

STATE OF NEW HAMPSHIRE

COMMISSIONERS
Amy L. Ignatius

EXECUTIVE DIRECTOR
Debra A. Howland



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PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

February 29, 2012



Ms. Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

Re: DW 10-217: Tioga River Water Company
Staff's Recommendation Relative to Recovery of Rate Case Expenses

Dear Ms. Howland:

On February 23, 2012, Tioga River Water Company (Tioga / Company) submitted to Staff its proposal for recovery of rate case expenses in Docket DW 10-217. Tioga's submission was made in accordance with the Settlement Agreement which was approved by Commission Order No. 25,322 issued on January 30, 2012. Tioga requested recovery of a total of \$18,402.28 in rate case expenses. A copy of Tioga's submission is attached to this correspondence.

Rather than apportioning its rate case expenses equally between its Tioga Division and its Gilford Village Water District (GVWD) Division, Tioga proposed instead that these costs should be apportioned in accordance with the billable units located in each of its divisions. Tioga indicated that this was a more equitable allocation of costs. Tioga further proposed that the resulting customer surcharges should be collected over eight quarterly installments. Under this proposed methodology, the quarterly customer surcharges per billable unit in each division will be as follows:

<u>Division</u>	<u>Recovery Amount</u>	<u>Billable Units</u>	<u>Quarters</u>	<u>Surcharge per Unit</u>
Tioga Division	\$ 3,680.46	22	8	\$20.91
GVWD Division	<u>14,721.82</u>	<u>88</u>	8	\$20.91
Total	<u>\$18,402.28</u>	<u>110</u>	8	\$20.91

Tioga included copies of the supporting invoices for each expense for which it is seeking recovery. After reviewing this documentation, Staff is proposing to reduce Tioga's total rate case expenses by \$2,572.50 to \$15,829.78. The majority of Staff's

Page 2

proposed adjustment, or \$2,467.50, relate to costs incurred in connection to the Commission Staff's audit of Tioga's books and records. Such costs are customarily excluded from rate case expense recovery because they are deemed to already be included in a utility's normal operating expenses. Additionally, \$1,273.13 of these costs, representing 12.13 hours, relate to Tioga's efforts towards creating a work order system and continuing property records that are in compliance with the Commission's rules and regulations. Staff first informed the Commission of this issue in a letter dated April 19, 2011. As a result, the Commission suspended the procedural schedule in this docket by a Secretarial Letter issued on April 25, 2011 in order to allow Tioga sufficient time to establish the appropriate plant records and in order for those records to be reviewed by the Commission's Audit Staff. Subsequently, this issue was resolved and the procedural schedule resumed on July 14, 2011. However, Staff believes that it would be especially improper to include the costs incurred by Tioga to create its work order system and continuing property records in its recovery of rate case expenses since these records should already have been established and maintained by Tioga prior to this rate proceeding in accordance with Commission rules.

Another cost that Staff is proposing should be eliminated is an estimated charge of \$105.00 for Tioga to respond to data requests from Staff regarding its rate case expense submission. Since Staff did not propound such data requests, this estimated charge should be eliminated. A schedule detailing the specific accounting charges which Staff is proposing to eliminate is attached to this correspondence.

With regard to the methodology to be employed in order to collect the rate case expense surcharge from individual customers, Staff supports that proposed by Tioga with one exception. Staff believes that the rate case expense charged to individual customers should be collected over twelve billing quarters as opposed to the eight billing quarters proposed by Tioga. Staff believes that given the substantial increases proposed to both the Tioga Division and GVWD Division rates, collection of the rate case expense surcharge over eight billing quarters will be onerous and overly burdensome to the customers in these two divisions. Staff's proposed amendments will change the quarterly customer surcharges per billable unit in each division as follows:

<u>Division</u>	<u>Recovery Amount</u>	<u>Billable Units</u>	<u>Quarters</u>	<u>Surcharge per Unit</u>
Tioga Division	\$ 3,165.96	22	12	\$11.99
GVWD Division	<u>12,663.82</u>	<u>88</u>	12	\$11.99
Total	<u>\$15,829.78</u>	<u>110</u>	12	\$11.99

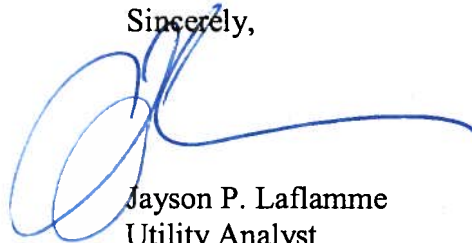
Staff has communicated its proposed revisions to Tioga. In response, the Company stated that it agreed with the elimination of the costs associated with the establishment of its work order system and continuing property records as well as the estimated charge for responding to data requests. However, Tioga also stated that it

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disagrees with the proposed disallowance of the other audit related charges as well as the proposed extension of the collection period for recovering its rate case expenses from eight to twelve billing quarters.

In summary, it is Staff's recommendation that the Commission approve a total of \$15,829.78 in rate case expenses to be recovered over 12 billing quarters through a surcharge of \$11.99 per billable unit. Tioga, however, agrees to and recommends a total recovery of \$17,024.16 in rate case expenses over eight billing quarters through a surcharge of \$19.35 per billable unit. If you have any questions, please do not hesitate to contact either myself or any other staff member in the Gas/Water Division.

Sincerely,



Jayson P. Laflamme
Utility Analyst

Attachments: Tioga's Rate Case Expense Proposal
Staff's Analysis of Proposed Rate Case Expense Disallowances

cc: Service List

STEPHEN P. ST. CYR & ASSOC.

