

Description	Total Cost	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	ALLOCATION OF RATE BASE				Allocation Code	Tynesborough Shares in:				
					Customer Commercial	Customer Meters	Customer Services	Fire Hydrants		Tynesb Shares in	Base	Max Day	Max Hour	
<b>Utility Plant in Service</b>														
<b>Source of Supply and Pumping Plant</b>														
303 Land and Land Rights	622,003	355,430	266,573	-	-	-	-	-	21	1.00000	622,003	355,430	266,573	-
304 Structures and Improvements	34,802,480	19,887,131	14,915,349	-	-	-	-	-	21	1.00000	31,502,282	18,001,304	13,500,978	-
305 Collecting and Impounding Reservoirs	2,434,786	2,434,786	-	-	-	-	-	-	20	1.00000	2,434,786	2,434,786	-	-
306 Lake, River and Other Intakes	8,634	4,934	3,700	-	-	-	-	-	21	1.00000	8,634	4,934	3,700	-
307 Wells and Springs	858,785	490,734	368,051	-	-	-	-	-	21	1.00000	858,785	490,734	368,051	-
308 Infiltration Galleries and Tunnels	1,543	882	661	-	-	-	-	-	21	1.00000	1,543	882	661	-
309 Supply Mains	491,742	280,995	210,747	-	-	-	-	-	21	1.00000	491,742	280,995	210,747	-
310 Power Generation Equipment	686,125	269,069	201,801	215,255	-	-	-	-	41	1.00000	686,125	269,069	201,801	215,255
311 Pumping Equipment	5,935,449	2,327,627	1,745,720	1,862,102	-	-	-	-	41	1.00000	4,687,582	1,838,268	1,378,701	1,470,614
<b>Total Supply and Pumping Plant (Percent Code 34)</b>	<b>45,841,547</b>	<b>26,051,589</b>	<b>17,712,602</b>	<b>2,077,357</b>	-	-	-	-	1.00000	41,293,483	23,676,402	15,931,212	1,685,869	4%
	100%	57%	39%	5%	0%	0%	0%	0%		90%	52%	35%		
<b>Water Treatment Plant</b>														
320 Water Treatment Plant Equipment	18,099,878	10,342,787	7,757,091	-	-	-	-	-	21	1.00000		10,342,787	7,757,091	-
<b>Total Water Treatment Plant</b>	<b>18,099,878</b>	<b>10,342,787</b>	<b>7,757,091</b>	-	-	-	-	-	1.00000		<b>10,342,787</b>	<b>7,757,091</b>	-	
<b>Transmission and Distribution</b>														
330 Distribution Reservoirs and Standpipes	7,789,627	778,963	1,168,444	5,842,220	-	-	-	-	45	1.00000	4,646,943	464,694	697,041	3,485,207
331 Transmission and Distribution Mains	54,256,564	21,277,084	15,957,813	17,021,667	-	-	-	-	44	1.00000	6,793,421	2,664,087	1,998,065	2,131,269
333 Services	9,859,946	-	-	-	-	-	9,859,946	-	25	1.00000	-	-	-	-
334 Meters and Meter Installations	5,925,910	-	-	-	-	5,925,910	-	-	24	1.00000	-	-	-	-
335 Hydrants	3,240,423	-	-	-	-	-	-	3,240,423	26	1.00000	-	-	-	-
Subtotal Transmission and Distribution	81,072,470	22,056,047	17,126,257	22,863,887	-	5,925,910	9,859,946	3,240,423	1.00000	11,440,364	3,128,781	2,695,106	5,616,477	
Subtotal % (Percent Code 35)	100%	27%	21%	28%	0%	7%	12%	4%	1.00000	14%	4%	3%	7%	
339 Other Plant and Miscellaneous Eq.	426,760	116,102	90,151	120,354	-	31,194	51,902	17,057	35	1.00000		16,470	14,187	29,565
<b>Total Transmission and Distribution</b>	<b>81,499,230</b>	<b>22,172,148</b>	<b>17,216,409</b>	<b>22,984,242</b>	-	<b>5,957,104</b>	<b>9,911,848</b>	<b>3,257,480</b>	1.00000		<b>3,145,251</b>	<b>2,709,293</b>	<b>5,646,042</b>	
Subtotal Above Utility Plant	145,440,655	58,566,525	42,686,102	25,061,598	-	5,957,104	9,911,848	3,257,480	1.00000		37,164,440	26,397,596	7,331,911	
Subtotal % (Percent Code 29)	100%	40%	29%	17%	0%	4%	7%	2%	1.00000		26%	18%	5%	

