

PENNICHUCK EAST UTILITY, INC.
Rate Impact on Average Single Family Residential Customer
Permanent + Step Increase

Permanent + Step Increase
Pre vs Post Acquisition

	Post Acquisition - Current Rate Model <u>Permanent + Step</u>	Post Acquisition - Modified Rate Model <u>Modified Rate w/Step</u>	Pre Acquisition Rate Model <u>Permanent + Step</u>	Difference - Pre Acquisition to Modified Rate Model
Overall Revenue Requirement(3)	\$ 7,780,092	\$ 8,352,108	\$ 8,545,800	\$ 193,692
Current Water Revenues with CBFRR, excluding Capital Recovery Surcharge (1)	\$ 6,874,016	\$ 6,874,016	\$ 6,874,016	
Overall Revenue % Increase	13.18%	21.50%	24.32%	2.82%
<u>Base Rates (2):</u>				
Monthly 5/8 inch Meter Customer Charge	\$ 17.19			
Monthly Volumetric Charge based on Usage (5)	\$ 45.49			
Total Average Single Family Residential Monthly Bill	\$ 62.68			
<u>Customer Impact from New Rates:</u>				
Increase to the Total Average Single Family Residential Base Monthly Bill	\$ 8.26	\$ 13.48	\$ 15.24	\$ 6.98

Notes:

- (1) The Post Acquisition-Current Rate Model and the Pre Acquisition Rate Model Revenues are based on 2016 Test Year Revenues. The Post Acquisition - Modified Rate Model Revenues are proformed to reflect the phase in of the five year average revenues.
- (3) The Overall Revenue requirements reflect the requested revenue increase for both the permanent and step rate increases exclusive of the Capital Recovery Surcharge Revenues.
- (4) Per Schedule 9 of the 1604.08 schedules the effective rate increase for a GM customer is 21.50%
- (5) Base Volumetric Charge per CCF \$ 6.24
Average Single Family Residential Monthly Usage (CCF) 7.29

PENNICHUCK EAST UTILITY, INC.
 Schedule A Perm-Conventional
 Computation of Revenue Deficiency
 For The Twelve Months Ended December 31, 2016

Schedule A Perm-Conventional

	Post Acquisition						
	Twelve Months 12/31/16	PRO FORMA ADJUSTMENTS To Test year	PRO FORMA 12 Months ending 12/31/16	PRO FORMA Adjustments for 2017 Step Increase	PRO FORMA 2017 Step Increase for Capital Additions	PRO FORMA Adjustments From Post to Preacquisition Ownership	PRO FORMA 2017 Step Increase for Preacquisition Ownership
Consolidated Rate Base (Sch 3)	\$ 27,203,245	\$ (17,334,173)	\$ 9,869,072	\$ 885,842	\$ 10,754,914	\$ 6,447,851	(1) \$ 17,202,765
RATE of Return (1604.08 Sch 1)	4.08%		4.08%		4.08%		6.90% (2)
Income Required	\$ 1,110,071		\$ 402,723		\$ 438,871		\$ 1,186,237
Adjusted Net Operating Income (Sch 1)	\$ 543,933	\$ (629,750)	\$ (85,817)	\$ (24,303)	\$ (110,120)	\$ 283,423	(3) \$ 173,303
Deficiency	\$ 566,138		\$ 488,540		\$ 548,991		\$ 1,012,934
Tax Factor	60.59%		60.59%		60.59%		60.59%
Revenue Deficiency	\$ 934,375		\$ 806,305		\$ 906,076		\$ 1,671,784
Current Water Revenues w/CBFRR and Capital Recovery Surcharge	\$ 7,371,544	\$ (1,423,837)	\$ 5,947,707		\$ 5,947,707	\$ 926,309	\$ 6,874,016
Add back CBFRR	\$ -		\$ 926,309		\$ 926,309		\$ -
Normalized Water Revenues with CBFRR excluding NC Capital Recovery surcharge	\$ 7,371,544		\$ 6,874,016		\$ 6,874,016		
Proposed Percent Revenue Increase			11.73%		13.18%		24.32%
ADD: NC Capital Surcharge Revenue	\$ 299,985	\$ (121,070)	\$ 178,915		\$ 178,915		\$ 178,915
Proposed New Revenue Levels	<u>\$ 8,605,904</u>		<u>\$ 7,859,236</u>		<u>\$ 7,959,007</u>		<u>\$ 8,724,715</u>

Notes:

(1) Consolidated rate base for Preacquisition Ownership per Sch 3

(2) Rate of return for Preacquisition Ownership per Rate of Return Schedule A1

(3) The CBFRR Revenues, equity related depreciation and public company costs are added back to net operating income:

CBFRR Revenues	\$	926,309	
Equity Assets related depreciation	\$	(151,981)	per Sch 1 Attach E
Public Company Costs per DW11-026	\$	(256,736)	adjusted for 6 years of inflation
Inflationary growth of Preacquisition Company Expenses	\$	(49,820)	
	\$	467,772	
Income Tax	39.41%	\$ (184,349)	
	\$	<u>283,423</u>	

(4) Reduce Test Year ending revenues by the CBFRR, the North Country Capital Recovery Surcharge and normalization of 2016 consumption

CBFRR -	\$	(926,309)	per Sch 1 Attach A
Eliminate Capital Recovery Surcharge -	\$	(299,985)	per Sch 1 Attach A
Normalization of 2016 Consumption related revenues -	\$	(197,543)	per Sch 1 Attach A1
Proforma Revenue Reduction -	\$	<u>(1,423,837)</u>	

PENNICHUCK EAST UTILITY, INC.
Schedule A Perm-Five Year Average
Computation of Revenue Deficiency
For The Twelve Months Ended December 31, 2016

Schedule A Perm-Five Year Average

	From Schedule A Perm-Conventional Work Sheet			Post Acquisition					
	PRO FORMA 12 Months 12/31/16	PRO FORMA Adjustments for 2017 Step Increase	PRO FORMA 2017 Step Increase for Capital Additions	PRO FORMA Adjustments Based on Five Year Ave	PRO FORMA 12 Months 12/31/16 Based on Five Year Ave	PRO FORMA Adjustments for 2017 Step Increase Based on Five Year Ave	PRO FORMA 2017 Step Increase for Capital Additions Based on Five Year Ave	PRO FORMA Adjustments From Post to Preacquisition Ownership	PRO FORMA 2017 Step Increase for Preacquisition Ownership
Consolidated Rate Base (Sch 3)	\$ 9,869,072	\$ 885,842	\$ 10,754,914	- (1)	\$ 9,869,072	\$ 885,842	\$ 10,754,914	\$ 6,447,851 (4)	\$ 17,202,765
RATE of Return (1604.08 Sch 1)	4.08%		4.08%		4.08%		4.08%		6.90%
Income Required	\$ 402,723		\$ 438,871		\$ 402,723		\$ 438,871		\$ 1,186,237
Adjusted Net Operating Income (Sch 1)	\$ (85,817)	\$ (24,303)	\$ (110,120)	- (2)	\$ (85,817)	\$ (24,303)	\$ (110,120)	\$ 283,423 (5)	\$ 173,303
Deficiency	\$ 488,540		\$ 548,991		\$ 488,540		\$ 548,991		\$ 1,012,934
Tax Factor	60.59%		60.59%		60.59%		60.59%		60.59%
Revenue Deficiency	\$ 806,305		\$ 906,076		\$ 806,305		\$ 906,076		\$ 1,671,784
Water Revenues	\$ 5,947,707	\$ -	\$ 5,947,707	- (3)	\$ 5,947,707		\$ 5,947,707	\$ 926,309 (6)	\$ 6,874,016
ADD: City Bond Fixed Revenue Requirement	\$ 926,309		\$ 926,309		\$ 926,309		\$ 926,309		\$ -
Water Revenues with CBFRR	\$ 6,874,016		\$ 6,874,016		\$ 6,874,016		\$ 6,874,016		\$ 6,874,016
Proposed Revenue Inc	11.73%		13.18%		11.73%		13.18%		24.32%
ADD: NC Capital Surcharge Revenue	\$ 178,915		\$ 178,915		\$ 178,915		\$ 178,915		\$ 178,915
New Revenue Levels	\$ 7,859,236		\$ 7,959,007		\$ 7,859,236		\$ 7,959,007		\$ 8,724,715

Notes:

- (1) Reduction in Consolidated rate base for Post Acquisition Company related to reduction in operating expenses which results in a reduction in the Companies working capital per Sch 3
- (2) Change to 2016 TY Net Operating Income resulting from normalizing the 2016 TY revenues to half of the five year average and change in production expenses associated with half of the 5 year average per Sch 1.
- (3) Reduction in revenues resulting from normalizing the 2016 TY to half of the five year Revenue average per Sch 1, Att A1.
- (4) Add back Preacquisition Company equity and unamortized portion of Preacquisition Company recover of Eminent Domain Costs per Sch A Perm-conventional
- (5) The CBFRR Revenues, equity related depreciation expense, recovery of eminent domain costs and preacquisition company costs are added back to net operating income of the post acquisition company costs per Sch A Perm-Conventional
- (6) Add back the CBFRR Revenues and Post Acquisition recovery of eminent domain costs per Sch A Perm-Conventional

Pennichuck East Utilities, Inc.
Schedule A - Modified (1)
Computation of Revenue Deficiency
For The Twelve Months Ended December 31, 2016

Schedule A-Modified

	PRO FORMA Adjustments for 2017 Step Increase	PRO FORMA Adjustments based on FIVE YEAR AVE	Perm Rate Adjustments based on FIVE YEAR AVE	Perm Rate Based on Five Year Ave	2017 Step Rate FORMA Adjustments Based on Five Year Ave	PROF FORMA Adjustments Based on Five Year Ave	Step Rate For 2017 Capital Additions Based on Five Year Ave
PRO FORMA 12 Months 12/31/16		Step Rate For 2017 Capital Additions					
City Bond Fixed Revenue Requirement (CBFRR)	\$ 926,309 (2)	\$ -	\$ 926,309	\$ -	\$ 926,309	\$ -	\$ 926,309
Operating Expense Revenue Requirement	\$ 5,907,103 (3)	\$ 15,169 (5)	\$ 5,922,273	\$ -	\$ 5,907,103	\$ -	\$ 5,922,273
Annual Principal and Interest Payments ⁷	\$ 1,308,799 (4)	\$ 58,043 (6)	\$ 1,366,842	\$ -	\$ 1,308,799	\$ -	\$ 1,366,842
Principal and Interest Coverage Requirement	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Principal and Interest Revenue Requirement	\$ 1,439,679	\$ 63,847	\$ 1,503,526	\$ -	\$ 1,439,679	\$ -	\$ 1,503,526
Proposed Revenue Requirement	\$ 8,273,091	\$ 79,017	\$ 8,352,108	\$ -	\$ 8,273,091	\$ -	\$ 8,352,108
Current Water Revenues excluding CBFRR and CRS	\$ 5,947,707	\$ -	\$ 5,947,707	\$ -	\$ 5,947,707	\$ -	\$ 5,947,707
Add: City Bond Fixed Revenue Requirement	\$ 926,309	\$ -	\$ 926,309	\$ -	\$ 926,309	\$ -	\$ 926,309
Current Water Revenues with CBFRR less NCCRS	\$ 6,874,016	\$ -	\$ 6,874,016	\$ -	\$ 6,874,016	\$ -	\$ 6,874,016
Proposed Percent Revenue Increase	20.35%		21.50%		20.35%		21.50%
ADD: NC Capital Surcharge Revenue	\$ 178,915		\$ 178,915		\$ 178,915		\$ 178,915
Proposed New Revenue Requirement	\$ 8,452,006		\$ 8,531,023		\$ 8,452,006		\$ 8,531,023
Principal and Interest Coverage Requirement -	1.10						

- Notes:
- (1) Schedule A reflects a modified approach to the calculation of the Company's Revenue Requirement. This schedule calculates the revenue requirement as the sum of the CBFRR (2), NCCRS, the operating expense revenue requirement and the annual total debt service revenue requirement.
 - (2) The CBFRR includes the revenues necessary to repay the City Bond per Sch 1 Attach A.
 - (3) Operating Expense Revenue requirement is the sum of the Total Operating Expenses, Property Tax Expense, and Amortization Expense from Sch 1
 - (4) Annual Principal and interest payments for debt associated with all plant in service as of 12/31/2016 per 1604.08, Schedule 5
 - (5) Reflects the net increase in property taxes associated with the plant placed in service between 12/31/2016 and 12/31/2017 and reduction in property taxes for plant retired between 12/31/2016 and 12/31/2017 per Sch 3 - STEP ADDITIONS
 - (6) Annual Principal and interest payments for debt associated with all plant placed in service between 12/31/2016 and 12/31/2017 per 1604.08, Schedule 5

Pennichuck East Utility, Inc.
Overall Rate of Return
For the Twelve Months Ended December 31, 2016
Post Acquisition Company vs Preacquisition Company

Rate of Return - Sch 1A

Capital Component	Post Acquisition Amount	Post Acquisition Component Ratio	Post Acquisition Component Cost Rate	Post Acquisition Average Cost Rate	PRO FORMA		Preacquisition Component Ratio	Preacquisition Component Cost Rate	Preacquisition Average Cost Rate
					Adjustment from Post to Preacquisition Capital Structure	Preacquisition Adjusted Amount			
Long-term Debt	\$ 15,223,935	88.46%	4.09%	(2) 3.62%	\$ (5,142,389)	\$ 10,081,546	42.68%	4.09%	1.75%
Intercompany Debt	\$ 1,728,686	10.04%	3.74%	0.38%		\$ 1,728,686	7.32%	3.74%	0.27%
Preferred Stock	\$ -	0.00%	0.00%	0.00%		\$ -	0.00%	0.00%	0.00%
Common Equity	\$ 257,791	1.50%	5.63%	(1) 0.08%	\$ 11,552,442	\$ 11,810,233	50.00%	9.75%	4.88%
Overall Rate of Return	\$ 17,210,412	100.00%		4.08%	\$ 6,410,053	\$ 23,620,465	100.00%		6.90%

Notes:

(1) The return on equity based on Order 25,292 in DW 11-026 is as follows:

Average 2016 30 year Treasury bonds	2.63%
Plus 3.0%	3.00%
Total	5.63%

(2) Per Order 25,230 in DW 10-091, the interest rate as reflected on Schedules 5 is calculated on debt net of debt issuance costs

(3) To reverse the 1/25 fresh start entry related to equity per Sch 3 Attach A as follows:

Paid in Capital	\$ 6,000,000
Comprehensive Income	\$ (529,702)
Retained Earnings	\$ 939,755
Pre Acquisition Company Equity at 12/31/2011	\$ 6,410,053
Proforma equity raises (2013-2016) that would maintain 50/50 Debt/Equity ratio	\$ 5,142,389
Add 2016 Retained Earnings	\$ 257,791
Projected Pre Acquisition Company Equity at 12/31/2016	\$ 11,810,233

PENNICHUCK EAST UTILITY, INC.
OPERATING INCOME STATEMENT
For the Twelve Months Ended December 31, 2016

Schedule 1

	Account Number	TWELVE MONTHS 12/31/16	PRO FORMA ADJUSTMENTS	PRO FORMA 12 MONTHS 12/31/16	PRO FORMA Adjustments for 2017 Step Increase	PRO FORMA 2017 Step Increase for Capital Additions	PRO FORMA Adjustments based on Five Year Ave	PRO FORMA for 2017 Step Increase Based on Five Year Ave	TWELVE MONTHS 12/31/15	TWELVE MONTHS 12/31/14
Water Sales	460 to 462	\$ 7,371,544	\$ (1,423,837) (1,11)	\$ 5,947,707		\$ 5,947,707	\$ - (17)	\$ 5,947,707	\$ 7,187,062	\$ 6,947,242
Other Operating Revenue	471	39,407	-	39,407		39,407		39,407	42,103	44,469
Total Revenues		7,410,951	(1,423,837)	5,987,114		5,987,114	-	5,987,114	7,229,165	6,991,711
Production Expenses	601 to 652	1,991,779	(10,456) (2)	1,981,322		1,981,322	- (17)	1,981,322	1,882,061	1,731,187
Transmission & Distribution Expenses	660 to 678	616,944	11,265 (3)	628,209		628,209		628,209	638,840	637,867
Customer Acct & Collection Exp	902 to 904	184,106	310 (4)	184,415		184,415		184,415	174,411	165,160
Administrative & General Expense	920 to 950	155,295	7,881 (5)	163,176		163,176		163,176	168,125	154,381
Inter Div Management Fec	930	1,811,426	102,584 (6)	1,914,010		1,914,010		1,914,010	1,394,072	1,372,036
Total Operating Expense		4,759,549	111,584	4,871,133		4,871,133	-	4,871,133	4,257,508	4,060,631
Dep Exp/Acq Adj Expense	403 & 406	1,039,607	(228,330) (7)	811,277	24,943 (13)	\$836,220		\$836,220	970,809	892,581
Amortization Expense:CIAC	405	(259,085)	431	(258,653)		(\$258,653)		(\$258,653)	(217,198)	(196,614)
Amortization Expense	407	251,081	(207,347) (8)	43,734	(5,139)	\$38,596		\$38,596	246,736	247,618
Gain on Debt Forgiveness	414	(22,613)	-	(22,613)		(\$22,613)		(\$22,613)	(20,856)	(15,584)
Property Taxes	408.1	1,051,160	(58,924) (9)	992,236	20,308 (14)	\$1,012,544		\$1,012,544	1,109,940	922,129
Income Tax	409 to 410	47,319	(411,501) (10,16)	(364,182)	(15,810) (15)	(\$379,992)	- (17)	(\$379,992)	214,054	309,366
Total Operating Deductions		2,107,469	(905,670)	1,201,798	24,303	1,226,101	-	1,226,101	2,303,484	2,159,496
Net Operating Income		543,933	(629,750)	(85,817)	(24,303)	(110,120)	-	(110,120)	668,173	771,583

Notes:

- (1) adjust revenue to eliminate revenues associated with CBFRR and Capital Recovery Surcharge per Schedule 1, Attachment A
- (2) adjust production expenses for chemicals, electricity and purchased water per Schedule 1, Attachment B, page 1
- (3) adjust distribution expenses for personnel and salary increases per Schedule 1, Attachment B, page 2
- (4) adjust for customer account and collection costs per Schedule 1, Attachment B, page 4
- (5) adjust for Admin & General expenses including personnel, salary increases, and other expenses per Schedule 1, Attachment C, page 1
- (6) adjust Management Fees for non-recurring expenses and other adjustments per Schedule 1 Attachment C, page 2
- (7) adjust depreciation for additions/deletions to plant assets and an eliminations per Schedule 1, Attachment E
- (8) adjust amortization for additions/deletions and eliminations to deferred charges per Schedule 1, Attachment F
- (9) adjust property taxes for additions/deletions to plant assets and valuation adjustment per Schedule 1, Attachment D
- (10) reflect income tax effect on proforma adjustments calculated per Schedule 1, Attachment G
- (11) Normalize test year revenues to reflect of half of the 5 Year Ave per Schedule 1, Attachment A1
- (12) adjust production expenses to reflect phase in of half of the 5 Year Ave per Schedule 1, Attachment B, page 1
- (13) adjust expenses to reflect depreciation expense associated with 2017 additions to plant and property per Sch3 - STEP Additions
- (14) adjust expenses to reflect property taxes on 2017 additions to plant and property per Sch3 - STEP Additions
- (15) adjust expenses to reflect reduction in income taxes due to expenses associated with the 2017 additions to plant and property per Sch1, Attachment G
- (16) reflect income tax effect on the normalization of 2016 revenues and expenses by using half of the 5 year average per Schedule 1, Attachment G
- (17) reflects Company decision to only implement 50% of the 5 year average in this rate filing to avoid rate shock.

Pennichuck East Utility, Inc
Pro Forma Adjustment Income or Expense
Total Revenues
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment A

I Water Sales

A. Per Order 25,292 in DW 11-026, the following pro forma adjustment eliminates the annualized water sales associated with the City Bond Fixed Revenue Requirement (CBFRR). Includes PEU payment for its share of the \$5,000,000 Rate Stabilization Fund per Sch 1 Attach A2

Therefore:

\$ (926,309)

B Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the water sales associated with the North Country Capital Recovery Surcharge (CRS).

Therefore:

\$ (299,985)

TOTAL WATER SALES PRO FORMA:

\$ (1,226,294)

Pennichuck East Utility Inc.
 2016 Test Year Revenues and Pumpage PRO FORMA

Schedule 1
 Attachment A1

Revenue Type	2016 Test Year Billed Revenues	2016 Revenue Proforma's ¹	Proposed Rate Case TY Revenues based on Five Yr Ave ¹
Total PEU Volumetric (w/o NC) Charges	\$ 4,034,870	\$ (326,927)	\$ 3,707,942
Total NC Volumetric Charges (Includes Minimum)	\$ 436,523	\$ (68,158)	\$ 368,365
Total PEU Meter Charges (Fixed Fee)	\$ 1,659,154	\$ -	\$ 1,659,154
Total PEU Municipal Fire Protection Charges (Fixed Fee)	\$ 628,340	\$ -	\$ 628,340
Total PEU Private Fire Protection Charges (Fixed Fee)	\$ 173,705	\$ -	\$ 173,705
Total PEU Private Hydrant Charges (Fixed Fee)	\$ 83,425	\$ -	\$ 83,425
Bow Public Hydrant Charge (Fixed Fee)	\$ 1,550	\$ -	\$ 1,550
Windham Public Hydrant Charge (Fixed Fee)	\$ 31,372	\$ -	\$ 31,372
Raymond Public Hydrant Charge (Fixed Fee)	\$ 5,171	\$ -	\$ 5,171
Lee Public Hydrant Charge (Fixed Fee)	\$ 3,581	\$ -	\$ 3,581
Exeter Public Hydrant Charge (Fixed Fee)	\$ 4,656	\$ -	\$ 4,656
Birch Hill Public Hydrant Charge (Fixed Fee)	\$ 9,211	\$ -	\$ 9,211
Locke Lake Capital Recovery Surcharge (Fixed Fee)	\$ 171,405	\$ -	\$ 171,405
Birch Hill Capital Recovery Surcharge (Fixed Fee)	\$ 118,273	\$ -	\$ 118,273
Middleton Recovery Surcharge (Fixed Fee)	\$ 10,307	\$ -	\$ 10,307
Total Billed 2016 PEU Revenues	\$ 7,371,543	\$ (395,085.60)	\$ 6,976,457

	PEU Volumetric Sales and Pumpage in CCF's					2016 Volumetric Sales & Pumpage Proforma's (CCF)	Proformed Five Year Average 2016 Volumetric Sales & Pumpage	Actual Five Year Average Volumetric Sales & Pumpage	Proformed 2016 Volumetric Sales & Pumpage as a Percentage of 2016
	2012	2013	2014	2015	2016				
PEU volumetric sales, exclusive of NC consumption (CCF)	593,056	576,461	580,147	621,231	658,214	(52,392)	605,822	605,822	
NC Usage billed included in minimum 4 CCF (CCF)	14,755	13,997	14,076	14,963	13,883	452	14,335	14,335	
NC Usage billed over minimum 4 CCF (CCF)	34,453	34,847	42,853	55,150	56,044	(11,375)	44,669	44,669	
Total PEU volumetric sales (CCF)	642,264	625,305	637,076	691,344	728,141	(63,315)	664,826	664,826	
Pumpage - PEU Purchased Water (CCF)	537,299	572,901	520,401	573,175	576,842	(20,718)	556,124	556,124	-3.59%
Pumpage - PEU CWS Wells (CCF)	262,975	200,965	268,541	257,480	246,953	430	247,383	247,383	0.17%
Total PEU Pumpage (CCF)	800,274	773,866	788,943	830,655	823,795	(20,289)	803,507	803,507	-2.46%
% Unaccounted for PEU systems	19.7%	19.2%	19.2%	16.8%	11.6%		109.5%		
Increase (reduction) in CCF's production for the year from 5 Year Average	(3,233)	(29,640)	(14,564)	27,148	20,289				
Increase (reduction) in CCF's production from for the year Extreme Year	(30,381)	(56,789)	(41,713)	-	(6,860)				
Percent Increase (reduction) in production for the year from 5 Year Average	-0.40%	-3.69%	-1.81%	3.38%	2.53%				
Increase (reduction) in CCF's production for the year from Extreme Year	-3.66%	-6.84%	-5.02%	0.00%	-0.83%				

Notes:

1. Revenues proformed to 5 year average consumption for volumetric charges only.

2016 PEU Volumetric Rate \$ 6.24 per CCF

Proforma adjustment to 2016 TY revenues to reflect normalization of test year by reducing the 2016 TY Revenues by

\$ (197,543)
 50% of the five year average

Pennichuck East Utility Inc
PRO FORMA Adjustments to Revenue Requirement
Calculation of PEU's share of City Bond Fixed Revenue Requirement

Schedule 1
 Attachment A2

Pro Forma
 Adjustments

Revenue

1 To recognize adjustment of fixed annual revenue requirement to meet City Bond obligation.

Total City Bond	\$ 150,570,000
Bond Interest Rate	4.09%
Bond Period	30 yrs.
Total City Bond	\$ 150,570,000
Less Rate Stabilization fund	\$5,000,000
Amount of City Bond to be prorated between Utilities CBFRR	<u>\$ 145,570,000</u>
PEU Share of CBFRR	10.21%
PEU Prorata share	<u>\$14,864,176</u>
Add back PEU Pro Rata Share of Rate Stabilization Reserve	\$ 980,000
Total PEU Pro Rata Share for CBFRR/MARA	<u>\$ 15,844,176</u>
Bond Interest Rate	4.09%
Bond Period	30 yrs.
	<u>\$ 926,309</u>

Notes:

(1) Pro Rata Calculation as follows:

PWV & Southwood Equity (12/31/2011) (2)	\$ 56,442,675	88.12%
PEU Equity (12/31/2011)	\$ 6,540,063	10.21%
PAC Equity (12/31/2011)	\$ 1,066,353	1.66%
	<u>\$ 64,049,091</u>	<u>100.00%</u>

5. Calculation of RSF Percentage based on Revenue requirements from DW13-126, 13-128 and 13-130

RSF amount funded by City Bond -	\$ 5,000,000
PWV Revenue Requirement -	\$27,689,214 per DW13-130 Settlement Agreement
PEU Revenue Requirement -	\$6,913,261 per DW13-126 Settlement Agreement
PAC Revenue Requirement -	\$745,186 per DW13-128 Settlement Agreement
PEU Share of RSF as a percentage -	19.56%
PEU Share of RSF in \$\$\$ -	\$ 980,000

(2) Consists of Equity as of 12/31/2011 as follows:

PWV	\$ 54,395,626
Southwood	\$ 2,047,049
Total	<u>\$ 56,442,675</u>

Calculations are from DW11-026

Pennichuck East Utility, Inc
Pro Forma Adjustment Income or Expense
Production Expenses
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment B
Page 1

I Union Contract

A. In 2016, the Company signed a two year contract with the United Steelworkers Union which called for a 3.25% increase 1/1/2017.
To calculate the pro forma adjustments for Production union payroll, the payroll data was extracted from the work order detail report for the year 2016. (See Schedule 1B)

Wage increase granted on 01/1/17	6,096	
Less reduced Hudson purchased water meter time ¹	4,614	
	1,482	
Benefits	67.96%	1,007
		<u>\$ 2,489</u>

Therefore:

Test Year Proformas	Proformas based on 5 Year Ave.	Normalized expenses associated with 50% of 5 year average
	\$ 2,489	

II Operating and Maintenance Expenses:

A. Effective during 2016 the rates for water purchased from the Manchester Water Works, Derry Water Works, Hooksett Village Water Precinct and the Hudson Water Department increased both volumetric and meter rates in 2016. The calculation of the pro forma adjustment is as follows:

Location	2016 Amount	Increase	Pro Forma
Derry Water Works	\$ 120,150	\$ 670	\$ 120,820
North Conway Water Precinct	\$ 43,881	\$ 1,769	\$ 45,650
Hooksett Village Water District	\$ 38,251	\$ 8,334	\$ 46,585
Manchester Water Works	\$ 345,956	\$ 6,765	\$ 352,721
Total	<u>\$ 548,238</u>		<u>\$ 565,776</u>

Therefore:

\$ 17,538

Adjustment to Purchased water expense associated with 5 Year Average Flows

B. In 2016, due to the drought, the Company hauled more water than usual. This proforma reduces the amount of trucked water from the 2016 amount to an average of the trucked water for the past five years

Year	Amount
2016	\$ 35,167
5 Yr Ave (2011-2015)	\$ 7,474
	<u>\$ 27,693</u>

Therefore:

\$ (27,693)

C. In 2016 PEU purchased \$947,651, exclusive of trucked water. This proforma reduces the 2016 proforma purchased water to the 5 year average

2016 Purchased Water Expense, less trucked water -	\$ 947,651
Proforma increase to purchased water (See II.A. Above) -	\$ 17,538
2016 Proforma Purchased Water Expense -	\$ 965,189
Reduction in Purchased Water Expense based on 5 Year Average -	<u>\$ -3,599%</u>
	\$ (34,667)

Therefore:

\$ (34,667) \$ (17,333)

D. During 2016, the Company negotiated a new electricity supply charge rate (per kilowatt hour) effective November 1, 2016 for G and GV Accounts
The calculation of the pro forma adjustment is as follows:

2016 Period	KWH	Pro Forma			
		2016 Purchased Power Total \$\$\$	Old Rate	New Rate	Decrease
Actual Purchased Power Total	1,806,464	\$ 1,309,616	\$0.0999/\$0.07164	\$ 0.07403	\$ (4,589)
Therefore:					\$ (4,589)

E. Adjustment to Electric supply charge associated with 5 Year Average Flows

2016	% Change	Change in KWH	New 2016 KWH Rate	Change in Electric Supply Costs
Total KWH	1,806,464	0.17%	3,143	0.07403 \$ 233

\$ 233 \$ 116

F. In 2016, the Company signed a two year contract with the United Steelworkers Union which called for a 3.25% increase 1/1/2017.
To calculate the pro forma adjustments for Production union payroll, the payroll data was extracted from the work order detail report for the year 2016. (See Schedule 1B)

Wage increase granted on 01/1/17	11,321	
Benefits	67.96%	7,694
		<u>\$ 19,015</u>

Therefore:

\$ 19,015

TOTAL PRODUCTION EXPENSES PRO FORMA:

\$ 6,761 \$ (34,434) \$ (17,217)

Pennichuck East Utility, Inc.
Pro Forma Adjustment Income or Expense
Transmission and Distribution Expenses
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment B
Page 2

I Union Contract

A. In 2016, the Company signed a two year contract with the United Steelworkers Union which called for a 3.25% increase 1/1/2017.

To calculate the pro forma adjustments for Distribution union payroll, the payroll data was extracted from the work order detail report for the year 2016. (See Schedule 1B)

	Wage increase granted on 01/1/17	11,321		
	Less reduced Hudson purchased water meter time ¹	4,614		
		6,707		
Benefits	67.96%	4,558		
		\$ 11,265		
Therefore:			\$	11,265
 TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES PRO FORMA:				 \$ 11,265

1. The Company is installing cellular meter reading heads on 10 production meters that exist between the Town of Hudson and the Company at points of sale and resale between the two parties. These meters must be read the first Tuesday of each month. Since the existing meters were in pits it took two employees 5 hours each month to acquire these readings. The installation of the the cellular meter reading heads will eliminate the need to go to these pits to acquire the readings resulting a 120 hours of reduced meter reading costs each year.

