70000-006138	Survey - Sawmill Main Replacement - drilling	10/01/2012	791.20	21.91	17.34
70000-006142	Survey - Sawmill Main Replacement - labor	10/01/2012	142.77	21.91	3.13
70000-006143	Survey - Sawmill Main Replacement - labor oh	10/01/2012	97.68	21.91	2.14
70000-006146	Survey - Sawmill Main Replacement - truck	10/01/2012	162.53	21.91	3.66
70000-006158	Sawmill Main Replacement	11/01/2012	333.65	21.91	7.31
70000-006236	Sawmill Main Replacement - engineering	12/01/2012	155.41	21.91	3.41
Subtotal: 7331-101-001 (28)			143,624.21		3,146.81
Asset Type: Renewed Services					
Asset GL Acct #: 7333-200-001					
70000-006031	Sawmill Rd (#1): Pelham - Peu Install Renewed Service: M To S: 1" 08/22 - Renew M To S @ 1 Sawmil	08/01/2012	1,152.81	21.91	25.26
70000-006100	Sawmill Main Replacement - 3/4" CT, misc fittings and adapters	10/01/2012	311.84	21.91	6.83
70000-006109	Sawmill Main Replacement - 1" service saddle (41), curb stop (41) & CTS HDPE (1127)	10/01/2012	53,679.60	21.91	1,176.12
Subtotal: 7333-200-001 (3)			55,144.25		1,208.21
Asset Type: Developer Installed Services - CIAC					
Asset GL Acct #: 7333-230-001					
70000-005874	Windham Rd. (#4), Pelham: 1" Developer Installed Services - CIAC	02/01/2012	1,578.78	21.91	34.59
70000-006002	Windham Rd. (#33), Pelham - 1 1/2" Developer Installed Services - CIAC	07/01/2012	2,047.53	21.91	44.86
Subtotal: 7333-230-001 (2)			3,626.31		79.45
Asset Type: Hydrants					
Asset GL Acct #: 7335-000-001					
70000-006105	Sawmill Main Replacement - hydrant assembly (5)	10/01/2012	20,025.00	21.91	438.75
Subtotal: 7335-000-001 (1)			20,025.00		438.75
Subtotal: Pelham (68)			660,567.61		14,253.94
Town or Department: Raymond					
Asset Type: Electric Pumping Equip - Pumps					
Asset GL Acct #: 7311-210-001					
70000-006008	Clearwater Est.: Replace Booster #1 - Baldor Shp 3600 Motor & Flint & Walling Pump	08/01/2012	3,231.88	20.63	66.67
Subtotal: 7311-210-001 (1)			3,231.88		66.67
Subtotal: Raymond (1)			3,231.88		66.67
Town or Department: Tilton					
Asset Type: Booster Stations					
Asset GL Acct #: 7304-550-001					
70000-006214	Northern Shores Station improvements - labor, loh & truck	12/01/2012	1,212.74	17.74	21.61
Subtotal: 7304-550-001 (1)			1,212.74		21.61
Asset Type: Power Generation Equipment					
Asset GL Acct #: 7310-000-001					
70000-006208	Northern Shores Station Improvements - 20KW Kohler Generator	12/01/2012	4,750.20	17.74	84.27
70000-006209	Northern Shores Station Improvements - 100amp, 240 volt, w/out load center, Nema1	12/01/2012	571.37	17.74	10.14
70000-006210	Northern Shores Station Improvements - generator bolted down, tank pad & trenches ready, wired/piped	12/01/2012	8,959.01	17.74	158.92
70000-006213	Northern Shores Station Improvements - labor, loh & truck	12/01/2012	405.88	17.74	7.20
70000-006215	Northern Shores Station Improvements - engineering	12/01/2012	352.94	17.74	6.26
70000-006344	Northern Shores Station Improvements - generator bolted down, tank pad & trenches ready, wired/piped	12/01/2012	1,200.00	17.74	21.29
Subtotal: 7310-000-001 (6)			16,238.40		288.07
Asset Type: Electric Pumping Equip - Pumps					
Asset GL Acct #: 7311-210-001					
70000-006206	Northern Shores Well Pump Replacemen - 15 GPM 3/4 hp pump	12/01/2012	1,546.58	17.74	27.44
70000-006341	Northern Shores Well Pump Replacement - labor, loh & truck	12/01/2012	317.01	17.74	5.62
70000-006345	Northern Shores Station Improvements- pumping equipment	12/01/2012	2,651.33	17.74	47.03
Subtotal: 7311-210-001 (3)			4,514.90		80.09
Asset Type: Services					
Asset GL Acct #: 7333-100-001					
70000-006069	Cardigan Ct (#54): Tilton - Peu Install New Service: M To S: 1"	10/01/2012	3,022.14	17.74	53.61
Subtotal: 7333-100-001 (1)			3,022.14		53.61
Asset Type: Developer Installed Services - CIAC					
Asset GL Acct #: 7333-230-001					

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Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Local Tax	Property Tax
70000-006330	DUBLIN DR (#26): Tilton - 1 5" Developer Installed Services - CIAC	12/01/2012	1,670.92	17.74	29.64	
Subtotal: 7333-230-001 (1)			<u>1,670.92</u>		<u>29.64</u>	
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005900	Cardigan Ct (#9, lot 1), Tilton: 1" Developer Installed Services - Paid (1xrev)	03/01/2012	450.00	17.74	7.98	
70000-005901	Cardigan Ct (#9, lot 2), Tilton: 1" Developer Installed Services - Paid (1xrev)	03/01/2012	450.00	17.74	7.98	
70000-005914	Cardigan Ct (#9, lot 1), Tilton: Developer Installed Services - Paid (1xrev)	04/01/2012	450.00	17.74	7.98	
70000-005915	Cardigan Ct (#9, lot 2), Tilton: Developer Installed Services - Paid (1xrev)	04/01/2012	450.00	17.74	7.98	
70000-005937	Cardigan Ct (#9), Tilton - 1 Developer Installed Services - Paid (1xrev)	05/01/2012	450.00	17.74	7.98	
70000-006323	Cardigan Court (#9): Tilton - 1" Developer Installed Services - Paid	12/01/2012	450.00	17.74	7.98	
Subtotal: 7333-250-001 (6)			<u>2,700.00</u>		<u>47.90</u>	
Subtotal: Tilton (18)			<u>29,359.10</u>		<u>620.83</u>	
Town or Department: Windham						
Asset Type: Intangible Asset						
Asset GL Acct #: 7301-000-001						
70000-005909	Sheffield Rd, Windham Org. Exp	03/01/2012	1,000.00	20.59	20.59	
Subtotal: 7301-000-001 (1)			<u>1,000.00</u>		<u>20.59</u>	
Asset Type: Source of Supply Structures						
Asset GL Acct #: 7304-100-001						
70000-005972	Fletcher's Corner: Install Perimeter Fence	06/01/2012	4,437.00	20.59	91.36	
Subtotal: 7304-100-001 (1)			<u>4,437.00</u>		<u>91.36</u>	
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-006010	Lamplighter Well Pump #2 - 2hp 1ph motor (15gpm)	08/01/2012	5,516.64	20.59	113.59	
Subtotal: 7307-210-001 (1)			<u>5,516.64</u>		<u>113.59</u>	
Asset Type: Electric Pumping Equipment						
Asset GL Acct #: 7311-200-001						
70000-005923	Fletcher's Corner: Replace VFD Drives at Well #s 1&2	04/01/2012	1,755.44	20.59	36.14	
Subtotal: 7311-200-001 (1)			<u>1,755.44</u>		<u>36.14</u>	
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-005996	Hardwood Rebuild Booster #1 - Marathon 20hp 3600 230/460 3/60 42.9/21.5 amps burkes pump cat	07/01/2012	2,166.85	20.59	44.62	
70000-006073	Hardwood Rebuild Booster Pump #3 - 1.5 hp 3 Ph 3-wire 460 V motor	10/01/2012	2,189.85	20.59	45.29	
70000-006074	Hardwood Rebuild Booster Pump #4 - 10 GPM 2 hp pump end, 2hp 3phase 460 volt motor	10/01/2012	3,522.82	20.59	72.53	
Subtotal: 7311-210-001 (3)			<u>7,889.52</u>		<u>162.45</u>	
Asset Type: Purification System Equipment						
Asset GL Acct #: 7320-000-001						
70000-006078	Castle Reach DBP Treatment - misc parts - sand, 2" cts plastic tubing	10/01/2012	1,232.02	20.59	25.37	
70000-006079	Castle Reach DBP Treatment - misc parts - 4" DI retainer, iron caps, adapter 2" copper union & inser	10/01/2012	271.48	20.59	5.59	
70000-006080	Castle Reach DBP Treatment - labor	10/01/2012	2,746.53	20.59	56.66	
70000-006081	Castle Reach DBP Treatment - labor oh	10/01/2012	1,879.17	20.59	38.69	
70000-006082	Castle Reach DBP Treatment - truck, dump truck, backhoe	10/01/2012	1,845.38	20.59	38.00	
70000-006083	Castle Reach DBP Treatment - THM Evaluation	10/01/2012	7,648.32	20.59	167.48	
70000-006085	Castle Reach: Install New Treatment Systems - labor	10/01/2012	7,096.32	20.59	146.11	
70000-006086	Castle Reach: Install New Treatment Systems - labor oh	10/01/2012	4,855.30	20.59	99.97	
70000-006087	Castle Reach: Install New Treatment Systems - truck	10/01/2012	2,423.75	20.59	49.91	
70000-006088	Castle Reach: Install New Treatment Systems - 101RI-CF-SVO W/2850 Control	10/01/2012	9,589.00	20.59	197.44	
70000-006089	Castle Reach: Install New Treatment Systems	10/01/2012	2,928.01	20.59	60.29	
Subtotal: 7320-000-001 (11)			<u>42,615.28</u>		<u>876.39</u>	
Asset Type: Water Treatment Equipment						
Asset GL Acct #: 7320-200-001						
70000-005853	Spruce Pond Treatment - Installation of 8,000 gallon Brine Tank	01/01/2012	7,935.73	20.59	163.40	
Subtotal: 7320-200-001 (1)			<u>7,935.73</u>		<u>163.40</u>	
Asset Type: Water Treatment Equipment - Filter Media						
Asset GL Acct #: 7320-310-001						
70000-006084	Castle Reach: Install New Treatment Systems - MTM media	10/01/2012	1,386.29	20.59	28.64	
Subtotal: 7320-310-001 (1)			<u>1,386.29</u>		<u>28.64</u>	
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-005860	Hickory Lane, Windham: 3/4" CT Service, 1	01/01/2012	2,262.72	20.59	46.59	
70000-006153	Misty Meadows (#): Windham - Install New Service: M To S: 1" 11/02 - Install Sampling Station	11/01/2012	2,104.74	20.59	43.34	
70000-006224	Hidden Valley (#): Windham - Pou Install New Service: M To S: 1" 12/6 - Install Sampling Station	12/01/2012	2,129.69	20.59	43.66	
Subtotal: 7333-100-001 (3)			<u>6,497.15</u>		<u>133.78</u>	
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
70000-005862	Robinhood Rd. (#16), Windham: 3/4" CT Service, 1	01/01/2012	1,985.29	20.59	40.47	
70000-005899	Hickory Lane (#57), Windham: 1" CT Service, 1	03/01/2012	1,377.25	20.59	28.38	
Subtotal: 7333-200-001 (2)			<u>3,362.54</u>		<u>68.85</u>	
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005849	Misty Meadow Rd. (#28), Windham - 1" Developer Installed Services - Paid (1xrev)	01/01/2012	396.57	20.59	8.17	
70000-005916	Stillwater Rd. (#3), Windham: Developer Installed Services - Paid (1xrev)	04/01/2012	396.57	20.59	8.17	
70000-005936	Misty Meadow Rd. (#30), Windham - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	396.57	20.59	8.17	
70000-005938	Harvest Dr. (#27), Windham - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	396.57	20.59	8.17	
70000-005977	Misty Meadow Rd. (#24), Windham: 1" Developer Installed Services - Paid (1xrev)	06/01/2012	396.57	20.59	8.17	
70000-006023	Misty Meadow Road (#26): Windham - 1" Developer Installed Services - Paid	08/01/2012	396.57	20.59	8.17	

Pennichuck East Utility, Inc.
Taxable Assets for Asset Acquisitions
For the Twelve Months Ended December 31, 2012

Schedule 1A
Attachment A
Page 7

Asset ID	Description	Placed in Service	Book Cost	Tax Rate	Local Property Tax
70000-006075	Stillwater Rd (#1): Windham - 1" Developer Installed Services - Paid	10/01/2012	396.57	20.59	8.17
70000-006319	Harvest Rd (#24): Windham - 1.5" Developer Installed Services - Paid	12/01/2012	396.57	20.69	8.17
70000-006320	Harvest Rd (#34): Windham - 1" Developer Installed Services - Paid	12/01/2012	396.57	20.59	8.17
70000-006321	Harvest Rd (#29): Windham - 1" Developer Installed Services - Paid	12/01/2012	396.57	20.69	8.17
Subtotal: 7333-250-001 (10)			3,985.70		81.66
Subtotal: Windham (35)			66,241.29		1,775.71
Grand Total			1,602,457.10		33,975.03

Pennichuck East Utility, Inc.
Taxable Assets for Asset Dispositions
For the Twelve Months Ended December 31, 2012

Schedule 1A
Attachment B
Page 1

Asset ID	Description	Placed In Service	Disposal Date	Cost	Tax Rate	Local Property Tax
Town or Department: Barnstead						
Asset Type: Wells & Springs						
Asset GL Acct #: 7307-100-001						
60000-00274.22	Golf Course: Barnstead - Wet #4	12/01/2006	09/01/2012	6,389.86	21.09	134.76
Subtotal: 7307-100-001 (1)				<u>6,389.86</u>		<u>134.76</u>
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
60000-000246.2	WELL #4 REPLACEMENT AT LOCKE LAKE - Golf Course	10/01/2006	09/01/2012	7,293.76	21.09	153.83
Subtotal: 7307-210-001 (1)				<u>7,293.76</u>		<u>153.83</u>
Asset Type: Mains: 4" & Under						
Asset GL Acct #: 7331-101-001						
60000-000751.1	Windsor Drive & Suncook Valley Road: Barnstead - 162' of 2"	12/01/2006	12/01/2012	432.86	21.09	9.13
60000-000810	Winsor Drive - Barnstead - 768' of 2"	12/01/2006	12/01/2012	2,046.79	21.09	43.17
60000-000818	Ash Drive - Barnstead - 363' of 4"	12/01/2006	12/01/2012	1,182.76	21.09	24.94
60000-000819.1	Basin Lane - Barnstead - 880' of 4"	12/01/2006	12/01/2012	2,867.04	21.09	60.47
60000-000824.1	Dam Site Road - Barnstead - 1877' of 4"	12/01/2006	12/01/2012	6,115.27	21.09	128.97
60000-000843	Winsor Drive - Barnstead - 1,951' of 4"	12/01/2006	12/01/2012	6,356.82	21.09	134.07
Subtotal: 7331-101-001 (6)				<u>18,001.64</u>		<u>400.74</u>
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
60000-000388.1	1" CT SERVICES: LOCKE LAKE, 1	08/01/2007	03/01/2012	1,471.55	21.09	31.03
Subtotal: 7333-200-001 (1)				<u>1,471.55</u>		<u>31.03</u>
Subtotal: Barnstead (23)				<u>34,156.81</u>		<u>720.37</u>
Town or Department: Litchfield						
Asset Type: Mains: Unknown Size						
Asset GL Acct #: 7331-102-001						
70000-001963.1	Sawmill/Naticook: Litchfield - Construction Management Services (Consumers)	04/01/1998	12/01/2012	52.00	17.45	0.91
70000-001963.2	Sawmill/Naticook: Litchfield - Retainer Payment on Construction Contract (Consumers)	04/01/1998	12/01/2012	5,000.00	17.45	87.25
70000-001963.3	Sawmill/Naticook: Litchfield - Labor & Overhead Associated w/Project (Consumers)	04/01/1998	12/01/2012	63.90	17.45	1.12
70000-001963.4	Sawmill/Naticook: Litchfield - Project Carry-over from 1998 (Consumers)	04/01/1998	12/01/2012	1,464.68	17.45	25.56
Subtotal: 7331-102-001 (4)				<u>6,580.58</u>		<u>114.83</u>
Asset Type: Services						
70000-01102.21	3/4" Services: Sawmill (1) (Consumers)	04/01/1998	09/01/2012	389.08	17.45	6.79
Subtotal: 7333-100-001 (1)				<u>389.08</u>		<u>6.79</u>
Subtotal: Litchfield (27)				<u>6,969.66</u>		<u>121.62</u>
Town or Department: Londonderry						
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-004470	HARVEST VILLAGE WELL PUMP #3 REPLACEMENT	06/01/2008	06/01/2012	1,780.56	18.20	32.41
Subtotal: 7311-210-001 (1)				<u>1,780.56</u>		<u>32.41</u>
Subtotal: Londonderry (57)				<u>1,780.56</u>		<u>32.41</u>
Town or Department: North Conway						
Asset Type: Land						
Asset GL Acct #: 7303-100-001						
60000-000485	Lot 231-147 & Lot 231-148 West Side Road Conway (Justin Hussey & Brian Hussey)	02/01/2008	06/01/2012	15,991.47	18.42	294.01
60000-0495.211	Lot 231-147 West Side Road - Deposit for Land Purchase (Birch Hill Source of Supply)	02/01/2008	06/01/2012	500.00	18.42	9.21
60000-0495.212	Lot 231-148 West Side Road - Deposit for Land Purchase (Birch Hill Source of Supply)	02/01/2008	06/01/2012	500.00	18.42	9.21
Subtotal: 7303-100-001 (3)				<u>16,991.47</u>		<u>312.43</u>
Subtotal: North Conway (4)				<u>16,991.47</u>		<u>312.43</u>
Town or Department: Raymond						
Asset Type: Electric Pumping Equipment						
Asset GL Acct #: 7311-200-001						
70000-04098.21	Clearwater Booster Station: Raymond - (1) 5 HP Pump	12/01/2006	09/01/2012	2,120.11	20.63	43.74
Subtotal: 7311-200-001 (1)				<u>2,120.11</u>		<u>43.74</u>
Subtotal: Raymond (23)				<u>2,120.11</u>		<u>43.74</u>
Town or Department: Windham						
Asset Type: Wells & Springs						
Asset GL Acct #: 7307-100-001						
70000-002852	Fletchers Corner: Windham - Well VFD Replacement	12/01/2005	06/01/2012	3,752.23	20.59	77.26
Subtotal: 7307-100-001 (1)				<u>3,752.23</u>		<u>77.26</u>
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-001159.8	Hardwood: Windham - New Service (Consumers)	04/01/1998	03/01/2012	508.24	20.59	10.49
70000-001164	Services: W&E (Consumers)	04/01/1998	03/01/2012	844.84	20.59	17.40
Subtotal: 7333-100-001 (2)				<u>1,353.08</u>		<u>27.89</u>
Subtotal: Windham (34)				<u>5,106.31</u>		<u>105.14</u>
Grand Total				<u>67,094.92</u>		<u>1,335.70</u>

PENNICHUCK EAST UTILITY, INC.
PAYROLL SUMMARY
Pro Forma Adjustments
For the Twelve Months Ended December 31, 2012

Schedule 1B

	Twelve Months Ending 12/31/12	Normalize Union Pro Forma Jan 1, 2012 Feb 15, 2012	Proforma Union Pro Forma Feb 16, 2013 - Dec 31, 2013	Proforma Wages Allocated to Affiliates	Total Proforma for Payroll	Total Proformed Twelve Months 12/31/12
			(1)			
Production, Distribution & Cust Svc	\$ 467,338	\$ 1,899	\$ 11,731	\$ -	13,629	\$ 480,967
Construction	\$ 28,158	\$ 114	\$ 707	\$ -	821	\$ 28,979
Other Accounts:	\$ -	\$ -	\$ -	\$ -	-	-
Total	495,495	2,013	12,438	-	14,451	509,946
Wage Increase		3.25%	2.5%			

Notes:

(1) The Company is reflecting salary and wage changes for 12 months or reflect the Company's full costs on a going forward basis.

PENNICHUCK EAST UTILITY, INC.
BALANCE SHEET
ASSETS AND DEFERRED CHARGES
For the Twelve Months Ended December 31, 2012

Schedule 2

	Account Number	12/31/2012	13 MONTH TEST YR AVERAGE	12/31/2011	12/31/2010
<u>PLANT ASSETS</u>					
Plant in Service	301 to 348	48,293,325	47,082,769	46,828,988	45,161,646
Work in process	105	427,611	344,683	34,877	100,679
Utility Plant		48,720,937	47,427,452	46,863,865	45,262,325
Accumulated depreciation	108	9,488,699	9,089,198	8,721,804	7,955,958
Net Plant		39,232,238	38,338,254	38,142,062	37,306,367
Net Acquisition Adjustment	114 & 115	6,849,030	6,978,555	7,105,933	7,357,607
Total Net Utility Plant		32,383,208	31,359,699	31,036,129	29,948,759
<u>CURRENT ASSETS</u>					
Cash & Special Deposits	131 & 133	30,000	30,000	30,000	30,000
Accounts receivable-billed, net	141 & 143	397,486	395,687	350,486	361,859
Accounts receivable-unbilled, net	173	401,594	464,311	469,986	551,505
Accounts receivable-other	142	-	-	-	-
Inventory	151	22,844	2,611	925	925
Prepaid expenses	162	15,791	64,657	99,226	26,329
Prepaid property taxes	163 & 236	141,200	25,069	143,264	125,919
Prepaid taxes	162.3	-	-	-	-
		1,008,915	982,335	1,093,887	1,096,537
<u>OTHER ASSETS</u>					
Debt issuance expenses	181	165,300	164,004	160,275	148,352
Other & Deferred Charges	182,184,186	9,516,163	8,897,805	710,920	734,584
		9,681,463	9,061,809	871,195	882,936
TOTAL ASSETS		\$ 43,073,587	\$ 41,403,843	\$ 33,001,210	\$ 31,928,233

PENNICHUCK EAST UTILITY, INC.
BALANCE SHEET
EQUITY AND LIABILITIES
For the Twelve Months Ended December 31, 2012

Schedule 2A

	Account Number	12/31/2012	13 MONTH TEST YR AVERAGE	12/31/2011	12/31/2010
STOCKHOLDERS' EQUITY					
Common stock	201	\$ 100	\$ 100	\$ 100	\$ 100
Paid in capital	211	15,409,101	14,616,899	5,499,667	5,811,674
Retained earnings	215	71,787	130,795	1,040,296	1,205,096
		<u>15,480,987</u>	<u>14,747,794</u>	<u>6,540,063</u>	<u>7,016,870</u>
LONG TERM DEBT					
Bonds, notes and mortgages	221	7,978,791	7,990,131	8,422,538	8,706,750
Intercompany advances	223	6,359,294	5,387,269	4,179,078	3,661,815
Other Long Term Debt	224	825,380	875,930	833,889	313,877
CURRENT LIABILITIES					
Accounts payable	231	87,267	155,410	274,306	393,988
Accrued property taxes	236	-	-	-	-
Accrued interest payable	237	32,061	84,571	143,374	91,105
Other accrued expenses	241	207,662	169,849	185,496	104,178
Income taxes payable	236	-	-	-	-
Customer deposits & other	235	2,032	2,063	2,092	2,079
		<u>329,022</u>	<u>411,893</u>	<u>605,268</u>	<u>591,350</u>
OTHER LIABILITIES AND DEFERRED CREDITS					
Deferred income taxes	282	3,795,711	3,632,637	3,874,299	3,185,110
Customer advances	252	-	-	-	-
CIAC, net	271 & 272	8,304,402	8,347,196	8,403,169	8,299,996
Other long term liabilities		-	10,993	142,906	152,465
		<u>12,100,112</u>	<u>11,990,826</u>	<u>12,420,374</u>	<u>11,637,572</u>
TOTAL EQUITY AND LIABILITIES		<u>\$ 43,073,587</u>	<u>\$ 41,403,843</u>	<u>\$ 33,001,210</u>	<u>\$ 31,928,233</u>

PENNICHUCK WATER WORKS, INC.
ACCUMULATED DEPRECIATION
For The Twelve Months Ended December 31, 2008 - 2009

Schedule 2
Attachment A

ACCOUNT CLASSIFICATION	Asset Account Number	12/31/2012	12/31/2011
Structures	301	\$ 1,945,446	\$ 1,702,642
Pumping and Distribution Equipment	304 to 310	1,408,580	1,225,437
Transmission and Distribution Mains	311 to 320	5,436,944	5,005,500
Services	331	1,040,739	957,593
Meters	333	369,668	368,248
Hydrants	334	193,475	180,255
Intangible Plant	335	150,532	128,697
Other Equipment	339 to 348	413,617	393,126
TOTAL		\$ 10,959,000	\$ 9,961,499
Accumulated Depreciation - Loss		\$ (1,062,069)	\$ (949,134)
Accumulated Depreciation - Cost of Removal		\$ (408,233)	\$ (290,561)
GRAND TOTAL		\$ 9,488,699	\$ 8,721,804

Notes:

MATERIAL AND SUPPLIES

For The Twelve Months Ended December 31, 2010 - 2012

	12/31/2012	13 Month Average	12/31/2011	12/31/2010
INVENTORY	925	925	925	925
INVENTORY: METERS - PEU	21,919	1,686	-	-
	22,844	2,611	925	925

Notes:

Prior to 2012, the meters inventory was pooled at an affiliated company, Pennichuck Water Works, Inc. In 2012, the inventory was segregated for each regulated utility (PWW, PEU and PAC) by tagging individual meters. New purchases of meters are identified by company and recorded in their respective inventory accounts.

PENNICHUCK EAST UTILITY, INC.
OTHER DEFERRED CHARGES - OTHER ASSETS
For the Twelve Months Ended December 31, 2010 - 2012

Schedule 2
Attachment C

ACCOUNT #	DESCRIPTION	12/31/2012	12/31/2011	12/31/2010	EXPLANATION
7186-000-001	PHASE II & V WATER - NC	-	-	-	
7186-100-001	ACQUISITION PREMIUM - MARA	8,855,969	-	-	Note 1
7186-130-001	SERGEANT WOODS-NEWTON, NH	-	7,735	7,735	Note 2
7186-195-001	SPRUCE POND-WINDHAM NH-ACQUIST	-	-	-	
7186-200-001	CLEAN/DISPOSE OF TANK SLUDGE	6,124	9,319	12,514	
7186-205-001	PELHAM WATER SUPPLY STUDY	-	-	-	
7186-210-001	LAKES REGION WATER CO-ACQUISIT	-	2,295	2,295	Note 2
7186-215-001	WINNISQUAM VILLAGE CONDO'S	-	-	-	
7186-220-001	DANIELS LAKE ACQ - WHEAR, NH	291	2,037	3,782	
7186-230-001	FREEDOM VILLAGE ACQUISITION	-	2,316	2,316	Note 2
7186-240-001	SARBANES-OXLEY	-	8,133	40,664	
7186-250-001	BIRCH HILL GUARDIA SUIT	-	6,296	984	Note 2
7186-260-001	NORTH CONWAY LAND SALE	-	4,593	-	Note 2
7186-270-001	LONDONDERRY VULNERABILITY STUDY	-	-	-	
7186-280-001	LITCHFIELD VULNERABILITY STUDY	-	-	-	
7186-285-001	GRANT AVAILABILITY STUDY - NC	-	7,911	7,911	Note 2
7186-300-001	WINDHAM WATER SUPPLY STUDY	11,699	15,710	19,721	
7186-310-001	W&E WATER SYSTEM SUPPLY STUDY	7,075	-	-	Note 4
7186-325-001	BEAVER HOLLOW TANK CLEANING	-	-	-	
7186-360-001	W&E WATER SUPPLY STUDY	3,513	3,785	4,057	
7186-380-001	RATE CASE EXPENSE: 2007	-	-	224	
7186-400-001	RATE CASE EXP: NORTH COUNTRY	-	703	27,918	Note 2
7186-410-001	RATE CASE EXPENSE: 2012	3,163	-	-	
7186-420-001	LOCKE LAKE LEAK DETECTION	12,089	-	-	Note 3
7186-500-001	MANCHESTER SRCE DEV CHARGE/LY	433,657	462,401	491,146	
7186-510-001	MSCD: MAPLE HILLS - DERRY	49,899	53,207	-	
7186-675-001	WEB SITE UPGRADE 2006	-	-	1,143	
7186-680-001	WEB-SITE UPGRADE 2011	2,872	3,015	-	
7186-700-001	N CONWAY WATER INTERCONNECT	92,548	97,530	103,594	
7186-701-001	N CONWAY WATER PREC-BUY IN FEE	-	1,160	-	
7186-710-001	SKYVIEW ESTATES - PELHAM	3,309	3,309	-	
7186-720-001	BOW HIGHLANDS, BOW NH-ACQUISIT	4,793	5,136	5,478	
7186-730-001	CO-BANK DEFERRED PATRONAGE	29,162	14,074	1,000	
7186-750-001	NORTHERN SHORES ACQUISIT-TILTON	-	-	-	
	TOTAL 186	9,516,163	710,665	732,483	
7182-200-001	ABANDONED 8" MAIN -RANGE RD	-	255	1,277	
7182-400-001	ABAND PUMP STA: SPRINGWOOD HLS	-	-	-	
	TOTAL 182	-	255	1,277	
7184-100-001	CH. EARRING ACCOUNT	-	-	825	
	Total Deferred Charges & Other Assets	9,516,163	710,920	734,584	

Notes:

- (1) Order 25,292 (DW 11-026) approved the establishment and amortization of the regulatory asset known as the MARA for the Company. MARA is treated as an Equity-Related Item that is removed for the traditional ratemaking process and is subject to recovery only through the CBFRR.
- (2) In 2012, the Company reviewed the deferred debits accounts and determined that several of the accounts should be written off. The amounts were charged to miscellaneous nonutility expense (Account 426).
- (3) In 2012, due to the amount of leaks in the Locke Lake water system, the existing wells were barely able to keep up with demand. The Company hired a outside firm with a high end low frequency correlator to leak detect two large problem areas within the system.
- (4) The water system located in Windham, NH has at risk water supply and summer shortages. The study is necessary to investigate alternate sources of supply.