**ALLOCATION OF RATE BASE (CONTINUED)**

Description	Total Cost	Base Extra Cap		Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Allocation Code		Tyngsborough Shares in:			
		Cost	Max Day								Tyngs Shares in	Base	Max Day	Max Hour
<b>Intangible Plant</b>														
301 Organization	26,852	10,813	7,881	4,627	-	1,100	1,830	601	29	1.00000		6,861	4,874	1,354
302 Franchise	213,060	85,796	62,532	36,713	-	8,727	14,520	4,772	29	1.00000		54,443	38,671	10,741
<b>Total Intangible Plant</b>	<b>239,912</b>	<b>96,609</b>	<b>70,413</b>	<b>41,340</b>	-	<b>9,827</b>	<b>16,350</b>	<b>5,373</b>		1.00000		<b>61,305</b>	<b>43,544</b>	<b>12,094</b>
<b>General Plant</b>														
340 Office Equipment and Furniture	494,197	199,005	145,044	85,158	-	20,242	33,680	11,069	29	1.00000		126,282	89,697	24,913
341 Transportation Equipment	2,573,024	1,036,114	755,170	443,370	-	105,388	175,353	57,629	29	1.00000		657,485	467,006	129,711
343 Tools, Shop, and Garage Equipment	205,346	82,689	60,268	35,384	-	8,411	13,994	4,599	29	1.00000		52,472	37,270	10,352
344 Laboratory Equipment	104,150	41,939	30,568	17,947	-	4,266	7,098	2,333	20	1.00000		26,613	18,903	5,250
345 Power Operated Equipment	351,417	141,510	103,139	60,554	-	14,394	23,949	7,871	29	1.00000		89,798	63,782	17,716
346 Communication Equipment	1,026,912	413,520	301,394	176,952	-	42,061	69,985	23,000	29	1.00000		262,407	186,385	51,768
347 Miscellaneous Equipment	3,193,225	1,285,858	937,195	550,240	-	130,791	217,620	71,520	29	1.00000		815,965	579,573	160,976
348 Other Tangible Equipment	490,811	197,641	144,051	84,574	-	20,103	33,449	10,993	29	1.00000		125,417	89,083	24,743
Adjustment to Settlement	(853,602)	(343,731)	(250,528)	(147,088)	-	(34,963)	(58,173)	(19,118)	29	1.00000		(218,121)	(154,929)	(43,032)
<b>Total General Plant</b>	<b>7,585,480</b>	<b>3,054,546</b>	<b>2,226,300</b>	<b>1,307,092</b>	-	<b>310,694</b>	<b>516,954</b>	<b>169,894</b>		1.00000		<b>1,938,317</b>	<b>1,376,771</b>	<b>382,397</b>
(Percent Code 39)	100%	40%	29%	17%	0%	4%	7%	2%		1.00000				
<b>Total Utility Plant in Service</b>	<b>153,266,047</b>	<b>61,717,679</b>	<b>44,982,814</b>	<b>26,410,030</b>	-	<b>6,277,624</b>	<b>10,445,152</b>	<b>3,432,748</b>		1.00000		<b>39,164,062</b>	<b>27,817,911</b>	<b>7,726,402</b>
(Percent Code 30)	100%	40%	29%	17%	0%	4%	7%	2%		1.00000		26%	18%	5%

