

NED W. ALLIS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is Ned W. Allis.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Mathematics from Lafayette College in Easton, PA.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals (“Society”) and an associate member of the American Gas Association/Edison Electric Institute Industry Accounting Committee. I also serve on the faculty for training offered by the Society and am an instructor for the Society’s “Introduction to Depreciation,” “Life and Net Salvage Analysis,” “Analyzing the Life of Real-World Property,” “Analyzing Net Salvage in the Real World” and “Depreciation and Ratemaking Issues” courses.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 2011 and was recertified in March 2017.

Q. Please outline your experience in the field of depreciation.

A. I joined Gannett Fleming in October 2006 as an analyst. My responsibilities included assembling data required for depreciation studies, conducting statistical analyses of service life and net salvage data, calculating annual and accrued depreciation, and assisting in

preparing reports and testimony setting forth and defending the results of the studies. I also developed and maintained Gannett Fleming's proprietary depreciation software. In March 2013, I was promoted to the position of Supervisor of Depreciation Studies. In March 2017, I was promoted to Project Manager, Depreciation and Technical Development. In January 2019, I was promoted to my current position of Vice President. In my current position, I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation. Since joining Gannett Fleming, I have worked on more than one hundred depreciation assignments.

Q. Have you previously submitted testimony to the New Hampshire Public Utilities Commission?

A. Yes.

Q. Have you submitted testimony to any other state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony on depreciation related topics to the Connecticut Public Utilities Regulatory Authority, the New York Department of Public Service, the New Jersey Board of Public Utilities, the Nevada Public Utilities Commission, the Florida Public Service Commission, the District of Columbia Public Service Commission, the California Public Utilities Commission, the Rhode Island Public Utilities Commission, the Massachusetts Department of Public Utilities and the Maryland Public Service

Commission. I have also testified before the Federal Energy Regulatory Commission (“FERC”).

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by the Society: “Depreciation Basics,” “Life and Net Salvage Analysis” and “Preparing and Defending a Depreciation Study.”

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
01.	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	2013	DC	Case No. 1103	Pepco	Depreciation
04.	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	2016	DC	Case No. 1139	Pepco	Depreciation
16.	2017	NV	17-06004	Nevada Power Company	Depreciation
17.	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	2017	RI	4770	Narragansett Electric Company	Depreciation
21.	2017	DC	Case No. 1150	Pepco	Depreciation
22.	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25.	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27.	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
28.	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
29.	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
30.	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019	MA	D.P.U. 18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2020	MA	D.P.U. 20-120	Boston Gas Company	Depreciation
35.	2020	FERC	ER20-2878-00	PG&E – Wholesale Distribution	Depreciation
36.	2020	NH	DW 20-184	Aquarion Water Company	Depreciation
37.	2021	FERC	RP21-100-000	National Grid Liquified Natural Gas	Depreciation
38.	2021	FL	20210016-EI	Duke Energy Florida	Depreciation
39.	2021	NY	21-E-0074	Orange and Rockland – Electric	Depreciation
40.	2021	NY	21-G-0073	Orange and Rockland – Gas	Depreciation
41.	2021	FERC	ER21-83-000	Pepco	Depreciation
42.	2021	FL	20210015-EI	Florida Power & Light Company	Depreciation
43.	2021	NH	DE 21-030	Unitil Energy Systems	Depreciation
44.	2021	FERC	ER21-1822-000	GridLiance High Plains	Depreciation

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NORTHERN UTILITIES, INC. NEW HAMPSHIRE DIVISION

HAMPTON, NEW HAMPSHIRE

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2020

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

001205

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION
Hampton, New Hampshire

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

001206



Gannett Fleming

*Excellence Delivered **As Promised***

July 22, 2021

Northern Utilities, Inc.
6 Liberty Lane West
Hampton, NH 03842

Attention Mr. Dan Main
Manager of Regulatory Services and Corporate Compliance

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of the New Hampshire Division of Northern Utilities, Inc. as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

NED W. ALLIS, CDP
Vice President

NWA:mle

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
 PART I. INTRODUCTION	 I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
 PART II. ESTIMATION OF SURVIVOR CURVES	 II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
 PART III. SERVICE LIFE CONSIDERATIONS	 III-1
Field Trips	III-2
Service Life Analysis	III-2
 PART IV. NET SALVAGE CONSIDERATIONS	 IV-1
Net Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
 PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....	 V-1
Group Depreciation Procedures.....	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization	V-3
 PART VI. RESULTS OF STUDY	 VI-1
Qualification of Results.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont.

Table 1. Summary of Estimated Survivor Curves, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant as of December 31, 2020.....	VI-4
PART VII. SERVICE LIFE STATISTICS.....	VII-1
PART VIII. NET SALVAGE STATISTICS.....	VIII-1
PART IX. DETAILED DEPRECIATION CALCULATIONS	IX-1

**NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION**

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Northern Utilities, Inc.'s ("Northern" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant of its New Hampshire Division as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

The recommendations in the depreciation study are for changes to service life and net salvage estimates for various accounts. In the aggregate, the overall impact of the recommended depreciation rates is an increase in depreciation expense. While somewhat offset by longer lives for some accounts, the overall increase in depreciation expense is primarily the result of more negative net salvage estimates for certain accounts.

In previous studies, the Simulated Plant Record (SPR) method was used for the historical analysis of service lives. For the current study, aged data was available for the period 2011 through 2020. In order to analyze data for a longer period of time, unaged data for the period of 1988 to 2010 was statistically aged and incorporated into the

actuarial life analysis. Amortization accounting is also recommended for certain general plant accounts.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2020, as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of approximately \$11.2 million for gas plant when applied to depreciable plant balances as of December 31, 2020.

The results are summarized at the functional level as follows:

<u>SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS</u>			
<u>FUNCTION</u>	<u>ORIGINAL COST</u>	<u>ACCRUAL RATE</u>	<u>ANNUAL ACCRUAL</u>
GAS PLANT			
DISTRIBUTION PLANT	\$277,936,056.89	3.72	10,329,813
GENERAL PLANT	7,282,182.57	4.08	297,232
LEAK PRONE PIPE	761,437.43		707,897
RESERVE ADJUSTMENT FOR AMORTIZATION			<u>(147,312)</u>
TOTAL DEPRECIABLE PLANT	<u>\$285,979,676.89</u>	3.91	<u>11,187,630</u>

PART I. INTRODUCTION

**NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for the New Hampshire Division of Northern Utilities, Inc. ("Northern" or "Company") to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2020.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of

group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas services. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight-line method using the average service life procedure and the remaining life basis. For certain

General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

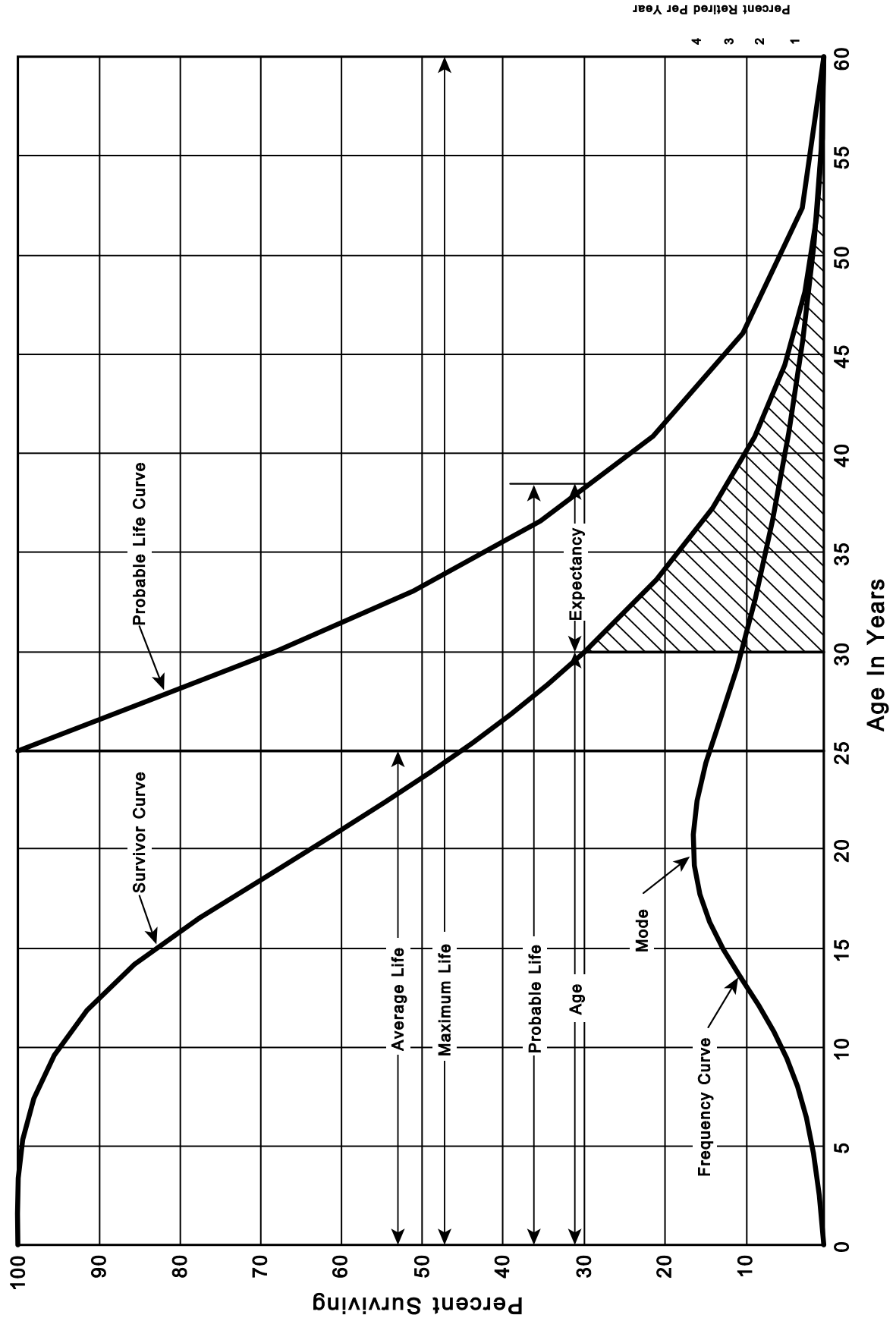


Figure 1. A Typical Survivor Curve and Derived Curves

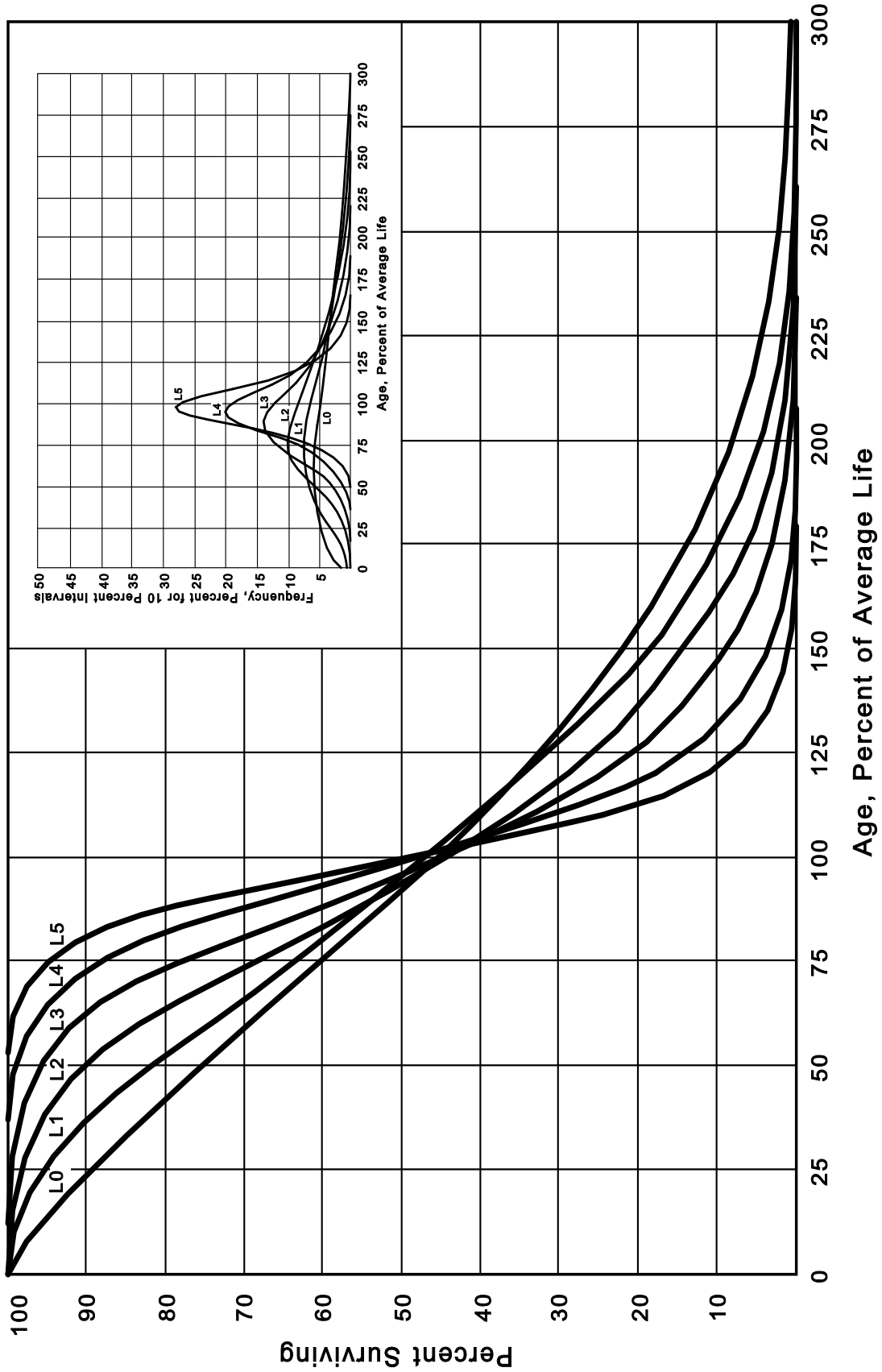


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

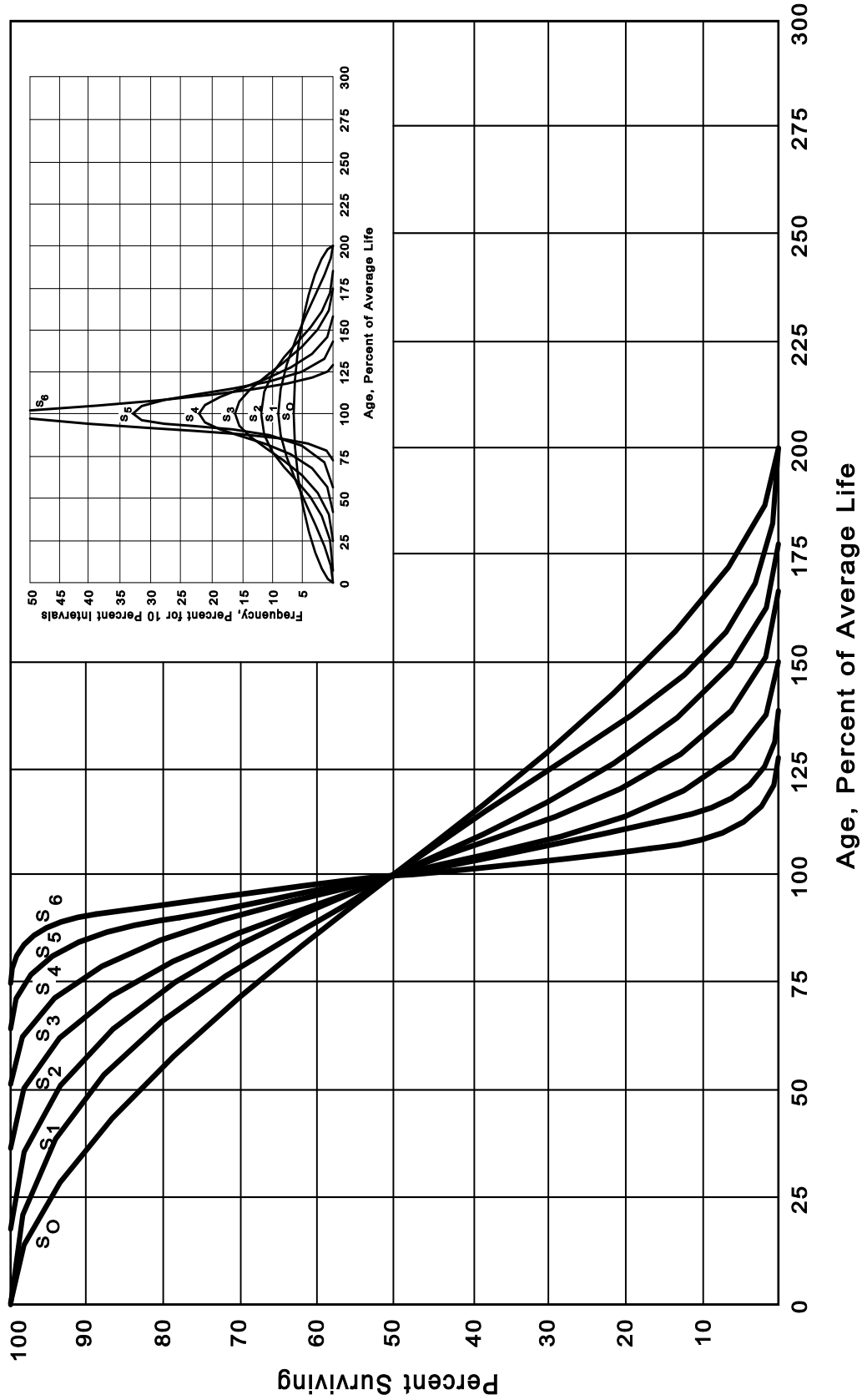


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

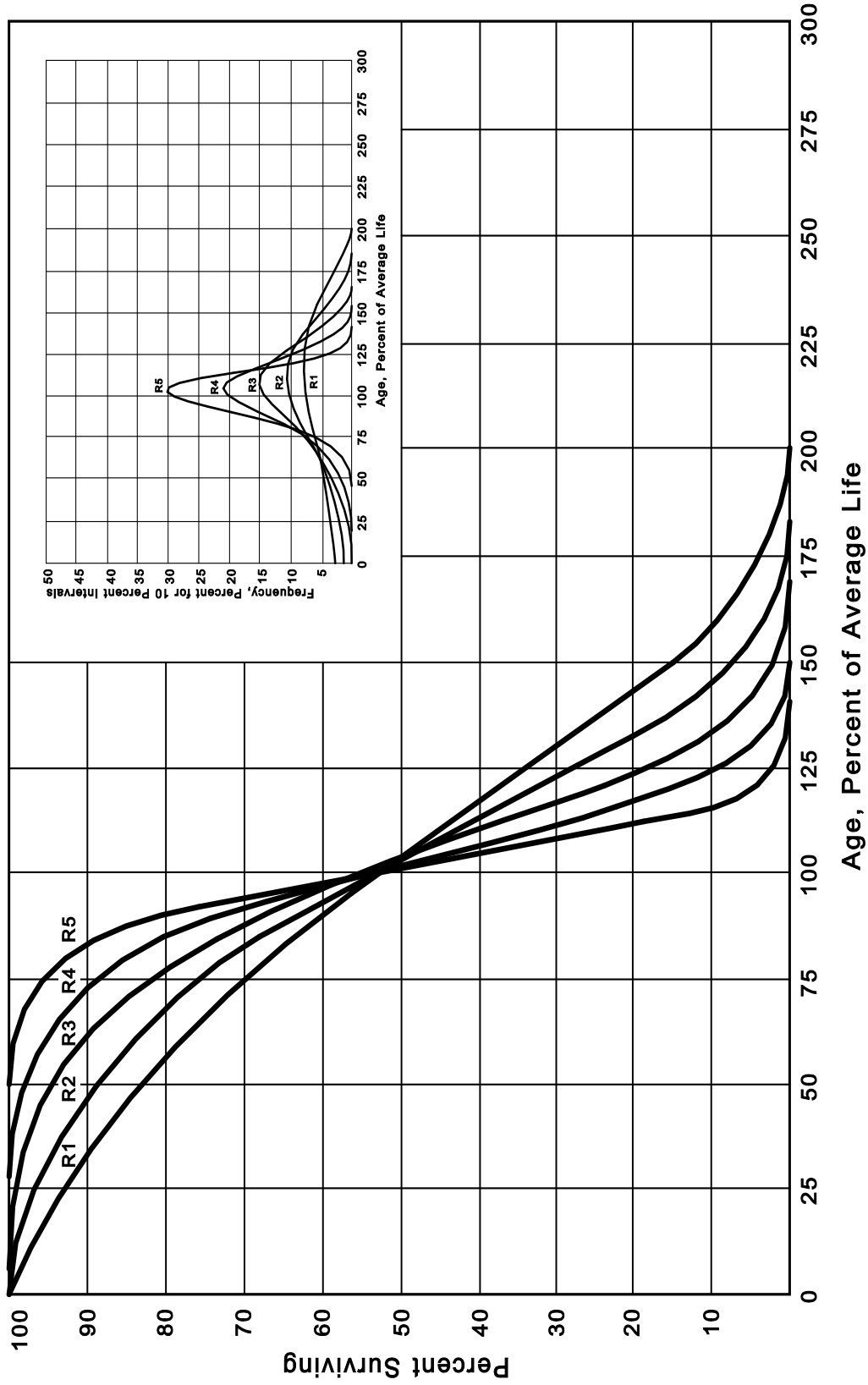


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

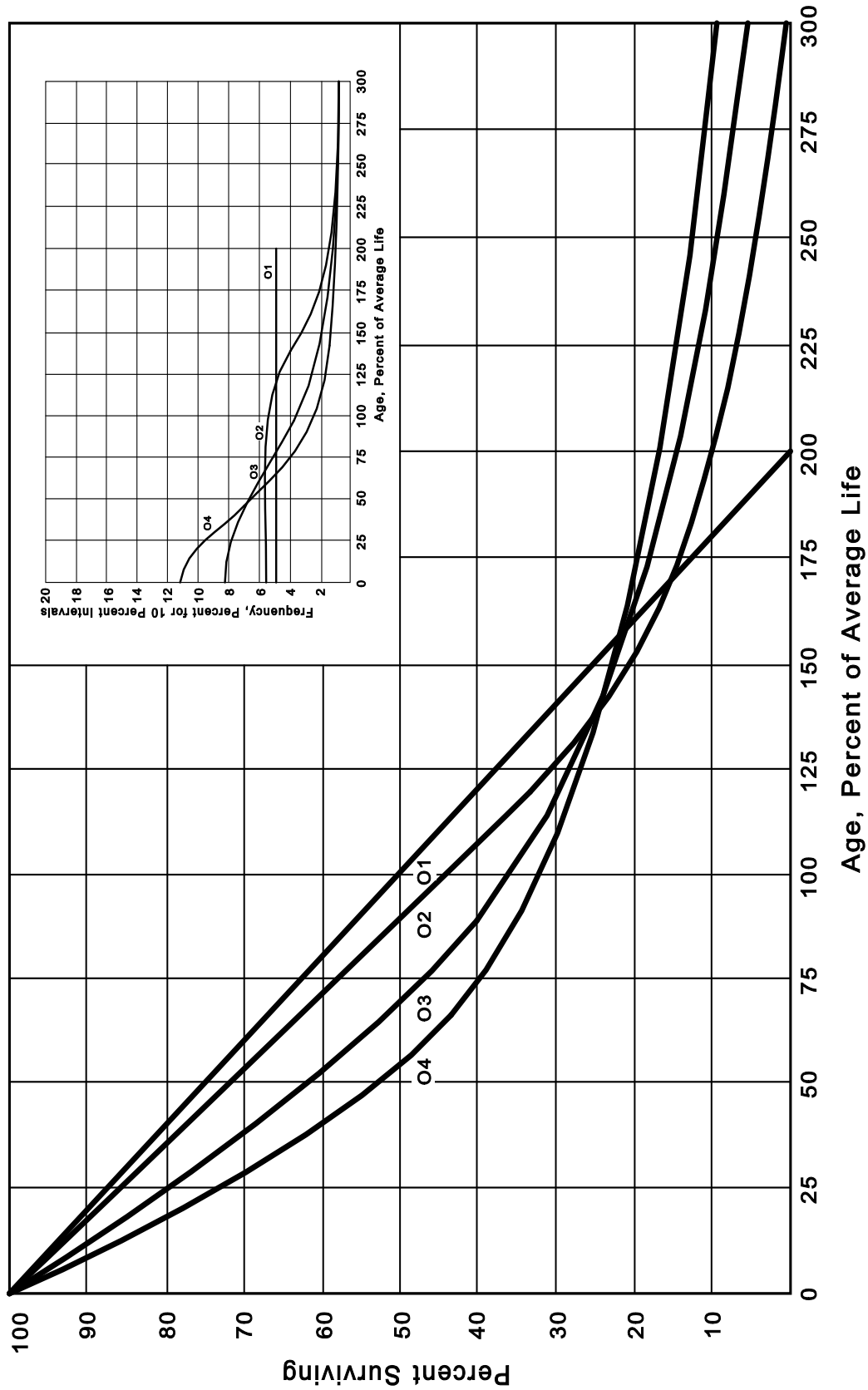


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirement. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020		Retirements, Thousands of Dollars										Placement Band 2006-2020	
Year		During Year										Total During	
Placed	Age	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	26
2007	11	12	13	15	16	18	20	21	22	19	19	12½-13½	44
2008	11	12	13	14	16	17	19	21	22	18	18	11½-12½	64
2009	8	9	10	11	11	13	14	15	16	17	17	10½-11½	83
2010	9	10	11	12	13	14	16	17	19	20	20	9½-10½	93
2011	4	9	10	11	12	13	14	15	16	20	20	8½-9½	105
2012	5	5	11	12	12	14	15	16	18	20	20	7½-8½	113
2013		6	6	12	12	13	16	17	19	19	19	6½-7½	124
2014			6	6	6	13	15	17	19	19	19	5½-6½	131
2015					7	13	15	17	19	19	20	4½-5½	143
2016					8	14	18	20	22	23	23	3½-4½	146
2017						9	9	20	22	25	25	2½-3½	150
2018								11	23	25	25	1½-2½	151
2019									11	24	24	½-1½	153
2020										13	13	0-½	80
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020										Placement Band 2006-2020		
Acquisitions, Transfers and Sales, Thousands of Dollars												
Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12
2009	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020											Placement Band 2006-2020			
Year	Exposures, Thousands of Dollars										Total at		Age Interval	
	Annual Survivors at the Beginning of the Year										Beginning of			
Placed	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Age Interval	Interval		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½		
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½		
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½		
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½		
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½		
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½		
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½		
2013			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½		
2014				580 ^a	574	561	546	530	501	482	3,057	5½-6½		
2015					660 ^a	653	639	623	628	609	3,789	4½-5½		
2016						750 ^a	742	724	685	663	4,332	3½-4½		
2017							850 ^a	841	821	799	4,955	2½-3½		
2018								960 ^a	949	926	5,719	1½-2½		
2019									1,080 ^a	1,069	6,579	½-1½		
2020										1,220 ^a	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780			