Pennichuck East Utility, Inc.
Pro Forma Adjustment Income or Expense
Customer Account and Collection Expense
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment B
Page 3

IV Customer Account and Collection

A. In May of 2016 the cost of bill and notice processing increased in accordance with the Company's contract with Curtis1000. These cost increases were partially offset by a decrease in postage. The following pro forma adjustment annualizes the impact on costs as follows:

Activity	Quantity ¹	New Rate	Old Rate	Rate Change	Pro Forma
Bill Forms	28,775	\$ 0.07200	\$ 0.04200	\$ 0.03000	\$ 863
Notice Forms	2,182	\$ 0.07200	\$ 0.04200	\$ 0.03000	\$ 65
Total Forms Savings					\$ 929
Bill Postage	28,775	\$ 0.465	\$ 0.485	\$ (0.02)	\$ (575)
Notice Postage	2,182	\$ 0.465	\$ 0.485	\$ (0.02)	\$ (44)
					\$ (619)
				Total Increase in expenses	\$ 310
Therefore:					\$ 310

Total Customer Account and Collection Pro Forma: \$ 310

1. Number of bills processed in January through April 2016 at the old rates

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Administrative and General Expense
For the Twelve Months Ended December 31, 2016

I Insurance

A. In 2016, the Company's insurance expense is increased primarily attributable to specific general and excess liability costs. The pro forma adjustment to reflect the increased costs is as follows:

2016 Insurance Expense	\$	105,051
2017 Insurance Expense	\$	106,848
		1,797

Therefore: \$ 1,797

II Regulatory Commission Expense

A A In 2016, the Company recorded regulatory commission expense based on quarterly assessments. Based on the latest assessment, the Company expects to incur higher levels in 2017 as follows:

2016 Regulatory Expense		\$	20,292
2017 NHPUC First Quarter Assessment	\$	6,594	
Additional Projected 2016 Expense		\$	26,376
Therefore:		\$	6,084

\$ 6,084

TOTAL ADMINISTRATIVE & GENERAL EXPENSE PRO FORMA: \$ 7,881

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Management Fee Expense
For the Twelve Months Ended December 31, 2016

I Management Fee Allocated to Affiliates (Rule 1601.01, Section 26)

A In the test year, PWW adjusted compensation for non-union salary & wages that occurred on April 1, 2016 per Sch Non Union 1B. A portion of the increases will flow through the management fee (1604.01 Section 26) and be allocated to PEU including benefits, as follows:

O&M Payroll Pro Forma	\$	186,870
Benefits Pro Forma	\$	95,771
Total Pro Forma	\$	282,640
% Allocated to PEU	17.20%	\$ 48,614

Therefore: **\$ 48,614**

D. Under the current lease at Manchester Street, lease payments remained constant. The CAM charges increased in 2016. The following pro forma adjustment annualizes the current lease payments:

Annualized Fee at current rate	\$	305,974
2016 Lease Expense	\$	268,812
Increase in Lease Expense	\$	37,162
% Allocated to PEU	17.20%	\$ 6,392

Therefore: **\$ 6,392**

F. In 2017, the Company is expecting a increase in pension expenses and health retirement plans based on actuarial valuation. The pro forma adjustment to reflect the increased costs is as follows:

	Pension	Health Retirement	Pro Forma
2017 Estimated Expense	\$ 1,575,420	\$ 216,372	
2016 Actual Expense	\$ 1,284,210	\$ 230,968	
Increased Expense	\$ 291,210	\$ (14,596)	
% Allocated to PEU	17.20%	\$ 50,088	\$ 47,578

Therefore: **\$ 47,578**

TOTAL MANAGEMENT FEE EXPENSE PRO FORMA: **\$ 102,584**

Pennichuck Water Works, Inc.
Non Union Payroll Summary
PRO FORMA Adjustments
For the Twelve Months Ended December 31, 2015

Schedule 1B

	Twelve Months Ending 12/31/15	Non Union Pro Forma Salary and Personnel Changes (1)	Total Proformed Twelve Months 12/31/16
Production Salaried	\$ 748,836	\$ 27,794	\$ 776,630
Distribution/Meter Salaried	338,278	(3,121)	\$ 335,157
Engineering Salaried	1,012,323	44,904	\$ 1,057,228
Admin & General Salaried	2,491,120	117,293	\$ 2,608,413
O&M Salaries & Wages	4,590,558	186,870	4,777,427

Notes:

- (1) The Company is reflecting the salary and personnel changes for 12 months to reflect the Company's full costs on a going forward basis based on the changes to PWW salary changes that occurred during 2016

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Property and Other Taxes Expense
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment D

I PROPERTY TAXES

A. To reflect a pro forma property tax adjustment for the net change in property taxes for all of the communities and the State of New Hampshire. Schedule 1A reflects the tax rate, taxes paid in the test year, the pro forma adjustments for increases in property taxes based on the tax year for each community, and the consolidated property tax adjustment.

Therefore: \$ (67,079)

B. In 2016, the Company's taxable utility property increased. Schedule 1A, Attachment A reflects those plant items by the various communities. The property tax for these items is not included in the test year and are summarized on the schedule below.

City/Town	Taxable Property	Tax Rate per \$1,000	Total Prop Tax
Atkinson	3,565	15.68	56
Barnstead	1,502,955	24.97	37,529
Bow	52,161	24.07	1,256
Derry	20,269	27.06	548
Hooksett	3,796	23.79	90
Lee	1,654	13.40	22
Litchfield	13,577	19.25	261
Londonderry	343,966	21.50	7,395
Middleton	6,019	36.96	222
North Conway	3,432	17.85	61
Pelham	55,245	18.87	1,042
PEU	103,296	-	-
Plaistow	885	20.28	18
Raymond	8,595	21.56	185
Sandown	1,995	26.62	53
Weare	5,498	20.18	111
Windham	70,968	21.82	1,549
Sub Total	\$ 2,197,878		\$ 50,398
State NH	\$ 2,197,878	\$ 6.60	\$ 14,506
Total			\$ 64,904

Therefore: \$ 64,904

C. In 2016, the Company's taxable utility property decreased. Schedule 1A, Attachment B reflects those plant items by the various communities. The property tax for these items is included in the test year and are summarized on the schedule below.

City/Town	Taxable Property	Tax Rate per \$1,000	Total Prop Tax
Atkinson	-	15.68	-
Barnstead	12,924	24.97	323
Bow	-	24.07	-
Derry	873	27.06	24
Hooksett	-	23.79	-
Lee	-	13.40	-
Litchfield	1,736	19.25	33
Londonderry	104,011	21.50	2,236
Middleton	-	36.96	-
North Conway	424	17.85	8
Pelham	867	18.87	16
PEU	3,940	-	-
Plaistow	91	20.28	2
Raymond	184	21.56	4
Sandown	-	26.62	-
Weare	3	20.18	-
Windham	9,070	21.82	198
Sub Total	\$ 124,776		\$ 2,640
State NH	\$ 124,776	\$ 6.60	\$ 824
Total			\$ 3,464

Therefore: \$ (3,464)

D. In 2017 the Company was granted a property tax abatement from the Town of Pelham due to an over valuation of the Company's property for the 2016 tax year. The over valuation was the result of counting the same asset, the Company's water mains twice resulting in an over valuation of \$ 2,589,900. The granting of this abatement resulted in the Company's property tax expenses being decreased by \$ 48,871.

Therefore: \$ (48,871)

E. In 2017 the Company was granted a property tax abatement from the Town of Derry due to an over valuation of the Company's property for the 2016 tax year. The over valuation was the result of valuing assets that did not exist, in this case a 225,000 gallon tank at the Company's Farmstead location with a value of \$ 163,100. The granting of this abatement resulted in the Company's property tax expenses being decreased by \$ 4,413.

Therefore: \$ (4,413)

TOTAL PROPERTY AND OTHER TAXES EXPENSE PRO FORMA: \$ (58,924)

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Depreciation Expense
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment E

I DEPRECIATION

<p>A. In 2016, the Company added depreciable assets and only 1/2 year depreciation expense was reflected in the test year. An additional 1/2 year depreciation expense is added per the following per forma adjustment in order to reflect a full year depreciation expense in the test year. (See Schedule 3, Attachment A, Exhibit 1)</p> <p>Therefore:</p>	<p>\$ 46,144</p>						
<p>B. In 2016, the Company disposed of depreciable assets. The total depreciation expense reflected in the test year for these assets was: (Schedule 3, Attachment A, Exhibit 3)</p> <p>Therefore:</p>	<p>\$ (2,638)</p>						
<p>C. In Order 25,292 (DW11-026) dated November 23, 2011, the NHPUC approved a settlement agreement in which the settling parties agreed to a proforma adjustment for depreciation expense related to certain amount of equity related assets. The Company is reflecting the proforma adjustment as follows:</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;">Equity related assets as of 1/25/12</td> <td style="text-align: right;">6,939,755</td> </tr> <tr> <td>Composite Depreciation Rate</td> <td style="text-align: right; border-bottom: 1px solid black;">2.19%</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 3px double black;">151,981</td> </tr> </table> <p>Therefore:</p>	Equity related assets as of 1/25/12	6,939,755	Composite Depreciation Rate	2.19%		151,981	<p>\$ (151,981)</p>
Equity related assets as of 1/25/12	6,939,755						
Composite Depreciation Rate	2.19%						
	151,981						
<p>D. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the depreciation expense associated with the North Country Capital Recovery Surcharge (CRS).</p> <p>Therefore:</p>	<p>\$ (119,855)</p>						
<p>TOTAL DEPRECIATION EXPENSE PRO FORMA:</p>	<p><u>\$ (228,330)</u></p>						

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Amortization Account
For the Twelve Months Ended December 31, 2016

Schedule 1
Attachment F

	Perm Proforma	Step Increase Proforma
I AMORTIZATION		
A. In the test year, the Company began amortizing deferred charges. The following is to reflect the full year impact (See Schedule 2, Attachment D) Therefore:	\$ 4,140	
B. In 2016, the Company completed amortizing certain deferred assets. An adjustment is made to remove the related amortization expense from the test year. (See Schedule 2, Attachment D) Therefore:	\$ (5,090)	
C. Per Order 25,292 in DW 11-026, the following pro forma adjustment eliminates the amortization of the Municipal Acquisition Regulatory Asset (MARA). Additionally, the MARA amortization was not tax affected and is considered a permanent difference item between book and taxable income. Therefore, on Schedule 1, Attachment G, the elimination of the MARA amortization has no tax impact. Therefore:	\$ (200,394)	
D. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the North Conway Water Precinct (NCWP) amortization expense associated with the North Country Capital Recovery Surcharge. Therefore:	\$ (6,003)	
E. Eliminate amortization projects that will be fully amortized in 2017 per Schedule 2 Attachment C. Therefore:		\$ (5,139)
TOTAL AMORTIZATION EXPENSE PRO FORMA:	\$ (207,347)	\$ (5,139)
II AMORTIZATION CIAC		
A. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the CIAC amortization expense associated with the North Country Capital Recovery Surcharge (CRS). Therefore:	\$ (431)	
TOTAL AMORTIZATION CIAC EXPENSE PRO FORMA:	\$ (431)	

Pennichuck East Utility Inc
Pro Forma Adjustment Income or Expense
Income Taxes Account
For the Twelve Months Ended December 31, 2016

I INCOME TAXES

A. To reflect the pro forma adjustment to record the income tax effect of the pro forma adjustments on the test year.

Therefore:									
(Sch1, Attach A) Operating Revenues		\$ (1,226,294)							
Less: Expenses									
(Sch1, Attach B, Pg 1) Production	(10,456)		(2)						
(Sch1, Attach B, Pg 2) Distribution	11,265								
(Sch1, Attach B, Pg 3) Customer Account & Collection	310								
(Sch1, Attach C, Pg 1) Administrative & General	7,881								
(Sch1, Attach C, Pg 2) Management Fee	102,584								
(Sch1, Attach D) Total Prop & Other Taxes	(58,924)								
(Sch1, Attach E) Depreciation	(228,330)								
(Sch1, Attach F) Amortization (1)	(6,953)								
(Sch1, Attach F) Amortization CIAC	431								
Total		\$ 182,192							
Pro Forma NHBP Tax @ 8.2%									
Therefore:									
\$ (1,044,102) 8.2%		\$ (85,616)							
Sub Total		\$ (958,486)							
Pro Forma FIT Tax 34%									
Therefore:									
\$ (958,486) 34%		\$ (325,885)							
TOTAL INCOME TAXES PRO FORMA:		\$ (411,501)							

Therefore:									
(Sch1, Attach A) Operating Revenues		\$ -							
Less: Expenses									
(Sch1, Attach B, Pg 1) Production	(10,456)								
(Sch1, Attach B, Pg 2) Distribution	11,265								
(Sch1, Attach B, Pg 3) Customer Account & Collection	310								
(Sch1, Attach C, Pg 1) Administrative & General	7,881								
(Sch1, Attach C, Pg 2) Management Fee	102,584								
(Sch1, Attach D) Total Prop & Other Taxes	(58,924)								
(Sch1, Attach E) Depreciation	(228,330)								
(Sch1, Attach F) Amortization (1)	(6,953)								
(Sch1, Attach F) Amortization CIAC	431								
Total		\$ 182,192							
Pro Forma NHBP Tax @ 8.2%									
Therefore:									
\$ (1,044,102) 8.2%		\$ (85,616)							
Sub Total		\$ (958,486)							
Pro Forma FIT Tax 34%									
Therefore:									
\$ (958,486) 34%		\$ (325,885)							
TOTAL INCOME TAXES PRO FORMA:		\$ (411,501)							

Therefore:									
(Sch1, Attach A) Operating Revenues		\$ -							
Less: Expenses									
(Sch1, Attach B, Pg 1) Production	(10,456)								
(Sch1, Attach B, Pg 2) Distribution	11,265								
(Sch1, Attach B, Pg 3) Customer Account & Collection	310								
(Sch1, Attach C, Pg 1) Administrative & General	7,881								
(Sch1, Attach C, Pg 2) Management Fee	102,584								
(Sch1, Attach D) Total Prop & Other Taxes	(58,924)								
(Sch1, Attach E) Depreciation	(228,330)								
(Sch1, Attach F) Amortization (1)	(6,953)								
(Sch1, Attach F) Amortization CIAC	431								
Total		\$ 182,192							
Pro Forma NHBP Tax @ 8.2%									
Therefore:									
\$ (1,044,102) 8.2%		\$ (85,616)							
Sub Total		\$ (958,486)							
Pro Forma FIT Tax 34%									
Therefore:									
\$ (958,486) 34%		\$ (325,885)							
TOTAL INCOME TAXES PRO FORMA:		\$ (411,501)							

Therefore:									
(Sch1, Attach A) Operating Revenues		\$ -							
Less: Expenses									
(Sch1, Attach B, Pg 1) Production	(10,456)								
(Sch1, Attach B, Pg 2) Distribution	11,265								
(Sch1, Attach B, Pg 3) Customer Account & Collection	310								
(Sch1, Attach C, Pg 1) Administrative & General	7,881								
(Sch1, Attach C, Pg 2) Management Fee	102,584								
(Sch1, Attach D) Total Prop & Other Taxes	(58,924)								
(Sch1, Attach E) Depreciation	(228,330)								
(Sch1, Attach F) Amortization (1)	(6,953)								
(Sch1, Attach F) Amortization CIAC	431								
Total		\$ 182,192							
Pro Forma NHBP Tax @ 8.2%									
Therefore:									
\$ (1,044,102) 8.2%		\$ (85,616)							
Sub Total		\$ (958,486)							
Pro Forma FIT Tax 34%									
Therefore:									
\$ (958,486) 34%		\$ (325,885)							
TOTAL INCOME TAXES PRO FORMA:		\$ (411,501)							

Note:

(1) Per Order 25,292 in DW 11-026, the Schedule 1, Attachment F, Adjustment I C, eliminates the amortization of the Municipal Acquisition Regulatory Asset (MARA). The MARA amortization was not tax affected/subject to tax and is considered a permanent difference item between book and taxable income. Therefore, the Amortization Pro Form Amount reflected does not include the elimination of the MARA amortization as it has no tax impact.

Total Amortization Expense Pro Forma	\$ (207,347)
(Schedule 1, Attachment F)	
Less: MARA Amortization (Adjustment I C)	\$ (200,394)
Net Amortization Expense Pro Forma	\$ (6,953)

PENNICHUCK EAST UTILITY, INC.
PAYROLL SUMMARY
Pro Forma Adjustments
For the Twelve Months Ended December 31, 2016

	Twelve Months Ending 12/31/16	Wage Increase Effective 1/1/17	Total Proforma for Payroll
Production Labor Expense	\$ 187,569	3.25%	6,096
Distribution Labor Expense	348,343	3.25%	11,321
Total	535,913	-	17,417
Wage Increase			17,417

Notes:

(1) The Company is reflecting salary and wage changes for 12 months or reflect the Company's full costs on a going forward basis.

2016 Workorder Costs

Source: 2016 Mgr Fee

	2016 Workorder Costs												Total
	PWW Capital	Production 070 WTP Maintenance	Distribution 080 OPS Maintenance	Fleet	PWW Jobbing	PWS Maintenance	PWS Jobbing	PAC Capital	Jobbing PAC Maintenance	PEU Capital	Jobbing PEU Maintenance		
Labor	134,212.12	733,699.96	1,176,007.14	85,687.60	44,456.18	538,262.94	82,822.06	2,215.74	67,868.07	36,681.44	535,912.67	3,437,825.92	
Contractor Clearing	182,576.92	10,101.93	1,021.81	165,346.61	6,791.03	-	832,554.90	7,369.59	-	106,595.08	62.96	1,312,420.83	
Inventory: Pipes & Fittings	69,508.13	234.64	48,149.77	4.57	75,634.26	834.16	24,441.11	10,626.77	1,254.35	14,093.38	22,878.31	267,659.45	
Inventory: Meters	176,718.32	-	5,805.28	-	-	349.61	39,993.43	799.30	36.80	52,122.53	960.82	276,786.09	
Inventory: Misc T&D	9,077.32	1,141.19	13,441.61	-	2,166.55	298.51	3,586.19	46.73	601.01	976.59	5,209.50	36,545.20	
Inventory: Chemicals	-	688,946.60	-	-	-	-	20,526.15	-	751.65	-	55,897.78	766,122.18	
Inventory: Fleet	-	-	-	2,085.53	-	-	-	-	-	-	-	2,085.53	
Inventory: Backup Gen Fuel	-	-	-	-	-	-	-	-	-	-	-	-	
Misc T&D Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
Truck	51,130.00	65,261.00	193,569.25	1,217.25	18,756.00	149,151.00	24,799.25	1,191.50	11,087.00	13,405.75	159,015.75	688,583.75	
Backhoe	6,601.50	646.00	18,044.50	64.00	4,700.50	360.00	2,860.50	255.00	1,188.00	1,540.00	11,111.50	47,371.50	
Compressor	1,172.55	-	2,950.50	-	-	30.00	-	-	-	-	340.50	4,493.55	
Inspection Fees	-	-	-	-	100,225.57	-	300.00	-	-	-	-	100,525.57	
Overhead	12,735.24	210.26	-	-	49,551.06	-	-	205.63	-	3,253.79	-	65,955.98	
Labor Overhead	92,282.03	515,644.33	826,497.82	60,221.25	45,587.39	355,201.34	54,797.60	1,541.76	36,456.52	24,738.91	361,206.20	2,374,175.15	
Misc General Equipment	-	-	-	-	-	450.00	110.00	-	-	-	230.00	790.00	
Total Costs	736,014.13	2,015,885.91	2,285,487.68	314,626.81	347,868.54	1,044,937.56	1,086,791.19	24,252.02	119,243.40	253,407.47	1,152,825.99	9,381,340.70	
Total Costs w/o OH & CWIP	540,701.97	2,005,573.72	2,284,465.87	149,280.20	291,526.45	1,044,937.56	254,236.29	16,676.80	119,243.40	143,558.60	1,152,763.03	8,002,963.89	
% of Total	7.85%	21.49%	24.36%	3.35%	3.71%	11.14%	11.58%	0.26%	1.27%	2.70%	12.29%	100.00%	
% of Total w/o OH & CWIP	6.76%	25.06%	28.55%	1.87%	3.64%	13.06%	3.18%	0.21%	1.49%	1.79%	14.40%	100.00%	
Ovbd Allocable to Work Orders	<u>2,070,904</u>	162,473	445,001	504,515	69,453	76,791	230,667	239,906	5,354	26,323	55,939	254,483	2,070,905
Totals by Company:													
PWW	162,473	445,001	504,515	69,453	76,791							1,258,233	65.8%
PEU										55,939	254,483	310,422	14.7%
PAC								5,354	26,323			31,677	1.3%
PWS						230,667	239,906					470,573	18.2%
Total Overhead	162,473	445,001	504,515	69,453	76,791	230,667	239,906	5,354	26,323	55,939	254,483	2,070,905	100.0%
% Labor	3.90%	21.34%	34.21%	2.49%	1.29%	15.66%	2.41%	0.06%	1.97%	1.07%	15.59%	100.00%	

**070, 080 & Fleet Labor Overhead has been calculated per Charlie.

1.00

	Cap Labor	Labor Expense
Total Union Labor per Synergen	3,685,569	
Total Labor per Schedule	<u>3,437,826</u>	3,437,826
Spec Projects	247,743	
Union Labor Capitalized		
PWW Capital	134,212	
PAC Capital	2,216	
PEU Capital	<u>36,681</u>	(173,109)
Totals		
Totals	<u>420,852</u>	<u>3,264,717</u>
		<u>3,685,569</u>

PENNICHUCK EAST UTILITY, INC.
BALANCE SHEET
ASSETS AND DEFERRED CHARGES
For the Twelve Months Ended December 31, 2016

Schedule 2

	Account Number	12/31/2016	13 MONTH TEST YR AVERAGE	12/31/2015	12/31/2014
<u>PLANT ASSETS</u>					
Plant in Service	301 to 348	59,471,255	56,586,679	55,862,688	51,543,081
Work in process	105	654,334	622,791	137,180	1,283,640
Utility Plant		60,125,589	57,209,470	55,999,868	52,826,721
Accumulated depreciation	108	12,277,191	11,788,562	11,328,866	10,933,654
Net Plant		47,848,398	45,420,908	44,671,002	41,893,067
Net Acquisition Adjustment	114 & 115	5,782,658	5,888,376	5,993,998	6,278,489
Total Net Utility Plant		42,065,740	39,532,532	38,677,004	35,614,578
<u>CURRENT ASSETS</u>					
Cash & Special Deposits	131 & 133	40,070	39,655	39,170	39,170
Accounts receivable-billed, net	141 & 143	1,702,760	553,659	386,845	385,991
Accounts receivable-unbilled, net	173	418,849	527,067	504,706	665,858
Accounts receivable-other	142	-	-	-	-
Materials & Supplies	151	-	-	-	32,518
Prepaid expenses	162	(790)	23,327	18,463	23,337
Prepaid property taxes	163 & 236	205,561	104,989	289,716	229,464
Prepaid taxes	162.3	-	-	-	-
		2,366,451	1,248,697	1,238,901	1,376,338
<u>OTHER ASSETS</u>					
Debt issuance expenses	181	234,140	230,750	223,595	199,109
Other & Def Charges	182,184,186	8,763,350	8,707,250	8,764,716	9,048,726
		8,997,490	8,938,000	8,988,311	9,247,835
TOTAL ASSETS		\$ 53,429,681	\$ 49,719,229	\$ 48,904,216	\$ 46,238,751

PENNICHUCK EAST UTILITY, INC.
BALANCE SHEET
EQUITY AND LIABILITIES
For the Twelve Months Ended December 31, 2016

Schedule 2A

	Account Number	12/31/2016	13 MONTH TEST YR AVERAGE	12/31/2015	12/31/2014
STOCKHOLDERS' EQUITY					
Common stock	201	100	100	100	100
Paid in capital	211	13,061,896	13,076,346	13,560,963	13,990,652
Retained earnings	215	(128,250)	(71,478)	128,854	138,843
		<u>12,933,746</u>	<u>13,004,968</u>	<u>13,689,917</u>	<u>14,129,595</u>
LONG TERM DEBT					
Bonds, notes and mortgages	221	16,658,945	14,456,091	13,537,311	11,760,724
Intercompany advances	223	4,038,030	5,681,515	5,799,592	6,294,442
Other Long Term Debt	224	453,352	643,098	548,166	583,092
CURRENT LIABILITIES					
Accounts payable	231	1,490,434	274,152	254,455	284,584
Accrued property taxes	236	-	69,187	-	-
Accrued interest payable	237	23,114	24,174	27,637	19,026
Other accrued expenses	241	437,074	331,133	131,556	265,196
Income taxes payable	236	-	-	-	-
Customer deposits & other	235	467,965	131,757	-	-
		<u>2,418,587</u>	<u>830,403</u>	<u>413,648</u>	<u>568,806</u>
OTHER LIABILITIES AND DEFERRED CREDITS					
Deferred Income Tax	282	4,823,913	4,462,580	4,476,766	4,027,862
Customer advances	252	-	-	-	-
CIAC, net	271 & 272	12,103,108	10,640,574	10,438,816	8,874,223
Other long term liabilities		-	-	-	-
		<u>16,927,021</u>	<u>15,103,154</u>	<u>14,915,582</u>	<u>12,902,085</u>
TOTAL EQUITY AND LIABILITIES		<u>\$ 53,429,681</u>	<u>\$ 49,719,229</u>	<u>\$ 48,904,216</u>	<u>\$ 46,238,744</u>

PENNICHUCK WATER WORKS, INC.
ACCUMULATED DEPRECIATION
For The Twelve Months Ended December 31, 2015 - 2016

ACCOUNT CLASSIFICATION	Asset Account Number	12/31/2016	12/31/2015
Structures	301	\$ 2,815,399	\$ 2,578,314
Land	303	91	-
Pumping and Distribution Equipment	304 to 310	2,029,247	1,812,712
Transmission and Distribution Mains	311 to 320	7,191,717	6,686,275
Services	331	1,383,049	1,271,802
Meters	333	548,937	486,538
Hydrants	334	250,865	235,105
Intangible Plant	335	239,541	216,625
Other Equipment	339 to 348	<u>552,040</u>	<u>514,056</u>
TOTAL		<u>\$ 15,010,886</u>	<u>\$ 13,801,429</u>
Accumulated Depreciation - Loss		\$ (1,574,840)	\$ (1,494,899)
Accumulated Depreciation - Cost of Removal		<u>\$ (1,146,163)</u>	<u>\$ (977,663)</u>
GRAND TOTAL		<u>\$ 12,289,883</u>	<u>\$ 11,328,866</u>

Notes:

Accum Depr - Plant in Service

Per BNA (includes Lshld Impvmnts)	\$ 15,010,886	\$ 13,801,429
Per Consolidating FS	14,998,193	13,801,429
Plus Lshld Imprvmnts	-	-
Plus Intangible Plant	-	-
Variance due to fixed asset software conversion	12,692	-
Diff in Open Bal Acq Adj	-	-
Difference	<u>\$ 0</u>	<u>\$ 0</u>

Pennichuck East Utilities
Depreciation Expense [Depreciation]
GAAP
For the Period January 1, 2016 to December 31, 2016
All Assets

Asset Cl. Acct #	Book Cost	Depr & AFYD This Period	Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
Intangible Plant							
301000-7000-001	386,400.05	19,422.63	187,806.28	19,422.63	0.00	0.00	207,228.91
302100-7000-001	21,445.54	1,072.28	559.80	1,072.28	0.00	0.00	1,632.08
302230-7000-001	48,432.05	2,421.60	28,258.83	2,421.60	0.00	0.00	30,680.43
	456,277.64	22,916.51	216,624.91	22,916.51	=	=	239,541.42
Land							
303100-7000-001	382,912.14	0.00	0.00	0.00	0.00	0.00	0.00
303240-7000-001	186,369.37	0.00	90.72	0.00	0.00	0.00	90.72
303510-7000-001	100,335.00	0.00	0.00	0.00	0.00	0.00	0.00
	669,616.51	=	90.72	=	=	=	90.72
Structures							
304100-7000-001	3,672,368.50	97,513.26	945,776.54	97,513.26	0.00	0.00	1,043,289.80
304200-7000-001	2,517,132.41	60,407.71	640,362.52	60,407.71	0.00	0.00	700,770.23
304210-7000-001	5,650.66	141.35	884.29	141.35	0.00	0.00	1,025.64
304550-7000-001	820,684.38	22,099.29	179,381.35	22,099.29	0.00	0.00	201,480.64
304800-7000-001	51,800.53	1,107.83	5,075.70	1,107.83	0.00	0.00	6,183.53
307100-7000-001	1,931,861.91	75,270.92	721,438.16	75,270.92	0.00	-36,847.93	759,861.15
307210-7000-001	265,358.95	9,993.53	30,929.87	9,993.53	0.00	-1,004.48	39,918.92
309200-7000-001	535,048.12	8,403.44	54,466.01	8,403.44	0.00	0.00	62,869.45
	9,799,905.46	274,937.33	2,578,314.44	274,937.33	=	(37,852.41)	2,815,399.36
Pump/Dist Equip							
310000-7000-001	721,805.69	37,841.62	207,221.75	37,841.62	0.00	0.00	245,063.37
311200-7000-001	1,597,555.08	79,058.70	854,948.20	79,058.70	0.00	-3,368.80	930,638.10
311210-7000-001	221,872.85	11,934.37	45,033.30	11,934.37	0.00	0.00	56,967.67
311220-7000-001	18,636.91	1,025.89	6,567.29	1,025.89	0.00	0.00	7,593.18
311600-7000-001	4,175.71	144.49	2,195.75	144.49	0.00	0.00	2,340.24
320000-7000-001	843,733.64	51,196.00	474,466.96	51,196.00	0.00	0.00	525,662.96
320100-7000-001	19,382.52	813.59	16,534.96	813.59	0.00	0.00	17,348.55
320200-7000-001	469,778.30	36,635.96	198,367.53	36,635.96	0.00	0.00	235,003.49
320310-7000-001	17,123.56	1,252.94	7,376.05	1,252.94	0.00	0.00	8,628.99
	3,914,064.26	219,903.56	1,812,711.79	219,903.56	=	(3,368.80)	2,029,246.55
Trans/Dist Mains							
330000-7000-001	1,992,420.41	37,609.06	378,030.21	37,609.06	0.00	0.00	415,639.27
331001-7000-001	877.10	0.00	877.10	0.00	0.00	0.00	877.10
331002-7000-001	966,869.43	46,894.85	348,489.74	46,894.85	0.00	0.00	395,384.59
331003-7000-001	5,826.93	291.10	3,113.22	291.10	0.00	0.00	3,404.32
331006-7000-001	63,637.35	2,121.24	0.00	2,121.24	0.00	0.00	2,121.24
331100-7000-001	13,405,839.11	176,050.14	3,087,814.53	176,050.14	0.00	0.00	3,263,864.67
331101-7000-001	2,747,367.92	36,252.89	201,219.52	36,252.89	0.00	0.00	237,472.41
331102-7000-001	5,162,052.92	70,843.88	1,362,282.29	70,843.88	0.00	0.00	1,433,126.17
331150-7000-001	6,586,072.96	87,907.20	924,411.16	87,907.20	0.00	0.00	1,012,318.36
331151-7000-001	865,893.04	12,764.20	148,781.42	12,764.20	0.00	0.00	161,545.62
331152-7000-001	622,095.25	6,878.90	109,176.87	6,878.90	0.00	0.00	116,055.77
331200-7000-001	48,472.79	712.85	3,208.91	712.85	0.00	0.00	3,921.76
331250-7000-001	382,832.75	5,447.55	34,309.82	5,447.55	0.00	-176.04	39,581.33
331251-7000-001	108,373.21	1,447.30	6,845.86	1,447.30	0.00	0.00	8,293.16
331252-7000-001	149,726.91	1,982.30	47,269.38	1,982.30	0.00	0.00	49,251.68
331255-7000-001	3,953.46	29.07	0.00	29.07	0.00	0.00	29.07
331256-7000-001	58,910.00	433.16	0.00	433.16	0.00	0.00	433.16
331300-7000-001	1,293,288.26	17,951.79	30,445.44	17,951.79	0.00	0.00	48,397.23
	34,464,509.80	505,617.48	6,686,275.47	505,617.48	=	(176.04)	7,191,716.91
Services							
333004-7000-001	83,325.02	5,142.42	43,109.15	5,142.42	0.00	0.00	48,251.57
333100-7000-001	2,126,738.91	37,377.51	729,393.84	37,377.51	0.00	-128.18	766,643.17
333200-7000-001	1,246,574.67	21,670.99	112,588.03	21,670.99	0.00	0.00	134,259.02
333230-7000-001	1,606,606.58	27,808.03	176,237.61	27,808.03	0.00	0.00	204,045.64
333250-7000-001	1,013,659.68	19,375.35	210,473.77	19,375.35	0.00	0.00	229,849.12
	6,076,904.86	111,374.30	1,271,802.40	111,374.30	=	(128.18)	1,383,048.52
Meters							
334000-7000-001	1,099,145.87	44,894.58	284,420.92	44,894.58	0.00	-12,045.13	317,270.37
334100-7000-001	732,628.35	30,161.74	202,117.43	30,161.74	0.00	-612.15	231,667.02
	1,831,774.22	75,056.32	486,538.35	75,056.32	=	(12,657.28)	548,937.39
Hydrants							
335000-7000-001	552,795.99	7,171.93	140,356.39	7,171.93	0.00	0.00	147,528.32
335005-7000-001	4,605.74	50.50	1,701.98	50.50	0.00	0.00	1,752.48
335100-7000-001	620,530.25	8,537.55	93,046.58	8,537.55	0.00	0.00	101,584.13
	1,177,931.98	15,759.98	235,104.95	15,759.98	=	=	250,864.93
Other Equipment							
340000-7000-001	89,767.42	1,736.77	26,375.39	1,736.77	0.00	0.00	28,112.16
340100-7000-001	2,688.66	248.76	1,963.10	248.76	0.00	0.00	2,211.86
343000-7000-001	90,722.67	2,775.23	83,152.11	2,775.23	0.00	0.00	85,927.34
344000-7000-001	9,592.29	479.62	3,322.60	479.62	0.00	0.00	3,802.22
346000-2000-001	1,333.28	148.14	74.07	148.14	0.00	0.00	222.21
346000-7000-001	542,609.19	31,936.32	364,733.80	31,936.32	0.00	0.00	396,670.12
347110-7000-001	35,182.48	716.18	34,193.86	716.18	0.00	0.00	34,910.04
348000-7000-001	368.00	33.46	150.54	33.46	0.00	0.00	184.00
	772,263.99	38,074.48	513,965.47	38,074.48	=	=	552,039.95
	59,163,248.72	1,263,639.96	13,801,428.50	1,263,639.96	=	(54,182.71)	15,010,885.75

