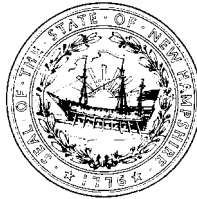


THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Graham J. Morrison
Clifton C. Below

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



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

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

February 16, 2006

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



Re: DW 05-072 – Pennichuck East Utility, Inc.
Staff Recommendation regarding Rate Case Expenses

Dear Ms. Howland:

In accordance with the terms of a Settlement Agreement in this docket which was presented before the Commissioners at a hearing on January 12, 2006, Pennichuck East Utility, Inc. (PEU) has submitted a proposal for recovery of its rate case expenses including costs relative to a depreciation study that was conducted in conjunction with this case. The Commission Staff (Staff) has conducted a thorough review of the documents in support of these expenditures and is submitting its recommendations herein.

On December 21, 2005, PEU submitted to Staff a preliminary accounting of the costs that it had incurred up to that point in time as well as an estimate of the remaining costs that it anticipated to incur relative to this rate proceeding including its depreciation study. PEU's estimate of costs for rate case expenses was \$29,793.38 and its estimate of costs for the depreciation study was \$39,613.25 for a total of \$69,406.63. On February 15, 2006, PEU submitted to Staff its remaining outstanding invoices related to this case. These invoices served to replace the estimates that PEU had included in its original proposal and resulted in a \$97.85 increase in its proposed rate case expenses to \$29,891.23 and a \$425.00 increase in its proposed depreciation study expenses to \$40,038.25. The new combined total of expenses which PEU is proposing to recover is \$69,929.48. PEU is proposing to recover these expenses through a surcharge to its present 4,949 customers over a 12 month period. Under PEU's proposal, the monthly surcharge would be \$1.18 per customer.

After reviewing the underlying invoices relative to PEU's proposal, Staff is recommending that the total amount of costs subject to rate case expense recovery be

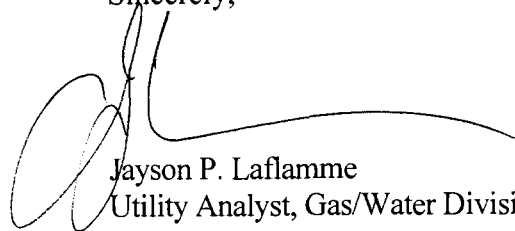
February 16, 2005

reduced by \$1,481.50. This amount consists of two sets of charges from the McLane Law Firm (\$525.50 from an invoice dated 11/10/05 and \$956.00 from an invoice dated 12/06/05) which pertain to an NHPUC audit. The Commission has customarily excluded all NHPUC audit related costs from rate case recovery.

Staff is recommending that PEU be allowed to recover a total of \$68,447.98 in rate case and depreciation study expenses. Staff concurs with PEU's proposal to recover these costs from its present customers over a 12 month period. Staff calculates that the monthly surcharge per customer under its proposal will be \$1.15. Staff believes that such a surcharge will not be unduly onerous to PEU's customers and recommends that the Commission approve this proposal.

Staff is available to the Commission regarding any questions that it may have pertaining to this matter. Staff has also attached copies of PEU's submissions to Staff relative to its rate case and depreciation study expenses.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jayson P. Laflamme', with a long horizontal flourish extending to the right.

Jayson P. Laflamme
Utility Analyst, Gas/Water Division

Attachments: PEU Expense Submittals

cc: Service List



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

SARAH B. KNOWLTON
Direct Dial: (603) 334-6928
Internet: sarah.knowlton@mclane.com

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH

December 21, 2005

By Hand Delivery

Marcia Thunberg, Esquire
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

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

Dear Marcia:

In follow up to our December 15 settlement conference, I enclose the invoices associated with rate case expense in this docket. The Company estimates the total rate case expense at \$29,793.38.

I also enclose invoices through October for the depreciation study conducted by AUS Consultants. The Company estimates the total charges for the depreciation study at \$39,613.25. We would be glad to discuss an appropriate recovery mechanism for the depreciation study expense.

If you have any questions, please do not hesitate to call.

Very truly yours,

Sarah B. Knowlton

Enclosures

cc: F. Anne Ross, Esq. (w/o enclosures)
William D. Patterson
Bonaly J. Hartley

PENNICHUCK EAST UTILITY, INC
ACCOUNT 7186-375: RATE CASE 2005 EXPENSES
JANUARY - NOVEMBER 30, 2005

Date	Vendor	Description	Amount
04/06/05	McLane, Graf, Raulerson & Middleton	Services	504.00
04/13/05	Bonalyn Hartley	Mileage to Manchester @ McLane & Graf	16.20
05/01/05	Bonalyn Hartley	WB Mason - PEU	624.90
05/11/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	1,572.94
05/27/05	Alpha Courier Co., Inc	Delivery to McLane, Graf, Raulerson & Middleton	42.48
06/07/05	McLane, Graf, Raulerson & Middleton	Services	2,626.75
07/06/05	Union Leader Corporation	Legal Advertising	634.36
07/06/05	Union Leader Corporation	Legal Advertising	598.80
07/12/05	McLane, Graf, Raulerson & Middleton	Services	184.50
07/25/05	Steven E. Patnaude, CSR	Services	148.35
08/01/05	FedEx	Delivery Charge	66.04
08/25/05	Bonalyn Hartley	Mileage/tolls Concord Temporary Rate Hearing PEU	35.40
08/29/05	Steven E. Patnaude, CSR	Services	261.25
08/09/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	2,913.00
09/12/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	2,658.23
10/03/05	FedEx	Delivery Charges	55.80
10/12/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	3,834.60
11/08/05	Dawn DeBlois	Mileage to PUC Concord	38.63
11/08/05	Bonalyn Hartley	Mileage Concord NH NHPUC PEU related	83.60
11/07/05	FedEx	Delivery Charges	20.89
11/10/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	1,352.76
12/06/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	2,424.50
Total Charges to Date			<u>\$20,697.98</u>
	McLane, Graf, Raulerson & Middleton	Unbilled for December	5,000.00
	McLane, Graf, Raulerson & Middleton	Estimated Time for Settlement Agreement, Hearing etc	4,095.40
Estimated Total Charges			<u>\$29,793.38</u>
Account 7186-190 Depreciation Study			
January to November 30, 2005			
4/4/2005	AUS Consultants	Professional Services	\$ 1,260.00
5/2/2005	AUS Consultants	Professional Services	1,365.00
5/31/2005	AUS Consultants	Professional Services	2,205.00
7/5/2005	AUS Consultants	Professional Services	12,975.00
8/1/2005	AUS Consultants	Professional Services	5,668.85
9/6/2005	AUS Consultants	Professional Services	3,525.41
10/3/2005	AUS Consultants	Professional Services	3,821.24
10/31/2005	AUS Consultants	Professional Services	2,287.75
Total Charges to Date			<u>\$ 33,108.25</u>
	AUS Consultants	Unbilled for November	4305.00
	AUS Consultants	Estimated Time for December	2200.00
Estimated Total Charges			<u>\$ 39,613.25</u>
Total Rate Case Expenses			<u>\$69,406.63</u>
Total Number of Customers as of December 2005			4,949
Rate Case Expense per Customer			\$ 14.02
Rate Case Amount per month (12 months)			\$ 1.17

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

Invoice Date: 04/06/05

Invoice Number: 2005040151

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$504.00

AMOUNT REMITTED:

--

Matter Code: 73010

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services	\$504.00
Expenses	0.00

TOTAL \$504.00

OUTSTANDING BALANCE \$0.00

TOTAL BALANCE DUE \$504.00

app'd BGT
\$135/05
PEU - 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

PEU
4771
4-6-05
7186-375

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 04/06/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005040151

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
03/15/05	SBK	Strategize on filing of Notice of Intent and rate case	0.80	205.00	164.00
03/16/05	SBK	Review commission order on water conservation and confer with Ms. Hartley and Attorney Camerino on same	0.50	205.00	102.50
03/17/05	SBK	Confer with Public Utilities Commission Staff on return on equity issues for rate case	0.40	205.00	82.00
03/28/05	SBK	Confer with Ms. Hartley on filing notice of intent	0.10	205.00	20.50
03/30/05	SVC	Conference with Ms. Hartley and Mr. Patterson regarding issues in preparation for filing of rate case	0.50	270.00	135.00
Services Billed this Invoice			2.30		\$504.00

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 04/06/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005040151

Date	Description of Expenses	Amount
------	-------------------------	--------

Expenses Billed this Invoice

\$0.00

E2.doc

Expense Report Summary

Reimburse: B. Hartley

For Period: 4/12/05 4/13/05

Itemize and Attach Supporting Documentation

TRANSPORTATION & MISCELLANEOUS EXPENSES

Date	Nature of Expense	Amount
4/12/2005	Millage Concord @NHPUC meeting re: Financing 80 miles @ 40.5¢	32.40 \$38.00
	Tokens	\$3.00
4/13/2005	Millage Manchester @McLane & Graf re: PEU Rate Case 40 miles @ 40.5¢	16.20 \$19.00
	Tokens	\$3.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Subtotal: ~~\$63.00~~
\$ 54.60

Meals

Date:				
People in Attendance:				
Relationship to Pennichuck:				
Purpose of Meeting:				Amt: \$0.00
Date:	<u>PWW</u>	<u>PEU</u>		
People in Attendance:				
Relationship to Pennichuck:	<u>9350</u>	<u>9350</u>		
Purpose of Meeting:				Amt: \$0.00
Date:	<u>2665-250</u>	<u>7186-375</u>		
People in Attendance:				
Relationship to Pennichuck:	<u>\$ 32.40</u>	<u>\$ 16.20</u>		
Purpose of Meeting:				Amt: \$0.00

Total: ~~\$63.00~~
\$ 54.60

Employee Signature: B. Hartley
 Approved for Payment: [Signature]
 Date of Approval: 4/14/05
 Account Distribution: _____
 Company: _____

Expense Report Summary

Reimburse: Bonalyn Hartley - AMEX

For Period: April 2005

Itemize and Attach Supporting Documentation

TRANSPORTATION & MISCELLANEOUS EXPENSES

Date	Nature of Expense	Amount
4/23/2005	WB Mason - PEU	\$624.90
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00

Subtotal: \$624.90

Meals

Date: People in Attendance: Relationship to Pennichuck: Purpose of Meeting:	Amt: <u>\$0.00</u>
Date: People in Attendance: Relationship to Pennichuck: Purpose of Meeting:	Amt: <u>\$0.00</u>
Date: People in Attendance: Relationship to Pennichuck: Purpose of Meeting:	Amt: <u>\$0.00</u>

Employee Signature: _____
 Approved for Payment: Bgonalyn Hartley
 Date of Approval: 5/12/05
 Account Distribution: _____
 Company: _____

PEU
35

7186-375
~~4/23/05~~
5/1/05

Total: \$624.90

Inv. #: W34140
Cust #: M30789
Phone#: 603/913-2314

* INVOICE *

Date: 4/06
Page:

Bill To:

Ship To: 00003

PENNICHUCK WATER WORKS
Inv To Dottie
CAG(CC ACCT)
2/26/00,

(000)

PENNICHUCK WATER WORKS
ADMIN DEPT/ATTN SHAREN
25 MANCHESTER ST
MEERIMACK, NH 03054

||||| ||||| ||||| ||||| ||||| ||||| |||||

Slsmn#	Purchase Order #	Sales Code	Terms	
D5	NONE	CHARGE	NET 30 DAYS	
VENDOR MFG#	DESCRIPTION	QTY.ORD	QTY.SHIP UM	PRICE
UNV 20813	INDEX, BNDR, LTR, 1-3	10	10 ST	9.95 99
AVE TT21310C	INDEX, BNDR, 10TAB S	15	15 ST	3.79 56
UNV 20752	BNDR, VIEW, 11X8.5, 3	25	25 EA	14.41 360

PEU

PAID
BY CREDIT CARD

SUB TOTAL..... 516
TAX.....
AMOUNT PAID.....
=====

INVOICE AMOUNT.... 516

*** PLEASE PAY FROM INVOICE ***

Inv. #: W12871
Cust #: M30789
Phone#: 603/913-2314

* INVOICE *

Date: 3/24/05
Page: 1

Bill To:

Ship To: 00003

PENNICHUCK WATER WORKS
Inv To Dottie
CAG(CC ACCT)
2/26/00,

(000)

PENNICHUCK WATER WORKS
ADMIN DEPT/ATTN SHAREN
25 MANCHESTER ST
MEERIMACK, NH 03054



Slsmn#	Purchase Order #	Sales Code	Terms			
D5	NONE	CHARGE	NET 30 DAYS			
VENDOR MFG#	DESCRIPTION	QTY.ORD	QTY.SHIP	UM	PRICE	AMT
CRD 17944	BNDR,R,PRSG,3"LH,E	5	5	EA	15.36	76.80

PEU

PAID
BY CREDIT CARD

SUB TOTAL..... 76.80
TAX..... .00
AMOUNT PAID..... .00
=====

INVOICE AMOUNT.... 76.80

*** PLEASE PAY FROM INVOICE ***

W.B. MASON COMPANY, INC.
PO BOX 111 / 59 CENTRE ST.
BROCKTON, MA 02303
800-242-5892

Inv. #: SW1035
Cust #: M30789
Phone#: 603/913-2314

* INVOICE *

Date: 3/25/0
Page:

Bill To:

Ship To: 00003

PENNICHUCK WATER WORKS
Inv To Dottie
CAG(CC ACCT)
2/26/00,

(000)

PENNICHUCK WATER WORKS
ADMIN DEPT/ATTN SHAREN
25 MANCHESTER ST
MEERIMACK, NH 03054

||||| ||||| ||||| ||||| ||||| ||||| |||||

Slsmn#	Purchase Order #	Sales Code	Terms			
D5	SHAREN	CHARGE	NET 30 DAYS			
VENDOR MFG#	DESCRIPTION	QTY.ORD	QTY.SHIP	UM	PRICE	AMT
CRD 17944	BNDR, R, PRSG, 3"LH, E	2	2	EA	15.75	31.50

PEM

PAID
BY CREDIT CARD

SUB TOTAL..... 31.50
TAX..... .00
AMOUNT PAID..... .00
=====

INVOICE AMOUNT..... 31.50

*** PLEASE PAY FROM INVOICE ***

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

Invoice Date: 05/11/05

Invoice Number: 2005050653

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$1,572.94

AMOUNT REMITTED:

--

Matter Code: 73010

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services	\$1,563.50
Expenses	9.44
TOTAL	\$1,572.94
OUTSTANDING BALANCE	\$0.00

TOTAL BALANCE DUE	\$1,572.94
--------------------------	-------------------

B. J. Doolley
PEU - Deferred Rate Case E,

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

ACCOUNT NO: *PEU*
ACCOUNT NO: *4771*
DATE: *5-11-05*
ACCOUNT NO: *7186-375*

Matter Code: 73010

Invoice Date: 05/11/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005050653

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
04/01/05	SVC	Analyze issue regarding establishing ROE without submitting expert testimony	0.20	270.00	54.00
04/04/05	SVC	Conference with Attorney Knowlton regarding notice of intent; Conference with Mr. Patterson regarding cost of equity testimony	0.20	270.00	54.00
04/05/05	SBK	Strategize on notice of intent to file request for rate increase and filing of case	0.70	205.00	143.50
04/06/05	SBK	Draft Notice of Intent and strategize with Ms. Hartley on same	0.60	205.00	123.00
04/07/05	SBK	Revise Notice of Intent to File Rate Schedules and strategize with Ms. Hartley on same	0.60	205.00	123.00
04/08/05	SBK	Draft filing letter for Notice of Intent to File Rate Schedules and confer with Mr. Correll and Attorney Camerino regarding same; File at Commission	1.00	205.00	205.00
04/13/05	SBK	Office conference with Ms. Hartley to strategize on filing and presentation of case; Confer with Attorney Camerino on temporary rates; Travel to Manchester	3.00	205.00	615.00
04/15/05	SBK	Confer with Ms. Hartley on filing of case	0.20	205.00	41.00
04/18/05	SBK	Begin reviewing and edit Mr. Patterson's direct testimony	0.40	205.00	82.00
04/20/05	SBK	Draft memorandum to Ms. Hartley on rate case filing	0.10	205.00	20.50
04/26/05	SBK	Confer with Staff on filing of rate case; Follow-up with Ms. Hartley on same	0.40	205.00	82.00
04/27/05	SBK	Confer with Attorney Camerino on rate case filing	0.10	205.00	20.50
Services Billed this Invoice			<u>7.50</u>		<u>\$1,563.50</u>

s3.doc

BJS
6/01/05
PEU
Deferred Rate Case
Exp.