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

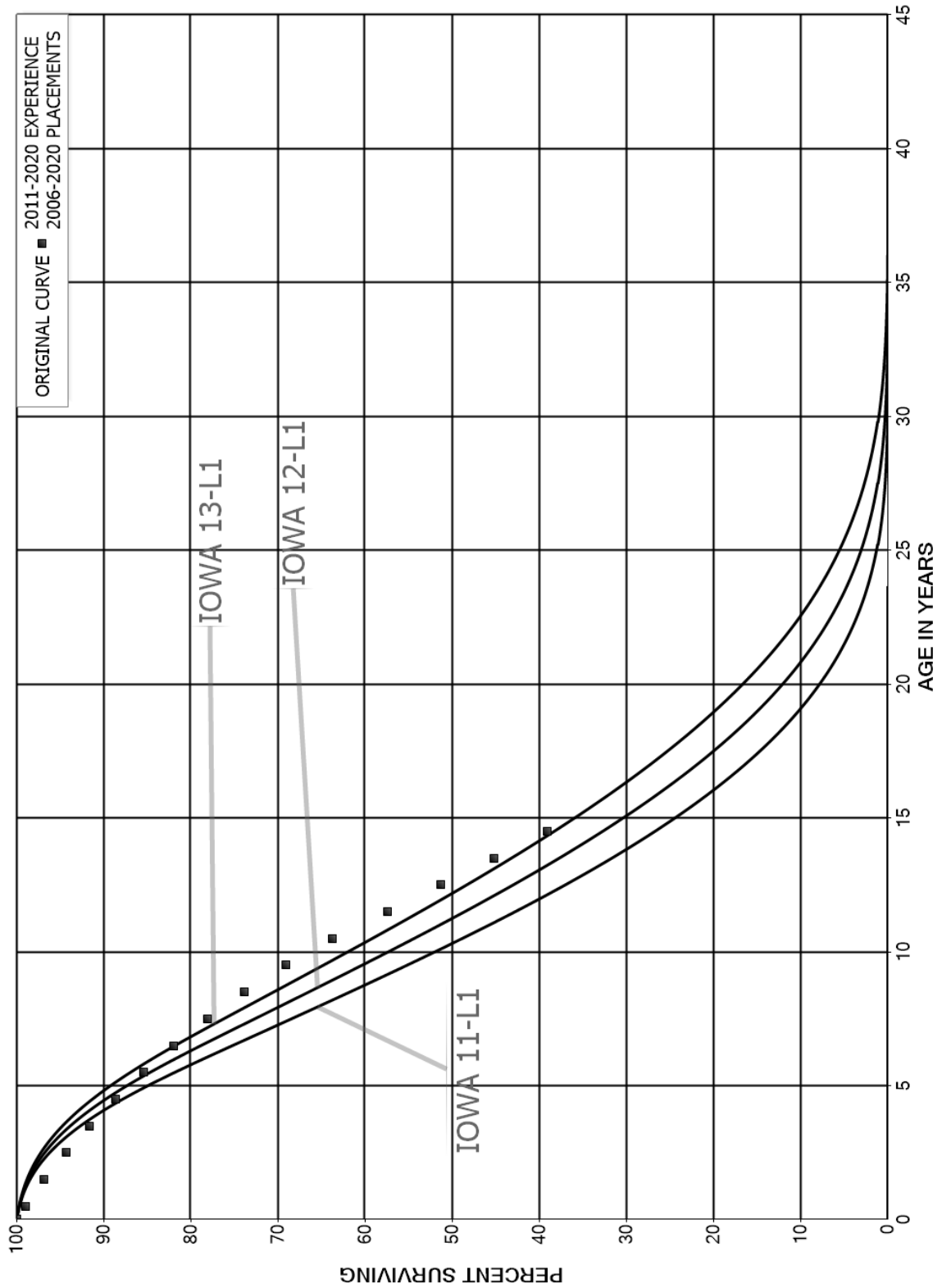


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

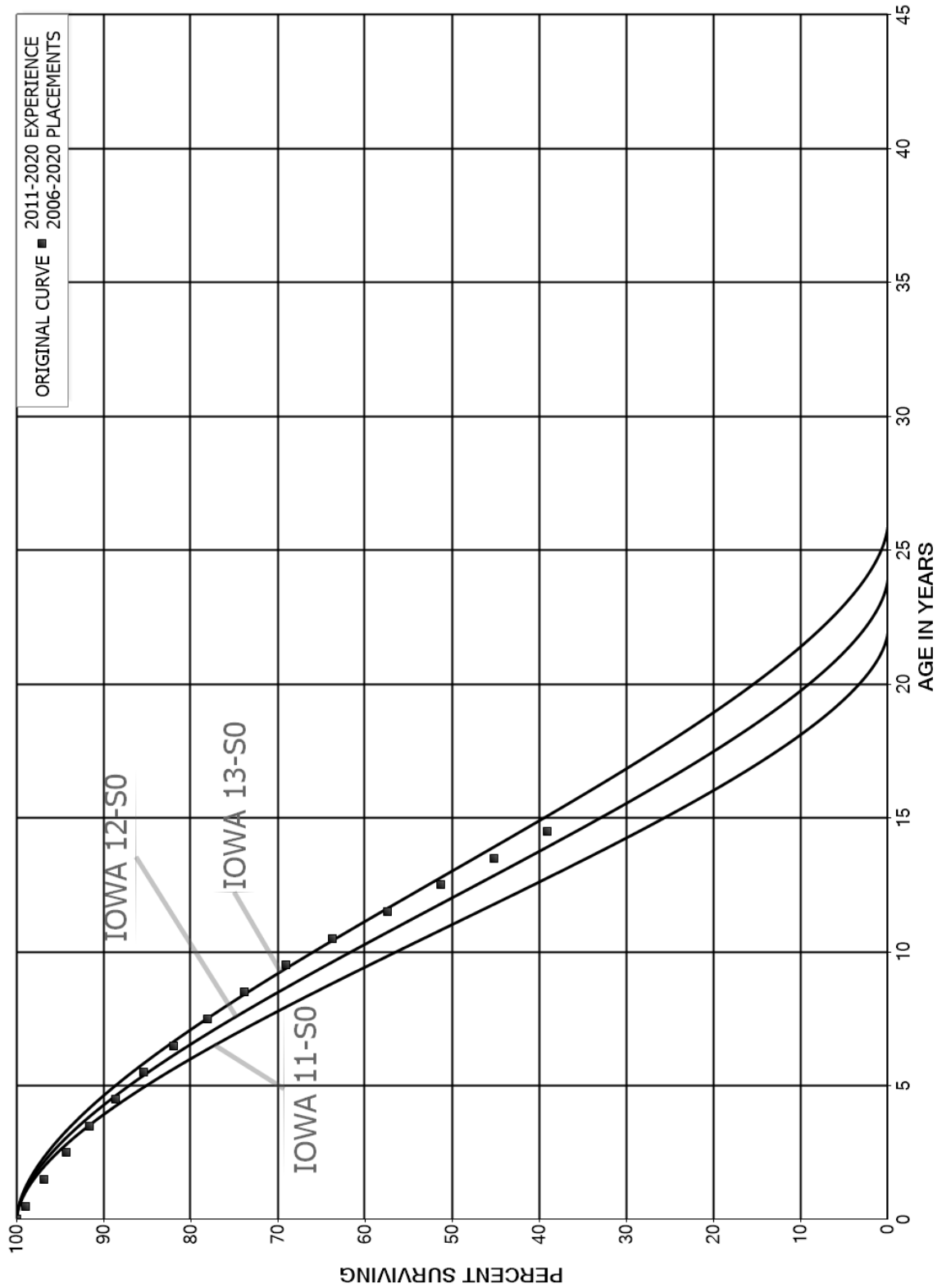


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

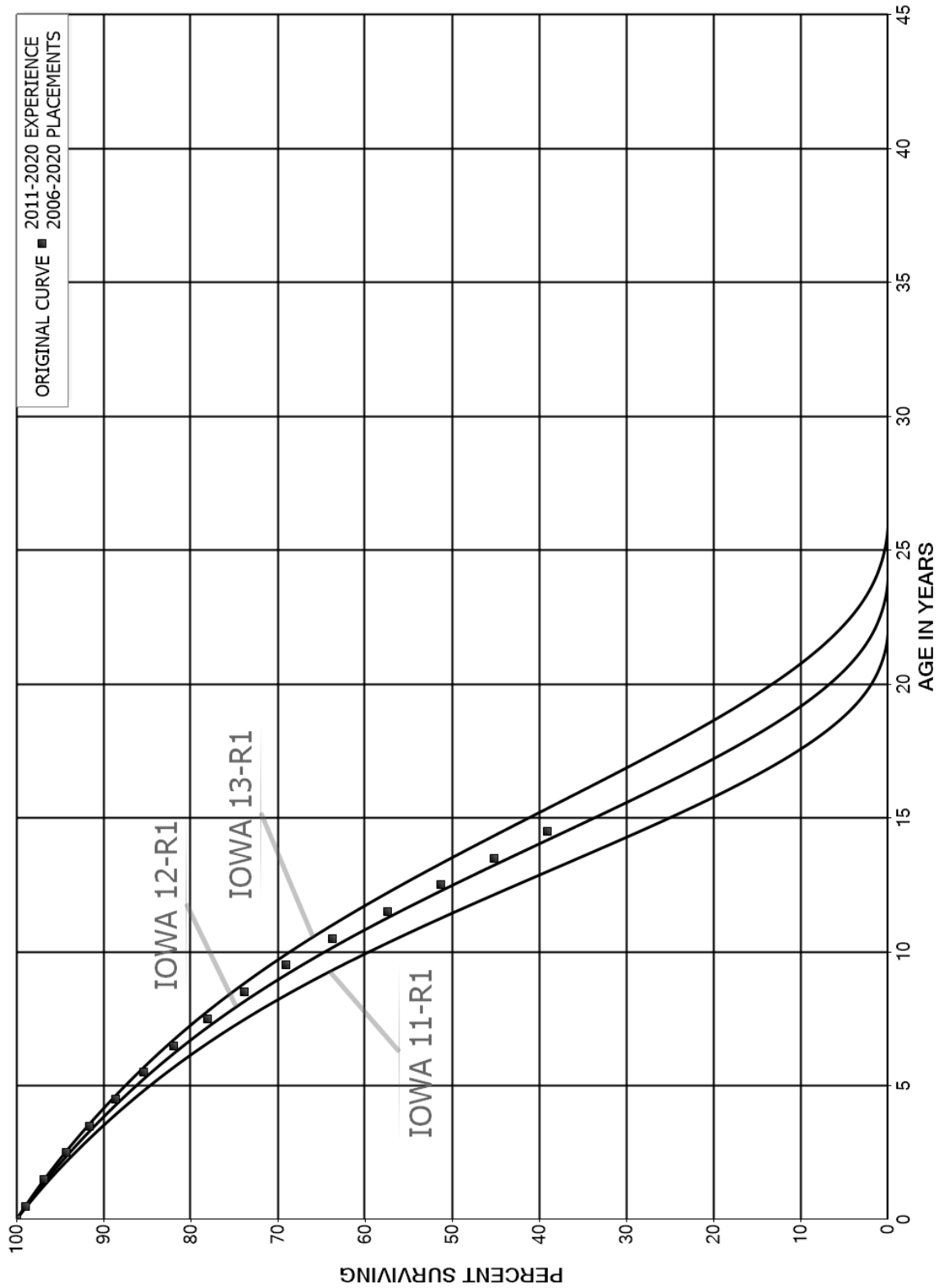
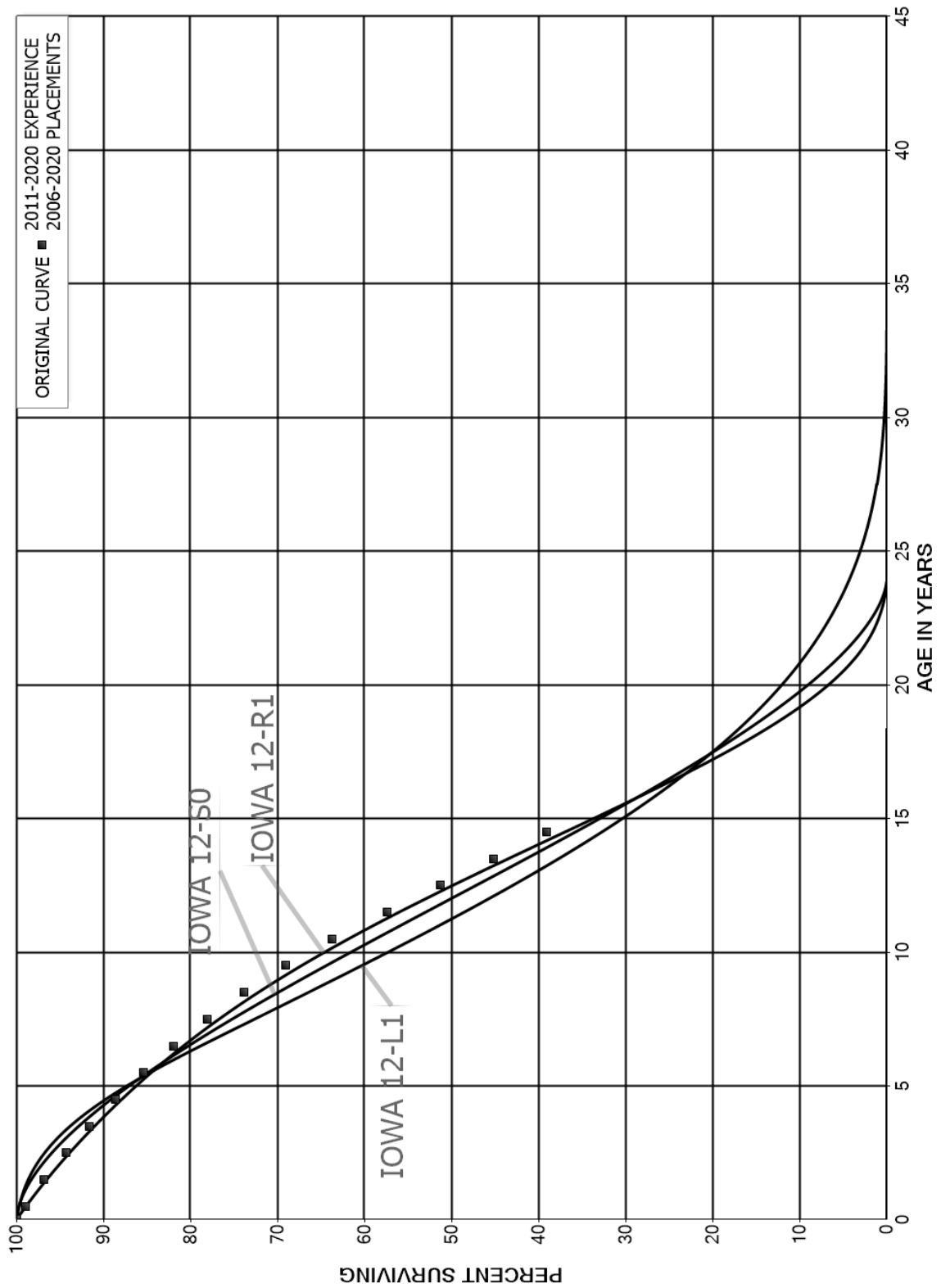


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are normally conducted for Gannett Fleming's depreciation studies. For this study, due to restrictions in place as a result of COVID-19, a field trip was not feasible. However, the Company was able to provide virtual field trips for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these virtual field trips as well as with meetings with Company personnel. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trip:

June 9, 2021

Portsmouth Office
Forest Street Station

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies. For the statistical analysis, aged data were available from 2011 through 2020. In part because this is a relatively short period of time when compared to the full life cycle of many of the Company's assets, the aged data was supplemented with statistically aged data for years prior to 2011. The data for the years prior to 2011 were

the unaged data used in prior depreciation studies and were statistically aged using the historical unaged activity and the currently approved Iowa survivor curve types. The resulting database allowed for the study of data using the retirement rate method from 1988 through 2020 for most accounts.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent approximately 94 percent of depreciable plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

DISTRIBUTION PLANT

375	Structures and Improvements
376.2	Mains – Coated and Wrapped
376.4	Mains – Plastic
380	Services
381	Meters
382	Meter Installations
386	Other Property on Customers' Premises

Account 376.2, Mains – Coated and Wrapped, and Account 376.4, Mains - Plastic, which were studied together, comprise the largest depreciable group and are used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement data were available from 2011 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. Statistically aged data was also available from 1988 through 2010. Both the full range of data from 1988 through 2020

and the aged data from 2011 through 2020 were analyzed using the retirement rate method. Additionally, because plastic and coated and wrapped steel mains are generally vintage 1966 or subsequent, in order to analyze a longer history of the experience of gas mains data for bare steel and cast iron mains were also considered.

The current survivor curve estimate for this account is the 47-R1.5. The retirement rate analysis indicates a longer service life than the current estimate. The original life tables depicted on the chart are presented on the pages that follow the chart. A chart depicting the estimated 55-R2.5 survivor curve and original life tables used as the basis for the estimate are presented on page VII-9 of the study. For the bands shown in the chart, those with placements prior to 1966 include the experience of bare steel and cast iron mains and those that only include placements from 1966 and subsequent effectively provide the experience for plastic and coated and wrapped steel mains. The recommended 55-R2.5 survivor curve is a good fit of the historical data, is consistent with the expectations of Company personnel, and is within the range of typical estimates for this type of property.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 2009 through 2020. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 2009 through 2020 contributed significantly toward the net salvage estimates for seven plant accounts, representing approximately 96 percent of the depreciable plant. However, it should be noted that while the historical data was a basis for the estimates shown in the table below, some of the estimates are conservative (i.e. less negative) when compared to the historical data and represent gradual changes from the existing net salvage estimates. These considerations will be discussed in more detail below.

DISTRIBUTION PLANT

375	Structures and Improvements
376.2	Mains – Coated and Wrapped
376.4	Mains – Plastic
376.6	Mains – Cathodic Protection
378.2	Measuring and Regulating Station Equipment
380	Services
381	Meters
382	Meter Installations

The net salvage analysis for Account 376 Mains is used to illustrate the methods for estimating net salvage. The analysis for this account includes the historical experience for all types of mains and cathodic protection. The current net salvage estimate for Account 376.2 is negative 50 percent and the current estimate for Accounts 376.4 and 376.6 is negative 35 percent. The historical data indicates a more negative estimate than the current estimate. The overall average net salvage is negative 213 percent. The most recent five-year average is negative 240 percent. Based on the historical data and the expectations provided by management for this account, a more negative net salvage estimate is recommended. The recommended negative 60 percent net salvage estimate, which is within the range of estimates used by other gas companies, is recommended at this time.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence in the section titled “Net Salvage Statistics”, beginning on page VIII-2.