PENNICHUCK EAST UTILITY, INC
MATERIAL AND SUPPLIES
For The Twelve Months Ended December 31, 2014 - 2016

Schedule 2
Attachment B

	12/31/2016	13 Month Average	12/31/2015	12/31/2014
151000 INVENTORY	-	-	-	-
151101 INVENTORY: METERS - PEU	-	-	-	32,518
151400 INVENTORY: CHEMICALS	-	-	-	-
	-	-	-	32,518

Notes:

- (1) All inventory is maintained at the PWW level as of 1/1/2015

PENNICHUCK EAST UTILITY, INC.
OTHER DEFERRED CHARGES - OTHER ASSETS
For the Twelve Months Ended December 31, 2016

Schedule 2
Attachment C

Deferred Charges and Other Assets

ACCOUNT #	DESCRIPTION	12/31/2016	12/31/2015	12/31/2014	EXPLANATION
186000	PHASE II & V WAIVER - NC	-	-	-	
186100	ACQUISITION PREMIUM - MARA	7,992,375	8,192,768	8,390,235	Note 1
186175	CROSS CONNECTION SURVEY-PEU	165	219	-	
186265	ABATEMENT	21,242	11,338	-	
186300	WINDHAM WATER SUPPLY STUDY	-	-	3,677	
186310	W&E WATER SYSTEM SUPPLY STUDY	1,319	2,758	4,197	Note 3, 4
186360	W&E WATER SUPPLY STUDY	2,425	2,697	2,969	
186410	RATE CASE EXPENSE: 2012	-	7,420	72,209	
186420	LOCKE LAKE LEAK DETECTION	3,820	8,404	12,988	Note 2, 4
186500	MANCHESTER SRCE DEV CHARGE/LY	544,336	347,424	376,168	
186510	MSCD: MAPLE HILLS - DERRY	36,666	39,974	43,283	
186680	WEB-SITE UPGRADE 2011	-	718	1,436	
186700	N CONWAY WATER INTERCONNECT	66,028	72,031	78,034	
186701	N CONWAY WATER PREC-BUY IN FEE	1,977	2,110	2,243	
186710	SKYVIEW ESTATES - PELHAM	3,309	3,309	3,309	
186720	BOW HIGHLANDS, BOW NH-ACQUISIT	3,424	3,766	4,109	
186730	CO-BANK DEFERRED PATRONAGE	86,283	69,780	53,870	
	TOTAL 186	8,763,369	8,764,716	9,048,726	
184100	CLEARING ACCOUNT	(3,731)	-	-	
	Total Deferred Charges & Other Assets	8,759,638	8,764,716	9,048,726	

Notes:

- (1) Order 25,292 (DW 11-026) approved the establishment and amortization of the regulatory asset known as the MARA for the Company. MARA is treated as an Equity-Related Item that is removed for the traditional ratemaking process and is subject to recovery only through the CBFRR.
- (2) In 2012, due to the amount of leaks in the Locke Lake water system, the existing wells were barely able to keep up with demand. The Company hired a outside firm with a high end low frequency correlator to leak detect two large problem areas within the system.
- (3) The water system located in Windham, NH has at risk water supply and summer shortages. The study is necessary to investigate alternate sources of supply.
- (4) Pro Forma to eliminate amortization projects that will be fully amortized in 2017 \$ 5,139

Pennichuck East Utility, Inc
Net Book Value [Amortization]
For the Period January 1, 2016 to December 31, 2016
Deferred Assets Additions
GAAP

Asset ID	ASSET BALANCES				AMORTIZATION						Years	Months	Full Year Amort	Pro Forma Adjustment (1)	Adjusted Book Value
	Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	Net Book Value					
Asset GL Acct #: 186500-7000-00* Life Yr Mo: 25 yr 0 mo															
PEU10.07 Manchester Source Development Charge: Londonderry	0.00	230,747.00	0.00	230,747.00	0.00	5,090.01	0.00	0.00	5,090.01	225,656.99	25		9,229.88	4,139.87	221,517.12
Subtotal: 186500-7000-001 (1)	0.00	230,747.00	0.00	230,747.00	0.00	5,090.01	0.00	0.00	5,090.01	225,656.99			9,229.88	4,139.87	221,517.12
Asset GL Acct #: 186730-7000-00* Life Yr Mo: 0 yr 0 mo															
44.6 Co-Bank Deferred Patronage	0.00	16,502.93	0.00	16,502.93	0.00	0.00	0.00	0.00	0.00	16,502.93					
Subtotal: 186730-7000-001 (1)	0.00	16,502.93	0.00	16,502.93	0.00	0.00	0.00	0.00	0.00	16,502.93					
Grand Total	0.00	42,568.39	0.00	42,568.39	0.00	5,090.01	0.00	0.00	5,090.01	37,478.38					

*Life is original life of deferred asset, subsequent entries should expire the same month as original.

1
Pennichuck East Utility, Inc
Net Book Value [Amortization]
For the Period January 1, 2016 to December 31, 2016
Deferred Assets
GAAP

Asset ID	Description	ASSET BALANCES				AMORTIZATION					Net Book Value
		Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	
Asset GL Acct #: 184100-7000-001	Life Yr Mo: 0 yr 0 mo										
41	CLEARING ACCOUNT: B&S Locksmith reclass	533.78	0.00	0.00	533.78	0.00	0.00	0.00	0.00	0.00	533.78
41.1	CLEARING ACCOUNT	721.88	0.00	0.00	721.88	0.00	0.00	0.00	0.00	0.00	721.88
41.2	Clearing Account	-721.88	0.00	0.00	-721.88	0.00	0.00	0.00	0.00	0.00	-721.88
41.3	Clearing Account	-533.78	0.00	0.00	-533.78	0.00	0.00	0.00	0.00	0.00	-533.78
41.4	Clearing Account	825.00	0.00	0.00	825.00	0.00	0.00	0.00	0.00	0.00	825.00
41.5	Clearing Account	-825.00	0.00	0.00	-825.00	0.00	0.00	0.00	0.00	0.00	-825.00
41.6	Clearing Account	-1,039.27	0.00	0.00	-1,039.27	0.00	0.00	0.00	0.00	0.00	-1,039.27
70000-004957	CLEARING ACCOUNT: NC	3,132.00	0.00	0.00	3,132.00	0.00	0.00	0.00	0.00	0.00	3,132.00
70000-004958	CLEARING ACCOUNT: NC	-3,132.00	0.00	0.00	-3,132.00	0.00	0.00	0.00	0.00	0.00	-3,132.00
70000-005959	Clearing Account	1,039.27	0.00	0.00	1,039.27	0.00	0.00	0.00	0.00	0.00	1,039.27
70000-008786	Clearing Account	0.00	-3,730.85	0.00	-3,730.85	0.00	0.00	0.00	0.00	0.00	-3,730.85
70000-008789	Clearing Account	0.00	-3,022.16	0.00	-3,022.16	0.00	0.00	0.00	0.00	0.00	-3,022.16
Subtotal: 184100-7000-001 (12)		0.00	-6,753.01	0.00	-6,753.01	0.00	0.00	0.00	0.00	0.00	-6,753.01
Asset GL Acct #: 186000-7000-001	Life Yr Mo: 3 yr 0 mo										
70000-004959	PHASE II & V WAIVER - NO COUNTRY	2,150.00	0.00	0.00	2,150.00	2,150.00	0.00	0.00	0.00	2,150.00	0.00
Subtotal: 186000-7000-001 (1)		2,150.00	0.00	0.00	2,150.00	2,150.00	0.00	0.00	0.00	2,150.00	0.00
Asset GL Acct #: 186100-7000-001	Life Yr Mo: 0 yr 0 mo										
500	Acquisition Premium - MARA	8,915,208.15	0.00	0.00	8,915,208.15	0.00	0.00	0.00	0.00	0.00	8,915,208.15
500.1	Acquisition Premium - MARA	-9,873.13	0.00	0.00	-9,873.13	0.00	0.00	0.00	0.00	0.00	-9,873.13
500.10	Acquisition Premium - MARA	-10,440.86	0.00	0.00	-10,440.86	0.00	0.00	0.00	0.00	0.00	-10,440.86
500.11	Acquisition Premium - MARA	-10,440.86	0.00	0.00	-10,440.86	0.00	0.00	0.00	0.00	0.00	-10,440.86
500.12	Acquisition Premium - MARA	-10,440.86	0.00	0.00	-10,440.86	0.00	0.00	0.00	0.00	0.00	-10,440.86
500.13	Acquisition Premium - MARA	-10,440.95	0.00	0.00	-10,440.95	0.00	0.00	0.00	0.00	0.00	-10,440.95
500.14	Acquisition Premium - MARA	-10,440.86	0.00	0.00	-10,440.86	0.00	0.00	0.00	0.00	0.00	-10,440.86
500.15	Acquisition Premium - MARA	-139,266.45	0.00	0.00	-139,266.45	0.00	0.00	0.00	0.00	0.00	-139,266.45
500.16	Acquisition Premium - MARA	-16,124.76	0.00	0.00	-16,124.76	0.00	0.00	0.00	0.00	0.00	-16,124.76
500.17	Acquisition Premium - MARA	-16,124.76	0.00	0.00	-16,124.76	0.00	0.00	0.00	0.00	0.00	-16,124.76
500.18	Acquisition Premium - MARA	-16,124.76	0.00	0.00	-16,124.76	0.00	0.00	0.00	0.00	0.00	-16,124.76
500.19	Acquisition Premium - MARA	-16,124.76	0.00	0.00	-16,124.76	0.00	0.00	0.00	0.00	0.00	-16,124.76
500.2	Acquisition Premium - MARA	-9,873.13	0.00	0.00	-9,873.13	0.00	0.00	0.00	0.00	0.00	-9,873.13
500.20	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.21	Acquisition Premium - MARA	-16,273.66	0.00	0.00	-16,273.66	0.00	0.00	0.00	0.00	0.00	-16,273.66
500.22	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.23	Acquisition Premium - MARA	-16,273.66	0.00	0.00	-16,273.66	0.00	0.00	0.00	0.00	0.00	-16,273.66
500.24	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.25	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.26	Acquisition Premium - MARA	-16,273.66	0.00	0.00	-16,273.66	0.00	0.00	0.00	0.00	0.00	-16,273.66
500.27	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.28	Acquisition Premium - MARA	-16,273.66	0.00	0.00	-16,273.66	0.00	0.00	0.00	0.00	0.00	-16,273.66
500.29	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.3	Acquisition Premium - MARA	-9,873.23	0.00	0.00	-9,873.23	0.00	0.00	0.00	0.00	0.00	-9,873.23
500.30	Acquisition Premium - MARA	-16,273.57	0.00	0.00	-16,273.57	0.00	0.00	0.00	0.00	0.00	-16,273.57
500.31	Acquisition Premium - MARA	-16,273.66	0.00	0.00	-16,273.66	0.00	0.00	0.00	0.00	0.00	-16,273.66
500.32	Acquisition Premium - MARA	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.33	Acquisition Premium - MARA	-16,472.04	0.00	0.00	-16,472.04	0.00	0.00	0.00	0.00	0.00	-16,472.04
500.34	Acquisition Premium - MARA	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.35	Acquisition Premium - MARA	-16,472.13	0.00	0.00	-16,472.13	0.00	0.00	0.00	0.00	0.00	-16,472.13
500.36	Acquisition Premium - MARA	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.37	Acquisition Premium - MARA	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.38	Acquisition Premium - MARA	-16,472.04	0.00	0.00	-16,472.04	0.00	0.00	0.00	0.00	0.00	-16,472.04
500.39	Acquisition Premium	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.4	Acquisition Premium - MARA	-9,873.13	0.00	0.00	-9,873.13	0.00	0.00	0.00	0.00	0.00	-9,873.13
500.40	Acquisition Premium - MARA	-16,472.15	0.00	0.00	-16,472.15	0.00	0.00	0.00	0.00	0.00	-16,472.15
500.41	Acquisition Premium - MARA	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.42	Acquisition Premium - MARA	-16,472.05	0.00	0.00	-16,472.05	0.00	0.00	0.00	0.00	0.00	-16,472.05
500.43	Acquisition Premium - MARA	0.00	-16,472.04	0.00	-16,472.04	0.00	0.00	0.00	0.00	0.00	-16,472.04
500.44	Acquisition Premium - MARA	0.00	-16,720.19	0.00	-16,720.19	0.00	0.00	0.00	0.00	0.00	-16,720.19
500.45	Monthly Amortization of Acquisition Premium	0.00	-16,720.09	0.00	-16,720.09	0.00	0.00	0.00	0.00	0.00	-16,720.09

Pennichuck East Utility, Inc
Net Book Value [Amortization]
For the Period January 1, 2016 to December 31, 2016
Deferred Assets
GAAP

Asset ID	Description	ASSET BALANCES				AMORTIZATION					
		Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	Net Book Value
500.46	Acquisition Premium - MARA	0.00	-16,720.19	0.00	-16,720.19	0.00	0.00	0.00	0.00	0.00	-16,720.19
500.47	Acquisition Premium - MARA	0.00	-16,720.10	0.00	-16,720.10	0.00	0.00	0.00	0.00	0.00	-16,720.10
500.48	Acquisition Premium - MARA	0.00	-16,720.18	0.00	-16,720.18	0.00	0.00	0.00	0.00	0.00	-16,720.18
500.49	Acquisition Premium - MARA	0.00	-16,720.10	0.00	-16,720.10	0.00	0.00	0.00	0.00	0.00	-16,720.10
500.5	Acquisition Premium - MARA	-9,873.13	0.00	0.00	-9,873.13	0.00	0.00	0.00	0.00	0.00	-9,873.13
500.50	Acquisition Premium - MARA	0.00	-16,720.18	0.00	-16,720.18	0.00	0.00	0.00	0.00	0.00	-16,720.18
500.51	Deferred Asset - MARA	0.00	-16,720.10	0.00	-16,720.10	0.00	0.00	0.00	0.00	0.00	-16,720.10
500.6	Acquisition Premium - MARA	-9,873.23	0.00	0.00	-9,873.23	0.00	0.00	0.00	0.00	0.00	-9,873.23
500.7	Acquisition Premium - MARA	-9,873.13	0.00	0.00	-9,873.13	0.00	0.00	0.00	0.00	0.00	-9,873.13
500.8	Acquisition Premium - MARA	-10,440.86	0.00	0.00	-10,440.86	0.00	0.00	0.00	0.00	0.00	-10,440.86
500.9	Acquisition Premium - MARA	-10,440.86	0.00	0.00	-10,440.86	0.00	0.00	0.00	0.00	0.00	-10,440.86
70000-008790	Deferred Asset - MARA	0.00	-16,720.18	0.00	-16,720.18	0.00	0.00	0.00	0.00	0.00	-16,720.18
70000-008791	Deferred Asset - MARA	0.00	-16,720.10	0.00	-16,720.10	0.00	0.00	0.00	0.00	0.00	-16,720.10
70000-008792	Deferred Asset - MARA	0.00	-16,720.10	0.00	-16,720.10	0.00	0.00	0.00	0.00	0.00	-16,720.10
Subtotal: 186100-7000-001 (55)		8,192,768.44	-200,393.55	0.00	7,992,374.89	0.00	0.00	0.00	0.00	0.00	7,992,374.89
Asset GL Acct #: 186175-7000-001	Life Yr Mo: 5 yr 0 mo										
70000-007546	Cross Connection Inspection	267.84	0.00	0.00	267.84	49.10	53.57	0.00	0.00	102.67	165.17
Subtotal: 186175-7000-001 (1)		267.84	0.00	0.00	267.84	49.10	53.57	0.00	0.00	102.67	165.17
Asset GL Acct #: 186195-7000-001	Life Yr Mo: 0 yr 0 mo										
23.8	SPRUCE POND - WINDHAM, NH	595.00	0.00	0.00	595.00	0.00	0.00	0.00	0.00	0.00	595.00
23.9	SPRUCE POND - WINDHAM, NH	-595.00	0.00	0.00	-595.00	0.00	0.00	0.00	0.00	0.00	-595.00
Subtotal: 186195-7000-001 (2)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186200-7000-001	Life Yr Mo: 4 yr 0 mo										
70000-005297	Peacham Rd.: Pump Out/Disposal of Backwash Sludge Tank - clean storage tank	12,780.00	0.00	0.00	12,780.00	12,780.00	0.00	0.00	0.00	12,780.00	0.00
Subtotal: 186200-7000-001 (1)		12,780.00	0.00	0.00	12,780.00	12,780.00	0.00	0.00	0.00	12,780.00	0.00
Asset GL Acct #: 186205-7000-001	Life Yr Mo: 5 yr 0 mo										
21	Peiham Water Supply Study	11,454.36	0.00	0.00	11,454.36	11,454.36	0.00	0.00	0.00	11,454.36	0.00
Subtotal: 186205-7000-001 (1)		11,454.36	0.00	0.00	11,454.36	11,454.36	0.00	0.00	0.00	11,454.36	0.00
Asset GL Acct #: 186220-7000-001	Life Yr Mo: 5 yr 0 mo										
39.6	DANIELS LAKE ACQ - WEARE (settlement - amortize over 5 years)	8,728.76	0.00	0.00	8,728.76	8,728.76	0.00	0.00	0.00	8,728.76	0.00
Subtotal: 186220-7000-001 (1)		8,728.76	0.00	0.00	8,728.76	8,728.76	0.00	0.00	0.00	8,728.76	0.00
Asset GL Acct #: 186235-7000-001	Life Yr Mo: 0 yr 0 mo										
26	JENKINS FARM - CHESTER, NH ACQUISITION	542.50	0.00	0.00	542.50	0.00	0.00	0.00	0.00	0.00	542.50
26.1	JENKINS FARM - CHESTER, NH ACQUISITION	456.59	0.00	0.00	456.59	0.00	0.00	0.00	0.00	0.00	456.59
26.2	JENKINS FARM - CHESTER, NH ACQUISITION	150.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00
26.3	JENKINS FARM - CHESTER, NH ACQUISITION	-1,149.09	0.00	0.00	-1,149.09	0.00	0.00	0.00	0.00	0.00	-1,149.09
Subtotal: 186235-7000-001 (4)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186240-7000-001	Life Yr Mo: 5 yr 0 mo										
38	SARBANES-OXLEY (Beg. Bal. 2007)	149,233.61	0.00	0.00	149,233.61	149,233.61	0.00	0.00	0.00	149,233.61	0.00
Subtotal: 186240-7000-001 (1)		149,233.61	0.00	0.00	149,233.61	149,233.61	0.00	0.00	0.00	149,233.61	0.00
Asset GL Acct #: 186250-7000-001	Life Yr Mo: 0 yr 0 mo										
45	Birch Hill Giardia Suit	808.18	0.00	0.00	808.18	0.00	0.00	0.00	0.00	0.00	808.18
45.1	Birch Hill Giardia Suit	59.26	0.00	0.00	59.26	0.00	0.00	0.00	0.00	0.00	59.26
45.10	Birch Hill Giardia Suit	1,809.94	0.00	0.00	1,809.94	0.00	0.00	0.00	0.00	0.00	1,809.94
45.2	Birch Hill Giardia Suit	117.00	0.00	0.00	117.00	0.00	0.00	0.00	0.00	0.00	117.00
45.3	Birch Hill Giardia Suit	58.93	0.00	0.00	58.93	0.00	0.00	0.00	0.00	0.00	58.93
45.4	Birch Hill Giardia Suit	1,640.00	0.00	0.00	1,640.00	0.00	0.00	0.00	0.00	0.00	1,640.00
45.5	Birch Hill Giardia Suit	-756.05	0.00	0.00	-756.05	0.00	0.00	0.00	0.00	0.00	-756.05
45.6	Birch Hill Giardia Suit	242.83	0.00	0.00	242.83	0.00	0.00	0.00	0.00	0.00	242.83
45.7	Birch Hill Giardia Suit	242.83	0.00	0.00	242.83	0.00	0.00	0.00	0.00	0.00	242.83
45.8	Birch Hill Giardia Suit	1,890.93	0.00	0.00	1,890.93	0.00	0.00	0.00	0.00	0.00	1,890.93
45.9	Birch Hill Giardia Suit	182.12	0.00	0.00	182.12	0.00	0.00	0.00	0.00	0.00	182.12
70000-005867	Birch Hill Giardia Suit	942.50	0.00	0.00	942.50	0.00	0.00	0.00	0.00	0.00	942.50
70000-005868	Birch Hill Giardia Suit	-1,809.94	0.00	0.00	-1,809.94	0.00	0.00	0.00	0.00	0.00	-1,809.94
70000-005893	Birch Hill Giardia Suit - reclassified to misc non-operating	-5,428.53	0.00	0.00	-5,428.53	0.00	0.00	0.00	0.00	0.00	-5,428.53
Subtotal: 186250-7000-001 (14)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186260-7000-001	Life Yr Mo: 0 yr 0 mo										
70000-005927	North Conway Land Sale	1,700.00	0.00	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	1,700.00
70000-005960	North Conway Land Sale	-1,700.00	0.00	0.00	-1,700.00	0.00	0.00	0.00	0.00	0.00	-1,700.00

Pennichuck East Utility, Inc
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Asset ID	Description	ASSET BALANCES				AMORTIZATION					
		Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	Net Book Value
Subtotal: 186260-7000-001 (2)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186265-7000-001	Life Yr Mo: 0 yr 0 mo										
265	Abatement	6,047.24	0.00	0.00	6,047.24	0.00	0.00	0.00	0.00	0.00	6,047.24
265.1	Abatement	952.90	0.00	0.00	952.90	0.00	0.00	0.00	0.00	0.00	952.90
265.2	Abatement	2,537.40	0.00	0.00	2,537.40	0.00	0.00	0.00	0.00	0.00	2,537.40
265.3	Abatement	1,800.00	0.00	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	1,800.00
265.4	Abatement	0.00	168.89	0.00	168.89	0.00	0.00	0.00	0.00	0.00	168.89
265.5	Abatement	0.00	608.00	0.00	608.00	0.00	0.00	0.00	0.00	0.00	608.00
265.6	Abatement	0.00	1,178.40	0.00	1,178.40	0.00	0.00	0.00	0.00	0.00	1,178.40
265.7	Abatement	0.00	2,436.99	0.00	2,436.99	0.00	0.00	0.00	0.00	0.00	2,436.99
265.8	Abatement	0.00	1,455.00	0.00	1,455.00	0.00	0.00	0.00	0.00	0.00	1,455.00
265.9	Abatement	0.00	456.00	0.00	456.00	0.00	0.00	0.00	0.00	0.00	456.00
265.91	Abatement	0.00	228.00	0.00	228.00	0.00	0.00	0.00	0.00	0.00	228.00
265.92	Abatement	0.00	825.00	0.00	825.00	0.00	0.00	0.00	0.00	0.00	825.00
265.93	Abatement	0.00	342.00	0.00	342.00	0.00	0.00	0.00	0.00	0.00	342.00
265.94	Abatement	0.00	838.10	0.00	838.10	0.00	0.00	0.00	0.00	0.00	838.10
265.95	Abatement	0.00	811.00	0.00	811.00	0.00	0.00	0.00	0.00	0.00	811.00
70000-008793	Abatement	0.00	234.12	0.00	234.12	0.00	0.00	0.00	0.00	0.00	234.12
70000-008794	Abatement	0.00	94.50	0.00	94.50	0.00	0.00	0.00	0.00	0.00	94.50
70000-008795	Abatement	0.00	228.00	0.00	228.00	0.00	0.00	0.00	0.00	0.00	228.00
Subtotal: 186265-7000-001 (18)		11,337.54	9,904.00	0.00	21,241.54	0.00	0.00	0.00	0.00	0.00	21,241.54
Asset GL Acct #: 186280-7000-001	Life Yr Mo: 5 yr 0 mo										
6.4	LITCHFIELD VULNERABILITY STUDY	334.56	0.00	0.00	334.56	334.56	0.00	0.00	0.00	334.56	0.00
Subtotal: 186280-7000-001 (1)		334.56	0.00	0.00	334.56	334.56	0.00	0.00	0.00	334.56	0.00
Asset GL Acct #: 186300-7000-001	Life Yr Mo: 5 yr 0 mo										
70000-005242	Windham Water Supply Study - Engineering Overhead	6,346.77	0.00	0.00	6,346.77	6,346.77	0.00	0.00	0.00	6,346.77	0.00
70000-005243	Windham Water Supply Study - Labor	472.59	0.00	0.00	472.59	472.59	0.00	0.00	0.00	472.59	0.00
70000-005244	Windham Water Supply Study - Compressor	79.00	0.00	0.00	79.00	79.00	0.00	0.00	0.00	79.00	0.00
70000-005245	Windham Water Supply Study - Labor Overhead	320.65	0.00	0.00	320.65	320.65	0.00	0.00	0.00	320.65	0.00
70000-005246	Windham Water Supply Study - Truck	85.00	0.00	0.00	85.00	85.00	0.00	0.00	0.00	85.00	0.00
70000-005247	Windham Water Supply Study - Phase A - Windham Road Evaluation	12,751.56	0.00	0.00	12,751.56	12,751.56	0.00	0.00	0.00	12,751.56	0.00
Subtotal: 186300-7000-001 (6)		20,055.57	0.00	0.00	20,055.57	20,055.57	0.00	0.00	0.00	20,055.57	0.00
Asset GL Acct #: 186310-7000-001	Life Yr Mo: 5 yr 0 mo										
70000-006205	W&E Water System Supply Study	7,194.73	0.00	0.00	7,194.73	4,436.76	1,438.95	0.00	0.00	5,875.71	1,319.02
Subtotal: 186310-7000-001 (1)		7,194.73	0.00	0.00	7,194.73	4,436.76	1,438.95	0.00	0.00	5,875.71	1,319.02
Asset GL Acct #: 186325-7000-001	Life Yr Mo: 5 yr 0 mo										
7	BEAVER HOLLOW TANK CLEANING	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
Subtotal: 186325-7000-001 (1)		8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
Asset GL Acct #: 186360-7000-001	Life Yr Mo: 20 yr 0 mo										
28.1	W&E WATER SUPPLY STUDY	-1,534.55	0.00	0.00	-1,534.55	-711.99	-82.95	0.00	0.00	-794.94	-739.61
28	W&E WATER SUPPLY STUDY	7,098.85	0.00	0.00	7,098.85	3,578.98	354.94	0.00	0.00	3,933.92	3,164.93
Subtotal: 186360-7000-001 (2)		5,564.30	0.00	0.00	5,564.30	2,866.99	271.99	0.00	0.00	3,138.98	2,425.32
Asset GL Acct #: 186380-7000-001	Life Yr Mo: 0 yr 0 mo										
40	RATE CASE EXPENSE: 2007	10,315.55	0.00	0.00	10,315.55	0.00	0.00	0.00	0.00	0.00	10,315.55
40.1	RATE CASE EXPENSE: 2007	10,279.74	0.00	0.00	10,279.74	0.00	0.00	0.00	0.00	0.00	10,279.74
40.10	RATE CASE EXPENSE: 2007	6,762.40	0.00	0.00	6,762.40	0.00	0.00	0.00	0.00	0.00	6,762.40
40.11	RATE CASE EXPENSE: 2007	-3,396.36	0.00	0.00	-3,396.36	0.00	0.00	0.00	0.00	0.00	-3,396.36
40.12	RATE CASE EXPENSE: 2007	-2,747.62	0.00	0.00	-2,747.62	0.00	0.00	0.00	0.00	0.00	-2,747.62
40.13	RATE CASE EXPENSE: 2007	-4,249.08	0.00	0.00	-4,249.08	0.00	0.00	0.00	0.00	0.00	-4,249.08
40.14	RATE CASE EXPENSE: 2007	-4,194.32	0.00	0.00	-4,194.32	0.00	0.00	0.00	0.00	0.00	-4,194.32
40.15	RATE CASE EXPENSE: 2007	-4,075.18	0.00	0.00	-4,075.18	0.00	0.00	0.00	0.00	0.00	-4,075.18
40.16	RATE CASE EXPENSE: 2007	-4,165.46	0.00	0.00	-4,165.46	0.00	0.00	0.00	0.00	0.00	-4,165.46
40.17	RATE CASE EXPENSE: 2007	-3,990.82	0.00	0.00	-3,990.82	0.00	0.00	0.00	0.00	0.00	-3,990.82
40.18	RATE CASE EXPENSE: 2007	-3,943.46	0.00	0.00	-3,943.46	0.00	0.00	0.00	0.00	0.00	-3,943.46
40.19	RATE CASE EXPENSE: 2007	-3,869.46	0.00	0.00	-3,869.46	0.00	0.00	0.00	0.00	0.00	-3,869.46
40.2	RATE CASE EXPENSE: 2007	1,075.81	0.00	0.00	1,075.81	0.00	0.00	0.00	0.00	0.00	1,075.81
40.20	RATE CASE EXPENSE: 2007	-3,850.96	0.00	0.00	-3,850.96	0.00	0.00	0.00	0.00	0.00	-3,850.96
40.21	RATE CASE EXPENSE: 2007	-3,768.82	0.00	0.00	-3,768.82	0.00	0.00	0.00	0.00	0.00	-3,768.82
40.22	RATE CASE EXPENSE: 2007	-3,755.50	0.00	0.00	-3,755.50	0.00	0.00	0.00	0.00	0.00	-3,755.50

