

THE STATE OF NEW HAMPSHIRE

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NHPUC 18AUG'16PM3:18

August 18, 2016

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

**RE: DW 15-199 Abenaki Water Company Rate Filing
Rate Case Expense and Temp/Perm Rate Recovery Surcharges**

Dear Ms. Howland:

On June 27, 2016, Abenaki Water Company, Inc. (Abenaki) submitted to the Commission Staff (Staff) a proposal for recovering its rate case expenses and temporary/permanent rate reconciliation. Abenaki's submission was made in accordance with a stipulation agreement which was approved by the Commission in Order No. 25,905 on June 3, 2016.

Abenaki requested recovery of a total of \$103,430 in surcharges. Rate case expenses totaled \$78,155 and the temporary/permanent rate reconciliation recovery totaled \$25,275. Abenaki calculated the surcharges to collect the expenses and reconciliation from its ratepayers. The rate case expense surcharge was calculated to be apportioned among the three divisions and various customer classes based on a percentage of test year revenue. The temporary/permanent rate recovery surcharge was apportioned based on the actual difference in billing. Abenaki's summary of rate case expenses and temporary/permanent reconciliation are attached.

To assist Staff in its review of this proposal, Abenaki submitted copies of invoices in support of the rate case expense amounts indicated above. Staff thoroughly reviewed this documentation and found the documentation to corroborate the requested expenses. Copies of this backup documentation are available upon request. Abenaki also submitted spreadsheets detailing monthly usage which was the basis in calculating the temporary/permanent rate reconciliation. Staff thoroughly reviewed these spreadsheets. Based on these reviews as well as Staff's discovery, Staff recommends the Commission approve recovery of \$75,389 in rate case expense and \$25,275 in rate reconciliation surcharges, totaling \$100,664. This is \$2,766 less than the amount requested by Abenaki.

Staff deducted from Abenaki's rate case expense request, a total of \$2,766; the majority of which related to PUC audit inquiries. As stated in Puc1907.01 (c); "Expenses not recoverable as rate case expenses shall include: (c) Expenses related to responding to commission audit inquiries." The charges were billed by New England Service Company, Stephen P. St. Cyr & Associates and Upton & Hatfield.

With respect to the surcharges, Staff recommends that Abenaki be authorized to recover its rate case expenses and temporary/permanent rate reconciliation through a surcharge apportioned amongst ratepayers in 24 monthly installments at the same time as the water rates are due. The apportionment would be as follows:

Bow water (all single family)	\$12.75
Belmont water – single family	5.80
Belmont water – multi-family	8.08
Belmont water – class A	91.63
Belmont water – class B	36.04
Belmont sewer – single family	7.76
Belmont sewer – multi-family	8.86
Belmont sewer – class A	95.91
Belmont sewer – class B	30.48

Abenaki and the Office of Consumer Advocate have reviewed Staff's recommendations and have informed Staff that they concur with Staff's recommendations. If you have any questions regarding the above, please do not hesitate to contact me.

Sincerely,



Robyn J. Descoteau
Utility Analyst, Gas & Water Division

Attachment: Abenaki's calculation of temporary/permanent rate surcharge, Attachment A
Abenaki's summary of rate case expenses, Attachment B
Abenaki's total surcharge calculation, Attachment C – Revised
Staff's Rate Case Expense Adjustments

cc: Service List

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

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Docket #: 15-199-1 Printed: August 18, 2016

FILING INSTRUCTIONS:

a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:

DEBRA A HOWLAND
EXECUTIVE DIRECTOR
NHPUC
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429

b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.

c) Serve a written copy on each person on the service list not able to receive electronic mail.

Abenaki Water Company - Bow Water

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Bow Water Billing Period	Usage (cf)	Usage Charge (\$.102/cf)	Base Charge (\$10 x 95 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	45,096	\$ 4,599.79	\$ 950.00	\$ 5,549.79	30	1,503	33,070	\$ 31.67	\$ 696.67
9/8/15-10/1/15 *	33,070	\$ 3,373.18	\$ 696.67	\$ 4,069.85					
10/2/15-11/1/15	44,163	\$ 4,504.63	\$ 950.00	\$ 5,454.63					
11/2/15-12/1/15	39,551	\$ 4,034.20	\$ 950.00	\$ 4,984.20					
12/2/15-12/31/15	41,383	\$ 4,221.07	\$ 950.00	\$ 5,171.07					
Total actual billing from 9/8/15-12/31/15				<u>\$ 19,679.74</u>					

Bow Water Billing Period	Usage (cf)	Usage charge Temp. Rate (\$.1162/cf)	Base charge Temp. Rate (\$11.62/unit)	Total
1/1/16-1/29/16	39,822	\$ 4,627.32	\$ 1,103.90	\$ 5,731.22
1/30/16-3/1/16	41,888	\$ 4,867.39	\$ 1,103.90	\$ 5,971.29
3/2/16-4/1/16	41,993	\$ 4,879.59	\$ 1,103.90	\$ 5,983.49
4/2/16-5/2/16	45,339	\$ 5,268.39	\$ 1,103.90	\$ 6,372.29
5/3/16-6/1/16	47,235	\$ 5,488.71	\$ 1,103.90	\$ 6,592.61
Total actual billing from 1/1/16-6/1/16				<u>\$ 30,650.89</u>