Generally, the net salvage estimates for the accounts subject to general plant amortization were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2020, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2020, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which

it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.10	Office Furniture and Equipment	15
394.10	Tools, Shop and Garage Equipment	25
397.00	Communication Equipment	15
397.35	Communication Equipment – ERTs	15

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2020 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GAS PLANT								
DISTRIBUTION PLANT								
375.00 STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	3,260,871.26	596,162	2,960,796	89,338	2.74	33.5
MAINS								
376.20 COATED AND WRAPPED	55-R2.5	(60)	29,746,227.02	4,224,164	43,369,799	1,123,107	3.78	38.6
376.40 PLASTIC	55-R2.5	(60)	120,342,184.10	36,382,883	156,164,612	3,460,577	2.88	45.1
376.60 CATHODIC PROTECTION	30-S5	(60)	1,082,739.45	682,660	1,049,723	50,271	4.64	20.9
TOTAL MAINS								
			151,171,150.57	41,289,708	200,584,134	4,633,955	3.07	
378.20 MEASURING AND REGULATING STATION EQUIPMENT	30-R2	(20)	7,328,248.14	672,808	8,121,090	356,985	4.87	22.7
380.00 SERVICES	45-R2.5	(90)	82,837,046.71	28,479,497	128,910,892	3,654,478	4.41	35.3
381.00 METERS	30-R2	(15)	4,624,610.24	1,226,613	4,091,889	247,087	5.34	16.6
382.00 METER INSTALLATIONS	30-R3	(10)	26,001,685.36	6,859,297	21,742,557	1,098,766	4.23	19.8
383.00 HOUSE REGULATORS	30-R3	0	733,549.58	212,401	521,148	24,378	3.32	21.4
386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES	12-R2	0	1,978,895.03	959,565	1,019,330	224,826	11.36	4.5
TOTAL DISTRIBUTION PLANT			277,936,056.89	80,296,051	367,961,636	10,329,813	3.72	
GENERAL PLANT								
391.10 OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	508,134.77	279,936	228,199	33,877	6.67	6.7
394.10 TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	25-SQ	0	115,969.89 1,314,451.52	115,970 534,112	0 780,340	0 52,539	- 4.00	- 14.9
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT								
			1,430,421.41	650,082	780,340	52,539	3.67	
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	15-SQ	0	368,887.11 1,504,593.10	368,887 798,757	0 705,836	0 100,381	- 6.67	- 7.0
TOTAL COMMUNICATION EQUIPMENT								
			1,873,480.21	1,167,644	705,836	100,381	5.36	
397.35 COMMUNICATION EQUIPMENT - ERTs FULLY ACCRUED AMORTIZED	15-SQ	0	1,814,148.86 1,655,997.32	1,814,149 772,348	0 883,649	0 110,435	- 6.67	- 8.0
TOTAL COMMUNICATION EQUIPMENT - ERTs								
			3,470,146.18	2,586,497	883,649	110,435	3.18	
TOTAL GENERAL PLANT			7,282,182.57	4,684,159	2,598,024	297,232	4.08	
LEAK PRONE PIPE								
376.30 MAINS - BARE STEEL			190,836.93	(2,132,764)	2,323,621	464,724	*	*
376.50 MAINS - JOINT SEALS			542,145.01	542,145	0	0	*	*
376.80 MAINS - CAST IRON			28,455.49	(1,187,409)	1,215,864	243,173	*	*
TOTAL LEAK PRONE PIPE			761,437.43	(2,778,047)	3,539,485	707,897		

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

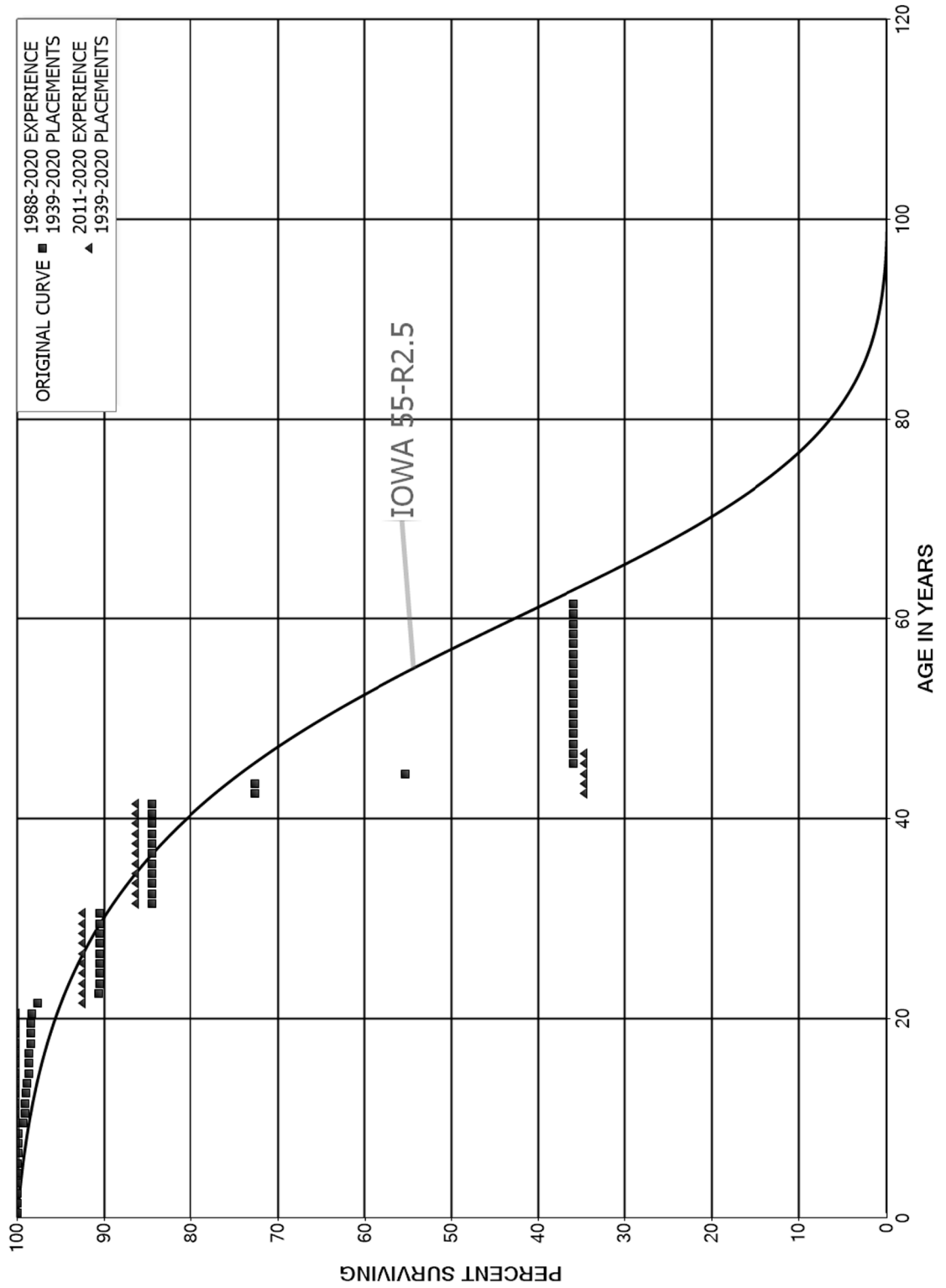
DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
UNRECOVERED RESERVE TO BE AMORTIZED								
391.10 OFFICE FURNITURE AND EQUIPMENT				18,142		(3,628)	**	
394.10 TOOLS, SHOP AND GARAGE EQUIPMENT				135,659		(27,132)	**	
397.00 COMMUNICATION EQUIPMENT				402,958		(80,592)	**	
397.35 COMMUNICATION EQUIPMENT - ERTs				179,802		(35,960)	**	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED				736,561		(147,312)		
TOTAL DEPRECIABLE PLANT			285,979,676.89	82,938,723	374,119,145	11,187,630	3.91	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
303.02 INTANGIBLE SOFTWARE - 10 YEARS			2,064,603.93	643,542				
303.30 INTANGIBLE PLANT - MISCELLANEOUS SOFTWARE			5,176,113.26	3,802,861				
304.20 LAND RIGHTS			6,816.33					
374.40 LAND RIGHTS			89,111.32					
374.50 RIGHTS OF WAY			17,910.67					
389.10 LAND			232,946.85					
393.00 STORES EQUIPMENT			31,519.95	31,511				
396.00 POWER OPERATED EQUIPMENT			75,266.49	75,266				
397.25 COMMUNICATION EQUIPMENT - METSCAN			112,656.43	112,656				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			7,806,945.23	4,665,837				
TOTAL GAS PLANT			293,786,622.12	87,604,561				

* FIVE-YEAR AMORTIZATION OF UNRECOVERED LEAK PRONE PIPE COSTS.

** FIVE-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

PART VII. SERVICE LIFE STATISTICS

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,515,589	3,173	0.0009	0.9991	100.00
0.5	3,510,782	72	0.0000	1.0000	99.91
1.5	3,506,214	111	0.0000	1.0000	99.91
2.5	3,120,209	16	0.0000	1.0000	99.90
3.5	3,110,673	28	0.0000	1.0000	99.90
4.5	3,092,596	154	0.0000	1.0000	99.90
5.5	3,078,367	1,864	0.0006	0.9994	99.90
6.5	3,055,088	17	0.0000	1.0000	99.84
7.5	3,042,881	769	0.0003	0.9997	99.84
8.5	3,016,771	16,666	0.0055	0.9945	99.81
9.5	2,995,371	5,824	0.0019	0.9981	99.26
10.5	2,900,379	123	0.0000	1.0000	99.07
11.5	2,323,063	3,377	0.0015	0.9985	99.06
12.5	2,319,686	1,829	0.0008	0.9992	98.92
13.5	2,318,657	4,371	0.0019	0.9981	98.84
14.5	2,277,761	527	0.0002	0.9998	98.65
15.5	2,277,233	873	0.0004	0.9996	98.63
16.5	2,269,230	4,632	0.0020	0.9980	98.59
17.5	2,264,598	688	0.0003	0.9997	98.39
18.5	2,248,849	481	0.0002	0.9998	98.36
19.5	2,246,207	1,865	0.0008	0.9992	98.34
20.5	2,244,343	15,123	0.0067	0.9933	98.26
21.5	2,229,219	159,645	0.0716	0.9284	97.60
22.5	2,069,575	2,773	0.0013	0.9987	90.61
23.5	2,057,182		0.0000	1.0000	90.49
24.5	2,031,823		0.0000	1.0000	90.49
25.5	2,031,823		0.0000	1.0000	90.49
26.5	2,031,823	400	0.0002	0.9998	90.49
27.5	1,966,718		0.0000	1.0000	90.47
28.5	1,959,654		0.0000	1.0000	90.47
29.5	1,959,654		0.0000	1.0000	90.47
30.5	1,926,223	126,350	0.0656	0.9344	90.47
31.5	1,765,550		0.0000	1.0000	84.54
32.5	13,550		0.0000	1.0000	84.54
33.5	13,550		0.0000	1.0000	84.54
34.5	13,550		0.0000	1.0000	84.54
35.5	13,550		0.0000	1.0000	84.54
36.5	13,550		0.0000	1.0000	84.54
37.5	13,550		0.0000	1.0000	84.54
38.5	13,550		0.0000	1.0000	84.54

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,550		0.0000	1.0000	84.54
40.5	13,550		0.0000	1.0000	84.54
41.5	13,550	1,906	0.1407	0.8593	84.54
42.5	10,777		0.0000	1.0000	72.64
43.5	10,777	2,579	0.2393	0.7607	72.64
44.5	8,198	2,887	0.3522	0.6478	55.26
45.5	5,311		0.0000	1.0000	35.80
46.5	4,911		0.0000	1.0000	35.80
47.5	4,911		0.0000	1.0000	35.80
48.5	6,203		0.0000	1.0000	35.80
49.5	6,203		0.0000	1.0000	35.80
50.5	6,203		0.0000	1.0000	35.80
51.5	6,203		0.0000	1.0000	35.80
52.5	6,203		0.0000	1.0000	35.80
53.5	6,203		0.0000	1.0000	35.80
54.5	6,203		0.0000	1.0000	35.80
55.5	6,203		0.0000	1.0000	35.80
56.5	6,203		0.0000	1.0000	35.80
57.5	6,203		0.0000	1.0000	35.80
58.5	6,203		0.0000	1.0000	35.80
59.5	6,203		0.0000	1.0000	35.80
60.5	6,203		0.0000	1.0000	35.80
61.5	6,203	646	0.1041	0.8959	35.80
62.5	5,557		0.0000	1.0000	32.07
63.5	2,978		0.0000	1.0000	32.07
64.5	646		0.0000	1.0000	32.07
65.5	646		0.0000	1.0000	32.07
66.5	646		0.0000	1.0000	32.07
67.5	646		0.0000	1.0000	32.07
68.5	646		0.0000	1.0000	32.07
69.5	646		0.0000	1.0000	32.07
70.5	646		0.0000	1.0000	32.07
71.5	646		0.0000	1.0000	32.07
72.5	646		0.0000	1.0000	32.07
73.5	646		0.0000	1.0000	32.07
74.5	646		0.0000	1.0000	32.07
75.5	646		0.0000	1.0000	32.07
76.5	646		0.0000	1.0000	32.07
77.5	646		0.0000	1.0000	32.07
78.5	646		0.0000	1.0000	32.07

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	646		0.0000	1.0000	32.07
80.5	646		0.0000	1.0000	32.07
81.5					32.07

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	502,896		0.0000	1.0000	100.00
0.5	590,429		0.0000	1.0000	100.00
1.5	1,163,127		0.0000	1.0000	100.00
2.5	777,232		0.0000	1.0000	100.00
3.5	767,712		0.0000	1.0000	100.00
4.5	786,189		0.0000	1.0000	100.00
5.5	772,114		0.0000	1.0000	100.00
6.5	757,829		0.0000	1.0000	100.00
7.5	745,639		0.0000	1.0000	100.00
8.5	735,358		0.0000	1.0000	100.00
9.5	727,239		0.0000	1.0000	100.00
10.5	638,071		0.0000	1.0000	100.00
11.5	60,878		0.0000	1.0000	100.00
12.5	60,878		0.0000	1.0000	100.00
13.5	82,423		0.0000	1.0000	100.00
14.5	71,257		0.0000	1.0000	100.00
15.5	71,257		0.0000	1.0000	100.00
16.5	64,127		0.0000	1.0000	100.00
17.5	128,831		0.0000	1.0000	100.00
18.5	120,834		0.0000	1.0000	100.00
19.5	118,673		0.0000	1.0000	100.00
20.5	157,262	11,925	0.0758	0.9242	100.00
21.5	184,878		0.0000	1.0000	92.42
22.5	2,063,228		0.0000	1.0000	92.42
23.5	2,053,609		0.0000	1.0000	92.42
24.5	2,028,249		0.0000	1.0000	92.42
25.5	2,028,249		0.0000	1.0000	92.42
26.5	2,028,249		0.0000	1.0000	92.42
27.5	1,963,545		0.0000	1.0000	92.42
28.5	1,956,481		0.0000	1.0000	92.42
29.5	1,956,481		0.0000	1.0000	92.42
30.5	1,917,892	126,350	0.0659	0.9341	92.42
31.5	1,752,001		0.0000	1.0000	86.33
32.5	2,773		0.0000	1.0000	86.33
33.5	2,773		0.0000	1.0000	86.33
34.5	2,773		0.0000	1.0000	86.33
35.5	2,773		0.0000	1.0000	86.33
36.5	3,173		0.0000	1.0000	86.33
37.5	3,173		0.0000	1.0000	86.33
38.5	3,173		0.0000	1.0000	86.33

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,173		0.0000	1.0000	86.33
40.5	3,173		0.0000	1.0000	86.33
41.5	3,173	1,906	0.6006	0.3994	86.33
42.5	400		0.0000	1.0000	34.48
43.5	400		0.0000	1.0000	34.48
44.5	400		0.0000	1.0000	34.48
45.5	400		0.0000	1.0000	34.48
46.5					34.48
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5	2,579		0.0000		
54.5	4,911		0.0000		
55.5	4,911		0.0000		
56.5	4,911		0.0000		
57.5	4,911		0.0000		
58.5	4,911		0.0000		
59.5	4,911		0.0000		
60.5	4,911		0.0000		
61.5	4,911		0.0000		
62.5	4,911		0.0000		
63.5	2,332		0.0000		
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5	646		0.0000		
72.5	646		0.0000		
73.5	646		0.0000		
74.5	646		0.0000		
75.5	646		0.0000		
76.5	646		0.0000		
77.5	646		0.0000		
78.5	646		0.0000		

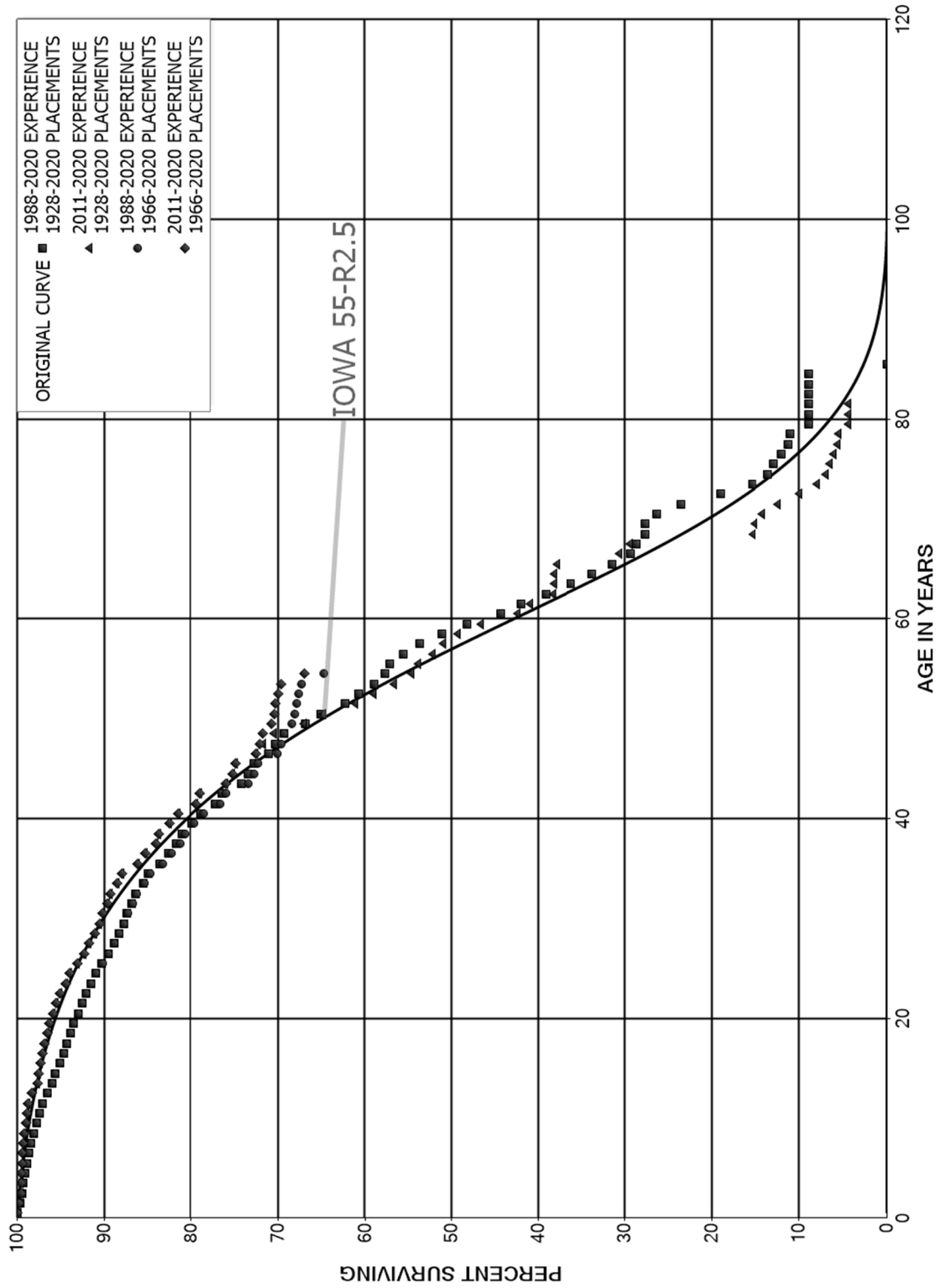
NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	646		0.0000		
80.5	646		0.0000		
81.5					

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION
ACCOUNT 376.00 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	149,715,229	102,683	0.0007	0.9993	100.00
0.5	141,655,427	385,247	0.0027	0.9973	99.93
1.5	129,851,721	314,429	0.0024	0.9976	99.66
2.5	121,604,517	194,926	0.0016	0.9984	99.42
3.5	107,704,979	202,362	0.0019	0.9981	99.26
4.5	99,581,434	207,818	0.0021	0.9979	99.07
5.5	89,902,635	214,628	0.0024	0.9976	98.87
6.5	80,898,090	182,378	0.0023	0.9977	98.63
7.5	74,467,696	252,501	0.0034	0.9966	98.41
8.5	70,537,375	252,983	0.0036	0.9964	98.07
9.5	67,784,561	232,954	0.0034	0.9966	97.72
10.5	63,717,919	241,128	0.0038	0.9962	97.39
11.5	59,585,260	296,621	0.0050	0.9950	97.02
12.5	56,666,411	327,597	0.0058	0.9942	96.53
13.5	53,846,997	233,193	0.0043	0.9957	95.98
14.5	49,623,478	256,878	0.0052	0.9948	95.56
15.5	47,470,866	207,559	0.0044	0.9956	95.07
16.5	45,191,303	196,920	0.0044	0.9956	94.65
17.5	43,673,346	187,627	0.0043	0.9957	94.24
18.5	42,001,763	152,185	0.0036	0.9964	93.83
19.5	40,183,465	211,239	0.0053	0.9947	93.49
20.5	38,200,251	182,655	0.0048	0.9952	93.00
21.5	35,948,759	177,911	0.0049	0.9951	92.56
22.5	34,165,905	221,905	0.0065	0.9935	92.10
23.5	31,282,199	168,053	0.0054	0.9946	91.50
24.5	27,195,816	231,654	0.0085	0.9915	91.01
25.5	23,411,766	180,807	0.0077	0.9923	90.23
26.5	20,675,493	151,195	0.0073	0.9927	89.54
27.5	18,696,429	116,520	0.0062	0.9938	88.88
28.5	16,135,924	103,443	0.0064	0.9936	88.33
29.5	12,113,097	53,785	0.0044	0.9956	87.76
30.5	9,362,491	59,908	0.0064	0.9936	87.37
31.5	8,042,216	39,663	0.0049	0.9951	86.81
32.5	6,730,569	65,316	0.0097	0.9903	86.39
33.5	5,563,157	39,856	0.0072	0.9928	85.55
34.5	4,819,280	76,702	0.0159	0.9841	84.93
35.5	3,780,453	44,436	0.0118	0.9882	83.58
36.5	3,318,188	37,294	0.0112	0.9888	82.60
37.5	3,140,497	23,608	0.0075	0.9925	81.67
38.5	2,892,635	39,859	0.0138	0.9862	81.06

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,558,327	35,187	0.0138	0.9862	79.94
40.5	2,345,461	50,648	0.0216	0.9784	78.84
41.5	1,757,699	17,709	0.0101	0.9899	77.14
42.5	1,569,944	45,586	0.0290	0.9710	76.36
43.5	1,467,692	15,443	0.0105	0.9895	74.14
44.5	1,339,850	11,691	0.0087	0.9913	73.36
45.5	1,257,999	29,472	0.0234	0.9766	72.72
46.5	1,185,320	11,383	0.0096	0.9904	71.02
47.5	1,080,142	16,767	0.0155	0.9845	70.34
48.5	1,028,528	35,301	0.0343	0.9657	69.25
49.5	966,316	25,745	0.0266	0.9734	66.87
50.5	839,406	35,473	0.0423	0.9577	65.09
51.5	763,676	20,193	0.0264	0.9736	62.34
52.5	665,830	19,573	0.0294	0.9706	60.69
53.5	568,756	12,754	0.0224	0.9776	58.91
54.5	423,915	4,125	0.0097	0.9903	57.58
55.5	418,432	11,536	0.0276	0.9724	57.02
56.5	376,738	12,654	0.0336	0.9664	55.45
57.5	311,942	14,467	0.0464	0.9536	53.59
58.5	265,897	14,962	0.0563	0.9437	51.10
59.5	232,389	19,034	0.0819	0.9181	48.23
60.5	209,079	10,814	0.0517	0.9483	44.28
61.5	190,176	13,306	0.0700	0.9300	41.99
62.5	172,321	12,619	0.0732	0.9268	39.05
63.5	152,295	10,301	0.0676	0.9324	36.19
64.5	129,029	8,814	0.0683	0.9317	33.74
65.5	109,304	7,381	0.0675	0.9325	31.44
66.5	100,777	2,364	0.0235	0.9765	29.31
67.5	98,309	3,502	0.0356	0.9644	28.63
68.5	94,806	123	0.0013	0.9987	27.61
69.5	94,683	4,333	0.0458	0.9542	27.57
70.5	87,740	9,479	0.1080	0.8920	26.31
71.5	78,115	14,858	0.1902	0.8098	23.47
72.5	63,257	12,248	0.1936	0.8064	19.00
73.5	51,009	5,987	0.1174	0.8826	15.32
74.5	45,022	2,198	0.0488	0.9512	13.53
75.5	42,824	3,165	0.0739	0.9261	12.87
76.5	39,660	2,592	0.0654	0.9346	11.91
77.5	37,068	433	0.0117	0.9883	11.14
78.5	36,635	7,180	0.1960	0.8040	11.01

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 1988-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,418		0.0000	1.0000	8.85
80.5	5,105		0.0000	1.0000	8.85
81.5	3,701		0.0000	1.0000	8.85
82.5	3,701		0.0000	1.0000	8.85
83.5	3,701		0.0000	1.0000	8.85
84.5	3,701	3,701	1.0000		8.85
85.5					

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,451,816	14,203	0.0002	0.9998	100.00
0.5	80,958,825	216,363	0.0027	0.9973	99.98
1.5	72,338,860	154,359	0.0021	0.9979	99.72
2.5	65,839,937	21,112	0.0003	0.9997	99.50
3.5	54,398,543	8,326	0.0002	0.9998	99.47
4.5	50,497,917	8,060	0.0002	0.9998	99.46
5.5	42,758,528	31,138	0.0007	0.9993	99.44
6.5	35,696,153	15,506	0.0004	0.9996	99.37
7.5	30,686,367	59,094	0.0019	0.9981	99.32
8.5	27,786,432	51,581	0.0019	0.9981	99.13
9.5	26,820,920	20,627	0.0008	0.9992	98.95
10.5	24,756,269	40,345	0.0016	0.9984	98.87
11.5	22,919,664	97,599	0.0043	0.9957	98.71
12.5	21,749,798	148,810	0.0068	0.9932	98.29
13.5	21,746,046	36,202	0.0017	0.9983	97.62
14.5	21,697,740	42,827	0.0020	0.9980	97.46
15.5	23,416,716	52,600	0.0022	0.9978	97.26
16.5	23,928,678	64,319	0.0027	0.9973	97.05
17.5	24,328,061	70,251	0.0029	0.9971	96.79
18.5	25,340,397	63,338	0.0025	0.9975	96.51
19.5	27,676,239	120,247	0.0043	0.9957	96.26
20.5	28,532,890	96,471	0.0034	0.9966	95.85
21.5	27,603,336	131,789	0.0048	0.9952	95.52
22.5	27,210,158	183,482	0.0067	0.9933	95.07
23.5	25,554,014	135,084	0.0053	0.9947	94.43
24.5	22,215,047	201,475	0.0091	0.9909	93.93
25.5	19,438,565	155,044	0.0080	0.9920	93.07
26.5	17,139,096	122,596	0.0072	0.9928	92.33
27.5	15,338,379	96,567	0.0063	0.9937	91.67
28.5	13,024,901	78,222	0.0060	0.9940	91.09
29.5	9,352,088	36,972	0.0040	0.9960	90.55
30.5	6,810,972	40,316	0.0059	0.9941	90.19
31.5	6,111,138	22,656	0.0037	0.9963	89.66
32.5	4,989,027	46,584	0.0093	0.9907	89.32
33.5	3,952,763	24,985	0.0063	0.9937	88.49
34.5	3,369,032	65,240	0.0194	0.9806	87.93
35.5	2,450,152	27,334	0.0112	0.9888	86.23
36.5	2,120,689	29,138	0.0137	0.9863	85.27
37.5	2,065,770	9,845	0.0048	0.9952	84.09
38.5	1,922,281	27,164	0.0141	0.9859	83.69