Pennichuck East Utility, Inc
Net Book Value [Amortization]
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GAAP

Asset ID	Description	ASSET BALANCES				AMORTIZATION					
		Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	Net Book Value
40.23	RATE CASE EXPENSE: 2007	-3,733.30	0.00	0.00	-3,733.30	0.00	0.00	0.00	0.00	0.00	-3,733.30
40.24	RATE CASE: EXPENSE-2007	-1,186.96	0.00	0.00	-1,186.96	0.00	0.00	0.00	0.00	0.00	-1,186.96
40.25	RATE CASE EXPENSE - 2007	-2.96	0.00	0.00	-2.96	0.00	0.00	0.00	0.00	0.00	-2.96
40.26	RATE CASE EXPENSE: 2007	-5.52	0.00	0.00	-5.52	0.00	0.00	0.00	0.00	0.00	-5.52
40.27	RATE CASE EXPENSE: 2007	-2.22	0.00	0.00	-2.22	0.00	0.00	0.00	0.00	0.00	-2.22
40.28	Rate Case Expense: 2007	-223.86	0.00	0.00	-223.86	0.00	0.00	0.00	0.00	0.00	-223.86
40.3	RATE CASE EXPENSE - 2007	10,876.55	0.00	0.00	10,876.55	0.00	0.00	0.00	0.00	0.00	10,876.55
40.4	RATE CASE EXPENSE - 2007	4,297.76	0.00	0.00	4,297.76	0.00	0.00	0.00	0.00	0.00	4,297.76
40.5	RATE CASE EXPENSE - 2007	-267.15	0.00	0.00	-267.15	0.00	0.00	0.00	0.00	0.00	-267.15
40.6	RATE CASE EXPENSE: 2007	3,624.80	0.00	0.00	3,624.80	0.00	0.00	0.00	0.00	0.00	3,624.80
40.7	RATE CASE EXPENSE: 2007	232.69	0.00	0.00	232.69	0.00	0.00	0.00	0.00	0.00	232.69
40.8	RATE CASE EXPENSE: 2007	2,146.32	0.00	0.00	2,146.32	0.00	0.00	0.00	0.00	0.00	2,146.32
40.9	RATE CASE EXPENSE: 2007	1,819.61	0.00	0.00	1,819.61	0.00	0.00	0.00	0.00	0.00	1,819.61
70000-004916	Ratecase Expense - 2007	-2.22	0.00	0.00	-2.22	0.00	0.00	0.00	0.00	0.00	-2.22
Subtotal: 186380-7000-001 (30)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186400-7000-001		Life Yr Mo: 0 yr 0 mo									
43	Rate Case Exp: North Country	67,300.20	0.00	0.00	67,300.20	0.00	0.00	0.00	0.00	0.00	67,300.20
43.1	Rate Case Exp: North Country	-3,735.60	0.00	0.00	-3,735.60	0.00	0.00	0.00	0.00	0.00	-3,735.60
43.10	Ratecase Expense: North Country	-3,478.20	0.00	0.00	-3,478.20	0.00	0.00	0.00	0.00	0.00	-3,478.20
43.11	Rate Case Expense: North Country	-3,474.90	0.00	0.00	-3,474.90	0.00	0.00	0.00	0.00	0.00	-3,474.90
43.12	Rate Case Exp: North Country	-3,445.20	0.00	0.00	-3,445.20	0.00	0.00	0.00	0.00	0.00	-3,445.20
43.13	Ratecase Expense North Country	-3,379.20	0.00	0.00	-3,379.20	0.00	0.00	0.00	0.00	0.00	-3,379.20
43.14	Ratecase Expense North Country	-3,399.00	0.00	0.00	-3,399.00	0.00	0.00	0.00	0.00	0.00	-3,399.00
43.15	Ratecase Expense North Country	-3,382.50	0.00	0.00	-3,382.50	0.00	0.00	0.00	0.00	0.00	-3,382.50
43.16	Ratecase Expense North Country	-3,336.30	0.00	0.00	-3,336.30	0.00	0.00	0.00	0.00	0.00	-3,336.30
43.17	Ratecase Expense North Country	-3,313.20	0.00	0.00	-3,313.20	0.00	0.00	0.00	0.00	0.00	-3,313.20
43.18	Ratecase Expense North Country	-6.60	0.00	0.00	-6.60	0.00	0.00	0.00	0.00	0.00	-6.60
43.19	Ratecase Expense North Country	-702.90	0.00	0.00	-702.90	0.00	0.00	0.00	0.00	0.00	-702.90
43.2	Rate Case Exp: North Country	-4,042.50	0.00	0.00	-4,042.50	0.00	0.00	0.00	0.00	0.00	-4,042.50
43.20	Ratecase Expense North Country	-5,202.96	0.00	0.00	-5,202.96	0.00	0.00	0.00	0.00	0.00	-5,202.96
43.21	Ratecase Expense North Country	5,202.96	0.00	0.00	5,202.96	0.00	0.00	0.00	0.00	0.00	5,202.96
43.22	Ratecase Expense North Country	-5,006.12	0.00	0.00	-5,006.12	0.00	0.00	0.00	0.00	0.00	-5,006.12
43.23	Ratecase Expense North Country	-4,929.36	0.00	0.00	-4,929.36	0.00	0.00	0.00	0.00	0.00	-4,929.36
43.24	Ratecase Expense North Country	-4,895.16	0.00	0.00	-4,895.16	0.00	0.00	0.00	0.00	0.00	-4,895.16
43.25	Ratecase Expense North Country	14,830.64	0.00	0.00	14,830.64	0.00	0.00	0.00	0.00	0.00	14,830.64
43.26	Ratecase Expense North Country	0.00	-19.00	0.00	-19.00	0.00	0.00	0.00	0.00	0.00	-19.00
43.3	Rate Case Exp: North Country	-4,435.20	0.00	0.00	-4,435.20	0.00	0.00	0.00	0.00	0.00	-4,435.20
43.4	Rate Case Exp: North Country	-4,200.90	0.00	0.00	-4,200.90	0.00	0.00	0.00	0.00	0.00	-4,200.90
43.5	Rate Case Exp: North Country	-3,861.00	0.00	0.00	-3,861.00	0.00	0.00	0.00	0.00	0.00	-3,861.00
43.6	Rate Case Exp: North Country	-3,795.00	0.00	0.00	-3,795.00	0.00	0.00	0.00	0.00	0.00	-3,795.00
43.7	Rate Case Exp: North Country	-3,814.80	0.00	0.00	-3,814.80	0.00	0.00	0.00	0.00	0.00	-3,814.80
43.8	Ratecase Expense: North Country	-4,372.50	0.00	0.00	-4,372.50	0.00	0.00	0.00	0.00	0.00	-4,372.50
43.9	Ratecase Expense: North Country	-3,026.10	0.00	0.00	-3,026.10	0.00	0.00	0.00	0.00	0.00	-3,026.10
70000-005143	Ratecase Expense: North Country	-4,098.60	0.00	0.00	-4,098.60	0.00	0.00	0.00	0.00	0.00	-4,098.60
Subtotal: 186400-7000-001 (28)		0.00	-19.00	0.00	-19.00	0.00	0.00	0.00	0.00	0.00	-19.00
Asset GL Acct #: 186410-7000-001		Life Yr Mo: 0 yr 0 mo									
50.31	Ratecase Expense: 2012	-5,291.88	0.00	0.00	-5,291.88	0.00	0.00	0.00	0.00	0.00	-5,291.88
50.32	Ratecase Expense: 2012	-5,198.40	0.00	0.00	-5,198.40	0.00	0.00	0.00	0.00	0.00	-5,198.40
51	Rate Case Expense: 2012	1,655.70	0.00	0.00	1,655.70	0.00	0.00	0.00	0.00	0.00	1,655.70
51.1	Rate Case Expense: 2012	-500.00	0.00	0.00	-500.00	0.00	0.00	0.00	0.00	0.00	-500.00
51.10	Rate Case Expense	1,607.20	0.00	0.00	1,607.20	0.00	0.00	0.00	0.00	0.00	1,607.20
51.11	Rate Case Expense: 2012	1,966.90	0.00	0.00	1,966.90	0.00	0.00	0.00	0.00	0.00	1,966.90
51.12	Rate Case Expense: 2012	2,632.60	0.00	0.00	2,632.60	0.00	0.00	0.00	0.00	0.00	2,632.60
51.13	Rate Case Expense: 2012	11,194.35	0.00	0.00	11,194.35	0.00	0.00	0.00	0.00	0.00	11,194.35
51.14	Rate Case Expense: 2012	4,055.85	0.00	0.00	4,055.85	0.00	0.00	0.00	0.00	0.00	4,055.85
51.15	Rate Case Expense: 2012	2,085.60	0.00	0.00	2,085.60	0.00	0.00	0.00	0.00	0.00	2,085.60
51.16	Rate Case Expense: 2012	5,343.00	0.00	0.00	5,343.00	0.00	0.00	0.00	0.00	0.00	5,343.00
51.17	Rate Case Expense: 2012	3,523.80	0.00	0.00	3,523.80	0.00	0.00	0.00	0.00	0.00	3,523.80
51.18	Rate Case Expense: 2012	3,327.40	0.00	0.00	3,327.40	0.00	0.00	0.00	0.00	0.00	3,327.40

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Asset ID	Description	ASSET BALANCES				AMORTIZATION					
		Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	Net Book Value
51.19	Rate Case Expense: 2012	1,811.80	0.00	0.00	1,811.80	0.00	0.00	0.00	0.00	0.00	1,811.80
51.2	Rate Case Expense: 2012	2,006.91	0.00	0.00	2,006.91	0.00	0.00	0.00	0.00	0.00	2,006.91
51.20	Rate Case Expense: 2012	2,519.70	0.00	0.00	2,519.70	0.00	0.00	0.00	0.00	0.00	2,519.70
51.21	Rate Case Expense: 2012	1,047.60	0.00	0.00	1,047.60	0.00	0.00	0.00	0.00	0.00	1,047.60
51.22	Rate Case Expense: 2012	831.90	0.00	0.00	831.90	0.00	0.00	0.00	0.00	0.00	831.90
51.23	Rate Case Expense: 2012	309.00	0.00	0.00	309.00	0.00	0.00	0.00	0.00	0.00	309.00
51.24	Rate Case Expense: 2012	259.20	0.00	0.00	259.20	0.00	0.00	0.00	0.00	0.00	259.20
51.25	Rate Case Expense: 2012	317.93	0.00	0.00	317.93	0.00	0.00	0.00	0.00	0.00	317.93
51.26	Rate Case Expense: 2012 - True up rate cases to allowed PUC amount.	-8,446.00	0.00	0.00	-8,446.00	0.00	0.00	0.00	0.00	0.00	-8,446.00
51.27	Rate Case Expense: 2012	-10,586.04	0.00	0.00	-10,586.04	0.00	0.00	0.00	0.00	0.00	-10,586.04
51.28	Rate Case Expense: 2012	-5,235.64	0.00	0.00	-5,235.64	0.00	0.00	0.00	0.00	0.00	-5,235.64
51.29	Rate Case Expense: 2012	-5,339.00	0.00	0.00	-5,339.00	0.00	0.00	0.00	0.00	0.00	-5,339.00
51.3	Rate Case Expense: 2012	358.56	0.00	0.00	358.56	0.00	0.00	0.00	0.00	0.00	358.56
51.30	Rate Case Expense: 2012	-5,365.60	0.00	0.00	-5,365.60	0.00	0.00	0.00	0.00	0.00	-5,365.60
51.31	Ratecase Expense: 2012	-14,830.64	0.00	0.00	-14,830.64	0.00	0.00	0.00	0.00	0.00	-14,830.64
51.32	Ratecase Expense: 2012	0.00	-4,845.76	0.00	-4,845.76	0.00	0.00	0.00	0.00	0.00	-4,845.76
51.33	Ratecase Expense: 2012	0.00	-7.60	0.00	-7.60	0.00	0.00	0.00	0.00	0.00	-7.60
51.34	Ratecase Expense: 2012	0.00	-3.80	0.00	-3.80	0.00	0.00	0.00	0.00	0.00	-3.80
51.35	Ratecase Expense: 2012	0.00	-3.80	0.00	-3.80	0.00	0.00	0.00	0.00	0.00	-3.80
51.36	Rate Case Expense: 2012	0.00	-5.32	0.00	-5.32	0.00	0.00	0.00	0.00	0.00	-5.32
51.37	Rate Case Expense: 2012	0.00	-2.28	0.00	-2.28	0.00	0.00	0.00	0.00	0.00	-2.28
51.38	Rate Case Expense: 2012	0.00	-2,551.42	0.00	-2,551.42	0.00	0.00	0.00	0.00	0.00	-2,551.42
51.4	Rate Case Expense: 2012	450.00	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00	450.00
51.5	Rate Case Expense: 2012	141.60	0.00	0.00	141.60	0.00	0.00	0.00	0.00	0.00	141.60
51.6	Rate Case Expense: 2012	140.40	0.00	0.00	140.40	0.00	0.00	0.00	0.00	0.00	140.40
51.7	Rate Case Expense	17,932.37	0.00	0.00	17,932.37	0.00	0.00	0.00	0.00	0.00	17,932.37
51.8	Rate Case	4,918.41	0.00	0.00	4,918.41	0.00	0.00	0.00	0.00	0.00	4,918.41
51.9	Rate Case Expense	2,848.40	0.00	0.00	2,848.40	0.00	0.00	0.00	0.00	0.00	2,848.40
70000-007869	Rate case Expenses : 2012	-5,073.76	0.00	0.00	-5,073.76	0.00	0.00	0.00	0.00	0.00	-5,073.76
70000-007870	Abatement - Rate case Expenses	0.76	0.00	0.00	0.76	0.00	0.00	0.00	0.00	0.00	0.76
Subtotal: 186410-7000-001 (43)		7,419.98	-7,419.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186420-7000-001	Life Yr Mo: 5 yr 0 mo										
70000-006234	Locke Lake Leak Detection	30.00	0.00	0.00	30.00	19.15	6.21	0.00	0.00	25.36	4.64
20000-013009.1	Leak Correlator for Locke Lake Leak Detection	10,415.00	0.00	0.00	10,415.00	6,596.17	2,083.00	0.00	0.00	8,679.17	1,735.83
70000-006157	Locke Lake Leak Detection	12,475.09	0.00	0.00	12,475.09	7,900.50	2,495.02	0.00	0.00	10,395.52	2,079.17
Subtotal: 186420-7000-001 (3)		22,920.09	0.00	0.00	22,920.09	14,516.22	4,584.23	0.00	0.00	19,100.45	3,819.64
Asset GL Acct #: 186475-7000-001	Life Yr Mo: 0 yr 0 mo										
29	CHESTERBROOK CHESTER, NH	17,952.82	0.00	0.00	17,952.82	0.00	0.00	0.00	0.00	0.00	17,952.82
29.1	CHESTERBROOK, CHESTER NH	400.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	400.00
29.2	CHESTERBROOK, CHESTER NH	1,260.00	0.00	0.00	1,260.00	0.00	0.00	0.00	0.00	0.00	1,260.00
29.3	CHESTERBROOK, CHESTER, NH	240.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00	240.00
29.4	CHESTERBROOK, CHESTER, NH	160.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	160.00
29.5	CHESTERBROOK, CHESTER, NH	760.00	0.00	0.00	760.00	0.00	0.00	0.00	0.00	0.00	760.00
29.6	CHESTERBROOK, CHESTER, NH	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	1,200.00
29.7	CHESTERBOOK - CHESTER, NH	4,660.00	0.00	0.00	4,660.00	0.00	0.00	0.00	0.00	0.00	4,660.00
29.8.1	CHESTERBROOK, CHESTER NH	-26,232.82	0.00	0.00	-26,232.82	0.00	0.00	0.00	0.00	0.00	-26,232.82
29.8.2	CHESTERBROOK, CHESTER NH	-400.00	0.00	0.00	-400.00	0.00	0.00	0.00	0.00	0.00	-400.00
Subtotal: 186475-7000-001 (10)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset GL Acct #: 186500-7000-001	Life Yr Mo: 25 yr 0 mo										
PEU10.07	Manchester Source Development Charge: Londonderry	0.00	230,747.00	0.00	230,747.00	0.00	5,090.01	0.00	0.00	5,090.01	225,656.99
10.6	Manchester Source Development Charge: Londonderry	122,379.00	0.00	0.00	122,379.00	36,238.42	7,128.87	0.00	0.00	43,367.29	79,011.71
30	Manchester Source Development Charge: Londonderry	145,920.00	0.00	0.00	145,920.00	69,535.84	6,321.44	0.00	0.00	75,857.28	70,062.72
10	Manchester Source Development Charge: Londonderry	38,760.00	0.00	0.00	38,760.00	26,883.96	982.84	0.00	0.00	27,866.80	10,893.20
10.1	Manchester Source Development Charge: Londonderry	110,209.61	0.00	0.00	110,209.61	68,187.03	3,477.72	0.00	0.00	71,664.75	38,544.86
10.2	Manchester Source Development Charge: Londonderry	19,093.89	0.00	0.00	19,093.89	11,293.49	645.56	0.00	0.00	11,939.05	7,154.84
10.3	Manchester Source Development Charge: Londonderry	50,177.91	0.00	0.00	50,177.91	26,262.12	1,979.25	0.00	0.00	28,241.37	21,936.54
10.4	Manchester Source Development Charge: Londonderry	227,261.76	0.00	0.00	227,261.76	135,510.40	7,593.22	0.00	0.00	143,103.62	84,158.14
12	Manchester Source Development Charge: Londonderry	5,712.00	0.00	0.00	5,712.00	2,856.00	228.48	0.00	0.00	3,084.48	2,627.52
8	Manchester Source Development Charge: Londonderry	16,354.00	0.00	0.00	16,354.00	11,677.21	387.04	0.00	0.00	12,064.25	4,289.75

Pennichuck East Utility, Inc
Net Book Value [Amortization]
For the Period January 1, 2016 to December 31, 2016
Deferred Assets
GAAP

Asset ID	Description	ASSET BALANCES				AMORTIZATION					Net Book Value
		Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Oth. Additions	Deletions	End. Balance	
11	Manchester Source Development Charge: Londonderry	1,392.60	0.00	0.00	1,392.60	1,392.60	0.00	0.00	0.00	1,392.60	0.00
Subtotal: 186500-7000-001 (11)		737,260.77	230,747.00	0.00	968,007.77	369,837.07	33,834.43	0.00	0.00	423,671.50	544,336.27
Asset GL Acct #: 186510-7000-001 70000-004690.1	Life Yr Mo: 25 yr 0 mo Manchester Source Development Charge: Maple Hills Booster Station, Derry	56,240.00	0.00	0.00	56,240.00	16,265.51	3,308.24	0.00	0.00	19,573.75	36,666.25
Subtotal: 186510-7000-001 (1)		56,240.00	0.00	0.00	56,240.00	16,265.51	3,308.24	0.00	0.00	19,573.75	36,666.25
Asset GL Acct #: 186680-7000-001 46	Life Yr Mo: 5 yr 0 mo Web-Site Upgrade 2011	1,000.00	0.00	0.00	1,000.00	800.00	200.00	0.00	0.00	1,000.00	0.00
46.1	Web-Site Upgrade 2011	959.90	0.00	0.00	959.90	767.92	191.98	0.00	0.00	959.90	0.00
46.2	Web-Site Upgrade 2011	1,054.84	0.00	0.00	1,054.84	843.88	210.96	0.00	0.00	1,054.84	0.00
46.3	Web-Site Upgrade 2011	574.80	0.00	0.00	574.80	459.84	114.96	0.00	0.00	574.80	0.00
Subtotal: 186680-7000-001 (4)		3,589.54	0.00	0.00	3,589.54	2,871.64	717.90	0.00	0.00	3,589.54	0.00
Asset GL Acct #: 186690-7000-001 13	Life Yr Mo: 3 yr 0 mo PHASE II & V WAIVER PROJECT	1,459.61	0.00	0.00	1,459.61	1,459.61	0.00	0.00	0.00	1,459.61	0.00
13.1	PHASE II & V WAIVER PROJECT	8,125.92	0.00	0.00	8,125.92	8,125.92	0.00	0.00	0.00	8,125.92	0.00
13.2	PHASE II & V WAIVER PROJECT	164.64	0.00	0.00	164.64	164.64	0.00	0.00	0.00	164.64	0.00
Subtotal: 186690-7000-001 (3)		9,750.17	0.00	0.00	9,750.17	9,750.17	0.00	0.00	0.00	9,750.17	0.00
Asset GL Acct #: 186700-7000-001 60000-000495.1	Life Yr Mo: 20 yr 0 mo North Conway Water Precinct - Buy in Fee for Interconnection between Birch Hill & NCWP	120,060.00	0.00	0.00	120,060.00	47,523.75	6,003.00	0.00	0.00	53,526.75	66,533.25
Subtotal: 186700-7000-001 (1)		120,060.00	0.00	0.00	120,060.00	47,523.75	6,003.00	0.00	0.00	53,526.75	66,533.25
Asset GL Acct #: 186701-7000-001 49	Life Yr Mo: 20 yr 0 mo North Conway Water Precinct Buy-in-fee	1,160.00	0.00	0.00	1,160.00	292.98	71.75	0.00	0.00	364.73	795.27
60000-000495.2	North Conway Water Precinct - Buy in Fee for Interconnect between Birch Hill & NCWP	1,160.00	0.00	0.00	1,160.00	422.26	61.05	0.00	0.00	483.31	676.69
Subtotal: 186701-7000-001 (2)		2,320.00	0.00	0.00	2,320.00	715.24	132.80	0.00	0.00	848.04	1,471.96
Asset GL Acct #: 186710-7000-001 47	Life Yr Mo: 0 yr 0 mo Skyview Estates - Pelham	1,700.00	0.00	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	1,700.00
47.1	Skyveiw Estates - Pelham	729.00	0.00	0.00	729.00	0.00	0.00	0.00	0.00	0.00	729.00
47.2	Skyveiw Estates - Pelham	325.00	0.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00	325.00
47.3	Skyveiw Estates - Pelham	554.80	0.00	0.00	554.80	0.00	0.00	0.00	0.00	0.00	554.80
Subtotal: 186710-7000-001 (4)		3,308.80	0.00	0.00	3,308.80	0.00	0.00	0.00	0.00	0.00	3,308.80
Asset GL Acct #: 186720-7000-001 33.5	Life Yr Mo: 20 yr 0 mo BOW HIGHLANDS, BOW NH ACQUISITION	470.00	0.00	0.00	470.00	211.50	23.50	0.00	0.00	235.00	235.00
33.4	BOW HIGHLANDS, BOW NH ACQUISITION	571.83	0.00	0.00	571.83	256.00	28.71	0.00	0.00	284.71	287.12
33.3	BOW HIGHLANDS, BOW NH ACQUISITION	140.00	0.00	0.00	140.00	62.64	7.03	0.00	0.00	69.67	70.33
33.2	BOW HIGHLANDS, BOW NH ACQUISITION	680.00	0.00	0.00	680.00	304.42	34.14	0.00	0.00	338.56	341.44
33.1	BOW HIGHLANDS - BOW, NH ACQUISITION	640.00	0.00	0.00	640.00	286.58	32.14	0.00	0.00	318.72	321.28
33	BOW HIGHLANDS - BOW, NH ACQUISITION	4,319.35	0.00	0.00	4,319.35	1,933.76	216.87	0.00	0.00	2,150.63	2,168.72
Subtotal: 186720-7000-001 (6)		6,821.18	0.00	0.00	6,821.18	3,054.90	342.39	0.00	0.00	3,397.29	3,423.89
Asset GL Acct #: 186730-7000-001 44	Life Yr Mo: 0 yr 0 mo Co-Bank Deferred Patronage	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
44.1	Co-Bank Deferred Patronage	13,074.16	0.00	0.00	13,074.16	0.00	0.00	0.00	0.00	0.00	13,074.16
44.2	Co-Bank Deferred Patronage	15,087.93	0.00	0.00	15,087.93	0.00	0.00	0.00	0.00	0.00	15,087.93
44.3	Co-Bank Deferred Patronage	10,370.48	0.00	0.00	10,370.48	0.00	0.00	0.00	0.00	0.00	10,370.48
44.4	Co-Bank Deferred Patronage	14,337.66	0.00	0.00	14,337.66	0.00	0.00	0.00	0.00	0.00	14,337.66
44.5	Co-Bank Deferred Patronage	15,909.57	0.00	0.00	15,909.57	0.00	0.00	0.00	0.00	0.00	15,909.57
44.6	Co-Bank Deferred Patronage	0.00	16,502.93	0.00	16,502.93	0.00	0.00	0.00	0.00	0.00	16,502.93
Subtotal: 186730-7000-001 (7)		69,779.80	16,502.93	0.00	86,282.73	0.00	0.00	0.00	0.00	0.00	86,282.73
Grand Total		9,469,340.04	42,568.39	0.00	9,511,908.43	704,624.21	50,687.50	0.00	0.00	755,311.71	8,756,596.72

PENNICHUCK EAST UTILITY, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION
For the Twelve Months Ended December 31, 2016

Schedule 2B

	2012	2013	2014	2015	2016
271200 CONTRIBUTIONS IN AID OF CONST	4,081,043	4,297,241	4,956,023	6,710,663	8,604,503
271204 CIAC: MAPLE HILLS GRANT	8,462	18,319	33,103	42,960	52,816
271205 CIAC: BIRCH HILLS GRANT	-	-	30,621	48,371	66,120
271206 CIAC: LOCKE LAKE GRANT	1,196	3,239	6,248	8,213	10,145
271250 CIAC: LONDONDERRY/MWW CONN	603,000	603,000	603,000	603,000	603,000
271300 CIAC: SEASON LANE, LONDONDERRY	15,400	15,400	15,400	15,400	15,400
271302 CIAC: PELHAM	84,300	84,300	84,300	84,300	84,300
271303 CIAC: LITCHFIELD	149,138	150,368	150,368	150,368	150,368
271304 CIAC: BOW	9,600	19,200	19,200	19,200	19,200
271305 CIAC: LAKEVIEW FARMS - WINDHAM	46,000	46,000	46,000	46,000	46,000
271325 CIAC: MEADOWBROOK PUMP STATION	18,900	18,900	18,900	18,900	18,900
271350 CIAC: OAKWOOD	36,000	36,000	36,000	36,000	36,000
271360 CIAC: SMYTHE WOODS-HOOKSETT	20,690	20,690	20,690	20,690	20,690
271370 CIAC: W&E	32,805	32,805	32,805	32,805	32,805
271380 CIAC: FLETCHERS CORNER:ARSENIC	68,650	68,650	68,650	68,650	68,650
271400 CONTR IN AID OF CONST-DEV INST	4,536,626	4,536,626	4,536,626	4,536,626	4,536,626
TOTAL CIAC	9,711,811	9,950,739	10,657,935	12,442,146	14,365,524
272101 RESERVE FOR AMORT OF CIAC:PEU	(1,407,409)	(1,592,350)	(1,783,712)	(2,003,331)	(2,262,415)
TOTAL RESERVE FOR AMORT OF CIAC	(1,407,409)	(1,592,350)	(1,783,712)	(2,003,331)	(2,262,415)
GRAND TOTAL OF CIAC	8,304,402	8,358,388	8,874,223	10,438,816	12,103,108

PENNICHUCK EAST UTILITY, INC.
COMPUTATION OF RATE BASE
For The Thirteen Months Ended December 31, 2016

Schedule 3

Description	Test Year Average (Sch 3B)	Pro Forma Adjustments Permanent Rates	Pro Forma Test Year	PRO FORMA ADJUSTMENTS for 2017 Step Increase	PRO FORMA 2017 Step Increase for Capital Additions	PRO FORMA Adjustments Based on Five Year Ave	PRO FORMA 12 MONTHS 12/31/16 BASED ON FIVE YEAR AVE - PERM	PRO FORMA 12 MONTHS 12/31/16 BASED ON FIVE YEAR AVE - Step	Pro Forma Adjustments from Post Acquisition to Pre Acquisition Ownership	Pro Forma Pre Acquisition Ownership for 2017 Step Increase
Plant in Service	50,698,303	(9,427,566) (1)	41,270,737	814,350 (6)	42,085,087		41,270,737	42,085,087	6,410,053 (8)	48,495,140
Accum Deprec	14,376,872	(1,033,689) (2)	13,343,183	24,943 (7)	13,368,126		13,343,183	13,368,126		13,368,126
Accum Deprec: Loss	1,029,188	(463,240) (2)	565,948		565,948		565,948	565,948		565,948
Accum Deprec: COR	1,559,122	(71,549) (2)	1,487,573	96,435 (7)	1,584,008		1,487,573	1,584,008		1,584,008
Theoretical Reserve	-	-	-		-		-	-		-
Acquisition Adjustment	9,820,410	-	9,820,410		9,820,410		9,820,410	9,820,410		9,820,410
Accum Amort Acq Adj	3,932,034	-	3,932,034		3,932,034		3,932,034	3,932,034		3,932,034
CIAC	12,767,645	(14,096)	12,753,549		12,753,549		12,753,549	12,753,549		12,753,549
Amort of CIAC	2,127,070	(2,459)	2,124,611		2,124,611		2,124,611	2,124,611		2,124,611
	<u>22,380,790</u>	<u>(8,917,028)</u>	<u>13,463,762</u>	<u>885,842</u>	<u>14,349,604</u>		<u>13,463,762</u>	<u>14,349,604</u>	<u>6,410,053</u>	<u>20,759,657</u>
ADD:										
Working Cap	581,226	13,758 (3)	594,984		594,984		594,984	594,984	37,798	632,782
Materials & Supplies	-	-	-		-		-	-	-	-
Prepayments	128,316	-	128,316		128,316		128,316	128,316	-	128,316
Other & Deferred Charges	8,707,250	(8,098,375) (4)	608,875		608,875		608,875	608,875	-	608,875
	<u>9,416,792</u>	<u>(8,084,617)</u>	<u>1,332,175</u>		<u>1,332,175</u>		<u>1,332,175</u>	<u>1,332,175</u>	<u>37,798</u>	<u>1,369,973</u>
DEDUCT:										
Customer Advances	-	-	-		-		-	-	-	-
Customer Deposits & Other	131,757	-	131,757		131,757		131,757	131,757	-	131,757
Deferred Income Tax	4,462,580	-	4,462,580		4,462,580		4,462,580	4,462,580	-	4,462,580
Regulatory Liability	-	-	-		-		-	-	-	-
Unamort ITC	-	-	-		-		-	-	-	-
Deferred Credits	-	332,527 (5)	332,527		332,527		332,527	332,527	-	332,527
	<u>4,594,337</u>	<u>332,527</u>	<u>4,926,864</u>		<u>4,926,864</u>		<u>4,926,864</u>	<u>4,926,864</u>		<u>4,926,864</u>
TOTAL Rate Base	<u>27,203,245</u>	<u>(17,334,173)</u>	<u>9,869,072</u>	<u>885,842</u>	<u>10,754,914</u>	<u>-</u>	<u>9,869,072</u>	<u>10,754,914</u>	<u>6,447,851</u>	<u>17,202,765</u>

Notes:

- (1) adjust test year average to year end for non-revenue producing assets and eliminate equity related assets and capital recovery assets per Schedule 3, Attachment A
- (2) adjust for the decreased accumulated depreciation proforma for plant additions and capital recovery assets per Schedule 3, Attachment C
- (3) reflect impact of the expense proforma adjustments on working capital per Schedule 3, Attachment D
- (4) adjust for additions to deferred charges and eliminate MARA and capital recovery assets per Schedule 3, Attachment B
- (5) adjust deferred credits to recognize debt principal forgiveness and CIAC to eliminate capital recovery assets per Schedule 3, Attachment F
- (6) increase in Plant in Service per Sch 3 - STEP Additions
- (7) adjust for the additional accumulated depreciation proforma for plant additions net of plant retirements per Schedule 3 - STEP Additions
- (8) increase rate base by equity related assets detailed in Schedule 3 Attachment A

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Plant in Service
For the Twelve Months Ended December 31, 2016

Schedule 3
Attachment A

I PLANT IN SERVICE

A Schedule 3, Attachment A, Exhibit 2, details additions to plant in service that were completed within the test year.