Bow Water Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$.125978/cf)	Base Charge Perm. Rate (\$16.50/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	33,070	\$ 4,166.14	\$ 1,149.50	\$ 5,315.64	30	\$ 52.25	\$ 1,149.50
10/2/15-11/1/15	44,163	\$ 5,563.57	\$ 1,567.50	\$ 7,131.07			
11/2/15-12/1/15	39,551	\$ 4,982.56	\$ 1,567.50	\$ 6,550.06			
12/2/15-12/31/15	41,383	\$ 5,213.35	\$ 1,567.50	\$ 6,780.85			
1/1/16-1/29/16	39,822	\$ 5,016.70	\$ 1,567.50	\$ 6,584.20			
1/30/16-3/1/16	41,888	\$ 5,276.97	\$ 1,567.50	\$ 6,844.47			
3/2/16-4/1/16	41,993	\$ 5,290.19	\$ 1,567.50	\$ 6,857.69			
4/2/16-5/2/16	45,339	\$ 5,711.72	\$ 1,567.50	\$ 7,279.22			
5/3/16-6/1/16	47,235	\$ 5,950.57	\$ 1,567.50	\$ 7,518.07			
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 60,861.26</u>			
Difference in billing between permanent and actual rates				<u>\$ 10,530.63</u>			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Water - Customer Class Single Family

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Water Billing Period	Usage (cf)	Usage Charge (\$0.053388/cf)	Base Charge (\$32.33 x 150 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	38,354	\$ 2,047.64	\$ 4,849.50	\$ 6,897.14	30	1,278	28,126	\$ 161.65	\$ 3,556.30
9/8/15-10/1/15 *	28,126	\$ 1,501.61	\$ 3,556.30	\$ 5,057.91					
10/2/15-11/1/15	39,106	\$ 2,087.79	\$ 4,849.50	\$ 6,937.29					
11/2/15-12/1/15	33,844	\$ 1,806.86	\$ 4,849.50	\$ 6,656.36					
12/2/15-12/31/15	35,677	\$ 1,904.72	\$ 4,849.50	\$ 6,754.22					
Total actual billing from 9/8/15-12/31/15				<u>\$ 25,405.78</u>					

Belmont Water Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$0.053388/cf)	Base Charge Temp. Rate (\$32.33 x 150 units)	Total
1/1/16-1/29/16	35,602	\$ 1,900.72	\$ 4,849.50	\$ 6,750.22
1/30/16-3/1/16	41,219	\$ 2,200.60	\$ 4,849.50	\$ 7,050.10
3/2/16-4/1/16	39,093	\$ 2,087.10	\$ 4,849.50	\$ 6,936.60
4/2/16-5/2/16	41,781	\$ 2,230.60	\$ 4,849.50	\$ 7,080.10
5/3/16-6/1/16	42,811	\$ 2,285.59	\$ 4,849.50	\$ 7,135.09
Total actual billing from 1/1/16-6/1/16				<u>\$ 34,952.11</u>

Belmont Water Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$0.063192/cf)	Base Charge Perm. Rate (\$28/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	28,126	\$ 1,777.36	\$ 3,080.00	\$ 4,857.36	30	\$ 140.00	\$ 3,080.00
10/2/15-11/1/15	39,106	\$ 2,471.19	\$ 4,200.00	\$ 6,671.19			
11/2/15-12/1/15	33,844	\$ 2,138.67	\$ 4,200.00	\$ 6,338.67			
12/2/15-12/31/15	35,677	\$ 2,254.50	\$ 4,200.00	\$ 6,454.50			
1/1/16-1/29/16	35,602	\$ 2,249.76	\$ 4,200.00	\$ 6,449.76			
1/30/16-3/1/16	41,219	\$ 2,604.71	\$ 4,200.00	\$ 6,804.71			
3/2/16-4/1/16	39,093	\$ 2,470.36	\$ 4,200.00	\$ 6,670.36			
4/2/16-5/2/16	41,781	\$ 2,640.22	\$ 4,200.00	\$ 6,840.22			
5/3/16-6/1/16	42,811	\$ 2,705.31	\$ 4,200.00	\$ 6,905.31			
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 57,992.09</u>			
Difference in billing between permanent and actual rates				<u>\$ (2,365.81)</u>			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Water - Customer Class Multi Family

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Water Billing Period	Usage (cf)	Usage Charge (\$0.053388/cf)	Base Charge (\$32.33 x 32 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	22,150	\$ 1,182.54	\$ 1,034.56	\$ 2,217.10	30	738	16,243	\$ 34.49	\$ 758.68
9/8/15-10/1/15 *	16,243	\$ 867.20	\$ 758.68	\$ 1,625.88					
10/2/15-11/1/15	28,850	\$ 1,540.24	\$ 1,034.56	\$ 2,574.80					
11/2/15-12/1/15	13,321	\$ 711.18	\$ 1,034.56	\$ 1,745.74					
12/2/15-12/31/15	11,117	\$ 593.51	\$ 1,034.56	\$ 1,628.07					
Total actual billing from 9/8/15-12/31/15				<u>\$ 7,574.50</u>					

Belmont Water Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$0.053388/cf)	Base Charge Temp. Rate (\$32.33 x 32 units)	Total
1/1/16-1/29/16	10,864	\$ 580.01	\$ 1,034.56	\$ 1,614.57
1/30/16-3/1/16	11,627	\$ 620.74	\$ 1,034.56	\$ 1,655.30
3/2/16-4/1/16	12,145	\$ 648.40	\$ 1,034.56	\$ 1,682.96
4/2/16-5/2/16	13,024	\$ 695.33	\$ 1,034.56	\$ 1,729.89
5/3/16-6/1/16	12,277	\$ 655.44	\$ 1,034.56	\$ 1,690.00
Total actual billing from 1/1/16-6/1/16				<u>\$ 8,372.72</u>