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,646,652	19,319	0.0117	0.9883	82.51
40.5	1,558,929	40,960	0.0263	0.9737	81.54
41.5	1,023,335	5,570	0.0054	0.9946	79.40
42.5	919,289	35,602	0.0387	0.9613	78.97
43.5	905,552	8,215	0.0091	0.9909	75.91
44.5	901,569	4,883	0.0054	0.9946	75.22
45.5	818,214	25,296	0.0309	0.9691	74.81
46.5	739,856	8,732	0.0118	0.9882	72.50
47.5	717,614	12,977	0.0181	0.9819	71.64
48.5	674,456	32,314	0.0479	0.9521	70.35
49.5	655,046	22,003	0.0336	0.9664	66.98
50.5	539,472	30,410	0.0564	0.9436	64.73
51.5	482,670	17,003	0.0352	0.9648	61.08
52.5	396,239	16,653	0.0420	0.9580	58.93
53.5	313,076	11,053	0.0353	0.9647	56.45
54.5	192,406	2,655	0.0138	0.9862	54.46
55.5	206,634	6,450	0.0312	0.9688	53.71
56.5	172,524	4,030	0.0234	0.9766	52.03
57.5	121,962	4,041	0.0331	0.9669	50.82
58.5	86,343	4,577	0.0530	0.9470	49.13
59.5	59,520	5,429	0.0912	0.9088	46.53
60.5	52,539	1,785	0.0340	0.9660	42.28
61.5	43,062	2,874	0.0668	0.9332	40.85
62.5	35,638	65	0.0018	0.9982	38.12
63.5	28,166	21	0.0008	0.9992	38.05
64.5	15,181	138	0.0091	0.9909	38.02
65.5	9,758	1,871	0.1917	0.8083	37.68
66.5	6,741	250	0.0372	0.9628	30.45
67.5	6,386	3,089	0.4838	0.5162	29.32
68.5	3,296	45	0.0137	0.9863	15.14
69.5	40,913	2,415	0.0590	0.9410	14.93
70.5	38,020	4,875	0.1282	0.8718	14.05
71.5	74,414	14,858	0.1997	0.8003	12.25
72.5	59,556	12,248	0.2057	0.7943	9.80
73.5	47,308	5,987	0.1265	0.8735	7.79
74.5	41,322	2,198	0.0532	0.9468	6.80
75.5	39,124	3,165	0.0809	0.9191	6.44
76.5	35,959	2,592	0.0721	0.9279	5.92
77.5	33,367	433	0.0130	0.9870	5.49
78.5	32,934	7,180	0.2180	0.7820	5.42

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,718		0.0000	1.0000	4.24
80.5	1,405		0.0000	1.0000	4.24
81.5					4.24
82.5	3,701		0.0000		
83.5	3,701		0.0000		
84.5	3,701	3,701	1.0000		
85.5					

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	149,715,229	102,683	0.0007	0.9993	100.00
0.5	141,655,427	385,247	0.0027	0.9973	99.93
1.5	129,851,721	314,429	0.0024	0.9976	99.66
2.5	121,604,517	194,926	0.0016	0.9984	99.42
3.5	107,704,979	202,362	0.0019	0.9981	99.26
4.5	99,581,434	207,818	0.0021	0.9979	99.07
5.5	89,902,635	214,628	0.0024	0.9976	98.87
6.5	80,898,090	182,378	0.0023	0.9977	98.63
7.5	74,467,696	252,501	0.0034	0.9966	98.41
8.5	70,537,375	252,983	0.0036	0.9964	98.07
9.5	67,784,561	232,954	0.0034	0.9966	97.72
10.5	63,717,919	241,128	0.0038	0.9962	97.39
11.5	59,585,260	296,621	0.0050	0.9950	97.02
12.5	56,666,411	327,597	0.0058	0.9942	96.53
13.5	53,846,997	233,193	0.0043	0.9957	95.98
14.5	49,623,478	256,878	0.0052	0.9948	95.56
15.5	47,470,866	207,559	0.0044	0.9956	95.07
16.5	45,191,303	196,920	0.0044	0.9956	94.65
17.5	43,673,346	187,627	0.0043	0.9957	94.24
18.5	42,001,763	152,185	0.0036	0.9964	93.83
19.5	40,183,465	211,239	0.0053	0.9947	93.49
20.5	38,200,251	182,655	0.0048	0.9952	93.00
21.5	35,948,759	177,911	0.0049	0.9951	92.56
22.5	34,131,441	221,905	0.0065	0.9935	92.10
23.5	31,190,377	168,053	0.0054	0.9946	91.50
24.5	26,996,357	231,600	0.0086	0.9914	91.01
25.5	23,151,590	180,732	0.0078	0.9922	90.23
26.5	20,369,298	151,153	0.0074	0.9926	89.52
27.5	18,380,985	116,469	0.0063	0.9937	88.86
28.5	15,804,359	103,443	0.0065	0.9935	88.29
29.5	11,771,250	53,454	0.0045	0.9955	87.72
30.5	9,007,595	59,764	0.0066	0.9934	87.32
31.5	7,657,390	39,141	0.0051	0.9949	86.74
32.5	6,322,925	65,096	0.0103	0.9897	86.30
33.5	5,151,158	38,762	0.0075	0.9925	85.41
34.5	4,399,241	75,815	0.0172	0.9828	84.76
35.5	3,360,784	39,892	0.0119	0.9881	83.30
36.5	2,902,897	34,652	0.0119	0.9881	82.32
37.5	2,723,869	19,623	0.0072	0.9928	81.33
38.5	2,479,595	34,601	0.0140	0.9860	80.75

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,150,546	30,608	0.0142	0.9858	79.62
40.5	1,942,259	45,024	0.0232	0.9768	78.49
41.5	1,360,121	11,663	0.0086	0.9914	76.67
42.5	1,167,197	39,847	0.0341	0.9659	76.01
43.5	1,047,687	10,151	0.0097	0.9903	73.41
44.5	901,569	4,883	0.0054	0.9946	72.70
45.5	802,336	25,142	0.0313	0.9687	72.31
46.5	671,522	4,175	0.0062	0.9938	70.04
47.5	557,754	2,519	0.0045	0.9955	69.61
48.5	471,568	6,314	0.0134	0.9866	69.29
49.5	439,021	1,958	0.0045	0.9955	68.37
50.5	335,898	884	0.0026	0.9974	68.06
51.5	294,758	1,230	0.0042	0.9958	67.88
52.5	215,874	880	0.0041	0.9959	67.60
53.5	137,493	5,407	0.0393	0.9607	67.32
54.5					64.68

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,451,816	14,203	0.0002	0.9998	100.00
0.5	80,958,825	216,363	0.0027	0.9973	99.98
1.5	72,338,860	154,359	0.0021	0.9979	99.72
2.5	65,839,937	21,112	0.0003	0.9997	99.50
3.5	54,398,543	8,326	0.0002	0.9998	99.47
4.5	50,497,917	8,060	0.0002	0.9998	99.46
5.5	42,758,528	31,138	0.0007	0.9993	99.44
6.5	35,696,153	15,506	0.0004	0.9996	99.37
7.5	30,686,367	59,094	0.0019	0.9981	99.32
8.5	27,786,432	51,581	0.0019	0.9981	99.13
9.5	26,820,920	20,627	0.0008	0.9992	98.95
10.5	24,756,269	40,345	0.0016	0.9984	98.87
11.5	22,919,664	97,599	0.0043	0.9957	98.71
12.5	21,749,798	148,810	0.0068	0.9932	98.29
13.5	21,746,046	36,202	0.0017	0.9983	97.62
14.5	21,697,740	42,827	0.0020	0.9980	97.46
15.5	23,416,716	52,600	0.0022	0.9978	97.26
16.5	23,928,678	64,319	0.0027	0.9973	97.05
17.5	24,328,061	70,251	0.0029	0.9971	96.79
18.5	25,340,397	63,338	0.0025	0.9975	96.51
19.5	27,676,239	120,247	0.0043	0.9957	96.26
20.5	28,532,890	96,471	0.0034	0.9966	95.85
21.5	27,603,336	131,789	0.0048	0.9952	95.52
22.5	27,210,158	183,482	0.0067	0.9933	95.07
23.5	25,554,014	135,084	0.0053	0.9947	94.43
24.5	22,215,047	201,475	0.0091	0.9909	93.93
25.5	19,438,565	155,044	0.0080	0.9920	93.07
26.5	17,139,096	122,596	0.0072	0.9928	92.33
27.5	15,338,379	96,567	0.0063	0.9937	91.67
28.5	13,024,901	78,222	0.0060	0.9940	91.09
29.5	9,352,088	36,972	0.0040	0.9960	90.55
30.5	6,810,972	40,316	0.0059	0.9941	90.19
31.5	6,111,138	22,656	0.0037	0.9963	89.66
32.5	4,989,027	46,584	0.0093	0.9907	89.32
33.5	3,952,763	24,985	0.0063	0.9937	88.49
34.5	3,369,032	65,240	0.0194	0.9806	87.93
35.5	2,450,152	27,334	0.0112	0.9888	86.23
36.5	2,120,689	29,138	0.0137	0.9863	85.27
37.5	2,065,770	9,845	0.0048	0.9952	84.09
38.5	1,922,281	27,164	0.0141	0.9859	83.69

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

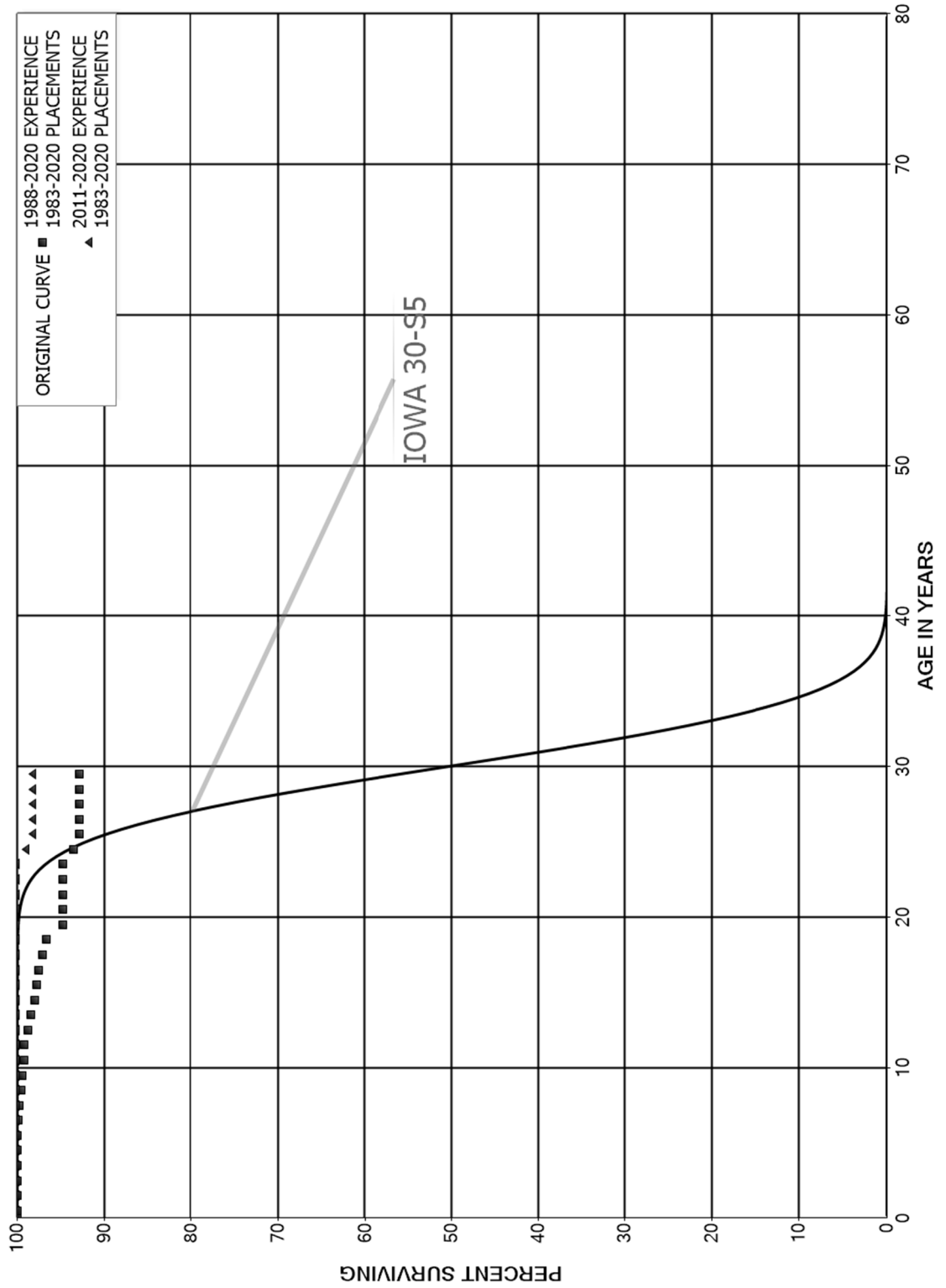
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,646,652	19,319	0.0117	0.9883	82.51
40.5	1,558,929	40,960	0.0263	0.9737	81.54
41.5	1,023,335	5,570	0.0054	0.9946	79.40
42.5	919,289	35,602	0.0387	0.9613	78.97
43.5	905,552	8,215	0.0091	0.9909	75.91
44.5	901,569	4,883	0.0054	0.9946	75.22
45.5	802,336	25,142	0.0313	0.9687	74.81
46.5	671,522	4,175	0.0062	0.9938	72.47
47.5	557,754	2,519	0.0045	0.9955	72.02
48.5	471,568	6,314	0.0134	0.9866	71.69
49.5	439,021	1,958	0.0045	0.9955	70.73
50.5	335,898	884	0.0026	0.9974	70.42
51.5	294,758	1,230	0.0042	0.9958	70.23
52.5	215,874	880	0.0041	0.9959	69.94
53.5	137,493	5,407	0.0393	0.9607	69.65
54.5					66.92

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 376.60 MAINS - CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.60 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,076,745		0.0000	1.0000	100.00
0.5	1,065,855		0.0000	1.0000	100.00
1.5	942,686		0.0000	1.0000	100.00
2.5	836,411	0	0.0000	1.0000	100.00
3.5	808,306	231	0.0003	0.9997	100.00
4.5	692,772	512	0.0007	0.9993	99.97
5.5	608,126	569	0.0009	0.9991	99.90
6.5	552,247	470	0.0009	0.9991	99.80
7.5	551,776	1,230	0.0022	0.9978	99.72
8.5	548,873	656	0.0012	0.9988	99.50
9.5	533,004	873	0.0016	0.9984	99.38
10.5	524,429	451	0.0009	0.9991	99.21
11.5	494,578	2,163	0.0044	0.9956	99.13
12.5	449,768	1,470	0.0033	0.9967	98.70
13.5	362,798	1,755	0.0048	0.9952	98.37
14.5	320,292	503	0.0016	0.9984	97.90
15.5	273,751	532	0.0019	0.9981	97.74
16.5	249,942	1,232	0.0049	0.9951	97.55
17.5	218,227	969	0.0044	0.9956	97.07
18.5	206,627	4,206	0.0204	0.9796	96.64
19.5	199,838		0.0000	1.0000	94.67
20.5	194,455		0.0000	1.0000	94.67
21.5	164,967		0.0000	1.0000	94.67
22.5	98,063		0.0000	1.0000	94.67
23.5	86,284	1,033	0.0120	0.9880	94.67
24.5	74,999	533	0.0071	0.9929	93.54
25.5	50,475		0.0000	1.0000	92.88
26.5	34,248		0.0000	1.0000	92.88
27.5	17,636		0.0000	1.0000	92.88
28.5	1,070		0.0000	1.0000	92.88
29.5					92.88
30.5					
31.5	1,206		0.0000		
32.5	1,206		0.0000		
33.5	1,206		0.0000		
34.5	1,206		0.0000		
35.5	1,206		0.0000		
36.5	1,206		0.0000		
37.5					

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.60 MAINS - CATHODIC PROTECTION

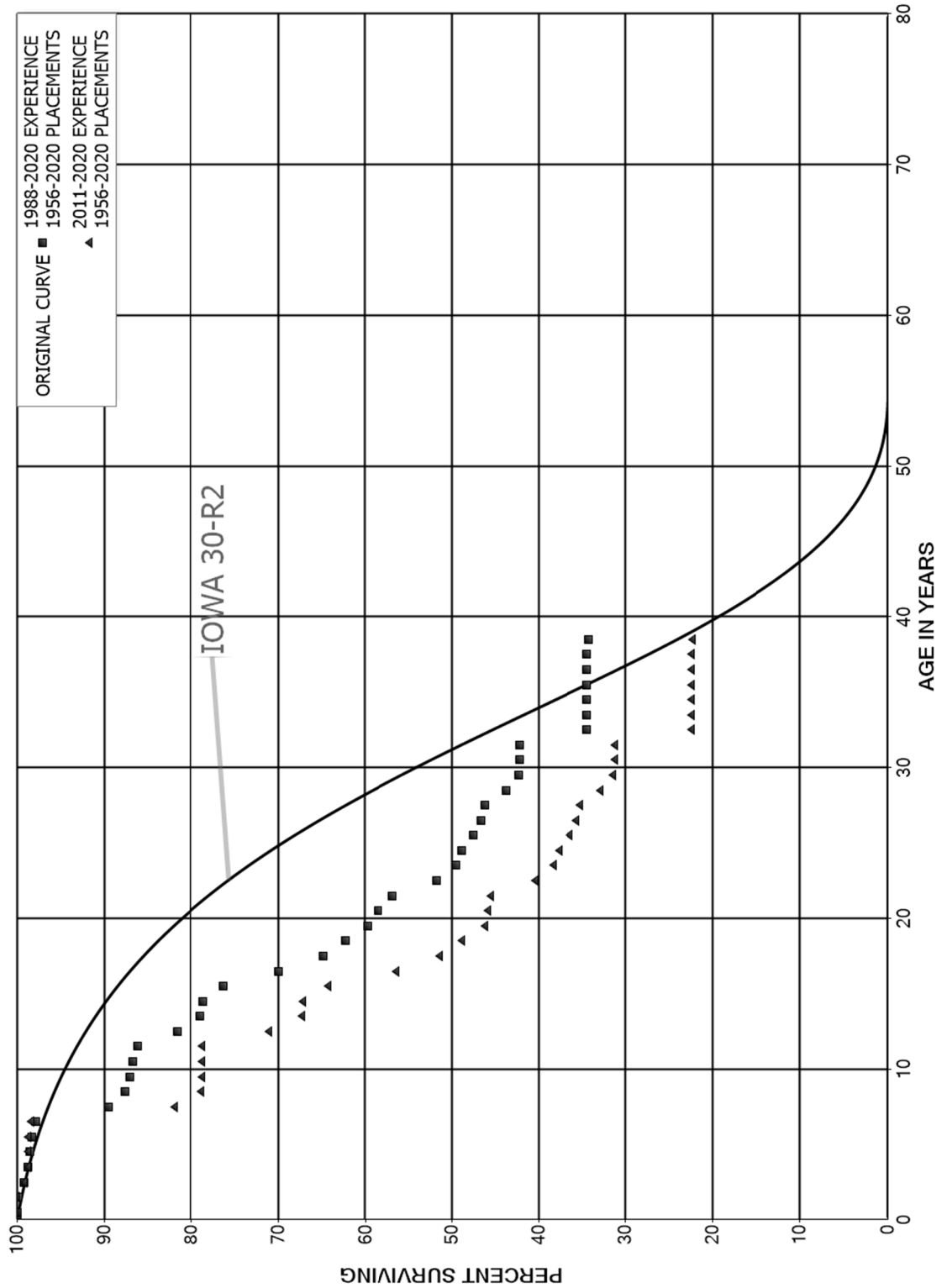
ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	555,784		0.0000	1.0000	100.00
0.5	538,090		0.0000	1.0000	100.00
1.5	444,321		0.0000	1.0000	100.00
2.5	380,693		0.0000	1.0000	100.00
3.5	438,087		0.0000	1.0000	100.00
4.5	362,330		0.0000	1.0000	100.00
5.5	324,233		0.0000	1.0000	100.00
6.5	300,668		0.0000	1.0000	100.00
7.5	331,150		0.0000	1.0000	100.00
8.5	340,108		0.0000	1.0000	100.00
9.5	327,477		0.0000	1.0000	100.00
10.5	325,159		0.0000	1.0000	100.00
11.5	325,247		0.0000	1.0000	100.00
12.5	341,036		0.0000	1.0000	100.00
13.5	267,316		0.0000	1.0000	100.00
14.5	236,818		0.0000	1.0000	100.00
15.5	214,771		0.0000	1.0000	100.00
16.5	207,721		0.0000	1.0000	100.00
17.5	194,383		0.0000	1.0000	100.00
18.5	201,351		0.0000	1.0000	100.00
19.5	199,838		0.0000	1.0000	100.00
20.5	194,455		0.0000	1.0000	100.00
21.5	164,967		0.0000	1.0000	100.00
22.5	98,063		0.0000	1.0000	100.00
23.5	86,284	1,033	0.0120	0.9880	100.00
24.5	74,999	533	0.0071	0.9929	98.80
25.5	50,475		0.0000	1.0000	98.10
26.5	34,248		0.0000	1.0000	98.10
27.5	17,636		0.0000	1.0000	98.10
28.5	1,070		0.0000	1.0000	98.10
29.5					98.10
30.5					
31.5	1,206		0.0000		
32.5	1,206		0.0000		
33.5	1,206		0.0000		
34.5	1,206		0.0000		
35.5	1,206		0.0000		
36.5	1,206		0.0000		
37.5					

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,204,449	2,893	0.0004	0.9996	100.00
0.5	7,291,331	5,571	0.0008	0.9992	99.96
1.5	4,975,220	36,650	0.0074	0.9926	99.89
2.5	4,553,882	20,100	0.0044	0.9956	99.15
3.5	4,094,879	7,923	0.0019	0.9981	98.71
4.5	3,891,728	9,188	0.0024	0.9976	98.52
5.5	3,132,354	12,815	0.0041	0.9959	98.29
6.5	3,062,144	263,034	0.0859	0.9141	97.89
7.5	2,434,114	51,195	0.0210	0.9790	89.48
8.5	1,923,152	10,536	0.0055	0.9945	87.60
9.5	1,939,085	9,117	0.0047	0.9953	87.12
10.5	1,803,920	10,650	0.0059	0.9941	86.71
11.5	1,793,270	94,812	0.0529	0.9471	86.20
12.5	1,698,459	55,251	0.0325	0.9675	81.64
13.5	1,650,782	8,598	0.0052	0.9948	78.98
14.5	1,554,760	45,371	0.0292	0.9708	78.57
15.5	1,493,182	123,104	0.0824	0.9176	76.28
16.5	1,302,371	96,593	0.0742	0.9258	69.99
17.5	1,143,100	44,422	0.0389	0.9611	64.80
18.5	1,082,719	45,305	0.0418	0.9582	62.28
19.5	995,830	19,295	0.0194	0.9806	59.68
20.5	829,938	23,950	0.0289	0.9711	58.52
21.5	648,199	58,634	0.0905	0.9095	56.83
22.5	532,069	22,430	0.0422	0.9578	51.69
23.5	449,478	5,758	0.0128	0.9872	49.51
24.5	402,543	11,236	0.0279	0.9721	48.88
25.5	391,307	7,533	0.0193	0.9807	47.51
26.5	302,194	3,059	0.0101	0.9899	46.60
27.5	287,108	14,873	0.0518	0.9482	46.13
28.5	243,806	7,856	0.0322	0.9678	43.74
29.5	188,667	916	0.0049	0.9951	42.33
30.5	99,481		0.0000	1.0000	42.12
31.5	93,629	17,223	0.1839	0.8161	42.12
32.5	79,010		0.0000	1.0000	34.37
33.5	79,010		0.0000	1.0000	34.37
34.5	52,567		0.0000	1.0000	34.37
35.5	52,567		0.0000	1.0000	34.37
36.5	52,567		0.0000	1.0000	34.37
37.5	52,567	263	0.0050	0.9950	34.37
38.5	47,703		0.0000	1.0000	34.20