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 05/11/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005050653

Date	Description of Expenses	Amount
04/21/05	Check - Petty Cash - Attorney Knowlton - Travel from Concord to Nashua	\$7.64
	Photocopies	\$1.80
	Expenses Billed this Invoice	\$9.44

E2.doc

Both
BBH



Manchester Nashua Concord
(603) 625-6414 (603) 880-6576 (603) 225-0110



Page.....: 1 of 1
Invoice Number: 57260
Invoice Date.....: 5/27/05
Customer ID.....: PENWA

PENNICHUCK WATER WORKS
P O BOX 1947
MERRIMACK, NH 03054

Attention: **ACCOUNTS PAYABLE**

Payment Terms: **Payable Upon Receipt**

Order Date/Num Service	Reference Caller	Pickup Address					Drop Off Address		Total
Charge	Piece(s)	Weight	W/Time	O/Time	Expense	Other1	Other2		
5/20/05 34191									
RUSH	SHARON		PENNICHUCK WATER WORKS 25 MANCHESTER ST, 3rd FL MERRIMACK, NH 03054			McLANE GRAF RAULERSON MIDDLESON 15 N MAIN ST CONCORD, NH 03301			
\$34.05	2	60	0	0	0	S/CHG \$6.93	Other2 \$0.00	\$42.48	

Invoice Total: \$42.48

APPROVED: _____
 COMPANY: PHWA PEU
 VOUCHER NO: _____
 VENDOR NO: 55
 DATE: 5/27/05
 RECEIPT NO: 7186-375

PLEASE REMIT TO:
ALPHA COURIER CO., INC.
1071 Hanover Street
Manchester, NH 03104

Thank You!

Visit us on the web at
www.alphacourier.com

Alpha Courier Co., Inc.
 Tel: (603) 880-6576
 Fax: (603) 625-5510
 ACCT. # 8020-002
 I.D. #: PENNI
 P. O. Box 3317
 Nashua, NH 03061

Judy

ALPHA COURIER, CO., INC. MANCHESTER, N.H. 625-6414 NASHUA, N.H. 880-6576 CONCORD, N.H. 225-0110

DRIVER:			MO. 5	DAY 20	YEAR 05	VEHICLE NO.	<input type="checkbox"/> Prepaid	<input type="checkbox"/> Collect
FROM (Company Name) Pennichuck Water Works, Inc.					TO (Company Name) McLane, Graf, Raulerson & Middleton (Sarah Knowl			
STREET ADDRESS 25 Manchester Street					STREET ADDRESS 15 North Main Street			
CITY Merrimack		STATE NH	ZIP 03054		CITY Concord		STATE NH	ZIP 03301
PURCHASE ORDER NO OR YOUR REFERENCE PEU Rate Case Binders					phone 226-0400			
CONTACT Bonnie Hartley			TEL: 913-2310		RECEIVED BY (Signature)		DATE	TIME
SHIPPERS SIGNATURE (SUBJECT TO CONDITIONS OF CONTRACT ON REVERSE)					PCS	WHT	<input type="checkbox"/> SAME DAY SERVICE <input type="checkbox"/> O/NTE SERVICE	
EXPLANATION OF CHARGES PEU Rate Case						TOTAL CHARGES		
SPECIAL INSTRUCTIONS								

For Immediate Service ... CALL US!

PRINT

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

Invoice Date: 06/07/05

Invoice Number: 2005060204

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE: \$4,199.69

AMOUNT REMITTED:

Matter Code: 73010

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services	PEU 20506/05	\$2,593.00
Expenses	(4771)	33.75
TOTAL	7186-375	\$2,626.75
OUTSTANDING BALANCE	6/7/05	\$1,572.94 <i>pd</i>
TOTAL BALANCE DUE		\$4,199.69

*Deferred Rate Case Exp. PEU
Approved BRTI
7/06/05*

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

UNION LEADER CORPORATION

P.O. BOX 9555
 MANCHESTER, N.H. 03108-9555
 603-668-4321
 FED. ID #02-0212933

Publisher of:

The Union Leader N.H. SUNDAY NEWS

INVOICE/STATEMENT

ACCOUNT NO.
MCLAD05
BILL DATE
07/06/05

FROM
06/01/05

ADVERTISER
LEGAL ADVERTISING
DATE
06/30/05

TERMS OF PAYMENT
10X 10 - GROSS E.O.M.

² MCLANE GRAF RAULERSON &
 MIDDLETON
 ATTN: KATHRYN MULHEARN
 PO BOX 459
 PORTSMOUTH NH 03802-4316

⁹ MCLANE/PORTSMOUTH

DATE	REFERENCE NO.	DESCRIPTION	AMOUNT	DEBIT	CREDIT
		BALANCE FORWARD			31.19
6/15/05	0390550047	PAYMENT THANK YOU			31.19-
6/20/05	06984101	KATHRYN MULHEARN/PENWICH	24.95		704.84
		5.0X 5.65"	28.25IN		
					TOTAL DUE 704.84
					* SUMMARY *
					IF PAID BY 07/16/05 ← 6
					IF PAID AFTER 07/16/05 70
					DISCOUNT SAVINGS

*for approvals
 see attached*

PEU

4474

~~7/21/05~~ 6/30/05

7186-375

20506157

DUPLICATE	OVERDUE DAYS	DATE	REBATE	TOTAL DUE
\$704.84	\$0.00	\$0.00	\$0.00	\$704.84

UNION LEADER CORPORATION

P.O. BOX 9555
 MANCHESTER, N.H. 03108-9555
 603-668-4321
 FED. ID #02-0212933



Publisher of:

The Union Leader N.H. SUNDAY NEWS

INVOICE/STATEMENT

3 DOCUMENT

7 ACCOUNT NO.
PEN002

4 BILL DATE
07/06/05

5 FROM
06/01/05

REPRESENTATIVE
LEGAL ADVERTISING

5 TO
06/30/05

6 TERMS OF PAYMENT
10% 10, GROSS E.O.M.

PAGE

2 PENNICHUCK WATER WORKS INC
 25 MANCHESTER ST
 PO BOX 1947
 MERRIMACK NH 03054-1947

9 PENNICHUCK WATER

*BJ. Chavally
 7/25/05*

11 DATE	11 REFERENCE NO.	13 PO # / DESCRIPTION 15 SAU / DIMENSION	18 RATE 17 UNITS	20 NET AMOUNT
		BALANCE FORWARD		
108/05	C0000000142848	5/25 2ND RN NT ORDR		1,197.60
108/05	C0000000142849	5/26 3RD RN NT ORDR		299.40-
120/05	0390660153	PAYMENT THANK YOU		299.40-
		QUICK PAY DISCOUNT		538.90-
103/05	06934201	DONALD WARE/ENVIRONMENTA	24.95	59.90-
		1.0X 18.25"	18.25IN	455.34
124/05	06990701	DW 05-072/PETITION FOR R	24.95	598.80
		3.0X 8.00"	24.00IN	
TOTAL DUE				1,054.

*Pelham Storage Tank
 paid 7/26/05
 WO#0503308*

Yamkey

per purchase ok [Signature]

* SUMMARY *
 IF PAID BY 07/16/05 948.
 IF PAID AFTER 07/16/05 1,054.
 DISCOUNT SAVINGS 105.

APPROVED: _____

COMPANY: PWH

VOUCHER NO: _____

VENDOR NO: 4474

DATE: 7/6/05

ACCOUNT NO: 7105-222 → 455.34
7186-375 → 598.80
\$ 1054.14

CURRENT	24 OVER 30 DAYS	24 OVER 60 DAYS	24 OVER 90 DAYS	25 TOTAL DUE
\$1,054.14	\$0.00	\$0.00	\$0.00	\$1,054.

PENN002

into including but not limited to the title, quality, description, or the use thereof or fitness for any particular purpose, with respect to the Mortgaged Premises and every part thereof, made by it or on its behalf.

RESERVATION OF RIGHTS: The Mortgagee reserves the right to (i) cancel, postpone or continue the foreclosure sale to such later date or dates from time to time as the Mortgagee may deem desirable; (ii) bid upon and purchase the Mortgaged Premises at said Sale; (iii) reject any and all bids, and to waive any informality in any bid, for the Mortgaged Premises at said Sale; (iv) amend or change the Terms of Sale and the rights reserved set forth herein by formal announcement, written or oral, made before or during said Sale and any and all such changes or amendments shall be binding

agreement immediately after the close of the bidding. The balance of the purchase price shall be paid within thirty (30) days from the sale date in the form of a certified check, bank treasurer's check or other check satisfactory to Mortgagee's attorney. The Mortgagee reserves the right to bid at the sale, to reject any and all bids, to continue the sale and to amend the terms of the sale by written or oral announcement made before or during the foreclosure sale.

Dated at Providence, Rhode Island, on June 21, 2005.

Beneficial Mortgage Co. of New Hampshire
By its Attorney,
Brian R. Hachey, Esquire
Shechtman Halperin Savage, LLP
86 Weybosset Street
Providence, RI 02903
(401) 272-1400

(UL — June 24; July 1, 8)

to continue the sale and to amend terms of the sale by written or oral announcement made before or during the closure sale. The description of premises contained in said mortgage control in the event of an error in this caption.

Other terms to be announced at the Deutsche Bank National Trust Company as Trustee of American Mortgage Securities, Inc. Asset-Backed Pass Through Certificates Series 2004-R10, Underwriting and Servicing Agreement 1 as of October 1, 2004. Without Recourse to the present holder of said mortgage.

by its attorney
Victor Manouagian, Esq.
Korde & Associates
321 Billerica Road, Suite
Chelmsford, MA 01824
(978) 256-

(UL — June 17, 24; July 1)

PUBLIC NOTICE

PUBLIC NOTICE

**PENNICHUCK EAST UTILITY, INC.
Notice of Petition for Rate Increase**

Pennichuck East Utility (PEU) has petitioned the New Hampshire Public Utilities Commission for approval of an increase to its rates. PEU has asked for an immediate increase of 12.25% and an overall increase of 24.99%. Compliance with the Safe Drinking Water Act, capital improvements, and increased operating costs, including taxes, have led to PEU's request. The increase would apply to PEU's three general metered rates as well as its fire protection rates, as follows:

**Average Residential Annual Bill
Group GM-L
Town of Litchfield, including the Sawmill service area**

	Meter Charge 5/8"	Volumetric Charge 10,064 cu. ft.	Total Annual
Current Rates	\$149.88	\$417.19	\$567.07
Proposed Temporary Rate	\$168.24	\$467.79	\$639.03
Proposed Permanent Rate	\$187.32	\$521.10	\$708.42

**Average Residential Annual Bill
Group GM-A**

Maple Hills (Derry), WESCO (Hooksett), Avery, Harvest Village, Pine Haven, R&B, Spring Wood Hills (Londonderry), Green Hills (Raymond), Harwood (Windham), Oakwood (Windham and Derry), Castle Reach, Fletchers Corner, Lamplighter Village (Windham), Thurston Woods (Lee)

	Meter Charge 5/8"	Volumetric Charge 9,263 cu. ft.	Total Annual
Current Rates	\$128.28	\$305.48	\$433.76
Proposed Temporary Rate	\$143.88	\$342.62	\$486.50
Proposed Permanent Rate	\$160.32	\$381.51	\$541.83

**Average Residential Annual Bill
Group GM-B**

Atkinson, East Derry/Farmstead (Derry), Smythe Woods (Hooksett), Brook Park, Cohas Landing, Londonderry South, Ministerial, Nessenkeag (Londonderry), Gage Hill, No. Pelham, Stonegate/Willimsburg (Pelham), Rolling Hills (Plaistow), Liberty Tree (Raymond), Beaver Hollow (Sandown), Goldenbrook, Shady book, W&E (Windham), White Rock Senior Living Community, Pines of Bow (Bow)

	Meter Charge 5/8"	Volumetric Charge 9,900 cu. ft.	Total Annual
Current Rates	\$166.80	\$424.61	\$591.41
Proposed Temporary Rate	\$187.20	\$476.19	\$663.39
Proposed Permanent Rate	\$208.44	\$530.64	\$739.08

Date of Hearings: July 6, 2005 (procedural hearing)
August 9, 2005 (temporary rate hearing)

Time: 10:00 AM

Location: New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10, Concord, NH 03301

For More Information Call: Pennichuck Water at (603) 882-5191 or 1-800-553-5191

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

Invoice Date: 07/12/05
Invoice Number: 2005070719

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$2,811.25

AMOUNT REMITTED:

--

Matter Code: 73010
Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services	<i>B900 7/25/05</i>	\$184.50
Expenses		0.00
TOTAL	<i>PEU 4771</i>	<u>\$184.50</u>
OUTSTANDING BALANCE		\$2,626.75 <i>PA 7/13/05</i>

TOTAL BALANCE DUE	\$2,811.25
--------------------------	-------------------

7186-375

7/12/05 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

Matter Code: 73010

Invoice Date: 07/12/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005070719

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
06/14/05	SBK	Conference with Public Utilities Commission counsel and Company on date for prehearing conference and hearing on temporary rates	0.10	205.00	20.50
06/16/05	SBK	Review order of notice and draft memorandum on same	0.30	205.00	61.50
06/20/05	SBK	Follow-up with Ms. Hartley on publication of display ad for PEU temporary rates and prehearing conference	0.10	205.00	20.50
06/22/05	SBK	Review revised display ad for pre-hearing conference	0.30	205.00	61.50
06/23/05	SBK	Review and respond to memorandum from Ms. Weston on publication of order of notice	0.10	205.00	20.50
Services Billed this Invoice			0.90		\$184.50

s3.doc

STEVEN E. PATNAUDE, CSR

82 Blackwater Road - Concord, New Hampshire 03303 - Tel. No. (603)753-6629

◆◆◆ INVOICE

TO: Sarah B. Knowlton, Esq.

McLane, Graf, Raulerson & Middleton
P.O. Box 459
Portsmouth, NH 03802-0459

SHIP TO: Sarah B. Knowlton, Esq.

McLane, Graf, Raulerson & Middleton
P.O. Box 459
Portsmouth, NH 03802-0459

Reptg. Pennichuck East Utility, Inc.

2005-078	07-25-05	with invoice	Priority Mail	na
INVOICE NO.	INVOICE DATE	DATE SHIPPED (Transcript)	SHIPPED VIA	P.O. NUMBER

TERMS: Finance charge of 1½ % per month after 30 days from invoice date!!			
Doc. No.	Docket Name	DESCRIPTION	TOTAL
DW 05-072	Pennichuck East Utility, Inc.:	Original and 2 copies of a 10-page transcript regarding the prehearing conference held on 07-06-05, including attendance fee, disk for NHPUC file and disk with copy >	\$144.50
	Notice of intent to file rate schedules (PHC)	(Original to PUC/Copy to OCA on 07-20-05)	
PLEASE MAKE CHECK PAYABLE TO: Steven E. Patnaude, CCR 82 Blackwater Road Concord, New Hampshire 03303			SUBTOTAL
			\$144.50
			SHIPPING AND HANDLING
			\$3.85
			TOTAL
			\$148.35

PLEASE RETURN BOTTOM PORTION WITH PAYMENT...THANK YOU.

PEU
Approved B.D. Bailey
8/8/05
Deferred Rate Case Exp.