Pennichuck East Utility, Inc.
Analysis of Deferred Charges
For the Year Ended December 31, 2012

Schedule 2
Attachment D
Page 1

		ASSET BALANCES				AMORTIZATION													
Asset ID	Description	Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	Net Book Value	Years	Months	Full Year Amort	Pre Forms Adjustment (1)	Adjusted Book Value			
Additions																			
Asset GL Acct #: 7186-310-001	Life Yr Mo: 5 yr 0 mo																		
70000-006205	W&E Water System Supply Study	-	7,194.73	-	7,194.73	-	119.91	-	-	119.91	7,074.82	5	0	1,438.95	1,318.04	5,756.78			
Subtotal: 7186-310-001 (1)		-	7,194.73	-	7,194.73	-	119.91	-	-	119.91	7,074.82			1,438.95	1,318.04	5,756.78			
Asset GL Acct #: 7186-420-001	Life Yr Mo: 4 yr 10 mo																		
70000-006234	Locke Lake Leak Detection	-	30.00	-	30.00	-	-	-	-	-	30.00	4	10	6.21	6.21	23.79			
70000-006157	Locke Lake Leak Detection	-	12,475.09	-	12,475.09	-	415.84	-	-	415.84	12,059.25	4	10	2,581.05	2,165.21	9,894.04			
Subtotal: 7186-420-001 (2)		-	12,505.09	-	12,505.09	-	415.84	-	-	415.84	12,089.25			2,587.26	2,171.42	9,917.83			
Total Additions		0.00	19,699.82	0.00	19,699.82	0.00	535.75	0.00	0.00	535.75	19,164.07	0.00	0.00	4,026.21	3,486.46	15,673.61			

Pennichuck East Utility, Inc.
Analysis of red Charges
For the Year Ended December 31, 2012

Schedule 2
Attachment D
Page 2

ASSET ID		Description	ASSET BALANCES				AMORTIZATION							Full Year	Pro Forma	Adjusted	
Retirement			Beginning	Additions	Deletions	Ending	Dep. Balance	Amort. Exp	Other Additions	Deletions	End. Balance	Net Book Value	Years	Months	Amort	Adjustment (1)	Book Value
Asset GL Acct #: 7182-200-001																	
1		Life Yr Mo: 10 yr 0 mo															
		ABANDONED PROPERTY - RANGE ROAD	10,215.58	-	-	10,215.58	9,960.21	255.37	-	-	10,215.58	-					
Subtotal: 7182-200-001 (1)			10,215.58	-	-	10,215.58	9,960.21	255.37	-	-	10,215.58	-					
Asset GL Acct #: 7186-240-001																	
38		Life Yr Mo: 5 yr 0 mo															
		SARBANES-OXLEY (Reg. Bal. 2007)	149,233.61	-	-	149,233.61	141,771.92	7,461.69	-	-	149,233.61	-					
38.1		SARBANES-OXLEY	1,519.20	-	-	1,519.20	1,443.24	75.96	-	-	1,519.20	-					
38.2		SARBANES-OXLEY	(1,222.79)	-	-	(1,222.79)	(1,161.68)	(61.13)	-	-	(1,222.79)	-					
38.3		SARBANES-OXLEY	13,124.01	-	-	13,124.01	12,467.81	656.20	-	-	13,124.01	-					
Subtotal: 7186-240-001 (4)			162,654.03	-	-	162,654.03	154,521.31	8,132.72	-	-	162,654.03	-					
Total Retirements			172,869.61	-	-	172,869.61	164,481.52	8,388.81	-	-	172,869.61	-					
PROFORMA																	

PENNICHUCK EAST UTILITY, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION
For the Twelve Months Ended December 31, 2012

Schedule 2B
Page 1

	2008	2009	2010	2011	2012
7271-200-001 CONTRIBUTIONS IN AID OF CONST	3,147,330	3,217,183	3,733,505	4,015,528	4,081,043
7271-204-001 CIAC: MAPLE HILLS GRANT	-	-	-	-	8,462
7271-206-001 CIAC: LOCKE LAKE GRANT	-	-	-	-	1,196
7271-250-001 CIAC: LONDONDERRY/MWW CONN	603,000	603,000	603,000	603,000	603,000
7271-300-001 CIAC: SEASON LANE, LONDONDERRY	15,400	15,400	15,400	15,400	15,400
7271-302-001 CIAC: PELHAM	84,300	84,300	84,300	84,300	84,300
7271-303-001 CIAC: LITCHFIELD	140,528	142,988	147,293	147,293	149,138
7271-304-001 CIAC: BOW	14,400	4,800	9,600	9,600	9,600
7271-305-001 CIAC: LAKEVIEW FARMS - WINDHAM	24,000	26,000	40,000	40,000	46,000
7271-325-001 CIAC: MEADOWBROOK PUMP STATION	18,900	18,900	18,900	18,900	18,900
7271-350-001 CIAC: OAKWOOD	36,000	36,000	36,000	36,000	36,000
7271-360-001 CIAC: SMYTHE WOODS-HOOKSETT	20,690	20,690	20,690	20,690	20,690
7271-370-001 CIAC: W&E	32,805	32,805	32,805	32,805	32,805
7271-380-001 CIAC: FLETCHERS CORNER:ARSENIC	68,650	68,650	68,650	68,650	68,650
7271-400-001 CONTR IN AID OF CONST-DEV INST	4,536,626	4,536,626	4,536,626	4,536,626	4,536,626
TOTAL CIAC	8,742,630	8,807,342	9,346,769	9,628,792	9,711,811
7272-101-001 RESERVE FOR AMORT OF CIAC:PEU	(719,769)	(875,827)	(1,046,773)	(1,225,623)	(1,407,409)
TOTAL RESERVE FOR AMORT OF CIAC	(719,769)	(875,827)	(1,046,773)	(1,225,623)	(1,407,409)
 GRAND TOTAL OF CIAC	 8,022,861	 7,931,515	 8,299,996	 8,403,169	 8,304,402

PENNICHUCK EAST UTILITY, INC.
COMPUTATION OF RATE BASE
For The Thirteen Months Ended December 31, 2012

Description	Schedule 3			
	Test Year Average (Sch 3B)	Year End Rate Base	Pro Forma Adjustments Permanent Rates	Pro Forma Test Year
Plant in Service	47,082,769	48,293,325	(9,709,076) (1)	37,373,693
Accum Deprec	10,435,812	10,959,000	(548,763) (2)	9,887,049
Accum Deprec: Loss	1,028,018	1,062,069	(262,801) (2)	765,217
Accum Deprec: COR	318,596	408,233	(71,506) (2)	247,090
Theoretical Reserve	-	-	-	-
Acquisition Adjustment	10,035,076	10,018,567	-	10,035,076
Accum Amort Acq Adj	3,056,521	3,169,536	-	3,056,521
CIAC	9,663,500	9,711,811	(14,096)	9,649,404
Amort of CIAC	1,316,303	1,407,409	(735)	1,315,568
	22,667,819	23,651,195	(9,481,258)	13,186,561
ADD:				
Working Cap	504,250	381,923	(8,483) (3)	495,767
Materials & Supplies	2,611	22,844	-	2,611
Prepayments	89,726	156,991	-	89,726
Other & Deferred Charges	8,897,803	9,516,163	(8,256,757) (4)	641,046
	9,494,390	10,077,921	(8,265,240)	1,229,150
DEDUCT:				
Customer Advances	-	-	-	-
Customer Deposits	2,063	2,032	-	2,063
Deferred Income Tax	3,632,637	3,795,711	-	3,632,637
Regulatory Liability	-	-	-	-
Unamort FIC	-	-	-	-
Deferred Credits	10,993	-	107,317 (5)	118,310
	3,645,693	3,797,743	107,317	3,753,010
TOTAL Rate Base	28,516,516	29,931,373	(17,853,815)	10,662,701

Notes:

- (1) adjust test year average to year end for non-revenue producing assets and eliminate equity related assets and capital recovery assets per Schedule 3, Attachment A
- (2) adjust for plant additions and capital recovery assets per Schedule 3, Attachment C
- (3) reflect impact of the expense proforma adjustments on working capital per Schedule 3, Attachment D
- (4) adjust for additions to deferred charges and eliminate MARA and capital recovery assets per Schedule 3, Attachment B
- (5) adjust deferred credits to recognize debt principal forgiveness and CIAC to eliminate capital recovery assets per Schedule 3, Attachment E

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Plant in Service
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment A

I PLANT IN SERVICE

A Schedule 3, Attachment A, Exhibit 2, details additions to plant in service that were completed within the test year. All items are capital improvements that are necessitated by mandates, SDWA, regulation, replacement of aging infrastructure or upgrades to the system. All of these plant additions are considered non-revenue producing in nature.

These non revenue producing capital additions were calculated as part of the thirteen month average of plant in service for the test year. The pro forma adjustment reflects the difference between the total cost of the assets and the portion reflected in the thirteen month average.

Therefore:

\$ 1,249,714

B Schedule 3, Attachment A, Exhibit 4, details retirements to plant in service that were completed within the test year. All of these plant retirements are considered non-revenue producing in nature.

These non revenue producing capital retirements were calculated as part of the thirteen month average of plant in service for the test year. The pro forma adjustment reflects the difference between the total cost of the assets retired and the portion reflected in the thirteen month average.

Therefore:

\$ (84,433)

C. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the assets related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore:

\$ (4,464,304)

D. Per Order 25.292 in DW 11-026, eliminate the equity related assets as of 1/25/12. The amounts can be found in Schedule 3(b) page 4 of 6 of the Pennichuck Corporation's 90 day filing dated 4/13/12 and detailed as follows:

Paid in Capital	\$ 6,000,000
Comprehensive Income	\$ (529,702)
Retained Earnings	\$ 939,755
Total Equity 1/25/12	<u>\$ 6,410,053</u>

Therefore:

\$ (6,410,053)

TOTAL PRO FORMA PLANT IN SERVICE

\$ (9,709,076)

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Deferred Debits
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment B

I DEFERRED DEBITS

- A. To reflect amortization expense for deferred charges placed in service during 2012 and not reflected in the test year.

(See Schedule 2, Attachment D)

Therefore:

(3,490)

- C. In 2013, the Company settled with the Town of Litchfield on reduced assessment of property and related tax reductions in 2012 and beyond. The Company's valuation and legal costs associated with the successful efforts will be recorded as a deferred debit and amortized over 10 years.

Valuation and Legal Costs	\$ 75,529
Less: Annual Amortization	\$ (7,553)
Annual Amortization	<u>\$ 67,976</u>

Therefore:

\$ 67,976

- D. Per Order 25.292 in DW 11-026, the following pro forma adjustment eliminates the Municipal Acquisition Regulatory Asset (MARA) from rate based calculated on the 13 month average.

(See Schedule 3B)

Therefore:

\$ (8,225,626)

- E. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the North Conway Water Precinct buy in fee associated with the North Country Capital Recovery Surcharge (CRS).

(See Schedule 3C)

Therefore:

\$ (95,617)

TOTAL PRO FORMA UNAMORTIZED DEFERRED ASSETS:

\$ (8,256,757)

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Accumulated Depreciation
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment C

I ACCUMULATED DEPRECIATION

- A. To reflect the additional 1/2 year depreciation expense pro forma for capital assets added in the test year.
(See Schedule 3, Attachment A, Exhibit 1)

Therefore: \$ 20,917

- B. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the accumulated depreciation related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore: \$ (569,680)

TOTAL ACCUMULATED DEPRECIATION PRO FORMA: \$ (548,763)

ACCUMULATED DEPRECIATION: LOSS

- A Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the accumulated depreciation: loss related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore: \$ (262,801)

TOTAL ACCUMULATED DEPRECIATION: LOSS PRO FORMA: \$ (262,801)

ACCUMULATED DEPRECIATION: COST OF REMOVAL

- A Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the accumulated depreciation: COR related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore: \$ (71,506)

TOTAL ACCUMULATED DEPRECIATION: COR PRO FORMA: \$ (71,506)

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENT TO RATE BASE
Working Capital
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment D

I WORKING CAPITAL

- A.** A pro forma adjustment for working capital is calculated at 45 days divided by 365 days or 12.33% as the Company renders bills on a monthly basis. Total pro forma operation and maintenance expenses (Schedule 1) for the test year as follows:

Therefore:

		Working	
Total O & M Expenses		Capital Rate	
\$	(68,803)	12.33%	\$ (8,483)

TOTAL PRO FORMA WORKING CAPITAL:

\$ (8,483)

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENT TO RATE BASE
Deferred Credits and CIAC
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment E

I DEFERRED CREDITS

A. In 2012, the Company determined that the treatment of the principal forgiveness of SRF loans as deferred credit understated the Company's actual liability as the total amount of the SRF loans are repayable in the event of default. For GAAP purposes, the amounts were reclassified from deferred credits to long term debt but the amounts were established in separate accounts. In DW 07-032, the NHPUC determined that the unamortized principal forgiveness should reduce rate base. As a result the Company is proposing the following pro forma adjustment, based on a 13 month average to establish the unamortized principal forgiveness as a deferred credit as follows:

FORGIVABLE DEBT: GREEN HILLS	\$	60,033
FORGIVABLE DEBT: LOCKE LKE 2007	\$	58,277
Total Forgivable Debt	\$	118,310
Less: Amount recognized (See Schedule 3B)		(10,993)
Therefore:		\$ 107,317

TOTAL PRO FORMA DEFERRED CREDIT:	\$ 107,317
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II CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

A. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the CIAC related to the Capital Recovery Surcharge (CRS) from rate base. (See Schedule 3C)

Therefore:	\$ (14,096)
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TOTAL PRO FORMA CIAC:	\$ (14,096)
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III CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC): AMORTIZATION

A. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the CIAC: Amortization related to the Capital Recovery Surcharge (CRS) from rate base. (See Schedule 3C)

Therefore:	\$ (735)
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TOTAL PRO FORMA CIAC: AMORTIZATION	\$ (735)
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PENNICHUCKEAST UTILITY, INC.
COMPUTATION OF WORKING CAPITAL (O&M) ALLOWANCE
For The Thirteen Months Ended December 31, 2012

Schedule 3A

	2011													Average
	December	January	February	March	April	May	June	July	August	September	October	November	December	
Production Expenses	133,428	123,926	125,915	132,340	117,466	142,133	153,510	155,651	175,839	132,029	150,979	123,895	143,655	
Transmission & Distribution Expenses	36,503	31,440	81,084	72,699	83,672	57,603	46,722	60,123	51,705	41,275	44,498	26,108	32,157	
Customer Acct & Collection Exp	7,925	10,897	12,731	374	16,603	14,253	31,818	439	13,751	13,866	13,852	11,107	19,011	
Administrative & General Expense	10,247	18,555	22,476	24,709	21,173	18,154	14,578	45,215	27,051	14,545	18,760	22,772	19,852	
Inter Div Management Fee	145,447	135,287	162,749	105,570	123,403	110,011	115,604	113,509	110,327	112,865	120,947	110,181	43,451	
Total Operating Expense	333,550	320,105	404,956	335,692	362,316	342,155	362,232	374,938	378,673	314,580	349,037	294,063	258,126	
Allocation Factor	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	
Working Capital	41,127	39,469	49,931	41,391	44,674	42,188	44,663	46,230	46,690	38,788	43,036	36,258	31,827	
Annualized	493,520	473,628	599,172	496,690	536,083	506,252	535,959	554,758	560,285	465,452	516,435	435,096	381,923	504,250

PENNICHUCK EAST UTILITY, INC.
COMPUTATION OF THIRTEEN MONTH AVERAGE BALANCE
For The Thirteen Months Ended December 31, 2011

Schedule 3B

DESCRIPTION	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Average
Plant in Service	46,828,988	46,717,460	46,760,555	46,787,598	46,819,399	46,853,446	46,810,300	46,847,103	46,891,404	46,887,191	47,559,038	48,020,190	48,293,325	47,082,769
Accum Deprec	9,961,498	9,995,318	10,083,796	10,170,737	10,259,269	10,347,854	10,428,114	10,516,285	10,604,627	10,686,824	10,779,030	10,873,200	10,959,000	10,435,812
Accum Deprec: Loss	949,134	1,034,965	1,034,965	1,038,878	1,038,878	1,038,878	1,018,700	1,018,700	1,018,700	1,036,787	1,036,787	1,036,787	1,062,069	1,028,018
Accum Deprec: COR	290,561	292,479	293,891	294,954	296,951	299,850	302,425	303,142	305,326	305,402	351,739	396,800	408,233	318,596
Theoretical Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition Adjustment	10,049,312	10,049,312	10,049,312	10,049,312	10,049,312	10,049,312	10,023,591	10,023,591	10,023,591	10,023,591	10,023,591	10,023,591	10,018,567	10,035,076
Accum Amort Acq Adj	2,943,379	2,962,211	2,981,097	2,999,983	3,018,869	3,037,755	3,056,641	3,075,410	3,094,235	3,113,061	3,131,886	3,150,711	3,169,536	3,056,521
CIAC	9,628,792	9,630,371	9,634,565	9,634,565	9,636,472	9,653,718	9,653,905	9,661,673	9,682,337	9,695,825	9,697,731	9,703,733	9,711,811	9,663,500
Reserve of CIAC Amort	1,225,623	1,240,708	1,255,796	1,270,884	1,285,974	1,301,072	1,316,166	1,331,276	1,346,445	1,361,646	1,376,854	1,392,091	1,407,409	1,316,303
O&M Allowance	493,520	473,628	599,172	496,690	536,083	506,252	535,959	554,758	560,285	465,452	516,435	435,096	381,923	504,250
Materials & Supplies	925	925	925	925	925	925	925	925	925	925	925	925	925	925
Prepayments	242,490	181,788	136,601	31,140	6,768	(66,764)	216,515	136,830	59,763	26,299	(48,119)	86,139	156,991	89,726
Other & Def Charges	710,920	9,668,570	9,671,454	9,627,739	9,614,823	9,591,300	9,577,312	9,563,400	9,549,487	9,535,574	9,523,318	9,521,380	9,516,163	8,897,803
Cust Advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cust Deposit	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,025	2,025	2,029	2,029	2,032	2,032	2,063
Deferred Income Tax	3,874,299	3,880,063	3,900,505	3,950,027	3,909,719	3,390,074	3,410,536	3,376,376	3,386,585	3,410,541	3,476,599	3,463,251	3,795,711	3,632,637
Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Credits	142,906	-	-	-	-	-	-	-	-	-	-	-	-	-
	20,026,641	29,015,578	29,064,185	28,742,058	28,761,806	29,119,663	29,316,705	29,251,594	29,127,406	28,913,528	29,469,882	29,974,311	29,931,373	28,516,516
MARA	-	8,964,574	8,964,574	8,944,828	8,934,955	8,925,081	-	-	-	-	-	-	-	-
MARA	-	-	-	-	-	-	8,915,208	8,905,335	8,895,462	8,885,589	8,875,716	8,865,842	8,855,969	3,441,078
Total MARA	-	8,964,574	8,964,574	8,944,828	8,934,955	8,925,081	8,915,208	8,905,335	8,895,462	8,885,589	8,875,716	8,865,842	8,855,969	4,784,548
Green Hills	-	(67,694)	(67,210)	(66,727)	(66,244)	(65,760)	(65,277)	(64,794)	(64,311)	(63,827)	(63,344)	(62,861)	(62,378)	(60,033)
Locke Lake 2007	-	(64,857)	(64,544)	(64,231)	(63,917)	(63,604)	(63,291)	(62,977)	(62,664)	(62,351)	(62,037)	(61,724)	(61,411)	(58,277)
Total Forgivable Debt	-	(132,551)	(131,754)	(130,958)	(130,161)	(129,364)	(128,568)	(127,771)	(126,975)	(126,178)	(125,381)	(124,585)	(123,788)	(118,310)

Pennichuck East Utility Inc.
Capital Recovery Assets
For the Period Ending December 31, 2012

Schedule 3C

Description	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13 Month Average
Capital Recovery Assets	4,461,513	4,480,577	4,480,577	4,478,838	4,478,838	4,478,838	4,481,505	4,481,505	4,481,505	4,447,788	4,447,788	4,447,788	4,428,766	4,464,304
Capital Recovery Assets: Accumulated Depreciation	(510,312)	(520,235)	(530,352)	(540,255)	(550,368)	(560,482)	(570,510)	(580,622)	(590,736)	(598,332)	(608,398)	(618,405)	(628,772)	(569,680)
Capital Recovery Assets: Cost of Removal	71,506	71,506	71,506	71,506	71,506	71,506	71,506	71,506	71,506	71,507	71,507	71,507	71,507	71,506
Capital Recovery Assets: Accumulated Depreciation: Loss	255,988	256,720	256,720	258,233	258,233	258,233	258,459	258,459	258,459	259,878	259,878	259,878	267,261	262,801
Capital Recovery Assets: CIAC	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)
Capital Recovery Assets: CIAC Amortization	519	555	591	627	663	699	735	771	808	842	878	914	950	735
North Conway Water Interconnect	98,690	98,173	97,862	97,150	96,639	96,128	95,616	95,105	94,594	94,082	93,571	93,060	92,548	95,617
Total Capital Recovery Rate Base	4,383,817	4,373,199	4,382,508	4,352,003	4,341,414	4,330,825	4,303,274	4,292,686	4,282,097	4,271,650	4,261,108	4,250,656	4,240,165	4,311,185

Pennichuck East Utility, Inc.
Asset Acquisitions
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment A
Exhibit 1
Page 1

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
Town or Department: Barnstead						
Asset Type: Booster Stations						
Asset GL Acct #: 7304-550-001						
70000-006207	Northern Shores Station Improvements - concrete floor, wood frame building, control panel	12/01/2012	36,900.00	37	2	496.41
70000-006211	Northern Shores Station Improvements - surveyor	12/01/2012	731.25	37	2	9.84
70000-006212	Northern Shores Station Improvements - system evaluation, design & engineering	12/01/2012	6,089.15	37	2	81.92
70000-006343	Northern Shores Station Improvements - engineering	12/01/2012	4,096.10	37	2	55.10
Subtotal: 7304-550-001 (4)			47,816.50			643.27
Asset Type: Wells & Springs						
Asset GL Acct #: 7307-100-001						
70000-006351	Locke Lake Water Source Evaluation - GW PH1	12/01/2012	8,900.00	26	5	168.45
70000-006352	New Well Pump - Locke Lake well #9	12/01/2012	5,130.00	26	5	97.10
Subtotal: 7307-100-001 (2)			14,030.00			265.55
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-006217	Locke Lake, Golf Course: Well #9 Pump Replacement - pump, engineering & labor	12/01/2012	6,633.82	26	5	125.56
70000-006340	New Well Pump - Golf Course Locke Lake	12/01/2012	3,196.72	26	5	60.51
Subtotal: 7307-210-001 (2)			9,830.54			186.07
Asset Type: Water Treatment Equipment						
Asset GL Acct #: 7320-200-001						
70000-006271	Airstrip Chlorine System	12/01/2012	4,484.81	13	8	164.08
70000-006272	Airstrip Chlorine system- Inter Company, Labor, Labor OH and truck	12/01/2012	978.44	13	8	35.83
70000-008346	Northern Shores Station Improvements - concrete floor, wood frame building, control panel	12/01/2012	6,988.50	13	8	255.68
Subtotal: 7320-200-001 (3)			12,452.75			455.59
Asset Type: Distribution Mains - Paving						
Asset GL Acct #: 7331-002-001						
70000-005887	Locke lake - North Dr. Main Replacement	02/01/2012	16,649.00	68	0	123.89
70000-006162	Dam Site Road Area Main Replacement - roadway patching	11/01/2012	11,250.00	68	0	82.72
Subtotal: 7331-002-001 (2)			28,099.00			206.61
Asset Type: Mains: 6" & Larger						
Asset GL Acct #: 7331-100-001						
70000-005854	Locke lake - North Dr. Main Replacement - 12" Thick Bank Run Gravel	01/01/2012	5,533.56	68	0	40.69
70000-005855	Locke lake - North Dr. Main Replacement - interco labor truck & loh	01/01/2012	281.11	68	0	2.07
70000-005856	Locke lake - North Dr. Main Replacement - engineering	01/01/2012	2,141.76	68	0	15.75
70000-005882	Locke lake - North Dr. Main Replacement	02/01/2012	2,175.52	68	0	16.00
70000-005883	Locke lake - North Dr. Main Replacement - engineering	02/01/2012	3,557.76	68	0	26.16
70000-005884	Locke lake - North Dr. Main Replacement - repair to customer property	02/01/2012	308.58	68	0	2.27
70000-005885	Locke lake - North Dr. Main Replacement - 12" thick gravel	02/01/2012	1,590.30	68	0	11.69
70000-005886	Locke lake - North Dr. Main Replacement	02/01/2012	4,091.58	68	0	30.09
70000-005895	Locke lake - North Dr. Main Replacement - engineering	03/02/2012	3,268.30	68	0	24.03
70000-005896	Locke lake - North Dr. Main Replacement - 11 1/2" crushed bank	03/02/2012	4,847.87	68	0	35.65
70000-005921	Locke lake - North Dr. Main Replacement - engineering	04/01/2012	4,109.97	68	0	30.22
70000-005926	Locke lake - North Dr. Main Replacement - traffic control & gravel road	04/01/2012	7,802.19	68	0	57.37
70000-005931	Locke lake - North Dr. Main Replacement - grading	05/01/2012	1,575.00	68	0	11.58
70000-005932	Locke lake - North Dr. Main Replacement - engineering	05/01/2012	142.93	68	0	1.05
70000-005970	Locke lake - North Dr. Main Replacement - engineering	06/01/2012	1,834.70	68	0	13.49
70000-005971	Locke lake - North Dr. Main Replacement - approval of completed road work for Rodgers & N. Shore Rd	06/01/2012	4,257.25	68	0	31.30
70000-005995	Locke lake - North Dr. Main Replacement - engineering	07/01/2012	2,126.74	68	0	15.64
70000-006006	Locke lake - North Dr. Main Replacement - engineering	08/01/2012	1,411.31	68	0	10.38
70000-006040	Locke lake - North Dr. Main Replacement - engineering	09/01/2012	1,176.09	68	0	8.65
70000-006072	Locke lake - North Dr. Main Replacement - engineering	10/01/2012	2,168.33	68	0	15.94
70000-006160.2	Locke Lake - Dam Site Road Area Survey	11/01/2012	2,054.63	68	0	15.11
70000-006161.2	Locke Lake - Dam Site Road Area Survey	11/01/2012	10,788.69	68	0	79.33
70000-006164.2	Dam Site Road Area Main Replacement	11/01/2012	180,141.36	68	0	1,398.10
70000-006238	Dam Site Road Area Main Replacement - engineering	12/01/2012	1,011.83	68	0	7.44
70000-006239	Dam Site Road Area Main Replacement - 1" well adapter	12/01/2012	15.67	68	0	0.12
70000-006240	Dam Site Road Area Main Replacement - labor	12/01/2012	71.33	68	0	0.52
70000-006241	Dam Site Road Area Main Replacement - labor oh	12/01/2012	48.81	68	0	0.36
70000-006242	Dam Site Road Area Main Replacement - truck	12/01/2012	28.35	68	0	0.21
Subtotal: 7331-100-001 (28)			258,581.92			1,901.19
Asset Type: Mains: 4" & Under						
Asset GL Acct #: 7331-101-001						
70000-005893	Georgetown Dr (#103): Barnstead - 4" & Under Distribution Mains: Gates - PEU 7/13/12 - Gate Valve	07/01/2012	7,248.75	68	0	53.30
70000-005994	Vamey Rd (#105): Barnstead - 4" & Under Distribution Mains: Gates - PEU 7/15/12 - Cut In G.V.'S	07/01/2012	7,649.63	68	0	56.25
70000-006160.1	Locke Lake - Dam Site Road Area Survey	11/01/2012	1,562.17	68	0	11.49
70000-006161.1	Locke Lake - Dam Site Road Area Survey	11/01/2012	8,202.06	68	0	60.31
70000-006164.1	Dam Site Road Area Main Replacement	11/01/2012	142,101.24	68	0	1,044.86
Subtotal: 7331-101-001 (5)			166,763.87			1,226.20
Asset Type: Gates: 4" & Under						
Asset GL Acct #: 7331-250-001						
70000-005875	Bradford Lane, Barnstead: 3" Distribution Mains - Gates	02/01/2012	3,775.36	68	0	27.76

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70000-005876	Jackson Lane (#10), Barnstead: Distribution Mains - Gates, 1" Blow Off	02/01/2012	2,036.94	68	0	14.99
70000-005897	Dam Site, Danbury & Bradford, Barnstead: 4" Distribution Mains - Gates, 1	03/01/2012	8,629.77	68	0	63.43
70000-005898	Varney Rd. (#342), Barnstead: 4" Distribution Mains - Gates, 1	03/01/2012	8,531.17	68	0	82.73
70000-005911	Varney Rd., Barnstead: 4" Distribution Mains - Gates	04/01/2012	6,174.13	68	0	45.40
70000-006164.3	Dam Site Road Area Main Replacement	11/01/2012	5,850.00	68	0	43.01
Subtotal: 7331-250-001 (6)			34,986.37			257.33
Asset Type: Gates: 6" & Larger						
Asset GL Acct #: 7331-251-001						
70000-006164.4	Dam Site Road Area Main Replacement	11/01/2012	10,656.00	68	0	78.35
Subtotal: 7331-251-001 (1)			10,656.00			78.35
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
70000-005881	Ash St. (#2), Barnstead: 3/4" CT Service, 1	01/01/2012	3,507.57	50	0	35.08
70000-005888	Locke lake - North Dr. Main Replacement	02/01/2012	324.00	50	0	3.24
70000-005930	Locke lake - North Dr. Main Replacement - unsuitable materials excavation and disposal	05/01/2012	22,140.00	50	0	221.40
70000-005933	Locke lake - North Dr. Main Replacement - engineering	05/01/2012	2,009.21	50	0	20.09
70000-006163	Dam Site Road Area Main Replacement -	11/01/2012	59,006.40	50	0	590.06
70000-006237	Dam Site Road Area Main Replacement - service replacement colony drive	12/01/2012	2,494.06	50	0	24.94
Subtotal: 7333-200-001 (6)			89,481.24			894.61
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-006056	Windsor Way (#2): Barnstead - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	50	0	19.07
70000-006332	MILLSFIELD LN (#114): Barnstead - 1" Developer Installed Services - CIAC	12/01/2012	1,578.78	50	0	15.79
Subtotal: 7333-230-001 (2)			3,485.50			34.86
Subtotal: Barnstead (62)			676,173.68			6,149.83
Town or Department: Bow						
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-005897	White Rock: Replace Fire Pump VFD/Rebuild Pump Motor - 50hp Griswold Pump	07/01/2012	2,895.50	18	2	74.19
70000-005898	White Rock: Replace Fire Pump VFD/Rebuild Pump Motor - 50hp VFD	07/01/2012	3,061.91	18	2	84.27
Subtotal: 7311-210-001 (2)			5,957.41			158.46
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005872	Stone Sled (#14), Bow: 1 1/2" Developer Installed Services - Paid (1xrev)	02/01/2012	607.41	50	0	6.07
70000-006322	STONE SLED LN (#20): BOW - 1" Developer Installed Services - Paid	12/01/2012	509.67	50	0	5.10
Subtotal: 7333-250-001 (2)			1,117.08			11.17
Subtotal: Bow (4)			6,874.69			169.63
Town or Department: Chester						
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-005877	Shaker Heights Sampling Station, Chester: 3/4" CT Service, 1	02/01/2012	1,142.90	50	0	11.43
Subtotal: 7333-100-001 (1)			1,142.90			11.43
Subtotal: Chester (1)			1,142.90			11.43
Town or Department: Exeter						
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-005974	Forrest Ridge: New Well Pump #2 - 1 hp 230v 3 wire, with pipe & fittings and labor	06/01/2012	2,351.52	28	5	44.51
70000-005975	Forrest Ridge: New Well Pump #2 - hydro-frac well (w/labor)	06/01/2012	2,610.00	28	5	49.40
Subtotal: 7307-210-001 (2)			4,961.52			93.91
Subtotal: Exeter (2)			4,961.52			93.91
Town or Department: Litchfield						
Asset Type: Distribution Mains - Paving						
Asset GL Acct #: 7331-002-001						
70000-006251	Paige Rd. Main Replacement - paving	12/01/2012	1,836.02	15	0	61.20
Subtotal: 7331-002-001 (1)			1,836.02			61.20
Asset Type: Mains: 8" & Larger						
Asset GL Acct #: 7331-100-001						
70000-006243	Paige Rd. Main Replacement	12/01/2012	128.89	68	0	0.95
70000-006244	Paige Rd. Main Replacement	12/01/2012	170.09	68	0	1.25
70000-006245	Paige Rd. Main Replacement	12/01/2012	420.00	68	0	3.09
70000-006246	Paige Rd. Main Replacement	12/01/2012	3,087.42	68	0	22.70
70000-006247	Paige Rd. Main Replacement	12/01/2012	1,124.00	68	0	8.26
70000-006248	Paige Rd. Main Replacement - engineering	12/01/2012	22.50	68	0	0.17
70000-006249	Paige Rd. Main Replacement - engineering	12/01/2012	88.18	68	0	0.65
70000-006250	Paige Rd. Main Replacement - engineering	12/01/2012	88.18	68	0	0.65
70000-006252	Paige Rd. Main Replacement - engineering	12/01/2012	220.44	68	0	1.62
70000-006253	Paige Rd. Main Replacement	12/01/2012	30.00	68	0	0.22
70000-006254	Paige Rd.- Inter Company INVENTORY	12/01/2012	482.43	68	0	3.55
70000-006261	Paige Rd.- Inter Company TRUCK	12/01/2012	1,759.82	68	0	12.94