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,703		0.0000	1.0000	34.20
40.5	42,249	525	0.0124	0.9876	34.20
41.5	31,799		0.0000	1.0000	33.78
42.5	20,659		0.0000	1.0000	33.78
43.5	20,659		0.0000	1.0000	33.78
44.5	20,659		0.0000	1.0000	33.78
45.5	20,659		0.0000	1.0000	33.78
46.5	11,593		0.0000	1.0000	33.78
47.5	8,624		0.0000	1.0000	33.78
48.5	8,624		0.0000	1.0000	33.78
49.5	7,518		0.0000	1.0000	33.78
50.5	3,712		0.0000	1.0000	33.78
51.5	3,712		0.0000	1.0000	33.78
52.5	3,712		0.0000	1.0000	33.78
53.5	3,712		0.0000	1.0000	33.78
54.5	3,712	1,619	0.4361	0.5639	33.78
55.5	2,093		0.0000	1.0000	19.05
56.5	2,093		0.0000	1.0000	19.05
57.5	2,093		0.0000	1.0000	19.05
58.5	2,093		0.0000	1.0000	19.05
59.5	2,093		0.0000	1.0000	19.05
60.5	2,093		0.0000	1.0000	19.05
61.5	2,093		0.0000	1.0000	19.05
62.5	2,093		0.0000	1.0000	19.05
63.5	2,093		0.0000	1.0000	19.05
64.5					19.05

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,306,421		0.0000	1.0000	100.00
0.5	5,557,477		0.0000	1.0000	100.00
1.5	3,210,815	30,719	0.0096	0.9904	100.00
2.5	2,769,276	12,673	0.0046	0.9954	99.04
3.5	2,335,162		0.0000	1.0000	98.59
4.5	2,224,097		0.0000	1.0000	98.59
5.5	1,513,190	5,174	0.0034	0.9966	98.59
6.5	1,521,960	254,473	0.1672	0.8328	98.25
7.5	983,387	37,708	0.0383	0.9617	81.82
8.5	451,334	459	0.0010	0.9990	78.69
9.5	501,463		0.0000	1.0000	78.61
10.5	633,660		0.0000	1.0000	78.61
11.5	794,374	77,316	0.0973	0.9027	78.61
12.5	775,716	41,738	0.0538	0.9462	70.96
13.5	808,215	1,163	0.0014	0.9986	67.14
14.5	873,688	37,500	0.0429	0.9571	67.04
15.5	919,989	113,050	0.1229	0.8771	64.16
16.5	845,065	74,721	0.0884	0.9116	56.28
17.5	694,057	34,209	0.0493	0.9507	51.30
18.5	682,556	38,568	0.0565	0.9435	48.77
19.5	681,374	4,214	0.0062	0.9938	46.02
20.5	652,803	5,087	0.0078	0.9922	45.73
21.5	520,816	58,505	0.1123	0.8877	45.38
22.5	425,350	22,370	0.0526	0.9474	40.28
23.5	342,819	5,612	0.0164	0.9836	38.16
24.5	322,472	10,614	0.0329	0.9671	37.54
25.5	329,562	7,265	0.0220	0.9780	36.30
26.5	240,717	3,059	0.0127	0.9873	35.50
27.5	225,631	14,873	0.0659	0.9341	35.05
28.5	182,328	7,856	0.0431	0.9569	32.74
29.5	128,845	916	0.0071	0.9929	31.33
30.5	45,114		0.0000	1.0000	31.11
31.5	61,042	17,223	0.2821	0.7179	31.11
32.5	58,351		0.0000	1.0000	22.33
33.5	58,351		0.0000	1.0000	22.33
34.5	31,908		0.0000	1.0000	22.33
35.5	31,908		0.0000	1.0000	22.33
36.5	40,974		0.0000	1.0000	22.33
37.5	43,943	263	0.0060	0.9940	22.33
38.5	39,079		0.0000	1.0000	22.20

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

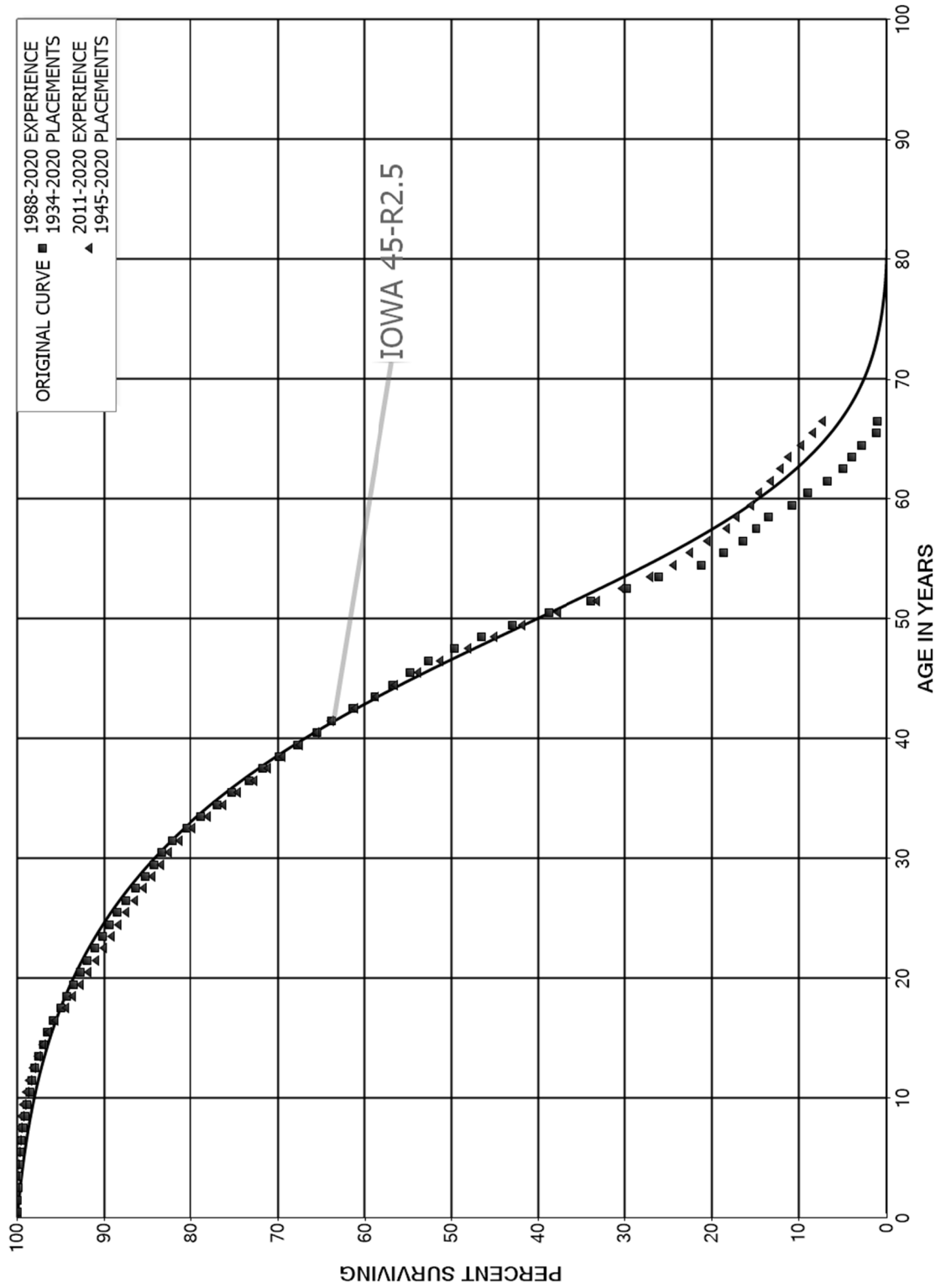
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,186		0.0000	1.0000	22.20
40.5	38,537	525	0.0136	0.9864	22.20
41.5	28,087		0.0000	1.0000	21.89
42.5	16,947		0.0000	1.0000	21.89
43.5	16,947		0.0000	1.0000	21.89
44.5	16,947		0.0000	1.0000	21.89
45.5	16,947		0.0000	1.0000	21.89
46.5	7,882		0.0000	1.0000	21.89
47.5	4,913		0.0000	1.0000	21.89
48.5	4,913		0.0000	1.0000	21.89
49.5	3,806		0.0000	1.0000	21.89
50.5					21.89
51.5					
52.5					
53.5					
54.5	3,712	1,619	0.4361		
55.5	2,093		0.0000		
56.5	2,093		0.0000		
57.5	2,093		0.0000		
58.5	2,093		0.0000		
59.5	2,093		0.0000		
60.5	2,093		0.0000		
61.5	2,093		0.0000		
62.5	2,093		0.0000		
63.5	2,093		0.0000		
64.5					

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 380.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,700,546	16,997	0.0002	0.9998	100.00
0.5	77,640,737	30,687	0.0004	0.9996	99.98
1.5	73,895,770	37,698	0.0005	0.9995	99.94
2.5	68,099,721	49,616	0.0007	0.9993	99.89
3.5	61,126,399	52,119	0.0009	0.9991	99.82
4.5	55,578,404	51,576	0.0009	0.9991	99.73
5.5	48,983,091	80,387	0.0016	0.9984	99.64
6.5	43,868,106	64,372	0.0015	0.9985	99.47
7.5	37,592,978	84,331	0.0022	0.9978	99.33
8.5	33,027,925	86,820	0.0026	0.9974	99.11
9.5	30,372,454	89,469	0.0029	0.9971	98.85
10.5	27,703,342	76,371	0.0028	0.9972	98.55
11.5	25,856,486	97,810	0.0038	0.9962	98.28
12.5	24,323,194	109,002	0.0045	0.9955	97.91
13.5	23,294,097	111,480	0.0048	0.9952	97.47
14.5	21,648,975	112,205	0.0052	0.9948	97.01
15.5	20,792,241	139,807	0.0067	0.9933	96.50
16.5	19,727,563	181,421	0.0092	0.9908	95.85
17.5	18,743,180	141,057	0.0075	0.9925	94.97
18.5	17,537,176	137,296	0.0078	0.9922	94.26
19.5	16,752,719	144,333	0.0086	0.9914	93.52
20.5	15,774,016	135,180	0.0086	0.9914	92.71
21.5	14,794,767	144,068	0.0097	0.9903	91.92
22.5	13,682,753	120,705	0.0088	0.9912	91.02
23.5	12,551,233	109,470	0.0087	0.9913	90.22
24.5	11,478,570	117,432	0.0102	0.9898	89.43
25.5	10,553,464	115,923	0.0110	0.9890	88.52
26.5	8,958,591	115,404	0.0129	0.9871	87.55
27.5	8,130,497	103,705	0.0128	0.9872	86.42
28.5	7,121,240	84,354	0.0118	0.9882	85.32
29.5	5,850,519	66,026	0.0113	0.9887	84.31
30.5	4,622,637	66,531	0.0144	0.9856	83.36
31.5	3,846,766	75,050	0.0195	0.9805	82.16
32.5	3,142,565	68,561	0.0218	0.9782	80.55
33.5	2,552,273	60,040	0.0235	0.9765	78.80
34.5	2,136,397	47,502	0.0222	0.9778	76.94
35.5	1,801,977	46,390	0.0257	0.9743	75.23
36.5	1,599,820	35,419	0.0221	0.9779	73.29
37.5	1,445,973	36,438	0.0252	0.9748	71.67
38.5	1,272,404	39,644	0.0312	0.9688	69.87

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,081,305	34,629	0.0320	0.9680	67.69
40.5	941,842	24,714	0.0262	0.9738	65.52
41.5	648,557	24,976	0.0385	0.9615	63.80
42.5	576,975	23,434	0.0406	0.9594	61.34
43.5	509,987	17,993	0.0353	0.9647	58.85
44.5	459,146	16,304	0.0355	0.9645	56.78
45.5	420,949	16,529	0.0393	0.9607	54.76
46.5	378,121	21,589	0.0571	0.9429	52.61
47.5	331,415	20,400	0.0616	0.9384	49.61
48.5	284,393	22,288	0.0784	0.9216	46.55
49.5	242,738	23,931	0.0986	0.9014	42.90
50.5	212,814	26,705	0.1255	0.8745	38.67
51.5	181,943	22,155	0.1218	0.8782	33.82
52.5	149,447	18,390	0.1231	0.8769	29.70
53.5	120,764	22,382	0.1853	0.8147	26.05
54.5	88,672	10,723	0.1209	0.8791	21.22
55.5	68,965	8,385	0.1216	0.8784	18.65
56.5	48,077	4,473	0.0930	0.9070	16.39
57.5	36,821	3,564	0.0968	0.9032	14.86
58.5	26,901	5,338	0.1984	0.8016	13.42
59.5	17,882	2,996	0.1675	0.8325	10.76
60.5	14,159	3,494	0.2468	0.7532	8.96
61.5	9,761	2,524	0.2586	0.7414	6.75
62.5	6,538	1,406	0.2150	0.7850	5.00
63.5	5,132	1,386	0.2700	0.7300	3.93
64.5	3,746	2,183	0.5828	0.4172	2.87
65.5	1,563	224	0.1432	0.8568	1.20
66.5	667	66	0.0988	0.9012	1.02
67.5	309	24	0.0784	0.9216	0.92
68.5	285	44	0.1546	0.8454	0.85
69.5	241	27	0.1131	0.8869	0.72
70.5	213	65	0.3027	0.6973	0.64
71.5	149	30	0.2033	0.7967	0.44
72.5	119	6	0.0527	0.9473	0.35
73.5	21		0.0000	1.0000	0.34
74.5					0.34

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,847,716		0.0000	1.0000	100.00
0.5	51,836,124	701	0.0000	1.0000	100.00
1.5	49,507,142	5,974	0.0001	0.9999	100.00
2.5	44,899,216	15,602	0.0003	0.9997	99.99
3.5	38,805,287	15,197	0.0004	0.9996	99.95
4.5	34,792,429	13,892	0.0004	0.9996	99.91
5.5	28,889,413	40,901	0.0014	0.9986	99.87
6.5	24,574,300	23,562	0.0010	0.9990	99.73
7.5	19,007,295	41,578	0.0022	0.9978	99.64
8.5	15,172,338	42,538	0.0028	0.9972	99.42
9.5	13,189,852	43,780	0.0033	0.9967	99.14
10.5	11,403,497	30,765	0.0027	0.9973	98.81
11.5	10,461,536	48,787	0.0047	0.9953	98.54
12.5	9,974,343	57,634	0.0058	0.9942	98.08
13.5	10,051,005	59,434	0.0059	0.9941	97.52
14.5	9,489,646	61,734	0.0065	0.9935	96.94
15.5	9,518,618	78,011	0.0082	0.9918	96.31
16.5	10,167,638	127,590	0.0125	0.9875	95.52
17.5	10,003,985	91,086	0.0091	0.9909	94.32
18.5	9,858,427	90,022	0.0091	0.9909	93.46
19.5	10,419,642	100,418	0.0096	0.9904	92.61
20.5	10,777,256	97,990	0.0091	0.9909	91.72
21.5	10,615,605	112,780	0.0106	0.9894	90.88
22.5	10,253,882	95,761	0.0093	0.9907	89.92
23.5	9,694,544	86,831	0.0090	0.9910	89.08
24.5	9,038,202	94,018	0.0104	0.9896	88.28
25.5	8,452,898	92,343	0.0109	0.9891	87.36
26.5	7,053,269	86,557	0.0123	0.9877	86.41
27.5	6,391,846	74,544	0.0117	0.9883	85.35
28.5	5,569,260	63,173	0.0113	0.9887	84.35
29.5	4,513,940	50,945	0.0113	0.9887	83.39
30.5	3,441,228	48,162	0.0140	0.9860	82.45
31.5	3,041,527	59,703	0.0196	0.9804	81.30
32.5	2,412,471	52,386	0.0217	0.9783	79.70
33.5	1,906,054	44,469	0.0233	0.9767	77.97
34.5	1,555,284	33,604	0.0216	0.9784	76.15
35.5	1,275,940	32,318	0.0253	0.9747	74.51
36.5	1,161,229	24,585	0.0212	0.9788	72.62
37.5	1,069,438	25,697	0.0240	0.9760	71.08
38.5	949,887	27,742	0.0292	0.9708	69.38

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

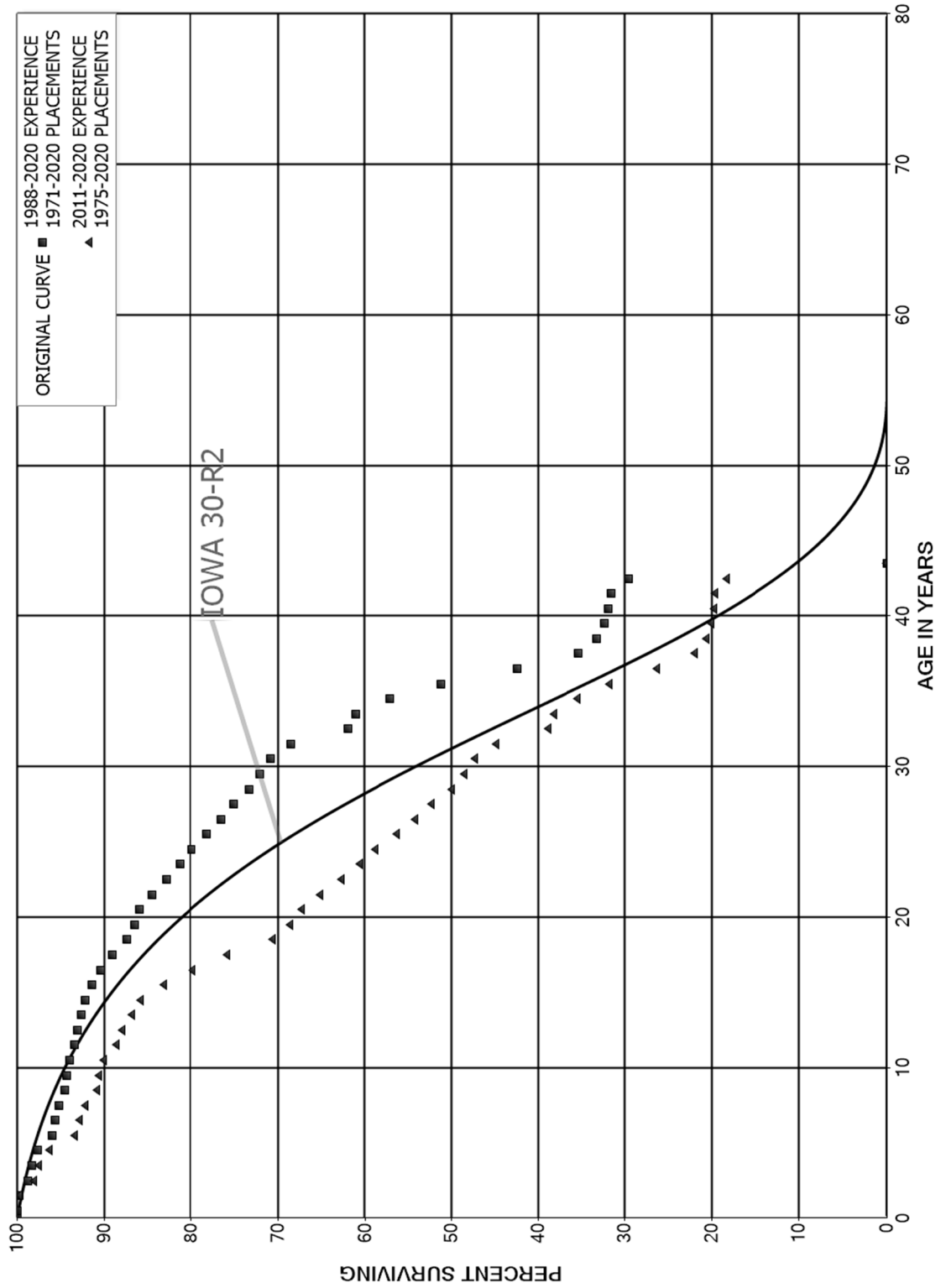
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	794,576	22,318	0.0281	0.9719	67.35
40.5	666,550	17,056	0.0256	0.9744	65.46
41.5	380,736	16,280	0.0428	0.9572	63.78
42.5	324,317	13,061	0.0403	0.9597	61.06
43.5	286,407	10,577	0.0369	0.9631	58.60
44.5	255,825	12,266	0.0479	0.9521	56.43
45.5	235,108	10,995	0.0468	0.9532	53.73
46.5	199,293	12,925	0.0649	0.9351	51.21
47.5	172,587	10,478	0.0607	0.9393	47.89
48.5	154,934	11,395	0.0735	0.9265	44.99
49.5	138,666	13,414	0.0967	0.9033	41.68
50.5	123,369	15,147	0.1228	0.8772	37.65
51.5	108,392	9,225	0.0851	0.9149	33.02
52.5	94,056	10,055	0.1069	0.8931	30.21
53.5	70,112	6,971	0.0994	0.9006	26.98
54.5	53,431	4,179	0.0782	0.9218	24.30
55.5	40,268	3,635	0.0903	0.9097	22.40
56.5	25,305	2,672	0.1056	0.8944	20.38
57.5	16,454	1,076	0.0654	0.9346	18.23
58.5	9,022	841	0.0932	0.9068	17.03
59.5	4,501	313	0.0696	0.9304	15.45
60.5	3,461	312	0.0902	0.9098	14.37
61.5	2,245	191	0.0851	0.9149	13.08
62.5	1,355	98	0.0720	0.9280	11.96
63.5	1,616	212	0.1310	0.8690	11.10
64.5	1,529	215	0.1403	0.8597	9.65
65.5	1,552	213	0.1374	0.8626	8.29
66.5	667	66	0.0988	0.9012	7.15
67.5	309	24	0.0784	0.9216	6.45
68.5	285	44	0.1546	0.8454	5.94
69.5	241	27	0.1131	0.8869	5.02
70.5	213	65	0.3027	0.6973	4.45
71.5	149	30	0.2033	0.7967	3.11
72.5	119	6	0.0527	0.9473	2.47
73.5	21		0.0000	1.0000	2.34
74.5					2.34

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 381.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,794,646	1,234	0.0003	0.9997	100.00
0.5	4,587,618	11,358	0.0025	0.9975	99.97
1.5	4,117,058	42,132	0.0102	0.9898	99.73
2.5	4,081,762	15,595	0.0038	0.9962	98.71
3.5	3,718,006	27,959	0.0075	0.9925	98.33
4.5	3,646,779	59,363	0.0163	0.9837	97.59
5.5	3,641,473	14,401	0.0040	0.9960	96.00
6.5	3,488,977	15,660	0.0045	0.9955	95.62
7.5	3,195,463	24,818	0.0078	0.9922	95.19
8.5	2,999,238	5,240	0.0017	0.9983	94.45
9.5	3,113,745	11,162	0.0036	0.9964	94.29
10.5	2,984,807	18,604	0.0062	0.9938	93.95
11.5	2,747,955	9,866	0.0036	0.9964	93.36
12.5	2,681,301	11,889	0.0044	0.9956	93.03
13.5	2,516,494	10,769	0.0043	0.9957	92.62
14.5	2,489,953	23,649	0.0095	0.9905	92.22
15.5	2,281,400	23,217	0.0102	0.9898	91.34
16.5	2,222,344	32,042	0.0144	0.9856	90.41
17.5	2,167,451	40,865	0.0189	0.9811	89.11
18.5	2,120,082	21,643	0.0102	0.9898	87.43
19.5	2,098,439	15,647	0.0075	0.9925	86.54
20.5	2,082,792	33,235	0.0160	0.9840	85.89
21.5	1,998,823	40,265	0.0201	0.9799	84.52
22.5	1,958,557	37,266	0.0190	0.9810	82.82
23.5	1,815,453	27,920	0.0154	0.9846	81.24
24.5	1,787,532	41,412	0.0232	0.9768	79.99
25.5	1,675,714	35,324	0.0211	0.9789	78.14
26.5	1,531,342	27,740	0.0181	0.9819	76.49
27.5	1,503,602	37,069	0.0247	0.9753	75.11
28.5	1,455,971	23,748	0.0163	0.9837	73.26
29.5	1,270,361	21,919	0.0173	0.9827	72.06
30.5	1,073,809	34,309	0.0320	0.9680	70.82
31.5	971,195	94,371	0.0972	0.9028	68.56
32.5	844,937	11,139	0.0132	0.9868	61.89
33.5	777,222	51,489	0.0662	0.9338	61.08
34.5	710,825	72,888	0.1025	0.8975	57.03
35.5	570,363	98,218	0.1722	0.8278	51.18
36.5	465,675	77,954	0.1674	0.8326	42.37
37.5	348,452	20,811	0.0597	0.9403	35.28
38.5	310,898	8,059	0.0259	0.9741	33.17