Belmont Water Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$0.063192/cf)	Base Charge Perm. Rate (\$28/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	16,243	\$ 1,026.45	\$ 657.07	\$ 1,683.52	30	\$ 29.87	\$ 657.07
10/2/15-11/1/15	28,850	\$ 1,823.09	\$ 896.00	\$ 2,719.09			
11/2/15-12/1/15	13,321	\$ 841.78	\$ 896.00	\$ 1,737.78			
12/2/15-12/31/15	11,117	\$ 702.51	\$ 896.00	\$ 1,598.51			
1/1/16-1/29/16	10,864	\$ 686.52	\$ 896.00	\$ 1,582.52			
1/30/16-3/1/16	11,627	\$ 734.73	\$ 896.00	\$ 1,630.73			
3/2/16-4/1/16	12,145	\$ 767.47	\$ 896.00	\$ 1,663.47			
4/2/16-5/2/16	13,024	\$ 823.01	\$ 896.00	\$ 1,719.01			
5/3/16-6/1/16	12,277	\$ 775.81	\$ 896.00	\$ 1,671.81			
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 16,006.43</u>			
Difference in billing between permanent and actual rates				<u>\$ 59.22</u>			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Water - Customer Class Commercial Class A

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Water Billing Period	Usage (cf)	Usage Charge (\$.150495/cf)	Base Charge (\$436 x 1 unit)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	790	\$ 118.89	\$ 436.00	\$ 554.89	30	26	579	\$ 14.53	\$ 319.73
9/8/15-10/1/15 *	579	\$ 87.19	\$ 319.73	\$ 406.92					
10/2/15-11/1/15	810	\$ 121.90	\$ 436.00	\$ 557.90					
11/2/15-12/1/15	663	\$ 99.78	\$ 436.00	\$ 535.78					
12/2/15-12/31/15	951	\$ 143.12	\$ 436.00	\$ 579.12					
Total actual billing from 9/8/15-12/31/15				<u>\$ 2,079.72</u>					

Belmont Water Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$.150495/cf)	Base Charge Temp. Rate (\$436 x 1 unit)	Total
1/1/16-1/29/16	5,832	\$ 877.69	\$ 436.00	\$ 1,313.69
1/30/16-3/1/16	2,184	\$ 328.68	\$ 436.00	\$ 764.68
3/2/16-4/1/16	1,116	\$ 167.95	\$ 436.00	\$ 603.95
4/2/16-5/2/16	775	\$ 116.63	\$ 436.00	\$ 552.63
5/3/16-6/1/16	1,902	\$ 286.24	\$ 436.00	\$ 722.24
Total actual billing from 1/1/16-6/1/16				<u>\$ 3,957.20</u>

Belmont Water Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$.149125/cf)	Base Charge Perm. Rate (\$436 x 1 unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	579	\$ 86.39	\$ 319.73	\$ 406.13	30	\$ 14.53	\$ 319.73
10/2/15-11/1/15	810	\$ 120.79	\$ 436.00	\$ 556.79			
11/2/15-12/1/15	663	\$ 98.87	\$ 436.00	\$ 534.87			
12/2/15-12/31/15	951	\$ 141.82	\$ 436.00	\$ 577.82			
1/1/16-1/29/16	5,832	\$ 869.70	\$ 436.00	\$ 1,305.70			
1/30/16-3/1/16	2,184	\$ 325.69	\$ 436.00	\$ 761.69			
3/2/16-4/1/16	1,116	\$ 166.42	\$ 436.00	\$ 602.42			
4/2/16-5/2/16	775	\$ 115.57	\$ 436.00	\$ 551.57			
5/3/16-6/1/16	1,902	\$ 283.64	\$ 436.00	\$ 719.64			
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 6,016.62</u>			
Difference in billing between permanent and actual rates				<u>\$ (20.29)</u>			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Water - Customer Class Commercial Class B

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15 6/1/16.

Belmont Water Billing Period	Usage (cf)	Usage Charge (\$0.067967/cf)	Base Charge (\$145.67 x 4 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	16,253	\$ 1,104.67	\$ 582.68	\$ 1,687.35	30	542	11,919	\$ 19.42	\$ 427.30
9/8/15-10/1/15 *	11,919	\$ 810.09	\$ 427.30	\$ 1,237.39					
10/2/15-11/1/15	5,269	\$ 358.12	\$ 582.68	\$ 940.80					
11/2/15-12/1/15	3,703	\$ 251.68	\$ 582.68	\$ 834.36					
12/2/15-12/31/15	4,452	\$ 302.59	\$ 582.68	\$ 885.27					
Total actual billing from 9/8/15-12/31/15				<u>\$ 3,897.82</u>					

Belmont Water Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$0.067967/cf)	Base Charge Temp. Rate (\$145.67 x 4 units)	Total
1/1/16-1/29/16	4,109	\$ 279.28	\$ 582.68	\$ 861.96
1/30/16-3/1/16	4,745	\$ 322.50	\$ 582.68	\$ 905.18
3/2/16-4/1/16	5,052	\$ 343.37	\$ 582.68	\$ 926.05
4/2/16-5/2/16	5,056	\$ 343.64	\$ 582.68	\$ 926.32
5/3/16-6/1/16	16,248	\$ 1,104.33	\$ 582.68	\$ 1,687.01
Total actual billing from 1/1/16-6/1/16				<u>\$ 5,306.52</u>