**ALLOCATION OF RATE BASE (CONTINUED)**

Accumulated Depreciation Reserve Description	Total Cost	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Allocation Code		Tynsborough Shares in:			
											Tvngsb Shares in	Base	Max Day	Max Hour
Source of Supply and Pumping Plant	11,156,569	6,340,239	4,310,759	505,571	0	0	0	0	34	1.00000	10,049,696	5,711,206	3,883,077	455,412
Water Treatment Plant	1,815,537	1,037,450	778,087	-	-	-	-	-	21	1.00000	-	1,037,450	778,087	-
Transmission and Distribution	21,349,145	5,808,109	4,509,927	6,020,841	-	1,560,494	2,596,460	853,314	35	1.00000	3,012,638	819,599	636,409	849,618
General Plant	4,774,851	1,922,753	1,401,395	822,778	0	195,573	325,408	106,944	39	1.00000	-	1,220,117	866,639	240,708
Intangible Plant	117,323	47,244	34,434	20,217	-	4,805	7,996	2,628	29	1.00000	-	29,980	21,294	5,914
Subtotal Accumulated Depreciation Reserve	39,213,425	15,155,794	11,034,602	7,369,407	-	1,760,873	2,929,864	962,885		1.00000		8,818,351	6,185,506	1,551,653
Subtotal % (Percent Code 28)	100%	39%	28%	19%	0%	4%	7%	2%		1.00000		22%	16%	4%
Accumulated Depreciation - Loss	(4,314,363)	-1,667,480	-1,214,056	-810,801	0	-193,736	-322,351	-105,939	28	1.00000		(970,218)	(680,545)	(170,717)
Accumulated Depreciation - Cost of Remove	(1,794,616)	-693,610	-505,002	-337,263	0	-80,587	-134,086	-44,067	28	1.00000		(403,575)	(283,082)	(71,012)
Miscellaneous Adjustments	(1,059,479)	-409,483	-298,136	-199,109	0	-47,576	-79,160	-26,016	28	1.00000		(238,257)	(167,122)	(41,923)
Adjustment to Settlement	(389,911)	-150,699	-109,720	-73,276	0	-17,509	-29,133	-9,574	28	1.00000		(87,684)	(61,504)	(15,429)
Total Accumulated Depreciation Reserve	31,655,056	12,234,522	8,907,688	5,948,957	-	1,421,465	2,365,134	777,290		1.00000		7,118,618	4,993,253	1,252,572
(Percent Code 28)	100%	39%	28%	19%	0%	4%	7%	2%		1.00000				
Total Depreciated Utility Plant in Service	121,610,991	49,483,157	36,075,127	20,461,073	-	4,856,159	8,080,018	2,655,458		1.00000		32,045,443	22,824,658	6,473,829
(Percent Code 27)	100%	41%	30%	17%	0%	4%	7%	2%		1.00000		26%	19%	5%
<b>Acquisition Adjustment</b>														
Acquisition Adjustment	844,905	340,229	247,975	145,590	0	34,606	57,581	18,924	30	1.00000		215,899	153,351	42,593
Accum Amort Acq Adj	310,035	124,846	90,994	53,424	0	12,699	21,129	6,944	30	1.00000		79,223	56,272	15,629
<b>Contributions in Aid of Construction</b>														
CIAC	27,069,195	10,900,313	7,944,673	4,664,427	0	1,108,727	1,844,778	606,277	30	1.00000		6,916,989	4,913,081	1,364,604
Amort of CIAC	4,275,036	1,721,486	1,254,702	736,653	0	175,101	291,346	95,749	30	1.00000		1,092,400	775,922	215,512
Adjustment to Settlement	(185,532)	-74,711	-54,453	-31,970	0	-7,599	-12,644	-4,155	30	1.00000		(47,409)	(33,674)	(9,353)
Subtotal Rate Base Elements	98,096,430	40,014,236	29,173,721	16,409,163	-	3,893,026	6,477,490	2,128,795		1.00000		26,036,769	18,556,746	5,288,420
<b>Rate Base Additions</b>														
Working Capital	1,285,774	530,190	285,032	150,902	91,617	149,641	52,238	26,154	46	1.00000		383,129	200,557	71,144
<b>Materials and Supplies</b>														
Transmission and Distribution	441,179	173,011	129,759	138,409	0	0	0	0	44	1.00000	55,240	21,663	16,247	17,330
Meters	110,663	-	-	-	-	110,663	-	-	24	1.00000	-	-	-	-
Water Treatment	14,747	8,427	6,320	-	-	-	-	-	21	1.00000	-	8,427	6,320	-
Chemicals	107,221	107,221	-	-	-	-	-	-	20	1.00000	-	107,221	-	-
Transportation Equipment	3,916	1,577	1,149	675	-	160	267	88	29	1.00000	-	1,001	711	197
Generator Fuel	9,612	3,769	2,827	3,016	0	0	0	0	41	1.00000	-	-	-	-
Customer Billing Materials	28,442	0	0	0	28,442	0	0	0	23	1.00000	-	-	-	-
General Supplies	950	383	279	164	-	39	65	21	29	1.00000	-	243	172	48
Adjustment to Settlement	108,394	43,648	31,813	18,678	-	4,440	7,387	2,428	29	1.00000	-	27,698	19,674	5,464
Total Materials and Supplies	825,124	338,037	172,147	160,941	28,442	115,302	7,719	2,537		1.00000		166,252	43,124	23,040
Prepayments - Property Taxes	350,305	141,062	102,813	60,363	0	14,348	23,873	7,846	30	1.00000		89,513	63,581	17,659
Prepaid Insurance	421,361	169,675	123,667	72,607	0	17,259	28,716	9,437	30	1.00000		107,670	76,477	21,242
Other and Deferred Charges	7,316,806	2,946,356	2,147,446	1,260,795	0	299,689	498,644	163,877	30	1.00000		1,869,663	1,328,006	368,853
Total Rate Base Additions	10,199,370	4,125,319	2,831,104	1,705,607	120,059	596,239	611,190	209,851		1.00000		2,616,227	1,711,745	501,938
<b>Rate Base Deductions</b>														
Customer Advances for Construction	84,000	32,941	24,706	26,353	0	0	0	0	44	1.00000	10,518	4,125	3,093	3,300
Customer Deposits	138,756	-	-	-	-	-	138,756	-	25	1.00000	-	-	-	-
Deferred Income Tax	12,920,917	5,203,038	3,792,224	2,226,467	0	529,228	880,566	289,394	30	1.00000		3,301,681	2,345,157	651,365
Regulatory Liability	855,191	344,371	250,994	147,362	0	35,028	58,282	19,154	30	1.00000		218,527	155,218	43,112
Unamortized ITC	784,440	315,881	230,229	135,171	0	32,130	53,460	17,569	30	1.00000		200,448	142,376	39,545
Unfunded FAS 106 / 158 costs	1,135,245	457,144	333,189	195,620	0	46,498	77,367	25,426	30	1.00000		290,089	206,048	57,230
Deferred Rev cell tower leases	157,256	63,324	46,154	27,098	0	6,441	10,717	3,522	30	1.00000		40,184	28,542	7,928
Total Rate Base Deductions	16,075,805	6,416,699	4,677,496	2,758,070	0	649,325	1,219,149	355,066		1.00000		4,055,053	2,880,435	802,479
Total Rate Base	92,219,995	37,722,856	27,327,329	15,356,700	120,059	3,839,940	5,869,531	1,983,581		1.00000		24,597,943	17,388,057	4,987,879
(Percent Code 33)	100%	41%	30%	17%	0%	4%	6%	2%				27%	19%	5%

