

Page 4 of Invoice No: 1005480837

NVOICE DETAIL			TRANSPORT SERVICE	WITHOUT DISCOUNT	EARNED DISCOUNT
Air Waybill	1ZV2613V0195184424	SENDER	Freight	\$21.45	\$16.88
Pickup Date	01-22-2010	PENNICHUCK	Fuel Surcharge	\$1.51	\$1.19
Carrier	UPS	Charlie Hoepper			
Service Level	Next Day Air	25 MANCHESTER STREET	Total Charges	\$22.96	\$18.07
Pieces	1	MERRIMACK, NH 03054 US			
Weight	1 Letter				
Zone	Zone:103	RECEIVER			
Description	Shipment	AUS Inc.			
		John R. Palko			
		155 Gaither Drive, Suite A			
		MOUNT LAUREL, NJ 08054 US			
		Attn:			
Air Waybill	1ZV2613V0196944360	SENDER	Freight	\$21.50	\$16.92
Pickup Date	01-22-2010	PENNICHUCK	Fuel Surcharge	\$1.51	\$1.19
Carrier	UPS	Sharen Weston			
Service Level	Next Day Air	25 MANCHESTER STREET	Total Charges	\$23.01	\$18.11
Pieces	1	MERRIMACK, NH 03054 US			
Weight	1 LB				
Zone	Zone:102	RECEIVER			
Description	Shipment	Triumph Investment Fund LP			
		Robert P. Keller			
		Coldstream Park			
		BEDFORD, NH 03110 US			
		Attn:			
Late Payment Fee for Invoice #1005405195 → \$153.23			Late Fee	\$9.24	\$9.24

Thank you for choosing Unishippers!
Please direct billing or customer service inquiries to (800) 234-9643.
Each franchise is independently owned and operated

UPS Internet Shipping: View/Print Label

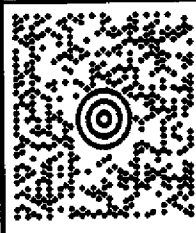
1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. **GETTING YOUR SHIPMENT TO UPS**
Customers without a Daily Pickup
 - Schedule a same day or future day Pickup to have a UPS driver pickup all of your Internet Shipping packages.
 - Hand the package to any UPS driver in your area.
 - Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.
 - To find the location nearest you, please visit the 'Find Locations' Quick link at ups.com.

Customers with a Daily Pickup

- Your driver will pickup your shipment(s) as usual.

PWW Rate Case

FOLD HERE

CHARLIE HOPPER 603-913-2320 PENNICHUCK 25 MANCHESTER STREET MERRIMACK NH 03054	0.0 LBS LTR	1 OF 1
SHIP TO: JOHN R. PALKO 856-234-9200 AUS INC. 155 GAITHER DRIVE, SUITE A MOUNT LAUREL NJ 08054-1753		
NJ 081 9-08 		
		
UPS NEXT DAY AIR TRACKING #: 1Z V26 13V 01 9518 4424		
		
BILLING: P/P		
 US 12.0.19 WXP150 96-DA 10/2009 TM		

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 115721
Invoice Date February 05, 2010
PO Number
Contract MSC
Project 12-0287
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water Works Inc.
PO Box 1947
25 Manchester Street
Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			1,330.00
Administrative Services			
Administrative Staff			65.00
Invoice Total			<u>1,395.00</u>

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

APPROVED: AWW approved BGD 2/8/10
21001441 Rate Case Expense 2010 CASE
240
01/31/10 2186-241

ACCOUNT NO:



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

February 5, 2010
Case No. 12-0287

PENNICHUCK WATER WORKS
Special Analysis re Anheuser-Busch

For professional consulting services rendered through January 31, 2010 by John R. Palko, Principal in connection with the research and analysis required to develop costing parameters for service to Anheuser-Busch. Included herein are the preparation of a detailed data request and the preliminary review of the data required for the analysis. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	██████	██████	\$1,330.00
Reimbursement for Administrative Assistance Related to the Above			
Administrative Staff	██████	██████	<u>65.00</u>
TOTAL THIS INVOICE			<u>\$1,395.00</u>

Pennichuck Water Works
 2010 Rate Filing
 AUS Consultants - Cost of Service and Rate Design Invoices

Amounts Attributable to Pennichuck (PWW) and Pittsfield (PAC)

<u>Summary of Submitted Invoices</u>					<u>Attributable to</u>			
<u>Invoice Date</u>	<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Pennichuck (PWW)</u>		<u>Pittsfield (PAC)</u>	
					<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
Feb. 5, 2010	J.R. Palko			\$ 1,805.00		\$ 1,045.00		\$ 760.00
Mar. 4, 2010	J.R. Palko			6,175.00		4,370.00		1,805.00
Apr. 12, 2010	J.R. Palko			10,450.00		7,410.00		3,040.00
May.10, 2010	J.R. Palko			11,400.00		8,360.00		3,040.00
May.10, 2010	Admin			585.00		325.00		260.00
May.10, 2010		Total Invoice		11,985.00		8,685.00		3,300.00
		Grand Total		\$ 30,415.00		\$ 21,510.00		\$ 8,905.00



JOHN R. PALKO
Principal

AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200, ext. 214 • Tel:
856.234.8371 • Fax
jpalko@ausinc.com

May 17, 2010

Ms. Bonalyn J. Hartley
Vice President – Administration
Pennichuck Water Works
P.O. Box 1947
25 Manchester Street
Merrimack, NH 03054

Re: Pennichuck Water Works Cost of Service

Dear Ms. Hartley:

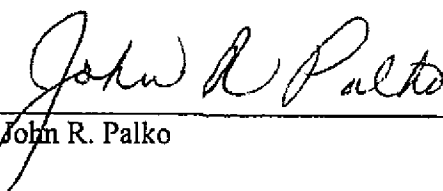
In accordance with your request, we have reviewed the invoices submitted for consulting services related to the development of cost of service allocation and rate design studies for Pennichuck Water Works (PWW) and Pittsfield Aqueduct Company (PAC).

The attached tabulation summarizes the invoices submitted to date and divides the hours and the dollar amounts into those attributable to PWW and those attributable to PAC.

Please advise should you require additional information.

Respectfully submitted,

AUS Consultants

By: 
John R. Palko

JRP/s
enc.

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 115719
Invoice Date February 05, 2010
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			1,805.00
Administrative Services			
Administrative Staff			0.00
Invoice Total			<u>1,805.00</u>

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

5-31-10
Reclass-PAC
\$ 760.00
6186-385
per letter

21001442
240
01/31/10
Approved BGTN.
Deferred Rate Case Exp PWU
2010 Rate Case
2/8/10
← 2186-241



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

February 5, 2010
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered through January 31, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are the initial background research and data review necessary to conduct the study. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	██████	██████	<u>\$1,805.00</u>
TOTAL THIS INVOICE			<u>\$1,805.00</u>

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 116119
Invoice Date March 04, 2010
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

Feb 1 - Feb 28

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			6,175.00
Invoice Total			6,175.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

*PWW
21062444
240
02/28
2186-241*

*2010 Deferred Rate Case Expense
PWW 3/8/2010*

B871

*5-31-10
Reclass - PAC - 6186-385
\$ 1805.00
per letter*



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

March 4, 2010
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from February 1, 2010 through February 28, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are telephonic consultations with Company representatives and the continuing data review and background research. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$6,175.00</u>
	TOTAL THIS INVOICE		<u>\$6,175.00</u>

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 116618
Invoice Date April 12, 2010
PO Number
Contract COS
Project 12-0285
Page 1

Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

*PWW -
Deferred Rate Case Exp 2010
BPA 4/15/10*

Professional Services

JOHN R. PALKO

Current Hours	Rate	Current Amount
------------------	------	-------------------

10,450.00

Invoice Total

10,450.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

*5-31-10
Reclass to PAC -
6186-385
3040.00
per letter*

*PWW
21004147
240
04/12
2186-241*



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
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Employer I.D. #22-1943906 Incorporated

April 12, 2010
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from March 1, 2010 through April 4, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are the continuing data review, the analyses of data contained in the preliminary filing documents for Pittsfield and for PWW, the input of data into the cost allocation models, and the initial analysis of the cost allocation results. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	██████████	██████████	<u>\$10,450.00</u>
	TOTAL THIS INVOICE		<u>\$10,450.00</u>

Invoice Number 116120
Invoice Date March 04, 2010
PO Number
Contract MSC
Project 12-0287
Page 1

Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Ms. Bonalyn J. Hartley
Pennichuck Water Works Inc.
PO Box 1947
25 Manchester Street
Merrimack, NH 03054

Feb 1 - Feb 28

Current Hours	Rate	Current Amount
------------------	------	-------------------

Professional Services

JOHN R. PALKO

3,990.00

Administrative Services

Administrative Staff

32.50

Invoice Total

4,022.50

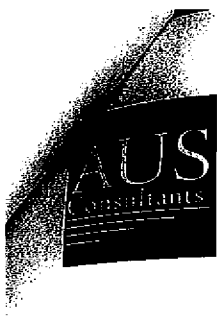
Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

*PWW
21002445
240
02/28
2196-241*

*2010 Deferred Rate Case Exp
PWW
approved BJT 3/8/10*



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

March 4, 2010
Case No. 12-0287

PENNICHUCK WATER WORKS
Special Analysis re Anheuser-Busch

For professional consulting services rendered from February 1, 2010 through February 28, 2010 by John R. Palko, Principal in connection with the research and analysis required to develop costing parameters for service to Anheuser-Busch. Included herein are the continued review of the data required for the analysis; the preparation of a report and analysis related to the development of a treatment plant carrying charge (report emailed to Ms. Hartley on February 19, 2010); and, the participation in a conference call with Ms. Hartley and Mr. Ware on February 22, 2010 to discuss the report and the carrying charge concept. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	██████	██████	\$3,990.00
Reimbursement for Administrative Assistance Related to the Above			
Administrative Staff	██████	██████	<u>32.50</u>
TOTAL THIS INVOICE			<u>\$4,022.50</u>

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 03/09/10
Invoice Number: 2010030397

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$797.00

AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$797.00
Expenses	0.00

TOTAL	\$797.00
--------------	-----------------

OUTSTANDING BALANCE	\$0.00
----------------------------	---------------

TOTAL BALANCE DUE	\$797.00
--------------------------	-----------------

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

e1.doc

APPROVED: _____

COMPANY: PWW

VOUCHER NO: _____

VENDOR NO: 4771

DATE: 3/9/10

AMOUNT NO: 2186-241-283.50
2233-300-513.50

Copy to Dawn \$513.50 ✓
Copy to Jess \$283.50 ✓

Matter Code: 85451

Invoice Date: 03/09/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010030397

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
01/07/10	SBK	Confer with Ms. Hartley on potential structure of rate request			126.00
01/08/10	SBK	Follow up with Ms. Hartley on potential WICA in rate case filing			94.50
01/19/10	SBK	Follow up with Company on Commission approval of WICA mechanism for Aquarion			63.00
02/22/10	SVC	Review Public Utilities Commission Order regarding eminent domain expense deferral; Telephone conference with Mr. Ware regarding same			79.00
02/25/10	SVC	Correspondence from Mr. Ware regarding recovery of eminent domain related costs; Analyze issues regarding scope of costs allowed for recovery; Correspondence to Mr. Ware regarding same			434.50
Services Billed this Invoice					\$797.00

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PCP
EMINENT
DOMAINPCP
EMINENT
DOMAIN

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 116619
Invoice Date April 12, 2010
PO Number
Contract MSC
Project 12-0287
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water Works Inc.
PO Box 1947
25 Manchester Street
Merrimack, NH 03054

BGP
4/15/10

Professional Services	Current Hours	Rate	Current Amount
JOHN R. PALKO			1,425.00
Deferred PwW Case Expense 2010			
Invoice Total			1,425.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

PAID
PW
21004148
240
04/12
2186-241



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

April 12, 2010
Case No. 12-0287

PENNICHUCK WATER WORKS
Special Analysis re Anheuser-Busch

For professional consulting services rendered from March 1, 2010 through April 4, 2010 by John R. Palko, Principal in connection with the research and analysis required to develop costing parameters for service to Anheuser-Busch. Included herein are revisions to the carrying charge analysis to include the effects of considering the Supply Pond, Holt Dam, and the Fifield Tank. These revisions were forwarded to Ms. Hartley via email on March 11, 2010. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	■	■	<u>\$1,425.00</u>
TOTAL THIS INVOICE			<u>\$1,425.00</u>

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 19 of 138

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 04/13/10

Invoice Number: 2010041156

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$189.00**

AMOUNT REMITTED: **\$0.00**

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$189.00
Expenses	0.00

TOTAL **\$189.00**

OUTSTANDING BALANCE **\$0.00**

TOTAL BALANCE DUE **\$189.00**

BT

BT 4/22/10
(2 DIO CASE) Deferred PWW Rate Case Sept.

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

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VS

VS

VS

VS

PWW
21004268

4771

04/13

2186-241

er Code: 85451

Invoice Date: 04/13/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010041156

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
03/11/10	SBK	Confer with Ms. Hartley on Notice of Intent to File Rate Schedules			63.00
03/25/10	SBK	Notice of Intent to File Rate Schedules			63.00
03/30/10	SBK	Follow up on issues regarding rate case filing			63.00
Services Billed this Invoice					\$189.00

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Page 3 of Invoice No: 1005728513

INVOICE DETAIL

			TRANSPORT SERVICE	WITHOUT DISCOUNT	EARNED DISCOUNT
Air Waybill	12V2613V0198464714	SENDER	Freight	\$25.00	\$17.04
Pickup Date	05-06-2010	PENNICHUCK	Del Area Fee	\$1.70	\$1.70
Carrier	UPS	Pennichuck	Fuel Surcharge	\$2.27	\$1.59
Service Level	Next Day Air	MERRIMACK, NH 03054 US	Total Charges	\$28.97	\$20.33
Pieces	1				
Weight	3 LB	RECEIVER			
Zone	Zone:102	JAMCO EXCAVATORS			
Description	Shipment	Bud Finnemore			
		SOUTH HAMPTON, NH 03827 US			
		Attn:			
Air Waybill	02944A40476P	SENDER	Pickup Fee	\$6.00	\$6.00
Pickup Date	05-06-2010	Pickup Fee	Fuel Surcharge	\$0.33	\$0.33
Carrier	UPS		Total Charges	\$6.33	\$6.33
Service Level	Other	RECEIVER			
Pieces	1	UPS Fee			
Weight	0 LB	Attn:			
Zone	unknown				
Description	Adjustment				
Air Waybill	12V2613VNY91565293	SENDER	Freight	\$21.30	\$14.83
Pickup Date	05-07-2010	PENNICHUCK	Fuel Surcharge	\$2.24	\$1.69
Carrier	UPS	Duane Montopoli	Resi Surchg	\$2.50	\$2.50
Service Level	2nd Day Air	MERRIMACK, NH 03054 US	Remote Area Chg	\$2.50	\$2.50
Pieces	1		Total Charges	\$28.54	\$21.52
Weight	2 LB	RECEIVER			
Zone	Zone:206	Steven Bolander			
Description	Shipment	ESTERO, FL 33928 US			
Carrier Adj	Resi Surcharge	Attn:			
Air Waybill	12V2613V0296200750	SENDER	Freight	\$17.00	\$11.84
Pickup Date	05-07-2010	PENNICHUCK	Fuel Surcharge	\$1.45	\$1.01
Carrier	UPS	Pennichuck	Total Charges	\$18.45	\$12.85
Service Level	2nd Day Air	MERRIMACK, NH 03054 US			
Pieces	1	RECEIVER			
Weight	7 LB	AUS Inc.			
Zone	Zone:203	John R. Palko			
Description	Shipment	MOUNT LAUREL, NJ 08054 US			
		Attn:			
Air Waybill	12V2613V0297792744	SENDER	Freight	\$17.00	\$11.84
Pickup Date	05-07-2010	PENNICHUCK	Fuel Surcharge	\$1.45	\$1.01
Carrier	UPS	Pennichuck	Total Charges	\$18.45	\$12.85
Service Level	2nd Day Air	MERRIMACK, NH 03054 US			
Pieces	1	RECEIVER			
Weight	7 LB	AUS Inc.			
Zone	Zone:203	John R. Palko			
Description	Shipment	MOUNT LAUREL, NJ 08054 US			
		Attn:			