2005-078	07-25-05	with invoice	148.35
INVOICE NO.	INVOICE DATE	DATE SHIPPED	Invoice Total
(Transcript)			

DW 05-072	Knowlton	PEU	Code (if any)
Docket No.	Name on inv.	Co. Name	Code (if any)

PEU
6226
7186-375



Invoice Number: 5-506-49837
Invoice Date: Aug 01, 2005
Account Number: 1169-2026-3
Page: 1 of 10
 FedEx Tax ID: 71-0427007

PWW
 2330
 8/1/05

PENNICHUCK WATER WORKS
 PO BOX 1947
 MERRIMACK NH 03054-1947

Billing Account Shipping Address:
 PENNICHUCK WATER WORKS
 25 MANCHESTER ST
 MERRIMACK NH 03054-4896 US

**Invoice Questions?
 Contact FedEx Revenue Services**

Phone: (800) 622-1147 M-F 7-6 (CST)
 Fax: (800) 548-3020
 Internet: www.fedex.com

Invoice Summary Aug 01, 2005

FedEx Express Services

Transportation Charges	251.30
Earned Discount	-25.17
Special Handling Charges	90.97
Total Charges	USD \$ 317.10
TOTAL THIS INVOICE	USD \$ 317.10

Important Service Message:

Good News! FedEx Ground has decreased transit times by one day in 9,174 lanes. That means 7.5% of all lanes have been improved. For example, service from Champaign, Illinois to Harrisburg, Pennsylvania was reduced from 3 to 2 days, from Toledo, Ohio to Portland, Oregon was reduced from 5 to 4 days. To view transit times from your location, see Get Transit Time and Ground Service Maps at fedex.com.

You saved \$25.17 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>.

PWW
 2330
 2162-400 → 15.38
 2921-140 → 19.41
 \$ 34.79

PEU
 2330
 7186-375 → 66.04
 7105-222 → 20.16
 \$ 86.20

PCP
 2330
 1801-300 - 112.96
 1794-999 - 21.39
 1146-700 - 58.76
 \$ 196.11

The FedEx Ground accounts referenced in this invoice have been transferred and assigned to, are owned by, and are payable to FedEx Express.

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make your check payable to FedEx.

For change of address, check here and complete form on reverse side.

Remittance Advice

Your payment is due by Aug 16, 2005

Invoice Number	Account Number	Amount Due
5-506-49837	1169-2026-3	USD \$ 317.10

116920265506498376600003171073

AT 02 051164 754598243 A**3DGT
 PENNICHUCK WATER WORKS
 PO BOX 1947
 MERRIMACK NH 03054-1947



FedEx
 P.O. Box 371461
 Pittsburgh PA 15250-7461



PENNICHUCK CORPORATION & SUBSIDIARIES
Expense Report Summary

Reimburse: B. Hartley

For Period: 8/2 - 8/25/05

Itemize and Attach Supporting Documentation

TRANSPORTATION & MISCELLANEOUS EXPENSES

Date	Nature of Expense		Amount
8/2/2005	Mileage NHPUC Concord Financing Hearing 80 miles x \$.0405	PWW	\$32.40
8/9/2005	Mileage NHPUC Concord Temporary Rate hearing PEU 80 x \$.405	PEU	\$32.40
8/25/2005	Mileage McLane Manchester Eminent Domain 40 x \$.0405	PCP	16.20
_____	_____		\$0.00
_____	Tolls		\$7.50
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
_____	_____		\$0.00
			Subtotal: \$88.50

Meals

Date:	8/02/2005		
People in Attendance:	B. Hartley		
Relationship to Pennichuck:			
Purpose of Meeting:	NHPUC Financing		Amt: \$3.66
Date:	PWW - 9350	PEU - 9350	
People in Attendance:			
Relationship to Pennichuck:	2665-250 → 35.40	7186-375	
Purpose of Meeting:	2930-300 → 366	\$ 35.40	Amt: \$0.00
	# 39.06		
Date:		PCP - 9350	
People in Attendance:			
Relationship to Pennichuck:			
Purpose of Meeting:		1794-999	Amt: \$0.00
		\$ 17.70	

Total: \$92.16

Employee Signature: B. Hartley

Approved for Payment: A. J. Wenzel

Date of Approval: 8/29/05

Account Distribution: _____

Company: See above

STEVEN E. PATNAUDE, CSR

82 Blackwater Road ~ Concord, New Hampshire 03303 ~ Tel. No. (603)753-6629

*PEU
Roll Case
Expense
BPA 9/7/05*

◆◆ INVOICE

TO: Sarah B. Knowlton, Esq.
McLane, Graf, Raulerson & Middleton
P.O. Box 459
Portsmouth, NH 03802-0459

SHIP TO: Sarah B. Knowlton, Esq.
McLane, Graf, Raulerson & Middleton
P.O. Box 459
Portsmouth, NH 03802-0459

PEU

Reptg. Pennichuck East Utility, Inc.

6226 7186-375
9-1-05

2005-087	08-29-05	with invoice	Priority Mail	na
INVOICE NO.	INVOICE DATE	DATE SHIPPED	SHIPPED VIA	P.O. NUMBER
(Transcript)				

TERMS: Finance charge of 1½ % per month after 30 days from invoice date!!			
Doc. No.	Docket Name	DESCRIPTION	TOTAL
DW 05-072	Pennichuck East Utility, Inc.: Hearing re: Temporary rates.	Original and 2 copies of a 32-page transcript regarding the hearing held on 08-09-05, including attendance fee, condensed version, disk for NHPUC file and disk with copy > (Original to PUC/Copy to OCA on 08-24-05)	\$257.40
PLEASE MAKE CHECK PAYABLE TO: Steven E. Patnaude, CCR 82 Blackwater Road Concord, New Hampshire 03303			SUBTOTAL \$257.40
			SHIPPING AND HANDLING \$3.85
			TOTAL \$261.25

PLEASE RETURN BOTTOM PORTION WITH PAYMENT...THANK YOU.

2005-087	08-29-05	with invoice	261.25
INVOICE NO.	INVOICE DATE	DATE SHIPPED	Invoice Total
(Transcript)			

DW 05-072	Knowlton	PEU	
Docket No.	Name on inv.	Co. Name	Code (if any)

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

Invoice Date: 08/09/05

Invoice Number: 2005080379

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$2,954.01

AMOUNT REMITTED:

--

Matter Code: 73010

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services

Expenses

TOTAL

OUTSTANDING BALANCE

TOTAL BALANCE DUE

\$2,812.00

101.00

~~142.01~~

per s. CAMEL

~~\$2,954.01~~

\$2,913.00

\$0.00

~~\$2,954.01~~

*Deferred
Rate Case Exp.
9/07/05
B.R. Mackley*

PEU

4771

7186-375 → \$ 291300

9-1-05

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: 73010

Invoice Date: 08/09/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005080379

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
07/01/05	SBK	Confer with Ms. Hartley on prehearing conference	0.10	205.00	20.50
07/06/05	SBK	Prepare for and attend pre-hearing conference and technical session at Public Utilities Commission and travel to Concord	0.20	205.00	41.00
07/06/05	SBK	Prepare for and attend prehearing conference and technical session, and travel to Concord	5.00	205.00	1025.00
07/07/05	SVC	Conference with Attorney Knowlton regarding data requests from OCA	0.20	270.00	54.00
07/07/05	SBK	Strategize on Office of Consumer Advocate's data requests on temporary rates	0.30	205.00	61.50
07/08/05	SBK	Confer with Ms. Hartley on response to data requests on temporary rates	0.20	205.00	41.00
07/11/05	SBK	Review Staff's data requests and secretarial letter approving procedural schedule; Draft memorandum to Ms. Hartley on same	0.40	205.00	82.00
07/13/05	SVC	Review and revise responses to data requests; Conference with Attorney Knowlton regarding same	0.20	270.00	54.00
07/13/05	SBK	Review, revise and finalize data responses from Staff and Office of Consumer Advocate on temporary rates; Strategize with Attorney Camerino and Messieurs Patterson and Incropera on same	4.60	205.00	943.00
07/14/05	SBK	Draft responses to OCA's data requests; Review rule on filing of depreciation studies and confer with Ms. Hartley on same	1.10	205.00	225.50
07/19/05	SBK	Review Staff's second set of data requests on temporary rates and memorandum from Ms. Hartley on same	0.20	205.00	41.00
07/20/05	SBK	Review Ms. Hartley's testimony on temporary rates and Staff's second set of data requests; Follow up with Ms. Hartley on same; Review memoranda on depreciation study	0.30	205.00	61.50
07/25/05	SVC	Revise responses to data requests regarding temporary rates; Telephone conference with Ms. Hartley regarding same	0.20	270.00	54.00

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 08/09/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005080379

07/27/05	SVC	Telephone conference with Mr. Naylor regarding temporary rate settlement; Telephone conference with Ms. Hartley regarding same; Correspondence to Mr. Correll, Ms. Hartley and Mr. Patterson regarding same	0.40	270.00	108.00
----------	-----	---	------	--------	--------

Services Billed this Invoice

13.40

\$2,812.00

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 08/09/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005080379

Date	Description of Expenses	Amount
07/06/05	Check - Travel to Concord plus tolls and parking	\$41.01
	Photocopies	\$80.40
	Fax Transmissions	\$2.60
	Postage	\$18.00
	Expenses Billed this Invoice	\$142.01

S-CAMEE

~~41.01~~
101.00

E2.doc

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

Invoice Date: 09/12/05
Invoice Number: 2005090400

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$5,612.24

AMOUNT REMITTED:

Matter Code: 73010
Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services	\$2,398.50
Expenses	259.73
TOTAL	\$2,658.23

OUTSTANDING BALANCE

~~\$2,954.01~~ pd 9-14

TOTAL BALANCE DUE **\$5,612.24**

*Deferred Rate Case Exp.
PEU*

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

*B. J. Raulerson 10/07/05
PEU*

cl doc

4771
9-12-05
7186-375

Matter Code: 73010

Invoice Date: 09/12/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005090400

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
08/01/05	SBK	Review responses to Staff requests and confer with Attorney Camerino on same	0.20	205.00	41.00
08/02/05	SBK	Confer with Public Utilities Commission Staff counsel on temporary rate settlement	0.20	205.00	41.00
08/03/05	SBK	Review and respond to memoranda regarding technical session on depreciation study	0.30	205.00	61.50
08/04/05	SBK	Review Staff's second set of data requests on temporary rates and confer with Staff counsel and Ms. Hartley on same	1.00	205.00	205.00
08/08/05	SBK	Prepare for hearing on temporary rates; Confer with counsel for Public Utilities Commission Staff on issues for hearing and follow up with Ms. Hartley on same	3.00	205.00	615.00
08/09/05	SBK	Prepare for and attend hearing on temporary rates and attend technical session on depreciation study	6.20	205.00	1271.00
08/11/05	SBK	Review and revise response to record request on return on investment and finalize same; Draft memorandum to parties to settlement on exhibit	0.60	205.00	123.00
08/18/05	SBK	Review memorandum from Ms. Hartley on follow up on depreciation issues	0.10	205.00	20.50
08/25/05	SBK	Review memo from Ms. Hartley on depreciation issues	0.10	205.00	20.50
Services Billed this Invoice			11.70		\$2,398.50

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 09/12/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005090400

Date	Description of Expenses	Amount
08/02/05	Check - Steven E. Patnaude, CSR - transcript	\$148.35
08/10/05	Check - In A Pinch Cafe & Bakery - lunch	\$79.14
	Photocopies	\$29.10
	Postage	\$3.14
	Expenses Billed this Invoice	\$259.73



E2.doc



Invoice Number: 3-112-16580

Invoice Date: Oct 03, 2005

Account Number: 1169-2026-3

Page: 1 of 14

FedEx Tax ID: 71-0427007

PENNICHUCK WATER WORKS
PO BOX 1947
MERRIMACK NH 03054-1947

Billing Account Shipping Address:
PENNICHUCK WATER WORKS
5 MANCHESTER ST
MERRIMACK NH 03054-4896 US

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-F 7-6 (CST)

Fax: (800) 548-3020

Internet: www.fedex.com

Invoice Summary Oct 03, 2005

FedEx Express Services

Transportation Charges 476.70
Earned Discount -47.76
Special Handling Charges 107.00

Total Charges USD \$ 535.94

TOTAL THIS INVOICE USD \$ 535.94

You saved \$47.76 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>.

FedEx News!

Soon you will see exciting changes to the paper invoice. Detailed information available for FedEx Ground shipments will be consistent in content and layout with FedEx Express shipment detail. There will be three reference fields for both FedEx Express and FedEx Ground shipments. Detailed descriptions for each charge will now be available for FedEx Ground shipments. Your invoice page count could increase significantly. You might want to try one of our electronic billing solutions or if you prefer, you can receive a paper summary and view your shipment details online. Go to newinvoice.fedex.com or call 1.800.622.1147 for complete information regarding the upcoming changes.

PCP
2330
1801-300
\$ 177.54

PWW
2330
2921-140
\$ 204.85

PEU-
2330
7105-222-49.56
7186-375-55.80
\$ 105.36

PWSC
2330
5801-400
\$ 26.62

TSC
2330
3801-400
\$ 21.57

The FedEx Ground accounts referenced in this invoice have been transferred and assigned to, are owned by, and are payable to FedEx Express.

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make your check payable to FedEx.

For change of address, check here and complete form on reverse side.

Remittance Advice
Your payment is due by Oct 18, 2005

Invoice Number	Account Number	Amount Due
3-112-16580	1169-2026-3	USD \$ 535.94

116920263112165802600005359489

AT 02 052329 64324B253 A**3DGT
PENNICHUCK WATER WORKS
PO BOX 1947
MERRIMACK NH 03054-1947



FedEx
P.O. Box 371461
Pittsburgh PA 15250-7461





Invoice Number: 3-112-16580

Invoice Date: Oct 03, 2005

Account Number: 1169-2026-3

Page: 2 of 14

Adjustment Request FAX TO (800) 548-3020

Tracking No./Airbill No.	Reason Code	Explanation

BEFORE YOU FAX

Please include detailed explanation for each adjustment request.

Remember to include recipient's account number or third party's account number if applicable.

REASON CODE KEY	
Reason Code	Description
DUP	Duplicate Billing
PND	Shipment Never Sent
RATE	Incorrect Rates or Pieces
RRA	Rebill Recipient - Include Recipient's Account No.
RSA	Rebill Sender
RTA	Rebill Third Party - Include Third Party's Account No.
SUR	Incorrect Surcharge - Please Explain
OTHR	Other - Please Explain

From:

Name _____

Date _____

()
Business Phone

()
Business Fax

**This form cannot be used to request Invoice Adjustments due to Service Failures or lack of a POD.
To request adjustments for Service Failures or lack of a POD, please call 1-800-622-1147,
visit our internet site at www.fedex.com or register for FIO.**



Please indicate change in address for the account # listed below: Physical Address Billing Address Mailing Address

Account Number: 1169-2026-3

Name: _____

Address: _____ Apt. / Suite: _____

City: _____ State: _____ Zip: _____

Phone: () Fax: ()

Authorizing Signature: _____



Invoice Number: 3-112-16580

Invoice Date: Oct 03, 2005

Account Number: 1169-2026-3

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FedEx Express Shipment Summary by Payor Type

Original			
Number of Shipments		22	
Transportation Charges		476.70	
Earned Discount		-47.76	
Special Handling Charges		107.00	
TOTAL	USD \$	535.94	
Number of Shipments			22
Total Charges	USD \$		535.94
TOTAL SHIPMENTS			22
TOTAL CHARGES	USD \$		535.94

FedEx Express Shipment Detail By Payor Type (Original)

Picked up: Sep 07, 2005	Payor: Shipper	Reference: NO REFERENCE INFORMATION
<ul style="list-style-type: none"> The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10 Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment. Distance Based Pricing, Zone 6 Package sent from: 03053 zip code 		
Tracking ID: 853099606028	<u>Sender</u> WILLIAM D PATTERSON PENNICHUCK WATER WORKS 25 MANCHESTER ST MERRIMACK NH 03054-4896 US	<u>Recipient</u> CARTIA L CHRISTENSEN KOTAK ROCK-LLP 1650 FARNAN ST OMAHA NE 68102 US
Service Type: FedEx Priority Overnight		
Package Type: FedEx Envelope		
Zone: 6		
Packages: 1		
Weight: N/A		
Delivered: Sep 08, 2005 09:25	Transportation Charge	18.55
Svc Area: A1	Earned Discount	-1.86
Signed by: S.KOLETZKE	Fuel Surcharge	2.17
FedEx Use: 250075490/0000002/	Courier Pickup Charge	4.00
	Total Charge	USD \$ 22.86



Invoice Number: 3-112-16580
 Invoice Date: Oct 03, 2005
 Account Number: 1169-2026-3
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FedEx Express Shipment Detail By Payor Type (Original)

Shipped up: Sep 09, 2005 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 8
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- We calculated your charges based on a dimensional weight of 12.0 lbs., 17" x 15" x 9", divided by 194.