Belmont Water Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$0.065533/cf)	Base Charge Perm. Rate (\$145.67 x 4 units)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	11,919	\$ 781.08	\$ 427.30	\$ 1,208.38	30	\$ 19.42	\$ 427.30
10/2/15-11/1/15	5,269	\$ 345.29	\$ 582.68	\$ 927.97			
11/2/15-12/1/15	3,703	\$ 242.67	\$ 582.68	\$ 825.35			
12/2/15-12/31/15	4,452	\$ 291.75	\$ 582.68	\$ 874.43			
1/1/16-1/29/16	4,109	\$ 269.28	\$ 582.68	\$ 851.96			
1/30/16-3/1/16	4,745	\$ 310.95	\$ 582.68	\$ 893.63			
3/2/16-4/1/16	5,052	\$ 331.07	\$ 582.68	\$ 913.75			
4/2/16-5/2/16	5,056	\$ 331.33	\$ 582.68	\$ 914.01			
5/3/16-6/1/16	16,248	\$ 1,064.78	\$ 582.68	\$ 1,647.46			
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 9,056.95</u>			
Difference in billing between permanent and actual rates				<u>\$ (147.39)</u>			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Sewer - Customer Class Single Family

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Sewer Billing Period	Usage (cf)	Usage Charge (\$0.03629/cf)	Base Charge (\$20 x 148 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	37,994	\$ 1,378.80	\$ 2,960.00	\$ 4,338.80	30	1,266	27,862	\$ 98.67	\$ 2,170.67
9/8/15-10/1/15 *	27,862	\$ 1,011.12	\$ 2,170.67	\$ 3,181.79					
10/2/15-11/1/15	38,707	\$ 1,404.68	\$ 2,960.00	\$ 4,364.68					
11/2/15-12/1/15	33,465	\$ 1,214.44	\$ 2,960.00	\$ 4,174.44					
12/2/15-12/31/15	35,314	\$ 1,281.55	\$ 2,960.00	\$ 4,241.55					
Total actual billing from 9/8/15-12/31/15				<u>\$ 15,962.46</u>					
Belmont Sewer Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$0.04049/cf)	Base Charge Temp. Rate (\$24/unit)	Total					
1/1/16-1/29/16	35,286	\$ 1,428.73	\$ 3,552.00	\$ 4,980.73					
1/30/16-3/1/16	40,835	\$ 1,653.41	\$ 3,552.00	\$ 5,205.41					
3/2/16-4/1/16	38,761	\$ 1,569.43	\$ 3,552.00	\$ 5,121.43					
4/2/16-5/2/16	41,472	\$ 1,679.20	\$ 3,552.00	\$ 5,231.20					
5/3/16-6/1/16	42,556	\$ 1,723.09	\$ 3,552.00	\$ 5,275.09					
Total actual billing from 1/1/16-6/1/16				<u>\$ 25,813.87</u>					
Belmont Sewer Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$0.053373/cf)	Base Charge Perm. Rate (\$28.50/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)		
9/8/15-10/1/15 *	27,862	\$ 1,487.09	\$ 3,093.20	\$ 4,580.29	30	\$ 140.60	\$ 3,093.20		
10/2/15-11/1/15	38,707	\$ 2,065.91	\$ 4,218.00	\$ 6,283.91					
11/2/15-12/1/15	33,465	\$ 1,786.13	\$ 4,218.00	\$ 6,004.13					
12/2/15-12/31/15	35,314	\$ 1,884.81	\$ 4,218.00	\$ 6,102.81					
1/1/16-1/29/16	35,286	\$ 1,883.32	\$ 4,218.00	\$ 6,101.32					
1/30/16-3/1/16	40,835	\$ 2,179.49	\$ 4,218.00	\$ 6,397.49					
3/2/16-4/1/16	38,761	\$ 2,068.79	\$ 4,218.00	\$ 6,286.79					
4/2/16-5/2/16	41,472	\$ 2,213.49	\$ 4,218.00	\$ 6,431.49					
5/3/16-6/1/16	42,556	\$ 2,271.34	\$ 4,218.00	\$ 6,489.34					
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 54,677.57</u>					
Difference in billing between permanent and actual rates				<u>\$ 12,901.25</u>					

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Sewer - Customer Class Multi Family

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Sewer Billing Period	Usage (cf)	Usage Charge (\$.03629/cf)	Base Charge (\$24.375 x 32 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	22,150	\$ 803.82	\$ 780.00	\$ 1,583.82	30	738	16,243	\$ 26.00	\$ 572.00
9/8/15-10/1/15 *	16,243	\$ 589.47	\$ 572.00	\$ 1,161.47					
10/2/15-11/1/15	28,850	\$ 1,046.97	\$ 780.00	\$ 1,826.97					
11/2/15-12/1/15	13,321	\$ 483.42	\$ 780.00	\$ 1,263.42					
12/2/15-12/31/15	11,117	\$ 403.44	\$ 780.00	\$ 1,183.44					
Total billing from 9/8/15 12/31/15				<u>\$ 5,435.29</u>					

Belmont Sewer Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$.04049/cf)	Base Charge Temp. Rate (\$29/unit)	Total
1/1/16-1/29/16	10,864	\$ 439.88	\$ 928.00	\$ 1,367.88
1/30/16-3/1/16	11,627	\$ 470.78	\$ 928.00	\$ 1,398.78
3/2/16-4/1/16	12,145	\$ 491.75	\$ 928.00	\$ 1,419.75
4/2/16-5/2/16	13,024	\$ 527.34	\$ 928.00	\$ 1,455.34
5/3/16-6/1/16	12,277	\$ 497.10	\$ 928.00	\$ 1,425.10
Total actual billing from 1/1/16-6/1/16				<u>\$ 7,066.85</u>