17 Sky Oaks Drive, Biddeford, ME 04005

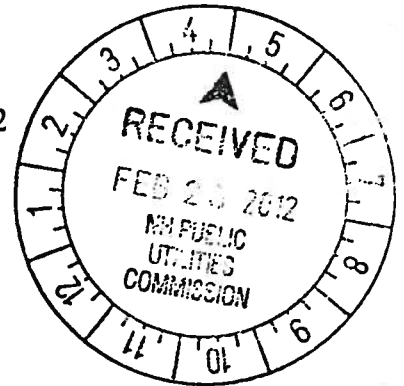
PHONE: (207) 282-5222

FAX: (207) 282-5225

Accounting & Finance
Budgeting & Forecasting
Financial Statement Preparation
Regulatory Affairs
Tax Preparation & Planning
Management Services

February 20, 2012

Mark Naylor, Director
Gas and Water Division
Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, N. H. 03301-2429



Re: DW 10-217 Tioga River Water Company
Rate Case Expenditures and Proposed Surcharge

Dear Mr. Naylor:

In accordance with the Settlement Agreement in DW 10-217, enclosed are the proposed surcharges for recovery of rate case expenditures, a summary of rate case expenditures and the supporting documentation. Tioga River Water Company ("Company") incurred \$18,402.28 of rate case expenditures. The Company proposes to recover the rate case expenditures over 8 quarters at a rate of \$20.91 per billable unit per quarter beginning April 1, 2012. Please review and draft a joint recommendation to the Commission for the Company's consideration.

Please note that during the proceeding, the Company charged its rate case expenditures evenly to Tioga and GVWD. After reviewing the rates, the Company believes that the most equitable manner in which to recover the rate case expenditures is billable units. As such, the Company has attributed the total rate case expenditures to Tioga and GVWD based on billable units.

If you, the Staff and/or the Commissioners have any questions or comments, please contact me at 207-282-5222 or email me at stephenpstcyr@yahoo.com.

Sincerely,

Stephen P. St. Cyr

cc: Norm Harris

Tioga River Water Company

Rate Case Expenditures

<u>Date of Invoice</u>	<u>Month of Service</u>	<u>Description of Service</u>	<u>Postage Copies, etc.</u>	<u>Hours</u>	<u>\$/ Hour</u>	<u>Tioga Monthly Amount</u>	<u>Tioga Cumulative Amount</u>	<u>GWWD Monthly Amount</u>	<u>GWWD Cumulative Amount</u>	<u>Total Cumulative Amount</u>
06/03/10	May	Rate Case		4.25	105.00	223.13	223.13	223.13	223.13	446.25
07/02/10	June	Rate Case		0.00	105.00	0.00	223.13	0.00	223.13	446.25
08/03/10	July	Rate Case		8.88	105.00	465.94	689.06	465.94	689.06	1,378.13
09/04/10	August	Rate Case		5.00	105.00	262.50	951.56	262.50	951.56	1,903.13
10/06/10	September	Rate Case	6.99	0.50	105.00	29.75	981.31	29.75	981.31	1,962.62
11/04/10	October	Rate Case	115.84	24.50	105.00	1,344.17	2,325.48	1,344.17	2,325.48	4,650.96
12/11/10	November	Rate Case		1.25	105.00	65.63	2,391.10	65.63	2,391.10	4,782.21
01/04/11	December	Rate Case		6.25	105.00	328.13	2,719.23	328.13	2,719.23	5,438.46
02/05/11	January	Rate Case		0.75	105.00	39.38	2,758.60	39.38	2,758.60	5,517.21
03/04/11	February	Rate Case		15.00	105.00	787.50	3,546.10	787.50	3,546.10	7,092.21
04/09/11	March	Rate Case		9.00	105.00	472.50	4,018.60	472.50	4,018.60	8,037.21
05/09/11	April	Rate Case		3.50	105.00	183.75	4,202.35	183.75	4,202.35	8,404.71
06/04/11	May	Rate Case		0.00	105.00	0.00	4,202.35	0.00	4,202.35	8,404.71
07/08/11	June	Rate Case		12.63	105.00	662.81	4,865.17	662.81	4,865.17	9,730.33
08/11/11	July	Rate Case		14.75	105.00	774.38	5,639.54	774.38	5,639.54	11,279.08
09/02/11	August	Rate Case		16.75	105.00	879.38	6,518.92	879.38	6,518.92	13,037.83
10/06/11	September	Rate Case		15.00	105.00	787.50	7,306.42	787.50	7,306.42	14,612.83
11/01/11	October	Rate Case		12.00	105.00	630.00	7,936.42	630.00	7,936.42	15,872.83
11/09/11	September	Rate Case	481.95			240.98	8,177.39	240.98	8,177.39	16,354.78
12/02/11	November	Rate Case		5.75	105.00	301.88	8,479.27	301.88	8,479.27	16,958.53
01/06/12	December	Rate Case		3.75	105.00	196.88	8,676.14	196.88	8,676.14	17,352.28
02/04/12	January	Rate Case		1.75	105.00	91.88	8,768.02	91.88	8,768.02	17,536.03
02/10/12	February	Rate Case		8.25	105.00	433.13	9,201.14	433.13	9,201.14	18,402.28

SPSt. Cyr
2/20/2012

Tioga River Water Company

Rate Case Expenditures

Proposed Surcharge

	<u>Recovery Amount</u>	<u># of Cust / Bill Units</u>	<u># of Quarters</u>	<u>Quarterly Surcharge</u>
Tioga	\$3,680.46	22	8	\$20.91
GWWD	<u>14,721.82</u>	<u>88</u>	8	<u>20.91</u>
Total	<u>\$18,402.28</u>	<u>110</u>	8	<u>\$20.91</u>