Tracking ID	853099606039	<u>Sender</u>	<u>Recipient</u>	
Service Type	FedEx 2Day	STEVE GREENWOOD	RUGGED NOTEBOOKS	
Package Type	Customer Packaging	PENNICHUCK WATER WORKS	RMA 1453	
Zone	8	25 MANCHESTER ST	741 E BALL RD 101	
Packages	1	MERRIMACK NH 03054-4896 US	ANAHEIM CA 92805 US	
Weight	5.0 lbs, 2.3 kgs			
Delivered	Sep 13, 2005 10:26	Transportation Charge		36.20
Svc Area	A2	Fuel Surcharge		4.24
Signed by	M.HARRIS	Courier Pickup Charge		4.00
FedEx Use	252072680/0000061/_	Earned Discount		-3.62
Total Charge				USD \$ 40.82

PWW

Shipped up: Sep 14, 2005 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

Tracking ID	850775163300	<u>Sender</u>	<u>Recipient</u>	
Service Type	FedEx Priority Overnight	MIKE FALLON	NEIL P DENNEHY	
Package Type	FedEx Envelope	PENNICHUCK WATER WORKS	453 JAMESON HILL RD	
Zone	2	25 MANCHESTER ST	CLINTON CORNERS NY 12514 US	
Packages	1	MERRIMACK NH 03054-4896 US		
Weight	N/A			
Delivered	Sep 15, 2005 09:26	Transportation Charge		13.35
Svc Area	PM	Residential Delivery		2.00
Signed by	R.DENEHY	Earned Discount		-1.34
FedEx Use	257070260/0000001/_	Delivery Area Surcharge		2.00
		Fuel Surcharge		1.56
		Courier Pickup Charge		4.00
Total Charge				USD \$ 21.57

TSC



Invoice Number: 3-112-16580

Invoice Date: Oct 03, 2005

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edEx Express Shipment Detail By Payor Type (Original)

Picked up: Sep 15, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	852097610834	<u>Sender</u>		<u>Recipient</u>	
Service Type	FedEx Priority Overnight	BARNARD RONSEAN		STEPHEN DONOVAN	
Package Type	FedEx Box	PENNICHUCK WATER WORKS	<i>PWSC</i>	WHITEWATER INC	
Zone	2	25 MANCHESTER ST		41 CENTRAL ST P O BOX 404	
Packages	1	MERRIMACK NH 03054-4896 US		AUBURN MA 01501 US	
Weight	6.0 lbs, 2.7 kgs				
Delivered	Sep 16, 2005 09:35	Transportation Charge		22.25	
Svc Area	AA	Earned Discount		-2.23	
Signed by	B.LUSSIER	Courier Pickup Charge		4.00	
FedEx Use	258062300/0000014/	Fuel Surcharge		2.60	
Total Charge				USD \$	26.62

Picked up: Sep 15, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 7
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- We calculated your charges based on a dimensional weight of 24.0 lbs., 27" x 14" x 12", divided by 194.

Tracking ID	853099606040	<u>Sender</u>		<u>Recipient</u>	
Service Type	FedEx 2Day	STEVE GREENWOOD		COREY WANSEER	
Package Type	Customer Packaging	PENNICHUCK WATER WORKS	<i>PWW</i>	DATAMATIC	
Zone	7	25 MANCHESTER ST		3600 K AVE	
Packages	1	MERRIMACK NH 03054-4896 US		PLANO TX 75074 US	
Weight	10.0 lbs, 4.5 kgs				
Delivered	Sep 19, 2005 08:17	Transportation Charge		59.60	
Svc Area	A2	Courier Pickup Charge		4.00	
Signed by	J.HANSON HANSON	Fuel Surcharge		6.97	
FedEx Use	258062300/0000060/	Earned Discount		-5.97	
Total Charge				USD \$	64.61



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FedEx Express Shipment Detail By Payor Type (Original)

Shipped up: Sep 16, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
 The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
 Distance Based Pricing, Zone 2
 Package sent from: 03053 zip code
 FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606050	Sender	BONALYN J HARTLEY	Recipient	SARAH B KNOWLTON ESQ		
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		MCLANE GRAF RAULERSON & MIDDLE		
Package Type	Customer Packaging		25 MANCHESTER ST		15 NO MAIN ST		
Zone	2		MERRIMACK NH 03054-4896 US		CONCORD NH 03301 US		
Packages	1						
Weight	10.0 lbs, 4.5 kgs						
Delivered	Sep 19, 2005 10:03	Transportation Charge				25.50	
Svc Area	A2	Fuel Surcharge				2.98	
Signed by	J.BARKER	Courier Pickup Charge				4.00	
FedEx Use	259078160/0000014/	Earned Discount				-2.55	
Total Charge						USD \$	29.93

PBW Rate Case

Shipped up: Sep 19, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 5
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606072	Sender	SHAREN WESTON	Recipient	MR BEN DAVIS		
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		BURGESS & NIPLE INC		
Package Type	FedEx Pak		25 MANCHESTER ST		5085 REED RD		
Zone	5		MERRIMACK NH 03054-4896 US		COLUMBUS OH 43220 US		
Packages	1						
Weight	2.0 lbs, 0.9 kgs	Transportation Charge				29.75	
Delivered	Sep 20, 2005 09:22	Earned Discount				-2.98	
Svc Area	A2	Fuel Surcharge				3.48	
Signed by	R.WADE	Courier Pickup Charge				4.00	
FedEx Use	262036570/0000015/						
Total Charge						USD \$	34.25

PWW



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FedEx Express Shipment Detail By Payor Type (Original)

Shipped up: Sep 19, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10

Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.

Distance Based Pricing, Zone 2

Package sent from: 03053 zip code

FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606083	Sender		Recipient	
Service Type	FedEx Priority Overnight	DONALD L WARE		DAVID J PZ0000	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS		SOUTHERN NEW HAMPSHIRE PLANNIN	
Zone	2	25 MANCHESTER ST		438 DUBOQUE ST	
Packages	1	MERRIMACK NH 03054-4896 US		MANCHESTER NH 03103 US	
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 20, 2005 09:38	Transportation Charge			16.25
Svc Area	A1	Earned Discount			-1.63
Signed by	L SHINE	Courier Pickup Charge			4.00
FedEx Use	262036570/0000014/	Fuel Surcharge			1.90
Total Charge				USD \$	20.52

PWW

Shipped up: Sep 20, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10

Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.

Distance Based Pricing, Zone 2

Package sent from: 03053 zip code

FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606131	Sender		Recipient	
Service Type	FedEx Priority Overnight	BONALYN J HARTLEY		SARAH B KNOWLTON ESQ	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS		MCLANE GRAF RANIERSON & MIDDLE	
Zone	2	25 MANCHESTER ST		900 ELM ST	
Packages	1	MERRIMACK NH 03054-4896 US		MANCHESTER NH 03105 US	
Weight	5.0 lbs, 2.3 kgs				
Delivered	Sep 21, 2005 09:24	Transportation Charge			21.50
Svc Area	A1	Courier Pickup Charge			4.00
Signed by	R.EVERFUERO	Earned Discount			-2.11
FedEx Use	263058250/0000014/	Fuel Surcharge			2.5
Total Charge				USD \$	25.8

*PEU
Bate Case*



Invoice Number: 3-112-16580

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FedEx Express Shipment Detail By Payor Type (Original)

Picked up: Sep 22, 2005 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 5
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606153	Sender	STEVE GREENWOOD	Recipient	ATTN QUOTE 11481
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		ACCELERATED TECHNOLOGY LABORAT
Package Type	Customer Packaging		25 MANCHESTER ST		496 HOLLY GROVE SCHOOL RD
Zone	5		MERRIMACK NH 03054-4896 US		WEST END NC 27376 US
Packages	1				
Weight	5.0 lbs, 2.3 kgs				
Delivered	Sep 23, 2005 14:42	Transportation Charge			38.75
Svc Area	PM	Courier Pickup Charge			4.00
Signed by	L.ULRICH	Fuel Surcharge			4.53
FedEx Use	265035090/0000015/	Delivery Area Surcharge-Commercial			1.25
		Earned Discount			-3.88
Total Charge					USD \$ 44.65

PWW

✓

Dropped off: Sep 23, 2005 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606175	Sender	DDNALD L WARE	Recipient	JIM MCGUIGAN
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		R H WHITE CONSTRUCTION CO INC
Package Type	FedEx Pak		25 MANCHESTER ST		6 WRIGHT AVE
Zone	2		MERRIMACK NH 03054-4896 US		MERRIMACK NH 03054 US
Packages	1				
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 26, 2005 09:46	Transportation Charge			16.25
Svc Area	A1	Earned Discount			-1.63
Signed by	K ARSANEULT	Fuel Surcharge			1.90
FedEx Use	266109780/0000014/				
Total Charge					USD \$ 16.52

PEU 7105-222

✓



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Invoice Date: Oct 03, 2005

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edEx Express Shipment Detail By Payor Type (Original)

Dropped off: Sep 23, 2005 Payor: Shipper Reference: NO REFERENCE INFORMATION

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606186	Sender	DONALD L WARE	Recipient	PARRIN PRESCOTT
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		R E PRESCOTT CO
Package Type	FedEx Pak		25 MANCHESTER ST		10 RAILROAD AVE
Zone	2		MERRIMACK NH 03054-4896 US		EXETER NH 03833 US
Packages	1				
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 26, 2005 09:37	Transportation Charge			16.25
Svc Area	AA	Earned Discount			-1.63
Signed by	J.BAKIE	Fuel Surcharge			1.90
FedEx Use	266109780/0000014/				
Total Charge					USD \$ 16.52

*PEW
7105-202*

Dropped off: Sep 23, 2005 Payor: Shipper Reference: NO REFERENCE INFORMATION

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606197	Sender	DONALD L WARE	Recipient	STEVE SMITH
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		SMITH PUMP COMPANY
Package Type	FedEx Pak		25 MANCHESTER ST		48 LONDONDERRY TRNPK
Zone	2		MERRIMACK NH 03054-4896 US		HOOKSETT NH 03106 US
Packages	1				
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 26, 2005 08:47	Transportation Charge			16.2
Svc Area	A1	Fuel Surcharge			1.9
Signed by	D.SMITH	Earned Discount			-1.6
FedEx Use	266109780/0000014/				
Total Charge					USD \$ 16.5

*PEW
7105-202*



Invoice Number: 3-112-16580

Invoice Date: Oct 03, 2005

Account Number: 1169-2026-3

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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Sep 26, 2005 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	850876494085	<u>Sender</u>		<u>Recipient</u>	
Service Type	FedEx Priority Overnight	DONALD L CORRELL		ROBERT P KELLER	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	<i>PCP</i>	TRIUMPH INVESTMENT LP	
Zone	2	25 MANCHESTER ST		1168 SOUTH RIVER RD COLDSTREAM	
Packages	1	MERRIMACK NH 03054-4896 US		BEDFORD NH 03110 US	
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 27, 2005 09:09	Transportation Charge			16.25
Svc Area	A1	Fuel Surcharge			1.90
Signed by	D.ANDERSON	Earned Discount			-1.63
FedEx Use	269152840/0000014/	Total Charge		USD \$	18.52

Dropped off: Sep 26, 2005 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Release signature on file.

Tracking ID	852660079601	<u>Sender</u>		<u>Recipient</u>	
Service Type	FedEx Priority Overnight	DONALD L CORRELL	<i>PCP</i>	CHARLES E CLOUGH	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS		18 HORSESHOE FOND LANE	
Zone	2	25 MANCHESTER ST		CONCORD NH 03301 US	
Packages	1	MERRIMACK NH 03054-4896 US			
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 27, 2005 10:25	Transportation Charge			16.25
Svc Area	A2	Earned Discount			-1.63
Signed by	9999999999999	Residential Delivery			2.00
FedEx Use	269152840/0000014/02	Fuel Surcharge			1.90
		Total Charge		USD \$	18.52



Invoice Number: 3-112-16580
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dEx Express Shipment Detail By Payor Type (Original)

Shipped off: Sep 26, 2005 Payor: Shipper Reference: NO REFERENCE INFORMATION

Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
 The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
 Distance Based Pricing, Zone 2
 Package sent from: 03053 zip code
 FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	852660079645	<u>Sender</u>	<u>Recipient</u>	
Service Type	FedEx Priority Overnight	DONALD L CORRELL	RICHARD A SAMUELS ESQ	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	MCLANE GRAF RAULERSON & MIDDLE	
Zone	2	25 MANCHESTER ST	900 ELM ST	
Packages	1	MERRIMACK NH 03054-4896 US	MANCHESTER NH 03105 US	
Weight	1.0 lbs, 0.5 kgs			
Delivered	Sep 27, 2005 09:43	Transportation Charge		16.25
Svc Area	A1	Fuel Surcharge		1.90
Signed by	R.EVERFUERO	Earned Discount		-1.63
FedEx Use	269152840/0000014/	Total Charge	USD \$	16.52

PCP

Shipped off: Sep 26, 2005 Payor: Shipper Reference: NO REFERENCE INFORMATION

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	852660079689	<u>Sender</u>	<u>Recipient</u>	
Service Type	FedEx Priority Overnight	DONALD L CORRELL	DEAN STEVEN F BOLANDER	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	UNIVERSITY OF NEW HAMPSHIRE	
Zone	2	25 MANCHESTER ST	15 COLLEGE RD	
Packages	1	MERRIMACK NH 03054-4896 US	DURHAM NH 03824 US	
Weight	1.0 lbs, 0.5 kgs			
Delivered	Sep 27, 2005 10:18	Transportation Charge		16.25
Svc Area	AA	Earned Discount		-1.63
Signed by	J.FOREM	Fuel Surcharge		1.90
FedEx Use	269152840/0000014/	Total Charge	USD \$	16.52

PCP



Invoice Number: 3-112-16580

Invoice Date: Oct 03, 2005

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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Sep 26, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	852660079690	Sender	DONALD L CORRELL	Recipient	MICHELLE L CHIOSINE
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		ST PAUL'S SCHOOL
Package Type	FedEx Pak		25 MANCHESTER ST		325 PLEASANT ST
Zone	2		MERRIMACK NH 03054-4896 US		CONCORD NH 03301 US
Packages	1				
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 27, 2005 10:11	Transportation Charge			16.25
Svc Area	A2	Fuel Surcharge			1.90
Signed by	F.PIROSO	Earned Discount			-1.63
FedEx Use	269152840/0000014/				
Total Charge					USD \$ 16.52

PCP

Dropped off: Sep 26, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Release signature on file.

Tracking ID	853099606201	Sender	DONALD L CORRELL	Recipient	JOHN R KREICK
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		14 INDIAN ROCK RD
Package Type	FedEx Pak		25 MANCHESTER ST		NASHUA NH 03063 US
Zone	2		MERRIMACK NH 03054-4896 US		
Packages	1				
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 27, 2005 10:13	Transportation Charge			16.25
Svc Area	A1	Fuel Surcharge			1.90
Signed by	99999999999999	Residential Delivery			2.00
FedEx Use	269152840/0000014/02	Earned Discount			-1.63
Total Charge					USD \$ 18.52

PCP



Invoice Number: 3-112-16580
 Invoice Date: Oct 03, 2005
 Account Number: 1169-2026-3
 Page: 13 of 14

edEx Express Shipment Detail By Payor Type (Original)

Dropped off: Sep 26, 2005 Payor: Shipper Reference: NO REFERENCE INFORMATION

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Release signature on file.