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70000-006262	Paige Rd.- Inter Company BACKHOE	12/01/2012	871.20	55	0	6.41
70000-006263	Paige Rd.- Inter Company COMPRESSOR	12/01/2012	113.60	68	0	0.84
70000-006264	Paige Rd.- Inter Company MISC EQUIP	12/01/2012	64.00	68	0	0.47
70000-006355	Paige Rd.- Inter Company LABOR	12/02/2012	6,500.51	68	0	47.80
70000-006356	Paige Rd.- Inter Company LABOR OH 03	12/02/2012	4,447.65	68	0	32.70
Subtotal: 7331-100-001 (17)			19,618.91			144.26
Asset Type: Gates: 4" & Under						
Asset GL Acct #: 7331-250-001						
70000-006255	Paige Rd.- Inter Company INVENTORY	12/01/2012	86.84	68	0	0.64
70000-006258	Paige Rd.- Inter Company LABOR	12/01/2012	184.94	68	0	1.36
70000-006265	Paige Rd.- Inter Company LABOR OH 02	12/01/2012	126.54	68	0	0.93
Subtotal: 7331-250-001 (3)			398.32			2.93
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-006029	Century Ln (#3): Litchfield - Peu Install New Service: M To S: 1 1/2"	08/01/2012	2,519.80	50	0	25.20
Subtotal: 7333-100-001 (1)			2,519.80			25.20
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
70000-006256	Paige Rd.- Inter Company INVENTORY	12/01/2012	1,052.69	50	0	10.53
70000-006257	Paige Rd.- Inter Company LABOR	12/01/2012	1,684.12	50	0	16.84
70000-006260	Paige Rd.- Inter Company TRUCK	12/01/2012	439.95	50	0	4.40
70000-006266	Paige Rd.- Inter Company LABOR 01	12/01/2012	1,152.27	50	0	11.52
70000-006288	Paige Rd.- Inter Company backhoe01	12/01/2012	217.80	50	0	2.18
70000-006269	Paige Rd.- Inter Company miscd1	12/01/2012	16.00	50	0	0.16
70000-006270	Paige Rd.- Inter Company compressor01	12/01/2012	26.40	50	0	0.26
Subtotal: 7333-200-001 (7)			4,591.23			45.91
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-005917	Watts Landing (#27): Litchfield: Developer Installed Services - CIAC	04/01/2012	1,906.72	50	0	19.07
70000-005941	Fellon Dr. (#20): Litchfield - 1" Developer Installed Services - CIAC	05/01/2012	1,906.72	50	0	19.07
70000-006021	Page Road (#13): Litchfield - 1.5" Developer Installed Services - CIAC	08/01/2012	2,047.53	50	0	20.48
70000-006044	Hemlock Court (#3): Litchfield - 1.5" Developer Installed Services - CIAC	09/01/2012	2,047.53	50	0	20.48
70000-006076	Candleridge Circle (#1): Litchfield - 1" Developer Installed Services - CIAC	10/01/2012	1,906.72	50	0	19.07
70000-006324	MOOSE HOLLOW RD (#12): Litchfield - 1" Developer Installed Services - CIAC	12/01/2012	1,578.78	50	0	15.79
Subtotal: 7333-230-001 (6)			11,394.00			113.94
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005873	Jamesway (#26): Litchfield: 1" Developer Installed Services - Paid (1xrev)	02/01/2012	547.65	50	0	5.48
70000-005939	Jamesway (#17): Litchfield - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	547.65	50	0	5.48
70000-005940	Jamesway (#29): Litchfield - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	547.65	50	0	5.48
70000-005999	Jamesway (#32): Litchfield - 1" Developer Installed Services - Paid (1xrev)	07/01/2012	547.65	50	0	5.48
70000-006024	Heron Drive (#9): Litchfield - 1" Developer Installed Services - Paid	08/01/2012	816.74	50	0	8.17
70000-006025	Jamesway (#35): Litchfield - 1" Developer Installed Services - Paid	08/01/2012	547.65	50	0	5.48
70000-006058	Jamesway (#25): Litchfield - 1" Developer Installed Services - Paid	09/01/2012	547.65	50	0	5.48
70000-006059	Jamesway (#35): Litchfield - 1" Developer Installed Services - Paid	09/01/2012	547.65	50	0	5.48
70000-006172	Jamesway (#33): Litchfield - 1" Developer Installed Services - Paid	11/01/2012	547.65	50	0	5.48
Subtotal: 7333-250-001 (9)			5,197.94			51.98
Subtotal: Litchfield (44)			45,558.22			445.42
Town or Department: Londonderry						
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-005924	Havest Village: Well #3, Replace Well Pump - 15 MPM 1 hp submersible pump and motor	04/01/2012	2,545.42	26	5	48.18
70000-005925	Avery: Replace Well Pump #2 - Goulds 1 hp pump & misc. parts for assembly	04/01/2012	1,694.34	26	5	32.07
Subtotal: 7307-210-001 (2)			4,239.76			80.25
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-006026	Litchfield Rd. (#190): Londonderry - Peu Install New Service: M To S: 1"	08/01/2012	2,381.02	50	0	23.81
70000-006070	Litchfield Rd. (#190): Londonderry - Peu Install New Service: M To S: 1" Police Detail Charges Onl	10/01/2012	499.80	50	0	5.00
70000-006154	Mammoth Rd. (#373): Londonderry - Install New Service: M To S: 1"	11/01/2012	5,842.57	50	0	58.43
70000-006155	Summer Ln. (#9): Londonderry - Install New Service: M To S: 1"	11/01/2012	1,227.08	50	0	12.27
Subtotal: 7333-100-001 (4)			9,950.47			99.50
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-005851	Sherwood Dr. (#3): Londonderry - 1" Developer Installed Services - CIAC	01/01/2012	1,578.78	50	0	15.79
70000-006000	Davenport (#2): Londonderry - 1" Developer Installed Services - CIAC	07/01/2012	1,906.72	50	0	19.07
70000-006001	Neavins Dr. (#19): Londonderry - 1" Developer Installed Services - CIAC	07/01/2012	1,906.72	50	0	19.07
70000-006003	Jake Rd. (#7): Londonderry - 1" Developer Installed Services - CIAC	07/01/2012	1,906.72	50	0	19.07
70000-006011	Morrison Dr. (#45): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	50	0	19.07
70000-006013	Morrison Dr. (#47): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	50	0	19.07
70000-006015	Morrison Dr. (#28): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	50	0	19.07
70000-006017	Morrison Dr. (#67): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	50	0	19.07

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70000-006019	Litchfield Road (#190): Londonderry - 1" Developer Installed Services - CIAC	08/01/2012	1,906.72	50	0	19.07
70000-006046	Morrison Dr (#47): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	50	0	19.07
70000-006048	Nevins Drive (#28): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	50	0	19.07
70000-006050	Nevins Drive (#30): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	50	0	19.07
70000-006052	Morrison Dr (#20): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	50	0	19.07
70000-006054	Morrison Dr (#67): Londonderry - 1" Developer Installed Services - CIAC	09/01/2012	1,906.72	50	0	19.07
70000-006168	Davenport Dr (#4): Londonderry - 1.5" Developer Installed Services - CIAC	11/01/2012	2,047.53	50	0	20.48
70000-006168	Davenport Dr (#6): Londonderry - 1.5" Developer Installed Services - CIAC	11/01/2012	2,047.53	50	0	20.48
70000-006170	Jake Rd (#3): Londonderry - 1" Developer Installed Services - CIAC	11/01/2012	1,906.72	50	0	19.07
70000-006326	DAVENPORT DR (#3): Londonderry - 1" Developer Installed Services - CIAC	12/01/2012	1,578.78	50	0	15.79
70000-006328	PASTOR DR (#1): Londonderry - 1.5" Developer Installed Services - CIAC	12/01/2012	1,670.92	50	0	16.71
Subtotal: 7333-230-001 (21)			35,617.62			356.18
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005850	Sugar Plum Lane (#6), Londonderry - 1" Developer Installed Services - Paid (1xrev)	01/01/2012	396.57	50	0	3.97
70000-005912	Morrison Dr. (#65), Londonderry: Developer Installed Services - Paid (1xrev)	04/01/2012	396.57	50	0	3.97
70000-005913	Morrison Dr. (#16), Londonderry: Developer Installed Services - Paid (1xrev)	04/01/2012	396.57	50	0	3.97
70000-005976	Morrison Dr. (#41), Londonderry: 1" Developer Installed Services - Paid (1rev)	06/01/2012	396.57	50	0	3.97
70000-005978	Davenport Dr (#7), Londonderry: 1" Developer Installed Services - Paid (1rev)	06/01/2012	396.57	50	0	3.97
70000-005979	Morrison Dr. (#39), Londonderry: 1" Developer Installed Services - Paid (1rev)	06/01/2012	396.57	50	0	3.97
Subtotal: 7333-250-001 (6)			2,379.42			23.79
Subtotal: Londonderry (33)			52,187.27			559.72
Town or Department: Middleton						
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-006007	Sunrise Estates Pump Control Panel - panel & pressure transducer	08/01/2012	7,060.50	18	2	194.33
70000-006177	Sunrise Estates Pump Control Panel-Replaced well 1 starter	12/01/2012	883.66	18	2	24.32
70000-006342	Sunrise Estates Pump Control Panel-Replaced well 1 starter	12/01/2012	5,362.02	18	2	147.58
Subtotal: 7311-210-001 (3)			13,306.18			366.23
Asset Type: Mains: 4" & Under						
Asset GL Acct #: 7331-101-001						
70000-005857	Sunrise Water Main Replacement - misc. parts	01/01/2012	52.79	68	0	0.39
70000-005858	Sunrise Water Main Replacement - interco labor, truck & loh	01/01/2012	241.19	68	0	1.77
70000-005859	Sunrise Water Main Replacement - engineering	01/01/2012	3,625.52	68	0	26.68
70000-005889	Sunrise Water Main Replacement - engineering	02/01/2012	1,332.23	68	0	9.80
70000-005884	Sunrise Water Main Replacement - engineering	03/02/2012	823.75	68	0	6.79
70000-005922	Sunrise Water Main Replacement - engineering	04/01/2012	999.51	68	0	7.35
70000-005934	Sunrise Water Main Replacement - engineering	05/01/2012	729.97	68	0	5.37
70000-005966	Sunrise Water Main Replacement - engineering	06/01/2012	575.35	68	0	4.23
70000-005967	Sunrise Water Main Replacement - 8" bank run	06/01/2012	1,350.00	68	0	9.93
70000-005968	Sunrise Water Main Replacement - 6" crushed gravel	06/01/2012	1,350.00	68	0	9.93
70000-005969	Sunrise Water Main Replacement - pump station improvements	06/01/2012	8,746.00	68	0	64.32
70000-006156	Sunrise Water Main Replacement - engineering	11/01/2012	264.53	68	0	1.95
Subtotal: 7331-101-001 (12)			20,192.84			148.48
Subtotal: Middleton (15)			33,499.02			514.70
Town or Department: North Conway						
Asset Type: Easements						
Asset GL Acct #: 7303-240-001						
70000-005961	Birch Hill Easement (easement portion from land and property held for future sale)	06/01/2012	12,419.01	0	0	-
70000-005984	West Side Rd. (lot 231-106), N. Conway - Easement Plan	06/01/2012	242.80	0	0	-
Subtotal: 7303-240-001 (2)			12,661.81			-
Asset Type: Meters						
Asset GL Acct #: 7334-000-001						
70000-006226	Install Meter Pit 65 Charleton Way Birch Hill	12/01/2012	3,549.70	23	10	74.47
70000-006227	Install Meter Pit 65 Charleton Way Birch Hill - Labor, LOH, Truck and inventory	12/01/2012	972.21	23	10	20.40
70000-006229	Install Meter Pit 65 Charleton Way Birch Hill - 5/8" meter	12/01/2012	106.68	23	10	2.24
Subtotal: 7334-000-001 (3)			4,628.59			97.10
Asset Type: Radios for Metering Equipment						
Asset GL Acct #: 7334-100-001						
70000-006228	Install Meter Pit 65 Charleton Way Birch Hill - neptune radio - R900 pit MIU assembly	12/01/2012	125.23	23	10	2.63
Subtotal: 7334-100-001 (1)			125.23			2.63
Asset Type: Communication Equipment						
Asset GL Acct #: 7346-000-001						
70000-006230	Birch Hill Metering Vault - MTU panel at office & RTU panels SCADA, chlorine & pump station	12/01/2012	32,900.00	9	0	1,827.78
70000-006231	Birch Hill Metering Vault - Inventory	12/01/2012	271.06	9	0	15.06
Subtotal: 7346-000-001 (2)			33,171.06			1,842.84
Subtotal: North Conway (8)			50,586.79			1,942.57
Town or Department: Pelham						
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						

Pennichuck East Utility, Inc.
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Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
70000-006009	Gage Hill: Replace Well Pump #1 - 2hp20 gpm3 wire pump, 2 HP1 HP motor, control box, fittings, labor	08/01/2012	2,750.40	26	5	52.06
Subtotal: 7307-210-001 (1)			2,750.40			52.06
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-005973	Meadowview Pump Re-build - Overhaul 15hp 3500 215JM 3/60 w/ Griswold Pump	08/01/2012	1,995.00	18	2	54.91
Subtotal: 7311-210-001 (1)			1,995.00			54.91
Asset Type: Water Treatment Equipment						
Asset GL Acct #: 7320-200-001						
70000-006204	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	12,546.14	13	8	459.01
70000-006235	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	268.22	13	8	9.81
70000-006339	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	16,423.91	13	8	600.87
Subtotal: 7320-200-001 (3)			29,238.27			1,069.69
Asset Type: Distribution Mains - Paving						
Asset GL Acct #: 7331-002-001						
70000-006091	Sawmill Main Replacement - paving	10/01/2012	198,656.48	68	0	1,460.71
Subtotal: 7331-002-001 (1)			198,656.48			1,460.71
Asset Type: Mains: 6" & Larger						
Asset GL Acct #: 7331-100-001						
70000-006090	Sawmill Main Replacement - gas pipeline easement	10/01/2012	1,350.00	68	0	9.93
70000-006093	Sawmill Main Replacement - engineering	10/01/2012	11,189.89	68	0	82.28
70000-006095	Sawmill Main Replacement - labor	10/01/2012	2,448.80	68	0	18.01
70000-006096	Sawmill Main Replacement - labor oh	10/01/2012	1,675.47	68	0	12.32
70000-006099	Sawmill Main Replacement - truck	10/01/2012	919.43	68	0	6.76
70000-006102	Sawmill Main Replacement - 1" misc fittings and adapters	10/01/2012	377.66	68	0	2.78
70000-006103	Sawmill Main Replacement	10/01/2012	1,127.63	68	0	8.29
70000-006111	Sawmill Main Replacement - mobilization	10/01/2012	8,899.83	68	0	65.44
70000-006112	Sawmill Main Replacement - traffic detail	10/01/2012	23,110.76	68	0	169.93
70000-006114	Sawmill Main Replacement - gravel	10/01/2012	41,181.99	68	0	302.81
70000-006118	Sawmill Main Replacement - 2" diameter air	10/01/2012	2,041.73	68	0	15.01
70000-006118	Sawmill Main Replacement - trench rock exc. & dispose	10/01/2012	3,483.50	68	0	25.61
70000-006120	Sawmill Main Replacement - SWPPP & SWPPP prevention plan	10/01/2012	3,141.12	68	0	23.10
70000-006121	Sawmill Main Replacement - change order	10/01/2012	8,374.63	68	0	61.58
70000-006123	Sawmill Main Replacement - loam & seed	10/01/2012	4,844.65	68	0	35.62
70000-006126	Sawmill Main Replacement - 8" PVC, 2276'	10/01/2012	45,181.89	68	0	332.22
70000-006127	Sawmill Main Replacement - 14" HDPE sleeve 130'	10/01/2012	15,600.00	68	0	114.71
70000-006128	Sawmill Main Replacement - 8" HDPE 140'	10/01/2012	4,200.00	68	0	30.88
70000-006129	Sawmill Main Replacement - 8" mechanical joint	10/01/2012	5,600.00	68	0	41.18
70000-006130	Sawmill Main Replacement - 8" DI	10/01/2012	4,000.00	68	0	29.41
70000-006134	Sawmill Main Replacement - land survey	10/01/2012	2,975.85	68	0	21.88
70000-006138	Survey - Sawmill Main Replacement - engineering	10/01/2012	1,121.34	68	0	8.25
70000-006139	Survey - Sawmill Main Replacement - land services	10/01/2012	982.65	68	0	7.23
70000-006140	Survey - Sawmill Main Replacement drilling	10/01/2012	869.30	68	0	6.39
70000-006141	Survey - Sawmill Main Replacement - labor	10/01/2012	156.86	68	0	1.15
70000-006144	Survey - Sawmill Main Replacement - labor oh	10/01/2012	107.33	68	0	0.79
70000-006145	Survey - Sawmill Main Replacement - truck	10/01/2012	178.57	68	0	1.31
70000-006159	Sawmill Main Replacement - engineering	11/01/2012	368.81	68	0	2.70
Subtotal: 7331-100-001 (28)			195,507.69			1,437.58
Asset Type: Mains: 4" & Under						
Asset GL Acct #: 7331-101-001						
70000-006092	Sawmill Main Replacement - engineering	10/01/2012	10,184.48	68	0	74.89
70000-006094	Sawmill Main Replacement - labor	10/01/2012	2,228.77	68	0	16.39
70000-006097	Sawmill Main Replacement - labor oh	10/01/2012	1,524.92	68	0	11.21
70000-006098	Sawmill Main Replacement - truck	10/01/2012	836.82	68	0	6.15
70000-006101	Sawmill Main Replacement - 1" misc fittings and adapters	10/01/2012	343.73	68	0	2.53
70000-006104	Sawmill Main Replacement	10/01/2012	1,015.57	68	0	7.47
70000-006106	Sawmill Main Replacement	10/01/2012	10.72	68	0	0.08
70000-006107	Sawmill Main Replacement - mobilization	10/01/2012	8,100.17	68	0	59.56
70000-006108	Sawmill Main Replacement - 2" diameter air	10/01/2012	1,858.27	68	0	13.66
70000-006110	Sawmill Main Replacement - 4" mechanical joint	10/01/2012	1,500.00	68	0	11.03
70000-006113	Sawmill Main Replacement - gravel	10/01/2012	37,481.76	68	0	275.60
70000-006115	Sawmill Main Replacement - traffic detail	10/01/2012	21,034.24	68	0	154.66
70000-006117	Sawmill Main Replacement - trench rock exc. & dispose	10/01/2012	3,710.50	68	0	27.28
70000-006119	Sawmill Main Replacement - SWPPP & SWPPP prevention plan	10/01/2012	2,859.88	68	0	21.02
70000-006122	Sawmill Main Replacement - loam & seed	10/01/2012	4,409.35	68	0	32.42
70000-006124	Sawmill Main Replacement - change order	10/01/2012	6,180.99	68	0	45.30
70000-006125	Sawmill Main Replacement - 4" PVC, 2071.5'	10/01/2012	32,387.01	68	0	238.14
70000-006131	Sawmill Main Replacement - 4" DI	10/01/2012	750.00	68	0	5.51
70000-006132	Sawmill Main Replacement	10/01/2012	921.18	68	0	6.77
70000-006133	Sawmill Main Replacement - land survey	10/01/2012	2,708.47	68	0	19.92
70000-006135	Survey - Sawmill Main Replacement - engineering	10/01/2012	1,020.59	68	0	7.50
70000-006137	Survey - Sawmill Main Replacement - land services	10/01/2012	894.35	68	0	6.58
70000-006138	Survey - Sawmill Main Replacement - drilling	10/01/2012	791.20	68	0	5.82
70000-006142	Survey - Sawmill Main Replacement - labor	10/01/2012	142.77	68	0	1.05
70000-006143	Survey - Sawmill Main Replacement - labor oh	10/01/2012	97.68	68	0	0.72

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70000-006146	Survey - Sawmill Main Replacement - truck	10/01/2012	162.53	68	0	1.20
70000-006158	Sawmill Main Replacement	11/01/2012	333.85	68	0	2.45
70000-006236	Sawmill Main Replacement - engineering	12/01/2012	155.41	68	0	1.14
Subtotal: 7331-101-001 (28)			143,824.21			1,056.06
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
70000-006031	Sawmill Rd (#1); Pelham - Peu Install Renewed Service: M To S: 1" 08/22 - Renew M To S @ 1 Sawmill	08/01/2012	1,152.81	50	0	11.53
70000-006100	Sawmill Main Replacement - 3/4" CT, misc fittings and adapters	10/01/2012	311.84	50	0	3.12
70000-006109	Sawmill Main Replacement - 1" service saddle (41), curb stop (41) & CTS HDPE (1127)	10/01/2012	53,679.60	50	0	536.80
Subtotal: 7333-200-001 (3)			55,144.25			551.44
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-005874	Windham Rd. (#4), Pelham: 1" Developer Installed Services - CIAC	02/01/2012	1,578.78	50	0	15.79
70000-006002	Windham Rd. (#33), Pelham - 1 1/2" Developer Installed Services - CIAC	07/01/2012	2,047.53	50	0	20.46
Subtotal: 7333-230-001 (2)			3,626.31			36.26
Asset Type: Hydrants						
Asset GL Acct #: 7335-000-001						
70000-006105	Sawmill Main Replacement - hydrant assembly (5)	10/01/2012	20,025.00	68	0	147.24
Subtotal: 7335-000-001 (1)			20,025.00			147.24
Subtotal: Pelham (68)			650,567.61			5,865.93
Town or Department: Pennichuck East						
Asset Type: Source of Supply Structures						
Asset GL Acct #: 7304-100-001						
70000-006232	Paint Storage Tanks at Airstrip Pump Station, Pittsfield- 18,0000Gallon G.S.T	12/01/2012	89,650.00	38	2	1,174.45
70000-006233	Paint Storage Tanks at Airstrip Pump Station, Pittsfield- labor, labor oh & truck	12/01/2012	303.79	38	2	3.98
Subtotal: 7304-100-001 (2)			89,953.79			1,178.43
Asset Type: Mains: 6" & Larger						
Asset GL Acct #: 7331-100-001						
70000-005952	Reclass dump truck cost on 8" mains	05/01/2012	(145.00)	68	0	(1.07)
Subtotal: 7331-100-001 (1)			(145.00)			(1.07)
Asset Type: Distribution Mains						
Asset GL Acct #: 7331-200-001						
70000-005953	Reclass dump truck cost on mains	05/01/2012	(77.50)	68	0	(0.57)
Subtotal: 7331-200-001 (1)			(77.50)			(0.57)
Asset Type: Gates: 4" & Under						
Asset GL Acct #: 7331-250-001						
70000-005954	Reclass dump truck cost on 4" gates	05/01/2012	(2,634.99)	68	0	(19.37)
Subtotal: 7331-250-001 (1)			(2,634.99)			(19.37)
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-005955	Reclass dump truck cost on services	05/01/2012	(77.50)	50	0	(0.78)
70000-006165	New Service	11/01/2012	101.95	50	0	1.02
Subtotal: 7333-100-001 (3)			24.45			0.24
Asset Type: Renewed Services						
Asset GL Acct #: 7333-200-001						
70000-005956	Reclass dump truck cost on renewed services	05/01/2012	(706.87)	50	0	(7.07)
Subtotal: 7333-200-001 (1)			(706.87)			(7.07)
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-006036	Dev Installed Service - reclass get back from susan	08/01/2012	450.00	50	0	4.50
Subtotal: 7333-250-001 (1)			450.00			4.50
Asset Type: Meters						
Asset GL Acct #: 7334-000-001						
70000-005863	5/8" Meters: PEU, 8 renewed	01/01/2012	1,065.15	23	10	22.35
70000-005864	5/8" Meters: PEU, 2 new	01/01/2012	323.86	23	10	6.79
70000-005878.1	5/8" Meters: PEU, 1 new	02/01/2012	188.96	23	10	3.96
70000-005878.2	5/8" Meters: PEU, 1 new	02/01/2012	188.96	23	10	3.96
70000-005878.3	5/8" Meters: PEU, 1 new	02/01/2012	188.96	23	10	3.96
70000-005878.4	5/8" Meters: PEU, 1 new	02/01/2012	188.96	23	10	3.96
70000-005879	5/8" Meters: PEU, 10 renewed	02/01/2012	1,472.28	23	10	30.89
70000-005902	5/8" Meter: PEU, 6 new	03/01/2012	1,050.21	23	10	22.03
70000-005903	5/8" Meter: PEU, 6 renewed	03/01/2012	727.83	23	10	15.27
70000-005918	5/8" Meters: PEU, 9 new	04/01/2012	1,375.62	23	10	28.86
70000-005919	5/8" Meters: PEU, 3 renewed	04/01/2012	365.23	23	10	7.66
70000-005945	5/8" Meters: PEU, 1 renewed	05/01/2012	231.96	23	10	4.87
70000-005946	5/8" Meters: PEU, 7 renewed	05/01/2012	694.51	23	10	14.57
70000-005947	5/8" Meters: PEU, 6 new	05/01/2012	863.64	23	10	20.22
70000-005948	1" Meters: PEU, 1 new	05/01/2012	151.60	23	10	3.18

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70000-005949	1 1/2" Meters: PEU, 1 new	05/01/2012	482.61	23	10	10.12
70000-005963	Peu Install New Meter: 5/8"	06/01/2012	727.55	23	10	15.26
70000-005964	Install New Meter: 1"	06/01/2012	244.71	23	10	5.13
70000-005965	Peu New Meter Exchanges - 5/8"	06/01/2012	182.37	23	10	3.83
70000-005987	5/8" New Meter Exchanges - 13	07/01/2012	1,844.75	23	10	38.70
70000-005989	5/8" Install New Meter, 3	07/01/2012	481.33	23	10	10.10
70000-005991	5/8" Install New Meter, 2	07/01/2012	274.55	23	10	5.76
70000-006027	Install New Meter: 5/8"	08/01/2012	2,018.43	23	10	42.34
70000-006030	New Meter Exchanges - 5/8"	08/01/2012	345.76	23	10	7.25
70000-006042	Install New Meter: 5/8"	09/01/2012	1,456.10	23	10	30.55
70000-006043	New Meter Exchanges - 5/8"	09/01/2012	1,845.97	23	10	38.73
70000-006062	New Meter Exchanges - 5/8"	10/01/2012	874.70	23	10	18.35
70000-006063	New Meter Exchanges - 3/4"	10/01/2012	239.06	23	10	5.02
70000-006084	Install New Meter: 5/8"	10/01/2012	353.78	23	10	7.42
70000-006065	Install New Meter: 3/4"	10/01/2012	412.70	23	10	8.86
70000-006066	Install New Meter: 1"	10/01/2012	268.45	23	10	5.63
70000-006067	New Meter Exchanges - 1 1/2"	10/01/2012	431.85	23	10	9.06
70000-006148	PEU New Meter Exchanges - 5/8"	11/01/2012	251.17	23	10	5.27
70000-006149	PEU New Meter Exchanges - 5/8"	11/01/2012	772.23	23	10	16.20
70000-006150	PEU Install New Meter: 5/8"	11/01/2012	590.38	23	10	12.39
70000-006151	PEU Install New Meter: 2"	11/01/2012	602.07	23	10	12.63
70000-006219	PEU Install New Meter: 5/8"	12/01/2012	487.92	23	10	9.82
70000-006220	PEU New Meter Exchanges - 5/8"	12/01/2012	1,164.48	23	10	24.43
70000-006221	PEU New Meter Exchanges - 1"	12/01/2012	2,924.35	23	10	61.35
70000-006222	PEU New Meter Exchanges - 1 1/2"	12/01/2012	1,005.13	23	10	21.09
Subtotal: 7334-000-001 (22)			29,440.15			617.83
Asset Type: Radios for Metering Equipment						
Asset GL Acct #: 7334-100-001						
70000-005865	Neptune Radio Replacements: PEU, 4	01/01/2012	587.87	23	10	12.33
70000-005880	Neptune Radio Replacements: PEU, 9	02/01/2012	946.37	23	10	19.85
70000-005905	Neptune Radio Replacements: PEU, 8	03/01/2012	894.30	23	10	18.76
70000-005920	Neptune Radio Replacements: PEU, 10	04/01/2012	982.68	23	10	20.62
70000-005944	Neptune Replacements: PEU, 9	05/01/2012	934.04	23	10	19.60
70000-005982	Peu Neptune Radio Replacements	06/01/2012	919.87	23	10	19.30
70000-005990	PEU Neptune Radio Replacements	07/01/2012	327.55	23	10	6.87
70000-005992	PEU Neptune Radio Replacements	07/01/2012	610.58	23	10	12.61
70000-006028	Neptune Radio Replacements	08/01/2012	1,629.91	23	10	34.19
70000-006041	Neptune Radio Replacements	09/01/2012	1,244.61	23	10	26.11
70000-006068	Neptune Radio Replacements	10/01/2012	699.94	23	10	14.68
70000-006152	PEU Neptune Radio Replacements	11/01/2012	532.58	23	10	11.17
70000-006223	PEU Neptune Radio Replacements	12/01/2012	709.82	23	10	14.89
Subtotal: 7334-100-001 (8)			11,020.12			231.19
Subtotal: Pennichuck East (40)			127,324.15			2,003.92
Town or Department: Raymond						
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-006008	Clearwater Est.: Replace Booster #1 - Baldor 5hp 3600 Motor & Flint & Walling Pump	08/01/2012	3,231.88	18	2	88.95
Subtotal: 7311-210-001 (1)			3,231.88			88.95
Subtotal: Raymond (1)			3,231.88			88.95
Town or Department: Tilton						
Asset Type: Booster Stations						
Asset GL Acct #: 7304-550-001						
70000-006214	Northern Shores Station Improvements - labor, loh & truck	12/01/2012	1,212.74	37	2	16.31
Subtotal: 7304-550-001 (1)			1,212.74			16.31
Asset Type: Power Generation Equipment						
Asset GL Acct #: 7310-000-001						
70000-006208	Northern Shores Station Improvements - 20KW Kohler Generator	12/01/2012	4,750.20	22	0	107.96
70000-006209	Northern Shores Station Improvements - 100amp, 240 volt, w/out load center, Nema1	12/01/2012	571.37	22	0	12.99
70000-006210	Northern Shores Station Improvements - generator bolted down, tank pad & trenches ready, wired/piped	12/01/2012	8,958.01	22	0	203.59
70000-006213	Northern Shores Station Improvements - labor, loh & truck	12/01/2012	405.88	22	0	9.22
70000-006215	Northern Shores Station Improvements - engineering	12/01/2012	352.94	22	0	8.02
70000-006344	Northern Shores Station Improvements - generator bolted down, tank pad & trenches ready, wired/piped	12/01/2012	1,200.00	22	0	27.27
Subtotal: 7310-000-001 (6)			16,238.40			369.05
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-006206	Northern Shores Well Pump Replacement - 15 GPM 3/4 hp pump	12/01/2012	1,546.56	18	2	42.57
70000-006341	Northern Shores Well Pump Replacement - labor, loh & truck	12/01/2012	317.01	18	2	8.73
70000-006345	Northern Shores Station Improvements - pumping equipment	12/01/2012	2,651.33	18	2	72.97
Subtotal: 7311-210-001 (3)			4,514.90			124.28
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-006069	Cardigan Ct (#54): Tilton - Peu Install New Service: M To S: 1"	10/01/2012	3,022.14	50	0	30.22