These capital additions were calculated as part of the thirteen month average of plant in service for the test year. The pro forma adjustment reflects the difference between the total cost of the assets and the portion reflected in the thirteen month average.

Therefore: **\$ 1,304,371**

B Schedule 3, Attachment A, Exhibit 4, details retirements to plant in service that were completed within the test year. All of these plant retirements are considered non-revenue producing in nature.

These non revenue producing capital retirements were calculated as part of the thirteen month average of plant in service for the test year. The pro forma adjustment reflects the difference between the total cost of the assets retired and the portion reflected in the thirteen month average.

Therefore: **\$ (87,599)**

C. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the assets related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore: **\$ (4,234,285)**

D. Per Order 25.292 in DW 11-026, eliminate the equity related assets as of 1/25/12. The amounts can be found in Schedule 3(b) page 4 of 6 of the Pennichuck Corporation's 90 day filing dated 4/13/12 and detailed as follows:

Paid in Capital	\$ 6,000,000
Comprehensive Income	\$ (529,702)
Retained Earnings	\$ 939,755
Total Equity 1/25/12	<u>\$ 6,410,053</u>

Therefore: **\$ (6,410,053)**

TOTAL PRO FORMA PLANT IN SERVICE **\$ (9,427,566)**

Pennsacola East Utility, Inc.
Proposed 2017 Asset Acquisition Details
For the Twelve Months Ended December 31, 2017

Schedule 3
STEP Additions

Work Order Number(s)	Project Name	Project Description	Filing	NIPPEC Order No.	Date of NIPPEC Order	Estimated Project Cost	Total and Useful		Actual year-end Project Cost	Available in Step	Asset #										Comments	Payable	Yes	Rate (%)	Annual Yes Expense				
							Plant	Useful			201	202	203	204	205	206	207	208	209	210						211	212		
	Mono Replacement 5.0" @	220 New Monos for Lead Mono exchange 5.0" @	DW 16-234	25,890	4/26/2016	\$ 12,200		\$ 95,000	\$ 95,000	334	201													Yes	6.69	\$ 312			
	Auto addn leads to purchased water meter	Auto addn of 10 Hudson purchased water meter				\$ 7,600		\$ 7,600	\$ 7,600	334														Yes		\$ 906			
	10 Reround Services	10 Reround Services	DW 16-234	25,890	4/26/2016	\$ 32,000		\$ 32,000	\$ 32,000	333														Yes		\$ 2832			
	2 Hydrom Replacements	2 Hydrom Replacements	DW 16-234	25,890	4/26/2016	\$ 30,000		\$ 30,000	\$ 30,000	335														Yes		\$ 2832			
	10 Valve Replacements	10 Valve Replacements	DW 16-234	25,890	4/26/2016	\$ 24,000		\$ 24,000	\$ 24,000	331														Yes		\$ 2832			
	Maple Hills	Brady Annex Main Replacement - Phase 1	DW 17 055	26,006	4/19/2017	\$ 200,000		\$ 200,000	\$ 200,000	331														Yes		\$ 3143			
	Handwood New Source	Replacement/Supplemental Well	DW 16-234	25,890	4/26/2016	\$ 200,000		\$ 200,000	\$ 200,000	307														Yes		\$ 2842			
	Shannon Well Rehab	The Town of Hudson is rehabilitating the Shannon Well. PEU is contractually obligated to pay 15% of the cost of the rehab.	DW 16-234	25,890	4/26/2016	\$ 70,000		\$ 70,000	\$ 70,000	307														Yes		\$ 2586			
	Boomer Well/Chemical Feed pump replacements	Boomer Well/Chemical Feed pump replacements	DW 16-234	25,890	4/26/2016	\$ 40,000		\$ 40,000	\$ 40,000	311														Yes		\$ 2832			
	Miscellaneous Structural Improvements	Miscellaneous Structural Improvements	DW 16-234	25,890	4/26/2016	\$ 20,000		\$ 20,000	\$ 20,000	304														Yes		\$ 2832			
	Invert/replace treatment systems	Invert/replace treatment systems	DW 16-234	25,890	4/26/2016	\$ 40,000		\$ 40,000	\$ 40,000	320														Yes		\$ 2832			
	PEU well rehabilitation (4 locations)	PEU well rehabilitation (4 locations)	DW 16-234	25,890	4/26/2016	\$ 25,000		\$ 25,000	\$ 25,000	307														Yes		\$ 2832			
	Replace various Treatment and Station instrumentation	Replace various Treatment and Station instrumentation	DW 16-234	25,890	4/26/2016	\$ 40,000		\$ 40,000	\$ 40,000	320														Yes		\$ 2832			
	Miscellaneous Mechanical Improvements	Miscellaneous Mechanical Improvements	DW 16-234	25,890	4/26/2016	\$ 40,000		\$ 40,000	\$ 40,000	311														Yes		\$ 2832			
	Pine Haven CWS Land Acquisition	Acquisition of previously leased CWS land				\$ 38,500		\$ 38,500	\$ 38,500	313														Yes		\$ 2799			
Total							\$ 864,350		\$ 864,350	\$ 864,350	262													Yes		\$ 24,608			
Fixed Cost and Useful Plant included in 2017									\$ 363,800																				
Rate by Chart of Account											2.62%	3.79%	4.42%	7.17%	2.18%	1.17%	2.09%	4.26%	1.47%										
Depreciation Expense							\$ 24	\$ 1,181	\$ 4,420	\$ 5,736																			
Depreciation Expense on 2017 Plant Additions							\$ 30,443																						
Less Depreciation Expense associated with 2017 Plant Retirements							\$ 5,900																						
Net Increase in Depreciation Expense							\$ 24,543																						
Total Projected Plant Additions in 2017							\$ 964,350																						
Less Total Projected Plant Retirements in 2017							\$ 150,000																						
Net Increase in Plant Additions in 2017							\$ 814,350																						
Local and State Property Taxes on Total Projected Plant Additions in 2017							\$ 24,808																						
Less Total Local and State Property Taxes on Projected Plant Retirements in 2017							\$ 4,500																						
Net Increase in Local and State Property Taxes for Plant Additions in 2017							\$ 20,308																						

- 1. PEU already pays property tax on this land
- 2. Investment will offset annual net-of-tax-rate, benefits and track expenses by \$7,750 per year

Cost of removal 10% \$ 96,435

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Deferred Debits
For the Twelve Months Ended December 31, 2016

Schedule 3
Attachment B

I DEFERRED DEBITS

A. To reflect amortization expense for deferred charges that were fully amortized during 2016 and not reflected in the test year.
(See Schedule 2, Attachment D)

Therefore:

(4,140)

C. In 2013, the Company settled with the Town of Litchfield on reduced assessment of property and related tax reductions in 2012 and beyond. The Company's valuation and legal costs associated with the successful efforts will be recorded as a deferred debit and amortized over 10 years.

Valuation and Legal Costs	\$ 75,529
Less: Annual Amortization	<u>\$ (7,553)</u>
Annual Amortization	<u>\$ 67,976</u>

Therefore:

\$ 67,976

D. Per Order 25.292 in DW 11-026, the following pro forma adjustment eliminates the Municipal Acquisition Regulatory Asset (MARA) from rate based calculated on the 13 month average.

(See Schedule 3B)

Therefore:

\$ (8,092,677)

E. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the North Conway Water Precinct buy in fee associated with the North Country Capital Recovery Surcharge (CRS).

(See Schedule 3C)

Therefore:

\$ (69,535)

TOTAL PRO FORMA UNAMORTIZED DEFERRED ASSETS:

\$ (8,098,375)

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Accumulated Depreciation
For the Twelve Months Ended December 31, 2016

Schedule 3
Attachment C

I ACCUMULATED DEPRECIATION

A. To reflect the additional 1/2 year depreciation expense pro forma for capital assets added in the test year. (See Schedule 3, Attachment A, Exhibit 1)

Therefore: \$ 46,144

B. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the accumulated depreciation related to the Capital Recovery Surcharge (CRS) from rate base. (See Schedule 3C)

Therefore: \$ (1,079,833)

TOTAL ACCUMULATED DEPRECIATION PRO FORMA: \$ (1,033,689)

ACCUMULATED DEPRECIATION: LOSS

A Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the accumulated depreciation: loss related to the Capital Recovery Surcharge (CRS) from rate base. (See Schedule 3C)

Therefore: \$ (463,240)

TOTAL ACCUMULATED DEPRECIATION: LOSS PRO FORMA: \$ (463,240)

ACCUMULATED DEPRECIATION: COST OF REMOVAL

A Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the accumulated depreciation: COR related to the Capital Recovery Surcharge (CRS) from rate base. (See Schedule 3C)

Therefore: \$ (71,549)

TOTAL ACCUMULATED DEPRECIATION: COR PRO FORMA: \$ (71,549)

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENT TO RATE BASE
Working Capital
For the Twelve Months Ended December 31, 2016

Schedule 3
Attachment D

I WORKING CAPITAL

A. A pro forma adjustment for working capital is calculated at 45 days divided by 365 days or 12.33% as the Company renders bills on a monthly basis. Total pro forma operation and maintenance expenses (Schedule 1) for the test year as follows:

Therefore:

	Total O & M Expenses	Working Capital Rate	
	\$ 111,584	12.33%	\$ 13,758
5 Year Average -	\$ -	12.33%	\$ -
Post Acquisition -	\$ 306,556	12.33%	\$ 37,798

TOTAL PRO FORMA WORKING CAPITAL:

\$ 13,758

PENNICHUCK EAST UTILITY, INC.
PRO FORMA ADJUSTMENT TO RATE BASE
Deferred Credits and CIAC
For the Twelve Months Ended December 31, 2016

Schedule 3
Attachment E

I DEFERRED CREDITS

A. In 2016, the Company determined that the treatment of the principal forgiveness of SRF loans as deferred credit understated the Company's actual liability as the total amount of the SRF loans are repayable in the event of default. For GAAP purposes, the amounts were reclassified from deferred credits to long term debt but the amounts were established in separate accounts. In DW 07-032, the NHPUC determined that the unamortized principal forgiveness should reduce rate base. As a result the Company is proposing the following pro forma adjustment, based on a 13 month average to establish the unamortized principal forgiveness as a deferred credit as follows:

FORGIVABLE DEBT: GREEN HILLS	\$	47,880
FORGIVABLE DEBT: LOCKE LAKE	\$	52,011
FORGIVABLE DEBT:LOCKE LKE 2011	\$	101,423
FORGIVABLE DEBT:LIBERTY TREE	\$	131,213
FORGIVABLE LTD:LOCKE LAKE 2012	\$	-
Total Forgivable Debt	\$	332,527
Less: Amount recognized (See Schedule 3B)		-
Therefore:		\$ 332,527
TOTAL PRO FORMA DEFERRED CREDIT:		<u>\$ 332,527</u>

II CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

A. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the CIAC related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore:		\$ (14,096)
TOTAL PRO FORMA CIAC:		<u>\$ (14,096)</u>

III CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC): AMORTIZATION

A. Per Order 25,051 in DW 09-051, the following pro forma adjustment eliminates the CIAC: Amortization related to the Capital Recovery Surcharge (CRS) from rate base.(See Schedule 3C)

Therefore:		\$ (2,459)
TOTAL PRO FORMA CIAC: AMORTIZATION		<u>\$ (2,459)</u>

PENNICHUCK EAST UTILITY, INC.
COMPUTATION OF WORKING CAPITAL (O&M) ALLOWANCE
For The Thirteen Months Ended December 31, 2016

Schedule 3A

	2015												Average	
	December	January	February	March	April	May	June	July	August	September	October	November		December
Production Expenses	144,905	148,932	162,001	160,265	142,849	147,406	167,842	148,084	247,014	174,147	160,816	173,347	159,075	164,360
Transmission & Distribution Expenses	58,978	52,163	62,869	32,623	62,693	66,997	82,589	57,463	57,161	39,704	55,824	20,929	25,929	51,994
Customer Acct & Collection Exp	11,719	10,788	12,846	16,281	16,189	19,663	26,756	9,283	11,202	26,407	12,294	8,173	14,224	15,063
Administrative & General Expense	22,880	12,808	13,167	13,027	9,949	13,452	13,509	13,659	10,862	15,712	12,992	13,058	13,100	13,706
Inter Div Management Fee	108,713	226,184	153,177	132,941	140,020	135,506	148,018	79,658	155,682	146,059	119,011	159,522	215,648	147,703
Total Operating Expense	347,194	450,875	404,060	355,137	371,701	383,023	438,715	308,147	481,920	402,029	360,938	375,029	427,975	392,826
Allocation Factor	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%
Working Capital	42,809	55,593	49,821	43,788	45,831	47,227	54,094	37,994	59,421	49,570	44,504	46,241	52,769	48,435
Annualized	513,709	667,114	597,847	525,460	549,968	566,721	649,123	455,934	713,049	594,842	534,044	554,893	633,232	581,226

PENNICHUCK EAST UTILITY, INC.
COMPUTATION OF THIRTEEN MONTH AVERAGE BALANCE
For The Thirteen Months Ended December 31, 2016

Schedule 3B

DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Average
Total Plant in Service	49,868,690	49,863,471	49,931,937	49,979,633	50,050,672	50,124,892	50,221,617	50,415,702	50,463,385	50,519,867	51,852,404	52,097,066	53,688,597	50,698,303
108000 ACCUMULATED DEPRECIATION	13,801,429	13,869,485	13,972,025	14,067,783	14,170,405	14,273,173	14,366,023	14,468,768	14,571,614	14,672,552	14,779,745	14,888,142	14,998,193	14,376,872
108001 Accum Deprec: Loss	977,663	987,435	991,030	992,039	996,452	997,718	1,003,780	1,004,655	1,005,251	1,005,907	1,126,361	1,144,991	1,146,163	1,029,188
108002 Accum Deprec: COR	1,494,899	1,546,690	1,546,690	1,553,672	1,553,672	1,553,672	1,573,311	1,573,311	1,573,311	1,574,840	1,574,840	1,574,840	1,574,840	1,559,122
Theoretical Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition Adjustment	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410	9,820,410
Accum Amort Acq Adj	3,826,412	3,843,919	3,861,541	3,879,162	3,896,783	3,914,404	3,932,025	3,949,646	3,967,268	3,984,889	4,002,510	4,020,131	4,037,752	3,932,034
CIAC	12,442,146	12,467,991	12,480,334	12,493,508	12,511,512	12,553,904	12,597,760	12,772,542	12,780,760	12,807,857	12,825,546	12,879,999	14,365,524	12,767,645
272101 RESERVE FOR AMORT OF CIAC:PEU	2,003,331	2,023,639	2,043,959	2,064,294	2,084,646	2,105,054	2,125,525	2,146,216	2,166,928	2,187,707	2,208,543	2,229,659	2,262,415	2,127,070
O&M Allowance	513,709	667,114	597,847	525,460	549,968	566,721	649,123	455,934	713,049	594,842	534,044	554,893	633,232	581,226
Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	308,180	227,054	81,126	12,225	24,091	37,841	254,216	180,986	109,589	36,286	30,630	161,116	204,772	128,316
Other & Def Charges	8,764,716	8,739,767	8,719,836	8,716,990	8,698,903	8,679,834	8,659,765	8,639,471	8,620,118	8,598,696	8,807,460	8,785,338	8,763,350	8,707,250
Less: Clearing Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cust Advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235300 Cust Deposit	-	-	-	-	-	-	-	-	-	-	694,594	550,285	467,965	131,757
Deferred Income Tax	4,476,766	4,438,100	4,406,552	4,424,276	4,431,722	4,430,042	4,403,979	4,403,333	4,412,909	4,424,658	4,444,702	4,492,585	4,823,913	4,462,580
Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	27,216,848	27,303,104	27,094,645	26,917,498	26,921,138	26,902,608	27,231,190	26,900,868	27,033,206	26,777,557	27,571,796	27,936,614	27,835,117	27,203,245
188100 MARA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186100 MARA	8,192,768	8,176,296	8,159,576	8,142,856	8,126,136	8,109,416	8,092,696	8,075,976	8,059,255	8,042,535	8,025,815	8,009,095	7,992,375	8,092,677
Total MARA	8,192,768	8,176,296	8,159,576	8,142,856	8,126,136	8,109,416	8,092,696	8,075,976	8,059,255	8,042,535	8,025,815	8,009,095	7,992,375	8,092,677
221052 FORGIVABLE DEBT: GREEN HILLS	(50,779)	(50,296)	(49,813)	(49,330)	(48,846)	(48,363)	(47,880)	(47,397)	(46,913)	(46,430)	(45,947)	(45,463)	(44,980)	(47,880)
221056 FORGIVABLE DEBT: LOCKE LAKE	(53,891)	(53,578)	(53,264)	(52,951)	(52,638)	(52,324)	(52,011)	(51,698)	(51,384)	(51,071)	(50,758)	(50,445)	(50,131)	(52,011)
221057 FORGIVABLE DEBT:LOCKE LKE 2011	(104,435)	(103,933)	(103,431)	(102,929)	(102,427)	(101,925)	(101,423)	(100,921)	(100,418)	(99,916)	(99,414)	(98,912)	(98,410)	(101,423)
221058 FORGIVABLE DEBT:LIBERTY TREE	(134,728)	(134,142)	(133,557)	(132,971)	(132,385)	(131,799)	(131,213)	(130,628)	(130,042)	(129,456)	(128,870)	(128,285)	(127,699)	(131,213)
221059 FORGIVABLE LTD:LOCKE LAKE 2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Forgivable Debr	(343,834)	(341,949)	(340,065)	(338,180)	(336,296)	(334,411)	(332,527)	(330,643)	(328,758)	(326,874)	(324,989)	(323,105)	(321,220)	(332,527)

Pennichuck East Utility Inc.
 Capital Recovery Assets
 For the Period Ending December 31, 2016

Schedule 3C

GL Account Number	Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 Month Average
Run BNA Depreciation Expense Report	Capital Recovery Assets	4,235,010	4,235,010	4,235,010	4,235,010	4,235,010	4,235,010	4,235,010	4,234,516	4,234,516	4,234,285	4,234,285	4,234,285	4,234,285	4,234,711
Run BNA Depreciation Expense Report	Capital Recovery Assets: Accumulated Depreciation	(964,500)	(974,141)	(963,782)	(993,424)	(1,003,064)	(1,012,706)	(1,022,149)	(1,031,778)	(1,041,409)	(1,050,946)	(1,060,575)	(1,070,204)	(1,079,833)	(1,022,193)
Run BNA Cost of Removal Report & Cost of Removal Retirements Report	Capital Recovery Assets: Cost of Removal	71,540	71,540	71,540	71,540	71,540	71,540	71,540	71,540	71,540	70,549	70,549	71,549	71,549	71,466
Run BNA Gain and Loss Report	Capital Recovery Assets: Accumulated Depreciation: Loss	462,802	462,802	462,802	462,802	462,802	462,802	463,099	463,099	463,099	463,240	463,240	463,240	463,240	463,005
Run BNA Depreciation Expense Report	Capital Recovery Assets: CIAC	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)	(14,096)
Run BNA Depreciation Expense Report	Capital Recovery Assets: CIAC Amortization	2,244	2,280	2,316	2,352	2,388	2,423	2,459	2,495	2,531	2,567	2,603	2,639	2,675	2,489
7186-700-001	North Conway Water Interconnect	72,536	72,036	71,536	71,036	70,535	70,035	69,535	69,034	68,534	68,034	67,534	67,034	66,533	69,535
Total Capital Recovery Rate Base		3,865,536	3,855,431	3,845,325	3,835,220	3,825,115	3,815,009	3,805,398	3,794,810	3,784,716	3,773,632	3,764,539	3,754,446	3,744,353	3,801,887

Notes: Notes:

(1) (1) Accum Depr. Loss/COR Loss

thru December 2009 (2)	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900	192,900
January 2010 thru current month	269,902	269,902	269,902	269,902	269,902	269,902	270,199	270,199	270,199	270,340	270,340	270,340	270,340	270,340	270,105
Total Accum Depr. Loss	462,802	462,802	462,802	462,802	462,802	462,802	463,099	463,099	463,099	463,240	463,240	463,240	463,240	463,240	463,005
Cost of Removal															
thru December 2009 (2)	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685
January 2010 thru Current Month	65,852	65,852	65,852	65,852	65,852	65,852	65,852	65,852	65,852	64,848	65,848	65,848	65,848	65,848	65,774
Active Assets	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,016	1,016	1,016	1,016	1,007	
Retired Assets	71,540	71,540	71,540	71,540	71,540	71,540	71,540	71,540	71,540	70,549	71,549	71,549	71,549	71,549	71,466
Total Accum Depr. COR															

(2) (2) Represents activity that occurred on PAC books that was subsequently transferred to PEU books per Order 25,051

																	Total Depr Expense
	(9,641.01)	(9,641.33)	(9,641.59)	(9,640.67)	(9,641.17)	(9,443.72)	(9,628.77)	(9,631.63)	(9,531.48)	(9,628.52)	(9,628.58)	(9,628.83)	(9,628.83)	(9,628.83)	(9,628.83)		(115,133.10)
	35.93	35.93	35.93	35.93	35.94	35.93	35.58	36.29	35.94	35.94	35.94	35.94	35.94	35.93			\$ (4,521.97)
	500.25	500.25	500.25	500.25	500.25	500.25	500.25	500.25	499.75	500.25	500.25	500.25	500.25	500.25			\$ (19,885)
	536.18	536.18	536.18	536.18	536.18	536.19	536.18	536.53	536.04	536.19	536.18	536.18	536.18	536.18			431.20
																	6,003.00

Pennichuck East Utilities, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2016

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Town or Department: Atkinson									
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 311210-7000-001									
70000-008311	Atkinson: Fire Pump Rebuild	05/01/2016	5	3,564.90	18	2	98.12	Yes	196.23
Subtotal: 311210-7000-001 (1)				<u>3,564.90</u>			<u>98.12</u>		<u>196.23</u>
Subtotal: Atkinson (1)				<u>3,564.90</u>			<u>98.12</u>		<u>196.23</u>
Town or Department: Barstead									
Asset Type: Communication Equipment									
Asset GL Acct #: 346000-7000-001									
70000-008725	Locke Lake - Replace SCADA Computer	12/01/2016	12	5,490.00	9	0	305.00	Yes	610.00
Subtotal: 346000-7000-001 (1)				<u>5,490.00</u>			<u>305.00</u>		<u>610.00</u>
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008083	Jackson Ln (#14): Barnstead - 1" Developer Installed Services - CIAC	01/01/2016	1	1,906.72	50	0	19.07	No	-
70000-008139	Millsfield Lane (#8): Barnstead - 1" Developer Installed Services - CIAC	02/01/2016	2	1,906.72	50	0	19.07	No	-
70000-008200	Damsite Rd (#107): Barnstead - 1" Developer Installed Services - CIAC	03/01/2016	3	1,906.72	50	0	19.07	No	-
70000-008262	Brookfield Ln (#19): Barnstead - 1" Developer Installed Services - CIAC	04/01/2016	4	2,169.16	50	0	21.69	No	-
70000-008295	N Barnstead Rd (#20): Barnstead - 1" Developer Installed Services - CIAC	05/01/2016	5	2,169.16	50	0	21.69	No	-
70000-008303	Duson Dr (#10): Barnstead - 1" Developer Installed Services - CIAC	05/01/2016	5	2,169.16	50	0	21.69	No	-
70000-008537	N. Barnstead Road (#257): Barnstead - 1" Developer Installed Services - CIAC	09/01/2016	9	2,169.16	50	0	21.69	No	-
70000-008576	Dalton Drive (#88): Barnstead - 1" Developer Installed Services - CIAC	10/01/2016	10	2,169.16	50	0	21.69	No	-
70000-008783.4	Developer Installed Services - CIAC: Barnstead	12/01/2016	12	2,169.16	50	0	21.69	No	-
Subtotal: 333230-7000-001 (9)				<u>18,735.12</u>			<u>187.35</u>		
Asset Type: Distribution Mains - Paving									
Asset GL Acct #: 331002-7000-001									
70000-008612	Locke Lake, Winwood and Monroe Phase 2 - final paving	10/01/2016	10	204,263.75	15	0	6,808.79	Yes	13,617.58
70000-008660	Locke Lake, Winwood and Monroe Phase 2 - final paving	11/01/2016	11	10,356.39	15	0	345.21	Yes	690.43
Subtotal: 331002-7000-001 (2)				<u>214,620.14</u>			<u>7,154.00</u>		<u>14,308.01</u>
Asset Type: Gates: 4" & Under									
Asset GL Acct #: 331250-7000-001									
70000-008613	Locke Lake, Winwood and Monroe Phase 2 - gates <=4"	10/01/2016	10	14,355.00	68	0	105.55	Yes	211.10
70000-008661	Locke Lake, Winwood and Monroe Phase 2 - gates <=4"	11/01/2016	11	652.50	68	0	4.80	Yes	9.60
Subtotal: 331250-7000-001 (2)				<u>15,007.50</u>			<u>110.35</u>		<u>220.70</u>
Asset Type: Gates: 6" & Larger									
Asset GL Acct #: 331251-7000-001									
70000-008614	Locke Lake 2016 - Varney Road Area Main Replacement - gates >=6"	10/01/2016	10	18,360.00	68	0	135.00	Yes	270.00
Subtotal: 331251-7000-001 (1)				<u>18,360.00</u>			<u>135.00</u>		<u>270.00</u>
Asset Type: Mains: 4" & Under									
Asset GL Acct #: 331101-7000-001									
70000-008608	Locke Lake 2016 - Varney Road Area Main Replacement Survey and Design	10/01/2016	10	15,202.56	68	0	111.78	Yes	223.57
70000-008611	Locke Lake, Winwood and Monroe Phase 2 - 4" mains	10/01/2016	10	435,382.33	68	0	3,201.34	Yes	6,402.68
70000-008616	Locke Lake, Winwood and Monroe Phase 2 - 4" Mains labor oh	10/01/2016	10	153.71	68	0	1.13	Yes	2.26
70000-008617	Varney Rd. Main Replacement - project credits	10/01/2016	10	(711.71)	68	0	(5.23)	Yes	(10.47)

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008659	Locke Lake, Winwood and Monroe Phase 2 - 4" mains	11/01/2016	11	52,502.47	68	0	386.05	Yes	772.10
Subtotal: 331101-7000-001 (5)				502,529.36			3,695.07		7,390.14
Asset Type: Mains: 6" & Larger									
Asset GL Acct #: 331100-7000-001									
70000-008355	Winwood and Monroe, Locke Lake Main Replacement Phase 2	06/01/2016	6	10,080.64	68	0	74.12	Yes	148.24
70000-008607	Locke Lake 2016 - Varney Road Area Main Replacement Survey and Design	10/01/2016	10	12,150.20	68	0	89.34	Yes	178.68
70000-008609	Locke Lake, Winwood and Monroe Phase 2 - 6" Mains	10/01/2016	10	355,874.80	68	0	2,616.73	Yes	5,233.45
70000-008610	Locke Lake, Winwood and Monroe Phase 2 - 6" Mains labor, loh, truck & inv.	10/01/2016	10	122.86	68	0	0.90	Yes	1.81
70000-008618	Varney Rd. Main Replacement - project credits	10/01/2016	10	(518.29)	68	0	(3.81)	Yes	(7.62)
70000-008658	Locke Lake, Winwood and Monroe Phase 2 - 6" Mains	11/01/2016	11	40,157.41	68	0	295.28	Yes	590.55
Subtotal: 331100-7000-001 (6)				417,867.62			3,072.56		6,145.11
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008159	5/8" New Meter: Locke Lake	03/01/2016	3	53.30	23	10	1.12	Yes	2.24
Subtotal: 334000-7000-001 (1)				53.30			1.12		2.24
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 334100-7000-001									
70000-008172	Neptune Radios: Locke Lake	03/01/2016	3	119.86	23	10	2.51	Yes	5.03
Subtotal: 334100-7000-001 (1)				119.86			2.51		5.03
Asset Type: Renewed Services									
Asset GL Acct #: 333200-7000-001									
70000-008615	Locke Lake 2016 - Varney Road Area Main Replacement - services	10/01/2016	10	226,644.30	50	0	2,266.44	Yes	4,532.89
70000-008662	Locke Lake 2016 - Varney Road Area Main Replacement - services	11/01/2016	11	57,660.30	50	0	576.60	Yes	1,153.21
Subtotal: 333200-7000-001 (2)				284,304.60			2,843.05		5,686.09
Asset Type: Services									
Asset GL Acct #: 333100-7000-001									
70000-008075	N Shore Rd (#116): Barnstead - Install New Service: M To S: 1"	01/01/2016	1	3,800.00	50	0	38.00	Yes	76.00
70000-008238	Brookfield Ln (#19): Barnstead - Install New Service: M To S: 1"	04/01/2016	4	3,250.00	50	0	32.50	Yes	65.00
70000-008763	Dalton Dr (#98): Barnstead - Install New Service: M To S: 1"	12/01/2016	12	3,850.00	50	0	38.50	Yes	77.00
70000-008765	Windsor Way (#7): Barnstead - Install New Service: M To S: 1"	12/01/2016	12	3,850.00	50	0	38.50	Yes	77.00
70000-008766	Emerson Dr (#26): Barnstead - Install New Service: M To S: 1"	12/01/2016	12	3,850.00	50	0	38.50	Yes	77.00
Subtotal: 333100-7000-001 (5)				18,600.00			186.00		372.00
Asset Type: Well Pump & Piping									
Asset GL Acct #: 307210-7000-001									
70000-008120	Locke Lake - Replace Well Pump, Wire and Pipe, Well #3	02/01/2016	2	5,110.92	26	5	96.74	Yes	193.47
70000-008121	Locke Lake - Replace Well Pump, Wire and Pipe, Well #9	02/01/2016	2	2,156.94	26	5	40.83	Yes	81.65
Subtotal: 307210-7000-001 (2)				7,267.86			137.56		275.12
Subtotal: Barnstead (37)				1,502,955.36			17,829.57		35,284.44
Town or Department: Bow									
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008198	Evangelynn Dr (#39): Bow - 1" Developer Installed Services - CIAC	03/01/2016	3	1,906.72	50	0	19.07	No	-
70000-008443	Lewis Ln (#36): Bow - 1" Developer Installed Services - CIAC	07/01/2016	7	2,169.16	50	0	21.69	No	-
70000-008445	Manions Way (#22): Bow - 1" Developer Installed Services - CIAC	07/01/2016	7	2,169.16	50	0	21.69	No	-
70000-008447	Evangelynn Dr (#37): Bow - 1" Developer Installed Services - CIAC	07/01/2016	7	2,169.16	50	0	21.69	No	-
70000-008574	Evangelynn Drive (#14): Bow - 1" Developer Installed Services - CIAC	10/01/2016	10	2,169.16	50	0	21.69	No	-
70000-008578	Lewis Lane (#38): Bow - 1" Developer Installed Services - CIAC	10/01/2016	10	2,169.16	50	0	21.69	No	-
70000-008783.3	Developer Installed Services - CIAC: Bow	12/01/2016	12	2,169.16	50	0	21.69	No	-