Tracking ID	853099606212	<u>Sender</u>		<u>Recipient</u>	
Service Type	FedEx Priority Overnight	DONALD L CORRELL		HANNAH M MCCARTHY	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	<i>pcp</i>	54 OLD MANCHESTER RD	
Zone	2	25 MANCHESTER ST		AMHERST NH 03031 US	
Packages	1	MERRIMACK NH 03054-4896 US			
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 27, 2005 09:02	Transportation Charge			16.25
Svc Area	A1	Earned Discount			-1.63
Signed by	9999999999999	Residential Delivery			2.00
FedEx Use	269152840/0000014/02	Fuel Surcharge			1.90
Total Charge					USD \$ 18.52

Dropped off: Sep 26, 2005 Payor: Shipper Reference: NO REFERENCE INFORMATION

- Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 394.10
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606223	<u>Sender</u>		<u>Recipient</u>	
Service Type	FedEx Priority Overnight	DONALD L CORRELL		CLANCY & O'NEILL	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	<i>pcp</i>	53 E PEARL ST	
Zone	2	25 MANCHESTER ST		NASHUA NH 03060 US	
Packages	1	MERRIMACK NH 03054-4896 US			
Weight	1.0 lbs, 0.5 kgs				
Delivered	Sep 27, 2005 09:27	Transportation Charge			16.2
Svc Area	A1	Fuel Surcharge			1.9
Signed by	C.BLAKE	Earned Discount			-1.6
FedEx Use	269152840/0000014/				
Total Charge					USD \$ 16.5



Invoice Number: 3-112-16580 *

Invoice Date: Oct 03, 2005

Account Number: 1169-2026-3

Page: 14 of 14

FedEx Express Shipment Detail By Payor Type (Original)

Shipped off: Sep 26, 2005

Payor: Shipper

Reference: NO REFERENCE INFORMATION

Fuel Surcharge - FedEx has applied a fuel surcharge of 13.00% to this shipment.

The Earned Discount for this ship date has been calculated based on a revenue threshold of \$394.10

Distance Based Pricing, Zone 2

Package sent from: 03053 zip code

FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID 853099606234
 Service Type FedEx Priority Overnight
 Package Type FedEx Pak
 Pieces 2
 Packages 1
 Weight 1.0 lbs, 0.5 kgs
 Delivered Sep 27, 2005 10:22
 Div Area A1
 Signed by A.CARPENTER
 FedEx Use 269152840/0000014/

Sender
 DONALD L CORRELL
 PENNICHUCK WATER WORKS
 25 MANCHESTER ST
 MERRIMACK NH 03054-4896 US

PCR

Recipient
 JOSEPH A BELLAVANCE
 BELLAVANCE BEVERAGE
 120 NORTHWEST BLVD
 NASHUA NH 03063 US

Transportation Charge	16.25
Fuel Surcharge	1.90
Earned Discount	-1.63

Total Charge USD \$ **16.52** ✓

Shipment Detail Subtotal USD \$ **535.94**

390

USAirbill

FedEx Tracking Number

8508 7649 3940

Form ID No.

0215

Please print and press hard.

19/05 Sender's FedEx Account Number 1169-2026-3

Bonalyn J. Hartley Phone (603) 882-5191

ENNICHUCK WATER WORKS

25 MANCHESTER ST

MERRIMACK State NH ZIP 03054

Internal Billing Reference

Sarah B. Knowlton, Esq. Phone (603) 436-2

McLane, Graf, Raulerson & Middleton

100 Market Street

Deliver to P.O. boxes or P.O. ZIP codes.

Package to be held at a specific FedEx location, print FedEx address here.

Portsmouth State NH ZIP 03802

4a Express Package Service

- 4a Express Package Service options: FedEx Priority Overnight, FedEx Standard Overnight, FedEx First Overnight, FedEx 2Day, FedEx Express Saver.

4b Express Freight Service

- 4b Express Freight Service options: FedEx 1Day Freight, FedEx 2Day Freight, FedEx 3Day Freight.

- Other options: FedEx Small Pak, FedEx Box, FedEx Tube, Other.

- Special Handling: HOLD Weekday at FedEx Location, HOLD Saturday at FedEx Location, Dry Ice, Cargo Aircraft Only.

7 Payment Bill to:

- Payment options: Sender, Recipient, Third Party, Credit Card, Cash/Check.

Total Packages, Total Weight, Total Declared Value: \$.00

8 Sign to Authorize Delivery Without a Signature

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims.

466

By using this Airbill you agree to the service conditions on the back of this Airbill and in our current Service Guide, including terms that limit our liability.

Questions? Visit our Web site at fedex.com or call 1.800.GoFedEx.1.800.463.3339.

0299837372

USAirbill Express

FedEx Tracking Number

8530 9960 6131

Form ID No.

0215

Please print and press hard.

9/20/05 Sender's FedEx Account Number 1169-2026-3

Bonalyn J. Hartley Phone (603) 882-5191

PENNICHUCK WATER WORKS

25 MANCHESTER ST

MERRIMACK State NH ZIP 03054-4821

Internal Billing Reference

Sarah B. Knowlton, Esq. Phone (603) 436-2818

McLane, Graf, Raulerson & Middleton

900 Elm Street

Deliver to P.O. boxes or P.O. ZIP codes.

Request a package be held at a specific FedEx location, print FedEx address here.

Manchester State NH ZIP 03105

4a Express Package Service

- 4a Express Package Service options: FedEx Priority Overnight, FedEx Standard Overnight, FedEx First Overnight, FedEx 2Day, FedEx Express Saver.

4b Express Freight Service

- 4b Express Freight Service options: FedEx 1Day Freight, FedEx 2Day Freight, FedEx 3Day Freight.

- Other options: FedEx Envelope, FedEx Pak, FedEx Box, FedEx Tube, Other.

- Special Handling: SATURDAY Delivery, HOLD Weekday at FedEx Location, HOLD Saturday at FedEx Location, Dry Ice, Cargo Aircraft Only.

7 Payment Bill to:

- Payment options: Sender, Recipient, Third Party, Credit Card, Cash/Check.

Total Packages, Total Weight, Total Declared Value: \$.00

8 Sign to Authorize Delivery Without a Signature

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims.

466

By using this Airbill you agree to the service conditions on the back of this Airbill and in our current Service Guide, including terms that limit our liability.

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

Invoice Date: 10/12/05

Invoice Number: 2005100638

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$6,492.83

AMOUNT REMITTED:

--

Matter Code: 73010

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services

Expenses

TOTAL

OUTSTANDING BALANCE

TOTAL BALANCE DUE

PEU
4771
Approved BOB
11/06/05
7186-375
10/12/05
\$3,834.60

\$2,906.00

928.60

~~\$2,658.23~~

~~\$6,492.83~~

pd 10/12/05

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: 73010

Invoice Date: 10/12/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005100638

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
09/01/05	SBK	Review Office of Consumer Advocate's data requests	0.30	205.00	61.50
09/02/05	SBK	Follow up on potential issuance of order on temporary rates and data requests from Staff	0.50	205.00	102.50
09/05/05	SBK	Review Staff and Office of Consumer Advocate's data requests	0.50	205.00	102.50
09/06/05	SBK	Review data requests	0.20	205.00	41.00
09/07/05	SBK	Confer with Ms. Hartley on issue regarding OCA data requests	0.20	205.00	41.00
09/08/05	SBK	Follow up with Office of Consumer Advocate on data requests and draft memorandum to Ms. Hartley on same	0.50	205.00	102.50
09/09/05	SBK	Review Public Utilities Commission order approving settlement agreement on temporary rates and draft memorandum on same	0.30	205.00	61.50
09/15/05	SBK	Follow up with Mr. Incropera regarding Staff's data requests	0.20	205.00	41.00
09/20/05	SVC	Conference with Attorney Knowlton regarding discovery issues and cost of equity issues	0.30	270.00	81.00
09/20/05	SBK	Review and revise responses to Staff and Office of Consumer Advocate's data requests and confer with Ms. Hartley on same	3.30	205.00	676.50
09/21/05	SVC	Conference with Attorney Knowlton regarding data request regarding risks posed by eminent domain proceeding; Review response to data request regarding same	0.20	270.00	54.00
09/21/05	SBK	Review and revise responses to Staff and Office of Consumer Advocate's data request and finalize attachments to same; Confer with Ms. Hartley and Attorney Camerino on data responses	5.90	205.00	1209.50
09/21/05	NK	Prepare responses to data requests for mailing	0.20	120.00	24.00
09/22/05	SBK	Confer with counsel for Staff of Public Utilities Commission on data responses and franchise issues; Draft memorandum regarding same	1.10	205.00	225.50

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

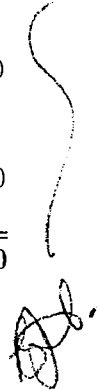
Invoice Date: 10/12/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005100638

09/28/05	SBK	Review Public Utilities Commsision order regarding franchise in Windham and draft memorandum on same	0.20	205.00	41.00
09/29/05	SBK	Review Public Utilities Commission orders on Chester Brook Estates	0.20	205.00	41.00
Services Billed this Invoice			<u>14.10</u>		<u>\$2,906.00</u>

s3.doc



MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 10/12/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005100638

Date	Description of Expenses	Amount
09/06/05	Check - Steven E. Patnaude, CSR - transcript	\$261.25
09/21/05	Check - Federal Express - Invoice #3-100-00913	\$56.70
	Photocopies	\$610.65
	Expenses Billed this Invoice	\$928.60

E2.doc

PENNICHUCK CORPORATION & SUBSIDIARIES
Expense Report Summary

Reimburse: Dawn DeBlois

For Period: November 8, 2005

Itemize and Attach Supporting Documentation

TRANSPORTATION & MISCELLANEOUS EXPENSES

Date	Nature of Expense	Amount
11/8/2005	Mileage from Hudson to Concord and from Concord to Merrimack	\$0.00
_____	75 miles @ 48.5/mile (PUC)	\$36.38
_____	Hooksett Toll (2 times), Bedford Toll (1) each at .75 (Used EZ Pass)	\$2.25
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00

Subtotal: \$38.63

Meals

Date:		Amt: \$0.00
People in Attendance:		
Relationship to Pennichuck:		
Purpose of Meeting:		
Date:	PEU	
People in Attendance:	PHW 20511006	
Relationship to Pennichuck:		
Purpose of Meeting:	6097	Amt: \$0.00
Date:	2665 250 7186-375	
People in Attendance:		
Relationship to Pennichuck:	11/8/05	
Purpose of Meeting:		Amt: \$0.00

Employee Signature:

Dawn DeBlois 11/8/05

Total: \$38.63

Approved for Payment:

OK

Date of Approval: _____

Account Distribution: _____

Company: _____

10 Scenic Lane
Hudson N.H 03051

PENNICHUCK CORPORATION & SUBSIDIARIES
Expense Report Summary

Reimburse: B. Hartley

For Period: Oct 29 to Nov 8

Itemize and Attach Supporting Documentation

TRANSPORTATION & MISCELLANEOUS EXPENSES

Date	Nature of Expense	Amount
10/29/2005	Manchester Airport 20 miles x \$0.485 NAWC Symposium	\$9.70
11/2/2005	Return Manchester Airport 20 miles x \$0.485 NAWC Symposium	\$9.70
	Tolls	\$1.50
11/7/2005	Concord NH NHPUC PEU Audit Review 80 miles x \$0.485	\$38.80
	Tolls	\$3.00
11/8/2005	Concord NH NHPUC Tech Session PEU 80 miles x \$0.485	\$38.80
	Tolls	\$3.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
_____	_____	\$0.00
Subtotal:		\$104.50

Meals

Date:			
People in Attendance:			
Relationship to Pennichuck:			
Purpose of Meeting:			
			Amt: <u>\$0.00</u>
Date:	<u>PEU</u>	<u>PWW</u>	
People in Attendance:			
Relationship to Pennichuck:	9350	9350	
Purpose of Meeting:	7186-375	2665-250	
			Amt: <u>\$0.00</u>
Date:	\$ 83.60	\$ 20.90	
People in Attendance:			
Relationship to Pennichuck:	11-8-05	11-8-05	
Purpose of Meeting:			
			Amt: <u>\$0.00</u>

Total: \$104.50

Employee Signature: B. Hartley
 Approved for Payment: N. Petter - 11/9/05
 Date of Approval: _____
 Account Distribution: _____
 Company: PWW & PEU



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 1 of 11
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FedEx Tax ID: 71-0427007

Billing Address:

PENNICHUCK WATER WORKS
PO BOX 1947
MERRIMACK NH 03054-1947

Shipping Address:

PENNICHUCK WATER WORKS
25 MANCHESTER ST
MERRIMACK NH 03054-4896

Invoice Questions?

Contact FedEx Revenue Services
Phone: (800) 622-1147 M-F 7-6 (CST)
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Nov 07, 2005

FedEx Express Services

Transportation Charges		418.50
Earned Discount		-41.93
Special Handling Charges		89.61
Total Charges	USD \$	466.18
TOTAL THIS INVOICE	USD \$	466.18

You saved \$41.93 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>.

<u>PWW</u>	<u>PEW</u>	<u>TSC</u>	<u>PWSC</u>
<u>2330</u>	<u>2330</u>	<u>2330</u>	<u>2330</u>
2181-000 - 200.67	7105-222 - 22.35	3801-400	5801-150
2105-222 - 78.21	7186-375 - 20.89	\$ 67.19	\$ 26.29
2921-140 - 50.58	<u>\$ 43.24</u>		
<u>\$ 329.46</u>			

The FedEx Ground accounts referenced in this invoice have been transferred and assigned to, are owned by, and are payable to FedEx Express.

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

Invoice Number	Account Number	Amount Due	Amount Paid
3-172-66134	1169-2026-3	USD \$ 466.18	

For change of address, check here and complete form on reverse side.

Remittance Advice

Your payment is due by Nov 22, 2005

116920263172661344300004661858

AT 02 053347 07713B251 A**3DGT

PENNICHUCK WATER WORKS
PO BOX 1947
MERRIMACK NH 03054-1947



FedEx
P.O. Box 371461
Pittsburgh PA 15250-7461



Invoice Number
3-172-66134

Invoice Date
Nov 07, 2005

Account Number
1169-2026-3

Page
2 of 11

Adjustment Request Fax to (800) 548-3020

Please Note: Our Web site makes it easy to request any of the adjustments you would request on the form below. Try it at www.fedex.com. The fax form cannot be used to request invoice adjustments due to service failures. To request adjustments for service failure, please visit our Web site at www.fedex.com or call (800) 622-1147.

Name	Date
Business Phone	Business Fax
E-mail Address	

In the space below, please enter the Tracking ID and an explanation of each adjustment request. Please include recipient's or third party's account number, if applicable.

Tracking ID	Explanation
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Address Change

Account Number
1169-2026-3

Please indicate change in address for the account number listed.