SPSt. Cyr
2/20/2012

June 3, 2010

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End

Fee for services rendered during the months of May 2010

Previous Balance at 5/1/10		\$2,272.21
Payments		<u>1,231.25</u>
Subtotal		\$1,040.96
Current Month (7.25 hours @ \$105.00 / hour)		\$ 761.25
Reimbursable Expenses:	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$1,802.21</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

05/24	Review email re: PUC letter	0.25
05/25	Draft / Review response to PUC letter; Prepare P&L by Division; Prepare F-2 by Division; Prepare email re: same	<u>2.75</u>
Total		<u>3.00</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

05/27	Prepare 2009 Prel Calc ... Deficit; Prepare 2009 RofR; Prepare 2009 Cost of Debt; Prepare Eff Tax Rate	2.25
05/28	Review 2009 Prel Calc ... Deficit; Prepare email re: same; Prepare Notice of Intent; Prepare request for waiver	<u>2.00</u>
Total		<u>4.25</u>
Grand Total		<u>7.25</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
06/03/10

	4.25
	x 105
	<hr/>
	446.25
	÷ 2
	<hr/>
Tioga	\$ 223.12
GVWD	\$ 223.13
	<hr/>

August 3, 2010

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of July 2010

Previous Balance at 7/8/10		\$1,802.21
Payments		<u>520.49</u>
Subtotal		\$1,281.72
Current Month (8.875 hours @ \$105.00 / hour)		\$ 931.88
Reimbursable Expenses:		
	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$2,213.60</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total 0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

07/09	Review status of filing; Review / Reply to email re: status	0.50
07/14	Prepare email re: rate case	0.25
07/19	Prepare rate case exhibits	4.875
07/20	Review rate case exhibits; Prepare email re: same	3.00
07/28	Review email; Call Norm	<u>0.25</u>
Total		<u>8.875</u>

Grand Total 8.875

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
08/03/10

	8.875
	x 105
	<u>931.88</u>
	÷ 2
Tioga	<u>465.94</u>
GVWD	<u>465.94</u>

September 4, 2010

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of August 2010

Previous Balance at 8/3/10		\$2,213.60
Payments		<u>0.00</u>
Subtotal		\$2,213.60
Current Month (5.00 hours @ \$105.00 / hour)		\$ 525.00
Reimbursable Expenses:	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$2,738.60</u>
Payment due upon receipt.		<u>2,018.10</u>

*Deposited
9/12/10*

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total 0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

08/03	Separate rate case exhibits into Tioga and GVWD exhibits; Review / Revise Tioga rate case exhibits; Review / Revise GVWD rate case exhibits; Prepare email re: same	4.00
08/04	Review outstanding issues; Talk w/Norm	0.25
08/13	Review / Update notice & request for waiver; Talk w/Norm re: notice / waiver	0.75
Total		<u>5.00</u>

Grand Total 5.00

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
09/04/10

	5.00
	x 105
	<u>525.00</u>
	÷ 2
Tioga	<u>262.50</u>
GVWD	<u>262.50</u>

October 6, 2010

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of September 2010

Previous Balance at 8/3/10		\$2,738.60
Payments		<u>2,010.16</u>
Subtotal		\$ 728.44
Current Month (0.75 hours @ \$105.00 / hour)		\$ 78.75
Reimbursable Expenses:		
	Copies	5.04
	UPS	0.00
	Postage	<u>1.95</u>
Total Billing		<u>\$ 814.18</u>

Deposited
4/2/10

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

09/10	Prepare email re: PUC assessment report	0.25
Total		<u>0.25</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

09/21	Review various emails re: rate case, objective for increase – repay debt – SRF & GFW/Owner	0.50
Total		<u>0.50</u>

Grand Total 0.75

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
10/06/10

	0.50
	21.05
	<u>52.50</u>
	6.99
	<u>59.49</u>
	÷ 2
Tioga	<u>29.74</u>
GVWD	<u>29.75</u>

November 4, 2010

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of October 2010

Current Month (24.50 hours @ \$105.00 / hour)	\$2,572.50
Reimbursable Expenses:	
Copies	83.26
UPS	0.00
Postage	<u>32.58</u>

Total Billing

\$2,688.34

*Deposit
3/2/11*

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total

0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

10/05	Review replies to various emails; Review / Revise Tioga rate case exhibits; Review / Revise GVWD rate case exhibits	4.00
10/06	Review rate case exhibits; Prepare email re: same; Prepare Tioga testimony; Prepare GVWD testimony	9.00
10/07	Review / Revise Tioga testimony; Review / Revise GVWD testimony; Review Tioga calc of rates; Review GVWD calc of rates; Prepare email re: same	3.00
10/11	Review email re: filing	0.25
10/12	Prepare other rate case requirements including cover, index, cover letter, intro, tariff pages, letter to cust, 1604.01 requirements, and attestation; Prepare email re: same	3.75
10/13	Prepare calc of rates; Talk w/Tric re: # of units; Review / Finalize Calc of rates; Prepare email re: same; Prepare report of Proposed rates; Make final revisions	2.75
10/13	Talk w/Norm re: project costs, rate base, expenses, LTD to owner, temp rates, monthly billing, etc.; Conduct "final" review	<u>1.75</u>
Total		<u>24.50</u>

Grand Total

24.50

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr

11/04/10

	24.50
	<u>2.105</u>
	\$2,572.50
	<u>115.84</u>
Tioga	\$1,244.17
GVWD	<u>\$1,344.17</u>

December 11, 2010

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of November 2010

Previous Billing		\$2,688.34
Current Month (4.25 hours @ \$105.00 / hour)		\$ 446.25
Reimbursable Expenses:	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$3,134.59</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