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Subtotal: 7333-100-001 (1)			3,022.14			30.22
Asset Type: Developer Installed Services - CIAC						
Asset GL Acct #: 7333-230-001						
70000-006330	DUBLIN DR (#26): Tilton - 1.5" Developer Installed Services - CIAC	12/01/2012	1,670.92	50	0	16.71
Subtotal: 7333-230-001 (1)			1,670.92			16.71
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005900	Cardigan Ct. (#9, lot 1), Tilton: 1" Developer Installed Services - Paid (1xrev)	03/01/2012	450.00	50	0	4.50
70000-005901	Cardigan Ct. (#9, lot 2), Tilton: 1" Developer Installed Services - Paid (1xrev)	03/01/2012	450.00	50	0	4.50
70000-005914	Cardigan Ct. (#9, lot 1), Tilton: Developer Installed Services - Paid (1xrev)	04/01/2012	450.00	50	0	4.50
70000-005915	Cardigan Ct. (#9, lot 2), Tilton: Developer Installed Services - Paid (1xrev)	04/01/2012	450.00	50	0	4.50
70000-005937	Cardigan Ct. (#9), Tilton - 1 Developer Installed Services - Paid (1xrev)	05/01/2012	450.00	50	0	4.50
70000-006323	Cardigan Court (#9): Tilton - 1" Developer Installed Services - Paid	12/01/2012	450.00	50	0	4.50
Subtotal: 7333-250-001 (6)			2,700.00			27.00
Subtotal: Tilton (18)			29,359.10			583.56
Town or Department: Windham						
Asset Type: Intangible Asset						
Asset GL Acct #: 7301-000-001						
70000-005909	Sheffield Rd, Windham Org. Exp	03/01/2012	1,000.00	20	0	25.00
Subtotal: 7301-000-001 (1)			1,000.00			25.00
Asset Type: Source of Supply Structures						
Asset GL Acct #: 7304-100-001						
70000-005972	Fletcher's Corner: Install Perimeter Fence	06/01/2012	4,437.00	38	2	58.13
Subtotal: 7304-100-001 (1)			4,437.00			58.13
Asset Type: Well Pump & Piping						
Asset GL Acct #: 7307-210-001						
70000-006010	Lamplighter Well Pump #2 - 2hp 1ph motor (15gpm)	08/01/2012	5,516.64	26	5	104.42
Subtotal: 7307-210-001 (1)			5,516.64			104.42
Asset Type: Electric Pumping Equipment						
Asset GL Acct #: 7311-200-001						
70000-005923	Fletcher's Corner: Replace VFD Drives at Well #s 1&2	04/01/2012	1,755.44	18	2	48.31
Subtotal: 7311-200-001 (1)			1,755.44			48.31
Asset Type: Electric Pumping Equip - Pumps						
Asset GL Acct #: 7311-210-001						
70000-005966	Hardwood Rebuild Booster #1 - Marathon 20hp 3600 230/460 3/60 42.9/21.5 amps burkes pump cat	07/01/2012	2,166.85	18	2	59.84
70000-006073	Hardwood Rebuild Booster Pump #3 - 1.5 hp 3 Ph 3-wire 460 V motor	10/01/2012	2,199.85	18	2	60.55
70000-006074	Hardwood Rebuild Booster Pump #4 - 10 GPM 2 hp pump end, 2hp 3phase 460 volt motor	10/01/2012	3,522.82	18	2	96.96
Subtotal: 7311-210-001 (3)			7,889.52			217.14
Asset Type: Purification System Equipment						
Asset GL Acct #: 7320-000-001						
70000-006076	Castle Reach DBP Treatment - misc parts - sand, 2" cis plastic tubing	10/01/2012	1,232.02	13	8	45.07
70000-006079	Castle Reach DBP Treatment - misc parts - 4" DI retainer, iron caps, adapter 2" copper union & inser	10/01/2012	271.48	13	8	9.93
70000-006080	Castle Reach DBP Treatment - labor	10/01/2012	2,746.53	13	8	100.48
70000-006081	Castle Reach DBP Treatment - labor oh	10/01/2012	1,879.17	13	8	68.75
70000-006082	Castle Reach DBP Treatment - truck, dump truck, backhoe	10/01/2012	1,845.38	13	8	67.51
70000-006083	Castle Reach DBP Treatment - THM Evaluation	10/01/2012	7,648.32	13	8	279.82
70000-006085	Castle Reach: Install New Treatment Systems - labor	10/01/2012	7,096.32	13	8	259.62
70000-006086	Castle Reach: Install New Treatment Systems - labor oh	10/01/2012	4,856.30	13	8	177.63
70000-006087	Castle Reach: Install New Treatment Systems - truck	10/01/2012	2,423.75	13	8	88.67
70000-006088	Castle Reach: Install New Treatment Systems - 101RI-CF-SVO W/2850 Control	10/01/2012	9,589.00	13	8	350.82
70000-006089	Castle Reach: Install New Treatment Systems	10/01/2012	2,928.01	13	8	107.12
Subtotal: 7320-000-001 (11)			42,515.28			1,555.44
Asset Type: Water Treatment Equipment						
Asset GL Acct #: 7320-200-001						
70000-005853	Spruce Pond Treatment - Installation of 8,000 gallon Brine Tank	01/01/2012	7,935.73	13	8	290.33
Subtotal: 7320-200-001 (1)			7,935.73			290.33
Asset Type: Water Treatment Equipment - Filter Media						
Asset GL Acct #: 7320-310-001						
70000-006084	Castle Reach: Install New Treatment Systems - MTM media	10/01/2012	1,386.29	13	8	50.72
Subtotal: 7320-310-001 (1)			1,386.29			50.72
Asset Type: Services						
Asset GL Acct #: 7333-100-001						
70000-005860	Hickory Lane, Windham: 3/4" CT Service, 1	01/01/2012	2,262.72	50	0	22.63
70000-006153	Misty Meadows (#): Windham - Install New Service: M To S: 1" 11/02 - Install Sampling Statio	11/01/2012	2,104.74	50	0	21.05
70000-006224	Hidden Valley (#): Windham - Peu Install New Service: M To S: 1" 12/6 - Install Sampling Station	12/01/2012	2,129.69	50	0	21.30
Subtotal: 7333-100-001 (3)			6,497.15			64.97
Asset Type: Renewed Services						

Pennichuck East Utility, Inc.
Asset Acquisitions
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed in Service	Book Cost	Years	Months	Half Yr Dep
Asset GL Acct #: 7333-200-001						
70000-005852	Robinhood Rd. (#16), Windham: 3/4" CT Service, 1	01/01/2012	1,965.29	50	0	19.65
70000-005899	Hickory Lane (#57), Windham: 1" CT Service, 1	03/01/2012	1,377.25	50	0	13.77
Subtotal: 7333-200-001 (2)			3,342.54			33.43
Asset Type: Developer Installed Services - Paid						
Asset GL Acct #: 7333-250-001						
70000-005849	Misty Meadow Rd. (#28), Windham - 1" Developer Installed Services - Paid (1xrev)	01/01/2012	396.57	50	0	3.97
70000-005916	Stillwater Rd. (#3), Windham: Developer Installed Services - Paid (1xrev)	04/01/2012	396.57	50	0	3.97
70000-005936	Misty Meadow Rd. (#30), Windham - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	396.57	50	0	3.97
70000-005938	Harvest Dr. (#27), Windham - 1" Developer Installed Services - Paid (1xrev)	05/01/2012	396.57	50	0	3.97
70000-005977	Misty Meadow Rd. (#24), Windham: 1" Developer Installed Services - Paid (1xrev)	06/01/2012	396.57	50	0	3.97
70000-006023	Misty Meadow Road (#26), Windham - 1" Developer Installed Services - Paid	08/01/2012	396.57	50	0	3.97
70000-006075	Stillwater Rd (#1), Windham - 1" Developer Installed Services - Paid	10/01/2012	396.57	50	0	3.97
70000-006319	Harvest Rd (#24): Windham - 1.5" Developer Installed Services - Paid	12/01/2012	396.57	50	0	3.97
70000-006320	Harvest Rd (#34): Windham - 1" Developer Installed Services - Paid	12/01/2012	396.57	50	0	3.97
70000-006321	Harvest Rd (#29): Windham - 1" Developer Installed Services - Paid	12/01/2012	396.57	50	0	3.97
Subtotal: 7333-250-001 (10)			3,865.70			38.66
Subtotal: Windham (35)			86,241.29			2,487.54
Grand Total			1,767,706.13			20,917.11

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2011

Schedule 3
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Exhibit 2
Page 1

Asset ID	Description	Placed In Service	13	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Barnstead							
Asset Type: Booster Stations							
Asset GL Acct #: 7304-550-001							
70000-005207	Northern Shores Station Improvements - concrete floor, wood frame building, control panel	12/01/2012	12	13	1	35,900.00	1/13 2,838.46 34,061.54
70000-005211	Northern Shores Station Improvements - surveyor	12/01/2012	12	13	1	731.25	1/13 56.25 675.00
70000-005212	Northern Shores Station Improvements - system evaluation, design & engineering	12/01/2012	12	13	1	6,089.15	1/13 468.40 5,620.75
70000-005343	Northern Shores Station Improvements - engineering	12/01/2012	12	13	1	4,095.10	1/13 315.08 3,780.02
Subtotal: 7304-550-001 (4)						47,815.50	3,678.19 44,136.31
Asset Type: Wells & Springs							
Asset GL Acct #: 7307-100-001							
70000-006351	Locke Lake Water Source Evaluation - GW PH1	12/01/2012	12	13	1	8,900.00	1/13 686.62 8,213.38
70000-006352	New Well Pump - Locke Lake well #9	12/01/2012	12	13	1	5,190.00	1/13 394.62 4,795.38
Subtotal: 7307-100-001 (2)						14,090.00	1,079.23 12,990.77
Asset Type: Well Pump & Piping							
Asset GL Acct #: 7307-210-001							
70000-009217	Locke Lake, Golf Course: Well #9 Pump Replacement - pump, engineering & labor	12/01/2012	12	13	1	6,633.82	1/13 510.29 6,123.53
70000-009310	New Well Pump - Golf Course Locke Lake	12/01/2012	12	13	1	3,196.72	1/13 245.90 2,950.82
Subtotal: 7307-210-001 (2)						9,830.54	756.20 9,074.34
Asset Type: Water Treatment Equipment							
Asset GL Acct #: 7320-200-001							
70000-005271	Airstrip Chlorine System	12/01/2012	12	13	1	4,484.81	1/13 344.99 4,139.82
70000-005272	Airstrip Chlorine system- labor, labor OH and truck	12/01/2012	12	13	1	979.44	1/13 75.34 904.10
70000-005346	Northern Shores Station Improvements - concrete floor, wood frame building, control panel	12/01/2012	12	13	1	6,888.50	1/13 537.59 6,350.92
Subtotal: 7320-200-001 (3)						12,452.75	957.90 11,494.85
Asset Type: Distribution Mains - Paving							
Asset GL Acct #: 7331-002-001							
70000-005857	Locke lake - North Dr. Main Replacement	02/01/2012	2	13	11	10,849.00	1/13 14,259.85 2,592.15
70000-006162	Dam Site Road Area Main Replacement - roadway patching	11/01/2012	11	13	2	11,250.00	2/13 1,739.77 9,510.23
Subtotal: 7331-002-001 (2)						22,099.00	15,997.62 12,111.38
Asset Type: Mains: 8" & Larger							
Asset GL Acct #: 7331-100-001							
70000-005854	Locke lake - North Dr. Main Replacement - 12" Thick Bank Run Gravel	01/01/2012	1	13	12	5,533.56	12/13 5,107.90 425.66
70000-005855	Locke lake - North Dr. Main Replacement - interco labor truck & job	01/01/2012	1	13	12	281.11	12/13 299.49 21.02
70000-005856	Locke lake - North Dr. Main Replacement - engineering	01/01/2012	1	13	12	2,141.76	12/13 1,977.01 164.75
70000-005882	Locke lake - North Dr. Main Replacement	02/01/2012	2	13	11	2,175.52	1/13 1,840.82 334.70
70000-005883	Locke lake - North Dr. Main Replacement - engineering	02/01/2012	2	13	11	3,557.78	1/13 3,010.41 547.35
70000-005884	Locke lake - North Dr. Main Replacement - repair to customer property	02/01/2012	2	13	11	308.58	1/13 201.11 47.47
70000-005885	Locke lake - North Dr. Main Replacement - 12" thick gravel	02/01/2012	2	13	11	1,590.30	1/13 1,345.04 244.60
70000-005886	Locke lake - North Dr. Main Replacement	02/01/2012	2	13	11	4,091.58	1/13 3,462.11 629.47
70000-005895	Locke lake - North Dr. Main Replacement - engineering	03/02/2012	3	13	10	3,288.30	10/13 2,514.08 754.22
70000-005896	Locke lake - North Dr. Main Replacement - 11/2" crushed bank	03/02/2012	3	13	10	4,847.67	10/13 3,729.13 1,118.54
70000-005921	Locke lake - North Dr. Main Replacement - engineering	04/01/2012	4	13	9	4,103.97	9/13 2,845.36 1,258.61
70000-005928	Locke lake - North Dr. Main Replacement - traffic control & gravel road	04/01/2012	4	13	9	7,802.19	9/13 5,401.52 2,400.67
70000-005931	Locke lake - North Dr. Main Replacement - grading	05/01/2012	5	13	8	1,575.00	8/13 909.23 665.77
70000-005932	Locke lake - North Dr. Main Replacement - engineering	05/01/2012	5	13	8	142.93	8/13 87.86 54.97
70000-005970	Locke lake - North Dr. Main Replacement - engineering	06/01/2012	6	13	7	1,834.70	7/13 987.82 846.78
70000-005971	Locke lake - North Dr. Main Replacement - approval of completed road work for Rodgers & N. Shore Rd	06/01/2012	6	13	7	4,257.25	7/13 2,282.37 1,964.89
70000-005995	Locke lake - North Dr. Main Replacement - engineering	07/01/2012	7	13	6	2,126.74	8/13 981.57 1,145.17
70000-006006	Locke lake - North Dr. Main Replacement - engineering	08/01/2012	8	13	5	1,111.31	5/13 542.81 568.50
70000-006040	Locke lake - North Dr. Main Replacement - engineering	09/01/2012	9	13	4	1,178.09	4/13 361.67 816.42
70000-006072	Locke lake - North Dr. Main Replacement - engineering	10/01/2012	10	13	3	2,168.33	3/13 508.38 1,659.95
70000-006100.2	Locke Lake - Dam Site Road Area Survey	11/01/2012	11	13	2	2,054.83	2/13 316.13 1,738.70
70000-006101.2	Locke Lake - Dam Site Road Area Survey	11/01/2012	11	13	2	10,786.69	2/13 1,659.80 9,126.89
70000-006164.2	Dam Site Road Area Main Replacement	11/01/2012	11	13	2	190,141.36	2/13 29,252.52 160,888.84
70000-006239	Dam Site Road Area Main Replacement - engineering	12/01/2012	12	13	1	1,011.63	1/13 77.83 934.00
70000-006239	Dam Site Road Area Main Replacement - 1" well adapter	12/01/2012	12	13	1	15.67	1/13 1.22 14.65
70000-006240	Dam Site Road Area Main Replacement - labor	12/01/2012	12	13	1	71.33	1/13 5.49 65.84
70000-006241	Dam Site Road Area Main Replacement - labor oh	12/01/2012	12	13	1	49.81	1/13 3.75 45.06
70000-006242	Dam Site Road Area Main Replacement - truck	12/01/2012	12	13	1	28.35	1/13 2.16 26.17
Subtotal: 7331-100-001 (28)						258,561.92	69,797.80 189,764.12
Asset Type: Mains: 4" & Under							
Asset GL Acct #: 7331-101-001							
70000-005933	Georgetown Dr. (#103): Barnstead - 4" & Under Distribution Mains - Gates - PCU 7/13/12 - Gate Valve	07/01/2012	7	13	6	7,248.75	6/13 3,345.58 3,903.17
70000-005994	Varney Rd. (#105): Barnstead - 4" & Under Distribution Mains - Gates - PCU 7/13/12 - Cut In G.V.'S	07/01/2012	7	13	6	7,049.63	6/13 3,530.80 4,119.03
70000-006160.1	Locke Lake - Dam Site Road Area Survey	11/01/2012	11	13	2	1,562.17	2/13 240.33 1,321.84
70000-006161.1	Locke Lake - Dam Site Road Area Survey	11/01/2012	11	13	2	9,202.08	2/13 1,281.88 6,920.22
70000-006164.1	Dam Site Road Area Main Replacement	11/01/2012	11	13	2	142,101.24	2/13 21,851.73 120,239.51
Subtotal: 7331-101-001 (5)						168,763.87	30,240.10 138,523.77
Asset Type: Gates: 4" & Under							
Asset GL Acct #: 7331-250-001							
70000-005875	Bradford Lane, Barnstead, 3" Distribution Mains - Gates	02/01/2012	2	13	11	3,775.38	11/13 3,194.54 580.82
70000-005876	Jackson Lane (#10), Barnstead: Distribution Mains - Gates, 1" Blow Off	02/01/2012	2	13	11	2,038.94	11/13 1,725.26 313.68
70000-005897	Dam Site, Danbury & Bradford, Barnstead: 4" Distribution Mains - Gates, 1	03/01/2012	3	13	10	8,626.77	10/13 6,635.99 1,990.79
70000-005898	Varney Rd. (#342), Barnstead: 4" Distribution Mains - Gates, 1	03/01/2012	3	13	10	8,531.17	10/13 6,502.44 1,988.73
70000-005911	Varney Rd., Barnstead, 4" Distribution Mains - Gates	04/01/2012	4	13	9	6,174.13	9/13 4,274.40 1,899.73
70000-006164.3	Dam Site Road Area Main Replacement	11/01/2012	11	13	2	5,850.00	2/13 800.00 4,950.00
Subtotal: 7331-250-001 (6)						34,996.37	23,292.61 11,703.76
Asset Type: Gates: 8" & Larger							
Asset GL Acct #: 7331-251-001							
70000-006164.4	Dam Site Road Area Main Replacement	11/01/2012	11	13	2	10,656.00	2/13 1,639.38 9,016.62
Subtotal: 7331-251-001 (1)						10,656.00	1,639.38 9,016.62
Asset Type: Renewed Services							
Asset GL Acct #: 7333-200-001							
70000-005861	Ash St. (#2), Barnstead: 3/4" CT Service, 1	01/01/2012	1	13	12	3,507.57	12/13 3,237.76 269.81
70000-005888	Locke lake - North Dr. Main Replacement	02/01/2012	2	13	11	324.00	11/13 274.15 49.85
70000-005930	Locke lake - North Dr. Main Replacement - unsuitable materials excavation and disposal	05/01/2012	5	13	8	22,140.00	8/13 13,624.62 8,515.38
70000-005933	Locke lake - North Dr. Main Replacement - engineering	05/01/2012	5	13	8	2,099.21	8/13 1,238.44 772.77
70000-006163	Dam Site Road Area Main Replacement	11/01/2012	11	13	2	59,006.40	2/13 9,077.81 49,928.59
70000-006237	Dam Site Road Area Main Replacement - service (replacement colony drive	12/01/2012	12	13	1	2,494.08	1/13 191.65 2,302.41
Subtotal: 7333-200-001 (6)						89,481.24	27,842.72 61,638.52
Subtotal: Barnstead (62)						672,588.19	175,071.55 497,516.64

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2011

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Attachment A
Exhibit 2
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Asset ID	Description	Placed In Service				Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Bow									
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-005997	White Rock: Replace Fire Pump VFD/Rebuild Pump Motor - 50hp Griswold Pump	07/01/2012	7	13	6	2,695.50	6/13	1,244.08	1,451.42
70000-005998	White Rock: Replace Fire Pump VFD/Rebuild Pump Motor - 50hp VFD	07/01/2012	7	13	6	3,091.91	6/13	1,413.19	1,640.72
Subtotal: 7311-210-001 (2)						5,757.41		2,657.27	3,100.14
Subtotal: Bow (1)						5,757.41		2,657.27	3,100.14
Town or Department: Exeter									
Asset Type: Well Pump & Piping									
Asset GL Acct #: 7307-210-001									
70000-005974	Forrest Ridge: New Well Pump #2 - 1 hp 230v 3 wire, with pipe & fittings and labor	06/01/2012	6	13	7	2,351.52	7/13	1,266.20	1,085.32
70000-005975	Forrest Ridge: New Well Pump #2 - hydro-trac well (w/labor)	06/01/2012	6	13	7	2,610.00	7/13	1,405.36	1,234.62
Subtotal: 7307-210-001 (2)						4,961.52		2,671.56	2,319.94
Subtotal: Exeter (2)						4,961.52		2,671.56	2,319.94
Town or Department: Litchfield									
Asset Type: Distribution Mains - Paving									
Asset GL Acct #: 7331-002-001									
70000-008251	Paige Rd: Main Replacement - paving	12/01/2012	12	13	1	1,836.02	1/13	141.23	1,694.79
Subtotal: 7331-002-001 (1)						1,836.02		141.23	1,694.79
Asset Type: Mains: 6" & Larger									
Asset GL Acct #: 7331-100-001									
70000-008243	Paige Rd: Main Replacement	12/01/2012	12	13	1	128.85	1/13	9.91	118.98
70000-008244	Paige Rd: Main Replacement	12/01/2012	12	13	1	170.08	1/13	13.08	157.01
70000-008245	Paige Rd: Main Replacement	12/01/2012	12	13	1	420.00	1/13	32.31	387.69
70000-008246	Paige Rd: Main Replacement	12/01/2012	12	13	1	3,087.42	1/13	237.40	2,849.93
70000-008247	Paige Rd: Main Replacement	12/01/2012	12	13	1	1,124.00	1/13	86.46	1,037.54
70000-008248	Paige Rd: Main Replacement -	12/01/2012	12	13	1	22.50	1/13	1.73	20.77
70000-008249	Paige Rd: Main Replacement - engineering	12/01/2012	12	13	1	88.18	1/13	6.78	81.40
70000-008250	Paige Rd: Main Replacement -	12/01/2012	12	13	1	88.18	1/13	6.78	81.40
70000-008252	Paige Rd: Main Replacement - engineering	12/01/2012	12	13	1	220.44	1/13	16.96	203.48
70000-008253	Paige Rd: Main Replacement	12/01/2012	12	13	1	30.00	1/13	2.31	27.69
70000-008254	Paige Rd: Inter Company INVENTORY	12/01/2012	12	13	1	402.43	1/13	37.11	445.32
70000-008261	Paige Rd: Inter Company TRUCK	12/01/2012	12	13	1	1,759.62	1/13	135.37	1,624.45
70000-008262	Paige Rd: Inter Company BACKHOE	12/01/2012	12	13	1	871.20	1/13	67.02	804.18
70000-008263	Paige Rd: Inter Company COMPRESSOR	12/01/2012	12	13	1	113.60	1/13	8.74	104.86
70000-008264	Paige Rd: Inter Company MISC EQUIP	12/01/2012	12	13	1	84.00	1/13	4.92	58.08
70000-008355	Paige Rd: Inter Company LABOR	12/02/2012	12	13	1	6,500.51	1/13	500.04	6,000.47
70000-008356	Paige Rd: Inter Company LABOR OH 03	12/02/2012	12	13	1	4,447.85	1/13	342.13	4,105.52
Subtotal: 7331-100-001 (17)						19,618.01		1,508.15	18,109.76
Asset Type: Gates: 4" & Under									
Asset GL Acct #: 7331-250-001									
70000-008255	Paige Rd: Inter Company INVENTORY	12/01/2012	12	13	1	86.84	1/13	6.68	80.16
70000-008258	Paige Rd: Inter Company LABOR	12/01/2012	12	13	1	164.84	1/13	14.23	170.71
70000-008265	Paige Rd: Inter Company LABOR OH 02	12/01/2012	12	13	1	126.54	1/13	9.73	116.81
Subtotal: 7331-250-001 (3)						388.32		30.64	367.68
Asset Type: Renewed Services									
Asset GL Acct #: 7333-200-001									
70000-008256	Paige Rd: Inter Company INVENTORY	12/01/2012	12	13	1	1,052.08	1/13	80.92	971.71
70000-008257	Paige Rd: Inter Company LABOR	12/01/2012	12	13	1	1,684.12	1/13	129.55	1,554.57
70000-008260	Paige Rd: Inter Company TRUCK	12/01/2012	12	13	1	430.95	1/13	33.84	406.11
70000-008268	Paige Rd: Inter Company LABOR 01	12/01/2012	12	13	1	1,152.27	1/13	88.64	1,063.83
70000-008269	Paige Rd: Inter Company backhoe01	12/01/2012	12	13	1	217.60	1/13	16.75	201.05
70000-008269	Paige Rd: Inter Company misc01	12/01/2012	12	13	1	16.00	1/13	1.23	14.77
70000-008270	Paige Rd: Inter Company compressor01	12/01/2012	12	13	1	28.40	1/13	2.18	26.22
Subtotal: 7333-200-001 (7)						4,591.23		353.17	4,238.06
Subtotal: Litchfield (44)						26,444.48		2,034.16	24,410.29
Town or Department: Londonderry									
Asset Type: Well Pump & Piping									
Asset GL Acct #: 7307-210-001									
70000-005924	Harvest Village: Well #3: Replace Well Pump - 15 MPIM 1 hp submersible pump and motor	04/01/2012	4	13	9	2,545.42	0/13	1,762.21	783.21
70000-005925	Avery: Replace Well Pump #2 - Goulds 1 hp pump & misc. parts for assembly	04/01/2012	4	13	9	1,694.34	0/13	1,173.00	521.34
Subtotal: 7307-210-001 (2)						4,239.76		2,935.22	1,304.54
Subtotal: Londonderry (33)						4,239.76		2,935.22	1,304.54
Town or Department: Middleton									
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-006007	Sunrise Estates Pump Control Panel - panel & pressure transducer	06/01/2012	6	13	5	7,060.50	5/13	2,715.58	4,344.92
70000-006177	Sunrise Estates Pump Control Panel-Replaced well 1 starter	12/01/2012	12	13	1	885.65	1/13	67.97	815.69
70000-006342	Sunrise Estates Pump Control Panel-Replaced well 1 starter	12/01/2012	12	13	1	5,362.02	1/13	412.46	4,949.56
Subtotal: 7311-210-001 (3)						13,308.18		3,196.01	10,112.17
Asset Type: Mains: 4" & Under									
Asset GL Acct #: 7331-101-001									
70000-005857	Sunrise Water Main Replacement - misc. parts	01/01/2012	1	13	12	52.79	12/13	48.73	4.06
70000-005858	Sunrise Water Main Replacement - interco labor, truck & job	01/01/2012	1	13	12	241.19	12/13	222.54	18.55
70000-005859	Sunrise Water Main Replacement - engineering	01/01/2012	1	13	12	3,025.52	12/13	3,346.63	278.89
70000-006899	Sunrise Water Main Replacement - engineering	02/01/2012	2	13	11	1,332.23	11/13	1,127.27	204.98
70000-006894	Sunrise Water Main Replacement - engineering	03/01/2012	3	13	10	923.75	10/13	710.58	213.17
70000-005922	Sunrise Water Main Replacement - engineering	04/01/2012	4	13	9	995.51	9/13	691.87	307.54
70000-005934	Sunrise Water Main Replacement - engineering	05/01/2012	5	13	8	729.97	8/13	449.21	280.76
70000-005960	Sunrise Water Main Replacement - engineering	06/01/2012	6	13	7	575.35	7/13	300.80	265.55
70000-005967	Sunrise Water Main Replacement - 6" bank run	06/01/2012	6	13	7	1,350.00	7/13	726.92	623.08
70000-005968	Sunrise Water Main Replacement - 6" crushed gravel	06/01/2012	6	13	7	1,350.00	7/13	726.92	623.08
70000-005969	Sunrise Water Main Replacement - pump station improvements	06/01/2012	6	13	7	8,748.00	7/13	4,710.46	4,037.54
70000-006156	Sunrise Water Main Replacement - engineering	11/01/2012	11	13	2	264.53	2/13	49.70	214.83
Subtotal: 7331-101-001 (12)						20,192.84		13,111.84	7,081.00
Subtotal: Middleton (15)						33,499.02		16,307.85	17,191.17