12 * 85 +

12 * 85 +

19 * 1 +

6 * 33 +

6 * 33 +

6 * 33 +

006

63 * 79 * +

Page 4 of Invoice No: 1005728513

INVOICE DETAIL			TRANSPORT SERVICE	WITHOUT DISCOUNT	EARNED DISCOUNT
Air Waybill	1ZV2613V1397424764	SENDER	Freight	\$25.30	\$17.60
Pickup Date	05-07-2010	PENNICHUCK	Fuel Surcharge	\$2.15	\$1.50
Carrier	UPS	Bonalyn J. Hartley			
Service Level	Next Day Air Saver	MERRIMACK, NH 03054 US			
Pieces	1		Total Charges	\$27.45	\$19.10
Weight	7 LB	RECEIVER			
Zone	Zone:132	McLane, Graf, Raulerson & Middleton			
Description	Shipment	Sarah B. Knowlton, E			
		PORTSMOUTH, NH 03801 US			
		Attn:			
Air Waybill	02954B09B8FK	SENDER	Pickup Fee	\$6.00	\$6.00
Pickup Date	05-07-2010	Pickup Fee	Fuel Surcharge	\$0.33	\$0.33
Carrier	UPS				
Service Level	Other	RECEIVER			
Pieces	1	UPS Fee	Total Charges	\$6.33	\$6.33
Weight	0 LB	Attn:			
Zone	unknown				
Description	Adjustment				
Air Waybill	02944B4BP603	SENDER	Pickup Fee	\$6.00	\$6.00
Pickup Date	05-07-2010	Pickup Fee	Fuel Surcharge	\$0.33	\$0.33
Carrier	UPS				
Service Level	Other	RECEIVER			
Pieces	1	UPS Fee	Total Charges	\$6.33	\$6.33
Weight	0 LB	Attn:			
Zone	unknown				
Description	Adjustment				
Air Waybill	02944B2SOSMO	SENDER	Fuel Surcharge	\$0.33	\$0.33
Pickup Date	05-07-2010	Pickup Fee	Pickup Fee	\$6.00	\$6.00
Carrier	UPS				
Service Level	Other	RECEIVER			
Pieces	1	UPS Fee	Total Charges	\$6.33	\$6.33
Weight	0 LB	Attn:			
Zone	unknown				
Description	Adjustment				
Air Waybill	02934B0QQCNP	SENDER	Pickup Fee	\$6.00	\$6.00
Pickup Date	05-07-2010	Pickup Fee	Fuel Surcharge	\$0.33	\$0.33
Carrier	UPS				
Service Level	Other	RECEIVER			
Pieces	1	UPS Fee	Total Charges	\$6.33	\$6.33
Weight	0 LB	Attn:			
Zone	unknown				
Description	Adjustment				

Thank you for choosing Unishippers!
 Please direct billing or customer service inquiries to (800) 234-9643.
 Each franchise is independently owned and operated

Internet Shipping: View/Print Label

Print the label(s): Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.

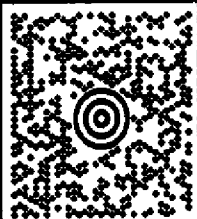
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. **GETTING YOUR SHIPMENT TO UPS**
Customers without a Daily Pickup
 - Schedule a same day or future day Pickup to have a UPS driver pickup all of your Internet Shipping packages.
 - Hand the package to any UPS driver in your area.
 - Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.
 - To find the location nearest you, please visit the 'Find Locations' Quick link at ups.com.

Customers with a Daily Pickup

- Your driver will pickup your shipment(s) as usual.

PWW Rate Case

FOLD HERE

SHIP TO: BONALYN J. HARTLEY 603-882-5191 PENNICHUCK 25 MANCHESTER STREET MERRIMACK NH 03054		5 LBS		1 OF 1	
SHIP TO: JOHN R. PALKO 856-234-9200 AUS INC. 155 GAITHER DRIVE, SUITE A MOUNT LAUREL NJ 08054-1753		NJ 081 9-08			
		UPS 2ND DAY AIR		2	
TRACKING #: 1Z V26 13V 02 9620 0750					
BILLING: P/P		US 12.0.26		W00P560 03.0A 04/2010	

Internet Shipping: View/Print Label

Print the label(s): Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.

2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS**Customers without a Daily Pickup**

- Schedule a same day or future day Pickup to have a UPS driver pickup all of your Internet Shipping packages.
- Hand the package to any UPS driver in your area.
- Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.
- To find the location nearest you, please visit the 'Find Locations' Quick link at ups.com.

Customers with a Daily Pickup

- Your driver will pickup your shipment(s) as usual.

PWW Rate Case

FOLD HERE

1 OF 1 5 LBS DWT: 12.12.9 BONAVAL J. HARTLEY 603-862-5191 PENNICHUCK 25 MANCHESTER STREET MERRIMACK NH 03054		SHIP TO: SARAH B. KNOWLTON, ESQ. 603-436-2828 MCCLANE, GRAF, RAULERSON & MIDDLETON 100 MARKET STREET PORTSMOUTH NH 03801-3760		NH 038 0-01 	UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z V26 13V 13 9742 4764 	 US 12.0.26. V0001660 03.0A 04/2010
BILLING: P/P						

AUS

REMITTANCE COPY

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 117008
Invoice Date May 10, 2010
PO Number
Contract MSC
Project 12-0287
Page 1

Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water Works Inc.
PO Box 1947
25 Manchester Street
Merrimack, NH 03054

Approved BJSW
5/14/10
Deferred Rate Case Exp
PW 2010

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			285.00
Invoice Total			285.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

APPROVED:

COMPANY:

VERIFICATION:

DATE:

BY:

INVOICE NO:

PWW

21005184

240

05/10

2186-241

AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

May 10, 2010
Case No. 12-0287

PENNICHUCK WATER WORKS
Special Analysis re Anheuser-Busch

For professional consulting services rendered from April 5, 2010 through May 2, 2010 by John R. Palko, Principal in connection with the research and analysis required to develop costing parameters for service to Anheuser-Busch. Included herein are revisions to the carrying charge analysis needed to include the analysis as an appendix to the main PWW cost of service report. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$285.00</u>
TOTAL THIS INVOICE			<u>\$285.00</u>

APPROVED: _____ AUS CONSULTANTS
DATE: _____ PW 21005185 155 Gaither Drive, Suite A
240 Mt. Laurel, NJ 08054
05/10 856.234.9200 • Tel
below 856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

May 10, 2010
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from April 5, 2010 through May 2, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are telephonic consultations with Company representatives, the necessary office analysis, and the completion of the cost of service reports for PAC and for PWW. Reports were forwarded to the Company via email on the following dates: PAC – draft April 14, 2010; final April 22, 2010; addendum April 29, 2010; PWW – draft April 21, 2010; final April 30, 2010; addendum April 30, 2010. In addition, substantial work was completed on the combined PWW/PAC study and report prior to notification to stop work on the combined study on April 26, 2010. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			\$11,400.00

Administrative assistance related to the above

Administrative Staff			585.00
----------------------	--	--	--------

TOTAL THIS INVOICE \$11,985.00

240
PWW - 2186-241 - 8685.00
PAC - 2233-600 - 3300.00
(6186-385) 11,985.00

approved BGT
5/17/2010

Invoice Number 117006
Invoice Date May 10, 2010
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM



REMITTANCE COPY

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

Current		Current
Hours	Rate	Amount

Professional Services

JOHN R. PALKO		11,400.00
---------------	--	-----------

Administrative Services

Administrative Staff		585.00
----------------------	--	--------

Invoice Total		11,985.00
---------------	--	-----------

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 29 of 138

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 05/19/10

Invoice Number: 2010051551

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$11,046.50**

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services		\$10,546.50
Expenses	<i>paw</i> <i>21006462</i>	500.00
TOTAL	<i>4771</i>	\$11,046.50
OUTSTANDING BALANCE	<i>06/01</i> <i>2186-241</i>	\$0.00
TOTAL BALANCE DUE		\$11,046.50

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

c1.doc

27/1/10

Code: 85451

Invoice Date: 05/19/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010051551

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
04/01/10	SBK	Draft Notice of Intent to File Rate Schedules			63.00
04/05/10	SBK	Draft Motion for Waiver and Petition for Temporary Rates			315.00
04/12/10	SBK	Review and comment on Testimony in Support of Permanent Rates			409.50
04/13/10	SBK	Review and comment on schedules in support of temporary and permanent rates			724.50
04/14/10	SBK	Review schedules and revise same; Begin reviewing Ms. Hartley's testimony			472.50
04/15/10	SVC	Conference with Attorney Knowlton regarding evidentiary burden for recovery of eminent domain costs			79.00
04/16/10	SVC	Conference with Attorney Knowlton regarding treatment of eminent domain expenses in rate case filing and support to be provided in testimony			79.00
04/16/10	SBK	Strategize with Ms. Hartley and Mr. Ware on request for eminent domain expense and begin outlining legal issues regarding same			472.50
04/19/10	SVC	Conferences with Attorney Knowlton regarding legal theory for recovery of eminent domain expenses; Memorandum from and memorandum to Attorney Knowlton regarding same; Review memorandum from Attorney Penacho regarding case law regarding recovery of eminent domain litigation expense			355.50
04/19/10	SBK	Draft Ms. Hartley's Testimony in Support of Permanent Rates; Review Order from DW 08-073 regarding cell tower lease sales and confer with Mr. Ware regarding accounting for same; Comment on Mr. Ware's Testimony in Support of Permanent Rates			1512.00

Matter Code: 85451

Invoice Date: 05/19/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010051551

04/19/10	CMP	Telephone call with Attorney Knowlton regarding research on eminent domain law and defense of public utility franchise; Research law regarding compensation for attorney's fees and costs in defending an eminent domain action; Draft memorandum regarding same; Research law regarding right of public utility to collect costs incurred in defending its franchise	1344.00
04/20/10	SVC	Conference with Attorney Knowlton regarding strategy for seeking recovery of eminent domain expenses	79.00
04/20/10	SBK	Begin drafting Testimony on recovery of eminent domain defense costs; Review Mr. Leonard's Testimony in Support of Permanent Rates	945.00
04/20/10	CMP	Research law regarding ability of utility to recover cost of defending its franchise	1134.00
04/21/10	SBK	Complete review of Mr. Leonard's Testimony and confer with Mr. Leonard on same	252.00
04/21/10	CMP	Continue to research law including cases, law reviews treatises and utility journals regarding recoverability of legal expenses in rates; Continue to draft memorandum regarding same	1260.00
04/22/10	SBK	Confer with Mr. Ware on eminent domain defense costs	94.50
04/22/10	CMP	Continue to draft memo regarding standard for recovering litigation expenses	861.00
04/23/10	SBK	Draft Testimony on eminent domain expense and memorandum regarding same	94.50

Services Billed this Invoice**\$10,546.50**

s3.doc

Matter Code: 85451

Invoice Date: 05/19/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010051551

Date	Description of Expenses	Amount
04/30/10	Computer Research-Westlaw	\$500.00
	Expenses Billed this Invoice	\$500.00

E2.doc

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 117342
Invoice Date June 07, 2010
PO Number
Contract COS
Project 12-0285
Page 1

Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

Current Hours	Rate	Current Amount
------------------	------	-------------------

Professional Services

JOHN R. PALKO

855.00

Invoice Total

855.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

PWW
21006175
240
06/07

2010 Rate Case Exp Deferred

PWW -
approved BGR 6/10/10
\$760.00

2010 Rate Case Exp. Deferred

PAC
approved BGR 6/10/10
\$95.00

2186-241 \$760
(6186-385) 2233-600 \$95

AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

June 7, 2010
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from May 3, 2010 through May 30, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are telephonic consultations with Company representatives, the development of a revised temporary rate design (forwarded to Ms. Hartley via email on May 3, 2010); and, the exchange of several emails concerning the filing with Company representatives. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	██████	██████████	<u>\$855.00</u>
	TOTAL THIS INVOICE		<u>\$855.00</u>

* * * * *

Note: \$760.00 (██████ hours) of this invoice pertains to Pennichuck (PWW) while \$95.00 (██████ hours) pertains to Pittsfield (PAC).

McLane

McLane, Graf, Raulerson & Middleton *Professional Association*

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 06/10/10
Invoice Number: 2010060574

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$5,575.50

AMOUNT REMITTED:

Matter Code: 85923
Matter Name: Pittsfield Aqueduct Company - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	PAC	\$724.50
Expenses		0.00
TOTAL	4771 06/01	<u>\$724.50</u>
OUTSTANDING BALANCE	6186-385	\$4,851.00
TOTAL BALANCE DUE		\$5,575.50

** Re-class **

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

cl.doc

DR 6233-600	\$535.50	DR 2186-241	\$535.50
CR 6186-385	\$535.50	CR 2233-600	\$535.50

DR 6233-300	189.00	DR 1794-999	\$189
CR 6186-385	189.00	CR 1233-600	\$189

276.110

Matter Code: 85923

Invoice Date: 06/10/10

Matter Name: Pittsfield Aqueduct Company - 2010 Rate Case

Invoice Number: 2010060574

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
05/03/10	SBK	Confer with Ms. Hartley on rate filing			63.00
05/06/10	SBK	Finalize filing of rate case			283.50
05/07/10	SBK	Follow up with Commission on rate case filing			63.00
05/14/10	SBK	Follow up on customer notice issues			63.00
05/24/10	SBK	Review Anheuser Busch petition to intervene and draft memorandum on same			63.00
05/25/10	SBK	Strategize on impact of potential sale of company on rate case request			94.50
05/27/10	SBK	Confer with Ms. Hartley and Attorney Camerino on potential modification to rate case filing			94.50
Services Billed this Invoice					\$724.50

s3.doc

Bonnie,

In your absence, Charlie reviewed this invoice & Tom approved it.

However, Charlie suspected that the last ③ three items listed above may actually pertain to the PAW rate case.

Can you confirm or deny that please as I may need to re-class those charges?

Thank you,
Kelly

06/3 07/01/10

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 06/10/10
Invoice Number: 2010060573

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$14,899.32**

AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services \$3,799.50

Expenses \$3.32

TOTAL

puw
21006461
4771
06101
\$3,852.82

OUTSTANDING BALANCE

\$11,046.50

TOTAL BALANCE DUE

2186-241
\$14,899.32

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

u1 doc

276110

Matter Code: 85451
 Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Date: 06/10/10

Invoice Number: 2010060573

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
05/03/10	SVC	Review memorandum from Attorney Penacho regarding recovery of eminent domain costs; Review prefled testimony; Memorandum to Attorney Knowlton regarding analysis of recovery of eminent domain costs			118.50
05/03/10	SBK	Confer with Ms. Hartley on rate filing			63.00
05/04/10	SVC	Conferences with Attorney Knowlton regarding rate case issues and recovery of eminent domain costs; Review costs to be recovered			1066.50
05/04/10	SBK	Comment on temporary rate testimony and draft filing letter; draft outline of issues for consideration on recovery of eminent domain expense and office conference with Company representatives on same			1638.00
05/05/10	SBK	Draft permanent rate testimony			157.50
05/06/10	SBK	Revise testimony in support of permanent rates and schedules in support of same			472.50
05/07/10	SBK	Finalize rate case filing			126.00
05/11/10	SBK	Follow up on filing of Mr. Ware's testimony			94.50
05/14/10	SBK	Review and follow up on memorandum regarding Mr. Ware's testimony			63.00
Services Billed this Invoice					\$3,799.50

s3.doc

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Date: 06/10/10

Invoice Number: 2010060573

Date	Description of Expenses	Amount
05/08/10	Check - UPS 05/05/10 CK#7661	\$14.92
	Photocopies	\$38.40
	Expenses Billed this Invoice	\$53.32

E2.doc

SALES ORDER #

YOUR REFERENCE

DATE SHIPPED

1509546

06/16/2010

QTY

DESCRIPTION

PRICE

AMOUNT

26275 PWW RATE LETTER MAILING
 Ship To: MAILING
 MERRIMACK NH 03054-1947

51.515 M

1353.56

Customer PO: TARA KING

26500 LETTER
 Ship To: MAILING
 MERRIMACK NH 03054-1947

181.610 M

4812.67

Customer PO: TARA KING

27500 #10 CLOSED FACE
 Ship To: MAILING
 MERRIMACK NH 03054-1947

30.000 M

825.00

Customer PO: TARA KING

1 COMPOSITION AND/OR ART CHARGES
 Customer PO: TARA KING

30.210 E

30.21

**** Please confirm that the remit-to address in your
 system matches the remit-to address shown on the
 top right of this invoice. ****

TE
 6/29/10
 PWW Rate Case
 Expense

PWW
 21006358
 1850
 06/17
 2186-241

Curtis 1000 Invoice No. 2602041

SALES CONSULTANT

MACRO, MATTHEW

Continued.