- Physical Address
 Billing Address
 Mailing Address

Name: _____

Address: _____ Apt./Suite#: _____

City: _____ State: _____ Zip: _____

Phone: () Fax: ()

Authorizing Signature: _____



FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Type	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Ret Chg/Tax Credits/Other	Discounts	Total Charges
Shipper	23	28.0	418.50	89.61		-41.93	466.18
Total FedEx Express	23	28.0	\$418.50	\$89.61		\$41.93	\$466.18
Total This Invoice						USD	\$466.18



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 4 of 11
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Oct 04, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**

Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606245	Sender	Recipient	
Service Type	FedEx Priority Overnight	DONALD L WAGE	MARIE GREELISH	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	MATGUN CORP	
Zone	2	25 MANCHESTER ST	11 TEAL RD	
Packages	1	MERRIMACK NH 03054-4896 US	WAKEFIELD MA 01880 US	
Rated Weight	5.0 lbs, 2.3 kgs			
Delivered	Oct 05, 2005 09:15	Transportation Charge		21.50
Svc Area	A1	Earned Discount		-2.15
Signed By	D.DRAGONIS	Fuel Surcharge		3.00
FedEx Use	027726484/0000014/_	Total Charge	USD	\$22.35 ✓

*PBW
7105-222*

Dropped off: Oct 04, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**

Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606256	Sender	Recipient	
Service Type	FedEx Priority Overnight	DONALD L WARE	CHRIS HODGSON	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	NATGUN CORP	
Zone	2	25 MANCHESTER ST	11 TEAL RD	
Packages	1	MERRIMACK NH 03054-4896 US	WAKEFIELD MA 01880 US	
Rated Weight	3.0 lbs, 1.4 kgs			
Delivered	Oct 05, 2005 09:15	Transportation Charge		19.25
Svc Area	A1	Earned Discount		-1.93
Signed By	D.DRAGONIS	Fuel Surcharge		2.68
FedEx Use	027726484/0000014/_	Total Charge	USD	\$20.00 ✓

*PWW
2105-222*

Dropped off: Oct 04, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**

Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 7
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	853099606267	Sender	Recipient	
Service Type	FedEx Priority Overnight	DONALD L WARE	BILI DEVITT	
Package Type	FedEx Pak	PENNICHUCK WATER WORKS	FRELOAD INC	
Zone	7	25 MANCHESTER ST	800 E CAMPBELL STE 221	
Packages	1	MERRIMACK NH 03054-4896 US	RICHARDSON TX 75081 US	
Rated Weight	2.0 lbs, 0.9 kgs			
Delivered	Oct 05, 2005 10:22	Transportation Charge		33.00
Svc Area	A2	Fuel Surcharge		4.60
Signed By	Z.DEVITT	Earned Discount		-3.30
FedEx Use	027726484/0000015/_	Total Charge	USD	\$34.30 ✓

*PWW
2105-222*



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 5 of 11
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Dropped off: Oct 04, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 3
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

*PWW
2105-222*

Tracking ID	853099606278	Sender	Recipient	
Service Type	FedEx Priority Overnight	DONALD L WARE	ANNETTE BETJEMANN-VOIGT	
Package Type	FedEx Pak	PENNICHUCKWATER WORKS	PRALOAD INC	
Zone	3	25 MANCHESTER ST	60 COMMERCEDR	
Packages	1	MERRIMACKNH 03054-4896 US	HAUPPAUGENY 11788 US	
Rated Weight	3.0 lbs, 1.4 kgs			
Delivered	Oct 05, 2005 09:45	Transportation Charge		23.00
Svc Area	AA	Fuel Surcharge		3.21
Signed By	L.DELUCA	Earned Discount		-2.30
FedEx Use	027726484/0000015/_	Total Charge	USD	\$23.91 ✓

Dropped off: Oct 04, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

*PWW
2181-000*

Tracking ID	853099606289	Sender	Recipient	
Service Type	FedEx Priority Overnight	WILLIAM D PATTERSON	ROBERT L NITTI CPIA	
Package Type	FedEx Envelope	PENNICHUCKWATER WORKS	FLEET INSURANCE SERVICES LLC	
Zone	2	25 MANCHESTER ST	100 FEDERAL ST MA5-100-07-05	
Packages	1	MERRIMACKNH 03054-4896 US	BOSTON MA 02110 US	
Rated Weight	N/A			
Delivered	Oct 05, 2005 09:50	Transportation Charge		13.35
Svc Area	A1	Fuel Surcharge		1.86
Signed By	F.DIPIERE	Earned Discount		-1.34
FedEx Use	027726484/0000001/_	Total Charge	USD	\$13.87 ✓

Dropped off: Oct 13, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 3
- Package sent from: 03053 zip code

*PWW
2181-000*

Tracking ID	852097610948	Sender	Recipient	
Service Type	FedEx Priority Overnight	BILL PATTERSON	MATTHEW J WOYTOWICH ESQ	
Package Type	FedEx Envelope	PENNICHUCKWATER WORKS	BALLARD SPAHR ANDREWS & INGERS	
Zone	3	25 MANCHESTER ST	1735 MARKET ST 51ST FL	
Packages	1	MERRIMACKNH 03054-4896 US	PHILADELPHIA PA 19103 US	
Rated Weight	N/A			
Delivered	Oct 14, 2005 09:40	Transportation Charge		15.45
Svc Area	A1	Fuel Surcharge		2.15
Signed By	I.SMOLCZYNSKI	Earned Discount		-1.55
FedEx Use	028608538/0000001/_	Total Charge	USD	\$16.05 ✓



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 6 of 11
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Dropped off: Oct 18, 2005 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

*PWW
2181-000*

Tracking ID	850775163310	Sender	Recipient	
Service Type	FedEx Priority Overnight	WILLIAM P	ANNE MARIE DUFFY REQ	
Package Type	FedEx Envelope	PENNICHUCK WATERWORKS	HUTTAR MCCLENNEN & FISH LLP	
Zone	2	25 MANCHESTER ST	155 SEAPORT BLVD WORLD TRADE C	
Packages	1	MERRIMACKNH 03054-4896 US	BOSTON MA 02210 US	
Rated Weight	N/A			
Delivered	Oct 19, 2005 09:55	Transportation Charge		13.35
Svc Area	A1	Earned Discount		-1.34
Signed By	D.MADREY	Fuel Surcharge		1.86
FedEx Use	029111703/0000001/_	Total Charge	USD	\$13.87 ✓

Dropped off: Oct 18, 2005 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 6
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

*PWW
2181-000*

Tracking ID	850775163321	Sender	Recipient	
Service Type	FedEx Priority Overnight	WILLIAM PATTERSON	JOLAVINE R HOLZAPFEL	
Package Type	FedEx Pak	PENNICHUCK WATERWORKS	KUTAK ROOK LLP	
Zone	6	25 MANCHESTER ST	1650 FARNAM ST THE OMAHA BLDG	
Packages	1	MERRIMACKNH 03054-4896 US	OMAHA NE 68102 US	
Rated Weight	1.0 lbs, 0.5 kgs			
Delivered	Oct 19, 2005 09:25	Transportation Charge		28.50
Svc Area	A1	Fuel Surcharge		3.98
Signed By	B.LAMBRECHT	Earned Discount		-2.85
FedEx Use	029111703/0000015/_	Total Charge	USD	\$29.63 ✓

Dropped off: Oct 19, 2005 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

*PWW
2181-000*

Tracking ID	850775163332	Sender	Recipient	
Service Type	FedEx Priority Overnight	WILLIAM PATTERSON	ANN MARIE DUALE	
Package Type	FedEx Envelope	PENNICHUCK WATERWORKS	NUTTER MCCLENNEN & FISH LLP	
Zone	2	25 MANCHESTER ST	155 SEAPOTT BLVD	
Packages	1	MERRIMACKNH 03054-4896 US	BOSTON MA 02210 US	
Rated Weight	N/A			
Delivered	Oct 20, 2005 09:48	Transportation Charge		13.35
Svc Area	A1	Earned Discount		-1.34
Signed By	E.RUIZ	Fuel Surcharge		1.86
FedEx Use	029211870/0000001/_	Total Charge	USD	\$13.87 ✓



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 7 of 11
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Dropped off: Oct 19, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**

Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 6
- Package sent from: 03053 zip code

Tracking ID	850775163343	Sender	WILLIAM PATTERSON	Recipient	JOLAYNE R HOLZAPFEL
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		KUTAK ROCK LLP
Package Type	FedEx Envelope		25 MANCHESTER ST		1550 FARNAM ST THE OMAHA BLDG
Zone	6		MERRIMACK NH 03054-4896 US		OMAHA NE 68102 US
Packages	1				
Rated Weight	N/A				
Delivered	Oct 20, 2005 09:24	Transportation Charge			18.55
Svc Area	A1	Earned Discount			-1.86
Signed By	D.JANS	Fuel Surcharge			2.59
FedEx Use	029211870/0000002/_	Total Charge		USD	\$19.28 ✓

*PWW
2181-000*

Dropped off: Oct 20, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**

Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

Tracking ID	850775163354	Sender	WILLIAM PATTERSON	Recipient	ANN MARIE ODALE
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		NUTTER MCLENNAN & FISH LLP
Package Type	FedEx Envelope		25 MANCHESTER ST		155 SEAPORT BLVD
Zone	2		MERRIMACK NH 03054-4896 US		BOSTON MA 02210 US
Packages	1				
Rated Weight	N/A				
Delivered	Oct 21, 2005 09:45	Transportation Charge			13.35
Svc Area	A1	Earned Discount			-1.34
Signed By	D.MADREY	Fuel Surcharge			1.86
FedEx Use	029312412/0000001/_	Total Charge		USD	\$13.87 ✓

*PWW
2181-000*

Dropped off: Oct 20, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**

Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 6
- Package sent from: 03053 zip code

Tracking ID	850775163365	Sender	WILLIAM PATTERSON	Recipient	JOLAYNE R HOLZAPFEL
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		KUTAK ROCK LLP
Package Type	FedEx Envelope		25 MANCHESTER ST		1650 FARNAM ST THE COUSHA BLDG
Zone	6		MERRIMACK NH 03054-4896 US		OMAHA NE 68102 US
Packages	1				
Rated Weight	N/A				
Delivered	Oct 21, 2005 09:57	Transportation Charge			18.55
Svc Area	A1	Fuel Surcharge			2.59
Signed By	S.KOLETZKE	Earned Discount			-1.86
FedEx Use	029312412/0000002/_	Total Charge		USD	\$19.28 ✓

*PWW
2181-000*



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 8 of 11
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Picked up: Oct 20, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

Tracking ID	853099606290	Sender	WILLIAM D PATTERSON	Recipient	ANN MARIE UDALE	
Service Type	FedEx Priority Overnight		PENNICHUCKWATER WORKS		WUTTER MCCLENNAN & FISH LLP	
Package Type	FedEx Envelope		25 MANCHESTER ST		155 SEAPORT BLVD	
Zone	2		MERRIMACKNH 03054-4896 US		BOSTON MA 02210 US	
Packages	1					
Rated Weight	N/A					
Delivered	Oct 21, 2005 09:45					
Svc Area	A1		Transportation Charge			13.35
Signed By	D.MADREY		Fuel Surcharge			1.86
FedEx Use	029304601/0000001/_		Courier Pickup Charge			4.00
			Earned Discount			-1.34
			Total Charge		USD	\$17.87 ✓

*PWW
2181-000*

Picked up: Oct 26, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount

Tracking ID	846769531053	Sender	HONALYN J HARTLEY	Recipient	SARAH E KNOWLTON ESQ	
Service Type	FedEx Priority Overnight		PENNICHUCKWATER WORKS		MCLANE GRAFRAULERSON & MIDDLE	
Package Type	FedEx Pak		25 MANCHESTER ST		100 MARKET ST	
Zone	2		MERRIMACKNH 03054-4896 US		PORTSMOUTH NH 03802 US	
Packages	1					
Rated Weight	1.0 lbs, 0.5 kgs					
Delivered	Oct 27, 2005 10:13		Transportation Charge			16.25
Svc Area	AA		Fuel Surcharge			2.27
Signed By	M.CARBERRY		Courier Pickup Charge			4.00
FedEx Use	029912938/0000014/_		Earned Discount			-1.63
			Total Charge		USD	\$20.89 ✓

*PEX
7186-375*

Picked up: Oct 26, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount

Tracking ID	853099606304	Sender	WILLIAM D PATTERSON	Recipient	TERENCE	
Service Type	FedEx Priority Overnight		PENNICHUCKWATER WORKS		MARSH USA	
Package Type	FedEx Pak		25 MANCHESTER ST		10 WEYBOASET ST STE 502	
Zone	2		MERRIMACKNH 03054-4896 US		PROVIDENCE RI 02903 US	
Packages	1					
Rated Weight	2.0 lbs, 0.9 kgs					
Delivered	Oct 27, 2005 10:02		Transportation Charge			17.50
Svc Area	A1		Fuel Surcharge			2.44
Signed By	K.DANDREA		Courier Pickup Charge			4.00
FedEx Use	029912938/0000014/_		Earned Discount			-1.75
			Total Charge		USD	\$22.19 ✓

*PWW
2181-000*



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 9 of 11
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Picked up: Oct 26, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code
- 1st attempt Oct 27, 2005 at 10:15 AM.
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

*PWW
2181-000*

Tracking ID	853099606315	Sender	WILLIAM D PATTERSON	Recipient	SARAH MORELAND
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		MARSH USA INC PROPERTY INTERNA
Package Type	FedEx Pak		25 MANCHESTER ST		200 CLARENDON ST
Zone	2		MERRIMACK NH 03054-4896 US		BOSTON MA 02116 US
Packages	1				
Rated Weight	1.0 lbs, 0.5 kgs				
Delivered	Oct 27, 2005 10:22				
Svc Area	A1		Transportation Charge		16.25
Signed By	M.DANIELS		Fuel Surcharge		2.27
FedEx Use	029912938/0000014/_		Courier Pickup Charge		4.00
			Earned Discount		-1.63
			Total Charge	USD	\$20.89 ✓

Picked up: Oct 27, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 3
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Package Delivered to Recipient Address - Release Authorized

PWW

USAB		Sender	SHARON WESTON	Recipient	DONALD L CORRELL
Tracking ID	853099606337		PENNICHUCK WATER WORKS		-
Service Type	FedEx Priority Overnight		25 MANCHESTER ST		746 WOODED TRAIL
Package Type	FedEx Pak		MERRIMACK NH 03054-4896 US		FRANKLIN LAKES NJ 07417 US
Zone	3				
Packages	1				
Rated Weight	1.0 lbs, 0.5 kgs		Transportation Charge		20.25
Delivered	Oct 28, 2005 09:25		Courier Pickup Charge		4.00
Svc Area	A2		Fuel Surcharge		2.82
Signed By	S.HAREN		Residential Delivery		2.00
FedEx Use	030008039/0001508/02		Earned Discount		-2.03
			Total Charge	USD	\$27.04 ✓

Dropped off: Oct 28, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 6
- Package sent from: 03053 zip code

TSC

Tracking ID	850775163446	Sender	MICHAEL FALLON	Recipient	SHARON M ANACKER
Service Type	FedEx Priority Overnight		PENNICHUCK WATER WORKS		STIRLING PROPERTIES INC
Package Type	FedEx Envelope		25 MANCHESTER ST		109 NORTHPARK BLVD STE 300
Zone	6		MERRIMACK NH 03054-4896 US		COVINGTON LA 70433 US
Packages	1				
Rated Weight	N/A				
Delivered	Oct 31, 2005 09:08		Transportation Charge		18.55
Svc Area	A2		Fuel Surcharge		2.59
Signed By	R.CREEL		Earned Discount		-1.86
FedEx Use	030112616/0000002/_		Total Charge	USD	\$19.28 ✓



Picked up: Oct 28, 2005 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

PWSC

USAB		Sender	Recipient	
Tracking ID	852097610845	MELISSA PARADIS	BENWAY	
Service Type	FedEx Priority Overnight	PENNICHUCKWATER WORKS	HIGH POINT COMMUNICATIONSGROU	
Package Type	Customer Packaging	25 MANCHESTER ST	553 ROUTE 3A BLDG 3	
Zone	2	MERRIMACKNH 03054-4896 US	BOW NH 03304 US	
Packages	1			
Rated Weight	4.0 lbs, 1.8 kgs	Transportation Charge		20.25
Delivered	Oct 31, 2005 09:43	Courier Pickup Charge		4.00
Svc Area	A2	Fuel Surcharge		2.82
Signed By	T.DOWD	Delivery Area Surcharge-Commercial		1.25
FedEx Use	030104576/0001486/_	Earned Discount		-2.03
Total Charge			USD	\$26.29 ✓

Dropped off: Oct 28, 2005 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Distance Based Pricing, Zone 2
- Package sent from: 03053 zip code

TSC

USAB		Sender	Recipient	
Tracking ID	852097610937	MICHAEL FALLON	DAVID J WINSTANLEY	
Service Type	FedEx Priority Overnight	PENNICHUCKWATER WORKS	WINSTANLEY ENTERPRISES LLC	
Package Type	FedEx Envelope	25 MANCHESTER ST	1 MAIN ST	
Zone	2	MERRIMACKNH 03054-4896 US	CONCORD MA 01742 US	
Packages	1			
Rated Weight	N/A	Transportation Charge		13.35
Delivered	Oct 31, 2005 09:46	Fuel Surcharge		1.86
Svc Area	A2	Earned Discount		-1.34
Signed By	C.CONNIE SAMP	Total Charge	USD	\$13.87 ✓
FedEx Use	030112616/0000001/_			