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	163,594	2,417	0.0148	0.9852	32.31
40.5	161,177	1,761	0.0109	0.9891	31.83
41.5	68,875	4,363	0.0633	0.9367	31.49
42.5	779	779	1.0000		29.49
43.5					

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,520,127		0.0000	1.0000	100.00
0.5	2,457,503	8,858	0.0036	0.9964	100.00
1.5	2,259,299	39,325	0.0174	0.9826	99.64
2.5	2,206,253	12,581	0.0057	0.9943	97.91
3.5	1,997,352	25,084	0.0126	0.9874	97.35
4.5	1,896,590	56,414	0.0297	0.9703	96.12
5.5	2,045,335	11,201	0.0055	0.9945	93.27
6.5	1,668,374	12,178	0.0073	0.9927	92.75
7.5	1,421,690	21,519	0.0151	0.9849	92.08
8.5	1,104,124	1,541	0.0014	0.9986	90.68
9.5	1,137,120	7,261	0.0064	0.9936	90.56
10.5	925,250	14,654	0.0158	0.9842	89.98
11.5	700,313	5,324	0.0076	0.9924	88.55
12.5	630,246	8,326	0.0132	0.9868	87.88
13.5	602,885	7,127	0.0118	0.9882	86.72
14.5	623,361	19,098	0.0306	0.9694	85.69
15.5	502,296	20,122	0.0401	0.9599	83.07
16.5	569,050	28,534	0.0501	0.9499	79.74
17.5	548,398	37,924	0.0692	0.9308	75.74
18.5	523,207	15,065	0.0288	0.9712	70.50
19.5	701,946	12,976	0.0185	0.9815	68.47
20.5	903,925	28,191	0.0312	0.9688	67.21
21.5	919,748	35,838	0.0390	0.9610	65.11
22.5	932,694	30,938	0.0332	0.9668	62.58
23.5	872,582	25,379	0.0291	0.9709	60.50
24.5	871,809	37,590	0.0431	0.9569	58.74
25.5	860,312	32,458	0.0377	0.9623	56.21
26.5	731,850	25,459	0.0348	0.9652	54.09
27.5	756,979	35,125	0.0464	0.9536	52.21
28.5	762,578	21,599	0.0283	0.9717	49.78
29.5	846,293	20,962	0.0248	0.9752	48.37
30.5	652,198	33,788	0.0518	0.9482	47.17
31.5	696,140	93,882	0.1349	0.8651	44.73
32.5	682,201	10,353	0.0152	0.9848	38.70
33.5	706,041	51,408	0.0728	0.9272	38.11
34.5	691,276	72,798	0.1053	0.8947	35.34
35.5	570,280	98,191	0.1722	0.8278	31.61
36.5	465,620	77,944	0.1674	0.8326	26.17
37.5	348,406	20,795	0.0597	0.9403	21.79
38.5	310,868	8,029	0.0258	0.9742	20.49

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 381.00 METERS

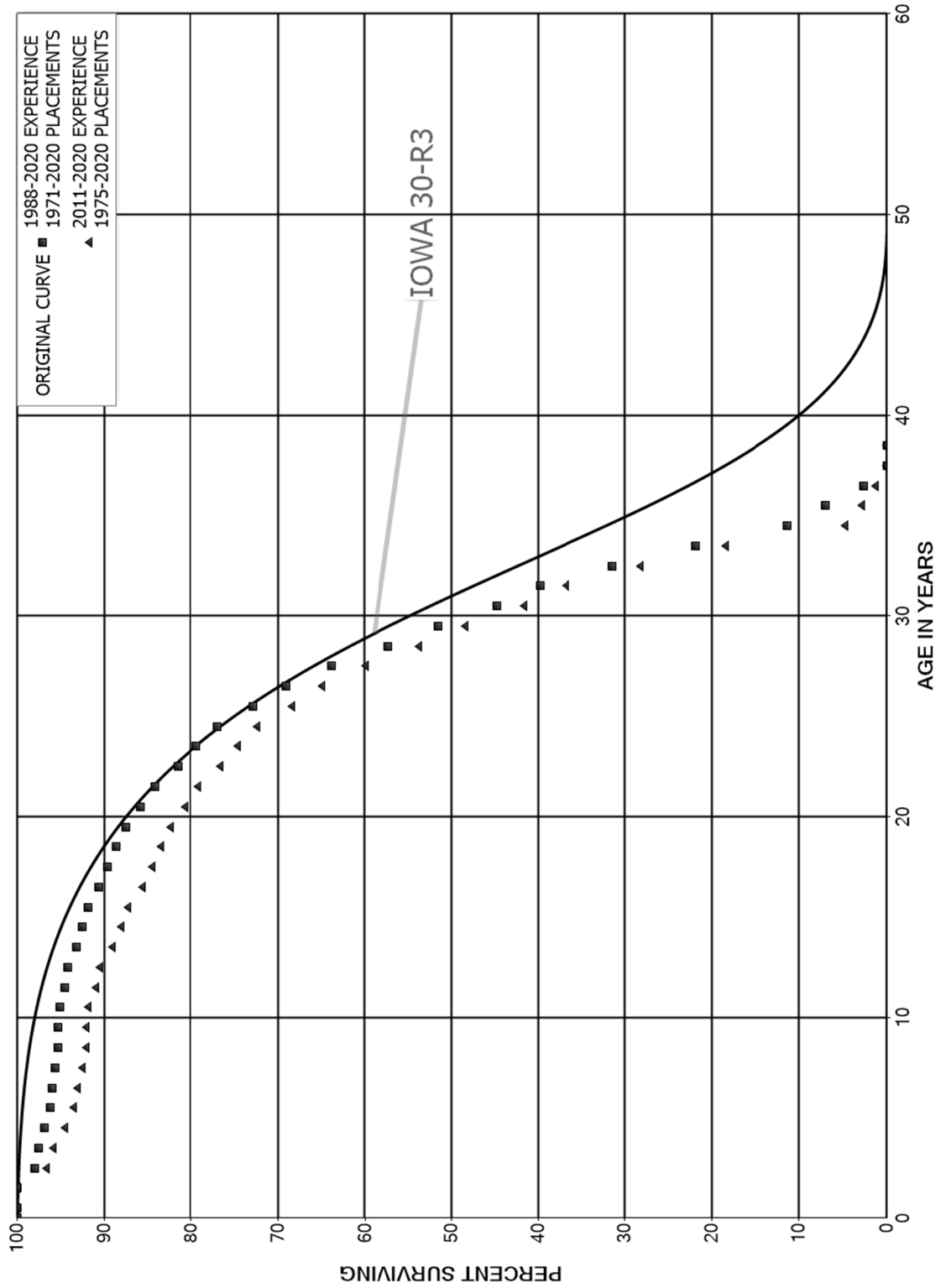
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	163,594	2,417	0.0148	0.9852	19.96
40.5	161,177	1,761	0.0109	0.9891	19.67
41.5	68,875	4,363	0.0633	0.9367	19.45
42.5	779	779	1.0000		18.22
43.5					

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 382.00 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,537,902	117	0.0000	1.0000	100.00
0.5	26,720,358	19,128	0.0007	0.9993	100.00
1.5	24,809,192	480,440	0.0194	0.9806	99.93
2.5	22,865,309	101,832	0.0045	0.9955	97.99
3.5	20,862,443	165,972	0.0080	0.9920	97.56
4.5	19,336,737	117,131	0.0061	0.9939	96.78
5.5	17,838,390	50,077	0.0028	0.9972	96.19
6.5	16,163,807	56,921	0.0035	0.9965	95.92
7.5	14,474,357	45,595	0.0032	0.9968	95.59
8.5	12,291,386	4,688	0.0004	0.9996	95.29
9.5	12,314,176	18,484	0.0015	0.9985	95.25
10.5	11,903,014	70,132	0.0059	0.9941	95.11
11.5	11,007,340	42,634	0.0039	0.9961	94.55
12.5	9,960,103	104,019	0.0104	0.9896	94.18
13.5	9,341,672	69,655	0.0075	0.9925	93.20
14.5	8,445,808	58,159	0.0069	0.9931	92.50
15.5	7,931,827	110,023	0.0139	0.9861	91.86
16.5	7,376,797	79,661	0.0108	0.9892	90.59
17.5	6,794,743	72,999	0.0107	0.9893	89.61
18.5	6,163,837	80,619	0.0131	0.9869	88.65
19.5	5,655,667	103,515	0.0183	0.9817	87.49
20.5	5,127,077	105,411	0.0206	0.9794	85.89
21.5	4,420,786	137,026	0.0310	0.9690	84.12
22.5	3,879,861	101,054	0.0260	0.9740	81.51
23.5	3,392,348	102,321	0.0302	0.9698	79.39
24.5	2,965,289	160,596	0.0542	0.9458	77.00
25.5	2,494,768	127,853	0.0512	0.9488	72.83
26.5	2,014,386	154,645	0.0768	0.9232	69.09
27.5	1,527,645	156,294	0.1023	0.8977	63.79
28.5	1,061,540	106,392	0.1002	0.8998	57.26
29.5	706,569	93,024	0.1317	0.8683	51.52
30.5	513,692	58,023	0.1130	0.8870	44.74
31.5	304,711	63,623	0.2088	0.7912	39.69
32.5	148,388	45,362	0.3057	0.6943	31.40
33.5	63,580	30,741	0.4835	0.5165	21.80
34.5	32,839	12,649	0.3852	0.6148	11.26
35.5	20,190	12,483	0.6183	0.3817	6.92
36.5	7,708	7,692	0.9980	0.0020	2.64
37.5	16	16	1.0000		0.01
38.5					

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

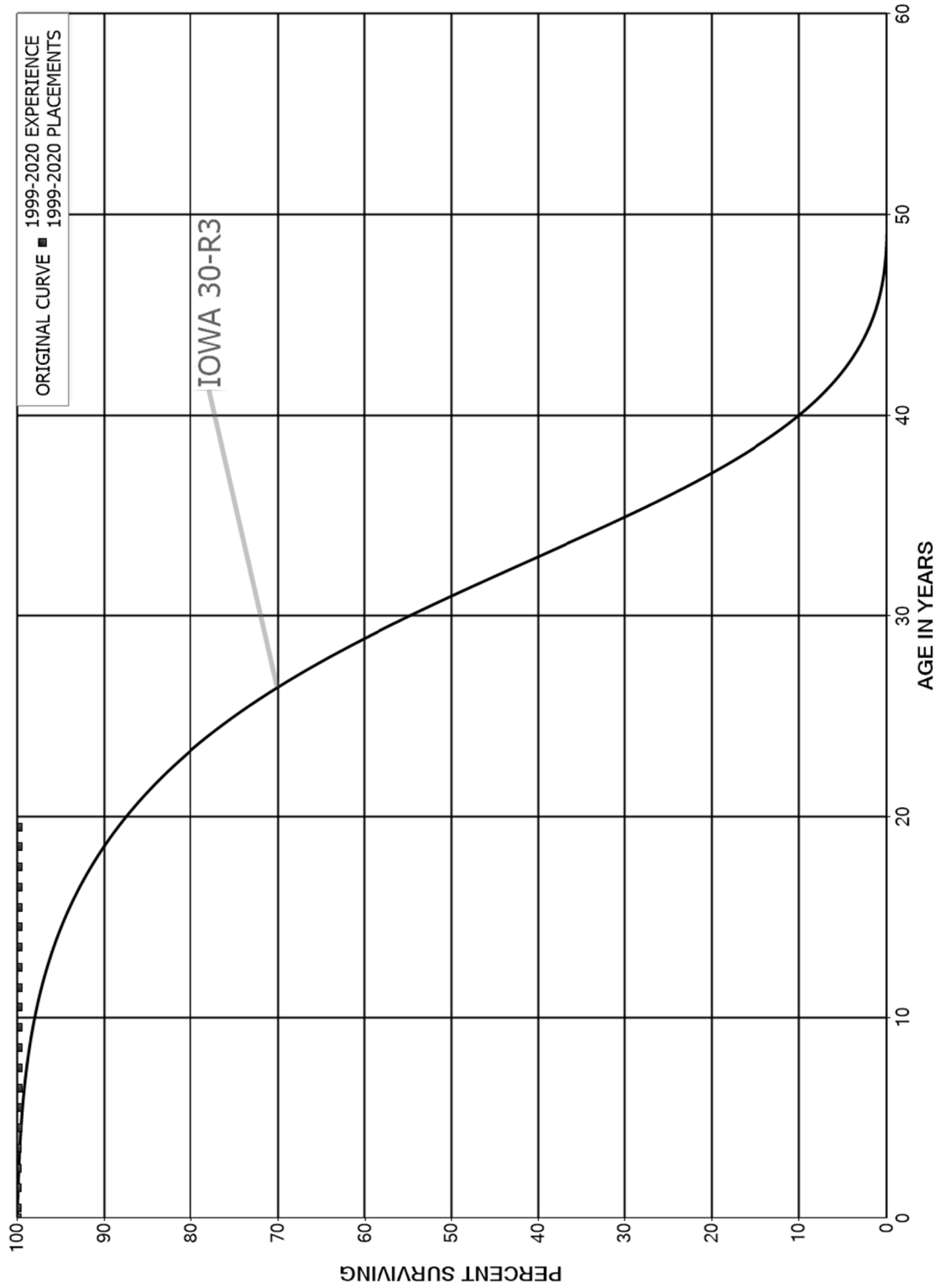
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,761,346		0.0000	1.0000	100.00
0.5	15,243,465	18,815	0.0012	0.9988	100.00
1.5	14,148,890	479,951	0.0339	0.9661	99.88
2.5	13,180,187	101,132	0.0077	0.9923	96.49
3.5	11,769,517	165,030	0.0140	0.9860	95.75
4.5	11,107,129	115,829	0.0104	0.9896	94.41
5.5	10,095,832	48,203	0.0048	0.9952	93.42
6.5	8,895,298	54,376	0.0061	0.9939	92.98
7.5	7,724,887	42,479	0.0055	0.9945	92.41
8.5	6,104,155	331	0.0001	0.9999	91.90
9.5	6,575,324	12,620	0.0019	0.9981	91.89
10.5	6,607,791	63,259	0.0096	0.9904	91.72
11.5	6,384,162	34,835	0.0055	0.9945	90.84
12.5	5,826,381	93,648	0.0161	0.9839	90.34
13.5	5,633,435	56,578	0.0100	0.9900	88.89
14.5	5,109,518	44,771	0.0088	0.9912	88.00
15.5	4,937,944	95,160	0.0193	0.9807	87.23
16.5	4,792,215	61,512	0.0128	0.9872	85.55
17.5	4,615,015	54,929	0.0119	0.9881	84.45
18.5	4,371,540	61,300	0.0140	0.9860	83.44
19.5	4,223,270	82,609	0.0196	0.9804	82.27
20.5	4,043,193	82,516	0.0204	0.9796	80.66
21.5	3,601,692	116,088	0.0322	0.9678	79.02
22.5	3,238,894	83,431	0.0258	0.9742	76.47
23.5	2,882,564	86,275	0.0299	0.9701	74.50
24.5	2,537,763	140,272	0.0553	0.9447	72.27
25.5	2,137,357	106,546	0.0498	0.9502	68.28
26.5	1,710,681	131,545	0.0769	0.9231	64.87
27.5	1,281,479	134,606	0.1050	0.8950	59.88
28.5	877,835	87,191	0.0993	0.9007	53.59
29.5	566,456	79,256	0.1399	0.8601	48.27
30.5	404,816	47,446	0.1172	0.8828	41.52
31.5	234,498	54,602	0.2328	0.7672	36.65
32.5	99,271	34,900	0.3516	0.6484	28.12
33.5	32,884	24,580	0.7475	0.2525	18.23
34.5	19,328	7,822	0.4047	0.5953	4.60
35.5	16,451	9,347	0.5682	0.4318	2.74
36.5	7,104	7,089	0.9978	0.0022	1.18
37.5	16	16	1.0000		0.00
38.5					

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 383.00 HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

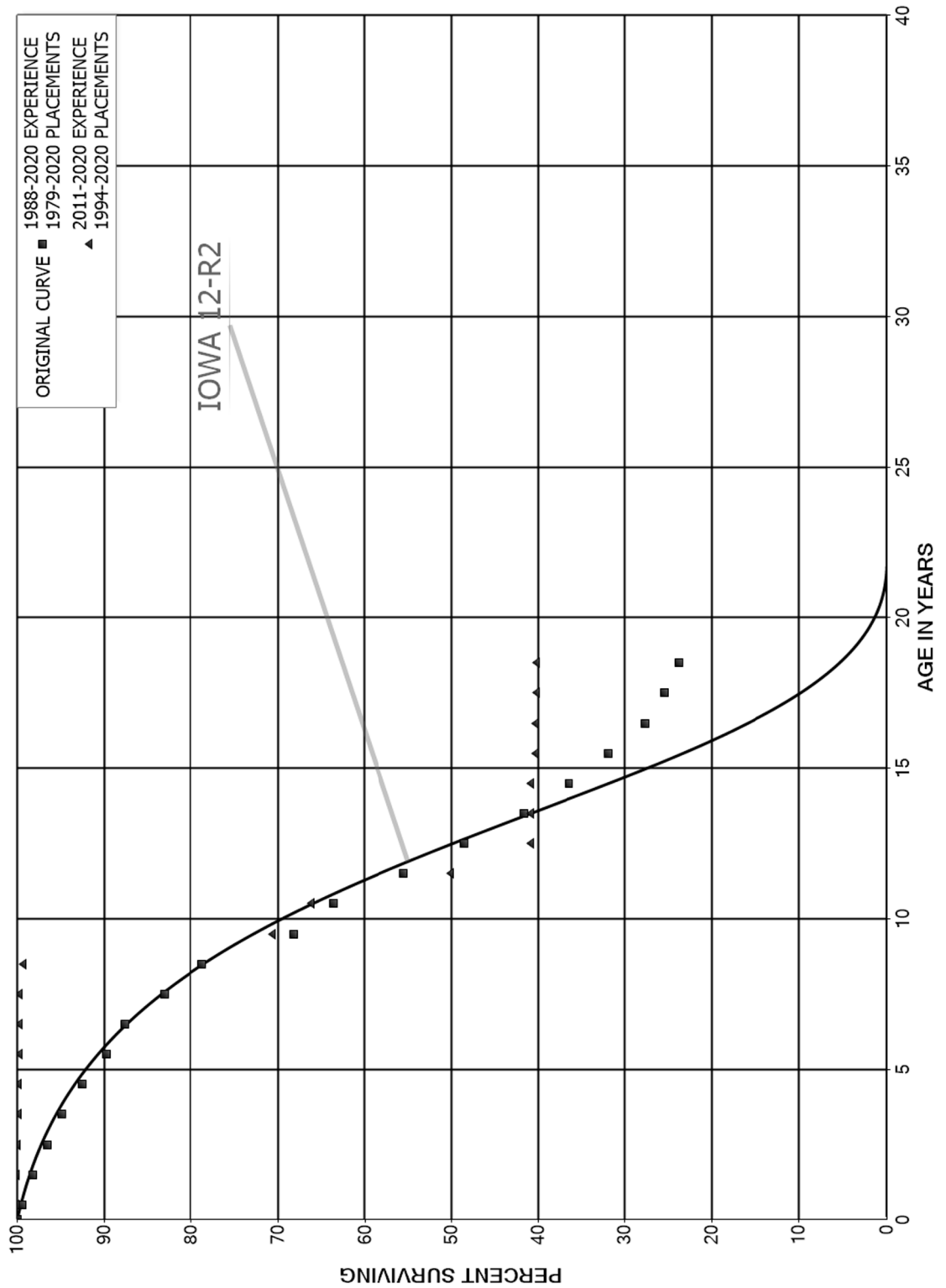
ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2020

EXPERIENCE BAND 1999-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	734,380	114	0.0002	0.9998	100.00
0.5	723,305	197	0.0003	0.9997	99.98
1.5	652,271	259	0.0004	0.9996	99.96
2.5	581,394	146	0.0003	0.9997	99.92
3.5	533,756	75	0.0001	0.9999	99.89
4.5	494,226	21	0.0000	1.0000	99.88
5.5	448,714	17	0.0000	1.0000	99.87
6.5	402,339		0.0000	1.0000	99.87
7.5	389,444		0.0000	1.0000	99.87
8.5	325,257		0.0000	1.0000	99.87
9.5	315,791	2	0.0000	1.0000	99.87
10.5	222,729		0.0000	1.0000	99.87
11.5	185,193		0.0000	1.0000	99.87
12.5	185,193		0.0000	1.0000	99.87
13.5	185,193		0.0000	1.0000	99.87
14.5	185,193		0.0000	1.0000	99.87
15.5	185,193		0.0000	1.0000	99.87
16.5	145,657		0.0000	1.0000	99.87
17.5	145,114		0.0000	1.0000	99.87
18.5	144,764		0.0000	1.0000	99.87
19.5	10,520		0.0000	1.0000	99.87
20.5	6,776		0.0000	1.0000	99.87
21.5					99.87

NORTHERN UTILITIES, INC.
 NEW HAMPSHIRE DIVISION
 ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2020

EXPERIENCE BAND 1988-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,854,474	29,778	0.0061	0.9939	100.00
0.5	4,813,535	58,279	0.0121	0.9879	99.39
1.5	4,648,345	79,494	0.0171	0.9829	98.18
2.5	4,428,334	78,877	0.0178	0.9822	96.50
3.5	4,210,083	100,220	0.0238	0.9762	94.79
4.5	4,013,657	121,240	0.0302	0.9698	92.53
5.5	3,770,767	90,838	0.0241	0.9759	89.73
6.5	3,572,529	184,153	0.0515	0.9485	87.57
7.5	3,298,980	171,818	0.0521	0.9479	83.06
8.5	3,420,251	459,782	0.1344	0.8656	78.73
9.5	2,960,470	199,028	0.0672	0.9328	68.15
10.5	2,684,456	339,473	0.1265	0.8735	63.57
11.5	2,287,626	287,671	0.1258	0.8742	55.53
12.5	1,994,714	283,363	0.1421	0.8579	48.55
13.5	1,707,707	216,326	0.1267	0.8733	41.65
14.5	1,489,299	184,383	0.1238	0.8762	36.37
15.5	1,293,904	174,343	0.1347	0.8653	31.87
16.5	1,110,694	85,628	0.0771	0.9229	27.58
17.5	1,017,913	70,603	0.0694	0.9306	25.45
18.5	856,991	66,156	0.0772	0.9228	23.68
19.5	733,304	37,057	0.0505	0.9495	21.86
20.5	572,416	19,419	0.0339	0.9661	20.75
21.5	469,925	19,374	0.0412	0.9588	20.05
22.5	374,099	91,009	0.2433	0.7567	19.22
23.5	206,994	2,387	0.0115	0.9885	14.55
24.5	128,449	2,387	0.0186	0.9814	14.38
25.5	24,669	796	0.0323	0.9677	14.11
26.5					13.66