INVOICE AMOUNT

Cont.

When orders are manufactured there may be a nominal overrun or underrun. Many different operations are involved in manufacturing custom printed products such as envelopes, forms, and labels. Provisions must be made for any spoilage that may occur during manufacture. For this reason, the final count can vary and we trust you will accept a reasonable variation from the quantity you ordered. This is a customary practice in the printing industry which we always try to keep to a minimum.

Page - 0001

NF-102A

SALES ORDER #

1509546

YOUR REFERENCE

DATE SHIPPED

06/16/2010

DESCRIPTION

PRICE

AMOUNT

1 POSTAGE- \$8896.09

.000 E

.00

Ship To: MAILING
MERRIMACK NH 03054-1947

Customer PO: TARA KING

Pwup

1850

06/17

**** Please confirm that the remit-to address in your
system matches the remit-to address shown on the
top right of this invoice. ****

Freight Amount: .00
Tax Amount: .00

Curtis 1000 Invoice No. 2602041

SALES CONSULTANT

MACRO, MATTHEW

Thank you for your business.

INVOICE AMOUNT

7021.44

When orders are manufactured there may be a nominal overrun or underrun. Many different operations are involved in manufacturing custom printed products such as envelopes, forms, and labels. Provisions must be made for any spoilage that may occur during manufacture. For this reason, the final count can vary and we trust you will accept a reasonable variation from the quantity you ordered. This is a customary practice in the printing industry which we always try to keep to a minimum.

ARE SITUATED, WITH SER-
UPON THE MORTGAGEE, AND
ON SUCH BOND AS THE COURT MAY
REQUIRE TO ENJOIN THE SCHEDULED
FORECLOSURE SALE.

The Property will be sold subject to all
unpaid real estate taxes and all other
liens and encumbrances which may be
entitled to precedence over the Mortgage.
Notwithstanding any title information
contained in this notice, the Mortgagee
expressly disclaims any representations

Precision Towing and Recovery Inc.
1065 Hanover Street
Manchester, NH 03104
Sealed Bid
Public Auction
June 23, 2010
9:00am
Abandoned Vehicle
Vin# 1GNDT13Z9M2180038
1991 Chevy Blazer
(UL - June 14)

Notice of Pre-Hearing Conference Petition for Increase in Rates PENNICHUCK WATER WORKS, INC.

**July 14, 2010
2:00 p.m.**

Pennichuck Water Works, Inc. (PWW) has petitioned the
New Hampshire Public Utilities Commission (Commission)
for approval of an increase to its rates. PWW has asked for
a temporary increase of 10.80% and an overall permanent
increase of 19.91% which the company proposes implement-
ing in two phases. PWW's request for this increase is based
on increases in its operating costs as well as investment in
its plant and treatment systems to ensure continued com-
pliance with the Safe Drinking Water Act. The increase
would apply to all customers. The increase for PWW resi-
dential general metered customers would be as follows:

Average Residential Annual Bill			
	Meter Charge 5/8"	Volumetric Charge in 100 cubic feet	Total Annual
95ccf			
Current Rates	\$218.16	\$274.20	\$492.36
Proposed Temporary Rate	\$282.12	\$274.20	\$556.32
Proposed Permanent Rate	\$313.32	\$295.08	\$608.40

The Commission has scheduled a Pre-Hearing Conference
to be held at the Commission's Offices in Concord on July
14, 2010 at 2:00 p.m. At the Pre-Hearing Conference, the
Commission will hear preliminary statements from PWW
and other parties, and will consider requests for formal
intervener status. The Commission will also take up the
question of the schedule to govern the remainder of the
case.

The Pre-Hearing Conference is open to the public. Customers
and other interested parties are invited to attend the hearing
and comment on the company's request. Those unable to
attend the hearing may submit written comments to the New
Hampshire Public Utilities Commission at 21 South Fruit
Street, Suite 10, Concord NH 03301 or via e-mail at puc@puc.
nh.gov Tel: (603) 271-2431 Fax: (603) 271-3878



**For More Information Call:
(603) 882-5191 or 1-800-553-5191**

56807 Penn.

two clubs at this juncture.
His partner's heart bid hadn't
improved his values one iota,
and he was furthermore con-
fident there would be much
more bidding.

South dealer.
East-West vulnerable.

NORTH
♠ J 10 4 3
♥ A 6 5 4 3 2
♦ —
♣ A 4 3

WEST
♠ Q 8 5
♥ K Q J
♦ A K Q J 8
♣ 10 7

EAST
♠ 9 7 6 2
♥ 10 9 8 7
♦ 10 9 7 4
♣ 2

SOUTH
♠ A K
♥ —
♦ 6 5 3 2
♣ K Q J 9 8 6 5

The bidding:

South	West	North	East
1 ♠	Dble	Redble	Pass
Pass	1 ♦	1 ♥	Pass
2 ♠	2 ♦	3 ♦	Pass
6 ♠	Pass	Pass	6 ♦
7 ♠			

Opening lead — king of diamonds.

JUMBLE

Unscramble these four Jumbles,
one letter to each square,
to form four ordinary words.

OSKET
□ □ □ □ □ □ □ □

ESOLO
□ □ □ □ □ □ □ □

DURSTY
□ □ □ □ □ □ □ □

GOCHUR
□ □ □ □ □ □ □ □

A: □ □ □ □ □ □ □ □

Saturday's Jumbles: LOUSE CHICK PA
Answer: The boxers enjoyed argu
LIKED TO "SPAR"

0
Aug. 22)
half in a

Legal Notice

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
DW 10-091
PENNUCHUCK WATER WORKS, INC.
Permanent and Temporary Rate
Increase Proceeding
Order Suspending Proposed Tariffs
and
Scheduling Prehearing Conference
ORDER NO. 25,107
June 4, 2010**

Pennichuck Water Works, Inc. (PWW) provides water service through its core system to approximately 24,000 customers in Nashua, the towns of Amherst, Hollis, Merrimack and Milford. PWW also serves an additional 2,095 customers in the towns of Bedford, Derry, Epping, Plaistow, Newmarket, and Salem. On April 7, 2010, PWW filed a notice of intent to increase its rates. On May 7, 2010, PWW filed its schedules, pursuant to N.H. Code Admin. R. Chapter Puc 1600, as well as materials supporting its proposed rate increase and a petition for temporary rates.

PWW seeks a permanent increase in its annual gross operating revenues of \$3,916,175, an increase of 16.23%. In addition to the permanent increase in revenues, PWW is requesting a step adjustment to recover plant additions to be placed in service during 2010. The proposed additional revenues for the step increase total \$886,639, which would bring the combined increase to 19.91%. PWW proposes to collect revenues from each customer class in accordance with its most recent Cost of Service Study, dated April 2010. The proposed combined permanent and step rate increases would result in a 20.01% increase for general metered

customers, a 21.79% increase for private protection customers, an 8.23% increase for municipal hydrants, a 63.72% increase for its Anheuser-Busch contract, a 29.23% increase for the Milford contract volumetric charges, and a reduction of 2.4% for the Hudson Contract volumetric charges. As a result of the total proposed increase in revenue, PWW projects that an average residential customer's water bill with annual usage of 94.56 hundred cubic feet, or approximately 193 gallons per day, will increase from \$492.36 per year to \$608.40, or \$9.67 per month.

PWW also seeks approval of a Water Investment and Conservation Adjustment (WICA) surcharge to cover the replacement and rehabilitation of water main, water services, water gate valves, fire hydrants, and water meters. This WICA charge, if approved, would allow PWW to increase its rates annually up to a maximum of 2% per year, and no more than 7.5% between rate cases. PWW proposes that the first year of the WICA program be 2011.

PWW's filing also requests recovery of costs related to its defense of the City of Nashua's eminent domain action. PWW seeks to amortize into rates approximately \$5.3 million over a ten-year period, with a pro forma adjustment in this rate case of \$536,101.

PWW also seeks a temporary increase to its rates during the investigation of its proposed permanent rate increase which, if approved, would result in a temporary increase in operating revenues of \$2,604,524, or an overall increase of 10.60%. Approval of temporary rates would result in an effective increase of 10.17% for general metered customers, private fire protection would see a 17.95% increase, municipal hydrants would decrease by 0.24%, the Anheuser-Busch contract would increase by 61.26%, the Milford volumetric charges would increase by 20.43%, and the Hudson volumetric charges would decrease by 9.12%.

Consumer Advocate on or before July 9, 2010, such Petition stating the facts demonstrating how its rights, duties, privileges, immunities or other substantial interests may be affected by the proceeding, as required by N.H. Code Admin. R. Puc 203.17 and RSA 541-A:32, (b); and it is

FURTHER ORDERED, that any party objecting to a Petition to Intervene make said Objection on or before July 14, 2010; and it is

FURTHER ORDERED, that, pursuant to N.H. Code Admin. R. Puc 203.12(a)(5), each party has the right to have an attorney represent them at their own expense.

By order of the Public Utilities Commission of New Hampshire this fourth day of June, 2010.

Thomas B. Getz, Chairman
Clifton C. Below, Commissioner
Amy L. Ignatius, Commissioner
Attested by: Lori A. Davis
Assistant Secretary

(UL - June 14)

Legal Notice

LEGAL NOTICE OF FORECLOSURE SALE

Pursuant to a power of sale contained in a certain mortgage granted by **BRAEMOOR, L.L.C.** ("Mortgagor") dated June 23, 2005 and recorded in the Rockingham County (NH) Registry of Deeds at Book 4502, Page 2649 (the "Mortgage"), **BANK OF NEW ENGLAND f/k/a Southern New Hampshire Bank and Trust Co.**, with offices at 31 Pelham Road, Salem, NH 03079 ("Mortgagee"), as holder of the Mortgage, and in execution of said power, for conditions broken, will foreclose upon and sell the property described in the Mortgage, at public auction, as specified below.

Time and Place of Sale; Premises to be Sold

On Tuesday, June 22, 2010 at 12:30 p.m. EST, Mortgagee will offer for sale, at public auction, certain land and approvals situated in Salem, New Hampshire, as described in the Mortgage and as delineated on Rockingham County Registry of Deeds Plan No. D-32787. The mortgaged premises (collectively, the "Premises") are believed to include previously-granted Town of Salem approvals, subject to any required extensions, for 22 market/luxury condominium units and 10 age-restricted condominium units, together with appurtenant open space, portions of which may be subject to conservation easements. The Premise shall be offered subject to all utility easements of record. The foreclosure auction (the "Sale") will be conducted at the Premises. A legal description of the Premises is included in the Mortgage, which is available for inspection either on-line or in hard copy at the Rockingham County Registry of Deeds. In the event of any discrepancy between the description of the Premises contained in this notice and the Premises as described in the Mortgage, the terms of the Mortgage, as affected by partial releases granted by Mortgagee, shall control.

The Premises shall be offered with all personal property at the Premises (if any) and referenced in and included under the Mortgage, together with all rights to and contracts, plans, permits, and approvals concerning the Premises as granted to Mortgagee under the Collateral Assignment of Contracts, Plans, Permits, and Approvals and Collateral Assignment of Leases and Rents recorded at Rockingham County Registry of Deeds Book 4502, Pages 2671 and 2664.

The Sale will be conducted to foreclose all rights of redemption of the Mortgagor and any and all persons, firms, corporations, entities, or agencies claiming by

make successive bids on, and purchase the Premises at the Sale, and may reject, disqualify, or accept bids at its sole discretion. In the event that a successful bidder fails to execute the Memorandum or to timely complete the purchase of the Premises on the terms set forth in the Memorandum, Mortgagee shall have the right to (i) convey the Premises to the next highest bidder at the Sale, then agreeing to purchase, for the highest price bid thereby, with such purchase to be otherwise in accordance with the terms of the Memorandum, or (ii) at Mortgagee's election, and without obligation, purchase the Premises for itself at the price bid by the bidder who failed to close. Any such alternate disposition of the Premises shall in no way waive or limit Mortgagee's right to retain the Deposit or pursue its other rights and remedies against a non-closing successful bidder.

NOTICE TO THE MORTGAGOR AND ANY OTHER PERSON CLAIMING UNDER THE MORTGAGOR OR CLAIMING AN INTEREST IN OR A LIEN OR OTHER ENCUMBRANCE ON THE PREMISES: YOU ARE HEREBY NOTIFIED THAT YOU HAVE A RIGHT TO PETITION THE SUPERIOR COURT FOR THE COUNTY IN WHICH THE MORTGAGED PREMISES ARE SITUATED, WITH SERVICE UPON THE MORTGAGEE, AND UPON SUCH BOND AS THE COURT MAY REQUIRE, TO ENJOIN THE SCHEDULED FORECLOSURE SALE.

Prospective bidders should contact James R. St. Jean Auctioneers, 250 Commercial Street, Suite 1011, Manchester, NH 03101 at (603) 624-1818 or www.js-auctions.com for further information.

Dated this 25th day of May, 2010.

BANK OF NEW ENGLAND
By its Attorneys,
/s/ Daniel P. Luker
DANIEL P. LUKER, ESQUIRE
Preti, Flaherty, Beliveau &
Pachos, PLLP
P.O. Box 1318

Concord, New Hampshire 03302-1318
Phone (603) 410-1500
Fax (603) 410-1501

(UL - May 31; June 7, 14)

Legal Notice

LEGAL NOTICE OF FORECLOSURE SALE

Pursuant to a power of sale contained in a certain mortgage granted by **CATTLE RIDGE, LLC** ("Mortgagor") dated November 14, 2006 and recorded in the Rockingham County (NH) Registry of Deeds at Book 4732, Page 2875 (the "Mortgage"), **BANK OF NEW ENGLAND f/k/a Southern New Hampshire Bank and Trust Co.**, with offices at 31 Pelham Road, Salem, NH 03079 ("Mortgagee"), as holder of the Mortgage, and in execution of said power, for conditions broken, will foreclose upon and sell the property described in the Mortgage, at public auction, as specified below.

Time and Place of Sale; Premises to be Sold

On Tuesday, June 22, 2010 at 11:00 a.m. EST, Mortgagee will offer for sale, at public auction, the real estate and improvements thereon in Salem, NH as described in the Mortgage, also known as Lots 5, 6, 7, 9, 10, 11, and 15 on "Eagles Nest Ridge" and designated as Town of Salem Tax Map 109, Lots 12298, 12299, 12300, 12302, 12303, 12304, and 12308, all as shown on Rockingham County Registry of Deeds Plan D 33089 (collectively, the "Premises"). The foreclosure auction (the "Sale") will be conducted at the Premises. A legal description of the Premises is included in the Mortgage, which is available for inspection either on-line or in hard copy at the Rockingham County

The Telegraph

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Hudson, N.H. 03051
Ph: 603-882-2741 Fax: 603-594-5820
Billing Inquiries: 603-594-6535
Federal ID: 02-0196510

Satellite Office Located at:
60 Main St. Nashua, N.H. or 54 School St. Milford, N.H.