Belmont Sewer Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$.053373/cf)	Base Charge Perm. Rate (\$28.50/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	16,243	\$ 866.96	\$ 668.80	\$ 1,535.76	30	\$ 30.40	\$ 668.80
10/2/15-11/1/15	28,850	\$ 1,539.81	\$ 912.00	\$ 2,451.81			
11/2/15-12/1/15	13,321	\$ 710.98	\$ 912.00	\$ 1,622.98			
12/2/15-12/31/15	11,117	\$ 593.35	\$ 912.00	\$ 1,505.35			
1/1/16-1/29/16	10,864	\$ 579.84	\$ 912.00	\$ 1,491.84			
1/30/16-3/1/16	11,627	\$ 620.57	\$ 912.00	\$ 1,532.57			
3/2/16-4/1/16	12,145	\$ 648.22	\$ 912.00	\$ 1,560.22			
4/2/16-5/2/16	13,024	\$ 695.13	\$ 912.00	\$ 1,607.13			
5/3/16-6/1/16	12,277	\$ 655.26	\$ 912.00	\$ 1,567.26			
Total billing using permanent rates from 9/8/15-6/1/16				<u>\$ 14,874.91</u>			
Difference in billing between permanent and actual rates				<u>\$ 2,372.77</u>			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Sewer - Customer Class Commercial Class A

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Sewer Billing Period	Usage (cf)	Usage Charge (\$.081303/cf)	Base Charge (\$267.67 x 1 unit)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	790	\$ 64.23	\$ 267.67	\$ 331.90	30	26	579	\$ 8.92	\$ 196.29
9/8/15-10/1/15 *	579	\$ 47.10	\$ 196.29	\$ 243.39					
10/2/15-11/1/15	810	\$ 65.86	\$ 267.67	\$ 333.53					
11/2/15-12/1/15	663	\$ 53.90	\$ 267.67	\$ 321.57					
12/2/15-12/31/15	951	\$ 77.32	\$ 267.67	\$ 344.99					
Total actual billing from 9/8/15-12/31/15				\$ 1,243.48					
Belmont Sewer Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$.099148/cf)	Base Charge Temp. Rate (\$319/unit)	Total					
1/1/16-1/29/16	5,832	\$ 578.23	\$ 319.00	\$ 897.23					
1/30/16-3/1/16	2,184	\$ 216.54	\$ 319.00	\$ 535.54					
3/2/16-4/1/16	1,116	\$ 110.65	\$ 319.00	\$ 429.65					
4/2/16-5/2/16	775	\$ 76.84	\$ 319.00	\$ 395.84					
5/3/16-6/1/16	1,902	\$ 188.58	\$ 319.00	\$ 507.58					
Total actual billing from 1/1/16-6/1/16				\$ 2,765.84					
Belmont Sewer Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$.114914/cf)	Base Charge Perm. Rate (\$378.31/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)		
9/8/15-10/1/15 *	579	\$ 66.57	\$ 277.43	\$ 344.00	30	\$ 12.61	\$ 277.43		
10/2/15-11/1/15	810	\$ 93.08	\$ 378.31	\$ 471.39					
11/2/15-12/1/15	663	\$ 76.19	\$ 378.31	\$ 454.50					
12/2/15-12/31/15	951	\$ 109.28	\$ 378.31	\$ 487.59					
1/1/16-1/29/16	5,832	\$ 670.18	\$ 378.31	\$ 1,048.49					
1/30/16-3/1/16	2,184	\$ 250.97	\$ 378.31	\$ 629.28					
3/2/16-4/1/16	1,116	\$ 128.24	\$ 378.31	\$ 506.55					
4/2/16-5/2/16	775	\$ 89.06	\$ 378.31	\$ 467.37					
5/3/16-6/1/16	1,902	\$ 218.57	\$ 378.31	\$ 596.88					
Total billing using permanent rates from 9/8/15-6/1/16				\$ 5,006.05					
Difference in billing between permanent and actual rates				\$ 996.73					

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company - Belmont Sewer - Customer Class Commercial Class B

Calculation of surcharge to recover difference between original/temp. rates and permanent rates (not including step rates) for the period from 9/8/15-6/1/16.

Belmont Sewer Billing Period	Usage (cf)	Usage Charge (\$0.02507/cf)	Base Charge (\$89.33 x 3 units)	Total	# of days	Usage Per Day	Usage from 9/8-10/1 (22 days)	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/1/15-10/1/15	4,964	\$ 124.45	\$ 267.99	\$ 392.44	30	165	3,640	\$ 8.93	\$ 196.53
9/8/15-10/1/15 *	3,640	\$ 91.26	\$ 196.53	\$ 287.79					
10/2/15-11/1/15	5,269	\$ 132.09	\$ 267.99	\$ 400.08					
11/2/15-12/1/15	3,703	\$ 92.83	\$ 267.99	\$ 360.82					
12/2/15-12/31/15	4,452	\$ 111.61	\$ 267.99	\$ 379.60					
Total actual billing from 9/8/15-12/31/15				\$ 1,428.30					