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,097,829		0.0000	1.0000	100.00
0.5	1,090,704	885	0.0008	0.9992	100.00
1.5	1,028,612	989	0.0010	0.9990	99.92
2.5	955,501	868	0.0009	0.9991	99.82
3.5	864,313		0.0000	1.0000	99.73
4.5	838,813	686	0.0008	0.9992	99.73
5.5	782,863	549	0.0007	0.9993	99.65
6.5	751,001		0.0000	1.0000	99.58
7.5	710,345	2,824	0.0040	0.9960	99.58
8.5	654,454	189,504	0.2896	0.7104	99.18
9.5	557,198	35,084	0.0630	0.9370	70.46
10.5	602,370	146,552	0.2433	0.7567	66.03
11.5	481,533	88,781	0.1844	0.8156	49.96
12.5	463,961		0.0000	1.0000	40.75
13.5	536,415		0.0000	1.0000	40.75
14.5	619,990	9,499	0.0153	0.9847	40.75
15.5	700,872		0.0000	1.0000	40.13
16.5	735,772	796	0.0011	0.9989	40.13
17.5	727,823		0.0000	1.0000	40.08
18.5	637,504	1,592	0.0025	0.9975	40.08
19.5	578,382	2,387	0.0041	0.9959	39.98
20.5	452,163	2,387	0.0053	0.9947	39.82
21.5	366,704		0.0000	1.0000	39.61
22.5	290,253	7,162	0.0247	0.9753	39.61
23.5	206,994	2,387	0.0115	0.9885	38.63
24.5	128,449	2,387	0.0186	0.9814	38.19
25.5	24,669	796	0.0323	0.9677	37.48
26.5					36.27

PART VIII. NET SALVAGE STATISTICS

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	187,432	13,323	7		0	13,323-	7-
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018	11,925	3,265	27		0	3,265-	27-
2019	126,350	45,486	36		0	45,486-	36-
2020	1,906	144,400			0	144,400-	
TOTAL	327,613	206,474	63		0	206,474-	63-
THREE-YEAR MOVING AVERAGES							
10-12	62,477	4,441	7		0	4,441-	7-
11-13							
12-14							
13-15							
14-16							
15-17							
16-18	3,975	1,088	27		0	1,088-	27-
17-19	46,092	16,250	35		0	16,250-	35-
18-20	46,727	64,384	138		0	64,384-	138-
FIVE-YEAR AVERAGE							
16-20	28,036	38,630	138		0	38,630-	138-

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	8,862		0		0		0
2010	168,710	1,904	1		0	1,904-	1-
2011	436,388	331,675	76		0	331,675-	76-
2012	233,872	459,779	197	1,011	0	458,768-	196-
2013	195,118	711,056	364		0	711,056-	364-
2014	469,517	797,618	170	111	0	797,507-	170-
2015	173,621	820,632	473		0	820,632-	473-
2016	452,769	787,947	174		0	787,947-	174-
2017	94,402	570,072	604		0	570,072-	604-
2018	502,649	737,809	147		0	737,809-	147-
2019	20,196	1,786,133			0	1,786,133-	
2020	678,915	317,483	47		0	317,483-	47-
TOTAL	3,435,019	7,322,107	213	1,122	0	7,320,985-	213-

THREE-YEAR MOVING AVERAGES

09-11	204,653	111,193	54		0	111,193-	54-
10-12	279,657	264,453	95	337	0	264,116-	94-
11-13	288,459	500,837	174	337	0	500,500-	174-
12-14	299,502	656,151	219	374	0	655,777-	219-
13-15	279,419	776,435	278	37	0	776,398-	278-
14-16	365,302	802,066	220	37	0	802,029-	220-
15-17	240,264	726,217	302		0	726,217-	302-
16-18	349,940	698,609	200		0	698,609-	200-
17-19	205,749	1,031,338	501		0	1,031,338-	501-
18-20	400,587	947,141	236		0	947,141-	236-

FIVE-YEAR AVERAGE

16-20	349,786	839,889	240		0	839,889-	240-
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NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	115,652		0		0		0
2012	215,717	1,694	1		0	1,694-	1-
2013	259,722	18,985	7		0	18,985-	7-
2014		5,119				5,119-	
2015							
2016	263	1,203	457		0	1,203-	457-
2017	4,718	11,593	246		0	11,593-	246-
2018	24,499	7,756	32		0	7,756-	32-
2019	19,181	17,271	90		0	17,271-	90-
2020	279,719	272,577	97		0	272,577-	97-
TOTAL	919,470	336,198	37		0	336,198-	37-

THREE-YEAR MOVING AVERAGES

11-13	197,030	6,893	3		0	6,893-	3-
12-14	158,480	8,599	5		0	8,599-	5-
13-15	86,574	8,035	9		0	8,035-	9-
14-16	88	2,107			0	2,107-	
15-17	1,660	4,265	257		0	4,265-	257-
16-18	9,826	6,851	70		0	6,851-	70-
17-19	16,132	12,207	76		0	12,207-	76-
18-20	107,800	99,202	92		0	99,202-	92-

FIVE-YEAR AVERAGE

16-20	65,676	62,080	95		0	62,080-	95-
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NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	2,921		0		0		0
2010	119,477	63,633	53		0	63,633-	53-
2011	392,584	116,573	30		0	116,573-	30-
2012	231,687	105,051	45		0	105,051-	45-
2013	178,958	139,735	78		0	139,735-	78-
2014	405,385	175,948	43		0	175,948-	43-
2015	316,598	195,246	62		0	195,246-	62-
2016	260,540	272,591	105		0	272,591-	105-
2017	181,892	224,274	123		0	224,274-	123-
2018	205,263	422,442	206		0	422,442-	206-
2019	138,125	340,691	247		0	340,691-	247-
2020	87,804	227,967	260		0	227,967-	260-
TOTAL	2,521,234	2,284,150	91		0	2,284,150-	91-

THREE-YEAR MOVING AVERAGES

09-11	171,661	60,069	35		0	60,069-	35-
10-12	247,916	95,086	38		0	95,086-	38-
11-13	267,743	120,453	45		0	120,453-	45-
12-14	272,010	140,245	52		0	140,245-	52-
13-15	300,314	170,310	57		0	170,310-	57-
14-16	327,508	214,595	66		0	214,595-	66-
15-17	253,010	230,704	91		0	230,704-	91-
16-18	215,899	306,436	142		0	306,436-	142-
17-19	175,094	329,135	188		0	329,135-	188-
18-20	143,731	330,366	230		0	330,366-	230-

FIVE-YEAR AVERAGE

16-20	174,725	297,593	170		0	297,593-	170-
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NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	2,275		0		0		0
2011	6,376		0		0		0
2012	97,752	7,899	8		0	7,899-	8-
2013	190,297	4,721	2		0	4,721-	2-
2014	33,156	13,212	40		0	13,212-	40-
2015	137,414	5,657	4		0	5,657-	4-
2016	82,010	7,039	9		0	7,039-	9-
2017	31,148	44,327	142		0	44,327-	142-
2018	140,731	46,969	33		0	46,969-	33-
2019	175,177	66,850	38		0	66,850-	38-
2020	241,099	52,894	22		0	52,894-	22-
TOTAL	1,137,435	249,569	22		0	249,569-	22-

THREE-YEAR MOVING AVERAGES

10-12	35,468	2,633	7		0	2,633-	7-
11-13	98,142	4,207	4		0	4,207-	4-
12-14	107,068	8,611	8		0	8,611-	8-
13-15	120,289	7,863	7		0	7,863-	7-
14-16	84,193	8,636	10		0	8,636-	10-
15-17	83,524	19,008	23		0	19,008-	23-
16-18	84,630	32,779	39		0	32,779-	39-
17-19	115,685	52,716	46		0	52,716-	46-
18-20	185,669	55,571	30		0	55,571-	30-

FIVE-YEAR AVERAGE

16-20	134,033	43,616	33		0	43,616-	33-
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NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011		430				430-	
2012	127,025	22,286	18		0	22,286-	18-
2013	215,708	5,120	2		0	5,120-	2-
2014	56,912	22,679	40		0	22,679-	40-
2015	413,684	16,737	4		0	16,737-	4-
2016	261,495	26,215	10		0	26,215-	10-
2017	101,056	62,422	62		0	62,422-	62-
2018	274,007	52,452	19		0	52,452-	19-
2019	362,822	48,890	13		0	48,890-	13-
2020	1,108,186	94,033	8		0	94,033-	8-
TOTAL	2,920,895	351,263	12		0	351,263-	12-

THREE-YEAR MOVING AVERAGES

11-13	114,244	9,279	8		0	9,279-	8-
12-14	133,215	16,695	13		0	16,695-	13-
13-15	228,768	14,845	6		0	14,845-	6-
14-16	244,030	21,877	9		0	21,877-	9-
15-17	258,745	35,125	14		0	35,125-	14-
16-18	212,186	47,030	22		0	47,030-	22-
17-19	245,962	54,588	22		0	54,588-	22-
18-20	581,672	65,125	11		0	65,125-	11-

FIVE-YEAR AVERAGE

16-20	421,513	56,802	13		0	56,802-	13-
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NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	890		0	75	8	75	8
2010	97,275	1,665	2	2,010	2	345	0
2011	63,705		0	4,462	7	4,462	7
2012	63,105	220	0		0	220-	0
2013	61,468	6,514	11	887	1	5,627-	9-
2014	52,401	7,166	14	3,472	7	3,694-	7-
2015	54,265	5,662	10	4,026	7	1,636-	3-
2016		5,489		7,069		1,580	
2017	7,162	3,111	43	3,859	54	749	10
2018	78,400	5,337	7		0	5,337-	7-
2019	26,702	18,487	69	2,025	8	16,462-	62-
2020	88,909	13,917	16	11,358	13	2,559-	3-
TOTAL	594,281	67,567	11	39,244	7	28,323-	5-

THREE-YEAR MOVING AVERAGES

09-11	53,957	555	1	2,182	4	1,627	3
10-12	74,695	628	1	2,157	3	1,529	2
11-13	62,759	2,245	4	1,783	3	462-	1-
12-14	58,991	4,633	8	1,453	2	3,180-	5-
13-15	56,045	6,447	12	2,795	5	3,652-	7-
14-16	35,555	6,106	17	4,856	14	1,250-	4-
15-17	20,476	4,754	23	4,985	24	231	1
16-18	28,521	4,646	16	3,643	13	1,003-	4-
17-19	37,421	8,978	24	1,962	5	7,017-	19-
18-20	64,670	12,580	19	4,461	7	8,119-	13-

FIVE-YEAR AVERAGE

16-20	40,234	9,268	23	4,862	12	4,406-	11-
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PART IX. DETAILED DEPRECIATION CALCULATIONS

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1939	646.07	644	297	414	5.15	80
1956	2,331.59	2,123	980	1,585	9.47	167
1957	2,578.95	2,331	1,076	1,761	9.80	180
1974	400.00	299	138	302	17.60	17
1978	867.27	606	280	674	20.06	34
1988	1,752,000.57	981,119	452,977	1,474,224	27.00	54,601
1989	39,541.29	21,550	9,950	33,545	27.75	1,209
1990	38,588.71	20,452	9,443	33,005	28.50	1,158
1992	7,064.07	3,525	1,627	6,143	30.05	204
1993	64,704.70	31,278	14,441	56,734	30.83	1,840
1996	28,033.76	12,206	5,635	25,202	33.23	758
1997	10,179.76	4,265	1,969	9,229	34.05	271
1998	2,908.58	1,171	541	2,658	34.87	76
2001	2,160.50	761	351	2,026	37.38	54
2002	15,061.71	5,052	2,332	14,236	38.23	372
2004	7,130.00	2,145	990	6,853	39.96	171
2006	36,525.99	9,709	4,483	35,696	41.71	856
2007	80,891.87	20,078	9,270	79,711	42.59	1,872
2009	577,192.39	122,595	56,602	578,310	44.38	13,031
2010	89,167.96	17,335	8,003	90,082	45.28	1,989
2011	10,280.34	1,813	837	10,471	46.18	227
2012	25,341.82	4,009	1,851	26,025	47.09	553
2013	12,190.39	1,704	787	12,622	48.01	263
2014	21,414.74	2,600	1,200	22,356	48.93	457
2015	14,075.31	1,450	669	14,814	49.85	297
2016	18,049.54	1,523	703	19,151	50.78	377
2017	9,519.74	626	289	10,183	51.71	197
2018	385,894.39	18,138	8,375	416,109	52.65	7,903
2019	4,495.25	128	59	4,886	53.58	91
2020	1,634.00	15	7	1,790	54.53	33
	3,260,871.26	1,291,250	596,162	2,990,796		89,338

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.74

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.20 MAINS - COATED AND WRAPPED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -60						
1966	132,086.54	159,964	57,811	153,527	13.37	11,483
1967	77,501.16	92,776	33,530	90,472	13.85	6,532
1968	77,653.61	91,851	33,195	91,051	14.34	6,349
1969	40,257.03	47,020	16,993	47,418	14.85	3,193
1970	101,164.72	116,631	42,151	119,713	15.37	7,789
1971	26,232.63	29,838	10,784	31,188	15.90	1,962
1972	83,667.64	93,805	33,901	99,967	16.46	6,073
1973	109,592.89	121,087	43,761	131,588	17.02	7,731
1974	103,748.29	112,878	40,794	125,203	17.60	7,114
1975	76,807.42	82,226	29,717	93,175	18.20	5,120
1976	109,214.74	115,013	41,566	133,178	18.80	7,084
1977	37,152.34	38,455	13,898	45,546	19.42	2,345
1978	160,548.94	163,187	58,976	197,902	20.06	9,866
1979	409,275.74	408,385	147,592	507,249	20.70	24,505
1980	43,068.59	42,148	15,232	53,678	21.36	2,513
1981	80,380.79	77,095	27,862	100,747	22.03	4,573
1982	151,252.52	142,078	51,347	190,657	22.71	8,395
1983	51,857.84	47,672	17,229	65,744	23.40	2,810
1984	242,047.42	217,579	78,634	308,642	24.10	12,807
1985	486,633.21	427,389	154,460	624,153	24.81	25,157
1986	250,066.60	214,385	77,479	322,628	25.53	12,637
1987	132,202.41	110,532	39,947	171,577	26.26	6,534
1988	180,829.00	147,293	53,232	236,094	27.00	8,744
1989	335,583.03	266,023	96,142	440,791	27.75	15,884
1990	861,440.61	664,095	240,006	1,138,299	28.50	39,940
1991	1,040,463.64	778,800	281,461	1,383,281	29.27	47,259
1992	194,698.61	141,317	51,072	260,446	30.05	8,667
1993	95,253.88	66,975	24,205	128,201	30.83	4,158
1994	78,711.86	53,535	19,348	106,591	31.62	3,371
1995	1,956,738.22	1,285,342	464,527	2,666,254	32.42	82,241
1996	2,743,363.66	1,737,405	627,903	3,761,479	33.23	113,195
1997	1,122,566.68	684,155	247,256	1,548,851	34.05	45,488
1998	237,851.01	139,286	50,338	330,224	34.87	9,470
1999	269,017.19	151,041	54,587	375,841	35.70	10,528
2000	426,366.89	228,969	82,750	599,437	36.54	16,405
2001	216,541.16	110,994	40,114	306,352	37.38	8,196
2002	795,988.45	388,328	140,343	1,133,239	38.23	29,643
2003	180,173.75	83,390	30,137	258,141	39.09	6,604
2004	126,576.67	55,380	20,015	182,508	39.96	4,567
2005	64,723.58	26,681	9,643	93,915	40.83	2,300
2006	610,096.03	235,878	85,247	890,907	41.71	21,360

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.20 MAINS - COATED AND WRAPPED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -60						
2007	282,906.41	102,136	36,912	415,738	42.59	9,761
2008	840,635.19	281,714	101,812	1,243,204	43.48	28,593
2009	140,254.84	43,331	15,660	208,748	44.38	4,704
2010	6,923.14	1,958	708	10,369	45.28	229
2011	138,416.44	35,514	12,835	208,631	46.18	4,518
2012	157,802.55	36,312	13,123	239,361	47.09	5,083
2013	308,648.66	62,762	22,682	471,156	48.01	9,814
2014	911,382.58	160,928	58,160	1,400,052	48.93	28,613
2015	291,358.68	43,653	15,776	450,398	49.85	9,035
2016	12,588.06	1,545	558	19,583	50.78	386
2017	1,248,891.66	119,534	43,200	1,955,027	51.71	37,808
2018	5,888,360.91	402,575	145,492	9,275,885	52.65	176,180
2019	4,741,285.11	195,872	70,789	7,515,267	53.58	140,263
2020	257,375.80	3,521	1,272	410,529	54.53	7,528
	29,746,227.02	11,688,236	4,224,164	43,369,799		1,123,107
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 3.78						

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.40 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -60						
1974	1,923.80	2,093	2,180	898	17.60	51
1975	17,542.19	18,780	19,557	8,511	18.20	468
1976	26,751.89	28,172	29,337	13,466	18.80	716
1977	42,510.76	44,001	45,821	22,196	19.42	1,143
1978	20,711.52	21,052	21,923	11,215	20.06	559
1979	127,838.75	127,561	132,837	71,705	20.70	3,464
1980	134,610.93	131,733	137,181	78,196	21.36	3,661
1981	214,067.70	205,317	213,809	128,699	22.03	5,842
1982	73,398.62	68,947	71,799	45,639	22.71	2,010
1983	92,518.10	85,050	88,568	59,461	23.40	2,541
1984	175,948.18	158,162	164,703	116,814	24.10	4,847
1985	476,009.18	418,058	435,349	326,266	24.81	13,151
1986	463,087.86	397,011	413,431	327,510	25.53	12,828
1987	974,479.27	814,743	848,440	710,727	26.26	27,065
1988	1,114,495.11	907,805	945,351	837,841	27.00	31,031
1989	954,857.85	756,935	788,241	739,532	27.75	26,650
1990	1,848,760.33	1,425,232	1,484,178	1,473,839	28.50	51,714
1991	2,880,906.15	2,156,393	2,245,580	2,363,870	29.27	80,761
1992	2,265,458.28	1,644,324	1,712,332	1,912,401	30.05	63,641
1993	1,664,427.28	1,170,292	1,218,694	1,444,390	30.83	46,850
1994	2,470,065.71	1,680,000	1,749,483	2,202,622	31.62	69,659
1995	1,618,511.66	1,063,168	1,107,140	1,482,479	32.42	45,727
1996	1,218,190.16	771,494	803,402	1,145,702	33.23	34,478
1997	1,508,570.63	919,407	957,433	1,456,280	34.05	42,769
1998	1,367,302.44	800,692	833,808	1,353,876	34.87	38,826
1999	1,944,059.53	1,091,504	1,136,648	1,973,847	35.70	55,290
2000	1,456,590.21	782,224	814,576	1,515,968	36.54	41,488
2001	1,542,582.52	790,691	823,393	1,644,739	37.38	44,001
2002	733,853.60	358,015	372,822	801,344	38.23	20,961
2003	1,263,749.01	584,903	609,094	1,412,904	39.09	36,145
2004	1,963,975.90	859,279	894,818	2,247,543	39.96	56,245
2005	1,908,213.42	786,611	819,145	2,233,996	40.83	54,715
2006	3,504,074.28	1,354,759	1,410,791	4,195,728	41.71	100,593
2007	2,346,871.25	847,277	882,320	2,872,674	42.59	67,449
2008	1,894,351.61	634,835	661,091	2,369,872	43.48	54,505
2009	3,938,400.56	1,216,745	1,267,069	5,034,372	44.38	113,438
2010	3,969,937.28	1,122,571	1,169,000	5,182,900	45.28	114,463
2011	2,592,770.40	665,243	692,757	3,455,676	46.18	74,831
2012	4,256,983.95	979,583	1,020,098	5,791,076	47.09	122,979
2013	6,206,518.21	1,262,058	1,314,256	8,616,173	48.01	179,466
2014	8,278,802.88	1,461,838	1,522,298	11,723,787	48.93	239,603

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.40 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -60						
2015	9,464,162.94	1,417,959	1,476,605	13,666,056	49.85	274,144
2016	8,101,261.09	994,576	1,035,711	11,926,307	50.78	234,862
2017	12,985,516.38	1,242,870	1,294,274	19,482,552	51.71	376,766
2018	3,232,484.22	220,998	230,138	4,941,837	52.65	93,862
2019	7,755,557.09	320,398	333,649	12,075,242	53.58	225,368
2020	9,248,523.42	126,520	131,753	14,665,884	54.53	268,951
	120,342,184.10	34,937,879	36,382,883	156,164,612		3,460,577
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.1 2.88

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 376.60 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S5						
NET SALVAGE PERCENT.. -60						
1983	1,205.82	1,854	1,929			
1991	1,069.53	1,538	1,711			
1992	16,566.40	23,440	26,133	373	3.47	107
1993	16,611.90	23,062	25,711	868	3.97	219
1994	16,227.44	22,026	24,556	1,408	4.55	309
1995	23,991.12	31,719	35,363	3,023	5.21	580
1996	10,252.03	13,150	14,661	1,742	5.95	293
1997	11,779.22	14,594	16,271	2,576	6.77	381
1998	66,903.24	79,784	88,950	18,095	7.64	2,368
1999	29,488.21	33,703	37,575	9,606	8.57	1,121
2000	5,383.56	5,877	6,552	2,062	9.53	216
2001	2,582.15	2,684	2,992	1,139	10.51	108
2002	10,631.12	10,489	11,694	5,316	11.50	462
2003	30,482.95	28,451	31,720	17,053	12.50	1,364
2004	31,744.74	27,935	31,144	19,648	13.50	1,455
2005	46,037.88	38,058	42,430	31,231	14.50	2,154
2006	40,750.36	31,513	35,134	30,067	15.50	1,940
2007	85,499.21	61,559	68,631	68,168	16.50	4,131
2008	42,647.16	28,432	31,699	36,536	17.50	2,088
2009	29,399.79	18,032	20,104	26,936	18.50	1,456
2010	7,701.89	4,313	4,809	7,514	19.50	385
2011	15,213.21	7,708	8,594	15,747	20.50	768
2012	1,673.26	759	846	1,831	21.50	85
2014	55,310.10	19,174	21,377	67,119	23.50	2,856
2015	84,134.66	24,679	27,514	107,101	24.50	4,371
2016	116,508.17	27,962	31,174	155,239	25.50	6,088
2017	28,105.13	5,246	5,849	39,119	26.50	1,476
2018	106,274.68	14,169	15,797	154,242	27.50	5,609
2019	123,169.30	9,854	10,985	186,086	28.50	6,529
2020	25,395.22	677	755	39,877	29.50	1,352
	1,082,739.45	612,441	682,660	1,049,723		50,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 4.64

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. -20						
1956	2,092.93	2,512	2,512			
1970	3,806.03	4,359	1,896	2,671	1.37	1,950
1971	1,106.53	1,254	546	782	1.66	471
1973	2,969.09	3,298	1,435	2,128	2.23	954
1974	9,065.61	9,965	4,335	6,544	2.52	2,597
1978	11,140.22	11,728	5,102	8,266	3.68	2,246
1979	9,924.70	10,330	4,494	7,416	3.98	1,863
1980	5,454.31	5,609	2,440	4,105	4.29	957
1982	4,601.48	4,616	2,008	3,514	4.92	714
1986	26,442.33	25,004	10,878	20,853	6.36	3,279
1988	1,997.49	1,824	794	1,603	7.17	224
1989	9,563.82	8,565	3,726	7,751	7.61	1,019
1990	88,269.71	77,465	33,700	72,224	8.06	8,961
1991	47,282.57	40,587	17,657	39,082	8.54	4,576
1992	28,429.95	23,847	10,374	23,742	9.03	2,629
1993	12,026.64	9,838	4,280	10,152	9.55	1,063
1994	81,580.09	64,971	28,264	69,632	10.09	6,901
1996	41,176.92	30,948	13,463	35,949	11.21	3,207
1997	60,161.57	43,773	19,043	53,151	11.81	4,501
1998	57,495.52	40,431	17,589	51,406	12.42	4,139
1999	157,788.96	106,981	46,540	142,807	13.05	10,943
2000	146,597.27	95,641	41,607	134,310	13.69	9,811
2001	41,583.39	26,014	11,317	38,583	14.36	2,687
2002	15,958.64	9,550	4,155	14,995	15.04	997
2003	90,272.94	51,528	22,416	85,912	15.73	5,462
2004	74,106.34	40,195	17,486	71,442	16.44	4,346
2005	20,252.89	10,394	4,522	19,781	17.17	1,152
2006	99,500.37	48,118	20,933	98,467	17.91	5,498
2007	24,735.98	11,220	4,881	24,802	18.66	1,329
2010	125,530.07	45,191	19,660	130,976	21.00	6,237
2012	510,303.63	150,440	65,446	546,918	22.63	24,168
2013	375,408.77	98,207	42,723	407,768	23.46	17,381
2014	60,163.02	13,717	5,967	66,229	24.30	2,725
2015	752,225.70	145,935	63,487	839,184	25.15	33,367
2016	210,046.65	33,523	14,584	237,472	26.01	9,130
2017	446,176.51	55,683	24,224	511,188	26.88	19,017