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 45 of 138

Account Number	Customer Name	Billing Period
6610285	PENNICHUCK WATER WORKS	05/31/10 - 06/27/10

TERMS: NET - NO CASH DISCOUNT - DUE UPON PRESENTATION

The advertiser shall be assessed a FINANCE CHARGE at the rate of 1.5% per month on the delinquent balance until paid. (Annual Percentage Rate of 18%) A minimum FINANCE CHARGE OF \$.50 per month. Customer is responsible for reasonable court costs and attorney fees.

Salesperson: 16 Monique

Pennichuck Water Works
ACCOUNTS PAYABLE DEPT.
25 MANCHESTER ST.
PO BOX 1947
MERRIMACK NH 03054-1947

Please Make Check Payable To: TELEGRAPH PUBLISHING CO
17 EXECUTIVE DRIVE
HUDSON, NH 03051-4933

CHIP 84000
Deferred 90000

Flushing 2176.00 ✓
Rate case 1260.00 ✓

Date	Ad/Inv#	P.O. #	Pub	Description	Units	Size	Amount	Balance
				Previous Balance			\$2,476.00	\$2,476.00
06/17/10	28017			Payment			(\$2,476.00)	\$0.00
06/04/10	1138326		TT	Water Flush Week 6	8.00	2x4	\$168.00	\$168.00
06/05/10	1138326		TT	Water Flush Week 6	8.00	2x4	\$120.00	\$288.00
06/06/10	1138326		TT	Water Flush Week 6	8.00	2x4	\$256.00	\$544.00
06/11/10	1139123	Brett	TT	Water Flush Week 7	8.00	2x4	\$168.00	\$712.00
06/12/10	1139123	Brett	TT	Water Flush Week 7	8.00	2x4	\$120.00	\$832.00
06/13/10	1139123	Brett	TT	Water Flush Week 7	8.00	2x4	\$256.00	\$1,088.00
06/14/10	1139351	Bgt Sharen	TT	Pre-Hearing Conference	12.00	2x6	\$360.00	\$1,448.00
06/14/10	1139348	Bgt Sharen	TT	Perm/Temp Rate Increase	30.00	2x15	\$900.00	\$2,348.00
06/17/10	1139828		TT	Environmental Review Kelley?	28.00	2x14	\$840.00	\$3,188.00
06/18/10	1140122	Brett	TT	Water Flush Week 8	8.00	2x4	\$168.00	\$3,356.00
06/19/10	1140122	Brett	TT	Water Flush Week 8	8.00	2x4	\$120.00	\$3,476.00
06/20/10	1140122	Brett	TT	Water Flush Week 8	8.00	2x4	\$256.00	\$3,732.00
06/21/10	1140167	Sharen	TT	PN - Petition Tom?	30.00	2x15	\$900.00	\$4,632.00
06/25/10	1140813	Brett	TT	Water Flush Week 9	8.00	2x4	\$168.00	\$4,800.00
06/26/10	1140813	Brett	TT	Water Flush Week 9	8.00	2x4	\$120.00	\$4,920.00
06/27/10	1140813	Brett	TT	Water Flush Week 9	8.00	2x4	\$256.00	\$5,176.00

6/14/10 } New Deferred Rate Case Exp App'd 8/12/10
6/14/10 } 2186-241

6/21/10 Drew Woods Penney Approved
2105-222

7/12/2010

NO tear sheets
Card ok
7/12/2010



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Satellite Office Located at:
60 Main St. Nashua, N.H. or 54 School St. Milford, N.H.

REDACTED
DW 10-091 Page 2 of 2
Pennichuck Water Works, Inc.
Page 46 of 138

Account Number	Customer Name	Billing Period
6610265	PENNICHUCK WATER WORKS	05/31/10-06/27/10

TERMS: NET - NO CASH DISCOUNT - DUE UPON PRESENTATION

The advertiser shall be assessed a FINANCE CHARGE at the rate of 1.5% per month on the delinquent balance until paid. (Annual Percentage Rate of 18%) A minimum FINANCE CHARGE OF \$.50 per month. Customer is responsible for reasonable court costs and attorney fees.

Salesperson: 16 Monique

Pennichuck Water Works
ACCOUNTS PAYABLE DEPT.
25 MANCHESTER ST.
PO BOX 1947
MERRIMACK NH 03054-1947

Please Make Check Payable To: TELEGRAPH PUBLISHING CO.
17 EXECUTIVE DRIVE
HUDSON, NH 03051-4933

Date	Ad#/Inv#	P.O. #	Pub	Description	Units	Size	Amount	Balance
				APPROVED: _____ COMPANY: _____ VOUCHER NO: _____ VENDOR NO: _____ DATE: 5-31-10 ACCOUNT NO: 2673 003 2176.00				\$5,176.00

Contract Name	Start Date	End Date	Type	Assessment	Target Quantity
---------------	------------	----------	------	------------	-----------------

Please Detach and Return with Your Remittance

--

Amount Due	Current	Over 30 Days	Over 60 Days	Over 90 Days	Over 120 Days	Unapplied \$
\$ 5,176.00	\$ 5,176.00					

PLEASE MAKE CHECK PAYABLE TO: TELEGRAPH PUBLISHING CO.
17 EXECUTIVE DRIVE
HUDSON, NH 03051-4933

Amount Remitted
\$

Account Number: 6610265

For Billing Period: 05/31/10-06/27/10

Credit Card #	
Expiration Date	
Signature	

Pennichuck Water Works
ACCOUNTS PAYABLE DEPT.
25 MANCHESTER ST.
PO BOX 1947
MERRIMACK NH 03054-1947

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 07/13/10
Invoice Number: 2010070829

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$315.00**

AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$315.00
Expenses	0.00

TOTAL

\$315.00

OUTSTANDING BALANCE

\$0.00

TOTAL BALANCE DUE

\$315.00

*Rate Case: PWW - Deferred Expense
7/28/10*

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

APPROVED: _____

cl.doc

CC: _____

VC: _____

:

:

:

PWW
21007257
4771
07/13
2186-241

Matter Code: 85451

Invoice Date: 07/13/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010070829

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
06/08/10	SBK	Review order of notice			63.00
06/14/10	SBK	Review press release on rate case			63.00
06/20/10	SBK	Review and respond to memoranda on scheduling			31.50
06/24/10	SBK	Follow up on OCA's proposed schedule			31.50
06/29/10	SBK	Confer with Ms. Hartley on revised bingo sheets and review same			63.00
06/30/10	SBK	Briefly review Anheuser-Busch letter terminating special contract			63.00
Services Billed this Invoice					\$315.00 ✓

s3.doc

Bogk.

**PENNICHUCK CORPORATION AND
CONTROLLED SUBSIDIARIES
T&E EXPENSE REPORT FORM**

Name

21007254 Bonnie Hartley #9350

WEEK/MONTH
ENDED

TRIP/ACTIVITY DESCRIPTION OR PROJECT
NUMBER (Describe on the back of the form)

Cities Visited

Date(s)
From To

A

B

C

D

E

F

7/17/2010

BREAKDOWN
PAID BY
COMPANY
PAID BY
EMPLOYEE

Transportation:

Airfare

Car Rental

Taxi

Gas

Parking

Tolls

Total Mileage Expense (Miles x Rate)

Lodging

Total Transportation

Meals:

Breakfast

Lunch

Dinner

Total Meals

Business Entertainment*

Miscellaneous Exp. (See Below)

Total Expenses

Total Actual Miles

Date

7/8/2010 Cell Phone

MISCELLANEOUS

Amount

\$101.27

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature *Bonnie Hartley* Date *7/15/10*

O.K. S. Weston 7/16/10

Supervisor

Controller

*See Reverse

Revised 16-Nov-07

Date *7/16/10*

Date *7/16/10*

FOR ACCOUNTING USE ONLY

Account number Amount

2921-160 101.27

2186-291 8.60

2033-600 8.60

Temporary Cash Advance

Cash Returned to Company

Payable to Employee

Payable to Company (Attach Check)

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

For a statement on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

Transportation - Enter expenses incurred for public transportation (plane, bus, train) as well as for auto rental, taxi, limousine, tolls, and parking.

The receipt for auto rental must be the original rental agreement.

Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories (i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company.

Miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Miscellaneous section. Expenses in this category include sundry items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include the names of persons entertained, title and company; date, time and place; and business purpose of the entertainment.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	NHPUC PMW & PAC Procedural Hearing	
B		
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07

**CORPORATION AND
SUBSIDIARIES
EXPENSE REPORT FORM**

Name

Charles T Hoepper

WEEK/MONTH
ENDED

TRIP/ACTIVITY DESCRIPTION OR PROJECT
NUMBER (Describe on the back of the form)

Cities Visited

Date(s)
From To

A

B

C

D

E

F

TOTALS

PAID BY
COMPANY

PAID BY
EMPLOYEE

BREAKDOWN

7/17/2010

Transportation:

Airfare

Car Rental

Taxi

Gas

Parking

Tolls

Total Mileage Expense (Miles x Rate)

Lodging

Total Transportation

Meals:

Breakfast

Lunch

Dinner

Total Meals

Business Entertainment*

Miscellaneous Exp. (See Below)

Total Expenses

Total Actual Miles

MISCELLANEOUS

Amount

Date

Total Miscellaneous Expenses

FOR ACCOUNTING USE ONLY

Account number

Amount

2186-241

\$18.00

2233-600

\$18.00

(6180-385)

Approvals

Date 7/31/10

Date 8/3/10

Supervisor

Controller

*See Reverse

Revised: 16-Nov-07

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature

Date

7/30/10

Page 51 of 138

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

For a statement on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure.

Transportation - Enter expenses incurred for public transportation (plane, bus, train) as well as for auto rental, taxi, limousine, tolls, and parking.

The receipt for auto rental must be the original rental agreement.
Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories (e.g., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company.

Miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Miscellaneous section. Expenses in this category include sundry items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include items, gratuities, telephone, laundry, etc.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	NHPUC Pre Hearing Conference/Tech Session - 2010 PAC & PWW Rate Filings	
B		
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07

SALES ORDER #

YOUR REFERENCE

DATE SHIPPED

1509546

06/16/2010

DESCRIPTION

PRICE

AMOUNT

1 POSTAGE- \$8896.09

PREPAID

.000 E

.00

Ship To: MAILING
MERRIMACK NH 03054-1947

Customer PO: TARA KING

pwu

1850

06/17

**** Please confirm that the remit-to address in your system matches the remit-to address shown on the top right of this invoice. ****

Freight Amount: .00
Tax Amount: .00

Curtis 1000 Invoice No. 2602041

SALES CONSULTANT

MACRO, MATTHEW

Thank you for your business.

INVOICE AMOUNT

7021.44

When orders are manufactured there may be a nominal overrun or underrun. Many different operations are involved in manufacturing custom printed products such as envelopes, forms, and labels. Provisions must be made for any spoilage that may occur during manufacture. For this reason, the final count can vary and we trust you will accept a reasonable variation from the quantity you ordered. This is a customary practice in the printing industry which we always try to keep to a minimum.



AUS CONSULTANTS

155 Gaither Drive, Suite A
 Mt. Laurel, NJ 08054
 856.234.9200 • Tel
 856.234.8371 • Fax
 www.ausinc.com

Employer I.D. #22-1943906 Incorporated

APPROVED: _____
 COMPANY: PWW
 CASE NO.: 21008068
 DATE: 240
 AUGUST 9, 2010
 CASE NO. 12-0285
 08/09
 2186-241 \$475
 2233-600 \$ 95

PENNICHUCK WATER WORKS

2010 Rate Filing

Cost of Service Allocation and Rate Design Study

For professional consulting services rendered through August 1, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are voicemail messages to Company representatives; the review and exchange of several emails; the review of the Orders Suspending Proposed Tariffs and the questions concerning the impact on Hudson; the review of the Procedural Schedules; and, the review of the numerous questions set forth in the first round of data requests. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$570.00</u>
TOTAL THIS INVOICE			<u>\$570.00</u>

* * * * *

Approved
 8/17/10
 Rate Case Exp.
 PWW - 475.00
 PAC# 95.00

Note: \$475.00 (of this invoice pertains to Pennichuck (PWW) while \$95.00 (hours) pertains to Pittsfield (PAC).

PWW
21008276
6226

INVOICE

Steven E. Patnaude, LCR

RECEIVED

08/12

below

12 Keneval Avenue

Boscawen, New Hampshire 03303

Phone (603) 96-2596 Email: spatnaude@ids.net

AUG 17 2010

SARAH B. KNOWLTON

Bill to: Sarah B. Knowlton, Esq.
McLane Law Office
100 Market Street Suite 301
Portsmouth, NH 03801

Ship to: Sarah B. Knowlton, Esq.
McLane Law Firm
100 Market Street Suite 301
Portsmouth, NH 03801

REPTG.: Pittsfield Aqueduct Co.
Pennichuck Water Works

INVOICE NO.: **2010-049**

DATE: 08-12-10

TERMS: Net 30 days

DUE DATE: **09-12-10**

SHIP DATE: **08-05-10** SHIPPED VIA: **Priority Mail (under separate cover)**

DOCKET NO.: **DW 10-090 PITTSFIELD AQUEDUCT COMPANY:**

Notice of Intent to File Rate Schedules. (Prehearing conference)

DW 10-091 PENNICHUCK WATER WORKS, INC.

Notice of Intent to File Rate Schedules. (Prehearing conference)

SERVICES PROVIDED:

Original and 2 copies of a **12-page transcript** of the prehearing conference held on **July 14, 2010 at 10:00 a.m.**, including attendance fee & disk >

AMOUNT

\$ 168.00

Original and 2 copies of a **16-page transcript** of the prehearing conference held on **July 14, 2010 at 2:00 p.m.**, including attendance fee & disk >

\$ 189.00

{Both transcripts delivered to PUC/OCA on 08/05/10}

SUBTOTAL =

\$ 357.00

(1/2 Priority Mail fee) SHIPPING =

\$ 2.50

TOTAL DUE =

\$ 359.50

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2010-049

Company billed: PAC/PWW

Amount: **\$ 359.50**

approved
BSP
8/20/10

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 08/12/10
Invoice Number: 2010081062

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$1,925.50

AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$1,858.50
Expenses	67.00

TOTAL

\$1,925.50 - 43³⁰

OUTSTANDING BALANCE

Please Deferred Rate Case Exp.