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Additions
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Asset ID	Description	Placed In Service	13	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma		
Town or Department: North Conway									
Asset Type: Easements									
Asset GL Acct #: 7303-240-001									
70000-005961	Birch Hill Easement (easement prision from land and property held for future sale)	06/01/2012	6	13	7	12,419.01	7/13	6,887.16	5,731.85
70000-005994	West Side Rd (lot 231-106), N Conway - Easement Plan	06/01/2012	6	13	7	242.80	7/13	130.79	112.11
Subtotal: 7303-240-001 (2)						12,661.81		6,817.95	5,843.96
Asset Type: Communication Equipment									
Asset GL Acct #: 7346-000-001									
70000-006230	Birch Hill Metering Vault - MTU panel at office & RTU panels SCADA, chlorine & pump station	12/01/2012	12	13	1	32,900.00	1/13	2,530.77	30,369.23
70000-006231	Birch Hill Metering Vault - Inventory	12/01/2012	12	13	1	271.05	1/13	20.85	250.21
Subtotal: 7346-000-001 (2)						33,171.05		2,551.62	30,619.44
Subtotal: North Conway (8)						45,832.97		9,369.57	35,463.40
Town or Department: Pelham									
Asset Type: Well Pump & Piping									
Asset GL Acct #: 7307-210-001									
70000-005009	Gage Hill: Replace Well Pump #1 - 2hp20 gpm3 wrm pump, 2 HP1 HP motor, control box, fittings, labor	08/01/2012	8	13	5	2,750.40	5/13	1,057.85	1,692.55
Subtotal: 7307-210-001 (1)						2,750.40		1,057.85	1,692.55
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-005973	Meadowswamp Pump Re-build - Overhaul 15hp 3600 215JM 3/80 w/ Gnsword Pump	06/01/2012	6	13	7	1,995.00	7/13	1,074.23	920.77
Subtotal: 7311-210-001 (1)						1,995.00		1,074.23	920.77
Asset Type: Water Treatment Equipment									
Asset GL Acct #: 7320-200-001									
70000-006204	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	12	13	1	12,548.14	1/13	965.09	11,581.05
70000-006235	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	12	13	1	268.22	1/13	20.53	247.59
70000-006330	Williamsburg: Install Sodium Hydroxide Feed System	12/01/2012	12	13	1	16,423.91	1/13	1,283.38	15,160.53
Subtotal: 7320-200-001 (3)						29,238.27		2,249.10	26,989.17
Asset Type: Distribution Mains - Paving									
Asset GL Acct #: 7331-002-001									
70000-006091	Sawmill Main Replacement - paving	10/01/2012	10	13	3	198,658.48	3/13	45,843.80	152,814.68
Subtotal: 7331-002-001 (1)						198,658.48		45,843.80	152,814.68
Asset Type: Mains: 6" & Larger									
Asset GL Acct #: 7331-100-001									
70000-006090	Sawmill Main Replacement - gas pipeline easement	10/01/2012	10	13	3	1,350.00	3/13	311.54	1,038.46
70000-006093	Sawmill Main Replacement - engineering	10/01/2012	10	13	3	11,189.89	3/13	2,582.28	8,607.61
70000-006095	Sawmill Main Replacement - labor	10/01/2012	10	13	3	2,448.00	3/13	565.11	1,883.09
70000-006096	Sawmill Main Replacement - labor oh	10/01/2012	10	13	3	1,675.47	3/13	388.65	1,286.82
70000-006099	Sawmill Main Replacement - truck	10/01/2012	10	13	3	919.43	3/13	212.18	707.25
70000-006102	Sawmill Main Replacement - 1" misc fittings and adapters	10/01/2012	10	13	3	377.66	3/13	87.15	290.51
70000-006103	Sawmill Main Replacement	10/01/2012	10	13	3	1,127.63	3/13	260.22	867.41
70000-006111	Sawmill Main Replacement - mobilization	10/01/2012	10	13	3	8,899.83	3/13	2,053.81	6,846.02
70000-006112	Sawmill Main Replacement - traffic detail	10/01/2012	10	13	3	23,110.78	3/13	5,333.25	17,777.51
70000-006114	Sawmill Main Replacement - gravel	10/01/2012	10	13	3	41,161.99	3/13	9,503.54	31,678.45
70000-006116	Sawmill Main Replacement - 2" diameter air	10/01/2012	10	13	3	2,941.73	3/13	471.17	1,570.56
70000-006118	Sawmill Main Replacement - trench rock exc. & dispose	10/01/2012	10	13	3	3,483.50	3/13	803.88	2,679.62
70000-006120	Sawmill Main Replacement - SWPPP & SWPPP prevention plan	10/01/2012	10	13	3	3,141.12	3/13	724.87	2,416.25
70000-006121	Sawmill Main Replacement - change order	10/01/2012	10	13	3	8,374.63	3/13	1,932.61	6,442.02
70000-006123	Sawmill Main Replacement - loam & seed	10/01/2012	10	13	3	4,844.65	3/13	1,118.00	3,726.65
70000-006126	Sawmill Main Replacement - 6" PVC, 227'6"	10/01/2012	10	13	3	45,181.89	3/13	10,426.59	34,755.30
70000-006127	Sawmill Main Replacement - 14" HDPE sleeve 130'	10/01/2012	10	13	3	15,000.00	3/13	3,800.00	12,000.00
70000-006128	Sawmill Main Replacement - 8" HDPE 140'	10/01/2012	10	13	3	4,200.00	3/13	969.23	3,230.77
70000-006129	Sawmill Main Replacement - 6" mechanical joint	10/01/2012	10	13	3	5,600.00	3/13	1,292.31	4,307.69
70000-006130	Sawmill Main Replacement - land survey	10/01/2012	10	13	3	4,000.00	3/13	923.08	3,076.92
70000-006134	Survey - Sawmill Main Replacement - engineering	10/01/2012	10	13	3	2,875.85	3/13	688.73	2,288.12
70000-006135	Survey - Sawmill Main Replacement - land services	10/01/2012	10	13	3	1,121.34	3/13	258.77	862.57
70000-006139	Survey - Sawmill Main Replacement - land services	10/01/2012	10	13	3	982.65	3/13	228.77	753.88
70000-006140	Survey - Sawmill Main Replacement drilling	10/01/2012	10	13	3	869.30	3/13	200.61	688.69
70000-006141	Survey - Sawmill Main Replacement - labor	10/01/2012	10	13	3	158.88	3/13	36.20	120.68
70000-006144	Survey - Sawmill Main Replacement - labor oh	10/01/2012	10	13	3	107.33	3/13	24.77	82.56
70000-006145	Survey - Sawmill Main Replacement - truck	10/01/2012	10	13	3	178.57	3/13	41.21	137.36
70000-006159	Sawmill Main Replacement - engineering	11/01/2012	11	13	2	366.81	2/13	56.43	310.38
Subtotal: 7331-100-001 (28)						195,507.69		45,088.84	150,418.78
Asset Type: Mains: 4" & Under									
Asset GL Acct #: 7331-101-001									
70000-006092	Sawmill Main Replacement - engineering	10/01/2012	10	13	3	10,184.48	3/13	2,350.28	7,834.22
70000-006094	Sawmill Main Replacement - labor	10/01/2012	10	13	3	2,228.77	3/13	514.33	1,714.44
70000-006097	Sawmill Main Replacement - labor oh	10/01/2012	10	13	3	1,524.02	3/13	351.09	1,173.02
70000-006098	Sawmill Main Replacement - truck	10/01/2012	10	13	3	836.82	3/13	193.11	643.71
70000-006101	Sawmill Main Replacement - 1" misc fittings and adapters	10/01/2012	10	13	3	343.73	3/13	79.32	264.41
70000-006104	Sawmill Main Replacement	10/01/2012	10	13	3	1,015.57	3/13	234.36	781.21
70000-006108	Sawmill Main Replacement	10/01/2012	10	13	3	10.72	3/13	2.47	8.25
70000-006107	Sawmill Main Replacement - mobilization	10/01/2012	10	13	3	8,100.17	3/13	1,889.27	6,210.90
70000-006109	Sawmill Main Replacement - 2" diameter air	10/01/2012	10	13	3	1,858.27	3/13	426.83	1,428.44
70000-006110	Sawmill Main Replacement - 4" mechanical joint	10/01/2012	10	13	3	1,500.00	3/13	340.15	1,159.85
70000-006113	Sawmill Main Replacement - gravel	10/01/2012	10	13	3	37,481.76	3/13	8,849.84	28,632.12
70000-006115	Sawmill Main Replacement - traffic detail	10/01/2012	10	13	3	21,034.24	3/13	4,854.06	16,180.18
70000-006117	Sawmill Main Replacement - trench rock exc. & dispose	10/01/2012	10	13	3	3,710.50	3/13	856.27	2,854.23
70000-006119	Sawmill Main Replacement - SWPPP & SWPPP prevention plan	10/01/2012	10	13	3	2,859.68	3/13	659.74	2,199.14
70000-006122	Sawmill Main Replacement - loam & seed	10/01/2012	10	13	3	4,408.35	3/13	1,017.54	3,390.81
70000-006124	Sawmill Main Replacement - change order	10/01/2012	10	13	3	6,180.99	3/13	1,421.77	4,759.22
70000-006125	Sawmill Main Replacement - 4" PVC, 2071 5'	10/01/2012	10	13	3	32,387.01	3/13	7,473.93	24,913.08
70000-006131	Sawmill Main Replacement - 4" DI	10/01/2012	10	13	3	750.00	3/13	173.08	576.92
70000-006132	Sawmill Main Replacement	10/01/2012	10	13	3	921.18	3/13	212.56	708.60
70000-006133	Sawmill Main Replacement - land survey	10/01/2012	10	13	3	2,708.47	3/13	625.03	2,083.44
70000-006135	Survey - Sawmill Main Replacement - engineering	10/01/2012	10	13	3	1,320.59	3/13	235.52	785.07
70000-006137	Survey - Sawmill Main Replacement - land services	10/01/2012	10	13	3	894.35	3/13	206.39	687.96
70000-006158	Survey - Sawmill Main Replacement - drilling	10/01/2012	10	13	3	794.20	3/13	182.58	608.62
70000-006142	Survey - Sawmill Main Replacement - labor	10/01/2012	10	13	3	142.77	3/13	32.05	109.62
70000-006143	Survey - Sawmill Main Replacement - labor oh	10/01/2012	10	13	3	97.88	3/13	22.54	75.14
70000-006146	Survey - Sawmill Main Replacement - truck	10/01/2012	10	13	3	162.53	3/13	37.51	125.02
70000-006158	Sawmill Main Replacement	11/01/2012	11	13	2	333.85	2/13	51.35	282.49
70000-006236	Sawmill Main Replacement - engineering	12/01/2012	12	13	1	155.41	1/13	11.85	143.46
Subtotal: 7331-101-001 (28)						143,624.21		33,094.46	110,529.75
Asset Type: Renewed Services									
Asset GL Acct #: 7333-200-001									
70000-006031	Sawmill Rd (#1): Pelham - Pau Install Renewed Service M To S: 1" 08/22 - Renew M To S @ 1 Sawml	09/01/2012	8	13	5	1,152.81	5/13	443.38	709.42

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Additions
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Asset ID	Description	Placed In Service				Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
70000-006100	Sewer Main Replacement - 3/4" CT, misc fittings and adapters	10/01/2012	10	13	3	311.84	3/13	71.96	238.88
70000-006109	Sewer Main Replacement - 1" service saddle (41), curb stop (41) & CTS HDPE (1127)	10/01/2012	10	13	3	53,679.60	3/13	12,367.60	41,292.00
Subtotal: 7333-200-001 (3)						55,144.25		12,902.95	42,241.30
Asset Type: Hydrants									
Asset GL Acct #: 7335-000-001									
70000-006105	Sewer Main Replacement - hydrant assembly (5)	10/01/2012	10	13	3	20,025.00	3/13	4,621.15	15,403.85
Subtotal: 7336-000-001 (1)						20,025.00		4,621.15	15,403.85
Subtotal: Pelham (68)						646,941.30		145,932.48	501,008.82
Town or Department: Pennichuck East									
Asset Type: Source of Supply Structures									
Asset GL Acct #: 7304-100-001									
70000-056232	Paint Storage Tanks at Airslip Pump Station - Pittsfield - 18,000Gallon G.S.T	12/01/2012	12	13	1	89,650.00	1/13	8,836.15	82,753.85
70000-056233	Paint Storage Tanks at Airslip Pump Station - Pittsfield - labor, oh & truck	12/01/2012	12	13	1	303.79	1/13	23.37	280.42
Subtotal: 7304-100-001 (2)						89,953.79		8,859.52	83,034.27
Asset Type: Mains: 6" & Larger									
Asset GL Acct #: 7331-100-001									
70000-005952	Reclass dump truck cost on 6" mains	05/01/2012	5	13	8	(145.00)	8/13	(69.23)	(55.77)
Subtotal: 7331-100-001 (1)						(145.00)		(69.23)	(55.77)
Asset Type: Distribution Mains									
Asset GL Acct #: 7331-200-001									
70000-005953	Reclass dump truck cost on mains	05/01/2012	5	13	8	(77.50)	8/13	(47.88)	(29.61)
Subtotal: 7331-200-001 (1)						(77.50)		(47.88)	(29.61)
Asset Type: Gates: 4" & Under									
Asset GL Acct #: 7331-250-001									
70000-005954	Reclass dump truck cost on 4" gates	05/01/2012	5	13	8	(2,634.99)	8/13	(1,621.53)	(1,013.46)
Subtotal: 7331-250-001 (1)						(2,634.99)		(1,621.53)	(1,013.46)
Asset Type: Renewed Services									
Asset GL Acct #: 7333-200-001									
70000-005956	Reclass dump truck cost on renewed services	05/01/2012	5	13	8	(700.87)	8/13	(435.00)	(271.87)
Subtotal: 7333-200-001 (1)						(700.87)		(435.00)	(271.87)
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-005883	5/8" Meters: PEU, 6 renewed	01/01/2012	1	13	12	1,065.15	12/13	983.22	61.93
70000-005870	5/8" Meters: PEU, 10 renewed	02/01/2012	2	13	11	1,472.28	1/13	1,245.78	225.50
70000-005903	5/8" Meter: PEU, 6 renewed	03/01/2012	3	13	10	727.63	10/13	559.67	167.96
70000-005910	5/8" Meters: PEU, 3 renewed	04/01/2012	4	13	9	365.23	9/13	252.85	112.38
70000-005945	5/8" Meters: PEU, 1 renewed	05/01/2012	5	13	8	231.89	8/13	142.74	89.22
70000-005946	5/8" Meters: PEU, 7 renewed	05/01/2012	5	13	8	664.51	8/13	427.39	267.12
70000-005865	Peu New Meter Exchanges - 5/8"	06/01/2012	6	13	7	182.37	7/13	98.20	84.17
70000-005887	5/8" New Meter Exchanges - 13	07/01/2012	7	13	6	1,844.75	6/13	851.42	893.33
70000-006030	New Meter Exchanges - 5/8"	09/01/2012	8	13	5	345.76	5/13	132.98	212.78
70000-006043	New Meter Exchanges - 5/8"	09/01/2012	9	13	4	1,845.97	4/13	587.99	1,277.98
70000-006082	New Meter Exchanges - 5/8"	10/01/2012	10	13	3	874.70	3/13	201.65	672.85
70000-006083	New Meter Exchanges - 3/4"	10/01/2012	10	13	3	239.06	3/13	55.17	183.89
70000-006087	New Meter Exchanges - 1 1/2"	10/01/2012	10	13	3	431.65	3/13	99.66	332.19
70000-006146	PEU New Meter Exchanges - 5/8"	11/01/2012	11	13	2	251.17	2/13	36.84	212.53
70000-006149	PEU New Meter Exchanges - 5/8"	11/01/2012	11	13	2	772.23	2/13	118.80	653.43
70000-006220	PEU New Meter Exchanges - 5/8"	12/01/2012	12	13	1	1,164.48	1/13	89.58	1,074.90
70000-006221	PEU New Meter Exchanges - 1"	12/01/2012	12	13	1	2,024.35	1/13	224.95	2,669.40
70000-006222	PEU New Meter Exchanges - 1 1/2"	12/01/2012	12	13	1	1,005.13	1/13	77.32	927.81
Subtotal: 7334-000-001 (22)						15,436.76		6,168.41	10,270.37
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 7334-100-001									
70000-005885	Neptune Radio Replacements: PEU, 4	01/01/2012	1	13	12	587.87	12/13	542.55	45.22
70000-005880	Neptune Radio Replacements: PEU, 9	02/01/2012	2	13	11	846.37	11/13	806.77	145.60
70000-005905	Neptune Radio Replacements: PEU, 6	03/01/2012	3	13	10	884.30	10/13	687.52	208.38
70000-005920	Neptune Radio Replacements: PEU, 10	04/01/2012	4	13	9	982.68	9/13	660.32	302.36
70000-005944	Neptune Replacements: PEU, 9	05/01/2012	5	13	8	934.04	8/13	574.79	359.25
70000-005962	Peu Neptune Radio Replacements	06/01/2012	6	13	7	919.87	7/13	405.31	424.56
70000-005990	PEU Neptune Radio Replacements	07/01/2012	7	13	6	327.55	6/13	151.18	176.37
70000-005992	PEU Neptune Radio Replacements	07/01/2012	7	13	6	610.58	6/13	281.81	328.77
70000-006028	Neptune Radio Replacements	08/01/2012	8	13	5	1,629.91	5/13	626.89	1,003.02
70000-006041	Neptune Radio Replacements	09/01/2012	9	13	4	1,244.61	4/13	382.66	861.65
70000-006068	Neptune Radio Replacements	10/01/2012	10	13	3	699.84	3/13	161.52	538.42
70000-006152	PEU Neptune Radio Replacements	11/01/2012	11	13	2	532.58	2/13	81.94	450.64
70000-006223	PEU Neptune Radio Replacements	12/01/2012	12	13	1	706.82	1/13	54.60	653.22
Subtotal: 7334-100-001 (8)						11,020.12		6,322.66	5,497.46
Subtotal: Pennichuck East (40)						113,849.33		10,417.15	97,431.18
Town or Department: Raymond									
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-008006	Clearwater Est., Replace Booster #1 - Baldor Shp 3600 Motor & Flint & Walling Pump	08/01/2012	8	13	5	3,231.68	5/13	1,243.03	1,988.65
Subtotal: 7311-210-001 (1)						3,231.68		1,243.03	1,988.65
Subtotal: Raymond (1)						3,231.68		1,243.03	1,988.65
Town or Department: Tilton									
Asset Type: Booster Stations									
Asset GL Acct #: 7304-550-001									
70000-008214	Northern Shores Station Improvements - labor, loh & truck	12/01/2012	12	13	1	1,212.74	1/13	93.29	1,119.45
Subtotal: 7304-550-001 (1)						1,212.74		93.29	1,119.45
Asset Type: Power Generation Equipment									
Asset GL Acct #: 7310-000-001									
70000-008208	Northern Shores Station Improvements - 20KW Kohler Generator	12/01/2012	12	13	1	4,750.20	1/13	365.40	4,384.80
70000-008209	Northern Shores Station Improvements - 100amp, 240 volt, w/out load center, Nema1	12/01/2012	12	13	1	571.37	1/13	43.95	527.42
70000-008210	Northern Shores Station Improvements - generator bolted down, tank pad & trenches ready, wired/piped	12/01/2012	12	13	1	8,958.01	1/13	689.08	8,268.93
70000-008213	Northern Shores Station Improvements - labor, loh & truck	12/01/2012	12	13	1	405.68	1/13	31.22	374.68
70000-008215	Northern Shores Station Improvements - engineering	12/01/2012	12	13	1	352.94	1/13	27.15	325.79
70000-008344	Northern Shores Station Improvements - generator bolted down, tank pad & trenches ready, wired/piped	12/01/2012	12	13	1	1,200.00	1/13	92.31	1,107.69
Subtotal: 7310-000-001 (5)						16,238.40		1,249.11	14,989.29
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-008206	Northern Shores Well Pump Replacement - 15 GPM 3/4 hp pump	12/01/2012	12	13	1	1,546.56	1/13	118.67	1,427.58
70000-008341	Northern Shores Well Pump Replacement - labor, loh & truck	12/01/2012	12	13	1	317.01	1/13	24.39	292.62
70000-008345	Northern Shores Station Improvements - pumping equipment	12/01/2012	12	13	1	2,851.33	1/13	203.95	2,447.38

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2011

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Asset ID	Description	Placed In Service				Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Subtotal: 7311-210-001 (3)						4,514.90		347.30	4,167.60
Subtotal: Tilton (18)						21,966.04		1,559.70	20,276.34
Town or Department: Windham									
Asset Type: Intangible Asset									
Asset GL Acct #: 7301-000-001									
70000-005909	Sheffield Rd Windham Org. Exp	03/01/2012	3	13	10	1,000.00	10/13	769.23	230.77
Subtotal: 7301-000-001 (1)						1,000.00		769.23	230.77
Asset Type: Source of Supply Structures									
Asset GL Acct #: 7304-100-001									
70000-005972	Fletcher's Corner Install Perimeter Fence	08/01/2012	6	13	7	4,437.00	7/13	2,389.15	2,047.85
Subtotal: 7304-100-001 (1)						4,437.00		2,389.15	2,047.85
Asset Type: Well Pump & Piping									
Asset GL Acct #: 7307-210-001									
70000-006010	Lampighter Well Pump #2 - 2hp 1ph motor (15gpm)	08/01/2012	8	13	5	5,516.64	5/13	2,121.78	3,394.86
Subtotal: 7307-210-001 (1)						5,516.64		2,121.78	3,394.86
Asset Type: Electric Pumping Equipment									
Asset GL Acct #: 7311-200-001									
70000-005923	Fletcher's Corner Replace VFD Drives at Well #s 1&2	04/01/2012	4	13	9	1,755.44	0/13	1,215.30	540.14
Subtotal: 7311-200-001 (1)						1,755.44		1,215.30	540.14
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-005996	Hardwood Rebuild Booster #1 - Marathon 20hp 3600 230/460 3/60 42.9/21.5 amps burkes pump cal	07/01/2012	7	13	6	2,168.85	0/13	1,000.08	1,168.77
70000-006073	Hardwood Rebuild Booster Pump #3 - 1.5 hp 3 Ph 3-wire 480 V motor	10/01/2012	10	13	3	2,199.85	3/13	507.66	1,692.19
70000-006074	Hardwood Rebuild Booster Pump #4 - 10 GPM 2 hp pump mnd, 2hp Sphase 480 volt motor	10/01/2012	10	13	3	3,522.82	3/13	612.06	2,709.86
Subtotal: 7311-210-001 (3)						7,691.52		2,520.70	5,168.82
Asset Type: Purification System Equipment									
Asset GL Acct #: 7320-000-001									
70000-006076	Castle Reach DBP Treatment - misc parts - sand, 2" cts plastic tubing	12/01/2012	10	13	3	1,232.02	3/13	264.31	947.71
70000-006079	Castle Reach DBP Treatment - misc parts - 4" DI relainer, iron caps, adapter 2" copper union & inser	12/01/2012	10	13	3	271.46	3/13	62.65	208.83
70000-006080	Castle Reach DBP Treatment - labor	12/01/2012	10	13	3	2,746.53	3/13	633.61	2,112.92
70000-006081	Castle Reach DBP Treatment - labor oh	12/01/2012	10	13	3	1,879.17	3/13	433.65	1,445.52
70000-006082	Castle Reach DBP Treatment - truck, dump truck, backhoe	12/01/2012	10	13	3	1,845.36	3/13	425.89	1,419.52
70000-006083	Castle Reach DBP Treatment - THM Evaluation	12/01/2012	10	13	3	7,048.32	3/13	1,765.00	5,283.32
70000-006085	Castle Reach: Install New Treatment Systems - labor	12/01/2012	10	13	3	7,090.32	3/13	1,637.61	5,452.71
70000-006086	Castle Reach: Install New Treatment Systems - labor oh	12/01/2012	10	13	3	4,855.30	3/13	1,120.45	3,734.85
70000-006087	Castle Reach: Install New Treatment Systems - truck	12/01/2012	10	13	3	2,423.75	3/13	559.33	1,864.42
70000-006088	Castle Reach: Install New Treatment Systems - 101RI-CF-SVO W/2850 Control	12/01/2012	10	13	3	9,589.00	3/13	2,212.85	7,376.15
70000-006089	Castle Reach: Install New Treatment Systems	12/01/2012	10	13	3	2,928.61	3/13	676.09	2,252.52
Subtotal: 7320-000-001 (11)						42,515.28		9,811.22	32,704.06
Asset Type: Water Treatment Equipment									
Asset GL Acct #: 7320-200-001									
70000-005853	Spruce Pond Treatment - Installation of 8,000 gallon Brine Tank	01/01/2012	1	13	12	7,935.73	12/13	7,325.29	610.44
Subtotal: 7320-200-001 (1)						7,935.73		7,325.29	610.44
Asset Type: Water Treatment Equipment - Filter Media									
Asset GL Acct #: 7320-310-001									
70000-006084	Castle Reach: Install New Treatment Systems - MIM media	10/01/2012	10	13	3	1,398.29	3/13	319.91	1,068.38
Subtotal: 7320-310-001 (1)						1,398.29		319.91	1,068.38
Asset Type: Renewed Services									
Asset GL Acct #: 7333-200-001									
70000-005892	Robinhood Rd (#18), Windham: 3/4" CT Service, 1	01/01/2012	1	13	12	1,665.28	12/13	1,814.11	151.18
70000-005899	Hickory Lane (#57), Windham: 1" CT Service, 1	03/01/2012	3	13	10	1,377.25	10/13	1,652.42	317.83
Subtotal: 7333-200-001 (2)						3,042.54		3,466.54	469.00
Subtotal: Windham (35)						76,776.44		29,146.15	46,630.31
Grand Total						1,655,189.34		405,476.72	1,249,712.62

Pennichuck East Utility, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed in Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
Town or Department: Barnstead									
Asset Type: Wells & Springs									
Asset GL Acct #: 7307-100-001									
60000-00274.22	Golf Course: Barnstead - Well #4	12/01/2006	09/01/2012	6,389.86	1,095.58	26	5	241.89	120.94
Subtotal: 7307-100-001 (1)				6,389.86	1,095.58			241.89	120.94
Asset Type: Well Pump & Piping									
Asset GL Acct #: 7307-210-001									
60000-000246.2	WELL #4 REPLACEMENT AT LOCKE LAKE - Golf Course	10/01/2006	09/01/2012	7,293.76	1,250.57	26	5	276.10	138.05
Subtotal: 7307-210-001 (1)				7,293.76	1,250.57			276.10	138.05
Asset Type: Mains: 4" & Under									
Asset GL Acct #: 7331-101-001									
60000-000751.1	Windsor Drive & Suncook Valley Road: Barnstead - 162' of 2"	12/01/2006	12/01/2012	432.86	38.80	68	0	6.37	3.18
60000-000810	Windsor Drive - Barnstead - 766' of 2"	12/01/2006	12/01/2012	2,046.79	174.41	68	0	30.10	15.05
60000-000818	Ash Drive - Barnstead - 363' of 4"	12/01/2006	12/01/2012	1,182.76	100.79	68	0	17.39	8.70
60000-000819.1	Basin Lane - Barnstead - 880' of 4"	12/01/2006	12/01/2012	2,887.04	244.36	68	0	42.16	21.08
60000-000824.1	Dam Site Road - Barnstead - 1877' of 4"	12/01/2006	12/01/2012	6,115.27	521.08	68	0	89.93	44.97
60000-000843	Windsor Drive - Barnstead - 1,951' of 4"	12/01/2006	12/01/2012	6,356.92	541.71	68	0	83.48	46.74
Subtotal: 7331-101-001 (6)				19,001.64	1,619.13			279.44	139.72
Asset Type: Renewed Services									
Asset GL Acct #: 7333-200-001									
60000-000388.1	1" CT SERVICES: LOCKE LAKE, 1	08/01/2007	03/01/2012	1,471.55	164.57	50	0	29.43	14.72
Subtotal: 7333-200-001 (1)				1,471.55	164.57			29.43	14.72
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
60000-000261	Chamber Comps: Locke Lake: Barnstead	11/01/2006	01/01/2012	16.31	4.53	23	10	0.68	0.34
60000-000313	Chamber Comps: Locke Lake: Barnstead	01/01/2007	01/01/2012	32.82	7.43	23	10	1.37	0.68
60000-000359	Chamber Comps: Locke Lake: Barnstead	05/01/2007	01/01/2012	445.91	101.47	23	10	18.71	9.35
60000-000368	Chamber Comps: Locke Lake: Barnstead	08/01/2007	01/01/2012	16.32	3.71	23	10	0.68	0.34
60000-000392	Chamber Comps: Locke Lake: Barnstead - 5/8" (23)	08/01/2007	01/01/2012	375.36	85.42	23	10	15.75	7.87
60000-000740	Chamber Comps: Locke Lake: Barnstead	07/01/2009	01/01/2012	65.61	8.49	23	10	2.75	1.38
60000-000867.1	Chamber Comps: Locke Lake: Barnstead	09/01/2009	01/01/2012	408.00	52.82	23	10	17.12	8.56
60000-000867.2	Chamber Comps: Locke Lake, 2 U-10084	09/01/2009	01/01/2012	37.53	4.85	23	10	1.57	0.79
60000-00259.12	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	11/01/2006	09/01/2012	56.54	15.60	23	10	2.37	1.19
60000-00256.13	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	11/01/2006	09/01/2012	56.54	15.60	23	10	2.37	1.19
60000-00323.22	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	02/01/2007	03/01/2012	63.45	14.51	23	10	2.66	1.33
60000-00323.23	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	02/01/2007	03/01/2012	63.45	14.51	23	10	2.66	1.33
60000-00323.24	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	02/01/2007	03/01/2012	63.44	14.36	23	10	2.66	1.33
Subtotal: 7334-000-001 (13)				1,701.08	343.30			(1,357.78)	(1,357.78)
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 7334-100-001									
60000-00316.11	Neptune Radio Installs: Locke Lake: Barnstead - (1)	01/01/2007	03/01/2012	77.04	17.45	23	10	3.23	1.62
Subtotal: 7334-100-001 (1)				77.04	17.45			3.23	1.62
Subtotal: Barnstead (23)				35,934.93	4,480.80			(527.89)	(942.73)
Town or Department: Bow									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-004078	5/8" METERS: WHITE ROCK, 1 NEW	11/01/2006	09/01/2012	243.31	81.25	23	10	10.21	5.10
Subtotal: 7334-000-001 (1)				243.31	81.25			10.21	5.10
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 7334-100-001									
70000-002759.7	White Rock: Bow - Neptunes (1)	09/01/2005	06/01/2012	90.14	28.30	23	10	3.78	1.89
70000-002759.8	White Rock: Bow - Neptunes (1)	09/01/2005	06/01/2012	90.14	28.30	23	10	3.78	1.89
Subtotal: 7334-100-001 (2)				180.28	56.60			7.56	3.78
Subtotal: Bow (3)				423.59	113.85			17.77	8.89
Town or Department: Derry									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-000242	Chamber Comps: Farmstead: Derry	01/01/2002	01/01/2012	38.46	16.62	23	10	1.61	0.81
70000-002374	5/8" Meters: Maple Hills (2)	02/01/2003	12/01/2012	336.99	130.36	23	10	14.14	7.07
70000-002455	Chamber Comps: Maple Hills: Derry	10/01/2003	01/01/2012	14.96	5.80	23	10	0.63	0.31
70000-002570	CHAMBER COMPS: MAPLE HILLS	07/01/2004	01/01/2012	332.82	113.73	23	10	13.96	6.98
70000-002570.1	CHAMBER COMPS: MAPLE HILLS	09/01/2004	01/01/2012	99.60	34.01	23	10	4.18	2.09
70000-002933	5/8" METERS: MAPLE HILLS, 1 RENEWED	04/01/2006	12/01/2012	171.52	43.20	23	10	7.20	3.60
Subtotal: 7334-000-001 (6)				994.34	343.72			41.72	20.86
Subtotal: Derry (6)				994.34	343.72			41.72	20.86
Town or Department: Hooksett									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-000261	CHAMBER COMPS WESCO: HOOKSETT	08/01/2002	01/01/2012	84.36	38.53	23	10	3.54	1.77
70000-000263.2	5/8" Meters: Wesco: Hooksett - (1) Renewed	11/01/2001	12/01/2012	201.16	95.13	23	10	8.44	4.22
Subtotal: 7334-000-001 (2)				285.52	133.66			11.98	5.99
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 7334-100-001									
70000-02758.11	Neptune Radio Installs: Wesco: Hooksett - (5)	09/01/2005	03/01/2012	503.60	149.24	23	10	21.13	10.57
70000-2758.127	Neptune Radio Installs: Wesco: Hooksett - (3)	09/01/2005	09/01/2012	302.19	89.08	23	10	12.88	6.34
70000-2758.128	Neptune Radio Installs: Wesco: Hooksett - (1)	09/01/2005	09/01/2012	100.73	28.70	23	10	4.23	2.11
Subtotal: 7334-100-001 (3)				906.52	266.02			38.04	19.02
Subtotal: Hooksett (5)				1,192.04	400.68			50.02	25.01
Town or Department: Lee									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-002771	Chamber Comps: Thurston Woods: Lee	08/01/2005	01/01/2012	34.57	10.25	23	10	1.45	0.73