**ALLOCATION OF REVENUE REQUIREMENTS**

Description	Total Cost	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Allocation Code		Total Shared	TWD Shares in:		
												Base	Max Day	Max Hour
<b>Pro-Forma Operation and Maintenance Expenses</b>														
<b>Source of Supply</b>														
601 Operation Labor and Expenses	43,471	24,841	18,630	-	-	-	-	-	21	1.00000		24,841	18,630	-
602 Purchased Water	237,044	135,454	101,590	-	-	-	-	-	21	1.00000				
603 Miscellaneous Expenses	10,737	6,135	4,602	-	-	-	-	-	21	1.00000		6,135	4,602	-
610 Maintenance Super & Eng	395,162	225,807	169,355	-	-	-	-	-	21	1.00000		225,807	169,355	-
<b>Total Source of Supply</b>	<b>686,414</b>	<b>392,237</b>	<b>294,177</b>	-	-	-	-	-		1.00000		<b>256,783</b>	<b>192,587</b>	-
<b>Pumping Expenses</b>														
623 Fuel or Power Purchased	costs 935,016	794,764	93,502	46,751	0	0	0	0	43	1.00000	537,615	456,973	53,762	26,881
624 Pumping Labor and Expenses	% assets 229,700	90,078	67,559	72,063	-	-	-	-	41	1.00000	193,651	75,941	56,956	60,753
626 Miscellaneous Expenses	% assets 82,521	32,361	24,271	25,889	-	-	-	-	41	1.00000	69,570	27,282	20,462	21,826
631 Maint. of Structures and Imp.	% assets 82,794	32,468	24,351	25,975	-	-	-	-	41	1.00000	69,800	27,373	20,529	21,898
633 Maint. of Pumping Equipment	% assets 210,533	82,562	61,921	66,050	-	-	-	-	41	1.00000	177,492	69,605	52,203	55,684
<b>Total Pumping Expenses</b>	<b>1,540,564</b>	<b>1,032,233</b>	<b>271,604</b>	<b>236,727</b>	-	-	-	-		1.00000		<b>657,174</b>	<b>203,912</b>	<b>187,042</b>
Subtotal % (Percent Code 41)	100%	67%	18%	15%	0%	0%	0%	0%						
<b>Water Treatment Expenses</b>														
641 Chemicals	538,587	538,587	-	-	-	-	-	-	20	1.00000	538,587	-	-	-
642 Operation Labor and Expenses	407,801	233,029	174,772	-	-	-	-	-	21	1.00000	233,029	174,772	-	-
643 Miscellaneous Expenses	(31,020)	(17,726)	(13,294)	-	-	-	-	-	21	1.00000	(17,726)	(13,294)	-	-
652 Maint. Of Treatment Equipment	82,660	47,234	35,426	-	-	-	-	-	21	1.00000	47,234	35,426	-	-
<b>Total Water Treatment Expenses</b>	<b>998,028</b>	<b>801,125</b>	<b>196,903</b>	-	-	-	-	-		1.00000		<b>801,125</b>	<b>196,903</b>	-
<b>Transmission and Distribution</b>														
<b>Trans. &amp; Dist. Operation</b>														
662 Trans. & Dist. Lines Expenses	inch-ft 40,394	15,841	11,881	12,673	-	-	-	-	44	1.00000	5,058	1,983	1,488	1,587
663 Meter Expenses	117,229	-	-	-	-	117,229	-	-	24	1.00000				
664 Customer Installation Expenses	3,785	-	-	-	-	-	3,785	-	25	1.00000				
<b>Subtotal Trans. &amp; Dist. Operation</b>	<b>161,408</b>	<b>15,841</b>	<b>11,881</b>	<b>12,673</b>	-	<b>117,229</b>	<b>3,785</b>	-		1.00000		<b>1,983</b>	<b>1,488</b>	<b>1,587</b>
Subtotal % (Percent Code 37)	100%	10%	7%	8%	0%	73%	2%	0%				1%	1%	1%
660 Operation Super & Eng.	pro rate 895,084	87,845	65,884	70,276	0	650,090	20,990	0	37	1.00000	10,999	8,249	8,799	8,799
665 Miscellaneous Expenses	pro rate (128,358)	(12,597)	(9,448)	(10,078)	0	(93,225)	(3,010)	0	37	1.00000	(1,577)	(1,183)	(1,262)	(1,262)
<b>Total Trans &amp; Dist. Operation</b>	<b>928,134</b>	<b>91,088</b>	<b>68,316</b>	<b>72,871</b>	-	<b>674,094</b>	<b>21,765</b>	-		1.00000				
<b>Trans &amp; Dist Maintenance</b>														
673 Maint of Trans & Dist Mains	inch-ft 334,654	131,237	98,428	104,989	-	-	-	-	44	1.00000	41,902	16,432	12,324	13,146
675 Maintenance of Services	152,214	-	-	-	-	-	152,214	-	25	1.00000				
676 Maintenance of Meters	23,149	-	-	-	-	23,149	-	-	24	1.00000				
677 Maintenance of Hydrants	100,545	-	-	-	-	-	-	100,545	26	1.00000				
<b>Subtotal Trans &amp; Dist Maintenance</b>	<b>610,562</b>	<b>131,237</b>	<b>98,428</b>	<b>104,989</b>	-	<b>23,149</b>	<b>152,214</b>	<b>100,545</b>		1.00000		<b>16,432</b>	<b>12,324</b>	<b>13,146</b>
Subtotal % (Percent Code 38)	100%	21%	16%	17%	0%	4%	25%	16%				3%	2%	2%
678 Trans & Dist Maintenance - Cont.														
Maintenance of Misc. Equip.	95,530	20,534	15,400	16,427	0	3,622	23,816	15,732	38	1.00000	2,571	1,928	2,057	2,057
<b>Total Trans &amp; Dist Maintenance</b>	<b>706,092</b>	<b>151,770</b>	<b>113,828</b>	<b>121,416</b>	-	<b>26,771</b>	<b>176,030</b>	<b>116,277</b>		1.00000		<b>19,003</b>	<b>14,252</b>	<b>15,202</b>
<b>Total Transmission and Distribution</b>	<b>1,634,226</b>	<b>242,859</b>	<b>182,144</b>	<b>194,287</b>	-	<b>700,865</b>	<b>197,794</b>	<b>116,277</b>		1.00000		<b>19,003</b>	<b>14,252</b>	<b>15,202</b>