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Subtotal: 333230-7000-001 (7)				14,921.68			149.22		
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008638	1.5" New Meter: Bow Highlands	11/01/2016	11	561.97	23	10	11.79	Yes	23.58
Subtotal: 334000-7000-001 (1)				561.97			11.79		23.58
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 334100-7000-001									
70000-008116	Neptune Radios: White Rock Senior - Bow Center	02/01/2016	2	99.86	23	10	2.09	Yes	4.19
Subtotal: 334100-7000-001 (1)				99.86			2.09		4.19
Asset Type: Wells & Springs									
Asset GL Acct #: 307100-7000-001									
70000-008356	Rehabilitate 2 Wells, White Rock Station	06/01/2016	6	35,725.08	26	5	676.18	Yes	1,352.37
70000-008357	Rehabilitate 2 Wells, White Rock Station	06/01/2016	6	852.83	26	5	16.14	Yes	32.28
Subtotal: 307100-7000-001 (2)				36,577.91			692.33		1,384.65
Subtotal: Bow (11)				52,161.42			855.43		1,412.42
Town or Department: Derry									
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008260	Brady Ave (#14): Derry - 1" Developer Installed Services - CIAC	04/01/2016	4	2,169.16	50	0	21.69	No	
Subtotal: 333230-7000-001 (1)				2,169.16			21.69		
Asset Type: Services									
Asset GL Acct #: 333100-7000-001									
Life Yr Mo: 50 yr 0 mo									
70000-008239	Brady Ave (#14): Derry - Install New Service: M To S: 1" - Maple Hills	04/01/2016	4	10,000.00	50	0	100.00	Yes	200.00
70000-008764	Brady Ave (#16): Derry - Install New Service: M To S: 1" - Maple Hills	12/01/2016	12	8,100.00	50	0	81.00	Yes	162.00
Subtotal: 333100-7000-001 (2)				18,100.00			181.00		362.00
Subtotal: Derry (3)				20,269.16			202.69		362.00
Town or Department: Hooksett									
Asset Type: Communication Equipment									
Asset GL Acct #: 346000-7000-001									
70000-008266	WESCO - Replace Communication Equipment Damaged in Lightning Strike	05/01/2016	5	3,796.01	9	0	210.89	Yes	421.78
Subtotal: 346000-7000-001 (1)				3,796.01			210.89		421.78
Subtotal: Hooksett (1)				3,796.01			210.89		421.78
Town or Department: Lee									
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008268	Thurston Woods - Replace Electronic Flow Meter	05/01/2016	5	1,653.81	23	10	34.70	Yes	69.39
Subtotal: 334000-7000-001 (1)				1,653.81			34.70		69.39
Subtotal: Lee (1)				1,653.81			34.70		69.39
Town or Department: Litchfield									
Asset Type: Developer Installed Distribution Mains - CIAC									
Asset GL Acct #: 331150-7000-001									
70000-008772	Developer Installed Distribution Mains - Litchfield Expansion CIAC	12/01/2016	12	1,106,628.53	60	8	9,120.56	No	
Subtotal: 331150-7000-001 (1)				1,106,628.53			9,120.56		
Asset Type: Dev. Installed Distribution Mains Gates <=4" - CIAC									
Asset GL Acct #: 331255-7000-001									

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008773	Dev. Installed Distribution Mains Gates <=6" - Litchfield Expansion CIAC	12/01/2016	12	3,953.46	60	8	32.58	No	-
Subtotal: 331255-7000-001 (1)				3,953.46			32.58		
Asset Type: Dev. Installed Distribution Mains Gates >=6" - CIAC									
Asset GL Acct #: 331256-7000-001									
70000-008774	Dev. Installed Distribution Mains Gates >=6" - Litchfield Expansion CIAC	12/01/2016	12	58,910.00	60	8	485.52	No	-
Subtotal: 331256-7000-001 (1)				58,910.00			485.52		
Asset Type: Developer Installed Hydrants - CIAC									
Asset GL Acct #: 335100-7000-001									
70000-008776	Developer Installed Hydrants - Litchfield Expansion CIAC	12/01/2016	12	58,776.50	68	0	432.18	No	-
Subtotal: 335100-7000-001 (1)				58,776.50			432.18		
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008079	Windsor Dr (#13): Litchfield - 1" Developer Installed Services - CIAC	01/01/2016	1	1,906.72	50	0	19.07	No	-
70000-008129	Hamel Cir (#20): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	-
70000-008131	Hamel Cir (#13): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	-
70000-008133	Hamel Cir (#19): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	-
70000-008135	Hamel Cir (#18): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	-
70000-008196	Hamel Cir (#9): Litchfield - 1" Developer Installed Services - CIAC	03/01/2016	3	1,490.88	50	0	14.91	No	-
70000-008254	Hamel Cir (#11): Litchfield - 1" Developer Installed Services - CIAC	04/01/2016	4	1,431.56	50	0	14.32	No	-
70000-008258	Naicook Ave (#15): Litchfield - 1" Developer Installed Services - CIAC	04/01/2016	4	2,169.16	50	0	21.69	No	-
70000-008301	Charles Bancroft (#503): Litchfield - 1" Developer Installed Services - CIAC	05/01/2016	5	2,169.16	50	0	21.69	No	-
70000-008370	Hamel Cir (#15): Litchfield - 1" Developer Installed Services - CIAC	06/01/2016	6	1,431.56	50	0	14.32	No	-
70000-008380	Juniper Cr (#4): Litchfield - 1" Developer Installed Services - CIAC	06/01/2016	6	2,169.16	50	0	21.69	No	-
70000-008439	Page Rd (#43): Litchfield - 1" Developer Installed Services - CIAC	07/01/2016	7	2,169.16	50	0	21.69	No	-
70000-008472	Hamel Cir (#16): Litchfield - 1" Developer Installed Services - CIAC	08/01/2016	8	1,431.56	50	0	14.32	No	-
70000-008529	Hamel Circle (#14): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	1,753.32	50	0	17.53	No	-
70000-008531	Bruins Lane (#9): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	2,169.16	50	0	21.69	No	-
70000-008533	Bruins Lane (#11): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	2,169.16	50	0	21.69	No	-
70000-008539	Heron Drive (#12): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	2,169.16	50	0	21.69	No	-
70000-008580	Charles Bancroft Hwy (#500): Litchfield - 1" Developer Installed Services - CIAC	10/01/2016	10	2,169.16	50	0	21.69	No	-
70000-008709	Grouse LN (#14): Litchfield - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.16	50	0	21.69	No	-
70000-008719	Charles Bancroft Hwy (#367): Litchfield - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.16	50	0	21.69	No	-
70000-008775	Developer Installed Services - Litchfield Expansion CIAC	12/01/2016	12	142,225.14	50	0	1,422.25	No	-
70000-008783.2	Developer Installed Services - CIAC: Litchfield	12/01/2016	12	13,426.00	50	0	134.26	No	-
Subtotal: 333230-7000-001 (22)				192,751.86			1,927.52		
Asset Type: Developer Installed Services - Paid									
Asset GL Acct #: 333250-7000-001									
70000-008143	Hamel Cir (#20): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	No	-
70000-008144	Hamel Cir (#13): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	No	-
70000-008145	Hamel Cir (#19): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	No	-
70000-008146	Hamel Cir (#18): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	No	-
70000-008187	Hamel Cir (#09): Litchfield - 1" Developer Installed Services - Paid	03/01/2016	3	415.84	50	0	4.16	No	-
70000-008245	Hamel Cir (#11): Litchfield - 1" Developer Installed Services - Paid	04/01/2016	4	737.60	50	0	7.38	No	-
70000-008388	Hamel Cir (#15): Litchfield - 1" Developer Installed Services - Paid	06/01/2016	6	737.60	50	0	7.38	No	-
70000-008481	Hamel Cir (#16): Litchfield - 1" Developer Installed Services - Paid	08/01/2016	8	737.60	50	0	7.38	No	-
70000-008550	Hamel Cir (#14): Litchfield - 1" Developer Installed Services - Paid	09/01/2016	9	415.84	50	0	4.16	No	-
70000-008787	Developer Installed Services - Paid: Litchfield Expansion	12/01/2016	12	25,816.00	50	0	258.16	No	-
Subtotal: 333250-7000-001 (10)				30,523.84			305.24		
Asset Type: Distribution Mains: CIAC - Paving									
Asset GL Acct #: 331006-7000-001									

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008771	Distribution Mains - Paving - Litchfield Expansion CIAC	12/01/2016	12	63,637.35	15	0	2,121.25	No	-
Subtotal: 331006-7000-001 (1)				63,637.35			2,121.25		
Asset Type: Gates: 4" & Under									
Asset GL Acct #: 331250-7000-001									
70000-008455	Albuquerque @ Grouse Ln (#): Litchfield Gate Valves: 2"	08/01/2016	8	2,643.19	68	0	19.44	No	-
Subtotal: 331250-7000-001 (1)				2,643.19			19.44		
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008109	5/8" New Meter: Litchfield	02/01/2016	2	123.50	23	10	2.59	Yes	5.18
70000-008110	5/8" New Meter: Litchfield	02/01/2016	2	123.50	23	10	2.59	Yes	5.18
70000-008111	5/8" New Meter: Litchfield	02/01/2016	2	123.01	23	10	2.58	Yes	5.16
70000-008166	5/8" New Meter: Litchfield	03/01/2016	3	153.95	23	10	3.23	Yes	6.46
70000-008628	5/8" New Meter: Litchfield	11/01/2016	11	127.52	23	10	2.68	Yes	5.35
70000-008780	Meter - Litchfield Expansion CIAC	12/01/2016	12	2,847.25	23	10	59.73	No	-
Subtotal: 334000-7000-001 (6)				3,498.73			73.40		27.33
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 334100-7000-001									
70000-008115	Neptune Radios: Litchfield	02/01/2016	2	121.00	23	10	2.54	Yes	5.08
70000-008117	Neptune Radios: Litchfield	02/01/2016	2	121.00	23	10	2.54	Yes	5.08
70000-008118	Neptune Radios: Litchfield	02/01/2016	2	107.45	23	10	2.25	Yes	4.51
70000-008178	Neptune Radios: Litchfield	03/01/2016	3	137.93	23	10	2.89	Yes	5.79
70000-008649	Neptune Radios: Litchfield	11/01/2016	11	123.25	23	10	2.59	Yes	5.17
70000-008781	Radios for Metering Equipment - Litchfield Expansion CIAC	12/01/2016	12	3,221.75	23	10	67.59	No	-
Subtotal: 334100-7000-001 (6)				3,832.38			80.40		25.62
Asset Type: Services									
Asset GL Acct #: 333100-7000-001									
70000-008076	Charles Bancroft Hwy (#500): Litchfield - Install New Service: M To S: 2"	01/01/2016	1	9,585.20	50	0	95.85	No	-
70000-008354	Page Rd (#43): Litchfield - Install New Service: M To S: 1"	06/01/2016	6	3,372.09	50	0	33.72	Yes	67.44
70000-008467	Charles Bancroft Hwy (#367): Litchfield - Install New Service	08/01/2016	8	7,684.54	50	0	76.85	No	-
70000-008468	Grouse Ln (#14): Litchfield - Install New Service 1"	08/01/2016	8	1,387.89	50	0	13.88	No	-
70000-008510	Grouse Ln (#14): Litchfield - Install New Service: 1" additional cost	09/01/2016	9	535.50	50	0	5.36	No	-
70000-008605	Charles Bancroft Hwy (#120): Litchfield - Install New Service: M To S: 1"	10/01/2016	10	3,100.29	50	0	31.00	No	-
70000-008657	Pinecrest Rd (#78): Litchfield - Install New Service: M To S: 1"	11/01/2016	11	6,300.00	50	0	63.00	Yes	126.00
Subtotal: 333100-7000-001 (7)				31,965.51			319.66		193.44
Asset Type: Services - Paving									
Asset GL Acct #: 333004-7000-001									
70000-008768	Grouse Dr (#14): Litchfield - Paving: Services - Litchfield Paving Charges	12/01/2016	12	749.37	15	0	24.98	No	-
Subtotal: 333004-7000-001 (1)				749.37			24.98		
Subtotal: Litchfield (58)				1,537,870.72			14,942.72		246.40
Town or Department: Londonderry									
Asset Type: Developer Installed Distribution Mains - CIAC									
Asset GL Acct #: 331300-7000-001									
70000-008421	Boston Ave, Londonderry - Developer Installed Distribution Mains - CIAC, 8" 394'	07/01/2016	7	29,301.44	68	0	215.45	No	-
70000-008423	Garden Lane, Londonderry - Developer Installed Distribution Mains - CIAC, 12" 1357'	07/01/2016	7	115,830.73	68	0	851.70	No	-
Subtotal: 331300-7000-001 (2)				145,132.17			1,067.15		
Asset Type: Developer Installed Hydrants - CIAC									
Asset GL Acct #: 335100-7000-001									
70000-008425	Garden Lane, Londonderry - Developer Installed Distribution Hydrants - CIAC, 2	07/01/2016	7	9,890.94	68	0	72.73	No	-

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Subtotal: 335100-7000-001 (1)				9,890.94			72.73		
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008077	Quarry Rd (#40): Londonderry - 1" Developer Installed Services - CIAC	01/01/2016	1	1,490.88	50	0	14.91	No	*
70000-008081	Golen St (#37-68): Londonderry - 4" Developer Installed Services - CIAC	01/01/2016	1	11,540.20	50	0	115.40	No	*
70000-008125	Quarry Rd (#19): Londonderry - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	*
70000-008127	Quarry Rd (#18): Londonderry - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	*
70000-008190	Quarry Rd (#38): Londonderry - 1" Developer Installed Services - CIAC	03/01/2016	3	1,490.88	50	0	14.91	No	*
70000-008192	Quarry Rd (#29): Londonderry - 1" Developer Installed Services - CIAC	03/01/2016	3	1,490.88	50	0	14.91	No	*
70000-008194	Quarry Rd (#3): Londonderry - 1" Developer Installed Services - CIAC	03/01/2016	3	1,490.88	50	0	14.91	No	*
70000-008246	School House Rd (#3): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	1,431.56	50	0	14.32	No	*
70000-008248	School House Rd (#5): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	1,431.56	50	0	14.32	No	*
70000-008250	Quarry Rd (#7): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	1,431.56	50	0	14.32	No	*
70000-008252	Quarry Rd (#17): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	1,431.56	50	0	14.32	No	*
70000-008264	Alexander Rd (#27): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	2,169.16	50	0	21.69	No	*
70000-008289	School House Rd (#1): Londonderry - 1" Developer Installed Services - CIAC	05/01/2016	5	1,431.56	50	0	14.32	No	*
70000-008291	Trail Haven Dr (#73): Londonderry - 1" Developer Installed Services - CIAC	05/01/2016	5	1,682.86	50	0	16.83	No	*
70000-008293	Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - CIAC	05/01/2016	5	1,682.86	50	0	16.83	No	*
70000-008297	Button Dr (#1): Londonderry - 8" Developer Installed Services - CIAC	05/01/2016	5	11,875.43	50	0	118.75	No	*
70000-008299	Button Dr (#1): Londonderry - 4" Developer Installed Services - CIAC	05/01/2016	5	2,268.96	50	0	22.69	No	*
70000-008360	School House Rd (#4): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	1,431.56	50	0	14.32	No	*
70000-008362	Phillips Brook Rd (#10): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	1,431.56	50	0	14.32	No	*
70000-008364	Quarry Rd (#1): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	1,431.56	50	0	14.32	No	*
70000-008366	Quarry Rd (#4): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	1,431.56	50	0	14.32	No	*
70000-008368	Pepper Hill Rd (#12): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	1,431.56	50	0	14.32	No	*
70000-008372	Golen St (#2, 4, & 6): Londonderry - 4" Developer Installed Services - CIAC	06/01/2016	6	13,426.00	50	0	134.26	No	*
70000-008376	Nashua Rd (#31): Londonderry - 6" Developer Installed Services - CIAC	06/01/2016	6	13,579.75	50	0	135.80	No	*
70000-008378	Garden Ln (#5): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	2,169.16	50	0	21.69	No	*
70000-008427	Quarry Rd (#23): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	1,431.56	50	0	14.32	No	*
70000-008429	Pepper Hill Rd (#5): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	1,431.56	50	0	14.32	No	*
70000-008433	Pepper Hill Rd (#13): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	1,431.56	50	0	14.32	No	*
70000-008435	Quarry Rd (#27): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	1,431.56	50	0	14.32	No	*
70000-008437	School House Rd (#20): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	1,431.56	50	0	14.32	No	*
70000-008441	Nashua Rd (#31): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	2,169.16	50	0	21.69	No	*
70000-008470	School House Rd (#6): Londonderry - 1" Developer Installed Services - CIAC	08/01/2016	8	1,431.56	50	0	14.32	No	*
70000-008474	Pepper Hill Rd (#24): Londonderry - 1" Developer Installed Services - CIAC	08/01/2016	8	1,431.56	50	0	14.32	No	*
70000-008478	High Range Rd (#302): Londonderry - 1" Developer Installed Services - CIAC	08/01/2016	8	2,169.16	50	0	21.69	No	*
70000-008511	School House Road (#7): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	1,431.56	50	0	14.32	No	*
70000-008523	Quarry Road (#25): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	1,431.56	50	0	14.32	No	*
70000-008525	Pepper Hill Road (#7): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	1,431.56	50	0	14.32	No	*
70000-008527	Pepper Hill Road (#9): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	1,431.56	50	0	14.32	No	*
70000-008566	Quarry Road (#9): Londonderry - 1" Developer Installed Services - CIAC	10/01/2016	10	1,431.56	50	0	14.32	No	*
70000-008568	Pepper Hill Road (#18): Londonderry - 1" Developer Installed Services - CIAC	10/01/2016	10	1,431.56	50	0	14.32	No	*
70000-008570	Pepper Hill Road (#22): Londonderry - 1" Developer Installed Services - CIAC	10/01/2016	10	1,431.56	50	0	14.32	No	*
70000-008683	Quarry Rd (#16): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008685	School House Rd (#19): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008687	Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,682.86	50	0	16.83	No	*
70000-008693	Quarry Rd (#11): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008695	Pepper Hill Rd (#20): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008697	Pepper Hill Rd (#16): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008699	Pepper Hill Rd (#26): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008701	Pepper Hill Rd (#11): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	1,431.56	50	0	14.32	No	*
70000-008705	Charleston Ave (#18): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.96	50	0	21.70	No	*
70000-008783.1	Developer Installed Services - CIAC: Londonderry	12/01/2016	12	10,415.66	50	0	104.16	No	*

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Subtotal: 333250-7000-001 (51)				132,324.82			1,323.25		
Asset Type: Developer Installed Services - Paid									
Asset GL Acct #: 333250-7000-001									
70000-008085	Quarry Rd (#40): Londonderry - 1" Developer Installed Services - Paid	01/01/2016	1	415.84	50	0	4.16	Yes	8.32
70000-008141	Quarry Rd (#19): Londonderry - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	Yes	8.32
70000-008142	Quarry Rd (#18): Londonderry - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	Yes	8.32
70000-008184	Quarry Rd (#38): Londonderry - 1" Developer Installed Services - Paid	03/01/2016	3	415.84	50	0	4.16	Yes	8.32
70000-008185	Quarry Rd (#29): Londonderry - 1" Developer Installed Services - Paid	03/01/2016	3	415.84	50	0	4.16	Yes	8.32
70000-008186	Quarry Rd (#3): Londonderry - 1" Developer Installed Services - Paid	03/01/2016	3	415.84	50	0	4.16	Yes	8.32
70000-008241	School House Rd (#3): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	737.60	50	0	7.38	Yes	14.75
70000-008242	School House Rd (#5): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	737.60	50	0	7.38	Yes	14.75
70000-008243	Quarry Rd (#7): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	737.60	50	0	7.38	Yes	14.75
70000-008244	Quarry Rd (#17): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	737.60	50	0	7.38	Yes	14.75
70000-008307	School House Rd (#1): Londonderry - 1" Developer Installed Services - Paid	05/01/2016	5	737.60	50	0	7.38	Yes	14.75
70000-008308	Trail Haven Dr (#73): Londonderry - 1" Developer Installed Services - Paid	05/01/2016	5	486.30	50	0	4.86	Yes	9.73
70000-008309	Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - Paid	05/01/2016	5	486.30	50	0	4.86	Yes	9.73
70000-008383	School House Rd (#4): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	737.60	50	0	7.38	Yes	14.75
70000-008384	Phillips Brook Rd (#10): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	737.60	50	0	7.38	Yes	14.75
70000-008385	Quarry Rd (#1): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	737.60	50	0	7.38	Yes	14.75
70000-008386	Quarry Rd (#4): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	737.60	50	0	7.38	Yes	14.75
70000-008387	Pepper Hill Rd (#12): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	737.60	50	0	7.38	Yes	14.75
70000-008449	Quarry Rd (#23): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	737.60	50	0	7.38	Yes	14.75
70000-008450	Pepper Hill Rd (#5): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	737.60	50	0	7.38	Yes	14.75
70000-008452	Pepper Hill Rd (#13): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	737.60	50	0	7.38	Yes	14.75
70000-008453	Quarry Rd (#27): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	737.60	50	0	7.38	Yes	14.75
70000-008454	School House Rd (#20): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	737.60	50	0	7.38	Yes	14.75
70000-008480	School House Rd (#6): Londonderry - 1" Developer Installed Services - Paid	08/01/2016	8	737.60	50	0	7.38	Yes	14.75
70000-008482	Pepper Hill Rd (#24): Londonderry - 1" Developer Installed Services - Paid	08/01/2016	8	737.60	50	0	7.38	Yes	14.75
70000-008541	School House Road (#7): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	737.60	50	0	7.38	Yes	14.75
70000-008547	Quarry Road (#25): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	737.60	50	0	7.38	Yes	14.75
70000-008548	Pepper Hill Road (#7): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	737.60	50	0	7.38	Yes	14.75
70000-008549	Pepper Hill Road (#9): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	737.60	50	0	7.38	Yes	14.75
70000-008558	Quarry Road (#9): Londonderry - 1" Developer Installed Services - Paid	10/01/2016	10	737.60	50	0	7.38	Yes	14.75
70000-008559	Pepper Hill Road (#18): Londonderry - 1" Developer Installed Services - Paid	10/01/2016	10	737.60	50	0	7.38	Yes	14.75
70000-008600	Pepper Hill Road (#22): Londonderry - 1" Developer Installed Services - Paid	10/01/2016	10	737.60	50	0	7.38	Yes	14.75
70000-008666	Quarry Rd (#16): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008667	School House Rd (#19): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008668	Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	486.30	50	0	4.86	Yes	9.73
70000-008671	Quarry Rd (#11): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008672	Pepper Hill Rd (#20): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008673	Pepper Hill Rd (#16): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008674	Pepper Hill Rd (#26): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008675	Pepper Hill Rd (#11): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75
70000-008786	Developer Installed Services - Paid: Londonderry	12/01/2016	12	2,699.10	50	0	26.99	Yes	53.98
Subtotal: 333250-7000-001 (41)				29,518.64			295.19		590.37
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008160	5/8" New Meter: Avery	03/01/2016	3	153.95	23	10	3.23	Yes	6.46
70000-008161	5/8" New Meter: Avery	03/01/2016	3	290.87	23	10	6.10	Yes	12.20
70000-008162	5/8" New Meter: Avery	03/01/2016	3	74.68	23	10	1.57	Yes	3.13
70000-008163	5/8" New Meter: Avery	03/01/2016	3	74.68	23	10	1.57	Yes	3.13
70000-008165	1.5" New Meter: Londonderry	03/01/2016	3	178.12	23	10	3.74	Yes	7.47
Subtotal: 334000-7000-001 (5)				772.30			16.20		32.40

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 334100-7000-001									
70000-008173	Neptune Radios: Avery	03/01/2016	3	123.25	23	10	2.59	Yes	5.17
70000-008174	Neptune Radios: Avery	03/01/2016	3	183.98	23	10	3.86	Yes	7.72
70000-008175	Neptune Radios: Avery	03/01/2016	3	93.89	23	10	1.97	Yes	3.94
70000-008176	Neptune Radios: Avery	03/01/2016	3	93.89	23	10	1.97	Yes	3.94
70000-008177	Neptune Radios: Londonderry	03/01/2016	3	123.25	23	10	2.59	Yes	5.17
Subtotal: 334100-7000-001 (5)				618.26			12.97		25.94
Asset Type: Renewed Services									
Asset GL Acct #: 333200-7000-001									
70000-008180	Shawnee (#1): Londonderry - Install Renewed Service: M To S: 3/4"	03/01/2016	3	1,595.85	50	0	15.96	Yes	31.92
70000-008509	Judy Dr (#15): Londonderry - Install Renewed Service: M To S: 1.5"	09/01/2016	9	3,622.37	50	0	36.22	Yes	72.45
Subtotal: 333200-7000-001 (2)				5,218.22			52.18		104.36
Asset Type: Services									
Asset GL Acct #: 333100-7000-001									
70000-008073	Charleston Ave (#14): Londonderry - Install New Service: M To S: 1"	01/01/2016	1	8,571.76	50	0	85.72	Yes	171.44
70000-008074	Charleston Ave (#20): Londonderry - Install New Service: M To S: 1"	01/01/2016	1	8,377.21	50	0	83.77	Yes	167.54
Subtotal: 333100-7000-001 (2)				16,948.97			169.49		338.98
Asset Type: Services - Paving									
Asset GL Acct #: 333004-7000-001									
70000-008287	Charleston Ave (#14): Londonderry - Paving: Services - Londonderry	05/01/2016	5	1,770.73	15	0	59.02	Yes	118.05
70000-008288	Charleston Ave (#20): Londonderry - Paving: Services - Londonderry	05/01/2016	5	1,770.73	15	0	59.02	Yes	118.05
Subtotal: 333004-7000-001 (2)				3,541.46			59.02		118.05
Subtotal: Londonderry (111)				343,965.78			3,068.18		1,210.11
Town or Department: Middleton									
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008707	Beech Tree Dr (#26): Middleton - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.16	50	0	21.69	No	-
Subtotal: 333230-7000-001 (1)				2,169.16			21.69		
Asset Type: Services									
Asset GL Acct #: 333100-7000-001									
70000-008761	Beech Tree Dr (Lot #26): Middleton - Install New Service: M To S: 1"	12/01/2016	12	3,850.00	50	0	38.50	Yes	77.00
Subtotal: 333100-7000-001 (1)				3,850.00			38.50		77.00
Subtotal: Middleton (2)				6,019.16			60.19		77.00
Town or Department: North Conway									
Asset Type: Gates: 4" & Under									
Asset GL Acct #: 331250-7000-001									
70000-008107	Forbes Dr (#): North Conway - Gate Valves: 3"	02/01/2016	2	3,432.21	68	0	25.24	Yes	50.47
Subtotal: 331250-7000-001 (1)				3,432.21			25.24		50.47
Subtotal: North Conway (1)				3,432.21			25.24		50.47
Town or Department: Pelham									
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008137	Aspen Dr (#3): Pelham - 1" Developer Installed Services - CIAC	02/01/2016	2	1,490.88	50	0	14.91	No	-
70000-008188	Aspen Dr (#5): Pelham - 1" Developer Installed Services - CIAC	03/01/2016	3	1,490.88	50	0	14.91	No	-
70000-008358	Majestic Ave (#10): Pelham - 1" Developer Installed Services - CIAC	06/01/2016	6	1,754.36	50	0	17.54	No	-
70000-008431	Aspen Dr (#58): Pelham - 1" Developer Installed Services - CIAC	07/01/2016	7	1,754.36	50	0	17.54	No	-

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets		Additional Adjustment for non CIAC and non PFOA related assets
								non CIAC or non PFOA related	non CIAC and non PFOA related assets	
70000-008476	Aspen Dr (#9): Pelham - 1" Developer Installed Services - CIAC	08/01/2016	8	1,754.36	50	0	17.54	No	-	
70000-008513	Majestic Avenue (#17): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	1,754.36	50	0	17.54	No	-	
70000-008515	Majestic Avenue (#15): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	1,754.36	50	0	17.54	No	-	
70000-008517	Aspen Drive (#19): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	1,754.36	50	0	17.54	No	-	
70000-008519	Aspen Drive (#7): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	1,754.36	50	0	17.54	No	-	
70000-008521	Majestic Avenue (#9): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	1,754.36	50	0	17.54	No	-	
70000-008562	Powderhorn Drive (#7): Pelham - 1" Developer Installed Services - CIAC	10/01/2016	10	1,431.56	50	0	14.32	No	-	
70000-008564	Powderhorn Drive (#3): Pelham - 1.5" Developer Installed Services - CIAC	10/01/2016	10	1,531.36	50	0	15.31	No	-	
70000-008572	Tanager Way (#94): Pelham - 1" Developer Installed Services - CIAC	10/01/2016	10	1,754.36	50	0	17.54	No	-	
70000-008677	Aspen Dr (#15): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	1,754.36	50	0	17.54	No	-	
70000-008679	Aspen Dr (#5): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	1,754.36	50	0	17.54	No	-	
70000-008681	Aspen Dr (#3): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	1,754.36	50	0	17.54	No	-	
70000-008689	Majestic Ave (#8): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	1,754.36	50	0	17.54	No	-	
70000-008691	Majestic Ave (#12): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	1,754.36	50	0	17.54	No	-	
70000-008703	Powderhorn Dr (#6): Pelham - 1 1/2" Developer Installed Services - CIAC	11/01/2016	11	1,531.36	50	0	15.31	No	-	
70000-008711	Longview Cir (#7): Pelham - 2" Developer Installed Services - CIAC	11/01/2016	11	2,496.97	50	0	24.97	No	-	
70000-008715	Tanager RD (#93): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.16	50	0	21.69	No	-	
70000-008717	Marsh Rd (#85): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.16	50	0	21.69	No	-	
Subtotal: 333230-7000-001 (22)				38,872.37			388.72			
Asset Type: Developer Installed Services - Paid										
Asset GL Acct #: 333250-7000-001										
70000-008147	Aspen Dr (#3): Pelham - 1" Developer Installed Services - Paid	02/01/2016	2	415.84	50	0	4.16	Yes	8.32	
70000-008183	Aspen Dr (#5): Pelham - 1" Developer Installed Services - Paid	03/01/2016	3	415.84	50	0	4.16	Yes	8.32	
70000-008382	Majestic Ave (#10): Pelham - 1" Developer Installed Services - Paid	06/01/2016	6	414.80	50	0	4.15	Yes	8.30	
70000-008451	Aspen Dr (#58): Pelham - 1" Developer Installed Services - Paid	07/01/2016	7	414.80	50	0	4.15	Yes	8.30	
70000-008483	Aspen Dr (#9): Pelham - 1" Developer Installed Services - Paid	08/01/2016	8	414.80	50	0	4.15	Yes	8.30	
70000-008542	Majestic Avenue (#17): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	414.80	50	0	4.15	Yes	8.30	
70000-008543	Majestic Avenue (#15): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	414.80	50	0	4.15	Yes	8.30	
70000-008544	Aspen Drive (#19): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	414.80	50	0	4.15	Yes	8.30	
70000-008545	Aspen Drive (#7): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	414.80	50	0	4.15	Yes	8.30	
70000-008546	Majestic Avenue (#9): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	414.80	50	0	4.15	Yes	8.30	
70000-008556	Powderhorn Drive (#7): Pelham - 1" Developer Installed Services - Paid	10/01/2016	10	737.60	50	0	7.38	Yes	14.75	
70000-008557	Powderhorn Drive (#3): Pelham - 1.5" Developer Installed Services - Paid	10/01/2016	10	737.60	50	0	7.38	Yes	14.75	
70000-008561	Tanager Way (#94): Pelham - 1" Developer Installed Services - Paid	10/01/2016	10	414.80	50	0	4.15	Yes	8.30	
70000-008663	Aspen Dr (#15): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	414.80	50	0	4.15	Yes	8.30	
70000-008664	Aspen Dr (#5): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	414.80	50	0	4.15	Yes	8.30	
70000-008665	Aspen Dr (#3): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	414.80	50	0	4.15	Yes	8.30	
70000-008669	Majestic Ave (#8): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	414.80	50	0	4.15	Yes	8.30	
70000-008670	Majestic Ave (#12): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	414.80	50	0	4.15	Yes	8.30	
70000-008676	Powderhorn Dr (#6): Pelham - 1 1/2" Developer Installed Services - Paid	11/01/2016	11	737.60	50	0	7.38	Yes	14.75	
Subtotal: 333250-7000-001 (19)				8,851.68			88.52		177.03	
Asset Type: Mains: 6" & Larger										
Asset GL Acct #: 331100-7000-001										
70000-008392	Marsh Rd., Pelham - Main Relocation (NHDOT utility force agreement refund)	07/01/2016	7	(15,066.92)	65	0	(115.90)	Yes	(231.80)	
Subtotal: 331100-7000-001 (1)				(15,066.92)			(115.90)		(231.80)	
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-008158	5/8" New Meter: Skyview Estates	03/01/2016	3	153.95	23	10	3.23	Yes	6.46	
70000-008636	1" New Meter: Gage Hill	11/01/2016	11	200.12	23	10	4.20	Yes	8.40	
70000-008734	3/4" New Meter: Williamsburg	12/01/2016	12	305.52	23	10	6.41	Yes	12.82	
Subtotal: 334000-7000-001 (3)				659.59			13.84		27.68	