Pennichuck East Utility, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
Subtotal: 7334-000-001 (1)				34.57	10.25			1.45	0.73
Subtotal: Lee (1)				34.57	10.25			1.45	0.73
Town or Department: Litchfield									
Asset Type: Mains: Unknown Size									
Asset GL Acct #: 7331-102-001									
70000-001963.1	Sawmill/Naticook: Litchfield - Construction Management Services	04/01/1988	12/01/2012	52.00	15.63	68	0	0.76	0.38
70000-001963.2	Sawmill/Naticook: Litchfield - Retainer Payment on Construction Contract	04/01/1988	12/01/2012	5,000.00	1,472.68	68	0	73.53	36.76
70000-001963.3	Sawmill/Naticook: Litchfield - Labor & Overhead Associated w/Project	04/01/1988	12/01/2012	63.90	18.57	68	0	0.94	0.47
70000-001963.4	Sawmill/Naticook: Litchfield - Project Carry-over from 1988	04/01/1988	12/01/2012	1,464.68	431.55	68	0	21.54	10.77
Subtotal: 7331-102-001 (4)				6,580.58	1,938.43			96.77	48.39
Asset Type: Services									
70000-01102.21	3/4" Services: Sawmill (1) (Consumers)	04/01/1998	09/01/2012	389.06	155.08	50	0	7.78	3.89
Subtotal: 7333-100-001 (1)				389.06	155.08			7.78	3.89
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
7000-02359.1.3	5/8" Meters: Litchfield - (1)	02/01/2003	12/01/2012	133.02	51.77	23	10	5.58	2.79
7000-02359.1.5	5/8" Meters: Litchfield - (1)	02/01/2003	06/01/2012	133.01	51.80	23	10	5.58	2.79
7000-02359.1.6	5/8" Meters: Litchfield - (1)	02/01/2003	12/01/2012	133.01	50.37	23	10	5.58	2.79
70000-000266	5/8" Meters: Litchfield - (1) Renewed	11/01/2001	12/01/2012	144.01	68.74	23	10	6.04	3.02
70000-000269	2" Meter: Litchfield - (1)	05/01/2000	09/01/2012	681.76	356.32	23	10	28.61	14.30
70000-000274	3/4" Meter: Litchfield - (1) New	01/01/1999	12/01/2012	229.96	130.38	23	10	9.65	4.82
70000-000280	CHAMBER COMPS: Litchfield	10/01/2002	01/01/2012	116.99	50.87	23	10	4.91	2.45
70000-000343	5/8" Meters: Litchfield - (1) New	01/01/1999	09/01/2012	112.30	63.73	23	10	4.71	2.36
70000-001075	CHAMBER COMPS MISC LOCATIONS	12/01/2001	01/01/2012	2,818.85	1,348.79	23	10	118.27	59.13
70000-002375.1	CHAMBER COMPS: Litchfield	03/01/2003	01/01/2012	46.85	18.20	23	10	1.97	0.98
70000-002375.2	CHAMBER COMPS: Litchfield	10/01/2003	01/01/2012	46.82	18.19	23	10	1.97	0.98
70000-002375.2	CHAMBER COMPS: Litchfield	12/01/2003	01/01/2012	156.82	60.77	23	10	6.58	3.29
70000-002549	CHAMBER COMPS: LITCHFIELD	06/01/2004	01/01/2012	67.79	23.15	23	10	2.84	1.42
70000-002549.1	CHAMBER COMPS: Litchfield	09/01/2004	01/01/2012	31.99	10.93	23	10	1.34	0.67
70000-002549.2	CHAMBER COMPS: Litchfield	10/01/2004	01/01/2012	16.52	5.61	23	10	0.69	0.35
70000-002665	CHAMBER COMPS: LITCHFIELD	03/01/2005	01/01/2012	89.04	26.02	23	10	3.69	1.85
70000-002665.1	CHAMBER COMPS: Litchfield	04/01/2005	01/01/2012	17.55	5.23	23	10	0.74	0.37
70000-002880	CHAMBER COMPS: LITCHFIELD	01/01/2006	01/01/2012	80.88	20.35	23	10	3.39	1.70
70000-002898	CHAMBER COMPS: LITCHFIELD	02/01/2006	01/01/2012	83.20	15.91	23	10	2.65	1.33
70000-002931	5/8" RENEWED METERS: LITCHFIELD(12)	04/01/2006	12/01/2012	1,551.32	390.55	23	10	65.09	32.55
70000-002946	CHAMBER COMPS: LITCHFIELD	05/01/2006	01/01/2012	53.06	13.37	23	10	2.23	1.11
70000-004032	CHAMBER COMPS: LITCHFIELD	08/01/2006	01/01/2012	87.87	22.13	23	10	3.69	1.84
Subtotal: 7334-000-001 (22)				6,811.83	2,862.98			265.80	142.90
Subtotal: Litchfield (27)				13,781.29	4,896.48			390.36	195.18
Town or Department: Londonderry									
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 7311-210-001									
70000-004470	HARVEST VILLAGE WELL PUMP #3 REPLACEMENT	06/01/2008	06/01/2012	1,780.56	392.05	16	2	98.01	49.01
Subtotal: 7311-210-001 (1)				1,780.56	392.05			98.01	49.01
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
7000-2362.1.2	5/8" Meters: Brook Park: Londonderry - (1) New	03/01/2003	12/01/2012	98.87	38.09	23	10	4.14	2.07
70000-000260	CHAMBER COMPS LONDONDERRY	09/01/2002	01/01/2012	238.51	103.31	23	10	10.01	5.00
70000-000319	CHAMBER COMPS AVERY	05/01/2002	01/01/2012	42.10	18.25	23	10	1.77	0.88
70000-000321	5/8" Meters: Avery: Londonderry - (5) New & (1) Renewed	01/01/1999	12/01/2012	857.87	486.28	23	10	35.99	18.00
70000-000322	5/8" Meters: Birchville: Londonderry - (1) New	01/01/1999	09/01/2012	93.82	53.23	23	10	3.94	1.97
70000-000329.2	5/8" METERS: HARVEST VILLAGE 5 - NEW	01/01/1999	03/01/2012	727.37	414.03	23	10	30.52	15.26
70000-000334.7	5/8" METERS: MINISTERIAL HGHTS 1 - NEW	01/01/1999	09/01/2012	157.03	90.45	23	10	6.59	3.28
70000-000337.2	5/8" Meters: Ministerial Heights: Londonderry - (1) Renewed no Chamber	10/01/2001	09/01/2012	119.36	57.14	23	10	5.01	2.50
70000-001034	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	20,881.18	14,279.04	23	10	878.13	438.07
70000-001036	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	10,131.09	6,927.88	23	10	425.08	212.54
70000-001038	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	16,319.80	11,159.87	23	10	684.75	342.37
70000-001040	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	12,113.10	8,283.19	23	10	508.24	254.12
70000-001042.2	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.3	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.4	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.5	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.6	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.7	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.8	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001042.9	CHAMBER COMPS: Londonderry	04/01/1998	01/01/2012	443.43	303.20	23	10	18.61	9.30
70000-001044	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	443.43	303.11	23	10	18.61	9.30
70000-001066	1 1/2" METERS: LONDONDERRY 1 - NEW	04/01/1998	01/01/2012	5,305.60	3,826.10	23	10	222.61	111.31
70000-002377	CHAMBER COMPS: Londonderry	12/01/2001	09/01/2012	428.38	203.67	23	10	17.89	8.94
70000-002377.1	CHAMBER COMPS: Londonderry	03/01/2003	01/01/2012	15.85	6.19	23	10	0.87	0.33
70000-002377.2	CHAMBER COMPS: Londonderry	04/01/2003	01/01/2012	76.78	29.73	23	10	3.22	1.61
70000-002453	1 1/2" METERS: LONDONDERRY 1-NEW	10/01/2003	01/01/2012	46.85	18.20	23	10	1.97	0.98
70000-002506	CHAMBERS COMPS BROOK PARK	10/01/2003	09/01/2012	341.68	132.35	23	10	14.35	7.17
70000-002506.1	CHAMBER COMPS: Brook Park: Londonderry	01/01/2004	01/01/2012	382.69	130.78	23	10	16.06	8.03
70000-002507	CHAMBER COMPS LONDONDERRY	04/01/2004	01/01/2012	16.52	5.61	23	10	0.69	0.35
70000-002507.1	CHAMBER COMPS: Londonderry	01/01/2004	01/01/2012	143.00	48.87	23	10	6.00	3.00
70000-002507.2	CHAMBER COMPS: Londonderry	06/01/2004	01/01/2012	33.03	11.31	23	10	1.39	0.69
70000-002507.3	CHAMBER COMPS: Londonderry	07/01/2004	01/01/2012	33.03	11.31	23	10	1.39	0.69
70000-002507.4	CHAMBER COMPS: Londonderry	09/01/2004	01/01/2012	15.89	5.45	23	10	0.67	0.34
70000-002507.5	CHAMBER COMPS: LONDONDERRY	10/01/2004	01/01/2012	33.03	11.31	23	10	1.39	0.69
70000-002540	CHAMBER COMPS: BROOK PARK	11/01/2004	01/01/2012	166.46	56.88	23	10	6.88	3.49
70000-002886	CHAMBER COMPS: LONDONDERRY	05/01/2004	01/01/2012	155.83	53.25	23	10	6.54	3.27
70000-002886.1	CHAMBER COMPS: LONDONDERRY	03/01/2005	01/01/2012	202.39	59.87	23	10	8.49	4.25
70000-002878	CHAMBER COMPS: MINISTERIAL HEIGHTS	04/01/2005	01/01/2012	51.04	15.07	23	10	2.14	1.07
70000-002822	CHAMBER COMPS: Londonderry	04/01/2005	01/01/2012	83.78	24.78	23	10	3.52	1.76
70000-002846	1 1/2" METERS: LONDONDERRY (1)	11/01/2005	01/01/2012	17.55	5.23	23	10	0.74	0.37
70000-002897	CHAMBER COMPS: LONDONDERRY	12/01/2005	12/01/2012	283.87	83.96	23	10	11.51	5.96
		02/01/2006	01/01/2012	63.20	15.91	23	10	2.65	1.33

Pennichuck East Utility, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
70000-002932	5/8" RENEWED METERS: LONDONDERRY (1)	04/01/2006	12/01/2012	128.93	32.45	23	10	5.41	2.70
70000-003531	CHAMBER COMPS: LONDONDERRY	09/01/2006	01/01/2012	56.66	14.28	23	10	2.38	1.19
70000-01048.21	1.5" Meters: Londonderry - (1) New	05/01/1998	06/01/2012	435.77	266.87	23	10	18.28	9.14
70000-01048.22	1.5" Meters: Londonderry - (1) New	05/01/1998	12/01/2012	435.77	266.29	23	10	18.28	9.14
70000-01059.22	1" Meters: Londonderry - (1) Renewed	01/01/2000	03/01/2012	225.13	117.92	23	10	9.45	4.72
70000-01059.23	1" Meters: Londonderry - (1) Renewed	01/01/2000	09/01/2012	225.12	117.36	23	10	9.45	4.72
70000-2363.1.2	5/8" Meters: Ministerial Heights: Londonderry 1 - New	02/01/2003	12/01/2012	97.02	37.50	23	10	4.07	2.04
70000-2498.2.1	5/8" METERS: LONDONDERRY, 1 NEW	04/01/2004	06/01/2012	143.82	49.28	23	10	6.03	3.02
70000-2498.2.2	5/8" METERS: LONDONDERRY, 1 NEW	04/01/2004	06/01/2012	143.82	49.28	23	10	6.03	3.02
Subtotal: 7334-000-001 (50)				76,114.61	49,845.33			3,151.66	1,575.63
Asset Type: Tools, Shop & Garage Equipment									
Asset GL Acct #: 7343-000-001									
70000-001578	RAMMER COMPACTION LONDONDERRY	04/01/1998	12/01/2012	750.00	750.00	12	0	62.50	31.25
70000-001580	ALLIED HOLE HOG W/AIR HOSE LONDONDERRY	04/01/1998	12/01/2012	7,080.00	7,080.00	12	0	590.00	295.00
70000-001589	POWER AM PRESS WASHER LONDONDERRY	04/01/1998	06/01/2012	2,895.00	2,895.00	12	0	241.25	120.63
70000-001580	2 880B PIPE LOCATORS LONDONDERRY	04/01/1998	06/01/2012	1,540.00	1,540.00	12	0	128.33	64.17
70000-001591	1 - 510 LOCATOR LONDONDERRY	04/01/1998	06/01/2012	695.00	695.00	12	0	57.92	28.98
70000-001595	GOLDKAK LINE TRACER LONDONDERRY	04/01/1998	06/01/2012	1,084.14	1,084.14	12	0	90.35	45.17
Subtotal: 7343-000-001 (6)				14,044.14	14,044.14			1,170.35	585.17
Subtotal: Londonderry (57)				90,939.31	64,281.52			4,420.02	2,210.01
Town or Department: Middleton									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
60000-000393	Chamber Comps: Sunrise Estates: Middleton	08/01/2007	01/01/2012	48.96	11.13	23	10	2.05	1.03
60000-000578	5/8" Meters: Sunrise Estates: Middleton - (1) New	09/01/2008	09/01/2012	148.38	26.50	23	10	6.23	3.11
Subtotal: 7334-000-001 (2)				197.34	37.63			8.28	4.14
Subtotal: Middleton (2)				197.34	37.63			8.28	4.14
Town or Department: North Conway									
Asset Type: Land									
Asset GL Acct #: 7303-100-001									
60000-000485	Lot 231-147 & Lot 231-148 West Side Road Conway	02/01/2008	06/01/2012	15,951.47	-	0	0	-	-
60000-0495.211	Lot 231-147 West Side Road - Deposit for Land Purchase	02/01/2008	06/01/2012	500.00	-	0	0	-	-
60000-0495.212	Lot 231-148 West Side Road - Deposit for Land Purchase	02/01/2008	06/01/2012	500.00	-	0	0	-	-
Subtotal: 7303-100-001 (3)				16,951.47	-			-	-
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
60000-00221.83	5/8" Meters: Birch Hill: North Conway - (1) New no Register	06/01/2006	06/01/2012	312.16	89.40	23	10	13.10	6.55
Subtotal: 7334-000-001 (1)				312.16	86.40			13.10	6.55
Subtotal: North Conway (4)				17,273.63	86.40			13.10	6.55
Town or Department: Pelham									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-000248.2	5/8" Meters: Gage Hill: Pelham - (1) Renewed no Chamber	07/01/2001	12/01/2012	145.08	69.45	23	10	6.09	3.04
70000-000250	Chamber Comps: Gage Hill: Pelham	04/01/2002	01/01/2012	38.46	16.62	23	10	1.61	0.81
70000-000258	CHAMBER COMPS WILLIAMSBURG	05/01/2002	01/01/2012	55.95	24.25	23	10	2.35	1.17
70000-000287.2	3/4" Meters: Williamsburg: Pelham - (1) Renewed	01/01/2001	12/01/2012	166.25	79.56	23	10	6.98	3.49
70000-000291	5/8" Meters: Williamsburg: Pelham - (1) New	01/01/1999	09/01/2012	158.47	88.77	23	10	6.57	3.28
70000-002410.2	1" Meter: Williamsburg: Pelham - (1) New	05/01/2003	12/01/2012	195.75	75.87	23	10	8.21	4.11
70000-002485	Chamber Comps: Gage Hill: Pelham	12/01/2003	01/01/2012	31.98	12.39	23	10	1.34	0.67
70000-002502.5	5/8" Meter: Williamsburg: Pelham - (1) New	07/01/2004	12/01/2012	144.17	49.23	23	10	6.05	3.02
70000-002502.9	5/8" METERS: WILLIAMSBURG 2 - NEW	12/01/2004	09/01/2012	268.52	91.69	23	10	11.27	5.63
70000-002854	CHAMBER COMPS: GAGE HILL	12/01/2005	01/01/2012	79.78	23.60	23	10	3.35	1.67
70000-004077	5/8" METERS: WILLIAMSBURG, 1 NEW	11/01/2008	09/01/2012	164.12	41.33	23	10	6.89	3.44
70000-004770	Chamber Comps: PEU - (2) 5/8" T-10	08/01/2009	01/01/2012	37.51	4.72	23	10	1.57	0.79
Subtotal: 7334-000-001 (12)				1,484.00	577.48			82.27	31.13
Subtotal: Pelham (12)				1,484.00	577.48			82.27	31.13
Town or Department: Pennichuck East									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-000371	CHAMBER COMPS MISCELLANEOUS SYSTEMS	05/01/1998	01/01/2012	320.72	196.73	23	10	13.46	6.73
70000-000379	CHAMBER COMPS MISCELLANEOUS SYSTEMS	01/01/2000	01/01/2012	2,381.97	1,237.06	23	10	99.10	49.55
70000-000380	CHAMBER COMPS MISCELLANEOUS SYSTEMS	01/01/1999	01/01/2012	2,819.10	1,603.24	23	10	118.28	59.14
70000-004157	CHAMBER COMPS: PEU	01/01/2007	01/01/2012	207.46	43.51	23	10	8.70	4.35
70000-004159	2" Meters: PEU - (1) Renewed	01/01/2007	09/01/2012	520.20	109.14	23	10	21.83	10.91
70000-004188	CHAMBER COMPS	02/01/2007	01/01/2012	104.82	22.00	23	10	4.40	2.20
70000-004198	CHAMBER COMPS: PEU	04/01/2007	01/01/2012	513.97	107.83	23	10	21.57	10.78
70000-004216	CHAMBER COMPS: PEU	05/01/2007	01/01/2012	153.42	32.20	23	10	6.44	3.22
70000-004238	CHAMBER COMPS: PEU	06/01/2007	01/01/2012	137.51	28.84	23	10	5.77	2.88
70000-004258	CHAMBER COMPS: PEU	07/01/2007	01/01/2012	60.19	12.63	23	10	2.53	1.26
70000-004280	CHAMBER COMPS: PEU	08/01/2007	01/01/2012	840.79	176.40	23	10	35.28	17.64
70000-004296	1 1/2" METERS: PEU, 1 NEW	09/01/2007	09/01/2012	380.14	79.75	23	10	15.95	7.97
70000-004299	CHAMBER COMPS: PEU	09/01/2007	01/01/2012	190.69	40.00	23	10	8.00	4.00
70000-004322	CHAMBER COMPS: PEU	10/01/2007	01/01/2012	162.08	34.00	23	10	6.80	3.40
70000-004344	5/8" METERS: PEU, 12 NEW	11/01/2007	12/01/2012	2,680.01	562.24	23	10	112.45	56.22
70000-004360.1	5/8" METERS: PEU, 1 NEW	12/01/2007	09/01/2012	199.83	41.98	23	10	8.38	4.19
70000-004360.2	5/8" METERS: PEU, 1 NEW	12/01/2007	09/01/2012	199.83	41.98	23	10	8.38	4.19
70000-004360.4	5/8" METERS: PEU, 1 NEW	12/01/2007	06/01/2012	199.83	41.98	23	10	8.38	4.19
70000-004362	CHAMBER COMPS: PEU	12/01/2007	01/01/2012	442.84	92.86	23	10	18.57	9.29
70000-004377.1	1" Meters: PEU (1)	01/01/2008	12/01/2012	208.82	34.98	23	10	8.76	4.38
70000-004391	CHAMBER COMPS: PEU	02/01/2008	01/01/2012	423.87	71.13	23	10	17.78	8.89
70000-004394	Chamber Comps: PEU - (1) 5/8"	03/01/2008	01/01/2012	29.11	4.88	23	10	1.22	0.61
70000-004433	CHAMBER COMPS: PEU, 3 U-10037	04/01/2008	01/01/2012	87.33	14.64	23	10	3.68	1.83
70000-004437	1 1/2" METERS: PEU, 1 NEW	05/01/2008	12/01/2012	438.80	73.65	23	10	18.41	9.21
70000-004439	CHAMBER COMPS: PEU, 10 U-10037	05/01/2008	01/01/2012	291.11	48.85	23	10	12.21	6.11
70000-004457	CHAMBER COMPS: PEU, 1 U-10018, 7 U-10037, 1 U-10043	06/01/2008	01/01/2012	279.65	46.93	23	10	11.73	5.87
70000-004487.1	5/8" METERS: PEU, 1 RENEWED	07/01/2008	12/01/2012	120.11	20.16	23	10	5.04	2.52
70000-004489	Chamber Comps: PEU - (2) U-10015	07/01/2008	01/01/2012	35.36	5.92	23	10	1.48	0.74

Pennichuck East Utility, Inc.
Asset Dispositions
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Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
70000-004490	Chamber Comps: PEU - (1) U-10037	07/01/2008	01/01/2012	19.88	3.33	23	10	0.83	0.42
70000-004507	CHAMBER COMPS: PEU, 1" METERS, 1 U-10017	08/01/2008	01/01/2012	46.40	7.79	23	10	1.95	0.97
70000-004508	CHAMBER COMPS: PEU, 5/8" METERS, 3 U-10037	08/01/2008	01/01/2012	59.58	10.00	23	10	2.50	1.25
70000-004509	CHAMBER COMPS: PEU, SENSUS REGISTERS, 6 U-10040	08/01/2008	01/01/2012	340.44	57.12	23	10	14.28	7.14
70000-004510	CHAMBER COMPS: PEU, 1" SR METER, 1 U-10043	08/01/2008	01/01/2012	50.00	8.40	23	10	2.10	1.05
70000-004532	CHAMBER COMPS: PEU, 2 U-10017	09/01/2008	01/01/2012	92.81	15.57	23	10	3.89	1.95
70000-004533	CHAMBER COMPS: PEU, 12 U-10037	09/01/2008	01/01/2012	238.31	40.00	23	10	10.00	5.00
70000-004547	Chamber Comps: PEU - (1) U-10015	10/01/2008	01/01/2012	18.39	3.09	23	10	0.77	0.39
70000-004548	CHAMBER COMPS: PEU, 4 U-10037	10/01/2008	01/01/2012	79.43	13.33	23	10	3.33	1.67
70000-004549	CHAMBER COMPS: PEU, 1 U-10046	10/01/2008	01/01/2012	202.05	33.92	23	10	8.48	4.24
70000-004585	Chamber Comps: PEU - (1) U-10015	11/01/2008	01/01/2012	18.39	3.09	23	10	0.77	0.39
70000-004586	CHAMBER COMPS: PEU, 25 U-10037	11/01/2008	01/01/2012	498.49	83.33	23	10	20.83	10.42
70000-004587	CHAMBER COMPS: PEU, 3 U-10040	11/01/2008	01/01/2012	170.22	28.56	23	10	7.14	3.57
70000-004588	Chamber Comps: PEU - (1) U-10015	12/01/2008	01/01/2012	18.39	3.09	23	10	0.77	0.39
70000-004589	CHAMBER COMPS: PEU, 13 U-10037	12/01/2008	01/01/2012	258.17	43.33	23	10	10.83	5.42
70000-004606	CHAMBER COMPS: PEU, 2 U-10015	01/01/2009	01/01/2012	317.75	40.00	23	10	13.33	6.67
70000-004607	CHAMBER COMPS: PEU, 16 U-10037	01/01/2009	01/01/2012	37.40	4.70	23	10	1.57	0.78
70000-004608	Chamber Comps: PEU - (1) U-10040	01/01/2009	01/01/2012	59.93	7.54	23	10	2.51	1.26
70000-004609	CHAMBER COMPS: PEU, 1 U-10046	01/01/2009	01/01/2012	202.04	25.44	23	10	8.48	4.24
70000-004625	CHAMBER COMPS: PEU, 12 U-10037	02/01/2009	01/01/2012	238.31	30.00	23	10	10.00	5.00
70000-004626	CHAMBER COMPS: PEU, 2 U-10040	02/01/2009	01/01/2012	119.85	15.08	23	10	5.03	2.51
70000-004627	CHAMBER COMPS: PEU, 3 U-10043	02/01/2009	01/01/2012	157.97	19.88	23	10	6.83	3.31
70000-004635.1	CHAMBER COMPS - 4 U-10015	03/01/2009	01/01/2012	74.94	9.43	23	10	3.14	1.57
70000-004635.2	CHAMBER COMPS - 1 U-10040	03/01/2009	01/01/2012	59.93	7.56	23	10	2.51	1.26
70000-004635.3	CHAMBER COMPS - 3 U-10037	03/01/2009	01/01/2012	59.58	7.47	23	10	2.50	1.25
70000-004644	CHAMBER COMPS: PEU, 6 U-10015	04/01/2009	01/01/2012	112.41	14.16	23	10	4.72	2.36
70000-004645	CHAMBER COMPS: PEU, 16 U-10037	04/01/2009	01/01/2012	317.75	40.00	23	10	13.33	6.67
70000-004646	CHAMBER COMPS: PEU, 4 U-10042	04/01/2009	01/01/2012	144.29	18.16	23	10	6.05	3.03
70000-004647	CHAMBER COMPS: PEU, 1 U-10043	04/01/2009	01/01/2012	52.65	6.62	23	10	2.21	1.10
70000-004648	CHAMBER COMPS: PEU, 2 U-10056	04/01/2009	01/01/2012	140.68	17.70	23	10	5.90	2.95
70000-004655	Chamber Comps: PEU - (1) U-10015	05/01/2009	01/01/2012	18.76	2.38	23	10	0.79	0.39
70000-004656	CHAMBER COMPS: PEU, 5 U-10037	05/01/2009	01/01/2012	99.30	12.50	23	10	4.17	2.08
70000-004703	5/8" T-10 Meter Chambers (2)	06/01/2009	01/01/2012	37.51	4.72	23	10	1.57	0.79
70000-004704	1 1/2" T-10 Meter Chambers (1)	06/01/2009	01/01/2012	109.45	13.78	23	10	4.59	2.30
70000-004705	5/8" Sensus Meter Chambers (5)	06/01/2009	01/01/2012	99.30	12.50	23	10	4.17	2.08
70000-004754	Chamber Comps: PEU - (1)	07/01/2009	01/01/2012	18.76	2.38	23	10	0.79	0.39
70000-004771	Chamber Comps: PEU - (31) 5/8" SR	08/01/2009	01/01/2012	615.64	77.50	23	10	25.83	12.92
70000-004788.1	Chamber Comps: PEU, 1 U-10015	09/01/2009	01/01/2012	18.75	2.37	23	10	0.79	0.39
70000-004788.2	Chamber Comps: PEU, 1 U-10017	09/01/2009	01/01/2012	48.08	6.05	23	10	2.02	1.01
70000-004788.3	Chamber Comps: PEU, 28 U-10037	09/01/2009	01/01/2012	556.07	70.00	23	10	23.33	11.67
70000-004809.1	Chamber Comps: PEU, 4 U-10015	10/01/2009	01/01/2012	75.04	9.45	23	10	3.15	1.57
70000-004809.2	Chamber Comps: PEU, 6 U-10037	10/01/2009	01/01/2012	119.16	14.99	23	10	5.00	2.50
70000-004825	Chamber Comps: PEU, 7 U-10037	11/01/2009	01/01/2012	139.02	17.50	23	10	5.83	2.92
70000-004827	Chamber Comps: PEU, 3 U-10056	11/01/2009	01/01/2012	211.02	26.56	23	10	8.65	4.43
70000-004920	Chamber Comps: PEU - (1) 5/8" SR	12/01/2009	01/01/2012	19.86	2.50	23	10	0.83	0.42
70000-004921	Neptune Registers - All Sizes (2)	12/01/2009	01/01/2012	140.23	17.64	23	10	5.88	2.94
70000-004943	Chamber Comps: PEU, 6 - U-10058	01/01/2010	01/01/2012	420.67	35.31	23	10	17.65	8.83
70000-004972	Chamber Comps: PEU, 1 U-10017	02/01/2010	01/01/2012	48.08	4.04	23	10	2.02	1.01
70000-004973	Chamber Comps: PEU, 2 U-10037	02/01/2010	01/01/2012	39.72	3.33	23	10	1.67	0.83
70000-004998.1	Chamber Comps: PEU, 4 U-10015	03/01/2010	01/01/2012	75.07	6.30	23	10	3.15	1.57
70000-004998.2	Chamber Comps: PEU, 6 U-10037	03/01/2010	01/01/2012	119.16	10.00	23	10	5.00	2.50
70000-004998.3	Chamber Comps: PEU, 1 U-10043	03/01/2010	01/01/2012	52.65	4.41	23	10	2.21	1.10
70000-005019	Chamber Comps: PEU - (1) T-10	04/01/2010	01/01/2012	48.09	4.04	23	10	2.02	1.01
70000-005020	Chamber Comps: PEU - (2) 5/8"	04/01/2010	01/01/2012	39.72	3.33	23	10	1.67	0.83
70000-005021	Chamber Comps: PEU - 1" SR	04/01/2010	01/01/2012	52.65	4.41	23	10	2.21	1.10
70000-005022	Chamber Comps: PEU - 2" Neptune UME's (4)	04/01/2010	01/01/2012	978.20	82.17	23	10	41.09	20.54
70000-005038.1	Chamber Comps: PEU, 9 U-10015	05/01/2010	01/01/2012	168.91	14.17	23	10	7.09	3.54
70000-005038.2	Chamber Comps: PEU, 1 U-10019	05/01/2010	01/01/2012	140.72	11.80	23	10	5.90	2.95
70000-005038.3	Chamber Comps: PEU, 1 U-10037	05/01/2010	01/01/2012	19.86	1.67	23	10	0.83	0.42
70000-005067.2	1" Meters: PEU - (1) New	06/01/2010	12/01/2012	446.71	37.48	23	10	18.74	9.37
70000-005112	Chamber Comps: PEU, 1	07/01/2010	01/01/2012	918.00	77.04	23	10	38.52	19.26
70000-005138	Chamber Comps: PEU - (27) 5/8" T-10	08/01/2010	01/01/2012	506.74	42.52	23	10	21.26	10.63
70000-005139	Chamber Comps: PEU - (1) 1" T-10	08/01/2010	01/01/2012	48.09	4.04	23	10	2.02	1.01
70000-005140	Chamber Comps: PEU - (2) 5/8" SR	08/01/2010	01/01/2012	39.72	3.33	23	10	1.67	0.83
70000-005141	Chamber Comps: PEU - (1) 3/4" SR	08/01/2010	01/01/2012	36.07	3.03	23	10	1.51	0.76
70000-005165	Chamber Comps: PEU - (4) 5/8" T-10	09/01/2010	01/01/2012	75.07	6.30	23	10	3.15	1.57
70000-005187	Chamber Comps: PEU, 5	10/01/2010	01/01/2012	152.12	12.76	23	10	6.38	3.19
70000-005230	Chamber Comps: PEU - (7) 5/8" T-10	11/01/2010	01/01/2012	131.38	11.03	23	10	5.51	2.76
70000-005231	Chamber Comps: PEU - (3) Neptune Registers	11/01/2010	01/01/2012	153.13	12.85	23	10	6.43	3.21
70000-005284	Chamber Comps: PEU - (7) 5/8" SR	12/01/2010	01/01/2012	128.74	10.80	23	10	5.40	2.70
70000-005355	Chamber Comps: PEU - 5/8" T-10 (2)	01/01/2011	01/01/2012	37.54	1.58	23	10	1.58	0.79
70000-005358	Chamber Comps: PEU - 3/4" T-10 (1)	01/01/2011	01/01/2012	25.10	1.08	23	10	1.05	0.53
70000-005357	Chamber Comps: PEU - 5/8" SR (2)	01/01/2011	01/01/2012	36.78	1.54	23	10	1.54	0.77
70000-005369	Chamber Comps: PEU - Neptune Registers (18)	01/01/2011	01/01/2012	918.76	38.54	23	10	38.55	19.27
70000-005388	Chamber Replacements: PEU, 10	02/01/2011	01/01/2012	412.49	17.30	23	10	17.31	8.65
70000-005389	Chamber Comps: PEU - 5/8" T-10 (1)	03/01/2011	01/01/2012	18.77	0.78	23	10	0.79	0.39
70000-005390	Chamber Comps: PEU - 1" T-10 (1)	03/01/2011	01/01/2012	48.09	2.02	23	10	2.02	1.01
70000-005391	Chamber Comps: PEU - 5/8" SR (1)	03/01/2011	01/01/2012	18.39	0.78	23	10	0.77	0.39
70000-005407	Chamber Comps: PEU - Neptune Registers (17)	03/01/2011	01/01/2012	867.72	36.40	23	10	36.41	18.20
70000-005418.1	Chamber Comps: PEU, 88	04/01/2011	01/01/2012	3,244.72	136.14	23	10	136.14	68.07
70000-005418.2	Chamber Comps: PEU - 5/8" T-10 (24)	05/01/2011	01/01/2012	450.43	18.90	23	10	18.90	9.45
70000-005418.3	Chamber Comps: PEU - 6/8" SR (2)	05/01/2011	01/01/2012	33.68	1.42	23	10	1.41	0.71
70000-005439.1	Chamber Comps: PEU - Neptune Registers - All Sizes (73)	05/01/2011	01/01/2012	3,729.50	156.48	23	10	156.48	78.24
70000-005439.2	Chamber Comps: PEU - 5/8" T-10 (1)	06/01/2011	01/01/2012	18.77	0.78	23	10	0.79	0.39
70000-005439.3	Chamber Comps: PEU - 1.5" T-10 (1)	06/01/2011	01/01/2012	109.45	4.60	23	10	4.59	2.30
70000-005439.4	Chamber Comps: PEU - 5/8" SR (3)	06/01/2011	01/01/2012	50.49	2.12	23	10	2.12	1.06
70000-005464	Chamber Comps: PEU - Neptune Registers - All Sizes (144)	06/01/2011	01/01/2012	7,376.19	309.50	23	10	309.49	154.75
70000-005475	Chamber Comps: PEU, 137	07/01/2011	01/01/2012	8,655.34	287.84	23	10	287.84	143.92
70000-005496	Chamber Comps: PEU, 128	08/01/2011	01/01/2012	5,285.86	220.94	23	10	220.95	110.47
70000-005620	Chamber Comps: PEU, 93	09/01/2011	01/01/2012	3,744.78	157.12	23	10	157.12	78.56
70000-005688	Chamber Comps: PEU, 162	10/01/2011	01/01/2012	6,890.46	280.72	23	10	280.72	140.36
70000-005688	Chamber Comps: PEU, 63	11/01/2011	01/01/2012	1,960.58	82.28	23	10	82.26	41.13
70000-005688	Chamber Comps: PEU, 50	12/01/2011	01/01/2012	1,976.95	82.94	23	10	82.95	41.47
70000-005878.2	5/8" Meters: PEU, 1 new	02/01/2012	12/01/2012	188.96	-	23	10	7.93	3.96