Picked up: Oct 28, 2005 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 7
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

PWW

USAB		Sender	Recipient	
Tracking ID	853099606348	STEVE GREENWOOD	KEN KERCHER	
Service Type	FedEx 2Day	PENNICHUCKWATER WORKS	DATAMATIC INC	
Package Type	Customer Packaging	25 MANCHESTER ST	3600 K AVE	
Zone	7	MERRIMACKNH 03054-4896 US	PLANO TX 75074 US	
Packages	1			
Rated Weight	5.0 lbs, 2.3 kgs	Transportation Charge		18.80
Delivered	Nov 01, 2005 08:11	Earned Discount		-1.88
Svc Area	A2	Fuel Surcharge		2.62
Signed By	J.HANSON	Courier Pickup Charge		4.00
FedEx Use	030104576/0006090/_	Total Charge	USD	\$23.54 ✓



Invoice Number 3-172-66134	Invoice Date Nov 07, 2005	Account Number 1169-2026-3	Page 11 of 11
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Dropped off: Oct 31, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 326.75
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 2

USAB		Sender	Recipient	
Tracking ID	850775163435	MIKE FALLON	DAVID J WINSTANLEY	<i>TSC</i>
Service Type	FedEx Priority Overnight	PENNICHUCKWATERWORKS	WINSTANLEY ENTERPRISES LLC	
Package Type	FedEx Envelope	25 MANCHESTER ST	150 BAKER AVE 303 EXTENSION	
Zone	2	MERRIMACK NH 03054-4896 US	CONCORD MA 01742 US	
Packages	1			
Rated Weight	N/A			
Delivered	Nov 01, 2005 10:15	Transportation Charge		13.35
Svc Area	A2	Earned Discount		-1.34
Signed By	P.DAMBRISIO	Fuel Surcharge		1.86
FedEx Use	030411973/0000186/_	Total Charge	USD	\$13.87 ✓

Dropped off: Nov 01, 2005 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 371.65
- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.50% to this shipment.
- Distance Based Pricing, Zone 8
- Package sent from: 03053 zip code

Tracking ID	850775163376	Sender	Recipient	
Service Type	FedEx Priority Overnight	MIKE FALLON	MICHAEL CJ FALLON	<i>TSC</i>
Package Type	FedEx Envelope	PENNICHUCKWATERWORKS	C/O WESTIN BONAVENTURE HOTEL	
Zone	8	25 MANCHESTER ST	404 SOUTH FIGUEROA ST	
Packages	1	MERRIMACK NH 03054-4896 US	LOS ANGELES CA 90071 US	
Rated Weight	N/A			
Delivered	Nov 02, 2005 09:28	Transportation Charge		19.40
Svc Area	A1	Earned Discount		-1.94
Signed By	L.HECQUET	Fuel Surcharge		2.71
FedEx Use	030512236/0000002/_	Total Charge	USD	\$20.17 ✓

Shipper Subtotal	USD	\$466.18
Total FedEx Express	USD	\$466.18



FedEx Tracking Number

8467 6953 1053

Form ID No.

0215

please print and press hard.

10/26/05

Sender's FedEx Account Number

1169-2026-3

Bonalyn J. Hartley

Phone (603) 882-5191

PENNICHUCK WATER WORKS

25 MANCHESTER ST

Dept./Floor/Suite/Room

ERRIMACK

State NH

ZIP 03054-4821

Internal Billing Reference

0270988

Sarah B. Knowlton, Esq.

Phone (603) 436-2818

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100 Market Street

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Dept./Floor/Suite/Room

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5

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Other

6

PEU Rate Case

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7

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Total Packages

Total Weight

Total Declared Value†

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†Our liability is limited to \$100 unless you declare a higher value. See back for details.

8 Sign to Authorize Delivery Without a Signature

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims.

466

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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

Invoice Date: 11/10/05
Invoice Number: 2005110713

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:	\$5,187.36
AMOUNT REMITTED:	

Matter Code: 73010
Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services		\$1,248.50
Expenses		104.26
TOTAL	<i>PERC</i> <i>4771</i>	<i>\$1,352.76</i>

OUTSTANDING BALANCE

7186-375 *ap paid* *12/06/05* *\$3,834.60 pd* *11-9-05*

TOTAL BALANCE DUE		\$5,187.36
--------------------------	--	-------------------

11/10/05

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: 73010

Invoice Date: 11/10/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005110713

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
10/04/05	SBK	Review records regarding management fee costs for response to Public Utilities Commission audit request and confer with Attorney Camerino on same	0.50	205.00	102.50
10/19/05	SVC	Conference with Attorney Knowlton regarding corporate records requested by Staff	0.20	270.00	54.00
10/19/05	SBK	Review minutes from 2004 board of directors meetings for Pennichuck East Utility, Inc. and Pennichuck Corporation, for production to Public Utilities Commission auditors	0.70	205.00	143.50
10/20/05	SBK	Review minutes of Pennichuck Corporation and Pennichuck East Utility, Inc. board of directors for production to Commission audit staff	1.10	205.00	225.50
10/26/05	SVC	Conference with Attorney Knowlton regarding cost of equity issue	0.40	270.00	108.00
10/26/05	SBK	Strategize on cost of equity issues and follow up on response to Staff's data requests	0.30	205.00	61.50
10/27/05	SBK	Review and finalize responses to Staff's fourth set of data requests and confer with Ms. Hartley on same	2.50	205.00	512.50
10/31/05	SBK	Review information regarding data request 4-12 and finalize supplemental response to same	0.20	205.00	41.00
Services Billed this Invoice			<u>5.90</u>		<u>\$1,248.50</u>

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 11/10/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005110713

Date	Description of Expenses	Amount
	Photocopies	\$82.35
	Postage	\$21.91
	Expenses Billed this Invoice	\$104.26

E2.doc

GENERAL JOURNAL ENTRY

REF. NO. _____ DIVISION PEU TYPE G/L SOURCE _____ JE 27

DATE	ACCT. NO.	DESCRIPTION	DEBIT	CREDIT
11/30/2005	7186-375	Rate Case 2005	3,777.26	
	7181-000	Unamortized Debt Expense	1,838.30	
	7923-000	Supervisor Fees/Special Services	-	
	7241-300	Misc Accrued Liabilities		5,615.56

COMMENT: To accrue for McLane, Graf invoice that will not be received prior to A/P Closing

SUPPORTING DOCUMENTATION:

See Attached

AUTHORIZED SIGNATURE: *Adriana H/10/05* *J.P. 12/20/05*

Posted 12/9/05 DCD

Pulomena, Janice

From: Incropera, Dan
Sent: Thursday, December 08, 2005 4:47 PM
To: Pulomena, Janice
Subject: FW: December Invoices

From: STEVEN.CAMERINO@MCLANE.com [mailto:STEVEN.CAMERINO@MCLANE.com]
Sent: Thursday, December 08, 2005 4:25 PM
To: Incropera, Dan
Subject: December Invoices

Jan, these are the invoices we will be sending you this month for November work.

Steve

Pennichuck Water Works - General	\$ 1,046.00 - 2923-000	
Pennichuck Corporation - Employment Issues	\$ 1,102.00 - 2923-000	
Pennichuck Water Works - Municipalization Issues	\$30,469.29 - 1794-999	
Pennichuck Corporation - Corporate Secretary	\$ 897.05 - 1801-300	
Pennichuck Corporation - City of Nashua	\$ 225.10 - 1794-999	
Pennichuck Corporation - General	\$ 189.00 - 1801-300	
Pennichuck East Utility - 2005 Rate Case	\$ 3,777.26 - 7186-375	
Pennichuck Water Works - Nashua v.	\$96,782.27 - 1794-999	
Pennichuck Corporation - Intellectual Property	\$ 264.00 - 1801-300	
Pittsfield Aqueduct Co. - Purchase of East Conway System	\$ 346.50 - 6186-175	
Pennichuck Water Works - Approval of \$3,000,000 Loan	\$ 340.80 - 2181-000	
Pennichuck East Utilities - Daniels Lake Acquisition	\$ 2,286.92 - 5794-100	
Pennichuck Corporation - Loan From Citizens Bank	\$ 2,183.20	2181-000 - 1702.90 7181-000 - 480.30
Pennichuck Corporation - Global Signal Transaction	\$ 2,250.00 - 2923-000	
Pittsfield Aqueduct Co. - Approval of Long Term Debt Refin.	\$ 325.00 - PCP - 1801-300	
Pennichuck East Utilities - Petition for Inc. in Short Term Debt	\$ 1,358.00 - 7181-000	

12/9/2005

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 12/06/05

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2005120099

Detail of Services

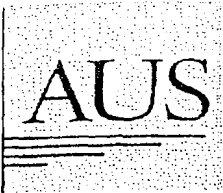
Date	Attorney	Description of Services	Hours	Rate	Amount
11/03/05	SVC	Conference with Attorney Knowlton regarding audit issue	0.20	270.00	54.00
11/03/05	SBK	Review draft audit report and confer with Company representatives on same; Follow up with Staff counsel on audit exit interview	0.40	205.00	82.00
11/04/05	SBK	Draft correspondence for filing revised Schedule 1B and review revised schedule; Review memorandum regarding Windham franchise	0.50	205.00	102.50
11/07/05	SBK	Prepare for and attend audit exit interview at Public Utilities Commission	4.00	205.00	820.00
11/08/05	SBK	Attend technical session at Public Utilities Commission on rate case	4.50	205.00	922.50
11/10/05	SBK	Follow up on issues from technical session	0.60	205.00	123.00
11/11/05	SBK	Follow up on cost of equity issues	0.20	205.00	41.00
11/14/05	SVC	Conference with Attorney Knowlton regarding timing of rate relief and impact on borrowing limits	0.20	270.00	54.00
11/14/05	SBK	Follow up on issues relating to data responses	0.70	205.00	143.50
11/15/05	SBK	Follow up on issues relating to data requests	0.40	205.00	82.00
Services Billed this Invoice			11.70		\$2,424.50

s3.doc

GENERAL LEDGER TRIAL BALANCE

Ranges: Period 01/01/2005 To 11/30/2005
 Accts 7186-290-001 To 7186-290-001
 With Detail
 Active Accounts Only
 All Profit Centers
 By Account Number

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
86-290-001	DEPRECIATION STUDY					
	Trx-Date	Dr-Amount	Cr-Amount	Acct Running Bal	Source	Reference
	04/30/2005	1,260.00		1,260.00	AP2285	NmeAUS CONSULTANTVch:20504061
	05/25/2005	1,365.00		2,625.00	AP2304	NmeAUS CONSULTANTVch:20505047
	06/30/2005	2,205.00		4,830.00	AP2347	NmeAUS CONSULTANTVch:20506151
	07/20/2005	12,975.00		17,805.00	AP2357	NmeAUS CONSULTANTVch:20507030
	08/24/2005	5,668.85		23,473.85	AP2378	NmeAUS CONSULTANTVch:20508057
	09/30/2005	3,525.41		26,999.26	AP2410	NmeAUS CONSULTANTVch:20509075
	10/19/2005	3,821.24		30,820.50	AP2428	NmeAUS CONSULTANTVch:20510037
	11/29/2005	2,287.75		33,108.25	AP2461	NmeAUS CONSULTANTVch:20511103
Account Total:		.00	33,108.25	.00	33,108.25	33,108.25
Account 7186-	Totals:	.00	33,108.25	.00	33,108.25	33,108.25
Grand Totals:		.00	33,108.25	.00	33,108.25	33,108.25



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 093971
 Invoice Date April 04, 2005
 PO Number
 Contract DEP
 Project 57-0521
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
 Pennichuck Water Works
 25 Manchester Street
 Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	6.00	210.00	1,260.00
Invoice Total			<u>1,260.00</u>

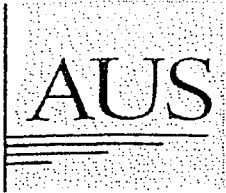
Please make check payable to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06

APPROVED: _____
 COMPANY: PEU
 VOUCHER NO: _____
 VENDOR NO: 245
 DATE: 4-4-05
 ACCOUNT NO: 7186-290

Depreciation Study
PEU
 Approved BGM. 5/2



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 094172
 Invoice Date May 02, 2005
 PO Number
 Contract DEP
 Project 57-0521
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
 Pennichuck Water Works
 25 Manchester Street
 Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	6.50	210.00	1,365.00
Invoice Total			<u>1,365.00</u>

PEU
 DEPRECIATION STUDY
 Apprd BWH
 5/21/05

Please make check payable to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06

APPROVED: _____
 COMPANY: PEU
 VOUCHER NO: _____
 VENDOR NO: 245
 DATE: 5-2-05
 ACCOUNT NO: 7186-290

AUS

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 094535
Invoice Date May 31, 2005
PO Number
Contract DEP
Project 57-0521
Page 1
Incorporated FIDM 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	10.50	210.00	2,205.00
Invoice Total			<u>2,205.00</u>

Please make check payable to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06

APPROVED: _____
COMPANY: PEU
VOUCHER NO: 30506151
VENDOR NO: 245
DATE: 6-1-05
ACCOUNT NO: 7186-290

AUS

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 094782
Invoice Date July 05, 2005
PO Number
Contract DEP
Project 57-0521
Page 1
Incorporated FIDI 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	60.00	210.00	12,600.00
Administrative Services			
Administrative Staff			375.00
Invoice Total			<u>12,975.00</u>

PEU
Depreciation Study
7/18/05
approved B&B.

Please make check payable to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050

Invoice due upon presentation

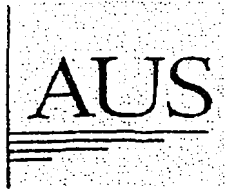
57PEN06

PEU

245

7186-290

7-5-05



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 095067
 Invoice Date August 01, 2005
 PO Number
 Contract DEP
 Project 57-0521
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
 Pennichuck East Utilities
 25 Manchester Street
 Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	14.00	210.00	2,940.00
DAVID A. SHEFFER	2.50	165.00	412.50
Administrative Services			
Administrative Staff			700.00
Out of Pocket Expenses			
Production Costs			324.75
Travel & Related Expenses			1,291.60
Invoice Total			<u><u>5,668.85</u></u>

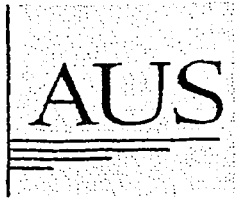
*Approved by Bonnie Hartley
 PEU
 Depreciation Study
 8/23/05*

Please make check payable to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050

Invoice due upon presentation

APPROVED: _____
 COMPANY: PEU
 VOUCHER NO: _____
 VENDOR NO: 245
 DATE: 8-1-05
 ACCOUNT NO: 7186-290

57PEN06



Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 095385
 Invoice Date September 06, 2005
 PO Number
 Contract DEP
 Project 57-0521
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
 Pennichuck East Utilities
 25 Manchester Street
 Merrimack, NH 03054

PEU
 Appwd BDD
 9/30/05

Deferred: Depreciation Study

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	13.50	210.00	2,835.00
Out of Pocket Expenses			
Production Costs			26.18
Travel & Related Expenses			664.23
Invoice Total			<u><u>3,525.41</u></u>

Please make check payable to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06

APPROVED: _____
 COMPANY: PEU
 VOUCHER NO: _____
 VENDOR NO: 245
 DATE: 9-6-05
 ACCOUNT NO: 7186-290

AUS

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

*PEU
Depreciation Study
B. J. Hartley
10/18/05*

Invoice Number 095639
Invoice Date October 03, 2005
PO Number
Contract DEP
Project 57-0521
Page 1
Incorporated FIDI 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@FW-AUSINC.COM

Bonnie Hartley
Pennichuck East Utilities
25 Manchester Street
Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	17.00	210.00	3,570.00
Administrative Services			
Administrative Staff			100.00
Out of Pocket Expenses			
Production Costs			151.24
Invoice Total			<u>3,821.24</u>

APPROVED: _____
COMPANY: PEU
VOUCHER NO: _____
VENDOR NO: 245
DATE: 10-3-05
ACCOUNT NO: 7186-290

Please make check payable to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06



AUS

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Invoice Number 095893
 Invoice Date October 31, 2005
 PO Number
 Contract DEP
 Project 57-0521
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
 Pennichuck East Utilities
 25 Manchester Street
 Merrimack, NH 03054

DESCRIPTION:	COMPANY:	Current Hours	Rate	Current Amount
Professional Services	PEU			
EARL M. ROBINSON	TRAVELER NO:	9.00	210.00	1,890.00
GARY D. SHAMBAUGH	ENDOR NO: 245	1.50	210.00	315.00
Administrative Services	DATE: 11-1-05			
Administrative Staff	ACCOUNT NO: 7186-290			75.00
Out of Pocket Expenses				
Production Costs				7.75
Invoice Total				2,287.75

11/28/05
approved by BGD..
PEU Depreciation Study

2,287.75

Please make check payable to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06

Laflamme, Jayson

From: Thunberg, Marcia
Sent: Wednesday, February 15, 2006 2:43 PM
To: Laflamme, Jayson
Subject: FW: Rate Case Invoice



INVOICE.PDF (569 Untitled.pdf (72 KB)
KB)

Jayson - here you go!