\$0.00

= 1882⁷⁰

TOTAL BALANCE DUE

\$1,925.50

*9/21/10 BG 46.
approved.*

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

01.000

APPROVED:

PWW
21009265
4771
09/01
2186-241

MCLANE, GRAF, RAULERSON & MIDDLETON

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 57 of 138

Matter Code: 85451

Invoice Date: 08/12/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010081062

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
07/06/10	SBK	Follow up with Staff, OCA and Company on scheduling issues			63.00
07/07/10	SBK	Follow up on Anheuser-Busch termination of special contract			126.00
07/08/10	SBK	Review Anheuser Busch special contract and draft letter regarding notice of termination			315.00
07/14/10	SBK	Attend prehearing conference and technical session			1008.00
07/16/10	SBK	Follow up on procedural schedule			31.50
07/17/10	SBK	Review and comment on proposed procedural schedule			63.00
07/23/10	SBK	Follow up with Staff on data requests			63.00
07/26/10	SBK	Review Staff, OCA and Anheuser Busch data requests			189.00
Services Billed this Invoice					\$1,858.50

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 85451

Invoice Date: 08/12/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010081062

Date	Description of Expenses	Amount
07/14/10	Check - Ck# 7725 - Petty Cash - Mileage to Concord - Attorney Knowlton	\$23.70
07/15/10	Check - Petty Cash Check#4392 - Attorney Knowlton - Lunch 7/14/10	\$43.30
	Expenses Billed this Invoice	\$67.00

E2.doc

TRIP/ACTIVITY DESCRIPTION OR PROJECT
NUMBER (Describe on the back of the form)

21069313

WEEK/MONTH



My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature _____ Date _____

Approvals

James G. Buckley

ate 9/21/10

9/22/10

Revised: 16-Nov-07

*See Reverse

Name				Charles T Hoepper				21009313				WEEK/MONTH ENDED	
TRIP/ACTIVITY DESCRIPTION OR PROJECT NUMBER (Describe on the back of the form)				A	B	C	D	E	F	TOTALS		8/31/2010 BREAKDOWN PAID BY COMPANY PAID BY EMPLOYEE	
Cities Visited				Date(s) From									
				To									
Transportation:													
Airfare													
Car Rental													
Taxi													
Gas													
Parking													
Tolls				\$4.00							\$4.00		\$4.00
Total Mileage Expense (Miles x Rate)				\$32.00							\$32.00		\$32.00
Lodging													
Total Transportation				\$36.00							\$36.00		\$36.00
Meals:													
Breakfast													
Lunch													
Dinner													
Total Meals													
Business Entertainment*													
Miscellaneous Exp. (See Below)													
Total Expenses				\$36.00							\$36.00		\$36.00
Total Actual Miles				64							64		
Date				MISCELLANEOUS				Amount				\$36.00	
								Temporary Cash Advance					
								Cash Returned to Company					
								Payable to Employee					
								Payable to Company (Attach Check)					

[illegible]

FOR ACCOUNTING USE ONLY	
Account number	Amount
2186-241	18.00
2233-600	18.00

Approvals	
Supervisor	Date
James J. Chisley	9/21/10
Controller	Date
	9/22/10

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 60 of 138

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

For a statement on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

Transportation - Enter expenses incurred for public transportation (plane, bus, train) as well as for auto rental, taxi, limousine, tolls, and parking.

The receipt for auto rental must be the original rental agreement.

Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories (i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company.

Miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Miscellaneous section. Expenses in this category include sundry items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include the names of persons entertained, title and company, date, time and place, and business purpose of the entertainment.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	PAC & PWW Technical Sessions for DW 10-090 and DW 10-091	
B		
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07

21008196

WATER CORPORATION AND COLLED SUBSIDIARIES EXPENSE REPORT FORM

Name

Dawn DeBios

#6097

WEEK/MONTH
ENDEDTRIP/ACTIVITY DESCRIPTION OR PROJECT
NUMBER (Describe on the back of the form)*
Date(s)
From
To

Cities Visited

8/19/2010

BREAKDOWN

PAID BY
COMPANYPAID BY
EMPLOYEE

TOTALS

Transportation:

Airfare

Car Rental

Taxi

Gas

Parking

Tolls

Total Mileage Expense (Miles x Rate)

Lodging

Total Transportation

Meals:

Breakfast

Lunch

Dinner

Total Meals

Business Entertainment*

Miscellaneous Exp. (See Below)

Total Expenses

\$40.00

\$40.00

Total Actual Miles

MISCELLANEOUS

Amount

FOR ACCOUNTING USE ONLY

Account number

Amount

2186-241-001

6186-385-001

\$20.00

\$20.00

Approvals

Supervisor

Date

8/23/10

Controller

Date

8/23/10

Revised: 16-Nov-07

*See Reverse

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature

8/19/10

Date

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

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Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories (i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company.

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Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	Pittsfield Aqueduct - Tech Session at PUC	
B	Pennichuck Water - Tech Session at PUC	
C		
D		
E		
F		
G		

[illegible]

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

For a statement on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

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Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories (i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

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Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	NHPUC Technical Session for PWM and PAC, Concord, NH	
B		
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07



AUS CONSULTANTS

155 Gather Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

September 1, 2010
Case No. 12-0285

PWW
21008536
240
08/31

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

2186-241 \$380.00
2233-600 95.00

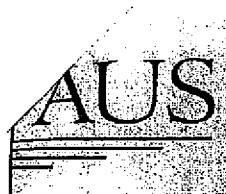
For professional consulting services rendered from August 2, 2010 through August 29, 2010 by John R. Palko, Principal in connection with the development of a cost of service allocation and rate design study to be used in Pennichuck's planned 2010 rate filing. Included herein are the review of certain first round data responses directed to Anheuser-Busch and the OCA (both PWW and PAC). Comments related to the review were forwarded to Company representatives via email on August 10 and 11. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$475.00</u>
	TOTAL THIS INVOICE		<u>\$475.00</u>

* * * * *

Note: \$380.00 (hours) of this invoice pertains to Pennichuck (PWW) while \$95.00 (hours) pertains to Pittsfield (PAC).

Deferred Rate Case Exp
PWW - \$380.00
PAC - \$95.00



REMITTANCE COPY

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 118332
Invoice Date September 01, 2010
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			475.00
Invoice Total			475.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

6 BEACON STREET, SUITE 410
BOSTON, MA 02108
TEL: (617) 423-3030
FAX: (617) 423-2929

Ms. Denise A. Viens
Accounting Administrator
Pennichuck Water Works, Inc.
25 Manchester Street
Merrimack, NH 03054

September 10, 2010

Period: 7/1/2010 - 8/31/2010

Consulting services in connection with debt cost rate. Research methods used by other companies and consultants, review PWW's calculation of the debt rate, capital structure and rate base. Prepare and submit testimony. Related communication with consultants and utility representatives.

Staff Charges	Hourly Rate	Hours	Amount
Principal I	\$		\$ 5,197.50
Associate	\$	-	\$ -
Director - Engineering	\$	-	\$ -
Director - Financial/Accounting	\$	-	\$ -
Rate Analyst	\$	-	\$ -
Technician	\$	-	\$ -
Administrative	\$		\$ 125.00

Subtotal \$ 5,322.50

Expenses:

Travel - Air
Travel - Ground
Room & Board
Federal Express & Copies
Other

Previous Balance

Amount Due

\$ 5,322.50

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 09/14/10

Invoice Number: 2010090942

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$11,123.16**

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services

\$9,123.50

Expenses

74.16

TOTAL

\$9,197.66

OUTSTANDING BALANCE

\$1,925.50

TOTAL BALANCE DUE

\$11,123.16

*Please append Bgt 10/1/10
Deferred Rate Case Exp.*

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

cl.doc

*pw
21009558
4771
09/14
2186-241*

Matter Code: 85451

Invoice Date: 09/14/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010090942

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
08/04/10	SVC	Conference with Attorney Knowlton regarding cell tower leases ✓			158.00
08/04/10	SBK	Review and comment on draft data responses; Follow up on cell tower leases ✓			630.00
08/05/10	SBK	Follow up on sale of cell tower leases; Comment on draft data responses ✓			346.50
08/06/10	SBK	Follow up on data requests regarding BFA financing			94.50
08/09/10	SBK	Review and comment on draft discovery responses			126.00
08/10/10	SBK	Review materials regarding cell tower leases and strategize on same, including legal issues governing sale of leases; Draft responses to Anheuser-Busch data requests			1291.50
08/11/10	SBK	Follow up on data responses			63.00
08/16/10	SVC	Review file regarding sale of cell tower leases; Memorandum to Attorney Knowlton regarding same			474.00
08/17/10	SBK	Review and comment on responses to OCA data responses			1102.50
08/18/10	SBK	Prepare for and attend technical session at Public Utilities Commission			1291.50
08/19/10	SBK	Comment on draft data responses on cell tower issues			252.00
08/20/10	SVC	Review and revise responses to data requests regarding cell tower leases			197.50
08/23/10	SVC	Conference with Attorney Knowlton regarding responses to data requests regarding cell tower lease transfers			434.50
08/23/10	SBK	Review and comment on draft data responses			756.00
08/24/10	SBK	Follow up with Ms. Hartley on data responses			126.00
08/25/10	SVC	Memorandum from Attorney Knowlton regarding response to data request regarding calculation of cost of debt; Conference with Attorney Knowlton regarding same			197.50

MCLANE, GRAF, RAULERSON & MIDDLETON

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 70 of 138

Matter Code: 85451

Invoice Date: 09/14/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010090942

08/25/10	SBK	Finalize responses to Staff and OCA data requests; Confer with Ms. Hartley on Mr. Guastella's survey regarding cost of capital issues		661.50
08/26/10	SBK	Confer with Ms. Hartley on supplemental data responses; Draft settlement agreement on temporary rates		409.50
08/26/10	JFW	Begin reviewing documents and materials regarding motion to extend procedural schedule		97.50
08/27/10	SBK	Follow up with Staff on draft settlement agreement		63.00
08/27/10	JFW	Finish reviewing documents and materials regarding motion to extend procedural schedule; Draft motion to extend procedural schedule		351.00
Services Billed this Invoice				\$9,123.50
s3.doc				

MCLANE, GRAF, RAULERSON & MIDDLETON

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 71 of 138

Matter Code: 85451

Invoice Date: 09/14/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010090942

Date	Description of Expenses	Amount
08/19/10	Check - Check # 7748 - Petty Cash - Mileage to Concord - Attorney Knowlton	\$23.75
08/31/10	Check - Petty Cash Check# 4412 - Attorney Knowlton - Lunch for 5 on 8/18/10	\$33.55 X
	Postage	\$16.86
	Expenses Billed this Invoice	\$74.16

E2.doc

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

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Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

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Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include the names of persons entertained, title and company; date, time and place; and business purpose of the entertainment.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	NHPUC Temp Hearing @9:00 a.m. PAC and NHPUC Temp Hearing @2:00 p.m. PWV (2 Trips to Concord on 9/15/10)	
B		
C		
D		
E		
F		
G		

[illegible]

Name _____

Charles T Hoeppe

~~#0353~~

WEEK/MONTH

EK/MONTH
ENDED

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 74 of 138

FOR ACCOUNTING USE ONLY

Account number	Amount
1712-9876	36.00
17194-999	19.00
10186-385	36.00
2930-100	1272.96

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature _____ Date _____

Date		
2186-241		\$19.00
2233-300		\$19.00

[illegible]

Αντιρρόπηση

Superviser

Ernest Stanley

Date _____

10/6/01

Controller

Date _____

2/19/01

Revised: 16-Nov-07

***See Reverse**

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

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Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include clients, grantees, telephone, laundry, etc.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	PAC & PWW Temporary Hearings for DW 10-090 and DW 10-091 - 2 trips	
B	Pick up Eminent Domain invoices from Mc Lane and return to office	
C	IPU Advanced Rate-making Program at MSU	
D		
E		
F		
G		

[illegible]

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 10/14/10

Invoice Number: 2010101375

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$6,652.95

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services

\$5,304.00 ✓

Expenses

1,348.95 ✓

\$6,652.95 ✓

TOTAL

OUTSTANDING BALANCE

\$0.00

TOTAL BALANCE DUE

\$6,652.95

Penn Rate Case Expense
BGR 10/28/10

OK PJ 11/3/10

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

cl doc

PWW
21010511
4771
10/14
2186-241

Matter Code: 85451

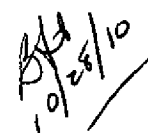
Invoice Date: 10/14/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010101375

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
09/02/10	SBK	Follow up with Staff on draft settlement agreement on temporary rates			63.00
09/03/10	SBK	Finalize motion for additional discovery; Finalize settlement agreement on temporary rates and draft memorandum to service list on same			315.00
09/07/10	SBK	Draft settlement agreement			63.00
09/08/10	SBK	Confer with Company on recovery of eminent domain expense			126.00
09/13/10	SBK	Research eminent domain expense recovery issues			472.50
09/14/10	SBK	Prepare for hearing on temporary rates			315.00
09/15/10	SBK	Attend hearing on temporary rates			630.00
09/23/10	SBK	Review supplemental response to Staff 1-10 and confer with Company on same			189.00
09/24/10	SBK	Review invoices for eminent domain expense recovery			315.00
09/26/10	SBK	Review eminent domain expense records for submission to Commission			630.00
09/27/10	SBK	Revise draft supplemental response to Staff 1-10; Follow up on meeting with Anheuser-Busch and rescheduling of hearing on permanent rates			346.50
09/28/10	SVC	Correspondence with client regarding recovery of eminent domain costs			79.00
09/28/10	JP1	Call with Attorney Knowlton regarding background on Pennichuck Water Works' rate case and research issues relating to recovering attorney fees incurred in defending eminent domain case and sale of cell towers; Call with NAWC representative to inquire about whether the organization maintains a brief bank for members; Begin research of whether eminent domain litigation expenses are recoverable from rate payers, including search of PUC decisions and decisions from other jurisdiction			580.00


 10/28/10

Matter Code: 85451

Invoice Date: 10/14/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010101375

09/29/10	JP1	Continue research of PUC and court decisions regarding legal standard for recovering eminent domain litigation expenses; Review selected decisions regarding recovering litigation expenses and passing same to rate payers; Review NH RSA Chapter 378 on fixing rates	920.00
09/30/10	JP1	Continue research for legal authority for seeking recovery of condemnation defense expenses and review selected cases	260.00

Services Billed this Invoice

s3.doc

\$5,304.00Bo
10/28/10

MCLANE, GRAF, RAULERSON & MIDDLETON

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 79 of 138

Matter Code: 85451

Invoice Date: 10/14/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010101375

Date	Description of Expenses	Amount
09/28/10	Check - Petty Cash Check#7766 - Attorney Knowlton- Reimbursement for mileage to Concord 9/15/10	\$23.70
09/30/10	Computer Research-Westlaw	\$1,259.10
	Photocopies	\$66.15
	Expenses Billed this Invoice	\$1,348.95

E2.doc

APL
10/28/10

INVOICE

PWW 21010249
6226
10/06
Below
Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603) 796-2596 Email: spatnaude@lds.net

Bill to: Sarah B. Knowlton, Esq.
McLane Law Office
100 Market Street Suite 301
Portsmouth, NH 03801

Ship to: Sarah B. Knowlton, Esq.
McLane Law Firm
100 Market Street Suite 301
Portsmouth, NH 03801

REPTG.: Pittsfield Aqueduct Co.
Pennichuck Water Works

INVOICE NO.: **2010-062**

DATE: 10-06-10

TERMS: Net 30 days

DUE DATE: 11-06-10

SHIP DATE: 10-01-10 SHIPPED VIA: Priority Mail (under separate cover)

DOCKET NO.: **DW 10-090 PITTSFIELD AQUEDUCT COMPANY:**

Notice of Intent to File Rate Schedules. (Hearing re: Temporary Rates)

DW 10-091 PENNICHUCK WATER WORKS, INC.