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. -20						
2018	411,279.24	36,852	16,032	477,503	27.76	17,201
2019	2,346,661.58	126,720	55,127	2,760,867	28.65	96,365
2020	915,068.68	16,471	7,165	1,090,917	29.55	36,918
	7,328,248.14	1,543,304	672,808	8,121,090		356,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 4.87						

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -90						
1946	20.90	38	33	7	2.40	3
1947	91.42	163	143	31	2.67	12
1953	292.26	506	444	111	4.03	28
1954	671.82	1,156	1,014	262	4.25	62
1958	699.02	1,176	1,031	297	5.16	58
1959	903.62	1,511	1,325	392	5.39	73
1960	726.94	1,208	1,059	322	5.63	57
1961	3,680.94	6,080	5,332	1,662	5.88	283
1962	6,355.74	10,431	9,148	2,928	6.13	478
1963	6,783.16	11,058	9,698	3,190	6.39	499
1964	12,503.13	20,240	17,751	6,005	6.66	902
1965	8,983.81	14,441	12,665	4,404	6.93	635
1966	9,709.91	15,489	13,584	4,865	7.22	674
1967	13,889.13	21,979	19,276	7,113	7.52	946
1968	10,340.61	16,224	14,229	5,418	7.84	691
1969	4,166.81	6,480	5,683	2,234	8.17	273
1970	5,992.62	9,230	8,095	3,291	8.52	386
1971	19,367.11	29,536	25,903	10,895	8.88	1,227
1972	30,227.00	45,613	40,003	17,428	9.26	1,882
1973	31,166.50	46,491	40,773	18,443	9.67	1,907
1974	53,623.05	79,039	69,318	32,566	10.09	3,228
1975	30,966.35	45,068	39,525	19,311	10.53	1,834
1976	40,208.07	57,755	50,652	25,743	10.98	2,345
1977	52,330.67	74,107	64,993	34,435	11.46	3,005
1978	55,881.43	77,956	68,368	37,807	11.96	3,161
1979	275,526.95	378,319	331,791	191,710	12.48	15,361
1980	113,580.32	153,412	134,544	81,259	13.01	6,246
1981	157,336.43	208,791	183,112	115,827	13.57	8,536
1982	141,597.39	184,499	161,808	107,227	14.14	7,583
1983	118,428.13	151,360	132,745	92,268	14.73	6,264
1984	157,305.16	197,060	172,824	126,056	15.33	8,223
1985	289,551.20	355,153	311,474	238,673	15.95	14,964
1986	362,892.18	435,299	381,763	307,732	16.59	18,549
1987	527,771.01	618,596	542,517	460,248	17.24	26,697
1988	642,330.27	734,966	644,575	575,853	17.90	32,171
1989	722,229.72	805,654	706,569	665,667	18.58	35,827
1990	1,174,749.88	1,276,227	1,119,268	1,112,757	19.27	57,746
1991	1,200,969.31	1,269,206	1,113,110	1,168,732	19.97	58,524
1992	919,697.30	943,994	827,895	919,530	20.69	44,443
1993	716,799.89	713,646	625,877	736,043	21.42	34,362
1994	1,505,265.27	1,451,624	1,273,093	1,586,911	22.16	71,612

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -90						
1995	818,903.31	763,784	669,849	886,067	22.91	38,676
1996	992,732.01	894,054	784,097	1,102,094	23.67	46,561
1997	1,059,598.24	919,828	806,701	1,206,536	24.44	49,367
1998	990,461.53	827,198	725,464	1,156,413	25.22	45,853
1999	876,104.74	702,095	615,747	1,048,852	26.02	40,309
2000	878,108.74	674,036	591,138	1,077,269	26.82	40,167
2001	674,162.26	494,431	433,622	847,286	27.63	30,665
2002	1,078,684.12	753,765	661,062	1,388,438	28.45	48,803
2003	819,174.43	543,708	476,839	1,079,592	29.28	36,871
2004	973,643.34	611,714	536,481	1,313,441	30.12	43,607
2005	812,057.28	481,048	421,885	1,121,024	30.97	36,197
2006	1,606,379.42	893,264	783,404	2,268,717	31.83	71,276
2007	1,020,947.03	530,652	465,389	1,474,410	32.69	45,103
2008	1,493,382.34	720,706	632,069	2,205,357	33.57	65,694
2009	1,843,043.82	820,958	719,991	2,781,792	34.45	80,749
2010	2,671,965.32	1,090,939	956,768	4,119,966	35.33	116,614
2011	2,659,771.39	984,889	863,761	4,189,805	36.23	115,645
2012	4,923,906.11	1,636,170	1,434,943	7,920,479	37.13	213,318
2013	6,392,849.94	1,881,358	1,649,975	10,496,440	38.03	276,004
2014	5,276,911.46	1,347,913	1,182,137	8,843,995	38.95	227,060
2015	6,740,284.28	1,462,763	1,282,862	11,523,678	39.86	289,104
2016	5,656,703.12	1,005,558	881,888	9,865,848	40.79	241,869
2017	7,132,601.96	990,783	868,930	12,683,014	41.71	304,076
2018	6,134,925.45	608,695	533,833	11,122,525	42.65	260,786
2019	4,185,709.11	249,163	218,520	7,734,327	43.59	177,434
2020	5,698,423.53	113,034	99,132	10,727,873	44.53	240,913
	82,837,046.71	32,473,287	28,479,497	128,910,892		3,654,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.3 4.41

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. -15						
1978	63,732.62	64,302	42,480	30,813	3.68	8,373
1979	90,540.78	90,308	59,660	44,462	3.98	11,171
1981	139,244.85	135,579	89,568	70,564	4.60	15,340
1982	16,742.55	16,096	10,634	8,620	4.92	1,752
1983	39,269.77	37,242	24,603	20,557	5.26	3,908
1984	6,469.46	6,049	3,996	3,444	5.61	614
1985	67,574.85	62,247	41,122	36,589	5.97	6,129
1986	14,907.32	13,509	8,924	8,219	6.36	1,292
1987	56,576.00	50,423	33,311	31,751	6.75	4,704
1988	31,887.54	27,906	18,436	18,235	7.17	2,543
1989	68,305.23	58,625	38,730	39,821	7.61	5,233
1990	174,633.10	146,872	97,029	103,799	8.06	12,878
1991	161,862.22	133,153	87,965	98,177	8.54	11,496
1992	10,562.06	8,490	5,609	6,537	9.03	724
1994	109,047.73	83,227	54,982	70,423	10.09	6,979
1995	70,406.64	52,251	34,519	46,449	10.64	4,366
1997	105,838.72	73,799	48,754	72,961	11.81	6,178
1999	50,734.28	32,965	21,778	36,566	13.05	2,802
2002	6,504.34	3,730	2,464	5,016	15.04	334
2003	22,851.10	12,500	8,258	18,021	15.73	1,146
2004	39,553.68	20,560	13,583	31,904	16.44	1,941
2005	186,736.65	91,841	60,673	154,074	17.17	8,973
2006	16,812.96	7,792	5,148	14,187	17.91	792
2007	155,845.21	67,746	44,755	134,467	18.66	7,206
2008	78,337.17	31,741	20,969	69,119	19.43	3,557
2009	274,298.32	102,939	68,005	247,438	20.21	12,243
2010	215,511.82	74,352	49,119	198,720	21.00	9,463
2012	327,050.70	92,399	61,042	315,066	22.63	13,922
2013	279,446.75	70,057	46,282	275,082	23.46	11,726
2014	420,634.17	91,909	60,718	423,011	24.30	17,408
2016	96,428.24	14,749	9,744	101,148	26.01	3,889
2017	361,829.90	43,275	28,589	387,515	26.88	14,416
2018	94,028.64	8,074	5,334	102,799	27.76	3,703
2019	484,857.36	25,091	16,576	541,010	28.65	18,883
2020	285,547.51	4,926	3,254	325,126	29.55	11,003
	4,624,610.24	1,856,724	1,226,613	4,091,689		247,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 5.34

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. -10						
1987	39,445.49	36,737	28,931	14,459	4.60	3,143
1988	92,699.87	85,043	66,973	34,997	4.98	7,028
1989	150,957.68	136,275	107,320	58,733	5.38	10,917
1990	99,852.77	88,529	69,719	40,119	5.82	6,893
1991	248,579.65	216,106	170,188	103,250	6.29	16,415
1992	309,810.37	263,660	207,638	133,153	6.79	19,610
1993	332,096.45	276,051	217,397	147,909	7.33	20,179
1994	352,528.89	285,795	225,070	162,712	7.89	20,623
1995	309,924.92	244,550	192,589	148,328	8.48	17,492
1996	324,737.91	248,859	195,982	161,230	9.10	17,718
1997	386,459.60	286,946	225,977	199,129	9.75	20,423
1998	403,899.23	289,823	228,242	216,047	10.43	20,714
1999	600,879.74	415,967	327,584	333,384	11.12	29,981
2000	425,074.52	283,041	222,901	244,681	11.84	20,666
2001	427,551.14	273,093	215,067	255,239	12.58	20,289
2002	557,906.97	340,805	268,392	345,306	13.34	25,885
2003	502,392.92	292,525	230,370	322,262	14.12	22,823
2004	476,074.53	263,412	207,443	316,239	14.91	21,210
2005	485,986.37	254,286	200,256	334,329	15.73	21,254
2006	861,596.42	424,907	334,624	613,132	16.55	37,047
2007	552,222.21	255,127	200,919	406,525	17.40	23,364
2008	1,030,117.67	443,428	349,210	783,919	18.26	42,931
2009	852,840.11	339,601	267,444	670,680	19.14	35,041
2010	421,722.10	154,166	121,409	342,485	20.03	17,099
2012	2,196,535.86	656,406	516,935	1,899,254	21.85	86,922
2013	1,669,722.44	442,037	348,115	1,488,580	22.78	65,346
2014	1,667,799.91	384,656	302,926	1,531,654	23.71	64,599
2015	1,435,971.17	281,163	221,422	1,358,146	24.66	55,075
2016	1,403,893.92	225,465	177,559	1,366,724	25.62	53,346
2017	1,940,997.90	243,401	191,684	1,943,414	26.58	73,116
2018	1,522,528.07	136,779	107,717	1,567,064	27.55	56,881
2019	1,973,648.00	106,380	83,776	2,087,237	28.53	73,159
2020	1,945,230.56	34,942	27,518	2,112,236	29.51	71,577
	26,001,685.36	8,709,961	6,859,297	21,742,557		1,098,766

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 4.23

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1999	6,775.57	4,264	4,289	2,487	11.12	224
2000	3,744.90	2,267	2,280	1,465	11.84	124
2001	134,243.25	77,951	78,403	55,840	12.58	4,439
2002	350.30	195	196	154	13.34	12
2003	542.83	287	289	254	14.12	18
2004	39,535.89	19,887	20,002	19,534	14.91	1,310
2009	37,535.84	13,588	13,667	23,869	19.14	1,247
2010	93,060.08	30,927	31,106	61,954	20.03	3,093
2011	9,465.59	2,862	2,879	6,587	20.93	315
2012	64,187.72	17,438	17,539	46,649	21.85	2,135
2013	12,894.30	3,103	3,121	9,773	22.78	429
2014	46,358.20	9,720	9,776	36,582	23.71	1,543
2015	45,490.64	8,097	8,144	37,347	24.66	1,514
2016	39,455.52	5,761	5,794	33,662	25.62	1,314
2017	47,491.48	5,414	5,445	42,046	26.58	1,582
2018	70,618.38	5,767	5,800	64,818	27.55	2,353
2019	70,836.85	3,471	3,491	67,346	28.53	2,361
2020	10,962.24	179	180	10,782	29.51	365
	733,549.58	211,178	212,401	521,148		24,378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.4 3.32

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R2						
NET SALVAGE PERCENT.. 0						
1994	23,873.55	23,874	23,874			
1995	101,392.20	101,392	101,392			
1996	76,158.18	76,158	76,158			
1997	76,096.54	76,097	76,097			
1998	76,451.16	76,451	76,451			
1999	83,071.82	81,687	62,109	20,963	0.20	20,963
2000	123,831.03	118,981	90,464	33,367	0.47	33,367
2001	57,530.70	53,935	41,008	16,523	0.75	16,523
2002	90,319.47	82,491	62,720	27,599	1.04	26,538
2003	7,153.19	6,360	4,836	2,317	1.33	1,742
2004	8,867.40	7,670	5,832	3,035	1.62	1,873
2005	11,011.24	9,231	7,019	3,992	1.94	2,058
2006	2,082.08	1,686	1,282	800	2.28	351
2007	3,643.31	2,836	2,156	1,487	2.66	559
2008	5,241.14	3,892	2,959	2,282	3.09	739
2009	57,357.02	40,341	30,672	26,685	3.56	7,496
2010	76,985.59	50,747	38,584	38,402	4.09	9,389
2012	143,385.65	80,296	61,051	82,335	5.28	15,594
2013	89,395.84	45,071	34,269	55,127	5.95	9,265
2014	107,399.88	47,882	36,406	70,994	6.65	10,676
2015	121,649.76	46,734	35,533	86,117	7.39	11,653
2016	96,206.38	30,786	23,407	72,799	8.16	8,921
2017	139,373.50	35,192	26,757	112,616	8.97	12,555
2018	171,146.73	31,376	23,856	147,291	9.80	15,030
2019	144,276.16	16,111	12,250	132,026	10.66	12,385
2020	84,995.51	3,187	2,423	82,573	11.55	7,149
	1,978,895.03	1,150,464	959,565	1,019,330		224,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						11.36

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	224,447.63	172,077	172,073	52,375	3.50	14,964
2010	18,803.58	13,163	13,163	5,641	4.50	1,254
2011	1,820.07	1,153	1,153	667	5.50	121
2012	26,428.04	14,976	14,976	11,452	6.50	1,762
2013	133,660.63	66,830	66,827	66,834	7.50	8,911
2014	6,042.09	2,618	2,618	3,424	8.50	403
2015	3,651.85	1,339	1,339	2,313	9.50	243
2016	6,673.54	2,002	2,002	4,672	10.50	445
2017	4,364.84	1,018	1,018	3,347	11.50	291
2018	5,941.70	990	990	4,952	12.50	396
2019	18,505.11	1,851	1,851	16,654	13.50	1,234
2020	57,795.69	1,926	1,926	55,870	14.50	3,853
	508,134.77	279,943	279,936	228,199		33,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 6.67						

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 394.10 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1992	27,385.41	27,385	27,385			
1993	12,409.22	12,409	12,409			
1994	20,052.13	20,052	20,052			
1995	56,123.13	56,123	56,123			
	115,969.89	115,969	115,970			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	30,741.37	30,127	29,958	783	0.50	783
1997	22,755.60	21,390	21,270	1,485	1.50	990
1998	33,774.01	30,397	30,227	3,547	2.50	1,419
1999	50,066.79	43,057	42,816	7,251	3.50	2,072
2000	10,212.93	8,375	8,328	1,885	4.50	419
2001	18,174.14	14,176	14,097	4,078	5.50	741
2002	8,399.98	6,216	6,181	2,219	6.50	341
2003	15,486.21	10,840	10,779	4,707	7.50	628
2004	38,224.04	25,228	25,087	13,137	8.50	1,546
2005	7,715.09	4,783	4,756	2,959	9.50	311
2006	30,667.12	17,787	17,687	12,980	10.50	1,236
2008	48,815.30	24,408	24,271	24,544	12.50	1,964
2009	248,756.76	114,428	113,787	134,970	13.50	9,998
2010	197,936.06	83,133	82,667	115,269	14.50	7,950
2011	25,087.59	9,533	9,480	15,608	15.50	1,007
2012	24,296.89	8,261	8,215	16,082	16.50	975
2013	145,321.22	43,596	43,352	101,969	17.50	5,827
2014	27,446.67	7,136	7,096	20,351	18.50	1,100
2015	30,833.38	6,783	6,745	24,088	19.50	1,235
2016	47,306.04	8,515	8,467	38,839	20.50	1,895
2017	39,782.10	5,569	5,538	34,244	21.50	1,593
2018	76,355.10	7,636	7,593	68,762	22.50	3,056
2019	75,529.94	4,532	4,507	71,023	23.50	3,022
2020	60,767.19	1,215	1,208	59,559	24.50	2,431
	1,314,451.52	537,121	534,112	780,340		52,539
	1,430,421.41	653,090	650,082	780,340		52,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 3.67

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1991	20,776.59	20,777	20,777			
1992	65,780.69	65,781	65,781			
1993	33,432.84	33,433	33,433			
1994	11,586.00	11,586	11,586			
1995	48,773.69	48,774	48,774			
1996	35,392.71	35,393	35,393			
1998	52,121.15	52,121	52,121			
1999	45,663.49	45,663	45,663			
2001	8,875.30	8,875	8,875			
2005	46,484.65	46,485	46,485			
	368,887.11	368,888	368,887			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	32,656.80	31,568	31,424	1,233	0.50	1,233
2008	425,712.04	354,759	353,139	72,573	2.50	29,029
2009	185,879.43	142,508	141,857	44,022	3.50	12,578
2010	83,755.25	58,629	58,361	25,394	4.50	5,643
2011	8,608.03	5,452	5,427	3,181	5.50	578
2012	211,531.15	119,868	119,321	92,211	6.50	14,186
2013	10,039.05	5,020	4,997	5,042	7.50	672
2014	2,564.26	1,111	1,106	1,458	8.50	172
2015	82,503.03	30,251	30,113	52,390	9.50	5,515
2016	5,660.46	1,698	1,690	3,970	10.50	378
2017	109,158.37	25,470	25,354	83,805	11.50	7,287
2018	42,502.63	7,084	7,052	35,451	12.50	2,836
2019	133,059.36	13,306	13,245	119,814	13.50	8,875
2020	170,963.24	5,698	5,672	165,291	14.50	11,399
	1,504,593.10	802,422	798,757	705,836		100,381
	1,873,480.21	1,171,310	1,167,644	705,836		100,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						5.36

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION

ACCOUNT 397.35 COMMUNICATION EQUIPMENT - ERTs

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2003	1,635,028.25	1,635,028	1,635,028			
2004	73,637.00	73,637	73,637			
2005	105,483.61	105,484	105,484			
	1,814,148.86	1,814,149	1,814,149			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	8,323.98	8,047	8,038	286	0.50	286
2007	269,434.27	242,491	242,211	27,223	1.50	18,149
2008	113,656.57	94,713	94,604	19,053	2.50	7,621
2009	65,996.83	50,598	50,540	15,457	3.50	4,416
2010	72,888.13	51,022	50,963	21,925	4.50	4,872
2012	131,079.51	74,279	74,193	56,886	6.50	8,752
2013	172,937.38	86,469	86,369	86,568	7.50	11,542
2014	169,053.77	73,256	73,171	95,882	8.50	11,280
2015	23,991.36	8,797	8,787	15,205	9.50	1,601
2016	40,712.03	12,214	12,200	28,512	10.50	2,715
2017	74,662.09	17,421	17,401	57,261	11.50	4,979
2018	170,013.85	28,336	28,303	141,711	12.50	11,337
2019	212,363.28	21,236	21,211	191,152	13.50	14,159
2020	130,884.27	4,362	4,357	126,527	14.50	8,726
	1,655,997.32	773,241	772,348	883,649		110,435
	3,470,146.18	2,587,390	2,586,497	883,649		110,435
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						3.18

UNITIL CORPORATION
NORTHERN UTILITIES, INC.

COMPARISON OF CURRENT ANNUAL DEPRECIATION EXPENSE VS. PROPOSED ANNUAL DEPRECIATION EXPENSE AS OF DECEMBER 31, 2021

		CURRENT					PROPOSED					
DEPRECIABLE GROUP		ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		INCREASE/ (DECREASE)
(1)		(2)	(3)	(4)	(5)	AMOUNT	RATE	(8)	(9)	AMOUNT	RATE	(12)=(10)-(6)
(6)=(7)x(2)						(7)				(10)	(11)	
DISTRIBUTION PLANT												
375.00	STRUCTURES AND IMPROVEMENTS	3,260,871.26	596,162	70-L0	0	46,630	1.43	55-R2.5	(10)	89,338	2.74	42,708
MAINS												
376.20	COATED AND WRAPPED	29,746,227.02	4,224,164	47-R1.5	(25)	791,250	2.66	55-R2.5	(60)	1,123,107	3.78	331,857
376.40	PLASTIC	120,342,184.10	36,382,883	47-R1.5	(35)	3,453,821	2.87	55-R2.5	(60)	3,460,577	2.88	6,756
376.60	CATHODIC PROTECTION	1,082,739.45	682,660	30-S5	(25)	45,150	4.17	30-S5	(60)	50,271	4.64	5,121
TOTAL MAINS		151,171,150.57	41,289,708			4,290,221	2.84			4,633,955	3.75	343,734
378.20	MEASURING AND REGULATING STATION EQUIPMENT	7,328,248.14	672,808	30-R2	(5)	256,489	3.50	30-R2	(20)	356,985	4.87	100,496
380.00	SERVICES	82,837,046.71	28,479,497	45-R2.5	(65)	3,040,120	3.67	45-R2.5	(90)	3,654,478	4.41	614,358
381.00	METERS	4,624,610.24	1,226,613	30-R2	0	154,000	3.33	30-R2	(15)	247,087	5.34	93,087
382.00	METER INSTALLATIONS	26,001,685.36	6,859,297	33-R4	(10)	865,856	3.33	30-R3	(10)	1,098,766	4.23	232,910
383.00	HOUSE REGULATORS	733,549.58	212,401	30-R3	0	24,427	3.33	30-R3	0	24,378	3.32	(49)
386.00	OTHER PROPERTY ON CUSTOMERS' PREMISES	1,978,895.03	959,565	13.5-R1.5	0	146,636	7.41	12-R2	0	224,826	11.36	78,190
TOTAL DISTRIBUTION PLANT		277,936,056.89	80,296,051			8,824,378	3.17			10,329,813	3.72	1,505,435
GENERAL PLANT												
391.10	OFFICE FURNITURE AND EQUIPMENT	508,134.77	279,936	11.5-S3	0	44,208	8.70	15-SQ	0	33,877	6.67	(10,331)
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT											
	FULLY ACCRUED	115,969.89	115,970	19-R3	0	6,100	5.26			0	-	(6,100)
	AMORTIZED	1,314,451.52	534,112	19-R3	0	69,140	5.26	25-SQ	0	52,539	4.00	(16,601)
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		1,430,421.41	650,082			75,240	5.26			52,539	3.67	(22,701)
397.00	COMMUNICATION EQUIPMENT											
	FULLY ACCRUED	368,887.11	368,887	11-R5	0	33,532	9.09			0	-	(33,532)
	AMORTIZED	1,504,593.10	798,757	11-R5	0	136,768	9.09	15-SQ	0	100,381	6.67	(36,387)
TOTAL COMMUNICATION EQUIPMENT		1,873,480.21	1,167,644			170,299	9.09			100,381	5.36	(69,918)
397.35	COMMUNICATION EQUIPMENT - ERTs											
	FULLY ACCRUED	1,814,148.86	1,814,149	15-SQ	0	121,004	6.67			0	-	(121,004)
	AMORTIZED	1,655,997.32	772,348	15-SQ	0	110,455	6.67	15-SQ	0	110,435	6.67	(20)
TOTAL COMMUNICATION EQUIPMENT - ERTs		3,470,146.18	2,586,497			231,459	6.67			110,435	3.18	(121,024)
TOTAL GENERAL PLANT		7,282,182.57	4,684,159			521,206	7.16			297,232	4.08	(223,974)
LEAK PRONE PIPE												
376.30	MAINS - BARE STEEL	190,836.93	(2,132,784)	NONDEPRECIABLE		0				464,724		464,724
376.50	MAINS - JOINT SEALS	542,145.01	542,145	NONDEPRECIABLE		0				0		0
376.80	MAINS - CAST IRON	28,455.49	(1,187,409)	NONDEPRECIABLE		0				243,173		243,173
TOTAL LEAK PRONE PIPE		761,437.43	(2,778,047)			0				707,897		707,897
UNRECOVERED RESERVE TO BE AMORTIZED												
391.10	OFFICE FURNITURE AND EQUIPMENT		18,142							(3,628)	*	(3,628)
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT		135,659							(27,132)	*	(27,132)
397.00	COMMUNICATION EQUIPMENT		402,958							(80,592)	*	(80,592)
397.35	COMMUNICATION EQUIPMENT - ERTs		179,802							(35,960)	*	(35,960)
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED			736,561							(147,312)		(147,312)
TOTAL DEPRECIABLE PLANT		285,979,676.89	82,938,723			9,345,584	3.27			11,187,630	3.91	1,842,046

* 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

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