Belmont Sewer Billing Period	Usage (cf)	Usage Charge Temp. Rate (\$0.032584/cf)	Base Charge Temp. Rate (\$107/unit)	Total
1/1/16-1/29/16	4,109	\$ 133.89	\$ 321.00	\$ 454.89
1/30/16-3/1/16	4,745	\$ 154.61	\$ 321.00	\$ 475.61
3/2/16-4/1/16	5,052	\$ 164.61	\$ 321.00	\$ 485.61
4/2/16-5/2/16	4,975	\$ 162.11	\$ 321.00	\$ 483.11
5/3/16-6/1/16	5,192	\$ 169.18	\$ 321.00	\$ 490.18
Total actual billing from 1/1/16-6/1/16				\$ 2,389.39

Belmont Sewer Billing Period	Usage (cf)	Usage Charge Perm. Rate (\$0.035434/cf)	Base Charge Perm. Rate (\$126.26/unit)	Total	# of days	Base Charge Per Day	Base charge from 9/8-10/1 (22 days)
9/8/15-10/1/15 *	3,640	\$ 128.99	\$ 277.77	\$ 406.76	30	\$ 12.63	\$ 277.77
10/2/15-11/1/15	5,269	\$ 186.70	\$ 378.78	\$ 565.48			
11/2/15-12/1/15	3,703	\$ 131.21	\$ 378.78	\$ 509.99			
12/2/15-12/31/15	4,452	\$ 157.75	\$ 378.78	\$ 536.53			
1/1/16-1/29/16	4,109	\$ 145.60	\$ 378.78	\$ 524.38			
1/30/16-3/1/16	4,745	\$ 168.13	\$ 378.78	\$ 546.91			
3/2/16-4/1/16	5,052	\$ 179.01	\$ 378.78	\$ 557.79			
4/2/16-5/2/16	4,975	\$ 176.28	\$ 378.78	\$ 555.06			
5/3/16-6/1/16	5,192	\$ 183.97	\$ 378.78	\$ 562.75			
Total billing using permanent rates from 9/8/15-6/1/16				\$ 4,765.67			
Difference in billing between permanent and actual rates				\$ 947.98			

* Usage and base charges are prorated from the effective date to the read date (22 days).

Abenaki Water Company
Calculation of total recoupment of permanent rates from 9/8/15 - 6/1/16

<u>Customer System/Class</u>	<u>Difference in billing from 9/8/15-6/1/16</u>
Bow (All single family)	\$ 10,530.63
Belmont Single Family Water	\$ (2,365.81)
Belmont Single Family Sewer	\$ 12,901.25
Belmont Multi-Family Water	\$ 59.22
Belmont Multi-Family Sewer	\$ 2,372.77
Belmont Comm. Class A Water	\$ (20.29)
Belmont Comm. Class A Sewer	\$ 996.73
Belmont Comm. Class B Water	\$ (147.39)
Belmont Comm. Class B Sewer	\$ 947.98
Total	<u>\$ 25,275.08</u>

Abenaki Water Company

Actual Rate Case and Petition for Monthly Billing Expenses as of 5/31/16 and Estimates through 6/30/16