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 334100-7000-001									
70000-008171	Neptune Radios: Skyview Estates	03/01/2016	3	123.25	23	10	2.59	Yes	5.17
70000-008602	Neptune Radios: Williamsburg	10/01/2016	10	123.25	23	10	2.59	Yes	5.17
70000-008652	Neptune Radios: Williamsburg	11/01/2016	11	115.80	23	10	2.43	Yes	4.86
70000-008752	Neptune Radios: Williamsburg	12/01/2016	12	108.57	23	10	2.28	Yes	4.56
Subtotal: 334100-7000-001 (4)				470.87			9.88		19.76
Asset Type: Renewed Services									
Asset GL Acct #: 333200-7000-001									
70000-008419	Bridge St. (#904): Pelham - Install Renewed Service: M To S: 1" - Gage Hill	07/01/2016	7	4,779.56	50	0	47.80	Yes	95.59
Subtotal: 333200-7000-001 (1)				4,779.56			47.80		95.59
Asset Type: Services									
Asset GL Acct #: 333100-7000-001									
70000-008469	Longview Cir (#7): Pelham - Install New Service 1"	08/01/2016	8	3,869.57	50	0	38.70	Yes	77.39
70000-008762	Mossey Ln (#4): Pelham - Install New Service: M To S: 1" - Williamsburg	12/01/2016	12	10,120.35	50	0	101.20	Yes	202.41
70000-008767	Longview Cir (#7): Pelham - Install New Service: M To S: 1" - Williamsburg	12/01/2016	12	1,665.32	50	0	16.65	Yes	33.31
Subtotal: 333100-7000-001 (3)				15,655.24			156.55		313.10
Asset Type: Services - Paving									
Asset GL Acct #: 333004-7000-001									
70000-008286	Monticello Dr (#33): Pelham - Paving Services - Williamsburg	05/01/2016	5	1,022.92	15	0	34.10	Yes	68.19
Subtotal: 333004-7000-001 (1)				1,022.92			34.10		68.19
Subtotal: Pelham (54)				55,245.31			623.50		469.59
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008068	Install New Meter: 5/8"	01/01/2016	1	6,077.58	23	10	127.50	Yes	255.00
70000-008069	Install New Meter: 5/8"	01/01/2016	1	5,999.72	23	10	125.87	Yes	251.74
70000-008070	Install New Meter: 3/4"	01/01/2016	1	211.72	23	10	4.44	Yes	8.88
70000-008071	Install New Meter: 5/8"	01/01/2016	1	348.10	23	10	7.30	Yes	14.61
70000-008108	Install New Meter: 5/8"	02/01/2016	2	5,463.16	23	10	114.61	Yes	229.22
70000-008112	Install New Meter: 1"	02/01/2016	2	248.86	23	10	5.22	Yes	10.44
70000-008113	Install New Meter: 5/8"	02/01/2016	2	2,772.77	23	10	58.17	Yes	116.34
70000-008123	PEU Abandoned Station Demolition Design - Meter Pit	02/01/2016	2	8,307.59	23	10	174.29	Yes	348.57
70000-008124	PEU Abandoned Station Demolition Design - inteco labor, truck & loh	02/01/2016	2	153.58	23	10	3.22	Yes	6.44
70000-008167	Install New Meter: 5/8"	03/01/2016	3	3,413.41	23	10	71.61	Yes	143.22
70000-008168	Install New Meter: 5/8"	03/01/2016	3	1,547.42	23	10	32.46	Yes	64.93
70000-008169	Install New Meter: 5/8"	03/01/2016	3	984.29	23	10	20.65	Yes	41.30
70000-008170	Install New Meter: 3/4"	03/01/2016	3	218.44	23	10	4.58	Yes	9.17
70000-008207	Install New Meter: 5/8"	04/01/2016	4	208.69	23	10	4.38	Yes	8.76
70000-008208	Install New Meter: 5/8"	04/01/2016	4	153.95	23	10	3.23	Yes	6.46
70000-008209	Install New Meter: 5/8"	04/01/2016	4	127.52	23	10	2.68	Yes	5.35
70000-008210	Install New Meter: 5/8"	04/01/2016	4	127.52	23	10	2.68	Yes	5.35
70000-008211	Install New Meter: 5/8"	04/01/2016	4	142.24	23	10	2.98	Yes	5.97
70000-008212	Install New Meter: 5/8"	04/01/2016	4	142.24	23	10	2.98	Yes	5.97
70000-008213	Install New Meter: 5/8"	04/01/2016	4	128.74	23	10	2.70	Yes	5.40
70000-008214	Install New Meter: 5/8"	04/01/2016	4	181.28	23	10	3.80	Yes	7.61
70000-008215	Install New Meter: 5/8"	04/01/2016	4	140.73	23	10	2.95	Yes	5.90
70000-008216	Install New Meter: 5/8"	04/01/2016	4	79.26	23	10	1.66	Yes	3.33
70000-008217	Install New Meter: 5/8"	04/01/2016	4	141.31	23	10	2.96	Yes	5.93
70000-008218	Install New Meter: 5/8"	04/01/2016	4	66.63	23	10	1.40	Yes	2.80
70000-008219	Install New Meter: 5/8"	04/01/2016	4	4,331.70	23	10	90.87	Yes	181.75
70000-008220	1" New Meter	04/01/2016	4	200.09	23	10	4.20	Yes	8.40

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008221	Install New Meter: 5/8"	04/01/2016	4	692.04	23	10	14.52	Yes	29.04
70000-008222	Install New Meter: 1"	04/01/2016	4	600.29	23	10	12.59	Yes	25.19
70000-008270	Install New Meter: 5/8"	05/01/2016	5	209.82	23	10	4.40	Yes	8.80
70000-008271	Install New Meter: 5/8"	05/01/2016	5	167.17	23	10	3.51	Yes	7.01
70000-008272	Install New Meter: 5/8"	05/01/2016	5	147.12	23	10	3.09	Yes	6.17
70000-008273	Install New Meter: 5/8"	05/01/2016	5	66.63	23	10	1.40	Yes	2.80
70000-008274	Install New Meter: 5/8"	05/01/2016	5	142.24	23	10	2.98	Yes	5.97
70000-008275	Install New Meter: 5/8"	05/01/2016	5	142.24	23	10	2.98	Yes	5.97
70000-008276	Install New Meter: 5/8"	05/01/2016	5	220.00	23	10	4.62	Yes	9.23
70000-008277	Install New Meter: 5/8"	05/01/2016	5	6,182.14	23	10	129.70	Yes	259.39
70000-008327	Install New Meter: 5/8"	06/01/2016	6	167.17	23	10	3.51	Yes	7.01
70000-008328	Install New Meter: 5/8"	06/01/2016	6	127.52	23	10	2.68	Yes	5.35
70000-008329	Install New Meter: 5/8"	06/01/2016	6	127.98	23	10	2.68	Yes	5.37
70000-008330	Install New Meter: 5/8"	06/01/2016	6	128.74	23	10	2.70	Yes	5.40
70000-008331	Install New Meter: 5/8"	06/01/2016	6	273.98	23	10	5.75	Yes	11.50
70000-008332	Install New Meter: 5/8"	06/01/2016	6	101.11	23	10	2.12	Yes	4.24
70000-008333	Install New Meter: 5/8"	06/01/2016	6	127.52	23	10	2.68	Yes	5.35
70000-008334	Install New Meter: 5/8"	06/01/2016	6	206.79	23	10	4.34	Yes	8.68
70000-008335	Install New Meter: 5/8"	06/01/2016	6	206.18	23	10	4.33	Yes	8.65
70000-008336	Install New Meter: 5/8"	06/01/2016	6	140.73	23	10	2.95	Yes	5.90
70000-008337	Install New Meter: 5/8"	06/01/2016	6	4,554.92	23	10	95.56	Yes	191.12
70000-008338	Install New Meter: 5/8"	06/01/2016	6	127.98	23	10	2.68	Yes	5.37
70000-008339	Install New Meter: 2"	06/01/2016	6	1,409.79	23	10	29.58	Yes	59.15
70000-008340	Install New Meter: 5/8"	06/01/2016	6	199.77	23	10	4.19	Yes	8.38
70000-008395	Install New Meter: 5/8"	07/01/2016	7	140.73	23	10	2.95	Yes	5.90
70000-008396	Install New Meter: 5/8"	07/01/2016	7	155.76	23	10	3.27	Yes	6.54
70000-008397	Install New Meter: 5/8"	07/01/2016	7	181.21	23	10	3.80	Yes	7.60
70000-008398	Install New Meter: 5/8"	07/01/2016	7	140.73	23	10	2.95	Yes	5.90
70000-008399	Install New Meter: 5/8"	07/01/2016	7	181.21	23	10	3.80	Yes	7.60
70000-008400	Install New Meter: 5/8"	07/01/2016	7	155.76	23	10	3.27	Yes	6.54
70000-008401	Install New Meter: 5/8"	07/01/2016	7	202.52	23	10	4.25	Yes	8.50
70000-008402	Install New Meter: 5/8"	07/01/2016	7	266.42	23	10	5.59	Yes	11.18
70000-008403	Install New Meter: 5/8"	07/01/2016	7	181.21	23	10	3.80	Yes	7.60
70000-008404	Install New Meter: 5/8"	07/01/2016	7	217.75	23	10	4.57	Yes	9.14
70000-008405	Install New Meter: 5/8"	07/01/2016	7	127.52	23	10	2.68	Yes	5.35
70000-008406	Install New Meter: 5/8"	07/01/2016	7	1,140.69	23	10	23.93	Yes	47.86
70000-008456	Install New Meter: 5/8"	08/01/2016	8	183.11	23	10	3.84	Yes	7.68
70000-008457	Install New Meter: 5/8"	08/01/2016	8	153.95	23	10	3.23	Yes	6.46
70000-008458	Install New Meter: 5/8"	08/01/2016	8	153.95	23	10	3.23	Yes	6.46
70000-008459	Install New Meter: 5/8"	08/01/2016	8	129.82	23	10	2.72	Yes	5.45
70000-008460	Install New Meter: 5/8"	08/01/2016	8	242.71	23	10	5.09	Yes	10.18
70000-008461	Install New Meter: 5/8"	08/01/2016	8	1,967.48	23	10	41.28	Yes	82.55
70000-008462	Install New Meter: 1"	08/01/2016	8	453.09	23	10	9.51	Yes	19.01
70000-008490	Install New Meter: 5/8"	09/01/2016	9	127.52	23	10	2.68	Yes	5.35
70000-008491	Install New Meter: 5/8"	09/01/2016	9	147.13	23	10	3.09	Yes	6.17
70000-008492	Install New Meter: 5/8"	09/01/2016	9	128.74	23	10	2.70	Yes	5.40
70000-008493	Install New Meter: 5/8"	09/01/2016	9	153.95	23	10	3.23	Yes	6.46
70000-008494	Install New Meter: 5/8"	09/01/2016	9	206.79	23	10	4.34	Yes	8.68
70000-008495	Install New Meter: 5/8"	09/01/2016	9	154.64	23	10	3.24	Yes	6.49
70000-008496	Install New Meter: 5/8"	09/01/2016	9	190.08	23	10	3.99	Yes	7.98
70000-008497	3/4" New Meter	09/01/2016	9	138.48	23	10	2.91	Yes	5.81
70000-008498	Install New Meter: 5/8"	09/01/2016	9	910.49	23	10	19.10	Yes	38.20
70000-008499	Install New Meter: 5/8"	09/01/2016	9	122.98	23	10	2.58	Yes	5.16
70000-008583	Install New Meter: 5/8"	10/01/2016	10	180.37	23	10	3.78	Yes	7.57
70000-008584	Install New Meter: 5/8"	10/01/2016	10	127.52	23	10	2.68	Yes	5.35

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008585	Install New Meter: 5/8"	10/01/2016	10	114.66	23	10	2.41	Yes	4.81
70000-008586	Install New Meter: 5/8"	10/01/2016	10	171.27	23	10	3.59	Yes	7.19
70000-008587	Install New Meter: 5/8"	10/01/2016	10	153.95	23	10	3.23	Yes	6.46
70000-008588	Install New Meter: 5/8"	10/01/2016	10	153.95	23	10	3.23	Yes	6.46
70000-008589	Install New Meter: 5/8"	10/01/2016	10	122.98	23	10	2.58	Yes	5.16
70000-008590	Install New Meter: 5/8"	10/01/2016	10	209.81	23	10	4.40	Yes	8.80
70000-008591	Install New Meter: 5/8"	10/01/2016	10	2,552.48	23	10	53.55	Yes	107.10
70000-008592	1" New Meter	10/01/2016	10	343.56	23	10	7.21	Yes	14.42
70000-008593	3/4" New Meter	10/01/2016	10	197.63	23	10	4.15	Yes	8.29
70000-008619	Install New Meter: 5/8"	11/01/2016	11	153.95	23	10	3.23	Yes	6.46
70000-008620	Install New Meter: 5/8"	11/01/2016	11	127.52	23	10	2.68	Yes	5.35
70000-008621	Install New Meter: 5/8"	11/01/2016	11	220.00	23	10	4.62	Yes	9.23
70000-008622	Install New Meter: 5/8"	11/01/2016	11	153.95	23	10	3.23	Yes	6.46
70000-008623	Install New Meter: 5/8"	11/01/2016	11	182.78	23	10	3.83	Yes	7.67
70000-008624	Install New Meter: 5/8"	11/01/2016	11	127.52	23	10	2.68	Yes	5.35
70000-008625	Install New Meter: 5/8"	11/01/2016	11	153.95	23	10	3.23	Yes	6.46
70000-008626	Install New Meter: 5/8"	11/01/2016	11	153.95	23	10	3.23	Yes	6.46
70000-008627	Install New Meter: 5/8"	11/01/2016	11	153.95	23	10	3.23	Yes	6.46
70000-008629	Install New Meter: 5/8"	11/01/2016	11	153.95	23	10	3.23	Yes	6.46
70000-008630	Install New Meter: 5/8"	11/01/2016	11	127.52	23	10	2.68	Yes	5.35
70000-008631	Install New Meter: 5/8"	11/01/2016	11	155.76	23	10	3.27	Yes	6.54
70000-008632	Install New Meter: 5/8"	11/01/2016	11	127.52	23	10	2.68	Yes	5.35
70000-008633	1" New Meter	11/01/2016	11	239.53	23	10	5.03	Yes	10.05
70000-008634	Install New Meter: 5/8"	11/01/2016	11	2,032.61	23	10	42.64	Yes	85.28
70000-008635	Install New Meter: 5/8"	11/01/2016	11	186.44	23	10	3.91	Yes	7.82
70000-008637	Install New Meter: 2"	11/01/2016	11	680.17	23	10	14.27	Yes	28.54
70000-008639	Install New Meter: 1"	11/01/2016	11	320.43	23	10	6.72	Yes	13.44
70000-008726	Install New Meter: 5/8"	12/01/2016	12	128.90	23	10	2.70	Yes	5.41
70000-008727	Install New Meter: 5/8"	12/01/2016	12	155.76	23	10	3.27	Yes	6.54
70000-008728	Install New Meter: 5/8"	12/01/2016	12	167.07	23	10	3.50	Yes	7.01
70000-008729	Install New Meter: 5/8"	12/01/2016	12	127.20	23	10	2.67	Yes	5.34
70000-008730	Install New Meter: 5/8"	12/01/2016	12	180.49	23	10	3.79	Yes	7.57
70000-008731	Install New Meter: 5/8"	12/01/2016	12	220.00	23	10	4.62	Yes	9.23
70000-008732	Install New Meter: 5/8"	12/01/2016	12	180.17	23	10	3.78	Yes	7.56
70000-008733	Install New Meter: 5/8"	12/01/2016	12	180.37	23	10	3.78	Yes	7.57
70000-008735	Install New Meter: 5/8"	12/01/2016	12	180.37	23	10	3.78	Yes	7.57
70000-008736	Install New Meter: 5/8"	12/01/2016	12	356.21	23	10	7.47	Yes	14.95
70000-008737	Install New Meter: 5/8"	12/01/2016	12	167.17	23	10	3.51	Yes	7.01
70000-008738	Install New Meter: 5/8"	12/01/2016	12	2,259.58	23	10	47.40	Yes	94.81
70000-008739	Install New Meter: 5/8"	12/01/2016	12	155.76	23	10	3.27	Yes	6.54
70000-008740	Install New Meter: 2"	12/01/2016	12	1,258.09	23	10	26.39	Yes	52.79
70000-008741	Install New Meter: 1"	12/01/2016	12	367.87	23	10	7.72	Yes	15.44
70000-008742	Install New Meter: 3/4"	12/01/2016	12	230.89	23	10	4.84	Yes	9.69
70000-008743	Install New Meter: 3/4"	12/01/2016	12	138.40	23	10	2.90	Yes	5.81
Subtotal: 334000-7000-001 (126)				83,278.81			1,747.11		3,494.22
Asset Type: Radios for Metering Equipment									
Asset GL Acct #: 334100-7000-001									
70000-008072	Neptune Radio Replacements	01/01/2016	1	1,244.95	23	10	26.12	Yes	52.24
70000-008114	Neptune Radio Replacements	02/01/2016	2	791.21	23	10	16.60	Yes	33.20
70000-008179	Neptune Radio Replacements	03/01/2016	3	427.33	23	10	8.96	Yes	17.93
70000-008223	Neptune Radio Replacements	04/01/2016	4	123.25	23	10	2.59	Yes	5.17
70000-008224	Neptune Radio Replacements	04/01/2016	4	108.57	23	10	2.28	Yes	4.56
70000-008225	Neptune Radio Replacements	04/01/2016	4	108.57	23	10	2.28	Yes	4.56
70000-008226	Neptune Radio Replacements	04/01/2016	4	108.90	23	10	2.28	Yes	4.57

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008227	Neptune Radio Replacements	04/01/2016	4	108.90	23	10	2.28	Yes	4.57
70000-008228	Neptune Radio Replacements	04/01/2016	4	123.51	23	10	2.59	Yes	5.18
70000-008229	Neptune Radio Replacements	04/01/2016	4	108.90	23	10	2.28	Yes	4.57
70000-008230	Neptune Radio Replacements	04/01/2016	4	93.89	23	10	1.97	Yes	3.94
70000-008231	Neptune Radio Replacements	04/01/2016	4	108.57	23	10	2.28	Yes	4.56
70000-008232	Neptune Radio Replacements	04/01/2016	4	108.69	23	10	2.28	Yes	4.56
70000-008233	Neptune Radio Replacements	04/01/2016	4	90.60	23	10	1.90	Yes	3.80
70000-008234	Neptune Radio Replacements	04/01/2016	4	290.10	23	10	6.09	Yes	12.17
70000-008235	Neptune Radio Replacements	04/01/2016	4	93.89	23	10	1.97	Yes	3.94
70000-008278	Neptune Radio Replacements	05/01/2016	5	138.94	23	10	2.91	Yes	5.83
70000-008279	Neptune Radio Replacements	05/01/2016	5	152.60	23	10	3.20	Yes	6.40
70000-008280	Neptune Radio Replacements	05/01/2016	5	130.73	23	10	2.53	Yes	5.07
70000-008281	Neptune Radio Replacements	05/01/2016	5	105.41	23	10	2.21	Yes	4.42
70000-008282	Neptune Radio Replacements	05/01/2016	5	123.93	23	10	2.60	Yes	5.20
70000-008283	Neptune Radio Replacements	05/01/2016	5	108.57	23	10	2.28	Yes	4.56
70000-008284	Neptune Radio Replacements	05/01/2016	5	799.27	23	10	16.77	Yes	33.54
70000-008341	Neptune Radio Replacements	06/01/2016	6	108.57	23	10	2.28	Yes	4.56
70000-008342	Neptune Radio Replacements	06/01/2016	6	108.57	23	10	2.28	Yes	4.56
70000-008343	Neptune Radio Replacements	06/01/2016	6	123.51	23	10	2.59	Yes	5.18
70000-008344	Neptune Radio Replacements	06/01/2016	6	123.93	23	10	2.60	Yes	5.20
70000-008345	Neptune Radio Replacements	06/01/2016	6	141.25	23	10	2.96	Yes	5.93
70000-008346	Neptune Radio Replacements	06/01/2016	6	123.25	23	10	2.59	Yes	5.17
70000-008347	Neptune Radio Replacements	06/01/2016	6	152.60	23	10	3.20	Yes	6.40
70000-008348	Neptune Radio Replacements	06/01/2016	6	123.25	23	10	2.59	Yes	5.17
70000-008349	Neptune Radio Replacements	06/01/2016	6	114.77	23	10	2.41	Yes	4.82
70000-008350	Neptune Radio Replacements	06/01/2016	6	108.57	23	10	2.28	Yes	4.56
70000-008351	Neptune Radio Replacements	06/01/2016	6	686.85	23	10	14.41	Yes	28.82
70000-008352	Neptune Radio Replacements	06/01/2016	6	123.51	23	10	2.59	Yes	5.18
70000-008353	Neptune Radio Replacements	06/01/2016	6	209.95	23	10	4.40	Yes	8.81
70000-008407	Neptune Radio Replacements	07/01/2016	7	137.93	23	10	2.89	Yes	5.79
70000-008408	Neptune Radio Replacements	07/01/2016	7	123.93	23	10	2.60	Yes	5.20
70000-008409	Neptune Radio Replacements	07/01/2016	7	117.57	23	10	2.47	Yes	4.93
70000-008410	Neptune Radio Replacements	07/01/2016	7	108.57	23	10	2.28	Yes	4.56
70000-008411	Neptune Radio Replacements	07/01/2016	7	141.25	23	10	2.96	Yes	5.93
70000-008412	Neptune Radio Replacements	07/01/2016	7	123.93	23	10	2.60	Yes	5.20
70000-008413	Neptune Radio Replacements	07/01/2016	7	141.25	23	10	2.96	Yes	5.93
70000-008414	Neptune Radio Replacements	07/01/2016	7	117.57	23	10	2.47	Yes	4.93
70000-008415	Neptune Radio Replacements	07/01/2016	7	117.57	23	10	2.47	Yes	4.93
70000-008416	Neptune Radio Replacements	07/01/2016	7	123.07	23	10	2.58	Yes	5.16
70000-008417	Neptune Radio Replacements	07/01/2016	7	164.60	23	10	3.45	Yes	6.91
70000-008418	Neptune Radio Replacements	07/01/2016	7	694.78	23	10	14.58	Yes	29.15
70000-008463	Neptune Radio Replacements	08/01/2016	8	123.25	23	10	2.59	Yes	5.17
70000-008464	Neptune Radio Replacements	08/01/2016	8	153.11	23	10	3.21	Yes	6.42
70000-008465	Neptune Radio Replacements	08/01/2016	8	140.57	23	10	2.95	Yes	5.90
70000-008466	Neptune Radio Replacements	08/01/2016	8	493.67	23	10	10.36	Yes	20.71
70000-008500	Neptune Radio Replacements	09/01/2016	9	123.25	23	10	2.59	Yes	5.17
70000-008501	Neptune Radio Replacements	09/01/2016	9	131.84	23	10	2.77	Yes	5.53
70000-008502	Neptune Radio Replacements	09/01/2016	9	123.93	23	10	2.60	Yes	5.20
70000-008503	Neptune Radio Replacements	09/01/2016	9	123.25	23	10	2.59	Yes	5.17
70000-008504	Neptune Radio Replacements	09/01/2016	9	123.25	23	10	2.59	Yes	5.17
70000-008505	Neptune Radio Replacements	09/01/2016	9	153.11	23	10	3.21	Yes	6.42
70000-008506	Neptune Radio Replacements	09/01/2016	9	115.26	23	10	2.42	Yes	4.84
70000-008507	Neptune Radio Replacements	09/01/2016	9	1,392.77	23	10	29.22	Yes	58.44
70000-008508	Neptune Radio Replacements	09/01/2016	9	120.73	23	10	2.53	Yes	5.07
70000-008594	Neptune Radio Replacements	10/01/2016	10	152.60	23	10	3.20	Yes	6.40

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
70000-008595	Neptune Radio Replacements	10/01/2016	10	137.93	23	10	2.89	Yes	5.79
70000-008596	Neptune Radio Replacements	10/01/2016	10	138.32	23	10	2.90	Yes	5.80
70000-008597	Neptune Radio Replacements	10/01/2016	10	120.73	23	10	2.53	Yes	5.07
70000-008598	Neptune Radio Replacements	10/01/2016	10	123.25	23	10	2.59	Yes	5.17
70000-008599	Neptune Radio Replacements	10/01/2016	10	123.25	23	10	2.59	Yes	5.17
70000-008600	Neptune Radio Replacements	10/01/2016	10	147.55	23	10	3.10	Yes	6.19
70000-008601	Neptune Radio Replacements	10/01/2016	10	123.93	23	10	2.60	Yes	5.20
70000-008603	Neptune Radio Replacements	10/01/2016	10	1,146.01	23	10	24.04	Yes	48.08
70000-008640	Neptune Radio Replacements	11/01/2016	11	123.25	23	10	2.59	Yes	5.17
70000-008641	Neptune Radio Replacements	11/01/2016	11	108.57	23	10	2.28	Yes	4.56
70000-008642	Neptune Radio Replacements	11/01/2016	11	137.93	23	10	2.89	Yes	5.79
70000-008643	Neptune Radio Replacements	11/01/2016	11	123.25	23	10	2.59	Yes	5.17
70000-008644	Neptune Radio Replacements	11/01/2016	11	123.93	23	10	2.60	Yes	5.20
70000-008645	Neptune Radio Replacements	11/01/2016	11	123.25	23	10	2.59	Yes	5.17
70000-008646	Neptune Radio Replacements	11/01/2016	11	192.23	23	10	4.03	Yes	8.07
70000-008647	Neptune Radio Replacements	11/01/2016	11	108.57	23	10	2.28	Yes	4.56
70000-008648	Neptune Radio Replacements	11/01/2016	11	123.25	23	10	2.59	Yes	5.17
70000-008650	Neptune Radio Replacements	11/01/2016	11	129.76	23	10	2.72	Yes	5.44
70000-008651	Neptune Radio Replacements	11/01/2016	11	108.57	23	10	2.28	Yes	4.56
70000-008653	Neptune Radio Replacements	11/01/2016	11	123.93	23	10	2.60	Yes	5.20
70000-008654	Neptune Radio Replacements	11/01/2016	11	137.93	23	10	2.89	Yes	5.79
70000-008655	Neptune Radio Replacements	11/01/2016	11	152.60	23	10	3.20	Yes	6.40
70000-008656	Neptune Radio Replacements	11/01/2016	11	115.26	23	10	2.42	Yes	4.84
70000-008744	Neptune Radio Replacements	12/01/2016	12	153.11	23	10	3.21	Yes	6.42
70000-008745	Neptune Radio Replacements	12/01/2016	12	123.93	23	10	2.60	Yes	5.20
70000-008746	Neptune Radio Replacements	12/01/2016	12	123.25	23	10	2.59	Yes	5.17
70000-008747	Neptune Radio Replacements	12/01/2016	12	93.89	23	10	1.97	Yes	3.94
70000-008748	Neptune Radio Replacements	12/01/2016	12	93.89	23	10	1.97	Yes	3.94
70000-008749	Neptune Radio Replacements	12/01/2016	12	93.89	23	10	1.97	Yes	3.94
70000-008750	Neptune Radio Replacements	12/01/2016	12	108.57	23	10	2.28	Yes	4.56
70000-008751	Neptune Radio Replacements	12/01/2016	12	137.93	23	10	2.89	Yes	5.79
70000-008753	Neptune Radio Replacements	12/01/2016	12	123.25	23	10	2.59	Yes	5.17
70000-008754	Neptune Radio Replacements	12/01/2016	12	115.80	23	10	2.43	Yes	4.86
70000-008755	Neptune Radio Replacements	12/01/2016	12	152.60	23	10	3.20	Yes	6.40
70000-008756	Neptune Radio Replacements	12/01/2016	12	227.36	23	10	4.77	Yes	9.54
70000-008757	Neptune Radio Replacements	12/01/2016	12	932.02	23	10	19.55	Yes	39.11
70000-008758	Neptune Radio Replacements	12/01/2016	12	123.93	23	10	2.60	Yes	5.20
Subtotal: 334100-7000-001 (99)				20,017.14			419.94		839.88
Subtotal: Pennichuck East (225)				103,295.95			2,167.05		4,334.10
Town or Department: Plaistow									
Asset Type: Renewed Services									
Asset GL Acct #: 333200-7000-001									
70000-008237	Upper Rd (#12): Plaistow - Install Renewed Service: M To S: 3/4"	04/01/2016	4	885.04	50	0	8.85	Yes	17.70
Subtotal: 333200-7000-001 (1)				885.04			8.85		17.70
Subtotal: Plaistow (1)				885.04			8.85		17.70
Town or Department: Raymond									
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008202	Patriots Way (#24): Raymond - 1" Developer Installed Services - CIAC	03/01/2016	3	1,906.72	50	0	19.07	No	-
70000-008374	Patriots Way (#26): Raymond - 1" Developer Installed Services - CIAC	06/01/2016	6	2,169.16	50	0	21.69	No	-
70000-008535	Bruins Lane (#15): Raymond - 1" Developer Installed Services - CIAC	09/01/2016	9	2,169.16	50	0	21.69	No	-
70000-008713	Bruins Ln (#13): Raymond - 1" Developer Installed Services - CIAC	11/01/2016	11	2,169.16	50	0	21.69	No	-
Subtotal: 333230-7000-001 (4)				8,414.20			84.14		-