Notice of Intent to File Rate Schedules. (Hearing re: Temporary Rates)

SERVICES PROVIDED:

Original and 2 copies of a **32-page transcript** of hearing on temp. rates held on **Sept. 15, 2010 at 9:00 a.m.**, including attendance fee & disk >

AMOUNT

\$ 273.00

Original and 2 copies of a **37-page transcript** of hearing on temp. rates held on **Sept. 15, 2010 at 2:00 p.m.**, including attendance fee & disk >

\$ 294.00

{Both transcripts delivered to PUC/OCA on 09/30/10}

SUBTOTAL =

\$ 567.00

(1/2 Priority Mail fee) SHIPPING =

\$ 2.85

TOTAL DUE =

\$ 569.85

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2010-062

Company billed: PAC & PWW

Amount: **\$ 569.85**

Deferred Rate Case Expenses

approved BOD 10/25/10

2233-600 PAC - \$284.98 (0186-)
2186-241 PWW - \$284.98

SALES ORDER #		YOUR REFERENCE	DATE SHIPPED	
1608483			10/15/2010	
QUANTITY	DESCRIPTION	PRICE	AMOUNT	
27000	PWW RATE SHEETS EACHES	23.590 M	636.93	
MERRIMACK NH 03054-1947				
Customer PO: TARA KING				
1	CHGS FOR FILE SET-UP	30.210 E	30.21	
Ship To: ACCT PAYABLE DEPT				
PO BOX 1947				
MERRIMACK NH 03054-1947				
Customer PO: TARA KING				

pww

TR
10/28/10
Rate case expense
PWW

PWW
21010434
1850
10/18
2186-241

**** Please confirm that the remit-to address in your system matches the remit-to address shown on the top right of this invoice. ****

Freight Amount: .00
 Tax Amount: .00

Curtis 1000 Invoice No. 2700299

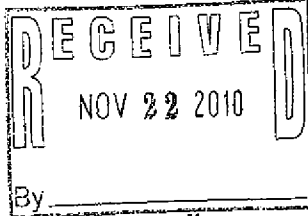
SALES CONSULTANT MACRO, MATTHEW	Thank you for your business.	INVOICE AMOUNT 667.14
------------------------------------	------------------------------	--------------------------

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA



Invoice Date: 11/10/10
Invoice Number: 2010110825

By Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$16,791.16
AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$9,709.50
Expenses	428.71

TOTAL

\$10,138.21

OUTSTANDING BALANCE

~~\$6,652.95~~ pd 11/10

TOTAL BALANCE DUE

\$16,791.16

*pww - Deferred Rate Case Exp.
\$ 10,138.21*

Bgt approved - 11/30/10

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

cl doc

*pww
21011332
4771
11/10
2186-241*

Matter Code: 85451

Invoice Date: 11/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010110825

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
10/01/10	SBK	Confer with Mr. Ware on eminent domain testimony			63.00 ✓
10/04/10	JP1	Continue research for legal authority for recovering legal fees incurred in defense of condemnation proceeding; Review several public utilities commission decisions issued in San Gabriel Valley Water Company rate and condemnation proceedings			900.00 ✓
10/05/10	SVC	Conference with Attorney Knowlton regarding review of eminent domain expenses for recovery			197.50 ✓
10/05/10	SBK	Draft eminent domain expense testimony			252.00 ✓
10/05/10	JP1	Begin drafting memorandum on whether attorney fees and costs incurred in defense of condemnation proceeding is recoverable for public utility; Draft analysis regarding whether condemnation defense fees are recoverable as part of the condemnation award			300.00 ✓
10/06/10	SBK	Confer with Mr. Hoepper on potential costs to remove from eminent domain expense and draft memorandum on same			315.00 ✓
10/06/10	SBK	Review Milford and Hudson special contracts in preparation for meeting with Anheuser-Busch			126.00 ✓
10/06/10	JP1	Research common fund doctrine as potential recovery theory for attorney fees and costs; Review key cases; Draft analysis on recovery theory based on reasonable and prudent costs; Draft analysis on recovery theory based on transfer of assets; Review San Gabriel Valley Water Company decision and draft analysis regarding same in memorandum to Attorney Knowlton; Send electronic message to Attorney Knowlton regarding the foregoing; Pull cases cited in draft memorandum for file			1300.00 ✓
10/07/10	SBK	Confer with Attorney Pak regarding objection to Office of Consumer Advocate's motion to limit scope of proceeding			63.00 ✓

Matter Code: 85451

Invoice Date: 11/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010110825

10/07/10	JP1	Phone conference with Attorney Knowlton regarding OCA's motion to limit scope of DW 10-091; Review relevant orders issued by the Commission in DW 10-091, DW 04-056, and DW 04-048; Review the OCA's motion; Draft object to OCA's motion		1160.00 ✓
10/08/10	SBK	Strategize in preparation for meeting with Anheuser Busch		315.00 ✓
10/08/10	JP1	Research recovery of legal expenses related to defense of franchise rights; Draft analysis regarding same in memorandum for Attorney Knowlton; Finalize memorandum setting forth legal authority supporting Pennichuck Water Works' request for recovery of condemnation defense costs		440.00 ✓
10/11/10	SVC	Review OCA motion regarding eminent domain costs; Conference with Attorney Knowlton regarding same		79.00 ✓
10/12/10	SBK	Attend meeting with Anheuser-Busch on special contract; Finalize objection to OCA motion to limit scope		693.00 ✓
10/12/10	SBK	Confer with Company on eminent domain expense recovery and draft memorandum on same		315.00 ✓
10/13/10	SBK	Follow up with Company on eminent domain invoices		94.50 ✓
10/15/10	SBK	Draft memorandum on eminent domain testimony		126.00 ✓
10/18/10	SBK	Draft Company testimony on eminent domain expense		945.00 ✓
10/19/10	SVC	Review and revise testimony regarding recovery of eminent domain defense expenses; Conference with Attorney Knowlton regarding same		395.00 ✓
10/19/10	SBK	Review memoranda regarding legal theories to support recovery of eminent domain expense for testimony		126.00 ✓
10/20/10	SBK	Draft testimony in support of recovery of eminent domain expense		157.50 ✓
10/21/10	SBK	Draft eminent domain cost recovery testimony		535.50 ✓
10/21/10	SBK	Review Office of Consumer Advocate's data requests		63.00 ✓
10/22/10	SBK	Revise eminent domain testimony		94.50 ✓
10/25/10	SBK	Confer with Company on eminent domain expense invoices		157.50 ✓

Matter Code: 85451

Invoice Date: 11/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010110825

10/27/10	SBK	Confer with Ms. Hartley on eminent domain cost testimony	██████████	63.00 ✓
10/29/10	SVC	Telephone conference with Attorney Knowlton, Ms. Hartley and Mr. Ware regarding recovery of eminent domain expense	██████████	118.50 ✓
10/29/10	SBK	Confer with Mr. Ware and Ms. Hartley on Anheuser-Busch special contract	██████████	31.50 ✓
10/29/10	SBK	Review additional invoices for potential eminent domain recovery and confer with Mr. Ware and Ms. Hartley regarding revisions to eminent domain cost recovery testimony	██████████	283.50 ✓
Services Billed this Invoice			<u>██████████</u>	<u>\$9,709.50</u>

s3.doc

Matter Code: 85451

Invoice Date: 11/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010110825

Date	Description of Expenses	Amount
10/29/10	Computer Research-Westlaw	\$424.51
	Photocopies	\$4.20
	Expenses Billed this Invoice	\$428.71

E2.doc

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 119100
Invoice Date November 08, 2010
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO	PWW 21011133 240		7,885.00
Administrative Services	11/08		
Administrative Staff	2186-241 \$6,590.00 2233-600 \$1,595.00		300.00
Invoice Total			8,185.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

Deferred Rate Case Expenses
PWW - \$6,590.00
PAC - \$1,595.00
\$8,185.00

70PEN01

approved BHH
10/15/10



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

November 8, 2010
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered through October 31, 2010 by John R. Palko, Principal in connection with the cost of service allocation and rate design study submitted in Pennichuck's 2010 rate filing. Included herein are the preparation of responses to the second round of data requests related to the PWW and PAC rate filings and the development of revised cost of service allocations and rate design based on planned changes to the A-B contractual flow requirements. Responses to the PAC (OCA) data requests were forwarded to the Company via email on October 20 and October 21, 2010. Responses to the PWW (both OCA and A-B) data requests were forwarded to the Company via email on October 21, 2010. The Supplemental Report related to the revisions to the cost of service allocations and rate design was forwarded to the Company via email on October 29, 2010. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko	██████	██████████	\$7,885.00
Administrative Staff	██████	██████	300.00
TOTAL THIS INVOICE			<u>\$8,185.00</u>

* * * * *

Note: \$6,590.00 (██████ consulting hours; ██████ administrative hours) of this invoice pertains to Pennichuck (PWW) while \$1,595.00 (██████ consulting hours; ██████ administrative hours) pertains to Pittsfield (PAC).

Note: PWW includes \$2,260.00 (██████ consulting hours; ██████ administrative hours) related to COS and Rate Design revisions.

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 12/10/10
Invoice Number: 2010121313

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$5,325.40**

AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	<i>12/10/10</i>	\$4,833.50
Expenses		491.90
TOTAL	<i>4771</i> <i>12/10/10</i>	\$5,325.40
OUTSTANDING BALANCE	<i>2186-241</i>	\$0.00

TOTAL BALANCE DUE **\$5,325.40**

Approved RGH
1/4/11
Deferred Rate Case Expenses

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

ct doc

cc: Jess ✓

Matter Code: 85451

Invoice Date: 12/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010121313

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
11/01/10	SBK	Review and comment on Staff, OCA and Anheuser Busch data requests			409.50 ✓
11/01/10	JP1	Phone conference with Attorney Knowlton regarding preparing a motion for protective order for certain confidential data request responses; Review electronic messages from Attorney Knowlton regarding same; Begin drafting motion for protective treatment			280.00 ✓
11/02/10	JP1	Review excel spreadsheet attachments; Draft motion for protective order for PWW's responses and attachments to Data Request Staff 2-8 and Data Requests Anheuser-Busch 2-1 and 2-2; Prepare proposed redactions for same; Review PWW public proxy to confirm disclosure of executive salaries; Draft and send electronic message to Attorney Knowlton regarding same and highlighting outstanding issues			720.00 ✓
11/03/10	SBK	Finalize responses to data requests			598.50 ✓
11/03/10	JP1	Revise and finalize motion for protective order regarding information responsive to certain Staff and Anheuser Busch data requests; Phone conferences and electronic correspondences with Attorney Knowlton regarding redactions; Redact confidential attachments			560.00 ✓
11/04/10	SBK	Draft eminent domain testimony			189.00 ✓
11/04/10	JP1	Electronic correspondences with Attorney Knowlton regarding drafting non-disclosure agreements for Anheuser-Busch and Office of Consumer Advocate; Search for form NDA			20.00 ✓
11/05/10	SVC	Review and revise eminent domain testimony			316.00 ✓
11/05/10	SBK	Follow up on Non-Disclosure Agreements			126.00 ✓
11/07/10	SBK	Draft eminent domain testimony			189.00 ✓
11/07/10	SBK	Review updated cost of service proposal to Anheuser Busch			94.50 ✓
11/08/10	SBK	Finalize joint testimony of Ms. Hartley and Mr. Ware on eminent domain expense			220.50 ✓

Matter Code: 85451

Invoice Date: 12/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010121313

11/08/10	JP1	Send electronic message to Attorney Knowlton attaching non-disclosure agreement with Anheuser-Busch; Review comments from Mr. Hoepper regarding certain PWW responses to data requests from the Staff and OCA and review PWW responses in connection thereto; Draft electronic message to Attorney Knowlton analyzing issues		120.00 ✓
11/10/10	SBK	Finalize Non-Disclosure Agreement with Anheuser-Busch		346.50 ✓
11/11/10	SBK	Draft motion for protective treatment of customer account information and consultant model		157.50 ✓
11/15/10	SBK	Review and follow up on request from OCA regarding cost of service study		94.50 ✓
11/15/10	JP1	Review Attorney Knowlton's comments regarding motion for protective order; Research Commission orders for additional legal authority regarding customer information; Revise motion for protective order; Send electronic message to Attorney Knowlton regarding same		140.00 ✓
11/17/10	SBK	Confer with Ms. Hartley and Mr. Hoepper on production of eminent domain expense documents		157.50 ✓
11/17/10	SBK	Review and respond to memorandum with Anheuser-Busch's counsel regarding non-disclosure agreement		31.50 ✓
11/29/10	SBK	Confer with Mr. Ware on Anheuser-Busch special contract issues and finalize Non-Disclosure Agreement with same		63.00 ✓

Services Billed this Invoice

s3.doc

\$4,833.50

MCLANE, GRAF, RAULERSON & MIDDLETON

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 92 of 138

Matter Code: 85451

Invoice Date: 12/10/10

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2010121313

Date	Description of Expenses	Amount
11/30/10	Computer Research-Westlaw	\$424.51
	Photocopies	\$57.60
	Postage	\$9.79
	Expenses Billed this Invoice	\$491.90 ✓

E2.doc

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 119804
Invoice Date January 10, 2011
PO Number
Contract COS
Project 12-0235
Page 1

Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

Current Hours	Rate	Current Amount
------------------	------	-------------------

Professional Services

JOHN R. PALKO

1,330.00

Invoice Total

1,330.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

Approved BSH

1/14/11

PWW Rate Case Corp.
(Deferred)

PWW

240

1-10-11

2186-241

\$1140.00

Total: All PWW expenses

→ \$1900000 PAC - released 3/31/11

cc: [signature]



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234.9200 • Tel
856 234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

January 10, 2011

Case No. 12-0285

PENNICHUCK WATER WORKS

2010 Rate Filing

Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from November 1, 2010 through December 31, 2010 by John R. Palko, Principal in connection with the cost of service allocation and rate design study submitted in Pennichuck's 2010 rate filing. Included herein are the review of numerous Company-prepared responses to data requests and the preparation of responses to the third round of Staff data requests related to the PWW and PAC rate filings. Responses to the third round of Staff data requests were forwarded to the Company via email on December 17 and 21, 2010. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$1,330.00</u>
		TOTAL THIS INVOICE	<u>\$1,330.00</u>

* * * * *

Note: \$1,140.00 (consulting hours) of this invoice pertains to Pennichuck (PWW) while \$190.00 (consulting hours) pertains to Pittsfield (PAC).

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature	Date
--------------------	------

cc Janice ✓ 1/31/11

Approvals

Supervisor

Date _____

Controller

Date 1/21/11

Revised: 16-Nov-07

*See Reverse

Expense reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

For a statement on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

place visited on the expense report. If several days are spent in one location leave blank until the date of departure

Transportation - Enter expenses incurred for public transportation (plane, bus, train) as well as for auto rental, taxi, limousine, tolls, and parking.

The receipt for auto rental must be the original rental agreement.

Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on the receipt for each rental must be entered separately.

Everying - Enter the cost of each day's necessary traveling expenses (i.e. meals, telephone, parking, garage, etc.). Detailed original hotel bill must accompany expense report.

Meals. Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company. (i.e., meals, telephone, parking garage, etc.); Detailed original notes will must accompany expense reports.

Expenses in this category include sundry items not classified elsewhere. Amounts entered must be documented in the Miscellaneous section of the book of daily disbursements.

Miscellaneous - Enter the cost of daily m

items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the

the names of persons entertained, title and company; date, time and place; and business purpose of the entertainment.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please contact Controller for current mileage

reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	PAC and PWW Tech Session at PUC	
B		
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07

PENNICHUCK CORPORATION AND CONTROLLED SUBSIDIARIES TR&E EXPENSE REPORT FORM				Name Bonnie Hartley				WEEK/MONTH ENDED	
TRIP/ACTIVITY DESCRIPTION OR PROJECT NUMBER (Describe on the back of the form)		Date(s) From To		A	B	C	D	E	F
Cities Visited		1/27/11 1/27/11							
Transportation:									
Airfare									
Car Rental									
Taxi									
Gas									
Parking									
Tolls				\$4.00					\$4.00
Total Mileage Expense (Miles x Rate)				\$15.20					\$15.20
Lodging									
Total Transportation				\$19.20					\$19.20
Meals:									
Breakfast									
Lunch									
Dinner									
Total Meals									
Business Entertainment*									
Miscellaneous Exp. (See Below)									
Total Expenses				\$19.20					\$19.20
Total Actual Miles									

Date	MISCELLANEOUS	Amount
	Paid	
	2186-241-001	9.60
1/27/11	9350	9.60
	2233-600-000	9.60
Total Miscellaneous Expenses		

FOR ACCOUNTING USE ONLY	
Account number	Amount

Approvals	
Supervisor	Date 1/28/11
Controller	Date 1/31/11

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature: *Bonnie Hartley* Date: 1/28/11

cc: Janice ✓
 1/31/11

2. Costs reimbursement requests are to be completed and submitted within ninety (90) days of incurring the expense.

For more information on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure.

The receipt for auto rental must be the original rental agreement.
Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories. Detailed original hotel bill must accompany expense report.