Name of Vendor	Invoice No.	Date	Amount	Description of Service
Stephen St. Cyr & Associates	6062015	May-15	1,218.75	Review e-mails, prepare rate of return schedules, review capital plan, adjustments, conference call
Stephen St. Cyr & Associates	7062015	Jun-15	5,453.13	Prepare, review, update schedules and other filing requirements
Stephen St. Cyr & Associates	8102015	Jul-15	4,890.63	Prepare, review, revise testimonies, summary, letter to customers, schedules, calculate rates
Stephen St. Cyr & Associates	9042015	Aug-15	1,312.50	Prepare, review, revise temporary rate filing requirements
Stephen St. Cyr & Associates	10092015	Sep-15	2,531.25	Review e-mails, data requests, prepare for and participate in pre-hearing conference and tech. session
Stephen St. Cyr & Associates	102015	Oct-15	2,015.63	Review e-mails, data requests, prepare Belmont Water schedules for temp. rates, discussions with J. Richardson, D. Carson
Stephen St. Cyr & Associates	112015	Nov-15	1,093.75	Review and revise staff testimony, prepare for and participate in settlement conference, e-mails
Stephen St. Cyr & Associates	122015	Dec-15	1,515.63	Review e-mails, review draft settlement agreement and tariff pages, conferece call, prepare for and attend hearing
Stephen St. Cyr & Associates	2062016	Jan-16	625.00	Review PUC Order and tariffs for temp. rates, review rate case expenses, responses to data requests
Stephen St. Cyr & Associates	3052016	Feb-16	2,093.75	Review and prepare responses to data requests, participate in tech. session and follow up
Stephen St. Cyr & Associates	4102016	Mar-16	531.25	Review OCA expert and PUC staff testimony, conference call
Stephen St. Cyr & Associates	5142016	Apr-16	1,937.50	Review staff testimony, participate in tech. session, review proposals from PUC and OCA and settlement agreement
Stephen St. Cyr & Associates	6032016	May-16	937.50	Review rate calculations, settlement agreement, attend hearing
Stephen St. Cyr & Associates	Estimate	Jun-16	1,000.00	Estimate for work on rate recoupment and rate case expense recovery
		Total	27,156.27	
Upton & Hatfield, LLC	121650	Jul-15	2,082.50	Phone conference, review testimonies, prepare and file rate case
Upton & Hatfield, LLC	121784	Aug-15	1,120.00	Telephone conferences, e-mails, review, file for temporary rates
Upton & Hatfield, LLC	122135	Sep-15	3237.5	Review affidavit, data request responses, conference with Company, intervenors, prepare for and participate in pre-hearing conference and tech. session
Upton & Hatfield, LLC	122569	Oct-15	2,299.10	Review data requests, intervenor petitions, telephone conferences with Company, PUC, OCA
Upton & Hatfield, LLC	122899	Nov-15	2,117.50	Review staff testimony, e-mails and conf. call with Company and PUC prepare for and participate in settlement conference
Upton & Hatfield, LLC	123439	Dec-15	3,121.41	Review e-mails, review draft settlement agreement and tariff pages, conferece call, prepare for and attend hearing
Upton & Hatfield, LLC	123682	Jan-16	2,676.50	Rate case expense report, review temporary rate order and tariffs, review data requests and responses
Upton & Hatfield, LLC	124091	Feb-16	3,444.00	Review data requests, telephone conferences with Company, PUC, OCA, technical session and follow up
Upton & Hatfield, LLC	124762	Mar-16	1,361.48	OCA expert testimony review and response, conference calls, staff testimony review and response, sewer rate investigation
Upton & Hatfield, LLC	125249	Apr-16	5,688.00	Data requests, conference calls with Company, participate in tech. session, work on settlement agreement, OCA position on ROE research
Upton & Hatfield, LLC	125493	May-16	3,790.10	Settlement conference and follow up with Company, PUC and OCA, finalize agreement and schedules, prepare for and attend hearing
Upton & Hatfield, LLC	Estimate	Jun-16	1,500.00	Estimate for work on rate recoupment and rate case expense recovery
		Total	32,438.09	
New England Service Company		May-15	1,053.93	Petition for monthly billing, acct. 186-14-13, D.Carson and D. Vaughan preparation of filing and implementation of order
New England Service Company		May-15	79.67	D. Carson - begin preparation of rate filing
New England Service Company		Jun-15	1737.19	D. Carson and D. Vaughan - prepare, review, revise schedules and testimony, communication with Steve St. Cyr
New England Service Company		Jul-15	2053.61	D. Carson, D. Vaughan, A. Crawshaw - prepare, review, revise filing requirements, communication with S. St. Cyr and J. Richardson
New England Service Company		Aug-15	451.22	D. Carson and D. Vaughan - prepare, review, revise temporary rate filing requirements, communication with S. St. Cyr and J. Richardson
New England Service Company		Sep-15	3305.84	D. Carson, D. Vaughan, A. Crawshaw - prepare for and attend pre-hearing conference, respond to data requests, communication with S. St. Cyr and J. Richardson
New England Service Company		Oct-15	1734.83	D. Carson and D. Vaughan - respond to data requests, communication with S. St. Cyr and J. Richardson
New England Service Company		Nov-15	573.37	D. Carson, D. Vaughan, A. Crawshaw - prepare for and attend settlement conference, communication with S. St. Cyr and J. Richardson
New England Service Company		Dec-15	1,303.60	D. Carson, D. Vaughan, A. Crawshaw - prepare for and attend temp. rates hearing, review settlement agreement, prepare tariffs, communication with S. St. Cyr and J. Richardson
Deborah Carson		Dec-15	203.09	Mileage reimbursement for hearing in Concord
New England Service Company		Jan-16	151.03	D. Carson, A. Crawshaw - data requests, prepare temp. tariffs, communication with S. St. Cyr and J. Richardson
New England Service Company		Feb-16	2029.59	D. Carson, D. Vaughan, A. Crawshaw - Prepare responses to data requests, participate in tech. session and follow up, telephone conferences, lunch in NH
New England Service Company		Mar-16	667.69	D. Carson, A. Crawshaw - OCA expert testimony review and response, conference calls, staff testimony review and response
New England Service Company		Apr-16	885.7	D. Carson and D. Vaughan - review PUC and OCA testimony, conference calls with J. Richardson, review settlement agreement, tech. session and follow up
New England Service Company		May-16	1150.77	Settlement conference and follow up, recalculate rate schedules, prepare for and attend hearing
Deborah Carson		May-16	179.28	Mileage reimbursement for hearing in Concord
New England Service Company	Estimate	Jun-16	1,000.00	Estimate for work on rate recoupment and rate case expense recovery, new tariff filing
		Total	18,560.41	
		Grand Total	78,154.77	

Abenaki Water Company
Total Surcharge Calculation

Total Rate Case Expense:	\$ 75,389.05
Total Rate Recoupment	<u>\$ 25,275.08</u>
Total to be collected	\$ 100,664.13
Expense Recovery Period:	24 months

Customer System/Class	Test Year Revenue	Percentage of Total Revenue	Total Rate Case Exp. per System/Class*	Total Recoupment per System/Class**	Total Surcharge	Number of Customers	Surcharge per Customer	Surcharge per Month
Bow (All single family)	67,308	24.59%	18,541.76	10,530.63	29,072.39	95	306.03	12.75
Belmont Single Family Water	84,375	30.83%	23,243.31	(2,365.81)	20,877.50	150	139.18	5.80
Belmont Single Family Sewer	53,170	19.43%	14,647.08	12,901.25	27,548.32	148	186.14	7.76
Belmont Multi-Family Water	22,313	8.15%	6,146.70	59.22	6,205.92	32	193.93	8.08
Belmont Multi-Family Sewer	16,087	5.88%	4,431.59	2,372.77	6,804.36	32	212.64	8.86
Belmont Comm. Class A Water	8,057	2.94%	2,219.51	(20.29)	2,199.22	1	2,199.22	91.63
Belmont Comm. Class A Sewer	4,738	1.73%	1,305.21	996.73	2,301.94	1	2,301.94	95.91
Belmont Comm. Class B Water	13,095	4.78%	3,607.36	(147.39)	3,459.98	4	864.99	36.04
Belmont Comm. Class B Sewer	4,525	1.65%	1,246.53	947.98	2,194.51	3	731.50	30.48
Total	273,668	100.00%	75,389.05	25,275.08	100,664.13	466		