-----Original Message-----

From: SARAH.KNOWLTON@MCLANE.com [mailto:SARAH.KNOWLTON@MCLANE.com]
Sent: Wednesday, February 15, 2006 2:39 PM
To: Thunberg, Marcia
Subject: FW: Rate Case Invoice

Marcia,

Here are the final PEU invoices. In the interest of time, we have not redone the summary cover sheet but if you need that, please let me know. Note that Steve P's invoice for the transcript is included on the McLane invoice for January.

Thanks so much to you, Jayson, Amy and others for your help. If you have questions, don't hesitate to call.

Sarah

-----Original Message-----

From: BUCKLER CHERYL
Sent: Wednesday, February 15, 2006 1:16 PM
To: KNOWLTON SARAH
Subject: Rate Case Invoice

<<Untitled.pdf>>



AUS CONSULTANTS
792 Old Highway 86, Suite 200
Tijeras, NM 87059
(717) 763-9890
(775) 243-4056 FAX
E-MAIL: erobinson@wfw-ausinc.com

Earl M. Robinson, CDP
President & CEO

January 13, 2006

Ms. Bonnie Hartley
Pennichuck Water Works
25 Manchester Street
Merrimack, NH 03054

REF: WFW No. 57-0521
Pennichuck East Utility Depreciation Study as of 12-31-04

Dear Ms. Hartley:

Please find enclosed our invoice in the amount of \$2,625.00 for professional services and/or expenses incurred and rendered from December 5, 2005 through January 1, 2006 relative to calculations related to Company/Staff depreciation settlement, revision of depreciation report to incorporate settlement, etc.

Upon your approval, I would appreciate you placing this invoice in line for payment at your convenience.

Sincerely,

Earl M. Robinson

EMR:sm
enclosure

Post-It® Fax Note		7671	Date	2/15	# of pages	8
To	Sarah Knowlton		From	B. Hartley		
Co./Dept.			Co.			
Phone #			Phone #			
Fax #	436-5672		Fax #			



Invoice Number 096534
 Invoice Date January 02, 2006
 PO Number
 Contract DEP
 Project 57-0521
 Page 1
 Incorporated FID# 22-1943906
 www.ausinc.com
 Consultant:
 EARL M. ROBINSON
 EROBINSON@FW-AUSINC.COM

Weber, Fick & Wilson Division
 AUS Consultants
 155 Gaither Drive
 PO Box 1050
 Moorestown, NJ 08057-1050
 856 234 9200

Bonnie Hartley
 Pennichuck East Utilities
 25 Manchester Street
 Merrimack, NH 03054

DEFERRED ACCT:
 DEPREC. STUDY: ~~Rate~~ PEU
 app'd BJT 1/19/06

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	12.50	210.00	2,625.00
Invoice Total			<u>2,625.00</u>

Please make check payable to:
 Weber, Fick & Wilson Division
 P.O. Box 1050
 Moorestown, NJ 08057-1050

Invoice due upon presentation

57PEN06

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

Invoice Date: 01/09/06
Invoice Number: 2006010169

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$6,414.46

AMOUNT REMITTED:

--

Matter Code: 73010
Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services		\$6,263.00
Expenses		151.46
TOTAL		\$6,414.46
OUTSTANDING BALANCE		\$0.00

*Rate Case Expense
Approved PEU.
BCH 1/27/06*

TOTAL BALANCE DUE **\$6,414.46**

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: 73010

Invoice Date: 01/09/06

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2006010169

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
12/01/05	SBK	Review and revise responses to Staff's fifth set of data requests and confer with Ms. Hartley on same	2.00	205.00	410.00
12/02/05	SBK	Finalize responses to Staff's fifth set of data requests	1.50	205.00	307.50
12/06/05	SBK	Review response to Staff data requests 5-10 and 5-12 and draft letter regarding same; Strategize with Ms. Hartley and Mr. Ware on consolidated rates	1.50	205.00	307.50
12/07/05	SBK	Conference call with Ms. Hartley on settlement issues	0.70	205.00	143.50
12/08/05	SVC	Conference with Attorney Knowlton regarding settlement issues and meter reading investment	0.60	270.00	162.00
12/08/05	SBK	Attend settlement conference at Public Utilities Commission; Strategize with Company representatives on response to Staff's settlement proposal	7.00	205.00	1435.00
12/09/05	SBK	Research case law on prudence standard and draft memorandum on same; Review data on investment per customer and draft memorandum to service list on same	2.10	205.00	430.50
12/12/05	SVC	Conference with Attorney Knowlton regarding non-recurring expense issue raised by Staff; Review expenses at issue and explanations for each	0.30	270.00	81.00
12/12/05	SBK	Review management fee expenses and confer with Mr. Incropera and Attorney Camerino on same; Confer with Ms. Hartley on potential settlement	1.50	205.00	307.50
12/13/05	SBK	Strategize with Ms. Hartley on potential settlement; Conference call with Staff on same; Review data on average consumption and operations and maintenance expenses per customer and draft memorandum to Office of Consumer Advocate on same	1.50	205.00	307.50

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 01/09/06

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2006010169

12/14/05	SBK	Confer with Ms. Hartley on potential settlement; Review cost benefit analysis on radio readers and draft memorandum regarding same	1.50	205.00	307.50
12/15/05	SVC	Conference with Attorney Knowlton regarding settlement agreement and rate case expense information	0.30	270.00	81.00
12/15/05	SBK	Attend settlement conference at Public Utilities Commission; Strategize on settlement issues with Ms. Hartley	3.50	205.00	717.50
12/20/05	SVC	Review rate case expense summary; Correspondence to Ms. Hartley regarding same; Memorandum to Attorney Knowlton regarding same; Review bingo sheets and proposed rate changes; Conferences with Ms. Hartley and Attorney Knowlton regarding rate case expense submission	0.70	270.00	189.00
12/20/05	SBK	Confer with Ms. Hartley on rate case settlement and review documents relating to recoupment of rate case expense	0.50	205.00	102.50
12/21/05	SVC	Telephone conference with Mr. Patterson regarding analysis of recoupment calculation	0.60	270.00	162.00
12/21/05	SBK	Draft letter on rate case and depreciation expense and review summary sheet regarding same and proposed recoupment of difference between temporary and permanent rates; Review and respond to memorandum from Commission Staff on same; Review and edit proposed settlement agreement	1.30	205.00	266.50
12/22/05	SVC	Correspondence from Mr. Patterson regarding recoupment calculation; Memorandum to Attorney Knowlton regarding same	0.20	270.00	54.00
12/22/05	SBK	Review memoranda from Mr. Patterson on recoupment of rate surcharge	0.20	205.00	41.00
12/23/05	SBK	Review and draft comments on proposed settlement agreement	0.80	205.00	164.00
12/27/05	SVC	Review and revise settlement agreement; Conference with Attorney Knowlton regarding same	0.30	270.00	81.00
12/28/05	SBK	Review memorandum regarding draft settlement agreement and draft reply with comments on same	0.20	205.00	41.00
12/29/05	SBK	Review revised draft settlement agreement and draft memoranda regarding same	0.30	205.00	61.50
12/30/05	SBK	Confer with Ms. Hartley on settlement agreement and revise	0.50	205.00	102.50

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 01/09/06

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2006010169

Services Billed this Invoice
s3.doc

29.60

\$6,263.00

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 01/09/06

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2006010169

Date	Description of Expenses	Amount
12/12/05	Check - United Parcel Service	\$24.18
12/12/05	Check - Travel to Concord plus tolls	\$46.62
	Photocopies	\$77.70
	Postage	\$2.96
	Expenses Billed this Invoice	\$151.46

E2.doc

AUS

Weber, Fick & Wilson Division
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number 096310
Invoice Date December 05, 2005
PO Number
Contract DEP
Project 57-0521
Page 1
Incorporated FID# 22-1943906
www.ausinc.com
Consultant:
EARL M. ROBINSON
EROBINSON@WFW-AUSINC.COM

Bonnie Hartley
Pennichuck East Utilities
25 Manchester Street
Merrimack, NH 03054

	Current Hours	Rate	Current Amount
Professional Services			
EARL M. ROBINSON	20.00	210.00	4,200.00
GARY D. SHAMBAUGH	0.50	210.00	105.00
Invoice Total			<u><u>4,305.00</u></u>

Please make check payable to:
Weber, Fick & Wilson Division
P.O. Box 1050
Moorestown, NJ 08057-1050

Approved BGTN.

Invoice due upon presentation

1/03/06

*PEU
Depreciation
Study*

57PEN06

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

Invoice Date: 02/08/06

Invoice Number: 2006020355

Donald Correll, President, CEO
Pennichuck East Utility, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054

AMOUNT DUE:

\$2,504.55

AMOUNT REMITTED:

--

Matter Code: 73010

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

BALANCE DUE THIS INVOICE

Services	\$1,866.00
Expenses	638.55

TOTAL	\$2,504.55
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OUTSTANDING BALANCE	\$0.00
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TOTAL BALANCE DUE	\$2,504.55
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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

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 02/08/06

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2006020355

Detail of Services

Date	Attorney	Description of Services	Hours	Rate	Amount
01/03/06	SBK	Confer with Ms. Hartley on draft settlement agreement	0.30	220.00	66.00
01/04/06	SBK	Follow up on settlement agreement issues	0.30	220.00	66.00
01/05/06	SBK	Follow up on settlement agreement	0.20	220.00	44.00
01/06/06	SBK	Confer with Office of Consumer Advocate and Staff of Commission on settlement agreement	0.20	220.00	44.00
01/10/06	SBK	Confer with counsel for the Public Utilities Commission on presentation of settlement agreement at hearing and follow up with Ms. Hartley on same; Prepare exhibits for hearing	0.50	220.00	110.00
01/11/06	SBK	Review proposed exhibits for hearing on settlement and confer with Ms. Hartley on hearing	0.70	220.00	154.00
01/12/06	SVC	Conference with Attorney Knowlton regarding PUC hearing on settlement	0.20	310.00	62.00
01/12/06	SBK	Prepare for hearing on settlement agreement, including meeting with Ms. Hartley; Present settlement agreement at hearing	6.00	220.00	1320.00
Services Billed this Invoice			<u>8.40</u>		<u>\$1,866.00</u>

s3.doc

MCLANE, GRAF, RAULERSON & MIDDLETON

Matter Code: 73010

Invoice Date: 02/08/06

Matter Name: Pennichuck East Utility, Inc. - 2005 Rate Case

Invoice Number: 2006020355

Date	Description of Expenses	Amount
01/31/06	Check - Steven Patnaude, CSR - Transcription of hearing on 01/27/06 - Invoice #2006-008	\$534.15
	Photocopies	\$104.40
	Expenses Billed this Invoice	\$638.55

E2.doc

Laflamme, Jayson

From: Hartley, Bonnie [bonnie.hartley@PENNICHUCK.com]
Sent: Thursday, February 16, 2006 12:44 PM
To: Laflamme, Jayson
Cc: SARAH.KNOWLTON@MCLANE.com
Subject: Rate Case Expense Exhibit

This Email has been scanned for all viruses by PAETEC Email Scanning Services, utilizing MessageLabs proprietary SkyScan infrastructure. For more information on a proactive anti-virus service working around the clock, around the globe, visit <http://www.paetec.com>.

**PENNICHUCK EAST UTILITY, INC
RATE CASE 2005 EXPENSES - 7186-375
APRIL 1, 2005 - JANUARY 31, 2006**

Date	Vendor	Description	Amount
04/06/05	McLane, Graf, Raulerson & Middleton	Services	504.00
04/13/05	Bonalyn Hartley	Mileage to Manchester @ McLane & Graf	16.20
05/01/05	Bonalyn Hartley	WB Mason - PEU	624.90
05/11/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	1,572.94
05/27/05	Alpha Courier Co., Inc	Delivery to McLane, Graf, Raulerson & Middleton	42.48
06/07/05	McLane, Graf, Raulerson & Middleton	Services	2,626.75
07/06/05	Union Leader Corporation	Legal Advertising	634.36
07/06/05	Union Leader Corporation	Legal Advertising	598.80
07/12/05	McLane, Graf, Raulerson & Middleton	Services	184.50
07/25/05	Steven E. Patnaude, CSR	Services	148.35
08/01/05	FedEx	Delivery Charge	66.04
08/25/05	Bonalyn Hartley	Mileage//tolls Concord Temporary Rate Hearing PEU	35.40
08/29/05	Steven E. Patnaude, CSR	Services	261.25
08/09/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	2,913.00
09/12/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	2,658.23
10/03/05	FedEx	Delivery Charges	55.80
10/12/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	3,834.60
11/08/05	Dawn DeBlois	Mileage to PUC Concord	38.63
11/08/05	Bonalyn Hartley	Mileage Concord NH NHPUC PEU related	83.60
11/07/05	FedEx	Delivery Charges	20.89
11/10/05	McLane, Graf, Raulerson & Middleton	Services/Expenses	1,352.76
12/20/05	FedEx	Delivery Charges	70.53
12/20/05	McLane, Graf, Raulerson & Middleton	Legal Services - November	2,424.50
12/28/05	Bonalyn Hartley	Mileage to Concord for NHPUC PEU related	83.60
01/10/06	FedEx	Delivery Charges	18.41
01/23/06	Bonalyn Hartley	PEU Rate Case Meeting	38.60
01/31/06	McLane, Graf, Raulerson & Middleton	Legal Services - December	6,414.46
01/31/06	McLane, Graf, Raulerson & Middleton	Legal Services - January	2,504.54
01/31/06	Hermine Design	Announce Rate Increase on Web Site	10.00
01/31/06	American Express	PEU Rate Case Meeting	53.11
Total Rate Case Expense			\$29,891.23

**PENNICHUCK EAST UTILITY, INC
DEPRECIATION STUDY - 7186-290
APRIL 1, 2005 - JANUARY 31, 2006**

Date	Vendor	Description	Amount
4/30/2005	AUS Consultants	Consulting	1,260.00
5/25/2005	AUS Consultants	Consulting	1,365.00
6/30/2005	AUS Consultants	Consulting	2,205.00
7/20/2005	AUS Consultants	Consulting	12,975.00
8/24/2005	AUS Consultants	Consulting	5,668.85
9/30/2005	AUS Consultants	Consulting	3,525.41
10/19/2005	AUS Consultants	Consulting	3,821.24
11/29/2005	AUS Consultants	Consulting	2,287.75
12/31/2005	AUS Consultants	Consulting	4,305.00
1/23/2006	AUS Consultants	Consulting	2,625.00
Total Depreciation Study			\$40,038.25

TOTAL RATE CASE AND DEPRECIATION STUDY COST **\$69,929.48**

Total Number of Customers as of December 31, 2005	4,949
Rate Case Expense per Customer	\$ 14.13
Rate Case Amount per month (12 Months)	\$ 1.18