11/24	Review B/S, P&L, etc.	0.25
11/29	Review F/S; Review GL; Prepare review; Prepare email re: same	2.50
11/30	Talk w/Mary re: supporting documentation	0.25
Total		<u>3.00</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

11/05	F/U on Order of Notice	0.25
11/15	Review Order of Notice; Prepare email re: same	0.25
11/24	F/U on notice to customers / town clerks	0.25
11/29	Review PUC order; Talk w/Tricia re: notice to cust / clerks	0.50
Total		<u>1.25</u>

Grand Total 4.25

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
12/11/10

	1.25
	~ 109
	<u>\$ 131.25</u>
Tioga	65.63
GVWD	65.62
Total	<u>\$ 131.25</u>

January 4, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of December 2010

Previous Billing		\$3,134.59
Current Month (6.75 hours @ \$105.00 / hour)		\$ 708.75
Reimbursable Expenses:	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$3,843.34</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

12/02	Talk w/Mary re: cert pay	0.25
12/23	Review notice of value and tax bill; Review DP-255	<u>0.25</u>
Total		<u>0.50</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

12/10	Review Order of Notice; Prepare affidavit; Draft prel sum; Review PUC order in DW 09-117 re: Approval of SRF loan; Complete prel sum; Review prel sum; Prepare email re: various matters; Call Norm / Talk w/Mary	1.75
12/13	Talk w/Norm re: various matters	0.25
12/14	Prepare for and participate in prehearing conference and technical session	3.50
12/15	Review cover letter / customers petition to intervene	0.25
12/21	Review email / Review proc sch; Forward to Company; Prepare email re: service list	<u>0.50</u>
Total		<u>6.25</u>
Grand Total		<u>6.75</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
01/04/11

	6.25
	2105
	<u>656.25</u>
Tioga	\$ 328.12
GVWD	\$ 328.13
Total	<u>656.25</u>

February 5, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of January 2011

Previous Billing		\$3,843.34
Current Month (7.75 hours @ \$105.00 / hour)		\$ 813.75
Reimbursable Expenses:		
	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$4,657.09</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

01/11	Review notice of value and tax bill; Talk w/Mary re: est tax pay Prepare DP-255; Review 2011 est tax pay; Review GL; Prepare various JEs; Review add'l GW loan; Review DES / SRF loan; Review sup doc; Review addition to structures	2.75
01/12	Review GL; Prepare various JEs; Review GW loan; Review SRF loan for Tioga; Review SRF loan for GVWD; Review total Tioga Project costs; Review total GVWD Project costs Prepare email re: review	4.00
01/14	Prepare email re: SRF loan docs	0.25
Total		<u>7.00</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

01/10	Review procedural schedule	0.25
01/26	Review / Reply to email re: DRs; Review DRs; Prepare email re: same	0.50
Total		<u>0.75</u>
Grand Total		<u>7.75</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
02/05/11

	0.75
	<u>2105</u>
	<u>\$ 78.75</u>
Tioga	37.37
GVWD	37.38
Total	<u>\$ 78.75</u>

March 4, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of February 2011

Previous Billing		\$4,657.09
Current Month (15.00 hours @ \$105.00 / hour)		\$1,575.00
Reimbursable Expenses:		
	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$6,232.09</u>

2,188.34 Deposited
\$3,543.75 / 2/2/11

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total 0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

02/01	Review / Forward email re: audit; F/U on DRs	0.50
02/04	Review / Forward email re: initial audit info req	0.25
02/09	Review email / audit req #1	0.25
02/10	Review / Forward email re: audit req #1	0.25
02/18	Review / Reply to email re: DRs; Review / Forward email re: audit request #2; Prepare resp to same; Review resp	1.00
02/21	Review assigned DRs; Prepare resp to same	2.75
02/22	Review / Revise resp; Prepare email re: same; Prepare resp to 1-42; Prepare email re: same; Review / Reply to email re: depr; Talk w/Norm re: DRs; Talk w/Mary re: DRs	2.50
02/23	Review / Reply to email re: DRs; Prepare email re: Philips; Revise resp to 1-9; Prepare resp 1-3 & 1-6b; Review 2006 - 2008 retirements; Prepare email re: 2006, 2007 & 2008 retirements; Prepare email re: email addresses; Talk w/Norm re: DRs; Review resp to 1-15 & 37 -42; Review / Forward email re: audit	4.75
02/24	Review resp to DRs	1.00
02/25	Review resp to DRs; Review 2006 - 2008 files for Prom Notes; Prepare resp to 6b; Prepare email re: comments; Review audit req; / Prepare email	1.50
02/28	Review statues of DRs / audit; Check in w/Norm	0.25
Total		<u>15.00</u>

Grand Total 15.00

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
03/04/11

	15.00
	185
	<u>1,575.00</u>
Tioga	787.50
GVWD	787.50
Total	<u>1,575.00</u>

April 9, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of March 2011

Previous Billing		\$6,232.09
Previous Payments		<u>2,688.34</u>
Subtotal		\$3,543.75
Current Month (9.25 hours @ \$105.00 / hour)		\$ 971.25
Reimbursable Expenses:	Copies	0.00
	UPS	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$4,515.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

03/30	Talk w/Norm re: Ann Rep; Prepare req for ext ; Prepare email re: same	0.25
Total		<u>0.25</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

