

McLane

McLane, Graf,
Raulerson &
Middleton

Professional Association

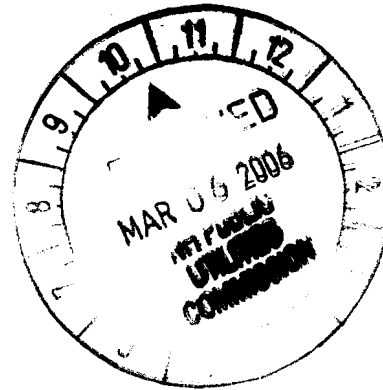
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OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH

March 3, 2006

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
Walker Building
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Re: DW 05-072; Pennichuck East Utility, Inc.

Dear Ms. Howland:

In accordance with Commission Order 24,591, enclosed for filing with the Commission are an original and eight copies of Pennichuck East Utility, Inc.'s revised Exhibit 14, the final accounting of its temporary rate recoupment. I will forward an electronic copy of Exhibit 14 to Ann Guinard.

If you have any questions, please do not hesitate to call. Thank you for your assistance with this matter.

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosures

cc: Service List
Bonaly J. Hartley

February 23, 2006

PEU Recoupment Calculations

DW 05-072

Actual Charges	2005	2005	2005	2005	2005	2005	2005	2006	2006	Total	# of customers as of December 20, 2005	Recoupment per customer by class	Recoupment amount per month
Customer Type	July Charges	August Charges	September Charges	October Charges	November Charges	December Charges	January Charges	February Charges					
Residential	284,574.62	289,208.16	289,800.53	298,919.81	195,061.23	181,598.75	218,808.26	194,279.93	1,952,251.29	4583	62.28	5.19	
Commercial/Municipal	43,565.84	42,171.59	41,162.52	53,309.53	43,194.24	31,828.80	47,420.94	39,696.74	342,350.20	240	204.88	17.07	
Private Fire Protection	6,162.96	6,354.06	6,392.76	6,925.94	6,925.94	6,925.94	5,975.56	7,641.96	53,305.12	102	74.86	6.24	
Private Hydrants	2,173.64	2,173.64	2,180.63	2,369.36	2,369.36	2,369.36	2,369.36	2,369.36	18,374.71	12	217.15	18.10	
Municipal FP and Hydrants	14,229.30	14,336.80	14,363.68	19,223.19	16,554.55	15,684.57	15,535.92	15,952.52	125,880.53	12	1,495.99	124.67	
	350,706.36	354,244.25	353,900.12	380,747.83	264,105.32	238,407.42	290,110.04	259,940.51	2,492,161.85				
Recoupment Charges													
Customer Type	July Charges	August Charges	September Charges	October Charges	November Charges	December Charges	January Charges	February Charges	Total				
Residential	30,943.04	44,133.17	44,223.56	45,615.16	29,766.34	27,711.97	33,390.14	29,647.12	285,430.50	4583	62.28	5.19	
Commercial/Municipal	3,575.75	6,435.38	6,281.40	8,135.03	6,591.44	4,857.07	7,236.44	6,057.72	49,170.24	240	204.88	17.07	
Private Fire Protection	441.38	969.63	975.54	1,056.90	1,056.90	1,056.90	911.87	1,166.16	7,635.27	102	74.86	6.24	
Private Hydrants	133.47	331.70	332.76	361.56	361.56	361.56	361.56	361.56	2,605.75	12	217.15	18.10	
Municipal FP and Hydrants	913.96	2,187.80	2,191.90	2,933.46	2,526.22	2,393.47	2,370.78	2,434.35	17,951.94	12	1,495.99	124.67	
	36,007.60	54,057.67	54,005.16	58,102.12	40,302.47	36,380.97	44,270.79	39,666.92	362,793.70	4,949			
	15.26% - prorated	15.26%	15.26%	15.26%	15.26%	15.26%	15.26%	15.26%					