(i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meats - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company. Expenses in this category include sundry miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Miscellaneous section.

items, gratuities, telephone, laundry, etc.

items, gratuities, telephone, laundry, etc.
Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include the name of person entertained, title and company, date, time and place, and business purpose of the entertainment.

the names of persons entertained, title and company; date, time and place; and business purpose of the entertainment.

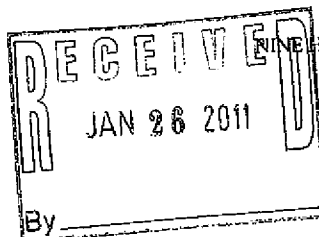
reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	Tech Session at NHUC for PAC & PMW Rate Cases	
B		
C		
D		
E		
F		
G		

[illegible]

McLane

McLane, Graf, Raulerson & Middleton
Professional Association



NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 01/14/11

Invoice Number: 2011010869

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$5,451.40**

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services

\$126.00

Expenses

0.00

TOTAL

\$126.00

OUTSTANDING BALANCE

\$5,325.40

TOTAL BALANCE DUE

\$5,451.40

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

01.doc

(2nd Page)
PWW

4771

1-14-11

2186-241

Matter Code: 85451

Invoice Date: 01/14/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011010869

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
12/01/10	SBK	Confer with Company on supporting documents for eminent domain expense			126.00
Services Billed this Invoice					<u>\$126.00</u>

s3.doc

Approved BGT
2/10/11
Deferred Penn Rate Case Exp.



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

February 8, 2011
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from January 1, 2011 through January 30, 2011 by John R. Palko, Principal in connection with the cost of service allocation and rate design study submitted in Pennichuck's 2010 rate filing. Included herein are the review of numerous emails from the Company and the preparation of replies thereto; the preparation for and the telephonic participation in the technical sessions on January 27, 2011; and, the initial review and analysis necessary to update the COS Study to reflect the revised revenue requirement. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$2,185.00</u>
TOTAL THIS INVOICE			<u>\$2,185.00</u>

* * * * *

Note: \$1,805.00 (consulting hours) of this invoice pertains to Pennichuck (PWW) while \$380.00 (consulting hours) pertains to Pittsfield (PAC).

*PWW Rate Case \$1,805.00
PAC " " 380.00
Approved B&H 2/11/11
Deferred Rate Expense*

DATE: _____

BY: PWW

INVOICE NO: 21102123

ORDER NO: 240

DATE: 2/8/11

AMOUNT: 2186-241-001 \$1,805.00

2233-600-001 380.00

(1,2186-385-001)

Janice A. Jessor

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 02/18/11

Invoice Number: 2011021470

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$3,595.71

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services

\$3,531.00

Expenses

64.71

TOTAL

\$3,595.71

OUTSTANDING BALANCE

\$0.00

TOTAL BALANCE DUE

\$3,595.71

*pmw
(4771)
2186-241-001
2/18/11
appwa BGTN 2/28/11
Deferred flow Rate Case Exp.*

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

Matter Code: 85451

Invoice Date: 02/18/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011021470

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
01/03/11	SBK	Follow up with Staff and OCA on request for extension of time for data responses			33.00
01/04/11	SBK	Draft response to audit request on eminent domain expense			231.00
01/05/11	SBK	Begin reviewing data responses			132.00
01/06/11	SBK	Review draft audit response on eminent domain expense and edit same			66.00
01/07/11	SBK	Review responses to Staff's data requests			264.00
01/10/11	SBK	Review and comment on draft data responses			759.00
01/18/11	SBK	Review Staff audit report on eminent domain expense			66.00
01/21/11	SBK	Confer with Company on issues for technical session			99.00
01/24/11	SBK	Review and follow up on Consumer Advocate's request regarding updated cost of service study			66.00
01/25/11	SBK	Prepare supplemental response to OCA 3-6			99.00
01/26/11	SBK	Confer with Mr. Ware and Ms. Hartley on technical session			66.00
01/27/11	SBK	Attend technical session at Commission and draft revised procedural schedule for Company review			1188.00
01/28/11	SBK	Draft revised procedural schedule and follow up with parties on same			165.00
01/30/11	SBK	Begin reviewing responses to OCA Set Four data requests			165.00
01/31/11	SBK	Review memoranda regarding revised procedural schedule; Follow up on OCA's Fourth Set of Data Requests			132.00
Services Billed this Invoice					\$3,531.00

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETONREDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 104 of 138

Matter Code: 85451

Invoice Date: 02/18/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011021470

Date	Description of Expenses	Amount
01/27/11	Check - In A Pinch Cafe & Bakery - Lunch for Meeting - Invoice #8035	\$30.57 /X
01/31/11	Check - Petty Cash Check# 7844 - Attorney Knowlton - Reimbursement for mileage to Concord	\$24.16 /
	Postage	\$9.98 /
	Expenses Billed this Invoice	\$64.71

E2.doc

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 120529
Invoice Date March 07, 2011
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			4,370.00
Administrative Services			
Administrative Staff			225.00
Invoice Total			<u>4,595.00</u>

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01

Deferred Rate Case Exp
PWW 3/9/11 BJA

RECEIVED: _____
COMPANY: PWW
VOUCHER NO: _____
VENDOR NO: 240
DATE: 3/7/11
ACCOUNT NO: 2186241-001

✓ Less



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

March 7, 2011
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from January 31, 2011 through February 27, 2011 by John R. Palko, Principal in connection with the cost of service allocation and rate design study submitted in Pennichuck's 2010 rate filing. Included herein are the review of numerous emails from the Company and the preparation of replies thereto; the participation in a conference call with Company officials on January 31, 2011; the review and analysis necessary to update the COS Study to reflect the revised revenue requirement developed by the Company (revised report emailed to Company on February 3, 2011); and, the analysis necessary to develop a schedule of alternative rates (Alternative Rate Report emailed to Company on February 8, 2011). Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			\$4,370.00
Reimbursement for Administrative Assistance related to the above			
Administrative Staff			<u>225.00</u>
TOTAL THIS INVOICE			<u>\$4,595.00</u>

* * * * *

Note: This invoice pertains entirely to Pennichuck (PWW).

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 03/07/11

Invoice Number: 2011030289

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$2,187.73**

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	<i>pww</i>	\$2,179.00
Expenses	<i>2025-13</i>	8.73
TOTAL	<i>4771</i>	\$2,187.73
OUTSTANDING BALANCE	<i>3/7/11</i> <i>2186-241-001</i>	\$0.00
TOTAL BALANCE DUE		\$2,187.73

*PWW - DEFERRED
RATE CASE
EXP
3/27/11 BGT6*

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

01.doc

*cc Jess ✓
3/1/11*

Matter Code: 85451

Invoice Date: 03/07/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011030289

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
02/02/11	SVC	Review and revise responses to data requests regarding eminent domain expense			83.00
02/02/11	SBK	Follow up on discovery on eminent domain expense			99.00
02/03/11	SVC	Conference with Attorney Knowlton regarding responses to eminent domain data requests			83.00
02/03/11	SBK	Review and comment on draft data responses			330.00
02/04/11	SBK	Review and comment on data responses			231.00
02/07/11	SBK	Follow up on discovery responses			660.00
02/10/11	SBK	Prepare supplemental response to Anheuser-Busch data request on cost of service study			198.00
02/11/11	SBK	Review and comment on data responses			429.00
02/16/11	SBK	Revise data responses on WICA			66.00
					\$2,179.00

Services Billed this Invoice

s3.doc

Matter Code: 85451

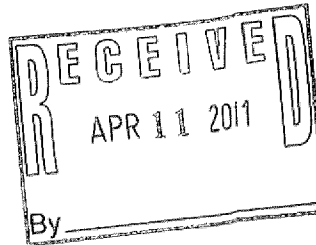
Invoice Date: 03/07/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011030289

Date	Description of Expenses	Amount
	Postage	\$8.73
	Expenses Billed this Invoice	\$8.73

E2.doc



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

April 8, 2011
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from February 28, 2011 through April 3, 2011 by John R. Palko, Principal in connection with the cost of service allocation and rate design study submitted in Pennichuck's 2010 rate filing. Included herein are the review of numerous emails from the Company and the preparation of replies thereto; telephonic consultation with Company representatives; the review of intervenor testimony related to PAC; the preparation of data requests related to the PAC intervenor testimony (emailed to Company on March 9, 2011); the review of Company-prepared data requests; and the initial review of intervenor testimony related to PWW. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			\$1,520.00

Reimbursement for Administrative Assistance related to the above

Administrative Staff			<u>37.50</u>
----------------------	--	--	--------------

TOTAL THIS INVOICE \$1,557.50 - 1,177.50 = \$380.00

PWW
(240) 211 04300
4/8/11
2186-241-001

Palko -
Deferred Rate Case
BPP
BPP 4/11/11

Note: \$380.00 (consulting hours) of this invoice pertains to Pennichuck (PWW) while \$1,177.50 (consulting hours and administrative hours) pertains to Pittsfield (PAC).

→ Rec'd to PAC
5/31/11
accounted ✓

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 120997
Invoice Date April 08, 2011
PO Number
Contract COS
Project 12-0285
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water works, Inc.
PO Box 1947
25 Manchester Street
Merrimock, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			1,520.00
Administrative Services			
Administrative Staff			37.50
Invoice Total			1,557.50

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

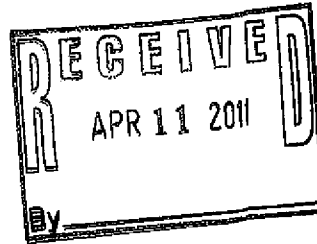
Invoice due upon presentation

70PEN01



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com



Employer I.D. #22-1943906 Incorporated

April 8, 2011
Case No. 12-0287

PENNICHUCK WATER WORKS
Special Analysis re Anheuser-Busch

For professional consulting services rendered during February and March 2011 by John R. Palko, Principal in connection with the research and analysis required to develop costing parameters for service to Anheuser-Busch. Included herein is assistance provided to Company personnel concerning responses to certain OCA Data Requests related to the costing parameters for the revised A-B contract. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			<u>\$285.00</u>
TOTAL THIS INVOICE			<u>\$285.00</u>

APPROVED: _____
DATE: PWW
2/10/2011
240
4/8/11
2186-241-001

*Per Defined
Rate Case Exp.
BOD
4/11/11*

account ✓

AUS

AUS Consultants, Inc.
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856 234 9200

Invoice Number 120998
Invoice Date April 08, 2011
PO Number
Contract MSC
Project 12-0287
Page 1

Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
JOHN R. PALKO
JPALKO@AUSINC.COM

Ms. Bonalyn J. Hartley
Pennichuck Water Works Inc.
PO Box 1947
25 Manchester Street
Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
JOHN R. PALKO			285.00
Invoice Total			285.00

Please make check payable to:
AUS Consultants
155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054

Invoice due upon presentation

70PEN01



JOHN R. PALKO
Principal

AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200, ext. 214 • Tel
856.234.8371 • Fax
jpalko@ausinc.com

April 8, 2011

Ms. Bonalyn J. Hartley
Vice President – Administration
Pennichuck Water Works
P.O. Box 1947
25 Manchester Street
Merrimack, NH 03054

Re: Pennichuck Water Works – Special Analysis re Anheuser-Busch

Dear Ms. Hartley:

Enclosed is our invoice in the amount of \$285.00 for consulting services related to the analysis of costing parameters for service to Anheuser-Busch.

Details of our services are set forth on the accompanying narrative invoice.

Respectfully submitted,

AUS Consultants

By:



John R. Palko

JRP/s
enc.

McLane

McLane, Graf, Raulerson & Middleton
Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 04/13/11

Invoice Number: 2011040933

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$1,643.00**

AMOUNT REMITTED:

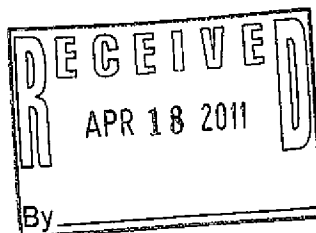
Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	<i>PWW</i>	\$1,643.00
Expenses	<i>21104291</i>	0.00
TOTAL	<i>4771</i>	\$1,643.00
OUTSTANDING BALANCE	<i>4/13/11</i> <i>2186 - 241 - 001</i>	\$0.00

TOTAL BALANCE DUE **\$1,643.00**



Approved BGR 4/20/11
PWW Rate Case Expense

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

cl.doc

cc Jess ✓
4/22/11

Matter Code: 85451

Invoice Date: 04/13/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011040933

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
03/01/11	SBK	Review and revise response to OCA data requests			231.00
03/04/11	TJD	Telephone conference with and electronic mail to Attorney Knowlton on timing and likelihood of a stay of an appeal of rate case on issues of inclusion of eminent domain fees in rate case; Telephone conference with Supreme Court clerk regarding same; Review Supreme Court rules and RSA 541			240.00
03/04/11	SBK	Review OCA's proposal regarding deferral of eminent domain expense and confer with Mr. Ware on same; Strategize with Attorney Donovan on procedural issues associated with timing of right of appeal on same			495.00
03/06/11	SVC	Review analysis of eminent domain cost recovery outcomes; Conference with Attorney Knowlton regarding same			83.00
03/07/11	SBK	Confer with Mr. Ware on potential deferral of eminent domain expense			66.00
03/08/11	SBK	Follow up with OCA and Staff on potential deferral of eminent domain expense			132.00
03/09/11	SBK	Review and revise responses to Staff data requests regarding A-B contract			330.00
03/29/11	SBK	Follow up on OCA request regarding AB information for testimony			66.00
Services Billed this Invoice					\$1,643.00

s3.doc

Receipts are required for all expenditures of \$10.00 or more.

reimbursement rate.)

[illegible]

PENNICHUCK CORPORATION AND CONTROLLED SUBSIDIARIES T&E EXPENSE REPORT FORM										Name		Charles T Hoeppe		WEEK/MONTH ENDED																	
TRIP/ACTIVITY DESCRIPTION OR PROJECT NUMBER (Describe on the back of the form)										A		B		C		D		E		F		TOTALS		PAID BY COMPANY		PAID BY EMPLOYEE		BREAKDOWN			
Date(s) From To										4/7		4/21		4/26		4/28 to 4/29															
Cities Visited										Merrimack Concord		Merrimack Concord		Merrimack Concord		Hampton Ogunquit, ME															
Transportation:																															
Airfare																															
Car Rental																															
Taxi																															
Gas																															
Parking										\$4.00		\$4.00		\$4.00		\$4.00															
Tolls										\$65.28		\$65.28		\$65.28		\$27.54															
Total Mileage Expense (Miles x Rate)																\$145.45															
Lodging																															
Total Transportation										\$69.28		\$69.28		\$69.28		\$176.99															
Meals:																															
Breakfast																															
Lunch																															
Dinner																															
Total Meals																															
Business Entertainment*																															
Miscellaneous Exp. (See Below)																															
Total Expenses										\$69.28		\$69.28		\$69.28		\$176.99															
Total Actual Miles										128		128		128		54															
Date																															
MISCELLANEOUS																															
Amount																															
Total Miscellaneous Expenses																															

FOR ACCOUNTING USE ONLY

Account number	Amount
241.00	65.28
242.00	176.99
243.00	138.54
244.00	138.54
245.00	138.54

My expenses as stated on this report are true, correct and in accordance with Company policy.

Employee Signature: *[Signature]* Date: 5/2/11

Supervisor: *[Signature]* Date: 5/2/11

Controller: *[Signature]* Date: 5/2/11

Revised: 16-Nov-07

cc intercom
5/3/4

Unreimbursed expenses are to be completed and submitted within ninety (90) days of incurring the expense.

For a statement on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

The receipt for auto rental must be the original rental agreement.
Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on a hotel bill must be distributed to appropriate expense report categories.
 (e.g., meals, bar tabs, parking, valet, etc.) Detailed original hotel bill must accompany expense report.