03/01	Review various emails; Review AR#3-5	0.50
03/02	Talk w/Mary re: audit; Prepare resp to initial audit request 10, 11 & 13; Prepare accr int / int exp; Prepsre res to 3	1.75
03/04	Talk w/Karen re: unbilled rev; Review Karen's email re: unb rev	0.50
03/09	Review / Reply to email re: YEAJEs	0.25
03/11	Review AR8; Prepare email; Review AR9; Prepare email; Review AR12; Prepare resp; Prepare email; Review sup doc for off exp	1.25
03/25	Review email re: draft audit report; Review audit issues	0.50
03/27	Review audit issues; Review 2007 file; Review 2007 adds; Prepare .2007 adds sch; Prepare resp to audit issues; Prepare email re: same	2.75
03/28	Review resp to audit issues w/Norm; Update resp to audit issue 2; Prepare email re: same	0.75
03/29	Talk w/Norm re: audit issue 1; Review / Forward email re: outstanding DRs; Review outstanding DRs	0.50
03/30	Review email re: DRs; Talk w/Norm re: DRs; Prepare reply re: DRs;	0.25
Total		<u>9.00</u>
Grand Total		<u>9.25</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

SPSt. Cyr
04/09/11

	9.00
	x 105
	<u>\$ 945.00</u>
Tioga	472.50
GVWD	472.50
Total	<u>\$ 945.00</u>

May 9, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of April 2011

Previous Billing		\$4,515.00	
Previous Payments		<u>0.00</u>	
Subtotal		\$4,515.00	
Current Month (4.25 hours @ \$105.00 / hour)		\$ 472.50	446.25
Reimbursable Expenses:	Copies	0.00	
	UPS	0.00	
	Postage	<u>0.00</u>	
Total Billing		<u>\$4,987.50</u>	<u>446.25</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

04/26	Prepare request for extension of time to file Form PA-20	0.50 ✓
04/27	F/U on request for extension of time to file Form PA-20	0.25 ✓
Total		<u>0.75 ✓</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay ½ of the amount due.

Rate Case

04/06	Talk w/Norm re: PUC letter; Review PUC letter; Review Final Audit Report; Talk w/PUC re: WOs / CPRs and procedural schedule	1.25 ✓
04/07	Review / Comment on CPRs	1.00 ✓
04/13	Review / Forward email re: proc sch	0.25 ✓
04/14	Talk w/Norm re: PUC tour, inventory of plant & proc sch; Prepare response to email re: proc sch	0.50 ✓
04/25	Review Staff letter re: proc sch; Review PUC letter re: proc sch	0.50 ✓
Total		<u>3.50</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 4.25 ✓

SPSt. Cyr
05/09/11

	3.50
	<u>2105</u>
	<u>\$ 367.50</u>
Tioga	183.75
GVWD	183.75
Total	<u>\$ 367.50</u>

July 8, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of June 2011

Previous Billing		\$5,066.25
Adjustment		26.25
Previous Payments		<u>1,968.75</u>
Subtotal		\$3,071.25
Current Month (29.625 hours @ \$105.00 / hour)		\$3,110.63
Reimbursable Expenses:	Copies	16.24
	Postage	<u>9.83</u>
Total Billing		<u>\$6,207.95</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

<u>Year End</u>		
06/01	Review email re: PA-20	0.125
06/15	Talk w/Mary re: YE / JEs	0.25
06/24	Review status of 10/31/10 F/S; Review 10/31/10 JEs; Review State Util Prop Tax; Prepare State Util Prop Tax sch	0.75
06/25	Review State Util Prop Tax sch; Review Tioga adds; Prepare Tioga adds sch; Allocate add'l costs; Review ret; Review GVWD adds; Prepare GVWD adds sch; Allocate add'l costs; Review ret; Calc Tioga depr; Prepare Tioga plant sum; Prepare depr sum	4.00
06/26	Calc GVWD depr; Prepare GVWD plant sum	1.50
06/27	Prepare GVWD depr sum	0.50
06/28	Recalc / Review 10/31/10 depr exp; Review GVWD depr exp; Update / Review 10/31/10 AJEs; Prepare email; Talk w/ Mary; Review adj F/S; Prepar eadd'l JEs; Prepare email re: same; Review adj F/S; Prepare email re: reformat I/S	4.00
06/30	Prepare PA-20; Prepare cover; Prepare email re: same; Prepare 2010 PUC Annual Report; Review / Reply to email re: PA-20; Review 2010 PUC Annual Report; Prepare cover ... Annual Report; Prepare cover ... PA-20; Reply to email re: Annual Report	5.875
Total		<u>17.00</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay ½ of the amount due.

Rate Case

06/06	Review GVWD CPRs; Review book depr sch; Prepare email re: CPRs	0.75
06/07	Review GVWD CPRs; Provide notes / comments; Assign / Allocate Costs	1.00
06/08	Provide notes / comments; Assign / Allocate costs; Prepare email; Review pumps / Assign costs	1.00
06/09	Review email re: Tioga CPRs; Review Tioga CPRs; Review book depr sch; Assign / Allocate costs	1.00
06/10	Assign / Allocate costs; Review CPRs; Prepare email re: same; Review GVWD CPRs; Talk w/Norm re: CPRs; Modify CPRs; Prepare email re: same; Talk w/PUC re: CPRs; Prepare email re: CPRs	3.625
06/13	Review / Forward email re: proc sch	0.25
06/14	Review email re: proc sch	0.25
06/15	Prepare email re: CPRs; Review PUC letter re: proc sch	0.50
06/20	Review email re: CPRs	0.25
06/21	Review email re: CPRs; Review CPRs; Talk w/Audit; Add ret amt & balance columns to Tioga CPRs; Review emails re: CPRs Review CPRs; Review resp to audit issue #1; Add ret amt & balance columns to GVWD CPRs; Fix dates; Incorp detail Prepare email re: same; Review PUC letter re: proc sch	2.50
06/24	Review / Reply to email re: CIAC	0.50
06/27	Pull 10/31/07 invoice / calc of cap int; Pull 10/31/09 CIAC sch; Prepare fax cover; Review audit's subsequent review; Review email re: loan docs	1.00
Total		<u>12.625</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 29.625