**ALLOCATION OF REVENUE REQUIREMENTS (CONTINUED)**

Description	Total Cost	Base Cost	Extra Cap		Customer		Customer	Fire	Allocation Code	1.00000	TWD Shares in:			
			Max Day	Max Hour	Commercial	Meters	Services	Hydrants			Total Shared	Base	Max Day	Max Hour
<b>Customer Accounts Expenses</b>														
902 Meter Readin Expenses	92,650	-	-	-	-	-	92,650	-	-	24	1.00000			
903 Customer Record Expenses	267,649	0	0	0	267,649	0	0	0	0	23	1.00000			
904 Uncollectible Accounts	<u>74,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>1.00000</u>			
<b>Total Customer Accounts</b>	<b>434,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,324</b>	<b>92,650</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1.00000</b>			
<b>Subtotal Above O&amp;M Expenses</b>														
<b>Less Purchased Water, Power, &amp; Chemicals</b>	<b>3,583,559</b>	<b>999,649</b>	<b>749,737</b>	<b>384,263</b>	<b>342,324</b>	<b>793,515</b>	<b>197,794</b>	<b>116,277</b>			<b>1.00000</b>	<b>738,525</b>	<b>553,894</b>	<b>175,363</b>
Subtotal % (Percent Code 47)	100%	28%	21%	11%	10%	22%	6%	3%				21%	15%	5%
<b>Administrative and General Expenses</b>														
920 Admin and Gen Salaries	2,797,855	780,474	585,355	300,012	267,269	619,535	154,428	90,783	47	1.00000		576,601	432,451	136,914
921 Office Supplies and Other Exp.	403,855	112,657	84,493	43,305	38,579	89,426	22,291	13,104	47	1.00000		83,229	62,422	19,763
922 Admin. Expenses Transferred	(1,017,995)	-283,974	-212,981	-109,159	-97,245	-225,417	-56,188	-33,031	47	1.00000		-209,795	-157,347	-49,816
923 Outside Service Employed	142,869	39,854	29,890	15,320	13,648	31,636	7,886	4,636	47	1.00000		29,443	22,083	6,991
924 Property Insurance	359,715	144,851	105,575	61,984	0	14,734	24,515	8,057	30	1.00000		91,918	65,289	18,134
926 Employee Pensions and Benefits	3,201,516	1,231,835	930,769	561,005	253,440	69,912	116,325	38,230	48	1.00000		947,065	711,162	279,326
928 Regulatory Commission Exp.	70,344	19,623	14,717	7,543	6,720	15,576	3,883	2,282	47	1.00000		14,497	10,873	3,442
930 Misc. General Expense	(1,303,118)	-363,510	-272,633	-139,733	-124,482	-288,552	-71,926	-42,283	47	1.00000		-268,556	-201,417	-63,769
950 Maintenance of General Plant	368,763	102,868	77,151	39,542	35,227	81,656	20,354	11,965	47	1.00000		75,997	56,998	18,046
Adjustment for settlement	(11,309)	-3,155	-2,366	-1,213	-1,080	-2,504	-624	-367	48	1.00000		-3,345	-2,512	-987
<b>Total Admin and Gen Expenses</b>	<b>5,012,495</b>	<b>1,781,522</b>	<b>1,339,970</b>	<b>778,608</b>	<b>392,074</b>	<b>406,003</b>	<b>220,942</b>	<b>93,376</b>		<b>1.00000</b>	<b>1,337,055</b>	<b>1,000,001</b>	<b>368,045</b>	
<b>Total O&amp;M Expense</b>	<b>10,306,701</b>	<b>4,249,976</b>	<b>2,284,799</b>	<b>1,209,621</b>	<b>734,398</b>	<b>1,199,518</b>	<b>418,737</b>	<b>209,652</b>		<b>1.00000</b>	<b>3,071,139</b>	<b>1,607,656</b>	<b>570,289</b>	
(Percent Code 46)	100%	41%	22%	12%	7%	12%	4%	2%				30%	16%	6%