Pennichuck East Utility, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
70000-05004.12	5/8" Meters: PEU - (1) New	04/01/2010	12/01/2012	131.53	11.04	23	10	5.52	2.76
Subtotal: 7334-000-001 (123)				69,991.30	7,994.74			2,936.70	1,469.35
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 7334-100-001									
70000-004350.3	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	13.20	23	10	2.64	1.32
70000-004350.4	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	13.20	23	10	2.64	1.32
70000-004350.5	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	13.20	23	10	2.64	1.32
70000-004350.6	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	13.20	23	10	2.64	1.32
70000-004363.1	Neptune Radio Installs - 1 Neptunes	12/01/2007	06/01/2012	63.00	13.20	23	10	2.64	1.32
70000-004375.2	Neptune Radio Installs - 2 Neptunes	01/01/2008	03/01/2012	146.84	24.65	23	10	6.16	3.08
70000-004375.6	Neptune Radio Installs - 1 Neptunes	01/01/2008	03/01/2012	73.42	12.38	23	10	3.08	1.54
70000-004810	Neptune Radio Installs: PEU - (1)	10/01/2009	06/01/2012	66.79	8.40	23	10	2.80	1.40
70000-004875	Neptune Radio Installs: PEU - (3)	12/01/2009	08/01/2012	992.04	124.86	23	10	41.62	20.81
70000-005039	Neptune Radio Installs: PEU - (1)	05/01/2010	03/01/2012	66.79	5.60	23	10	2.60	1.40
70000-04320.21	Neptune Radio Installs - 1 Neptunes	10/01/2007	09/01/2012	72.95	15.58	23	10	3.06	1.53
70000-04610.26	Neptune Radio Installs - 2 Neptunes	01/01/2009	03/01/2012	199.60	25.13	23	10	8.37	4.19
70000-04610.27	Neptune Radio Installs - 2 Neptunes	01/01/2009	03/01/2012	199.60	25.13	23	10	8.37	4.19
70000-04610.45	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	25.20	23	10	8.37	4.19
70000-04610.46	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	25.20	23	10	8.37	4.19
70000-04610.47	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	25.20	23	10	8.37	4.19
70000-04610.48	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	25.20	23	10	8.37	4.19
70000-04610.49	Neptune Radio Installs - 1 Neptunes	01/01/2009	12/01/2012	99.80	11.93	23	10	4.19	2.09
Subtotal: 7334-100-001 (18)				3,031.23	420.55			127.18	63.59
Subtotal: Pennichuck East (141)				73,022.53	8,415.29			3,063.88	1,531.94
Town or Department: Raymond									
Asset Type: Electric Pumping Equipment									
Asset GL Acct #: 7311-200-001									
70000-04098.21	Clearwater Booster Station: Raymond - (1) 5 HP Pump	12/01/2006	09/01/2012	2,120.11	700.54	18	2	116.70	58.35
Subtotal: 7311-200-001 (1)				2,120.11	700.54			116.70	58.35
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-000255	Chamber Comps: Green Hills: Raymond	11/01/2001	01/01/2012	83.04	39.72	23	10	3.48	1.74
70000-001762	Chamber Comps: Green Hills: Raymond	10/01/2002	01/01/2012	15.73	8.82	23	10	0.86	0.33
70000-002376	Chamber Comps: Green Hills	03/01/2003	01/01/2012	63.88	24.75	23	10	2.68	1.34
70000-002376.1	Chamber Comps: Green Hills	06/01/2003	01/01/2012	15.98	6.20	23	10	0.67	0.34
70000-002376.2	Chamber Comps: Green Hills	09/01/2003	01/01/2012	96.23	37.30	23	10	4.04	2.02
70000-002376.3	Chamber Comps: Green Hills	10/01/2003	01/01/2012	197.85	76.62	23	10	8.30	4.15
70000-002376.4	Chamber Comps: Green Hills	12/01/2003	01/01/2012	98.05	37.23	23	10	4.03	2.02
70000-002486	Chamber Comps: Liberty Tree: Raymond	12/01/2003	01/01/2012	16.04	6.20	23	10	0.67	0.34
70000-002509	CHAMBER COMPS: GREEN HILLS	02/01/2004	01/01/2012	36.09	12.35	23	10	1.51	0.76
70000-002509.1	CHAMBER COMPS: GREEN HILLS	03/01/2004	01/01/2012	94.93	32.41	23	10	3.98	1.99
70000-002509.2	CHAMBER COMPS: GREEN HILLS	06/01/2004	01/01/2012	133.35	45.55	23	10	5.60	2.80
70000-002509.3	CHAMBER COMPS: GREEN HILLS	08/01/2004	01/01/2012	175.79	60.08	23	10	7.38	3.69
70000-002509.4	CHAMBER COMPS: GREEN HILLS	09/01/2004	01/01/2012	49.02	16.76	23	10	2.06	1.03
70000-002509.5	CHAMBER COMPS: GREEN HILLS	11/01/2004	01/01/2012	71.50	24.41	23	10	3.00	1.50
70000-002539	CHAMBER COMPS: GREEN HILLS	05/01/2004	01/01/2012	297.72	101.71	23	10	12.49	6.25
70000-002643	Chamber Comps: Green Hills: Raymond	02/01/2005	01/01/2012	15.99	4.74	23	10	0.67	0.34
70000-002643.1	Chamber Comps: Green Hills: Raymond	03/01/2005	01/01/2012	15.99	4.74	23	10	0.67	0.34
70000-002668	CHAMBER COMPS: LIBERTY TREE	03/01/2005	01/01/2012	67.03	19.80	23	10	2.81	1.41
70000-002844	5/8" Meters: Liberty Tree: Raymond - 1	12/01/2005	09/01/2012	69.30	20.48	23	10	2.91	1.45
70000-002877.2	5/8" Meters: Green Hills: Raymond - (1) Renewed no Chamber	01/01/2006	03/01/2012	147.06	36.81	23	10	6.17	3.09
70000-002877.3	5/8" Meters: Green Hills: Raymond - (1) Renewed no Chamber	01/01/2006	03/01/2012	147.05	37.28	23	10	6.17	3.08
70000-2358.0.2	5/8" METERS: GREEN HILLS 8-RENEWED	12/01/2003	09/01/2012	1,094.84	423.80	23	10	45.94	22.97
Subtotal: 7334-000-001 (22)				3,000.46	1,075.76			125.89	62.95
Subtotal: Raymond (23)				5,120.57	1,776.30			242.60	121.30
Town or Department: Sandown									
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
70000-002458	Chamber Comps: Beaver Hollow: Sandown	01/01/2003	01/01/2012	15.98	6.20	23	10	0.67	0.34
70000-002587	CHAMBER COMPS: BEAVER HOLLOW	09/01/2004	01/01/2012	86.57	22.74	23	10	2.79	1.40
70000-002770	Chamber Comps: Beaver Hollow: Sandown	09/01/2005	01/01/2012	17.55	5.23	23	10	0.74	0.37
Subtotal: 7334-000-001 (3)				100.10	34.17			4.20	2.10
Subtotal: Sandown (3)				100.10	34.17			4.20	2.10
Town or Department: Windham									
Asset Type: Wells & Springs									
Asset GL Acct #: 7307-100-001									
70000-002852	Fletcher's Corner: Windham - Well VFD Replacement	12/01/2005	06/01/2012	3,752.23	969.06	26	5	142.04	71.02
Subtotal: 7307-100-001 (1)				3,752.23	969.06			142.04	71.02
Asset Type: Services									
Asset GL Acct #: 7333-100-001									
70000-001159.6	Hardwood: Windham - New Service (Consumers)	04/01/1998	03/01/2012	509.24	204.72	50	0	10.18	5.09
70000-001164	Services: W&E (Consumers)	04/01/1998	03/01/2012	844.84	339.58	50	0	16.90	8.45
Subtotal: 7333-100-001 (2)				1,354.08	544.30			27.08	13.54
Asset Type: Meters									
Asset GL Acct #: 7334-000-001									
7000-02356.1.2	5/8" Meters: Fletcher's Corner: Windham - (1) New	03/01/2003	12/01/2012	123.03	47.53	23	10	5.16	2.58
70000-000222	5/8" Meters: Oakwood: Windham - (1) Renewed	01/01/1999	08/01/2012	157.25	69.26	23	10	6.60	3.30
70000-000225	Chamber Comps: Oakwood: Windham	04/01/2002	01/01/2012	13.95	6.05	23	10	0.59	0.29
70000-000258	CHAMBER COMPS W&E: WINDHAM	04/01/2002	01/01/2012	42.00	18.17	23	10	1.76	0.88
70000-000298	1" Meter: Hardwood (1)	07/01/2001	09/01/2012	185.84	88.78	23	10	7.80	3.90
70000-000299	CHAMBER COMPS HARDWOOD: WINDHAM	10/01/2002	01/01/2012	494.80	214.27	23	10	20.76	10.38
70000-000299.1	Chamber Comps: Hardwood: Windham	12/01/2002	01/01/2012	15.35	6.84	23	10	0.64	0.32
70000-000302	CHAMBER COMPS W&E: WINDHAM	11/01/2001	01/01/2012	76.60	36.63	23	10	3.21	1.61
70000-000305	5/8" Meters: W&E: Windham - (1) New	01/01/1999	08/01/2012	189.75	107.64	23	10	7.98	3.98
70000-000312.1	1 1/2" METERS WHISPERING WINDS 1 - NEW	05/01/2001	12/01/2012	450.98	215.28	23	10	18.92	9.46
70000-001763	Chamber Comps: Goldenbrook: Windham	10/01/2002	01/01/2012	15.73	8.82	23	10	0.66	0.33

Pennichuck East Utility, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
70000-001763.1	Chamber Comps: Goldenbrook: Windham	12/01/2002	01/01/2012	15.34	6.03	23	10	0.64	0.32
70000-00223.22	5/8" Meters - Oakwood (2)	01/01/2000	06/01/2012	238.19	124.49	23	10	9.99	5.00
70000-002365	5/8" Meters: Oakwood: Windham - (2) New	01/01/2003	12/01/2012	252.10	97.56	23	10	10.58	5.29
70000-002454	Chamber Comps: Oakwood: Windham	10/01/2003	01/01/2012	15.88	6.20	23	10	0.67	0.34
70000-002548	CHAMBER COMPS: HARDWOOD	06/01/2004	01/01/2012	38.29	13.43	23	10	1.65	0.82
70000-002550	Chamber Comps: Goldenbrook: Windham	06/01/2004	01/01/2012	15.99	5.45	23	10	0.67	0.34
70000-002560	CHAMBER COMPS: CASTLE REACH	07/01/2004	01/01/2012	151.50	51.78	23	10	6.36	3.18
70000-002644	Chamber Comps: W&E: Windham	02/01/2005	01/01/2012	15.99	4.74	23	10	0.67	0.34
70000-002644.1	Chamber Comps: W&E: Windham	04/01/2005	01/01/2012	15.99	4.74	23	10	0.67	0.34
70000-002644.2	Chamber Comps: W&E: Windham	03/01/2005	01/01/2012	15.99	4.74	23	10	0.67	0.34
70000-002667	Chamber Comps: Goldenbrook: Windham	03/01/2005	01/01/2012	15.99	4.74	23	10	0.67	0.34
70000-002679	Chamber Comps: Lemplighter: Windham	04/01/2005	01/01/2012	17.55	5.23	23	10	0.74	0.37
70000-002720	CHAMBER COMPS: FLETCHER'S CORNER	07/01/2005	01/01/2012	67.79	20.03	23	10	2.84	1.42
70000-002769	CHAMBER COMPS: GOLDENBROOK	08/01/2005	01/01/2012	49.01	14.51	23	10	2.05	1.03
70000-002834	5/8" RENEWED METERS: OAKWOOD (1)	04/01/2006	12/01/2012	185.58	46.73	23	10	7.79	3.89
70000-002947	CHAMBER COMPS: OAKWOOD	05/01/2006	01/01/2012	175.74	44.23	23	10	7.37	3.69
70000-002948	CHAMBER COMPS: GOLDENBROOK	05/01/2006	01/01/2012	73.24	18.43	23	10	3.07	1.54
70000-0223.272	5/8" Meters - Oakwood (1)	01/01/2000	09/01/2012	119.07	62.74	23	10	5.00	2.50
70000-2355.1.2	5/8" METERS: CASTLE REACH 1-NEW	02/01/2003	12/01/2012	126.02	48.73	23	10	5.28	2.64
70000-2385.0.2	5/8" METERS: OAKWOOD 1	03/01/2003	12/01/2012	104.98	40.53	23	10	4.40	2.20
Subtotal: 7334-000-001 (31)				3,476.57	1,452.71			145.87	72.94
Subtotal: Windham (34)				8,562.88	2,978.07			314.99	157.50
Grand Total				249,081.12	88,439.45			8,102.86	3,372.59

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed in Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Barnstead							
Asset Type: Wells & Springs							
Asset GL Acct #: 7307-100-001							
60000-00274.22	Golf Course: Barnstead - Well #4	12/01/2006	09/01/2012	6,389.86	4/13	1,966.11	4,423.75
Subtotal: 7307-100-001 (1)				6,389.86		1,966.11	4,423.75
Asset Type: Well Pump & Piping							
Asset GL Acct #: 7307-210-001							
60000-000246.2	WELL #4 REPLACEMENT AT LOCKE LAKE - Golf Course	10/01/2006	09/01/2012	7,293.76	4/13	2,244.23	5,049.53
Subtotal: 7307-210-001 (1)				7,293.76		2,244.23	5,049.53
Asset Type: Mains: 4" & Under							
Asset GL Acct #: 7331-101-001							
60000-000751.1	Windsor Drive & Suncook Valley Road: Barnstead - 162' of 2"	12/01/2006	12/01/2012	432.86	1/13	33.30	399.56
60000-000810	Windsor Drive - Barnstead - 766' of 2"	12/01/2006	12/01/2012	2,046.79	1/13	157.45	1,889.34
60000-000818	Ash Drive - Barnstead - 363' of 4"	12/01/2006	12/01/2012	1,182.76	1/13	90.98	1,091.78
60000-000819.1	Basin Lane - Barnstead - 880' of 4"	12/01/2006	12/01/2012	2,867.04	1/13	220.54	2,646.50
60000-000824.1	Dam Site Road - Barnstead - 1877' of 4"	12/01/2006	12/01/2012	6,115.27	1/13	470.41	5,644.86
60000-000843	Windsor Drive - Barnstead - 1,951' of 4"	12/01/2006	12/01/2012	6,356.92	1/13	488.99	5,867.93
Subtotal: 7331-101-001 (6)				19,001.64		1,461.66	17,539.98
Asset Type: Renewed Services							
Asset GL Acct #: 7333-200-001							
60000-000388.1	1" CT SERVICES: LOCKE LAKE, 1	08/01/2007	03/01/2012	1,471.55	10/13	1,131.98	339.59
Subtotal: 7333-200-001 (1)				1,471.55		1,131.98	339.59
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
60000-000261	Chamber Comps: Locke Lake: Barnstead	11/01/2006	01/01/2012	16.31	12/13	15.06	1.25
60000-000313	Chamber Comps: Locke Lake: Barnstead	01/01/2007	01/01/2012	32.62	12/13	39.11	2.51
60000-000359	Chamber Comps: Locke Lake: Barnstead	05/01/2007	01/01/2012	445.91	12/13	411.61	34.30
60000-000368	Chamber Comps: Locke Lake: Barnstead	06/01/2007	01/01/2012	16.32	12/13	15.06	1.26
60000-000392	Chamber Comps: Locke Lake: Barnstead - 5/8" (23)	08/01/2007	01/01/2012	375.36	12/13	346.49	28.87
60000-000740	Chamber Comps: Locke Lake: Barnstead	07/01/2009	01/01/2012	65.61	12/13	60.56	5.05
60000-000867.1	Chamber Comps: Locke Lake, 1 U-10064	09/01/2009	01/01/2012	408.00	12/13	376.62	31.38
60000-000867.2	Chamber Comps: Locke Lake, 2 U-10015	09/01/2009	01/01/2012	37.53	12/13	34.84	2.69
60000-00259.12	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	11/01/2006	09/01/2012	56.54	4/13	17.40	39.14
60000-00259.13	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	11/01/2006	09/01/2012	56.54	4/13	17.40	39.14
60000-00323.22	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	02/01/2007	03/01/2012	63.45	10/13	48.81	14.64
60000-00323.23	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	02/01/2007	03/01/2012	63.45	10/13	48.81	14.64
60000-00323.24	5/8" Meters: Locke Lake: Barnstead - (1) Renewed no Chamber	02/01/2007	03/01/2012	63.44	10/13	48.80	14.64
Subtotal: 7334-000-001 (13)				1,701.08		1,471.36	229.72
Asset Type: Radios for Metering Equipment							
Asset GL Acct #: 7334-100-001							
60000-00316.11	Neptune Radio Install: Locke Lake: Barnstead - (1)	01/01/2007	03/01/2012	77.04	10/13	59.26	17.78
Subtotal: 7334-100-001 (1)				77.04		59.26	17.78
Subtotal: Barnstead (23)				35,934.93		8,334.59	27,600.34
Town or Department: Bow							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
70000-004076	5/8" METERS: WHITE ROCK, 1 NEW	11/01/2006	09/01/2012	243.31	4/13	74.86	168.45
Subtotal: 7334-000-001 (1)				243.31		74.86	168.45
Asset Type: Radios for Metering Equipment							
Asset GL Acct #: 7334-100-001							
70000-002769.7	White Rock: Bow - Neptunes (1)	09/01/2005	06/01/2012	90.14	7/13	48.54	41.60
70000-002769.8	White Rock: Bow - Neptunes (1)	09/01/2005	06/01/2012	90.14	7/13	48.54	41.60
Subtotal: 7334-100-001 (2)				180.28		97.07	83.21
Subtotal: Bow (3)				423.59		171.94	251.65
Town or Department: Derry							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
70000-000242	Chamber Comps: Farnstead: Derry	01/01/2002	01/01/2012	38.46	12/13	35.50	2.96
70000-002374	5/8" Meters: Maple Hills (2)	02/01/2003	12/01/2012	336.98	1/13	25.92	311.06
70000-002455	Chamber Comps: Maple Hills: Derry	10/01/2003	01/01/2012	14.98	12/13	13.61	1.15
70000-002570	CHAMBER COMPS: MAPLE HILLS	07/01/2004	01/01/2012	332.82	12/13	307.22	25.60
70000-002570.1	CHAMBER COMPS: MAPLE HILLS	09/01/2004	01/01/2012	99.60	12/13	91.94	7.66
70000-002933	5/8" METERS: MAPLE HILLS, 1 RENEWED	04/01/2006	12/01/2012	171.52	1/13	13.19	158.33
Subtotal: 7334-000-001 (6)				994.34		487.68	508.76

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Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Subtotal: Derry (6)				994.34		487.58	506.76
Town or Department: Hooksett							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
70000-000261	CHAMBER COMPS WESCO:HOOKSETT	08/01/2002	01/01/2012	84.36	12/13	77.87	6.49
70000-000263.2	5/8" Meters: Wesco: Hooksett - (1) Renewed	11/01/2001	12/01/2012	201.16	1/13	15.47	185.69
Subtotal: 7334-000-001 (2)				285.52		93.34	192.18
Asset Type: Radios for Metering Equipment							
Asset GL Acct #: 7334-100-001							
70000-02758.11	Neptune Radio Installs: Wesco: Hooksett - (5)	09/01/2005	03/01/2012	503.60	10/13	387.38	116.22
70000-2758.127	Neptune Radio Installs: Wesco: Hooksett - (3)	09/01/2005	09/01/2012	302.19	4/13	92.98	209.21
70000-2758.128	Neptune Radio Installs: Wesco: Hooksett - (1)	09/01/2005	09/01/2012	100.73	4/13	30.99	69.74
Subtotal: 7334-100-001 (3)				906.52		511.36	395.16
Subtotal: Hooksett (5)				1,192.04		604.70	687.34
Town or Department: Lee							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
70000-002771	Chamber Comps: Thurston Woods: Lee	09/01/2005	01/01/2012	34.57	12/13	31.91	2.66
Subtotal: 7334-000-001 (1)				34.57		31.91	2.66
Subtotal: Lee (1)				34.57		31.91	2.66
Town or Department: Litchfield							
Asset Type: Mains: Unknown Size							
Asset GL Acct #: 7331-102-001							
70000-001963.1	Sawmill/Naticook: Litchfield - Construction Management Services	04/01/1998	12/01/2012	52.00	1/13	4.00	48.00
70000-001963.2	Sawmill/Naticook: Litchfield - Retainer Payment on Construction Contract	04/01/1998	12/01/2012	5,000.00	1/13	384.62	4,615.38
70000-001963.3	Sawmill/Naticook: Litchfield - Labor & Overhead Associated w/Project	04/01/1998	12/01/2012	63.90	1/13	4.92	58.98
70000-001963.4	Sawmill/Naticook: Litchfield - Project Carry-over from 1998	04/01/1998	12/01/2012	1,484.68	1/13	112.67	1,352.01
Subtotal: 7331-102-001 (4)				6,580.58		506.20	6,074.38
Asset Type: Services							
Asset GL Acct #: 7333-100-001							
70000-01102.21	3/4" Services: Sawmill (1) (Consumers)	04/01/1998	09/01/2012	389.08	4/13	119.72	269.36
Subtotal: 7333-100-001 (1)				389.08		119.72	269.36
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
7000-02359.1.3	5/8" Meters: Litchfield - (1)	02/01/2003	12/01/2012	133.02	1/13	10.23	122.79
7000-02359.1.5	5/8" Meters: Litchfield - (1)	02/01/2003	06/01/2012	133.01	7/13	71.62	61.39
7000-02359.1.8	5/8" Meters: Litchfield - (1)	02/01/2003	12/01/2012	133.01	1/13	10.23	122.78
70000-000266	5/8" Meters: Litchfield - (1) Renewed	11/01/2001	12/01/2012	144.01	1/13	11.08	132.93
70000-000269	2" Meter: Litchfield - (1)	05/01/2000	09/01/2012	681.76	4/13	209.77	471.99
70000-000274	3/4" Meter: Litchfield - (1) New	01/01/1999	12/01/2012	229.96	1/13	17.89	212.27
70000-000280	Chamber Comps: Litchfield	10/01/2002	01/01/2012	116.99	12/13	107.99	9.00
70000-000343	5/8" Meters: Litchfield - (1) New	01/01/1999	09/01/2012	112.30	4/13	34.55	77.75
70000-001075	CHAMBER COMPS MISC LOCATIONS	12/01/2001	01/01/2012	2,818.65	12/13	2,601.63	216.82
70000-002375	Chamber Comps: Litchfield	03/01/2003	01/01/2012	46.95	12/13	43.34	3.61
70000-002375.1	Chamber Comps: Litchfield	10/01/2003	01/01/2012	46.92	12/13	43.31	3.61
70000-002375.2	Chamber Comps: Litchfield	12/01/2003	01/01/2012	156.82	12/13	144.76	12.06
70000-002549	CHAMBER COMPS: LITCHFIELD	06/01/2004	01/01/2012	67.79	12/13	62.58	5.21
70000-002549.1	Chamber Comps: Litchfield	09/01/2004	01/01/2012	31.99	12/13	29.53	2.46
70000-002549.2	Chamber Comps: Litchfield	10/01/2004	01/01/2012	16.52	12/13	15.25	1.27
70000-002665	CHAMBER COMPS: LITCHFIELD	03/01/2005	01/01/2012	88.04	12/13	81.27	6.77
70000-002665.1	Chamber Comps: Litchfield	04/01/2005	01/01/2012	17.55	12/13	16.20	1.35
70000-002880	CHAMBER COMPS: LITCHFIELD	01/01/2006	01/01/2012	80.89	12/13	74.67	6.22
70000-002898	CHAMBER COMPS: LITCHFIELD	02/01/2006	01/01/2012	63.20	12/13	58.34	4.86
70000-002931	5/8" RENEWED METERS: LITCHFIELD(12)	04/01/2006	12/01/2012	1,551.32	1/13	119.33	1,431.99
70000-002946	CHAMBER COMPS: LITCHFIELD	05/01/2006	01/01/2012	53.06	12/13	48.98	4.08
70000-004032	CHAMBER COMPS: LITCHFIELD	08/01/2006	01/01/2012	87.87	12/13	61.11	6.76
Subtotal: 7334-000-001 (22)				6,811.63		3,593.65	2,917.98
Subtotal: Litchfield (27)				13,781.29		4,619.67	9,261.72
Town or Department: Londonderry							
Asset Type: Electric Pumping Equip - Pumps							
Asset GL Acct #: 7311-210-001							
70000-004470	HARVEST VILLAGE WELL PUMP #3 REPLACEMENT	06/01/2008	06/01/2012	1,780.58	7/13	958.76	821.80
Subtotal: 7311-210-001 (1)				1,780.58		958.76	821.80
Asset Type: Meters							

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Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Asset GL Acct #: 7334-000-001							
7000-2362.1.2	5/8" Meters: Brook Park: Londonderry - (1) New	03/01/2003	12/01/2012	98.67	1/13	7.59	91.08
70000-000260	CHAMBER COMPS LONDONDERRY	09/01/2002	01/01/2012	238.51	12/13	220.16	18.35
70000-000319	CHAMBER COMPS AVERY	05/01/2002	01/01/2012	42.10	12/13	38.86	3.24
70000-000321	5/8" Meters: Avery: Londonderry - (5) New & (1) Renewed	01/01/1999	12/01/2012	857.87	1/13	65.99	791.88
70000-000322	5/8" Meters: Birchville: Londonderry - (1) New	01/01/1999	09/01/2012	93.82	4/13	28.87	64.95
70000-000329.2	5/8" METERS: HARVEST VILLAGE 5 - NEW	01/01/1999	03/01/2012	727.37	10/13	559.52	167.85
70000-000334.7	5/8" METERS: MINISTERIAL HGHTS 1 - NEW	01/01/1999	09/01/2012	157.03	4/13	48.32	108.71
70000-000337.2	5/8" Meters: Ministerial Heights: Londonderry - (1) Renewed no Chamber	10/01/2001	09/01/2012	119.36	4/13	36.73	82.63
70000-001034	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	20,881.18	12/13	19,274.94	1,606.24
70000-001036	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	10,131.09	12/13	9,351.78	779.31
70000-001038	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	16,319.80	12/13	15,064.43	1,255.37
70000-001040	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	12,113.10	12/13	11,181.32	931.78
70000-001042.2	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.3	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.4	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.5	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.6	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.7	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.8	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001042.9	Chamber Comps: Londonderry	04/01/1998	01/01/2012	443.43	12/13	409.32	34.11
70000-001044	CHAMBER COMPS LONDONDERRY	04/01/1998	01/01/2012	5,305.60	12/13	4,897.48	408.12
70000-001066	1 1/2" METERS: LONDONDERRY 1 - NEW	12/01/2001	09/01/2012	428.36	4/13	131.19	295.17
70000-002377	Chamber Comps: Londonderry	03/01/2003	01/01/2012	15.95	12/13	14.72	1.23
70000-002377.1	Chamber Comps: Londonderry	04/01/2003	01/01/2012	76.78	12/13	70.87	5.91
70000-002377.2	Chamber Comps: Londonderry	10/01/2003	01/01/2012	48.95	12/13	43.34	3.61
70000-002453	1 1/2" METERS: LONDONDERRY 1-NEW	10/01/2003	09/01/2012	341.98	4/13	105.22	236.76
70000-002508	CHAMBERS COMPS BROOK PARK	01/01/2004	01/01/2012	382.69	12/13	353.25	29.44
70000-002506.1	Chamber Comps: Brook Park: Londonderry	04/01/2004	01/01/2012	16.52	12/13	15.25	1.27
70000-002507	CHAMBER COMPS LONDONDERRY	01/01/2004	01/01/2012	143.00	12/13	132.00	11.00
70000-002507.1	Chamber Comps: Londonderry	06/01/2004	01/01/2012	33.03	12/13	30.49	2.54
70000-002507.2	Chamber Comps: Londonderry	07/01/2004	01/01/2012	33.03	12/13	30.49	2.54
70000-002507.3	Chamber Comps: Londonderry	09/01/2004	01/01/2012	15.99	12/13	14.76	1.23
70000-002507.4	Chamber Comps: Londonderry	10/01/2004	01/01/2012	33.03	12/13	30.49	2.54
70000-002507.5	CHAMBER COMPS: LONDONDERRY	11/01/2004	01/01/2012	166.46	12/13	153.66	12.80
70000-002540	CHAMBER COMPS: BROOK PARK	05/01/2004	01/01/2012	155.93	12/13	143.94	11.99
70000-002666	CHAMBER COMPS: LONDONDERRY	03/01/2005	01/01/2012	202.39	12/13	188.82	15.57
70000-002666.1	CHAMBER COMPS: LONDONDERRY	04/01/2005	01/01/2012	51.04	12/13	47.11	3.93
70000-002678	CHAMBER COMPS: MINISTERIAL HEIGHTS	04/01/2005	01/01/2012	83.78	12/13	77.34	6.44
70000-002822	Chamber Comps: Londonderry	11/01/2005	01/01/2012	17.55	12/13	16.20	1.35
70000-002848	1 1/2" METERS: LONDONDERRY (1)	12/01/2005	12/01/2012	283.97	1/13	21.84	262.13
70000-002897	CHAMBER COMPS: LONDONDERRY	02/01/2006	01/01/2012	63.20	12/13	58.34	4.86
70000-002932	5/8" RENEWED METERS: LONDONDERRY (1)	04/01/2006	12/01/2012	128.93	1/13	9.92	119.01
70000-003531	CHAMBER COMPS: LONDONDERRY	09/01/2006	01/01/2012	58.66	12/13	52.30	4.36
70000-01048.21	1.5" Meters: Londonderry - (1) New	05/01/1998	06/01/2012	435.77	7/13	234.85	201.12
70000-01048.22	1.5" Meters: Londonderry - (1) New	05/01/1998	12/01/2012	435.77	1/13	33.52	402.25
70000-01059.22	1" Meters: Londonderry - (1) Renewed	01/01/2000	03/01/2012	225.13	10/13	173.18	51.95
70000-01059.23	1" Meters: Londonderry - (1) Renewed	01/01/2000	09/01/2012	225.12	4/13	69.27	155.85
70000-2363.1.2	5/8" Meters: Ministerial Heights: Londonderry 1 - New	02/01/2003	12/01/2012	97.02	1/13	7.46	89.56
70000-2499.2.1	5/8" METERS: LONDONDERRY, 1 NEW	04/01/2004	06/01/2012	143.82	7/13	77.44	66.38
70000-2499.2.2	5/8" METERS: LONDONDERRY, 1 NEW	04/01/2004	06/01/2012	143.82	7/13	77.44	66.38
Subtotal: 7334-000-001 (60)				75,114.61		68,463.03	6,651.58
Asset Type: Tools, Shop & Garage Equipment							
Asset GL Acct #: 7343-000-001							
70000-001578	RAMMER COMPACTION LONDONDERRY	04/01/1998	12/01/2012	750.00	1/13	57.89	692.11
70000-001580	ALLIED HOLE HOG W/ AIR HOSE LONDONDERRY	04/01/1998	12/01/2012	7,080.00	1/13	544.62	6,535.38
70000-001589	POWER AM PRESS WASHER LONDONDERRY	04/01/1998	06/01/2012	2,895.00	7/13	1,558.85	1,336.15
70000-001590	2 880B PIPE LOCATORS LONDONDERRY	04/01/1998	06/01/2012	1,540.00	7/13	829.23	710.77
70000-001591	1 - 510 LOCATOR LONDONDERRY	04/01/1998	06/01/2012	895.00	7/13	374.23	520.77
70000-001595	GOLDAK LINE TRACER LONDONDERRY	04/01/1998	06/01/2012	1,084.14	7/13	583.77	500.37
Subtotal: 7343-000-001 (6)				14,044.14		3,948.38	10,095.76
Subtotal: Londonderry (57)				90,939.31		71,370.18	19,569.13
Town or Department: Middleton							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
60000-000393	Chamber Comps: Sunrise Estates: Middleton	08/01/2007	01/01/2012	48.96	12/13	45.19	3.77
60000-000579	5/8" Meters: Sunrise Estates: Middleton - (1) New	09/01/2008	09/01/2012	146.38	4/13	45.86	102.72
Subtotal: 7334-000-001 (2)				197.34		90.85	106.49
Subtotal: Middleton (2)				197.34		90.85	106.49