SPSt. Cyr	12.625
07/08/11	x 105
	<u>\$ 1,325.62</u>
Tioga	662.81
GVWD	662.81
Total	<u>\$ 1,325.62</u>

August 11, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of July 2011

Previous Billing		\$6,207.95
Previous Payments		<u>0.00</u>
Subtotal		\$6,207.95
Current Month (15.75 hours @ \$105.00 / hour)		\$1,653.75
Reimbursable Expenses:	Copies	0.00
	Postage	<u>2.85</u>
Total Billing		<u>\$7,864.55</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

07/01 Prepare JEs 26 & 27; Prepare email re: same; Conduct final review 1.00
Total 1.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

07/05 Review / Forward prop proc sch 0.25
07/08 Review / Forward prop proc sch 0.25
07/12 Review / Forward proc sch 0.25
07/14 Review email re: Staff DRs 0.25
07/15 Review Staff DRs; Prepare email re: same 0.50
07/18 Review Staff DRs; Prepare email re: same; Review emails re: DRs;
Review Staff 2-6; Call Staff; Set up HOs' DRs; Draft
resp to 1 - 8; Prepare email re: 9 & 10 4.50
07/19 Review email re: HOs DRs; Review email re: HOs DRs 9 & 10;
Review email re: Co resp; Talk w/Norm re: DRs; Talk w/
Jayson re: DRs; Prepare resp to 2-6 3.00
07/20 Review Co. resp; Incorporate Co. resp with SPS resp; Review resp;
Prepare email re: same; Review / Reply to email re: DRs 2.00
07/21 Review emails; Prepare resp to 2-6; Prepare email to OCA 2.50
07/22 Conduct final review; Prepare email re: Staff DRs; Prepare email
re: HOs DRs; Prepare email re: DRs 1.25
Total 14.75

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 15.75

SPSt. Cyr
08/11/11

14.75
x 105

\$ 1,548.75
Tioga \$ 774.37
GVWD 774.38

Total \$ 1,548.75

September 2, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of August 2011

Previous Billing		\$7,864.55
Previous Payments		<u>0.00</u>
Subtotal		\$7,864.55
Current Month (16.75 hours @ \$105.00 / hour)		\$1,758.75
Reimbursable Expenses:	Copies	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$9,623.30</u>
Payment due upon receipt.		<u>(1,275.12)</u>
		<u>\$8,348.18</u>

*Deposited
9/22/11*

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total 0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

08/11	Prepare email re: tech ses / set conf	0.25
08/12	Review / Reply to email re: sch	0.25
08/15	Review sch; Review various DRs & resp; Review sup doc; Call Norm	2.00
08/16	Review const costs / loan costs; Prepare email re: same	1.00
08/17	Review email re: add'l quest; Talk w/Norm re: same; Talk w/Jayson re: Co.'s position; Talk w/Norm; Review email re: sch; Prepare for tach ses / set conf	2.75
08/18	Prepare for and participate in tech ses / set conf; Review 2007 cap int calc; Review 2007 trans	5.00
08/19	Review 2007 file; Review cap int calc; Revise cap inte calc; Prepare cap int calc alt; Prepare email re: same; Review email re: rev sch	1.50
08/23	Review email re: rev req sch; Review sch; Review cap int; Prepare Email re: sch	1.00
08/24	Review / Reply to email re: sch; Talk w/Norm re: cap int	0.50
08/25	Review / Reply to email re: const costs	0.25
08/26	Review SRF req; Prepare review of SRF req; Prepare email re: same	1.50
08/29	Review updated Tioga CPRs; Review Updated GVWD CPRs; Call Norm	0.50
08/31	Talk w/Jayson re: Co.'s resp to revised rev req sch	0.25
Total		<u>16.75</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 16.75

SPSt. Cyr
09/02/11

	16.75
	x 105
	<hr/>
	1,758.75
Tioga	879.37
GVWD	879.38
Total	<hr/>
	1,758.75

October 6, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of September 2011

Previous Billing		\$9,623.30
Previous Payments		<u>1,273.12</u>
Subtotal		\$8,350.18
Current Month (15.00 hours @ \$105.00 / hour)		\$1,575.00
Reimbursable Expenses:	Copies	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$9,925.18</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total 0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

09/01	Review project costs; Talk w/Norm	0.50
09/02	Review / Forward email; Review /Reply to email	0.50
09/06	Review invoices; Prepare sch re: allocation of other costs to project costs	1.00
09/07	Prepare email re: project costs	0.25
09/08	Review email / letter re: mod of proc sch; Review total proj costs; Prepare email re: same; Prepare fax re: invoices; Prepare Email re: same; Review email re: proj costs vs. SRF costs	1.00
09/09	Review email re: atty fees; Review 10/31/09 & 10/31/10 misc def dr; Call Norm re: emails; Prepare reply to email re: atty fees	1.00
09/12	Talk w/Norm re: proj costs vs. SRF costs; Review / Forward email re: GW fin	0.75
09/13	Review / Reply to email re: SRF loan; Review email re: const costs; Review email re: admin fee, etc.; Review SRF loan sch; Reply to email re: same; Review email re: SRF loan sch	1.25
09/14	Review email re: rev sch	0.25
09/15	Review revised rev req sch; Prepare email re: same; Prepare email re: const int / admin fee; Review email re: Set Agree; Review Set Agree	3.50
09/15	Review comments; Talk w/Norm re: rev req sch, Set Agree; int/ admin fee, etc.; Review revised SRF loan sch; Review calc of int / admin fee; Talk w/Jayson	2.00
09/20	Review sch; Review Set Agree; Talk w/Jayson; Prepare email re: same; Review AR#2	0.75
09/21	Review Set Agree; Review sch; Prepare email re: same; Review AR#3	1.00
09/22	F/U w/Norm re: Set Agree; Prepare email re: same; Review email re: sign page	0.50
09/23	Review email re: ARs	0.25
09/29	Review email re: AR#5; Review Co. resp	0.25
09/30	Check in w/Norm; F/U on Co. resp to ARs	0.25
Total		<u>15.00</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 15.00