**ALLOCATION OF REVENUE REQUIREMENTS (CONTINUED)**

Description	Total Cost	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Allocation Code		Total Shared	TWD Shares in:			
												Base	Max Day	Max Hour	
Pro Forma Depreciation Expense															
301 Organization	1,343	541	394	231	0	55	92	30	29	1.00000		343	244	68	
302 Franchise	10,653	4,290	3,127	1,836	0	436	726	239	29	1.00000		2,722	1,934	537	
303 Land and Land Rights	-	-	-	-	-	-	-	-	21	#DIV/0!					
304 Structures and Improvements assets	889,321	508,183	381,138	-	-	-	-	-	21	1.00000	804,990	459,994	344,996	-	
305 Collecting and Impounding Reservoirs	43,608	43,608	-	-	-	-	-	-	20	1.00000		43,608	-	-	
306 Lake, River and Other Intakes	285	163	122	-	-	-	-	-	21	1.00000		163	122	-	
307 Wells and Springs	28,175	16,100	12,075	-	-	-	-	-	21	1.00000		16,100	12,075	-	
308 Infiltration Galleries and Tunnels	38	22	16	-	-	-	-	-	21	1.00000		22	16	-	
309 Supply Mains	7,407	4,233	3,174	-	-	-	-	-	21	1.00000		4,233	3,174	-	
310 Power Generation Equipment	41,805	16,394	12,296	13,115	-	-	-	-	41	1.00000		16,394	12,296	13,115	
311 Pumping Equipment assets	232,679	91,247	68,435	72,997	-	-	-	-	41	1.00000	183,761	72,063	54,047	57,650	
320 Water Treatment Equipment	734,941	419,966	314,975	-	-	-	-	-	21	1.00000		419,966	314,975	-	
330 Distribution Reservoirs and Star assets	168,009	16,801	25,201	126,007	-	-	-	-	45	1.00000	100,227	10,023	15,034	75,170	
331 Transmission and Distribution M inch-feet	798,970	313,322	234,991	250,657	-	-	-	-	44	1.00000	100,038	39,231	29,423	31,385	
333 Services	209,658	-	-	-	-	-	209,658	-	25	1.00000					
334 Meters and Meter Installations	252,122	-	-	-	-	252,122	-	-	24	1.00000					
335 Hydrants	72,244	-	-	-	-	-	-	72,244	26	1.00000					
339 Other Plant and Miscellaneous Eq.	10,669	2,903	2,254	3,009	-	780	1,298	426	35	1.00000		412	355	739	
340 Office Furniture and Equipment	39,127	15,756	11,484	6,742	-	1,603	2,667	876	29	1.00000		9,998	7,102	1,972	
341 Transportation Equipment	217,969	87,772	63,973	37,559	-	8,928	14,855	4,882	29	1.00000		55,698	39,562	10,988	
343 Tools, Shop, and Garage Equipment	12,085	4,866	3,547	2,082	-	495	824	271	29	1.00000		3,088	2,193	609	
344 Laboratory Equipment	4,900	1,973	1,438	844	-	201	334	110	20	1.00000		1,973	1,438	844	
345 Power Operated Equipment	17,009	6,849	4,992	2,931	-	697	1,159	381	29	1.00000		4,346	3,087	857	
346 Communication Equipment	51,525	20,748	15,122	8,879	-	2,110	3,511	1,154	29	1.00000		13,166	9,352	2,597	
347 Miscellaneous Equipment	296,805	119,518	87,111	51,144	-	12,157	20,227	6,648	29	1.00000		75,843	53,870	14,962	
348 Other Tangible Equipment	18,032	7,261	5,292	3,107	-	739	1,229	404	29	1.00000		4,608	3,273	909	
114 Acquisition Adjustment	(27,026)	-10,883	-7,932	-4,657	0	-1,107	-1,842	-605	30	1.00000		(6,906)	(4,905)	(1,362)	
Cost of Removal Adjustment	(69,701)	-28,067	-20,457	-12,011	0	-2,855	-4,750	-1,561	30	1.00000		(17,811)	(12,651)	(3,514)	
<b>Total Depreciation Expense</b>	<b>4,062,652</b>	<b>1,663,566</b>	<b>1,222,768</b>	<b>564,474</b>	<b>-</b>	<b>276,360</b>	<b>249,987</b>	<b>85,498</b>		1.00000		<b>1,229,276</b>	<b>891,011</b>	<b>207,529</b>	
Amortization Expense															
Amortization of CIAC	(480,385)	-193,443	-140,991	-82,778	0	-19,676	-32,738	-10,759	30	1.00000		(122,753)	(87,190)	(24,217)	
Other Amortization/Adjustment	(41,912)	-16,877	-12,301	-7,222	0	-1,717	-2,856	-939	30	1.00000		(10,710)	(7,607)	(2,113)	
<b>Total Amortization Expense</b>	<b>(522,297)</b>	<b>(210,320)</b>	<b>(153,292)</b>	<b>(90,000)</b>	<b>-</b>	<b>(21,393)</b>	<b>(35,595)</b>	<b>(11,698)</b>		1.00000		<b>(133,463)</b>	<b>(94,797)</b>	<b>(26,330)</b>	
Pro Forma Taxes Other Than Income Taxes															
Payroll Taxes	520,118	200,124	151,213	91,141	41,174	11,358	18,898	6,211	48	1.00000		153,860	115,535	45,379	
Property Taxes	2,842,739	1,144,724	834,330	489,846	0	116,436	193,734	63,670	30	1.00000		726,405	515,959	143,307	
<b>Total Taxes Other Than Income Taxes</b>	<b>3,362,857</b>	<b>1,344,847</b>	<b>985,542</b>	<b>580,987</b>	<b>41,174</b>	<b>127,794</b>	<b>212,632</b>	<b>69,881</b>		1.00000		<b>880,265</b>	<b>631,495</b>	<b>188,687</b>	

**ALLOCATION OF REVENUE REQUIREMENTS (CONTINUED)**

Description	Total Cost	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Allocation Code		Total Shared	TWD Shares in:					
												Base	Max Day	Max Hour			
<b>Net Operating Income and Income Taxes</b>																	
Net Operating Income	7,362,859	3,011,799	2,181,818	1,226,081	9,586	306,581	468,624	158,369	33	1.00000		1,963,904	1,388,265	398,233			
Income Taxes	2,841,215	1,162,207	841,930	473,126	3,699	118,305	180,835	61,112	33	1.00000		757,840	535,710	153,672			
<b>Total</b>	<b>10,204,074</b>	<b>4,174,006</b>	<b>3,023,749</b>	<b>1,699,207</b>	<b>13,284</b>	<b>424,886</b>	<b>649,459</b>	<b>219,482</b>				<b>2,721,744</b>	<b>1,923,976</b>	<b>551,905</b>			
<b>Total Revenue Requirement</b>	<b>27,413,987</b>	<b>11,222,074</b>	<b>7,363,566</b>	<b>3,964,291</b>	<b>788,856</b>	<b>2,007,165</b>	<b>1,495,220</b>	<b>572,814</b>		1.00000		<b>7,768,962</b>	<b>4,959,340</b>	<b>1,492,080</b>			
<b>Percents</b>	100%	41%	27%	14%	3%	7%	5%	2%				28%	18%	5%			
Less Other Revenue	(416,125)	-170,343	-111,774	-60,175	-11,974	-30,467	-22,696	-8,695		1.00000		(117,927)	(75,279)	(22,649)			
<b>Net Water Revenues</b>	<b>26,997,862</b>	<b>11,051,731</b>	<b>7,251,792</b>	<b>3,904,115</b>	<b>776,882</b>	<b>1,976,698</b>	<b>1,472,524</b>	<b>564,119</b>		1.00000		<b>7,651,035</b>	<b>4,884,061</b>	<b>1,469,431</b>			
<b>Percents</b>	100%	41%	27%	14%	3%	7%	5%	2%				28%	18%	5%			