* Allocation based on percentage of test year revenue

** Actual difference in billing based on Attachment A

DW 15-199						
Abenaki Water Company Rate Case						
Rate Case Expense Adjustments						
Date	Vendor	Description	Hours Billed	Amount Billed	Deduction Hours	Deduction Amount
4/8/2015	NESC	Postcards for AWC - deduct CT sales tax (6.35% of \$27.11)		\$ 27.11		\$ (1.62)
6/30/2015	NESC	DC-Print & review schedules, respond to audit	4.00	162.60	(2.00)	(81.30)
7/13/2015	NESC	DC-Responses to audit requests, compile & send items to Justin	4.00	162.60	(4.00)	(162.60)
7/14/2015	NESC	DC-Audit requests, emails	1.00	40.65	(1.00)	(40.65)
7/16/2015	NESC	DC-Testimony, rates, audit items	1.50	60.98	(0.50)	(20.33)
7/23/2015	NESC	DC-Audit requests	2.00	81.30	(2.00)	(81.30)
7/24/2015	NESC	DC-Audit requests	1.00	40.65	(1.00)	(40.65)
8/11/2015	NESC	DC-Audit items	3.00	121.95	(3.00)	(121.95)
8/12/2015	NESC	DC-Review, revise temp filing, audit requests	3.00	121.95	(1.50)	(60.98)
8/18/2015	NESC	DC-Audit requests	2.00	81.30	(2.00)	(81.30)
8/26/2015	NESC	DC-Audit requests	2.00	81.30	(2.00)	(81.30)
8/27/2015	NESC	DC-Audit requests	4.50	182.93	(4.50)	(182.93)
8/28/2015	NESC	DC-Audit requests	3.00	121.95	(3.00)	(121.95)
9/1/2015	NESC	DC-Talk to Steve, audit	1.00	40.65	(1.00)	(40.65)
9/2/2015	NESC	DC-Audit, notice	2.00	81.30	(1.00)	(40.65)
9/4/2015	NESC	DC-Audit requests, notice to customers	4.00	162.60	(3.00)	(121.95)
9/8/2015	NESC	DC-Affidavit, audit questions	2.00	81.30	(1.50)	(60.98)
9/9/2015	NESC	DC-Audit	1.00	40.65	(1.00)	(40.65)
9/10/2015	NESC	DC-Audit questions	2.00	81.30	(2.00)	(81.30)
9/11/2015	NESC	DC-Audit questions	1.50	60.98	(1.50)	(60.98)
9/14/2015	NESC	DC-Audit questions	2.00	81.30	(2.00)	(81.30)
9/17/2015	NESC	DC-Audit responses	2.00	81.30	(2.00)	(81.30)
9/21/2015	NESC	DC-Phone conference, submit audit responses, call with Steve	5.00	203.25	(4.00)	(162.60)
		TOTAL NESC				\$ (1,851.22)
9/16/2015	St Cyr	Prepare email re: prep for PH/TS; prepare email re: DRs; review various emails; prepare resp	1.00	\$ 125.00	(0.25)	\$ (31.25)
9/17/2015	St Cyr	Review email re: TS; review /reply to email re: DRs; review/reply to emails re: audit rep; take quick look at ARec; review/reply to email re: OCA; review email re: Proc sch; review emails re: Aresp; review email re: conf call	1.63	203.13	(0.50)	(62.50)
9/18/2015	St Cyr	Review Co comments on ARec; review ARec #8; review 2010 PUC Ann Rep; review sup docs	1.00	125.00	(1.00)	(125.00)
9/21/2015	St Cyr	Review proc sch; draft alt; review Co comments on ARec; revise sewer Sch 3 - perm; revise sewer sch 3 - temp; prepare resp to ARec #8; prepare sup docs; review temp rate filing; participate in conf call; review revised draft resp to ARec; review ARec & Co resp w/ Deb as they pertain to RC	4.75	593.75	(0.50)	(62.50)
		TOTAL ST CYR				\$ (281.25)
6/10/2015	Upton	Review reply to email from D Vaughn re: Sansoucy questions	0.60	\$ 105.00	(0.60)	\$ (105.00)
8/28/2015	Upton	Telephone conference with S Camerino re: impact of potential refinancing on Abenaki rate case review	0.20	35.00	(0.20)	(35.00)
9/17/2015	Upton	Review draft audit. Prepare comments to D. Carson re: Staff Audit. Forward comments with revised USoA approved by PUC	0.50	87.50	(0.50)	(87.50)
9/17/2015	Upton	Review D. Carson proposed responses to staff. E-mail to Company re: same	0.30	52.50	(0.30)	(52.50)
9/23/2015	Upton	Tel conf w/ T. Mason	0.20	35.00	(0.20)	(35.00)
11/21/2015	Upton	Stenographer or deposition fees September 30, 2015 Transcript		228.25		(228.25)
2/8/2016	Upton	Review Registry of Deeds re: subdivision conditions, plans and easements to White Rock for Village Shore Estates	1.00	180.00	-	-
2/8/2016	Upton	Emails to/from R Schofield at Water Well Board re: well setbacks, septic at Village Shores. Research DEC publications on arsenic, radon. Email to Company re: review of private well issue	1.00	180.00	(0.50)	(90.00)
		TOTAL UPTON				\$ (633.25)
		GRAND TOTAL OF ADJUSTMENT				\$ (2,765.72)