SPSt. Cyr 15.00
10/06/11 x 105

Tioga	787.50
GVWD	787.50
Total	<u>1,575.00</u>

Year End

Total 0.00

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

10/03	Check in w/Norm re: ARs, audit, hearing, etc.; Talk w/Norm re: ARs; Review Co. resp; Prepare email re: same	0.75
10/04	Prepare email re: hearing; Review / Reply to email re: same; Review email re: hearing	0.75
10/05	Review Settlement Agreement & related schedules; Review draft audit report; Talk w/Jim re: audit issues; Talk w/Norm re: same; Review various emails; Review / Reply to email re: hearing	3.50
10/06	Prepare for and participate in hearing; Mt w/Stu, Jim & Jayson re: Audit issues	4.50
10/07	Review sup for audit issues; Prepare / Review Co. resp; Prepare email re: same	1.00
10/11	Review email re: audit; Review email re: recalc of int rate; Talk w/Jim re: audit; Prepare email re: recalc of int rate; Review email re: Final audit report	1.25
10/26	Prepare email re: RC exp	0.25
Total		<u>12.00</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 12.00

SPSt. Cyr
11/01/11

	12.00
	<u>12.00</u>
	\$1260.00
Tioga	630.00
GVWD	630.00
Total	<u>\$1,260.00</u>

INVOICE

Steven E. Patnaude, LCR

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

Bill to: Norman H. Harris, III
Tioga River Water Company
1440 Lake Shore Road
Gilford, NH 03249

Ship to: Norman Harris, III
Tioga River Water Company
1440 Lake Shore Road
Gilford, NH 03249

INVOICE NO.: 2011-061
DATE: 11-09-11
TERMS: Net 30 days
DUE DATE: 12-10-11

SHIP DATE: with invoice

SHIP VIA: Priority Mail

DOCKET NO.: DW 10-217 TIOGA RIVER WATER COMPANY:
Re: Notice of Intent to File Rate Schedules.

SERVICES PROVIDED:

Original and one copy of a 73-page transcript regarding the hearing held on **October 6, 2011**, including attendance fee and condensed versions >

(Original filed with the NHPUC on 11-02-11)

SUBTOTAL =	\$ 477.00
SHIPPING =	\$ 4.95
TOTAL DUE =	\$ 481.95

AMOUNT

\$ 477.00

\$ 477.00

\$ 4.95

\$ 481.95

Please remove bottom portion and return with payment

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

Invoice No. 2011-061 Company billed: Tioga River Water Co. Amount: **\$481.95**

December 2, 2011

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of November 2011

Previous Billing		\$11,185.18
Previous Payments		<u>0.00</u>
Subtotal		\$11,185.18
Current Month (5.75 hours @ \$105.00 / hour)		\$ 603.75
Reimbursable Expenses:	Copies	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$ 11,788.93</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

Total 0.00
Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

11/03	Review / Reply to email re; PUC order / SRF loan; Review Misc. Def Dr; Prepare email re: same	0.50
11/14	Review / Reply to email re: inv.; Review / Reply to email re: SRF payment sch; Review / Reply to email re: minutes; Review recalc of rev req & rates w/lower int rates; Prepare email re: same	2.00
11/22	Talk w/PUC re: PUC order; Talk w/Norm re: loan doc; Review / Reply to email re: loan doc	0.50
11/23	Review email re: Allonge, etc; Review Allonge, etc.	0.50
11/28	Review GL listing re: RC exp; Gather / Review sup doc; Analyze Audit / CPRs charges	1.50
11/29	Review / Reply to email re: SRF Note	0.25
11/30	Review email re: Allonge, etc. Review Allonge, etc.	0.50
Total		<u>5.75</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate-case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 5.75

SPSt. Cyr
12/02/11

	5.75
	x 105

	603.75
	÷ 2

Tioga	301.87
GVWD	301.88

January 6, 2012

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of December 2011

Previous Billing		\$11,788.93
Previous Payments		<u>0.00</u>
Subtotal		\$11,788.93
Current Month (6.25 hours @ \$105.00 / hour)		\$ 656.25
Reimbursable Expenses:	Copies	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$ 12,445.18</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

12/02	Talk w/Mary re: YE	0.25
12/16	Review notice of value & tax; Review 10/31/11 B/S; Review 10/31/11 I/S; Review 10/31/11 GL; Review supporting docs; Prepare review; Prepare email re: same	2.00
12/23	Review add'l info	0.25
Total		<u>2.50</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

12/02	Talk w/Norm re: loan docs	0.25
12/07	Prepare email re: SRF loan agr	0.25
12/09	Review email re: status	0.25
12/12	Talk w/Norm re: SRF loan docs; Prepare email re: same	0.25
12/16	Review RC exp; Prepare email re: SRF loan docs, PUC order	0.75
12/19	Review Staff's rec; Review revised sch; Review Norm's email re: loan costs; Review loan amort sch; Prepare reply re: same	1.00
12/20	Discuss loan costs w/Mark; Review email re: Staff rec	0.50
12/21	Prepare email re: SRF loan costs	0.25
12/27	F/U on PUC order	0.25
Total		<u>3.75</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total 6.25