**ALLOCATION OF SALARY COSTS**

Description	Total Cost	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Allocation Code		Total Shared	Wholesale Allocation		
												Base	Max Day	Max Hour
<b>Salaries and Wages</b>														
Source of Supply	308,606	176,346	132,260	-	-	-	-	-	21	1.00000		176,346	132,260	-
Pumping	721,507	282,944	212,208	226,355	-	-	-	-	41	1.00000	608,273	238,538	178,904	190,831
Water Treatment	517,662	295,807	221,855	-	-	-	-	-	21	1.00000		295,807	221,855	-
Transmission and Distribution	743,323	202,224	157,024	209,630	0	54,332	90,402	29,710	35	1.00000	93,071	25,320	19,661	26,248
Customer Accounts	196,961	0	0	0	196,961	0	0	0	23	1.00000				
<b>Subtotal Salaries and Wages</b>	<b>2,488,059</b>	<b>957,321</b>	<b>723,347</b>	<b>435,986</b>	<b>196,961</b>	<b>54,332</b>	<b>90,402</b>	<b>29,710</b>	<b>141</b>	<b>1.00000</b>		<b>736,012</b>	<b>552,680</b>	<b>217,078</b>
Subtotal % (Percent Code 48)	100%	38%	29%	18%	8%	2%	4%	1%	0%			30%	22%	9%
Administrative and General	887,334	341,416	257,972	155,489	70,244	19,377	32,241	10,596	48	1.00000		262,489	197,106	77,418
<b>Total Salaries and Wages</b>	<b>3,375,393</b>	<b>1,298,737</b>	<b>981,319</b>	<b>591,474</b>	<b>267,205</b>	<b>73,709</b>	<b>122,643</b>	<b>40,306</b>	<b>189</b>	<b>1.00000</b>		<b>998,501</b>	<b>749,786</b>	<b>294,497</b>
(Percent Code 48)	100%	38%	29%	18%	8%	2%	4%	1%	0%			30%	22%	9%



**ALLOCATION FACTOR NOTES (from initial Study)**

<u>Allocation Code</u>	<u>Description</u>
20	This code allocates items 100 percent to Base Cost. Base Costs are costs which tend to vary with the quantity of water used and do not contain elements necessary to meet variations in demand.
21	This code allocates items to Base Cost and Extra Capacity Cost - Maximum Day in accordance with the ratio of the average annual system production per day to the maximum daily system production. Extra capacity costs are those costs associated with meeting rate of use requirements in excess of the average.
22	This code allocates items to Base Cost and Extra Capacity Cost - Maximum Hour in accordance with the ratio of the average annual system delivery per day to the maximum hourly system delivery.
23	This code allocates items 100 percent to Customer Cost - Commercial. Costs allocated by this code are commercial costs associated with serving customers irrespective of the amount of water used or the demand imposed on the system. They include billing, customer accounting, and collection expenses.
24	This code allocates items 100 percent to Customer Cost - Meters. Items allocated by this code are associated with the maintenance and capital charges for customer meters.
25	This code allocates items 100 percent to Customer Cost - Services. Items allocated by this code are associated with the maintenance and capital charges for customer water services.
26	This code allocates items 100 percent to Fire Hydrant Cost.
27	This code allocates items to the Cost Functions in accordance with the composite allocation of the depreciated cost of plant in service.
28	This code allocates items to the Cost Functions in accordance with the composite allocation of the accumulated depreciation reserve.
29	This code allocates items to the Cost Functions in accordance with the composite allocation of the original cost of non-general utility plant. It is used to allocate general plant items.
30	This code allocates items to the Cost Functions in accordance with the composite allocation of the total utility plant in service.
33	This code allocates items to the Cost Functions in accordance with the composite allocation
34	This code allocates items to the Cost Functions in accordance with the composite allocation of the original cost of supply and pumping plant.
35	This code allocates items to the Cost Functions in accordance with the composite allocation of the original cost of transmission and distribution plant.
37	This code allocates items to the Cost Functions in accordance with the composite allocation of transmission and distribution operation expenses.
38	This code allocates items to the Cost Functions in accordance with the composite allocation of transmission and distribution maintenance expenses.
39	This code allocates items to the Cost Functions in accordance with the composite allocation of the original cost of general plant.
41	This code allocates items to Base Cost, Extra Capacity Cost - Maximum Day, and Extra Capacity Cost - Maximum Hour to recognize the pumping requirements of the system.
43	This code is used to allocate purchased power expenses to Base Cost, Extra-Capacity Cost- Maximum Day, and Extra Capacity Cost - Maximum Hour. It gives recognition to the demand element in purchased power costs.
44	This code allocates transmission and distribution mains costs to Base Cost, Extra Capacity Cost - Maximum Day, and Extra Capacity Cost - Maximum Hour functions.
45	This code allocates distribution storage costs to Base Cost, Extra Capacity Cost - Maximum Day, and Extra Capacity Cost - Maximum Hour.
46	This code allocates items to the Cost Functions in accordance with the composite allocation of the total pro forma operation and maintenance expenses.
47	This code allocates certain administrative and general expenses based on the composite allocation of previously allocated functional expenses.
48	This code allocates items to the Cost Functions in accordance with the composite allocation of the total labor expenses.