Meals. Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company. (i.e., meals, telephone, parking garage, etc.). Deduct original note and receipt.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the IRS. Expenses in this category include sundry miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Miscellaneous section.

items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include items, gratuities, telephone, laundry, etc.

the names of persons entertained, title and company; date, time and place; and business purpose of the entertainment.

reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	PAC Tech Session	
B	PWW Tech Session	
C	PAC Hearing on Permanent Rates	
D	NAWC New England Spring Meeting & Conference	
E		
F		
G		

[illegible]

4. To be completed and submitted within ninety (90) days of incurring the expense.

Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last

place visited on the expense report. If several days are spent in one location leave blank until the date of departure

The amount for auto rental must be the original rental agreement. The amount for auto rental must be distributed to appropriate expense report categories.

The receipt for auto rental must be the original rental agreement. Other charges appearing on the receipt must be the original receipt, e.g., comments.

Lodging - Enter the cost of each day's lodging including applicable room tax. Enter the cost of each day's lodging including applicable room tax. Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company. (i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report. Expenses in this category include sundry amounts entered must be documented in the Miscellaneous section.

Miscellaneous - Either the cost of daily necessities, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment, where time and company date time and place; and business purpose of the entertainment.

Automobile - Enter the daily mileage expenses incurred for the period covered, along with parking, automobile rentals, etc. (Please include information for current mileage reimbursement rate.)

Business Purpose of Trip or Activity		Comments
Trip/Activity		
A	PMW Tech Session NHPUC, Concord NH	
B	NENAWC Meeting, Ogunquit, ME	
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07



JOHN R. PALKO
Principal

AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200, ext. 214 • Tel
856.234.8371 • Fax
jpalko@ausinc.com

May 5, 2011

Ms. Bonalyn J. Hartley
Vice President – Administration
Pennichuck Water Works
P.O. Box 1947
25 Manchester Street
Merrimack, NH 03054

Re: Pennichuck Water Works Cost of Service

Dear Ms. Hartley:

Enclosed is our invoice in the amount of \$4,690.00 for consulting services related to the cost of service allocation and tariff design study submitted in Pennichuck's 2010 rate filing.

Details of our services are set forth on the accompanying narrative invoice, including a breakdown between PWW and PAC.

Respectfully submitted,

AUS Consultants

By: John R. Palko
John R. Palko

JRP/s
enc.

Approved
5/17/2011
Deferred Rate Case Exp
\$ 1805.00 - PWW
\$ 2885.00 PAC
(see pg 2)



AUS CONSULTANTS

155 Gaither Drive, Suite A
Mt. Laurel, NJ 08054
856.234.9200 • Tel
856.234.8371 • Fax
www.ausinc.com

Employer I.D. #22-1943906 Incorporated

May 5, 2011
Case No. 12-0285

PENNICHUCK WATER WORKS
2010 Rate Filing
Cost of Service Allocation and Rate Design Study

For professional consulting services rendered from April 4, 2011 through May 1, 2011 by John R. Palko, Principal in connection with the cost of service allocation and rate design study submitted in Pennichuck's 2010 rate filing. Included herein are the review of numerous emails from the Company and the preparation of replies thereto; telephonic consultation with Company representatives; the review of intervenor testimony related to PWW; the preparation of data requests related to the PWW intervenor testimony (emailed to Company on April 4, 2011); the review of Company-prepared data requests; the review of intervenor responses to PAC data requests; the preparation of rebuttal testimony related to PAC (emailed to the Company on April 7, 2011); the preparation of a settlement rate design for PAC (emailed to Company on April 12 and April 15, 2011); the review of revisions to PAC rebuttal testimony; and, the review of intervenor responses to PWW data requests. Billing is as follows:

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J.R. Palko			\$4,465.00
Reimbursement for Administrative Assistance related to the above			
Administrative Staff			<u>225.00</u>
TOTAL THIS INVOICE			<u>\$4,690.00</u>

* * * * *

Note: \$1,805.00 (consulting hours) of this invoice pertains to Pennichuck (PWW) while
\$2,885.00 (consulting hours and administrative hours) pertains to Pittsfield (PAC).

**PENNICHUCK CORPORATION AND
CONTROLLED SUBSIDIARIES
T&E EXPENSE REPORT FORM**

Name
Dawn DeBlois

WEEK/MONTH
ENDED
5/26/2011

TRIP/ACTIVITY DESCRIPTION OR PROJECT
NUMBER (Describe on the back of the form)

Cities Visited
Date(s)
From
To

BREAKDOWN
PAID BY
COMPANY
PAID BY
EMPLOYEE

pww
6097

Transportation:

Airfare

Car Rental

Taxi

Gas

Parking

Tolls

Total Mileage Expense (Miles x Rate)

Lodging

Total Transportation

Meals:

Breakfast

Lunch

Dinner

Total Meals

Business Entertainment*

Miscellaneous Exp. (See Below)

Total Expenses

\$38.70

\$38.70

Total Actual Miles

Temporary Cash Advance

Cash Returned to Company

Payable to Employee

Payable to Company (Attach Check)

MISCELLANEOUS

Amount

Date

FOR ACCOUNTING USE ONLY

Account number Amount

2186-241-001

3870

Vendor #6097

Approvals

Supervisor

Date

5/27/11

Controller

Date

5/27/11

Revised: 16-Nov-07

*See Reverse

My expenses as stated on this report are true, correct and in accordance with Company policy.

SKC

Date

5/27/11

Employee Signature

Requests for reimbursement are to be completed and submitted within ninety (90) days of incurring the expense.

For information on the current policy in effect pursuant to expense reimbursements, refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure

place visited on the expense report. If several days are spent in one location leave blank until the date of departure.

The receipt for auto rental must be the original rental agreement.

Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on the bill must accompany expense report.

(i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the Company.

Miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Miscellaneous section. Expenses in this category include sundry

items, gratuities, telephone, laundry, etc.

items, gratuities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the Business Entertainment section below. Detail must include the name of person entertained, title and company, date, time and place, and business purpose of the entertainment.

the names of persons entertained, title and company; date, time and place, and business purpose of the entertainment.

reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	PWW/Hearing at PUC	
B		
C		
D		
E		
F		
G		

[illegible]

Revised: 16-Nov-07

McLane

McLane, Graf, Raulerson & Middleton Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 05/11/11
Invoice Number: 2011050843

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: **\$4,939.87**

AMOUNT REMITTED:

Matter Code: 85451
Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$4,815.50
Expenses	124.37

\$4,939.87

TOTAL

OUTSTANDING BALANCE

\$0.00

TOTAL BALANCE DUE

\$4,939.87

*PWW Deferred Rate Case Exp
App'd Bgt*

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

cl doc

PWW

2115377

4771

5/11/11

2186-241-001

Matter Code: 85451

Invoice Date: 05/11/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011050843

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
04/01/11	SBK	Confer with Attorney Camerino on cell tower issue			66.00 ✓
04/04/11	SVC	Analyze and review testimony of PUC staff and OCA; Review file; Review and revise responses to data requests; Conference with Attorney Knowlton regarding same			788.50 ✓
04/04/11	SBK	Review Staff and OCA testimony			198.00 ✓
04/05/11	SBK	Review Staff and OCA testimony and responses to data requests			396.00 ✓
04/13/11	SBK	Review Secretarial letter granting request to stay consideration of recovery of eminent domain expense			66.00 ✓
04/19/11	SVC	Conference with Attorney Knowlton regarding analysis of cell tower issue and response to OCA position			166.00 ✓
04/19/11	SBK	Prepare for technical session			66.00 ✓
04/20/11	SBK	Strategize with Company on settlement issues in preparation for technical session/settlement conference			495.00 ✓
04/21/11	SBK	Attend technical session/settlement conference at Commission and confer with Company on same			2079.00 ✓
04/22/11	SBK	Review and finalize materials in response to technical session requests			165.00 ✓
04/27/11	SBK	Review PUC orders regarding treatment of proceeds of sale of utility assets in order to address OCA issues regarding cell tower sales			330.00 ✓
Services Billed this Invoice					\$4,815.50 ✓
s3.doc					

Matter Code: 85451

Invoice Date: 05/11/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011050843

Date	Description of Expenses	Amount
04/29/11	Check - Petty Cash Ck #7921 - Attorney Knowlton - Reimbursement for mileage to Concord and tolls	\$48.32
	Photocopies	\$76.05
	Expenses Billed this Invoice	\$124.37 ✓

E2.doc

to be completed and submitted within ninety (90) days of incurring the expense.

Expenses reimbursement. Expenses reimbursement. refer to the Travel & Entertainment Policy.

Receipts are required for all expenditures of \$10.00 or more.

Destination Information - Enter the original departure point for the day in the FROM line and the final destination point for the day in the TO line. Note: Enter only the first and last place visited on the expense report. If several days are spent in one location leave blank until the date of departure
(e.g., hotel, restaurant, etc.) as well as for auto rental, taxi, limousine, tolls, and parking.

Transportation - Other expenses incurred for public transportation. The receipt for auto rental must be the original rental agreement. The receipt for auto rental must be distributed to appropriate expense report categories.

Lodging - Enter the cost of each day's lodging including applicable room tax. Other charges appearing on the receipt for auto rental must be the original, itemized receipt. Detailed original hotel bill must accompany expense report.

(i.e., meals, telephone, parking garage, etc.). Detailed original hotel bill must accompany expense report.

Meals - Enter actual amounts including tips. Daily amounts spent for meals should not exceed guidelines established by the company. Expenses in this category include sundry

Miscellaneous - Enter the cost of daily miscellaneous expenses. Amounts entered must be documented in the Business Entertainment section below. Detail must include items, quantities, telephone, laundry, etc.

Business Entertainment - Enter the cost of daily business entertainment. Amounts entered must be documented in the entertainment log. Do not include amounts for business purpose of the entertainment.

the names of persons entertained, title and company; date, time and place; and business purpose of the entertainment.

Automobile - Enter the reimbursement rate.)

Trip/Activity	Business Purpose of Trip or Activity	Comments
A	NHPUC Hearing for PWV	
B		
C		
D		
E		
F		
G		

[illegible]

McLane

McLane, Graf, Raulerson & Middleton

Professional Association

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBURN, MA

Invoice Date: 06/14/11

Invoice Number: 2011061072

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE:

\$9,527.14

AMOUNT REMITTED:

--

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$9,444.50
Expenses	82.64
TOTAL	\$9,527.14

OUTSTANDING BALANCE **\$0.00**

TOTAL BALANCE DUE	\$9,527.14
--------------------------	-------------------

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 85451

Invoice Date: 06/14/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011061072

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
05/02/11	SBK	Follow up on Staff's settlement position			66.00
05/03/11	SBK	Follow up on settlement agreement			99.00
05/04/11	SVC	Conferences with Attorney Knowlton regarding settlement strategy			207.50
05/04/11	SBK	Draft settlement agreement and confer with Company on potential need for rebuttal testimony; Strategize with Attorney Camerino on settlement issues			957.00
05/06/11	SBK	Confer with Attorney Taylor regarding settlement agreement and provide information on same			297.00
05/06/11	PHT	Confer with Attorney Knowlton regarding settlement agreement terms; Confer with Attorney Knowlton regarding OCA motion to continue and objection thereto; Review proposed motion to continue from OCA; Review testimony and related attachments of Mark Naylor, Jayson LaFlamme, Don Ware, Stephen Eckberg, Bonnie Hartley, Thomas Leonard; Review petition materials in DW 10-091 and DW 11-018; Review special contract with Anheuser-Busch; Draft settlement agreement			1416.00
05/10/11	SBK	Respond to comments on draft settlement agreement			231.00
05/13/11	SBK	Follow up on settlement issues with Anheuser-Busch			99.00
05/16/11	SBK	Review and respond to memoranda regarding draft settlement agreement			198.00
05/17/11	SBK	Revise Settlement Agreement; Draft rebuttal testimony			1056.00
05/18/11	SBK	Finalize rebuttal testimony and revise settlement agreement and confer with parties on same			924.00
05/19/11	SBK	Confer with Mr. Ware on settlement issues			99.00
05/24/11	SBK	Draft outline for testimony in support of settlement agreement and prepare issues for cross examination of company witnesses; Finalize filing of Fourth Contract with Anheuser-Busch with updated volumetric rate			825.00
05/25/11	SBK	Participate in meeting with Company witnesses to prepare for hearing on rate case settlement; Confer with counsel for Staff on marking of exhibits for hearing			495.00
05/26/11	SBK	Attend hearing at Commission to present settlement agreement; Travel to Commission; Strategize with Company post-hearing regarding potential order and Company response to same			2376.00

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 85451

Invoice Date: 06/14/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011061072

05/27/11 SBK Revise and finalize Exhibit 18 from hearing
Services Billed this Invoice
s3.doc

	99.00
	\$9,444.50

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 85451

Invoice Date: 06/14/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011061072

Date	Description of Expenses	Amount
05/13/11	Check - A+ Conferencing - Invoice #2330680	\$17.97
05/31/11	Check - Petty Cash Ck#7945 - Attorney Knowlton - Reimbursement for mileage from Portsmouth to hearing in Concord	\$48.32
	Photocopies	\$16.35
	Expenses Billed this Invoice	\$82.64

E2.doc

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net

INVOICE

RECEIVED
JUN 13 2011
SARAH B. KNOWLTON

Bill to: Sarah B. Knowlton, Esq.
McLane Law Office
100 Market Street Suite 301
Portsmouth, NH 03801

Ship to: Sarah B. Knowlton, Esq.
McLane Law Firm
100 Market Street Suite 301
Portsmouth, NH 03801

REPTG.: Pennichuck Water Works

INVOICE NO.: **2011-041**

DATE: 06-09-11

TERMS: Net 30 days

DUE DATE: **07-09-11**

SHIP DATE: with invoice

SHIPPED VIA: Priority Mail

DOCKET NO.: **DW 10-091 PENNICHUCK WATER WORKS, INC.:**

Notice of Intent to File Rate Schedules. (Hearing re: Permanent Rates)

DW 11-018 PENNICHUCK WATER WORKS, INC.:

Special Contract with Anheuser-Busch, Inc.

SERVICES PROVIDED:

Original and 2 copies of a **135-page transcript** of the hearing held on **May 26, 2011**, including attendance fee, condensed versions, and disk >

AMOUNT

\$ 978.75

{Original delivered to PUC copy to OCA on 06/06/11}

SUBTOTAL =

\$ 978.75

SHIPPING =

\$ 4.95

TOTAL DUE =

\$ 983.70

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2011-041

Company billed: PWW

Amount: **\$ 983.70**

McLane

McLane, Graf, Raulerson & Middleton *Professional Association*

NINE HUNDRED ELM STREET • P.O. BOX 326 • MANCHESTER, NH 03105-0326
TELEPHONE (603)625-6464 • FACSIMILE (603)625-5650
TAXPAYER I.D. NO. 02-0325043

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH
WOBBURN, MA

Invoice Date: 06/15/11

Invoice Number: 2011061507

Duane C. Montopoli
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

AMOUNT DUE: \$9,626.14

AMOUNT REMITTED:

Matter Code: 85451

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

BALANCE DUE THIS INVOICE

Services	\$99.00
Expenses	0.00

TOTAL	\$99.00
--------------	----------------

OUTSTANDING BALANCE	\$9,527.14
----------------------------	-----------------------

TOTAL BALANCE DUE	\$9,626.14
--------------------------	---

TERMS: PAYMENT IS DUE UPON RECEIPT OF INVOICE

Please make your check payable and remit to:
McLane, Graf, Raulerson & Middleton Professional Association
P.O. Box 326
Manchester, NH 03105-0326

MCLANE, GRAF, RAULERSON & MIDDLETON

REDACTED
DW 10-091
Pennichuck Water Works, Inc.
Page 138 of 138

Matter Code: 85451

Invoice Date: 06/15/11

Matter Name: Pennichuck Water Works, Inc. - 2010 Rate Case

Invoice Number: 2011061507

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
06/09/11	SBK	Review Commission order approving permanent rates and WICA mechanism			\$9.00
Services Billed this Invoice					\$99.00

s3.doc