SPSt. Cyr
01/06/1

	3.75
	2.107
	<u>1.643</u>
	+ 2
Tioga	<u>0.8215</u>
GVWD	<u>0.8215</u>

February 4, 2012

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of January 2012

Previous Billing		\$12,445.18
Previous Payments		<u>0.00</u>
Subtotal		\$12,455.18
Current Month (21.25 hours @ \$105.00 / hour)		\$ 2,231.25
Reimbursable Expenses:	Copies	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$ 14,686.43</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

01/13	Review add'l info; Review B/S; Review GL; Prepare YEAJEs; Review / Update plant balances; Review / Update depr exp; Review / Update AD; Review plant sum; Review AD/depr sum	5.50
01/17	Talk w/Mary re: Form DP-255	0.25
01/18	Prepare Form DP-255; Review Town prop tax; Review State prop tax; Review Tioga CPRs / Depr / AD	2.00
01/20	Review GVWD CPRs; Review / Update plant balances; Review / Update depr exp; Review / Update AD; Review plant sum; Review AD/depr sum	2.00
01/21	Review updated CPRs; Revise depr/AD; Revise plant sum; Revise depr sum; Prepare / Review CIAC sch; Prepare YEAJEs; Determine NI impact; Prepare email re: unbilled rev / outside services	4.00
01/24	Review / Reply to email re: add'l data; Make add'l YEAJEs; Review YEAJEs; Prepare email re: same	1.00
01/25	Review adj B/S; Review adj P&L; Prepare email re: certain trans	1.50
01/26	Review resp to email; Review rate filing for adj; Make add'l YEAJEs; Prepare email re: same	2.25
01/27	Review email re: B/S & P&L	0.25
01/30	Review adj F/S	0.75
Total		<u>19.50</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

01/20	Talk w/PUC re: order; Reply to email re: same	0.25
01/27	Review / Reply to email re: billings / SRF payments	0.25
01/30	Review / Forward reply; Prepare email re: PUC order; Review PUC order; Prepare email re: same; Review / Reply to email re: rates / RC exp	1.25
Total		<u>1.75</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total	21.25
SPSt. Cyr	
02/04/12	1.75
	<u>21.05</u>
	167.75
	<u>2</u>
	91.67
	<u>91.88</u>

Tioga
GVWD

February 10, 2012

Norman H. Harris, III
Tioga River Water Company
1440 Lakes Shore Road
Gilford, N. H. 03246

Re: Year End and Rate Filing

Fee for services rendered during the months of February 2012

Previous Billing		\$14,686.43
Previous Payments		<u>0.00</u>
Subtotal		\$14,686.43
Current Month (8.25 hours @ \$105.00 / hour)		\$ 918.75
Reimbursable Expenses:	Copies	0.00
	Postage	<u>0.00</u>
Total Billing		<u>\$ 15,605.18</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr

Year End

02/04	Review email re: F/S	0.25
02/08	Review adjusted F/S	<u>0.25</u>
Total		<u>0.50</u>

Note: Please charge the amount associated with year end to Outside Services and have Tioga and GVWD each pay 1/2 of the amount due.

Rate Case

02/03	Review PUC order re: RC exp; Review GL listing re: same; Prepare email re: same	0.50
02/08	Review PUC order; Revise tariff pages; Prepare email re: same; Talk w/Norm re: tariff, promissory notes, RC exp; Talk w/ Mary re: RC exp	1.25
02/10	Review / Reply to email re: RC exp; Review GL listing; Pull / Copy invoices; Prepare RC Summary Sch; Prepare email re: same	2.50
02/13 (est)	Finalize RC exp sch; Prepare cover letter	1.00
02/17 (est)	Review / Respond to DRs	1.00
02/24 (est)	Review / Respond to Joint Recommendation	1.00
03/02 (est)	Review PUC order; Prepare tariff supplement	1.00
Total		<u>8.25</u>

Note: Please set up two new PUC Accounts 186 for both Tioga and GVWD and charge half of the rate case expenditures to the Tioga 186 account and half to the GVWD 186 account.

Grand Total	8.75
SPSt. Cyr	
02/10/12	

	8.25
	<u>2.105</u>
	866.25
	<u>+ 2</u>
Tioga	<u>433.13</u>
GVWD	<u>433.13</u>

DW 10-217
TIOGA RIVER WATER COMPANY
ANALYSIS OF RECOMMENDED DISALLOWED ACCOUNTANT FEES

<u>Invoice Date</u>	<u>Recommended Disallowed Entries</u>	<u>Hours</u>	<u>Hourly Charge</u>	<u>Recommended Disallowance</u>
March 4, 2011	2/4, 2/9, 2/10 : All	0.75		
	2/1 : Partial	0.25		
	2/18 : Partial	0.50		
	2/23 : Partial	0.50		
	2/25 : Partial	0.75		
	2/28 : Partial	0.13		
		2.88	\$105.00	\$ 301.88
April 9, 2011	3/1, 3/2, 3/4, 3/9, 3/11, 3/25,			
	3/27, 3/28 : All	8.25		
	3/29 : Partial	0.25		
		8.50	\$105.00	\$ 892.50
July 8, 2011	6/6, 6/7, 6/8, 6/9, 6/10, 6/21,			
	6/24, 6/27 : All	11.38		
	6/15 : Partial	0.25		
		11.63	\$105.00	\$ 1,220.63
September 2, 2011	8/29 : All	0.50	\$105.00	\$ 52.50
February 10, 2012	2/17 (est) : All	1.00	\$105.00	\$ 105.00
Total Recommended Disallowance				\$ 2,572.50