**ALLOCATION FACTORS (from Initial Study)**

Allocation Code	Description	Base Cost	Extra Cap Max Day	Extra Cap Max Hour	Customer Commercial	Customer Meters	Customer Services	Fire Hydrants	Non-Retail Service		
									Base	Max Day	Max Hour
20	Base Cost	100%	0%	0%	0%	0%	0%	0%	100%	0%	0%
21	Base/Ex Cap - Max Day	57%	43%	0%	0%	0%	0%	0%	57%	43%	0%
23	Commercial	0%	0%	0%	100%	0%	0%	0%	na	na	na
24	Meters	0%	0%	0%	0%	100%	0%	0%	na	na	na
25	Services	0%	0%	0%	0%	0%	100%	0%	na	na	na
26	Fire Hydrants	0%	0%	0%	0%	0%	0%	100%	na	na	na
27	Depreciated Plant	41%	30%	17%	0%	4%	7%	2%	26%	19%	5%
28	Depreciation Reserve	39%	28%	19%	0%	4%	7%	2%	22%	16%	4%
29	Subtotal Plant In Service	40%	29%	17%	0%	4%	7%	2%	26%	18%	5%
30	Total Utility Plant In Service	40%	29%	17%	0%	4%	7%	2%	26%	18%	5%
33	Total Rate Base	41%	30%	17%	0%	4%	6%	2%	27%	19%	5%
34	Supply and Pumping Plant	57%	39%	5%	0%	0%	0%	0%	90%	52%	35%
35	T&D Plant	27%	21%	28%	0%	7%	12%	4%	4%	3%	7%
37	T&D Operation	10%	7%	8%	0%	73%	2%	0%	1%	1%	1%
38	T&D Maintenance	21%	16%	17%	0%	4%	25%	16%	3%	2%	2%
39	General Plant	40%	29%	17%	0%	4%	7%	2%	26%	18%	5%
41	Pumping	39%	29%	31%	0%	0%	0%	0%	39%	29%	31%
43	Purchased Power	85%	10%	5%	0%	0%	0%	0%	85%	10%	5%
44	T&D Mains	39%	29%	31%	0%	0%	0%	0%	39%	29%	31%
45	Distribution Storage	10%	15%	75%	0%	0%	0%	0%	10%	15%	75%
46	Total O&M Expense	41%	22%	12%	7%	12%	4%	2%	30%	16%	6%
47	Admin & Gen'l Expense	28%	21%	11%	10%	22%	6%	3%	21%	15%	5%
48	Labor Benefits	38%	29%	18%	8%	2%	4%	1%	30%	22%	9%
		<u>Base</u>	<u>Max Day</u>	<u>Max Hour</u>							
System Factors:											
Max Day		175%	57.14%	42.86%							
Max Hour		255%	39.22%	0.00%	60.78%						
Pumping and T&D Mains		255%	39.22%	29.41%	31.37%						

**CUSTOMER ALLOCATION FACTORS**

Customer Class	<u>Annual Consumption</u>			<u>Maximum Day</u>			<u>Maximum Hour</u>			11	
	1 CCF	2 MGD	3 %	4 % Avg. Day	5 Amount MGD	6 Excess = 5 - 2	7	8 % of Avg. Day	9 Amount MGD		10 Excess = 9 - 5
General Water	4,258,586	8.73	82%	190%	16.58	7.85	53%	325%	28.36	11.78	56%
Anheuser-Busch	551,400	1.13	11%	Contract	1.50	0.37	3%	Contract	2.00	0.50	2%
Hudson	143,376	0.29	3%	Contract	1.58	1.28	9%	Contract	2.00	0.42	2%
Milford	45,237	0.09	1%	Contract	1.40	1.31	9%	Contract	2.00	0.60	3%
Tyngsboro	<u>121,992</u>	<u>0.250</u>	<u>2.36%</u>	<u>Contract</u>	<u>0.450</u>	<u>0.20</u>	<u>1.36%</u>	<u>Contract</u>	<u>0.576</u>	<u>0.13</u>	<u>0.60%</u>
Total Water Service	5,120,591	10.49	99%		21.51	11.01	75%		34.94	13.43	64%
Municipal Fire	35,934	0.07	1%		2.733	2.66	18%		8.199	5.47	26%
Private Fire	14,557	0.03	0%		1.107	1.08	7%		3.321	2.21	10%
Total Fire Service	50,491	0.10	1%		3.84	3.74	25%		11.52	7.68	36%
Grand Total	5,171,082	10.60	100%		25.35	14.75	100%		46.46	21.11	100%

**SUMMARY OF ALLOCATIONS TO TYNGSBOROUGH**

**Wholesale Costs**

	<u>Allocated to</u> <u>Non-Retail</u>	<u>Tyngsborough</u> <u>Share</u>	<u>Amt to</u> <u>Tyngsborough</u>
Base	\$7,651,035	2.36%	\$180,497
Max Day	\$4,884,061	1.36%	\$66,218
Max Hour	\$1,469,431	0.60%	<u>\$8,770</u>
			\$255,485
Annual Sales to Tyngsborough			121,992
Rate (\$/ccf)			\$2.094