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Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: North Conway							
Asset Type: Land							
Asset GL Acct #: 7303-100-001							
60000-000485	Lot 231-147 & Lot 231-148 West Side Road Conway	02/01/2008	06/01/2012	15,961.47	7/13	8,594.64	7,366.83
60000-0495.211	Lot 231-147 West Side Road - Deposit for Land Purchase	02/01/2008	06/01/2012	500.00	7/13	269.23	230.77
60000-0495.212	Lot 231-148 West Side Road - Deposit for Land Purchase	02/01/2008	06/01/2012	500.00	7/13	269.23	230.77
Subtotal: 7303-100-001 (3)				16,961.47		9,133.10	7,828.37
Asset Type: Meters							
60000-00221.83	5/8" Meters: Birch Hill: North Conway - (1) New no Register	06/01/2006	06/01/2012	312.16	7/13	168.09	144.07
Subtotal: 7334-000-001 (1)				312.16		168.09	144.07
Subtotal: North Conway (4)				17,273.63		9,301.19	7,972.44
Town or Department: Pelham							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
70000-000248.2	5/8" Meters: Gage Hill: Pelham - (1) Renewed no Chamber	07/01/2001	12/01/2012	145.08	1/13	11.16	133.92
70000-000250	Chamber Comps: Gage Hill: Pelham	04/01/2002	01/01/2012	38.46	12/13	35.50	2.86
70000-000258	CHAMBER COMPS WILLIAMSBURG	05/01/2002	01/01/2012	55.95	12/13	51.85	4.30
70000-000287.2	3/4" Meters: Williamsburg: Pelham - (1) Renewed	01/01/2001	12/01/2012	166.25	1/13	12.79	153.46
70000-000291	5/8" Meters: Williamsburg: Pelham - (1) New	01/01/1999	09/01/2012	156.47	4/13	48.14	108.33
70000-002410.2	1" Meter: Williamsburg: Pelham - (1) New	05/01/2003	12/01/2012	195.75	1/13	15.06	180.69
70000-002485	Chamber Comps: Gage Hill: Pelham	12/01/2003	01/01/2012	31.96	12/13	29.50	2.46
70000-002502.5	5/8" Meter: Williamsburg: Pelham - (1) New	07/01/2004	12/01/2012	144.17	1/13	11.09	133.08
70000-002502.9	5/8" METERS: WILLIAMSBURG 2 - NEW	12/01/2004	09/01/2012	268.52	4/13	82.62	185.90
70000-002854	CHAMBER COMPS: GAGE HILL	12/01/2005	01/01/2012	79.76	12/13	73.82	6.14
70000-004077	5/8" METERS: WILLIAMSBURG, 1 NEW	11/01/2006	09/01/2012	164.12	4/13	50.50	113.62
70000-004770	Chamber Comps: PEU - (2) 5/8" T-10	08/01/2009	01/01/2012	37.51	12/13	34.62	2.89
Subtotal: 7334-000-001 (12)				1,484.00		456.26	1,027.74
Subtotal: Pelham (12)				1,484.00		456.26	1,027.74
Town or Department: Pennichuck East							
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
70000-000371	CHAMBER COMPS MISCELLANEOUS SYSTEMS	05/01/1998	01/01/2012	320.72	12/13	288.05	24.87
70000-000379	CHAMBER COMPS MISCELLANEOUS SYSTEMS	01/01/2000	01/01/2012	2,361.97	12/13	2,180.28	181.69
70000-000380	CHAMBER COMPS MISCELLANEOUS SYSTEMS	01/01/1999	01/01/2012	2,819.10	12/13	2,602.25	216.85
70000-004157	CHAMBER COMPS: PEU	01/01/2007	01/01/2012	207.46	12/13	191.50	15.98
70000-004159	2" Meters: PEU - (1) Renewed	01/01/2007	09/01/2012	520.20	4/13	160.06	360.14
70000-004188	CHAMBER COMPS	02/01/2007	01/01/2012	104.82	12/13	96.76	8.06
70000-004198	CHAMBER COMPS: PEU	04/01/2007	01/01/2012	513.97	12/13	474.43	39.54
70000-004216	CHAMBER COMPS: PEU	05/01/2007	01/01/2012	153.42	12/13	141.62	11.80
70000-004238	CHAMBER COMPS: PEU	06/01/2007	01/01/2012	137.51	12/13	126.93	10.58
70000-004258	CHAMBER COMPS: PEU	07/01/2007	01/01/2012	60.19	12/13	55.58	4.63
70000-004280	CHAMBER COMPS: PEU	08/01/2007	01/01/2012	840.79	12/13	776.11	64.68
70000-004296	1 1/2" METERS: PEU, 1 NEW	09/01/2007	09/01/2012	380.14	4/13	116.97	263.17
70000-004299	CHAMBER COMPS: PEU	09/01/2007	01/01/2012	190.69	12/13	176.02	14.67
70000-004322	CHAMBER COMPS: PEU	10/01/2007	01/01/2012	162.08	12/13	149.81	12.47
70000-004344	5/8" METERS: PEU, 12 NEW	11/01/2007	12/01/2012	2,680.01	1/13	206.15	2,473.86
70000-004360.1	5/8" METERS: PEU, 1 NEW	12/01/2007	09/01/2012	199.83	4/13	61.49	138.34
70000-004360.2	5/8" METERS: PEU, 1 NEW	12/01/2007	09/01/2012	199.83	4/13	61.49	138.34
70000-004360.4	5/8" METERS: PEU, 1 NEW	12/01/2007	06/01/2012	199.83	7/13	107.80	92.23
70000-004362	CHAMBER COMPS: PEU	12/01/2007	01/01/2012	442.64	12/13	408.58	34.05
70000-004377.1	1" Meters: PEU (1)	01/01/2008	12/01/2012	208.62	1/13	16.06	192.78
70000-004391	CHAMBER COMPS: PEU	02/01/2008	01/01/2012	423.87	12/13	391.26	32.61
70000-004394	Chamber Comps: PEU - (1) 5/8"	03/01/2008	01/01/2012	29.11	12/13	26.87	2.24
70000-004433	CHAMBER COMPS: PEU, 3 U-10037	04/01/2008	01/01/2012	87.33	12/13	80.61	6.72
70000-004437	1 1/2" METERS: PEU, 1 NEW	05/01/2008	12/01/2012	438.60	1/13	33.75	405.05
70000-004439	CHAMBER COMPS: PEU, 10 U-10037	05/01/2008	01/01/2012	291.11	12/13	268.72	22.39
70000-004457	CHAMBER COMPS: PEU, 1 U-10018, 7 U-10037, 1 U-10043	06/01/2008	01/01/2012	278.65	12/13	258.14	21.51
70000-004487.1	5/8" METERS: PEU, 1 RENEWED	07/01/2008	12/01/2012	120.11	1/13	9.24	110.87
70000-004489	Chamber Comps: PEU - (2) U-10015	07/01/2008	01/01/2012	35.38	12/13	32.66	2.72
70000-004490	Chamber Comps: PEU - (1) U-10037	07/01/2008	01/01/2012	19.86	12/13	18.33	1.53
70000-004507	CHAMBER COMPS: PEU, 1" METERS, 1 U-10017	08/01/2008	01/01/2012	46.40	12/13	42.83	3.57
70000-004508	CHAMBER COMPS: PEU, 5/8" METERS, 3 U-10037	08/01/2008	01/01/2012	58.58	12/13	55.00	4.58
70000-004509	CHAMBER COMPS: PEU, SENSUS REGISTERS, 6 U-10040	08/01/2008	01/01/2012	340.44	12/13	314.25	26.19
70000-004510	CHAMBER COMPS: PEU, 1" SR METER, 1 U-10043	08/01/2008	01/01/2012	50.00	12/13	46.15	3.85
70000-004532	CHAMBER COMPS: PEU, 2 U-10017	09/01/2008	01/01/2012	92.81	12/13	85.67	7.14
70000-004533	CHAMBER COMPS: PEU, 12 U-10037	09/01/2008	01/01/2012	238.31	12/13	219.98	18.33
70000-004547	Chamber Comps: PEU - (1) U-10015	10/01/2008	01/01/2012	18.39	12/13	16.98	1.41
70000-004548	CHAMBER COMPS: PEU, 4 U-10037	10/01/2008	01/01/2012	79.43	12/13	73.32	6.11
70000-004549	CHAMBER COMPS: PEU, 1 U-10046	10/01/2008	01/01/2012	202.05	12/13	186.51	15.54

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
70000-004565	Chamber Comps: PEU - (1) U-10015	11/01/2008	01/01/2012	18.39	12/13	16.98	1.41
70000-004566	CHAMBER COMPS: PEU, 25, U-10037	11/01/2008	01/01/2012	496.49	12/13	458.30	38.19
70000-004567	CHAMBER COMPS: PEU, 3, U-10040	11/01/2008	01/01/2012	170.22	12/13	157.13	13.09
70000-004586	Chamebr Comps: PEU - (1) U-10015	12/01/2008	01/01/2012	18.39	12/13	16.98	1.41
70000-004587	CHAMBER COMPS: PEU, 13 U-10037	12/01/2008	01/01/2012	258.17	12/13	238.31	19.86
70000-004606	CHAMBER COMPS: PEU, 2 U-10015	01/01/2009	01/01/2012	317.75	12/13	293.31	24.44
70000-004607	CHAMBER COMPS: PEU, 16 U-10037	01/01/2009	01/01/2012	37.40	12/13	34.52	2.88
70000-004608	Chamber Comps: PEU - (1) U-10040	01/01/2009	01/01/2012	59.93	12/13	55.32	4.61
70000-004609	CHAMBER COMPS: PEU, 1 U-10046	01/01/2009	01/01/2012	202.04	12/13	186.50	15.54
70000-004625	CHAMBER COMPS: PEU, 12 U-10037	02/01/2009	01/01/2012	238.31	12/13	219.98	18.33
70000-004626	CHAMBER COMPS: PEU, 2 U-10040	02/01/2009	01/01/2012	119.85	12/13	110.63	9.22
70000-004627	CHAMBER COMPS: PEU, 3 U-10043	02/01/2009	01/01/2012	157.97	12/13	145.62	12.35
70000-004635.1	CHAMBER COMPS - 4 U-10015	03/01/2009	01/01/2012	74.94	12/13	69.18	5.76
70000-004635.2	CHAMBER COMPS - 1 U-10040	03/01/2009	01/01/2012	59.93	12/13	55.32	4.61
70000-004635.3	CHAMBER COMPS - 3 U-10037	03/01/2009	01/01/2012	59.58	12/13	55.00	4.58
70000-004644	CHAMBER COMPS: PEU, 6 U-10015	04/01/2009	01/01/2012	112.41	12/13	103.76	8.65
70000-004645	CHAMBER COMPS: PEU, 16 U-10037	04/01/2009	01/01/2012	317.75	12/13	293.31	24.44
70000-004646	CHAMBER COMPS: PEU, 4 U-10042	04/01/2009	01/01/2012	144.29	12/13	133.19	11.10
70000-004647	CHAMBER COMPS: PEU, 1 U-10043	04/01/2009	01/01/2012	52.65	12/13	48.60	4.05
70000-004648	CHAMBER COMPS: PEU, 2 U-10056	04/01/2009	01/01/2012	140.68	12/13	129.88	10.82
70000-004655	Chamber Comps: PEU - (1) U-10015	05/01/2009	01/01/2012	18.76	12/13	17.32	1.44
70000-004656	CHAMBER COMPS: PEU, 5 U-10037	05/01/2009	01/01/2012	99.30	12/13	91.66	7.64
70000-004703	5/8" T-10 Meter Chambers (2)	06/01/2009	01/01/2012	37.51	12/13	34.62	2.89
70000-004704	1 1/2" T-10 Meter Chambers (1)	06/01/2009	01/01/2012	109.45	12/13	101.03	8.42
70000-004705	5/8" Sensus Meter Chambers (5)	06/01/2009	01/01/2012	99.30	12/13	91.66	7.64
70000-004754	Chamber Comps: PEU - (1)	07/01/2009	01/01/2012	18.76	12/13	17.32	1.44
70000-004771	Chamber Comps: PEU - (31) 5/8" SR	08/01/2009	01/01/2012	615.64	12/13	568.28	47.36
70000-004788.1	Chamber Comps: PEU, 1 U-10015	09/01/2009	01/01/2012	18.75	12/13	17.31	1.44
70000-004788.2	Chamber Comps: PEU, 1 U-10017	09/01/2009	01/01/2012	48.08	12/13	44.38	3.70
70000-004788.3	Chamber Comps: PEU, 28 U-10037	09/01/2009	01/01/2012	556.07	12/13	513.30	42.77
70000-004809.1	Chamber Comps: PEU, 4 U-10015	10/01/2009	01/01/2012	75.04	12/13	69.27	5.77
70000-004809.2	Chamber Comps: PEU, 6 U-10037	10/01/2009	01/01/2012	119.16	12/13	109.99	9.17
70000-004826	Chamber Comps: PEU, 7 U-10037	11/01/2009	01/01/2012	139.02	12/13	128.33	10.69
70000-004827	Chamber Comps: PEU, 3 U-10056	11/01/2009	01/01/2012	211.02	12/13	194.79	16.23
70000-004920	Chamber Comps: PEU - (1) 5/8" SR	12/01/2009	01/01/2012	19.86	12/13	18.33	1.53
70000-004921	Neptune Registers - All Sizes (2)	12/01/2009	01/01/2012	140.23	12/13	129.44	10.79
70000-004943	Chamber Comps: PEU, 6 - U-10056	01/01/2010	01/01/2012	420.67	12/13	386.31	32.36
70000-004972	Chamber Comps: PEU, 1 U-10017	02/01/2010	01/01/2012	48.08	12/13	44.38	3.70
70000-004973	Chamber Comps: PEU, 2 U-10037	02/01/2010	01/01/2012	39.72	12/13	36.68	3.06
70000-004998.1	Chamber Comps: PEU, 4 U-10015	03/01/2010	01/01/2012	75.07	12/13	69.30	5.77
70000-004998.2	Chamber Comps: PEU, 6 U-10037	03/01/2010	01/01/2012	119.16	12/13	109.99	9.17
70000-004998.3	Chamber Comps: PEU, 1 U-10043	03/01/2010	01/01/2012	52.65	12/13	48.60	4.05
70000-005019	Chamber Comps: PEU - (1) T-10	04/01/2010	01/01/2012	48.09	12/13	44.39	3.70
70000-005020	Chambers Comps: PEU - (2) 5/8"	04/01/2010	01/01/2012	39.72	12/13	36.66	3.06
70000-005021	Chamber Comps: PEU - 1" SR	04/01/2010	01/01/2012	52.65	12/13	48.60	4.05
70000-005022	Chamber Comps: PEU - 2" Neptune UME's (4)	04/01/2010	01/01/2012	979.20	12/13	903.88	75.32
70000-005038.1	Chamber Comps: PEU, 8 U-10015	05/01/2010	01/01/2012	168.91	12/13	155.92	12.99
70000-005038.2	Chamber Comps: PEU, 1 U-10019	05/01/2010	01/01/2012	140.72	12/13	129.90	10.82
70000-005038.3	Chamber Comps: PEU, 1 U-10037	05/01/2010	01/01/2012	19.86	12/13	18.33	1.53
70000-005067.2	1" Meters: PEU - (1) New	06/01/2010	12/01/2012	448.71	1/13	34.36	412.35
70000-005112	Chamber Comps: PEU, 1	07/01/2010	01/01/2012	918.00	12/13	847.38	70.62
70000-005138	Chamber Comps: PEU - (27) 5/8" T-10	08/01/2010	01/01/2012	506.74	12/13	467.78	38.98
70000-005139	Chamber Comps: PEU - (1) 1" T-10	08/01/2010	01/01/2012	48.09	12/13	44.39	3.70
70000-005140	Chamber Comps: PEU - (2) 5/8" SR	08/01/2010	01/01/2012	39.72	12/13	36.66	3.06
70000-005141	Chamber Comps: PEU - (1) 3/4" SR	08/01/2010	01/01/2012	36.07	12/13	33.30	2.77
70000-005165	Chamber Comps: PEU - (4) 5/8" T-10	09/01/2010	01/01/2012	75.07	12/13	69.30	5.77
70000-005187	Chamber Comps: PEU, 5	10/01/2010	01/01/2012	152.12	12/13	140.42	11.70
70000-005230	Chamber Comps: PEU - (7) 5/8" T-10	11/01/2010	01/01/2012	131.38	12/13	121.27	10.11
70000-005231	Chamber Comps: PEU - (3) Neptune Registers	11/01/2010	01/01/2012	153.13	12/13	141.35	11.78
70000-005284	Chamber Comps: PEU - (7) 5/8" SR	12/01/2010	01/01/2012	128.74	12/13	118.84	9.90
70000-005355	Chamber Comps: PEU - 5/8" T-10 (2)	01/01/2011	01/01/2012	37.54	12/13	34.65	2.89
70000-005356	Chamber Comps: PEU - 3/4" T-10 (1)	01/01/2011	01/01/2012	25.10	12/13	23.17	1.93
70000-005357	Chamber Comps: PEU - 5/8" SR (2)	01/01/2011	01/01/2012	36.78	12/13	33.95	2.83
70000-005358	Chamber Comps: PEU - Neptune Registers (18)	01/01/2011	01/01/2012	918.76	12/13	848.09	70.67
70000-005369	Chamber Replacements: PEU, 10	02/01/2011	01/01/2012	412.49	12/13	360.76	31.73
70000-005388	Chamber Comps: PEU - 5/8" T-10 (1)	03/01/2011	01/01/2012	18.77	12/13	17.33	1.44
70000-005389	Chamber Comps: PEU - 1" T-10 (1)	03/01/2011	01/01/2012	48.09	12/13	44.39	3.70
70000-005390	Chamber Comps: PEU - 5/8" SR (1)	03/01/2011	01/01/2012	18.39	12/13	16.98	1.41
70000-005391	Chamber Comps: PEU - Neptune Registers (17)	03/01/2011	01/01/2012	867.72	12/13	800.97	66.75
70000-005407	Chamber Comps: PEU, 68	04/01/2011	01/01/2012	3,244.72	12/13	2,995.13	249.59
70000-005418.1	Chamber Comps: PEU - 58" T-10 (24)	05/01/2011	01/01/2012	450.43	12/13	415.78	34.65
70000-005418.2	Chamber Comps: PEU - 5/8" SR (2)	05/01/2011	01/01/2012	33.66	12/13	31.07	2.59
70000-005418.3	Chamber Comps: PEU - Neptune Registers - All Sizes (73)	05/01/2011	01/01/2012	3,729.50	12/13	3,442.62	286.88

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2012

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Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
70000-005439.1	Chamber Comps: PEU - 5/8" T-10 (1)	06/01/2011	01/01/2012	18.77	12/13	17.33	1.44
70000-005439.2	Chamber Comps: PEU - 1.5" T-10 (1)	06/01/2011	01/01/2012	109.45	12/13	101.03	8.42
70000-005439.3	Chamber Comps: PEU - 5/8" SR (3)	06/01/2011	01/01/2012	50.49	12/13	46.61	3.88
70000-005439.4	Chamber Comps: PEU - Neptune Registers - All Sizes (144)	06/01/2011	01/01/2012	7,376.19	12/13	6,808.79	567.40
70000-005464	Chamber Comps: PEU, 137	07/01/2011	01/01/2012	6,855.34	12/13	6,328.01	527.33
70000-005475	Chambers Comps: PEU, 128	08/01/2011	01/01/2012	5,265.86	12/13	4,860.79	405.07
70000-005596	Chamber Comps: PEU, 93	09/01/2011	01/01/2012	3,744.78	12/13	3,456.72	288.06
70000-005520	Chamber Comps: PEU, 162	10/01/2011	01/01/2012	6,690.46	12/13	6,175.81	514.65
70000-005668	Chamber Comps: PEU, 63	11/01/2011	01/01/2012	1,960.56	12/13	1,809.75	150.81
70000-005688	Chamber Comps: PEU, 50	12/01/2011	01/01/2012	1,976.95	12/13	1,824.88	152.07
70000-005878.2	5/8" Meters: PEU, 1 new	02/01/2012	12/01/2012	188.96	1/13	14.54	174.42
70000-05004.12	5/8" Meters: PEU - (1) New	04/01/2010	12/01/2012	131.53	1/13	10.12	121.41
Subtotal: 7334-000-001 (123)				69,991.30		60,164.01	9,827.29

Asset Type: Radios for Metering Equipment

Asset GL Acct #: 7334-100-001

70000-004350.3	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	7/13	33.92	29.08
70000-004350.4	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	7/13	33.92	29.08
70000-004350.5	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	7/13	33.92	29.08
70000-004350.6	Neptune Radio Installs - (1)	11/01/2007	06/01/2012	63.00	7/13	33.92	29.08
70000-004363.1	Neptune Radio Installs - 1 Neptunes	12/01/2007	06/01/2012	63.00	7/13	33.92	29.08
70000-004375.2	Neptune Radio Installs - 2 Neptunes	01/01/2008	03/01/2012	146.84	10/13	112.95	33.89
70000-004375.6	Neptune Radio Installs - 1 Neptunes	01/01/2008	03/01/2012	73.42	10/13	58.48	16.94
70000-004810	Neptune Radio Installs: PEU - (1)	10/01/2009	06/01/2012	66.79	7/13	35.98	30.83
70000-004875	Neptune Radio Installs: PEU - (3)	12/01/2009	09/01/2012	992.04	4/13	305.24	686.80
70000-005039	Neptune Radio Installs: PEU - (1)	05/01/2010	03/01/2012	66.79	10/13	51.38	15.41
70000-04320.21	Neptune Radio Installs - 1 Neptunes	10/01/2007	09/01/2012	72.95	4/13	22.45	50.50
70000-04610.26	Neptune Radio Installs - 2 Neptunes	01/01/2009	03/01/2012	199.60	10/13	153.54	46.06
70000-04610.27	Neptune Radio Installs - 2 Neptunes	01/01/2009	03/01/2012	199.60	10/13	153.54	46.06
70000-04610.45	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	1/13	15.35	184.25
70000-04610.46	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	1/13	15.35	184.25
70000-04610.47	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	1/13	15.35	184.25
70000-04610.48	Neptune Radio Installs - 2 Neptunes	01/01/2009	12/01/2012	199.60	1/13	15.35	184.25
70000-04610.49	Neptune Radio Installs - 1 Neptunes	01/01/2009	12/01/2012	99.80	1/13	7.88	92.12
Subtotal: 7334-100-001 (18)				3,031.23		1,130.26	1,900.98
Subtotal: Pennichuck East (141)				73,022.53		61,294.26	11,728.28

Town or Department: Raymond

Asset Type: Electric Pumping Equipment

Asset GL Acct #: 7311-200-001

70000-04098.21	Clearwater Booster Station: Raymond - (1) 5 HP Pump	12/01/2006	09/01/2012	2,120.11	4/13	652.34	1,467.77
Subtotal: 7311-200-001 (1)				2,120.11		652.34	1,467.77

Asset Type: Meters

Asset GL Acct #: 7334-000-001

70000-000255	Chamber Comps: Green Hills: Raymond	11/01/2001	01/01/2012	83.04	12/13	76.85	6.39
70000-001762	Chamber Comps: Green Hills: Raymond	10/01/2002	01/01/2012	15.73	12/13	14.52	1.21
70000-002376	Chamber Comps: Green Hills	03/01/2003	01/01/2012	63.88	12/13	58.97	4.91
70000-002376.1	Chamber Comps: Green Hills	06/01/2003	01/01/2012	15.98	12/13	14.75	1.23
70000-002376.2	Chamber Comps: Green Hills	09/01/2003	01/01/2012	98.23	12/13	88.83	7.40
70000-002376.3	Chamber Comps: Green Hills	10/01/2003	01/01/2012	197.85	12/13	182.63	15.22
70000-002376.4	Chamber Comps: Green Hills	12/01/2003	01/01/2012	96.05	12/13	88.66	7.39
70000-002486	Chamber Comps: Liberty Tree: Raymond	12/01/2003	01/01/2012	16.04	12/13	14.61	1.23
70000-002509	CHAMBER COMPS: GREEN HILLS	02/01/2004	01/01/2012	36.09	12/13	33.31	2.78
70000-002509.1	CHAMBER COMPS: GREEN HILLS	03/01/2004	01/01/2012	94.93	12/13	87.83	7.30
70000-002509.2	CHAMBER COMPS: GREEB HILLS	06/01/2004	01/01/2012	133.35	12/13	123.09	10.26
70000-002509.3	CHAMBER COMPS: GREEN HILLS	08/01/2004	01/01/2012	175.79	12/13	162.27	13.52
70000-002509.4	CHAMBER COMPS: GREEN HILLS	09/01/2004	01/01/2012	49.02	12/13	45.25	3.77
70000-002509.5	CHAMBER COMPS: GREEN HILLS	11/01/2004	01/01/2012	71.50	12/13	66.00	5.50
70000-002539	CHAMBER COMPS: GREEN HILLS	05/01/2004	01/01/2012	297.72	12/13	274.82	22.90
70000-002643	Chamber Comps: Green Hills: Raymond	02/01/2005	01/01/2012	15.99	12/13	14.76	1.23
70000-002643.1	Chamber Comps: Green Hills: Raymond	03/01/2005	01/01/2012	15.99	12/13	14.78	1.23
70000-002668	CHAMBER COMPS: LIBERTY TREE	03/01/2005	01/01/2012	67.03	12/13	61.87	5.16
70000-002844	5/8" Meters: Liberty Tree: Raymond - 1	12/01/2005	09/01/2012	69.30	4/13	21.32	47.98
70000-002877.2	5/8" Meters: Green Hills: Raymond - (1) Renewed no Chamber	01/01/2006	03/01/2012	147.06	10/13	113.12	33.94
70000-002877.3	5/8" Meters: Green Hills: Raymond - (1) Renewed no Chamber	01/01/2006	03/01/2012	147.05	10/13	113.12	33.93
70000-2358.6.2	5/8" METERS: GREEN HILLS 8-RENEWED	12/01/2003	09/01/2012	1,094.84	10/13	842.18	252.66
Subtotal: 7334-000-001 (22)				3,000.46		2,513.32	487.14
Subtotal: Raymond (23)				6,120.57		3,165.67	1,954.90

Town or Department: Sandown

Asset Type: Meters

Pennichuck East Utility, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2012

Schedule 3
Attachment A
Exhibit 4
Page 7

Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Asset GL Acct #: 7334-000-001							
70000-002456	Chamber Comps: Beaver Hollow: Sandown	01/01/2003	01/01/2012	15.96	12/13	14.75	1.23
70000-002587	CHAMBER COMPS: BEAVER HOLLOW	09/01/2004	01/01/2012	66.57	12/13	61.45	5.12
70000-002770	Chamber Comps: Beaver Hollow: Sandown	09/01/2005	01/01/2012	17.55	12/13	16.20	1.35
Subtotal: 7334-000-001 (3)				100.10		92.40	7.70
Subtotal: Sandown (3)				100.10		92.40	7.70
Town or Department: Windham							
Asset Type: Wells & Springs							
Asset GL Acct #: 7307-100-001							
70000-002852	Fletchers Corner: Windham - Well VFD Replacement	12/01/2005	06/01/2012	3,752.23	7/13	2,020.43	1,731.80
Subtotal: 7307-100-001 (1)				3,752.23		2,020.43	1,731.80
Asset Type: Services							
Asset GL Acct #: 7333-100-001							
70000-001159.6	Hardwood: Windham - New Service (Consumers)	04/01/1998	03/01/2012	509.24	10/13	391.72	117.52
70000-001164	Services: W&E (Consumers)	04/01/1998	03/01/2012	844.84	10/13	649.88	194.96
Subtotal: 7333-100-001 (2)				1,354.08		1,041.60	312.48
Asset Type: Meters							
Asset GL Acct #: 7334-000-001							
7000-02356.1.2	5/8" Meters: Fletcher's Corner: Windham - (1) New	03/01/2003	12/01/2012	123.03	1/13	9.46	113.57
70000-000222	5/8" Meters: Oakwood: Windham - (1) Renewed	01/01/1999	09/01/2012	157.25	4/13	48.38	108.87
70000-000225	Chamber Comps: Oakwood: Windham	04/01/2002	01/01/2012	13.95	12/13	12.88	1.07
70000-000259	CHAMBER COMPS W&E: WINDHAM	04/01/2002	01/01/2012	42.00	12/13	38.77	3.23
70000-000298	1" Meter: Hardwood (1)	07/01/2001	09/01/2012	185.84	4/13	57.18	128.66
70000-000299	CHAMBER COMPS HARDWOOD: WINDHAM	10/01/2002	01/01/2012	494.80	12/13	456.74	38.06
70000-000299.1	Chamber Comps: Hardwood: Windham	12/01/2002	01/01/2012	15.35	12/13	14.17	1.18
70000-000302	CHAMBER COMPS W&E: WINDHAM	11/01/2001	01/01/2012	76.60	12/13	70.71	5.89
70000-000305	5/8" Meters: W&E: Windham - (1) New	01/01/1999	09/01/2012	189.75	4/13	58.38	131.37
70000-000312.1	1 1/2" METERS WHISPERING WINDS 1 - NEW	05/01/2001	12/01/2012	450.96	1/13	34.68	416.27
70000-001763	Chamber Comps: Goldenbrook: Windham	10/01/2002	01/01/2012	15.73	12/13	14.52	1.21
70000-001763.1	Chamber Comps: Goldenbrook: Windham	12/01/2002	01/01/2012	15.34	12/13	14.16	1.18
70000-00223.22	5/8" Meters - Oakwood (2)	01/01/2000	06/01/2012	238.19	7/13	128.26	109.93
70000-002365	5/8" Meters: Oakwood: Windham - (2) New	01/01/2003	12/01/2012	252.10	1/13	19.39	232.71
70000-002454	Chamber Comps: Oakwood: Windham	10/01/2003	01/01/2012	15.98	12/13	14.75	1.23
70000-002548	CHAMBER COMPS: HARDWOOD	06/01/2004	01/01/2012	39.29	12/13	36.27	3.02
70000-002550	Chamber Comps: Goldenbrook: Windham	06/01/2004	01/01/2012	15.99	12/13	14.76	1.23
70000-002560	CHAMBER COMPS: CASTLE REACH	07/01/2004	01/01/2012	151.50	12/13	139.85	11.65
70000-002644	Chamber Comps: W&E: Windham	02/01/2005	01/01/2012	15.99	12/13	14.76	1.23
70000-002644.1	Chamber Comps: W&E: Windham	04/01/2005	01/01/2012	15.99	12/13	14.76	1.23
70000-002644.2	Chamber Comps: W&E: Windham	03/01/2005	01/01/2012	15.99	12/13	14.76	1.23
70000-002667	Chamber Comps: Goldenbrook: Windham	03/01/2005	01/01/2012	15.99	12/13	14.76	1.23
70000-002679	Chamber Comps: Lamplighter: Windham	04/01/2005	01/01/2012	17.55	12/13	16.20	1.35
70000-002720	CHAMBER COMPS: FLETCHER'S CORNER	07/01/2005	01/01/2012	67.79	12/13	62.58	5.21
70000-002769	CHAMBER COMPS: GOLDENBROOK	09/01/2005	01/01/2012	49.01	12/13	45.24	3.77
70000-002934	5/8" RENEWED METERS: OAKWOOD (1)	04/01/2006	12/01/2012	185.56	1/13	14.27	171.29
70000-002947	CHAMBER COMPS: OAKWOOD	05/01/2006	01/01/2012	175.74	12/13	162.22	13.52
70000-002948	CHAMBER COMPS: GOLDENBROOK	05/01/2006	01/01/2012	73.24	12/13	67.61	5.63
70000-0223.272	5/8" Meters - Oakwood (1)	01/01/2000	09/01/2012	119.07	4/13	36.64	82.43
70000-2355.1.2	5/8" METERS: CASTLE REACH 1 - NEW	02/01/2003	12/01/2012	126.02	1/13	9.69	116.33
70000-2365.0.2	5/8" METERS: OAKWOOD 1	03/01/2003	12/01/2012	104.98	1/13	8.08	96.90
Subtotal: 7334-000-001 (31)				3,476.57		1,664.88	1,811.69
Subtotal: Windham (34)				8,582.88		4,726.91	3,855.97
Grand Total				249,061.12		164,648.00	84,433.12