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Asset Type: Meters									
Asset GL Acct #: 334000-7000-001									
70000-008164	5/8" New Meter: Clearwater	03/01/2016	3	180.36	23	10	3.78	Yes	7.57
Subtotal: 334000-7000-001 (1)				<u>180.36</u>			<u>3.78</u>		<u>7.57</u>
Subtotal: Raymond (5)				<u>8,594.56</u>			<u>87.93</u>		<u>7.57</u>
Town or Department: Sandown									
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 311210-7000-001									
70000-008119	Beaver Hollow - Rebuild Booster Pump #2	02/01/2016	2	1,995.00	18	2	54.91	Yes	109.82
Subtotal: 311210-7000-001 (1)				<u>1,995.00</u>			<u>54.91</u>		<u>109.82</u>
Subtotal: Sandown (1)				<u>1,995.00</u>			<u>54.91</u>		<u>109.82</u>
Town or Department: Weare									
Asset Type: Renewed Services									
Asset GL Acct #: 333200-7000-001									
70000-008285	Old Town Rd (#90): Weare - Install Renewed Service: M To S: 1"	05/01/2016	5	2,466.22	50	0	24.66	Yes	49.32
70000-008759	Wayne Dr (#42): Weare - 721 - Install Renewed Service: M To S: 1" - Daniels Lake 42 Wayne Dr	12/01/2016	12	1,662.84	50	0	16.63	Yes	33.26
70000-008760	Wayne Dr (#46): Weare - 721 - Install Renewed Service: M To S: 1" - Daniels Lake 46 Wayne Dr	12/01/2016	12	1,369.00	50	0	13.69	Yes	27.38
Subtotal: 333200-7000-001 (3)				<u>5,498.06</u>			<u>54.98</u>		<u>109.96</u>
Subtotal: Weare (3)				<u>5,498.06</u>			<u>54.98</u>		<u>109.96</u>
Town or Department: Windham									
Asset Type: Communication Equipment									
Asset GL Acct #: 346000-7000-001									
70000-008267	W and E Install Cellular Alarm (GS300 w/antenna)	05/01/2016	5	2,398.10	9	0	133.23	Yes	266.46
Subtotal: 346000-7000-001 (1)				<u>2,398.10</u>			<u>133.23</u>		<u>266.46</u>
Asset Type: Developer Installed Hydrants - CIAC									
Asset GL Acct #: 335100-7000-001									
70000-008805	Northland Road Hydrant, 1 - CIAC	01/01/2016	1	(33.33)	68	0	(0.25)	No	-
Subtotal: 335100-7000-001 (1)				<u>(33.33)</u>			<u>(0.25)</u>		<u>-</u>
Asset Type: Developer Installed Services - CIAC									
Asset GL Acct #: 333230-7000-001									
70000-008256	Ironwood Rd (#7): Windham - 1" Developer Installed Services - CIAC	04/01/2016	4	2,169.16	50	0	21.69	No	-
70000-008305	Sharon Rd (#42): Windham - 1" Developer Installed Services - CIAC	05/01/2016	5	2,169.16	50	0	21.69	No	-
Subtotal: 333230-7000-001 (2)				<u>4,338.32</u>			<u>43.38</u>		<u>-</u>
Asset Type: Electric Pumping Equip - Pumps									
Asset GL Acct #: 311210-7000-001									
70000-008236	W & E - New Chemical Feed Pump Replacement	04/01/2016	4	1,616.69	18	2	44.50	Yes	88.99
70000-008721	Fletchers Corner - Rebuild Booster Pump #1	11/01/2016	11	2,748.90	18	2	75.66	Yes	151.32
Subtotal: 311210-7000-001 (2)				<u>4,365.59</u>			<u>120.15</u>		<u>240.31</u>
Asset Type: Hydrants									
Asset GL Acct #: 335000-7000-001									
Life Yr Mo: 68 yr 0 mo									
70000-008724	Mammoth Road Hydrants	12/01/2016	12	22,500.00	68	0	165.44	Yes	330.88
Subtotal: 335000-7000-001 (1)				<u>22,500.00</u>			<u>165.44</u>		<u>330.88</u>
Asset Type: Mains: 6" & Larger									
Asset GL Acct #: 331100-7000-001									
70000-008122	W and E - Main Replacement Phase II	02/01/2016	2	4,338.57	68	0	31.90	Yes	63.80

Asset ID	Description	Placed In Service	Months in Service	Book Cost	Years	Months	Half Yr Dep	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets
Subtotal: 331100-7000-001 (1)				4,338.57			31.90		63.80
Asset Type: Power & Pumping Structures									
Asset GL Acct #: 304200-7000-001									
70000-008088	Hardwood Station Replacement	01/01/2016	1	220.00	39	10	2.76	Yes	5.52
70000-008181	Hardwood Station Replacement	03/01/2016	3	2,188.09	39	10	27.47	Yes	54.93
70000-008182	Hardwood Station Replacement - 6' chain link fence	03/01/2016	3	16,100.00	39	10	202.09	Yes	404.18
70000-008205	Hardwood Station Replacement - 6' chain link fence	04/01/2016	4	6,934.01	39	10	87.04	Yes	174.08
70000-008393	Hardwood Station Replacement - 100' of 6' chain link fence	07/01/2016	7	1,676.00	39	10	21.04	Yes	42.08
70000-008394	Hardwood Station Replacement - labor, truck & inv.	07/01/2016	7	987.70	39	10	12.40	Yes	24.80
Subtotal: 304200-7000-001 (6)				28,105.80			352.79		705.58
Asset Type: Renewed Services									
Asset GL Acct #: 333200-7000-001									
70000-008604	Hickory Ln (#51): Windham - Install Renewed Service: M To S: 1" - Hardwood 51 Hickory Lane	10/01/2016	10	1,516.26	50	0	15.16	Yes	30.33
Subtotal: 333200-7000-001 (1)				1,516.26			15.16		30.33
Asset Type: Supply Mains									
Asset GL Acct #: 309200-7000-001									
70000-008089	Hardwood Station Replacement	01/01/2016	1	127.71	63	8	1.00	Yes	2.01
Subtotal: 309200-7000-001 (1)				127.71			1.00		2.01
Asset Type: Well Pump & Piping									
Asset GL Acct #: 307210-7000-001									
70000-008086	W and E - Replace Well Pump Piping and Wire and VFD, Well 6	01/01/2016	1	3,311.47	26	5	62.68	Yes	125.36
Subtotal: 307210-7000-001 (1)				3,311.47			62.68		125.36
Subtotal: Windham (17)				70,968.49			925.50		1,764.72
Yearly Subtotal				3,742,170.94			41,250.43		46,143.66
Grand Total				3,742,170.94			41,250.43		46,143.66
				1,546,937			14,820		
				2,195,234.42			26,430.91		

Pennichuck East Utilities, Inc.
Capital Additions
For the Twelve Months Ended December 31, 2016

CIAC PFOA

Description	Placed In Service	13	13	13	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential		
										Pro Forma		
Pumps												
Atkinson: Fire Pump Rebuild	05/01/2016	5	13	8	3,564.90	8/13	2,193.78	Yes		1,371.12	1,371.12	
					<u>3,564.90</u>		<u>2,193.78</u>			<u>1,371.12</u>	<u>1,371.12</u>	
					<u>3,564.90</u>		<u>2,193.78</u>			<u>1,371.12</u>	<u>1,371.12</u>	
ent												
Locke Lake - Replace SCADA Computer	12/01/2016	12	13	1	5,490.00	1/13	422.31	Yes	5,068		5,067.69	
					<u>5,490.00</u>		<u>422.31</u>				<u>5,067.69</u>	
ices - CIAC												
Jackson Ln (#14): Barnstead - 1" Developer Installed Services - CIAC	01/01/2016	1	13	12	1,906.72	12/13	1,760.05	No	-		146.67	
Millsfield Lane (#8): Barnstead - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,906.72	11/13	1,613.38	No	-		293.34	
Damsite Rd (#107): Barnstead - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,906.72	10/13	1,466.71	No	-		440.01	
Brookfield Ln (#19): Barnstead - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	2,169.16	9/13	1,501.73	No	-		667.43	
N Barnstead Rd (#20): Barnstead - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	2,169.16	8/13	1,334.87	No	-		834.29	
Dustin Dr (#10): Barnstead - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	2,169.16	8/13	1,334.87	No	-		834.29	
N. Barnstead Road (#257): Barnstead - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	2,169.16	4/13	667.43	No	-		1,501.73	
Dalton Drive (#88): Barnstead - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	2,169.16	3/13	500.58	No	-		1,668.58	
Developer Installed Services - CIAC: Barnstead	12/01/2016	12	13	1	2,169.16	1/13	166.86	No	-		2,002.30	
					<u>18,735.12</u>		<u>10,346.46</u>				<u>8,388.66</u>	
ing												
Locke Lake, Winwood and Monroe Phase 2 - final paving	10/01/2016	10	13	3	204,263.75	3/13	47,137.79	Yes	157,126		157,125.96	
Locke Lake, Winwood and Monroe Phase 2 - final paving	11/01/2016	11	13	2	10,356.39	2/13	1,593.29	Yes	8,763		8,763.10	
					<u>214,620.14</u>		<u>48,731.08</u>		<u>165,889.06</u>		<u>165,889.06</u>	
Locke Lake, Winwood and Monroe Phase 2 - gates <=4"	10/01/2016	10	13	3	14,355.00	3/13	3,312.69	Yes	11,042		11,042.31	
Locke Lake, Winwood and Monroe Phase 2 - gates <=4"	11/01/2016	11	13	2	652.50	2/13	100.38	Yes	552		552.12	
					<u>15,007.50</u>		<u>3,413.08</u>		<u>11,594.42</u>		<u>11,594.42</u>	
Locke Lake 2016 - Vamey Road Area Main Replacement - gates >=6"	10/01/2016	10	13	3	18,360.00	3/13	4,236.92	Yes	14,123		14,123.08	
					<u>18,360.00</u>		<u>4,236.92</u>		<u>14,123.08</u>		<u>14,123.08</u>	
Locke Lake 2016 - Vamey Road Area Main Replacement Survey and Design	10/01/2016	10	13	3	15,202.56	3/13	3,508.28	Yes	11,694		11,694.28	
Locke Lake, Winwood and Monroe Phase 2 - 4" mains	10/01/2016	10	13	3	435,382.33	3/13	100,472.85	Yes	334,909		334,909.48	
Locke Lake, Winwood and Monroe Phase 2 - 4" Mains labor oh	10/01/2016	10	13	3	153.71	3/13	35.47	Yes	118		118.24	

Description	Placed In Service	I3	I3	I3	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential	
										Pro Forma	
Varney Rd. Main Replacement - project credits	10/01/2016	10	13	3	(711.71)	3/13	(164.34)	Yes		(547)	(547.47)
Locke Lake, Winwood and Monroe Phase 2 - 4" mains	11/01/2016	11	13	2	52,502.47	2/13	8,077.30	Yes	44,425	44,425.17	
					502,529.36		111,929.66		390,599.70	390,599.70	
Winwood and Monroe, Locke Lake Main Replacement Phase 2	06/01/2016	6	13	7	10,080.64	7/13	5,428.04	Yes	4,653	4,652.60	
Locke Lake 2016 - Varney Road Area Main Replacement Survey and Design	10/01/2016	10	13	3	12,150.20	3/13	2,803.89	Yes	9,346	9,346.31	
Locke Lake, Winwood and Monroe Phase 2 - 6" Mains	10/01/2016	10	13	3	355,874.80	3/13	82,124.95	Yes	273,750	273,749.85	
Locke Lake, Winwood and Monroe Phase 2 - 6" Mains labor, loh, truck & inv.	10/01/2016	10	13	3	122.86	3/13	28.35	Yes	95	94.51	
Varney Rd. Main Replacement - project credits	10/01/2016	10	13	3	(518.29)	3/13	(119.61)	Yes	(399)	(398.68)	
Locke Lake, Winwood and Monroe Phase 2 - 6" Mains	11/01/2016	11	13	2	40,157.41	2/13	6,178.06	Yes	33,979	33,979.35	
					417,867.62		96,443.69		321,423.93	321,423.93	
5/8" New Meter: Locke Lake	03/01/2016	3	13	10	53.30	10/13	41.00	Yes	12	12.30	
					53.30		41.00		12.30	12.30	
Equipment											
Neptune Radios: Locke Lake	03/01/2016	3	13	10	119.86	10/13	92.20	Yes	28	27.66	
					119.86		92.20		27.66	27.66	
Locke Lake 2016 - Varney Road Area Main Replacement - services	10/01/2016	10	13	3	226,644.30	3/13	52,302.53	Yes	174,342	174,341.77	
Locke Lake 2016 - Varney Road Area Main Replacement - services	11/01/2016	11	13	2	57,660.30	2/13	8,870.82	Yes	48,789	48,789.48	
					284,304.60		61,173.35		223,131.25	223,131.25	
N Shore Rd (#116): Bamstead - Install New Service: M To S: 1"	01/01/2016	1	13	12	3,800.00	12/13	3,507.69	Yes	292	292.31	
Brookfield Ln (#19): Bamstead - Install New Service: M To S: 1"	04/01/2016	4	13	9	3,250.00	9/13	2,250.00	Yes	1,000	1,000.00	
Dalton Dr (#88): Bamstead - Install New Service: M To S: 1"	12/01/2016	12	13	1	3,850.00	1/13	296.15	Yes	3,554	3,553.85	
Windsor Way (#7): Bamstead - Install New Service: M To S: 1"	12/01/2016	12	13	1	3,850.00	1/13	296.15	Yes	3,554	3,553.85	
Emerson Dr (#26): Bamstead - Install New Service: M To S: 1"	12/01/2016	12	13	1	3,850.00	1/13	296.15	Yes	3,554	3,553.85	
					18,600.00		6,646.15		11,953.85	11,953.85	
Locke Lake - Replace Well Pump, Wire and Pipe, Well #3	02/01/2016	2	13	11	5,110.92	11/13	4,324.62	Yes	786	786.30	
Locke Lake - Replace Well Pump, Wire and Pipe, Well #9	02/01/2016	2	13	11	2,156.94	11/13	1,825.10	Yes	332	331.84	
					7,267.86		6,149.73		1,118.13	1,118.13	
					1,502,955.36		349,625.63		1,139,873.38	1,139,873.38	
Services - CIAC											
Evangelyn Dr (#39): Bow - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,906.72	10/13	1,466.71	No	-	440.01	
Lewis Ln (#36): Bow - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	2,169.16	6/13	1,001.15	No	-	1,168.01	
Mansions Way (#22): Bow - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	2,169.16	6/13	1,001.15	No	-	1,168.01	
Evangelyn Dr (#37): Bow - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	2,169.16	6/13	1,001.15	No	-	1,168.01	

Description	Placed In Service	10	13	3	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional	Differential Pro Forma	
									Adjustment for non CIAC and non PFOA related assets		
Evangelyn Drive (#14): Bow - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	2,169.16	3/13	500.58	No			1,668.58
Lewis Lane (#38): Bow - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	2,169.16	3/13	500.58	No			1,668.58

Description	Placed In Service	12	13	13	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Developer Installed Services - CIAC: Bow	12/01/2016	12	13	1	2,169.16	1/13	166.86	No			2,002.30
					14,921.68		5,638.17				9,283.51
1.5" New Meter: Bow Highlands	11/01/2016	11	13	2	561.97	2/13	86.46	Yes	476		475.51
					561.97		86.46		475.51		475.51
Equipment											
Neptune Radios: White Rock Senior - Bow Center	02/01/2016	2	13	11	99.86	11/13	84.50	Yes	15		15.36
					99.86		84.50		15.36		15.36
Rehabilitate 2 Wells, White Rock Station	06/01/2016	6	13	7	35,725.08	7/13	19,236.58	Yes	16,488		16,488.50
Rehabilitate 2 Wells, White Rock Station	06/01/2016	6	13	7	852.83	7/13	459.22	Yes	394		393.61
					36,577.91		19,695.80		16,882.11		16,882.11
					52,161.42		25,504.92		17,372.99		26,656.50
Services - CIAC											
Brady Ave (#14): Derry - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	2,169.16	9/13	1,501.73	No			667.43
					2,169.16		1,501.73				667.43
Brady Ave (#14): Derry - Install New Service: M To S: 1" - Maple Hills	04/01/2016	4	13	9	10,000.00	9/13	6,923.08	Yes	3,077		3,076.92
Brady Ave (#16): Derry - Install New Service: M To S: 1" - Maple Hills	12/01/2016	12	13	1	8,100.00	1/13	623.08	Yes	7,477		7,476.92
					18,100.00		7,546.15		10,553.85		10,553.85
					20,269.16		9,047.88		10,553.85		11,221.28
Equipment											
WESCO - Replace Communication Equipment Damaged in Lightning Strike	05/01/2016	5	13	8	3,796.01	8/13	2,336.01	Yes	1,460		1,460.00
					3,796.01		2,336.01		1,460.00		1,460.00
					3,796.01		2,336.01		1,460.00		1,460.00
Thurston Woods - Replace Electronic Flow Meter	05/01/2016	5	13	8	1,653.81	8/13	1,017.73	Yes	636		636.08
					1,653.81		1,017.73		636.08		636.08
					1,653.81		1,017.73		636.08		636.08
Distribution Mains - CIAC											
Developer Installed Distribution Mains - Litchfield Expansion CIAC	12/01/2016	12	13	1	1,106,628.53	1/13	85,125.27	No			1,021,503.26
					1,106,628.53		85,125.27				1,021,503.26

Description	Placed In Service	13	13	1	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma		
on Mains Gates <=4" - CIAC												
Dev. Installed Distribution Mains Gates <=4" - Litchfield Expansion CIAC	12/01/2016	12	13	1	3,953.46	1/13	304.11	No	-		3,649.35	
					<u>3,953.46</u>		<u>304.11</u>				<u>3,649.35</u>	
on Mains Gates >=6" - CIAC												
Dev. Installed Distribution Mains Gates >=6" - Litchfield Expansion CIAC	12/01/2016	12	13	1	58,910.00	1/13	4,531.54	No	-		54,378.46	
					<u>58,910.00</u>		<u>4,531.54</u>				<u>54,378.46</u>	
hydrants - CIAC												
Developer Installed Hydrants - Litchfield Expansion CIAC	12/01/2016	12	13	1	58,776.50	1/13	4,521.27	No	-		54,255.23	
					<u>58,776.50</u>		<u>4,521.27</u>				<u>54,255.23</u>	
hydrant valves - CIAC												
Windsor Dr (#13): Litchfield - 1" Developer Installed Services - CIAC	01/01/2016	1	13	12	1,906.72	12/13	1,760.05	No	-		146.67	
Hamel Cir (#20): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-		229.37	
Hamel Cir (#13): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-		229.37	
Hamel Cir (#19): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-		229.37	
Hamel Cir (#18): Litchfield - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-		229.37	
Hamel Cir (#9): Litchfield - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,490.88	10/13	1,146.83	No	-		344.05	
Hamel Cir (#11): Litchfield - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	1,431.56	9/13	991.08	No	-		440.48	
Naticook Ave (#15): Litchfield - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	2,169.16	9/13	1,501.73	No	-		667.43	
Charles Bancroft (#503): Litchfield - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	2,169.16	8/13	1,334.87	No	-		834.29	
Hamel Cir (#15): Litchfield - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,431.56	7/13	770.84	No	-		660.72	
Juniper Cr (#4): Litchfield - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	2,169.16	7/13	1,168.01	No	-		1,001.15	
Page Rd (#43): Litchfield - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	2,169.16	6/13	1,001.15	No	-		1,168.01	
Hamel Cir (#16): Litchfield - 1" Developer Installed Services - CIAC	08/01/2016	8	13	5	1,431.56	5/13	550.60	No	-		880.96	
Hamel Circle (#14): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,753.32	4/13	539.48	No	-		1,213.84	
Bruins Lane (#9): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	2,169.16	4/13	667.43	No	-		1,501.73	
Bruins Lane (#11): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	2,169.16	4/13	667.43	No	-		1,501.73	
Heron Drive (#12): Litchfield - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	2,169.16	4/13	667.43	No	-		1,501.73	
Charles Bancroft Hwy (#500): Litchfield - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	2,169.16	3/13	500.58	No	-		1,668.58	
Grouse LN (#14): Litchfield - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.16	2/13	333.72	No	-		1,835.44	
Charles Bancroft Hwy (#367): Litchfield - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.16	2/13	333.72	No	-		1,835.44	
Developer Installed Services - Litchfield Expansion CIAC	12/01/2016	12	13	1	142,225.14	1/13	10,940.40	No	-		131,284.74	
Developer Installed Services - CIAC: Litchfield	12/01/2016	12	13	1	13,426.00	1/13	1,032.77	No	-		12,393.23	
					<u>192,751.86</u>		<u>30,954.17</u>				<u>161,797.69</u>	
hydrant valves - Paid												
Hamel Cir (#20): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	No	-		63.98	

Description	Placed In Service	13	13	11	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	
									Differential	Pro Forma
Hamel Cir (#13): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	No	-	63.98
Hamel Cir (#19): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	No	-	63.98
Hamel Cir (#18): Litchfield - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	No	-	63.98
Hamel Cir (#09): Litchfield - 1" Developer Installed Services - Paid	03/01/2016	3	13	10	415.84	10/13	319.88	No	-	95.96
Hamel Cir (#11): Litchfield - 1" Developer Installed Services - Paid	04/01/2016	4	13	9	737.60	9/13	510.65	No	-	226.95
Hamel Cir (#15): Litchfield - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	737.60	7/13	397.17	No	-	340.43
Hamel Cir (#16): Litchfield - 1" Developer Installed Services - Paid	08/01/2016	8	13	5	737.60	5/13	283.69	No	-	453.91
Hamel Cir (#14): Litchfield - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	415.84	4/13	127.95	No	-	287.89
Developer Installed Services - Paid: Litchfield Expansion	12/01/2016	12	13	1	25,816.00	1/13	1,985.85	No	-	23,830.15
					30,523.84		5,032.64			25,491.20
C - Paving										
Distribution Mains - Paving - Litchfield Expansion CIAC	12/01/2016	12	13	1	63,637.35	1/13	4,895.18	No	-	58,742.17
					63,637.35		4,895.18			58,742.17
Albuquerque @ Grouse Ln (#): Litchfield Gate Valves: 2"	08/01/2016	8	13	5	2,643.19	5/13	1,016.61	No	-	1,626.58
					2,643.19		1,016.61			1,626.58
5/8" New Meter: Litchfield	02/01/2016	2	13	11	123.50	11/13	104.50	Yes	19	19.00
5/8" New Meter: Litchfield	02/01/2016	2	13	11	123.50	11/13	104.50	Yes	19	19.00
5/8" New Meter: Litchfield	02/01/2016	2	13	11	123.01	11/13	104.09	Yes	19	18.92
5/8" New Meter: Litchfield	03/01/2016	3	13	10	153.95	10/13	118.42	Yes	36	35.53
5/8" New Meter: Litchfield	11/01/2016	11	13	2	127.52	2/13	19.62	Yes	108	107.90
Meter - Litchfield Expansion CIAC	12/01/2016	12	13	1	2,847.25	1/13	219.02	No	-	2,628.23
					3,498.73		670.15		200.35	2,828.58
Equipment										
Neptune Radios: Litchfield	02/01/2016	2	13	11	121.00	11/13	102.38	Yes	19	18.62
Neptune Radios: Litchfield	02/01/2016	2	13	11	121.00	11/13	102.38	Yes	19	18.62
Neptune Radios: Litchfield	02/01/2016	2	13	11	107.45	11/13	90.92	Yes	17	16.53
Neptune Radios: Litchfield	03/01/2016	3	13	10	137.93	10/13	106.10	Yes	32	31.83
Neptune Radios: Litchfield	11/01/2016	11	13	2	123.25	2/13	18.96	Yes	104	104.29
Radios for Metering Equipment - Litchfield Expansion CIAC	12/01/2016	12	13	1	3,221.75	1/13	247.83	No	-	2,973.92
					3,832.38		668.58		189.88	3,163.80
Charles Bancroft Hwy (#500): Litchfield - Install New Service: M To S: 2"	01/01/2016	1	13	12	9,585.20	12/13	8,847.88	No	-	737.32
Page Rd (#43): Litchfield - Install New Service: M To S: 1"	06/01/2016	6	13	7	3,372.09	7/13	1,815.74	Yes	1,556	1,556.35
Charles Bancroft Hwy (#367): Litchfield - Install New Service	08/01/2016	8	13	5	7,684.54	5/13	2,955.59	No	-	4,728.95
Grouse Ln (#14): Litchfield - Install New Service 1"	08/01/2016	8	13	5	1,387.89	5/13	533.80	No	-	854.09
Grouse Ln (#14): Litchfield - Install New Service: 1" additional cost	09/01/2016	9	13	4	535.50	4/13	164.77	No	-	370.73
Charles Bancroft Hwy (#120): Litchfield - Install New Service: M To S: 1"	10/01/2016	10	13	3	3,100.29	3/13	715.45	No	-	2,384.84
Pinecrest Rd (#78): Litchfield - Install New Service: M To S: 1"	11/01/2016	11	13	2	6,300.00	2/13	969.23	Yes	5,331	5,330.77
					31,965.51		16,002.47		6,887.12	15,963.04

Description	Placed In Service	13	13	1	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Grouse Dr (#14): Litchfield - Paving Services - Litchfield Paving Charges	12/01/2016	12	13	1	749.37	1/13	57.64	No	-	-	691.73
					749.37		57.64				691.73
					1,557,870.72		153,779.62		7,277.35		1,404,091.10
Distribution Mains - CIAC											
Boston Ave., Londonderry - Developer Installed Distribution Mains - CIAC, 8" 394'	07/01/2016	7	13	6	29,301.44	6/13	13,523.74	No	-	-	15,777.70
Garden Lane, Londonderry - Developer Installed Distribution Mains - CIAC, 12" 1357'	07/01/2016	7	13	6	115,830.73	6/13	53,460.34	No	-	-	62,370.39
					145,132.17		66,984.08				78,148.09
Hydrants - CIAC											
Garden Lane, Londonderry - Developer Installed Distribution Hydrants - CIAC, 2	07/01/2016	7	13	6	9,890.94	6/13	4,565.05	No	-	-	5,325.89
					9,890.94		4,565.05				5,325.89
Hydrants - CIAC											
Quarry Rd (#40): Londonderry - 1" Developer Installed Services - CIAC	01/01/2016	1	13	12	1,490.88	12/13	1,376.20	No	-	-	114.68
Golen St (#37-68): Londonderry - 4" Developer Installed Services - CIAC	01/01/2016	1	13	12	11,540.20	12/13	10,652.49	No	-	-	887.71
Quarry Rd (#19): Londonderry - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-	-	229.37
Quarry Rd (#18): Londonderry - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-	-	229.37
Quarry Rd (#38): Londonderry - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,490.88	10/13	1,146.83	No	-	-	344.05
Quarry Rd (#29): Londonderry - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,490.88	10/13	1,146.83	No	-	-	344.05
Quarry Rd (#3): Londonderry - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,490.88	10/13	1,146.83	No	-	-	344.05
School House Rd (#3): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	1,431.56	9/13	991.08	No	-	-	440.48
School House Rd (#5): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	1,431.56	9/13	991.08	No	-	-	440.48
Quarry Rd (#7): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	1,431.56	9/13	991.08	No	-	-	440.48
Quarry Rd (#17): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	1,431.56	9/13	991.08	No	-	-	440.48
Alexander Rd (#27): Londonderry - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	2,169.16	9/13	1,501.73	No	-	-	667.43
School House Rd (#1): Londonderry - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	1,431.56	8/13	880.96	No	-	-	550.60
Trail Haven Dr (#73): Londonderry - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	1,682.86	8/13	1,035.61	No	-	-	647.25
Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	1,682.86	8/13	1,035.61	No	-	-	647.25
Burton Dr (#1): Londonderry - 8" Developer Installed Services - CIAC	05/01/2016	5	13	8	11,875.43	8/13	7,307.96	No	-	-	4,567.47
Burton Dr (#1): Londonderry - 4" Developer Installed Services - CIAC	05/01/2016	5	13	8	2,268.98	8/13	1,396.28	No	-	-	872.68
School House Rd (#4): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,431.56	7/13	770.84	No	-	-	660.72
Phillips Brook Rd (#10): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,431.56	7/13	770.84	No	-	-	660.72
Quarry Rd (#1): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,431.56	7/13	770.84	No	-	-	660.72
Quarry Rd (#4): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,431.56	7/13	770.84	No	-	-	660.72
Pepper Hill Rd (#12): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,431.56	7/13	770.84	No	-	-	660.72
Golen St (#2, 4, & 6): Londonderry - 4" Developer Installed Services - CIAC	06/01/2016	6	13	7	13,426.00	7/13	7,229.38	No	-	-	6,196.62
Nashua Rd (#31): Londonderry - 6" Developer Installed Services - CIAC	06/01/2016	6	13	7	13,579.75	7/13	7,312.17	No	-	-	6,267.58
Garden Ln (#5): Londonderry - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	2,169.16	7/13	1,168.01	No	-	-	1,001.15
Quarry Rd (#23): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	1,431.56	6/13	660.72	No	-	-	770.84
Pepper Hill Rd (#5): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	1,431.56	6/13	660.72	No	-	-	770.84
Pepper Hill Rd (#13): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	1,431.56	6/13	660.72	No	-	-	770.84
Quarry Rd (#27): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	1,431.56	6/13	660.72	No	-	-	770.84
School House Rd (#20): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	1,431.56	6/13	660.72	No	-	-	770.84
Nashua Rd (#31): Londonderry - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	2,169.16	6/13	1,001.15	No	-	-	1,168.01
School House Rd (#6): Londonderry - 1" Developer Installed Services - CIAC	08/01/2016	8	13	5	1,431.56	5/13	550.60	No	-	-	880.96
Pepper Hill Rd (#24): Londonderry - 1" Developer Installed Services - CIAC	08/01/2016	8	13	5	1,431.56	5/13	550.60	No	-	-	880.96
High Range Rd (#302): Londonderry - 1" Developer Installed Services - CIAC	08/01/2016	8	13	5	2,169.16	5/13	834.29	No	-	-	1,334.87

Description	Placed In Service	L3	L3	L3	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets		Differential Pro Forma
School House Road (#7): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,431.56	4/13	440.48	No			991.08
Quarry Road (#25): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,431.56	4/13	440.48	No			991.08
Pepper Hill Road (#7): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,431.56	4/13	440.48	No			991.08
Pepper Hill Road (#9): Londonderry - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,431.56	4/13	440.48	No			991.08
Quarry Road (#9): Londonderry - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	1,431.56	3/13	330.36	No			1,101.20
Pepper Hill Road (#18): Londonderry - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	1,431.56	3/13	330.36	No			1,101.20
Pepper Hill Road (#22): Londonderry - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	1,431.56	3/13	330.36	No			1,101.20
Quarry Rd (#16): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
School House Rd (#19): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,682.86	2/13	258.90	No			1,423.96
Quarry Rd (#11): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
Pepper Hill Rd (#20): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
Pepper Hill Rd (#16): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
Pepper Hill Rd (#26): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
Pepper Hill Rd (#11): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,431.56	2/13	220.24	No			1,211.32
Chadeston Ave (#18): Londonderry - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.96	2/13	333.84	No			1,836.12
Developer Installed Services - CIAC: Londonderry	12/01/2016	12	13	1	10,415.66	1/13	801.20	No			9,614.46
					132,324.82		66,607.30				65,717.52

ices - Paid

Quarry Rd (#40): Londonderry - 1" Developer Installed Services - Paid	01/01/2016	1	13	12	415.84	12/13	383.85	Yes	32		31.99
Quarry Rd (#19): Londonderry - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	Yes	64		63.98
Quarry Rd (#18): Londonderry - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	Yes	64		63.98
Quarry Rd (#38): Londonderry - 1" Developer Installed Services - Paid	03/01/2016	3	13	10	415.84	10/13	319.88	Yes	96		95.96
Quarry Rd (#29): Londonderry - 1" Developer Installed Services - Paid	03/01/2016	3	13	10	415.84	10/13	319.88	Yes	96		95.96
Quarry Rd (#3): Londonderry - 1" Developer Installed Services - Paid	03/01/2016	3	13	10	415.84	10/13	319.88	Yes	96		95.96
School House Rd (#3): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	13	9	737.60	9/13	510.65	Yes	227		226.95
School House Rd (#5): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	13	9	737.60	9/13	510.65	Yes	227		226.95
Quarry Rd (#7): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	13	9	737.60	9/13	510.65	Yes	227		226.95
Quarry Rd (#17): Londonderry - 1" Developer Installed Services - Paid	04/01/2016	4	13	9	737.60	9/13	510.65	Yes	227		226.95
School House Rd (#1): Londonderry - 1" Developer Installed Services - Paid	05/01/2016	5	13	8	737.60	8/13	453.91	Yes	284		283.69
Trail Haven Dr (#73): Londonderry - 1" Developer Installed Services - Paid	05/01/2016	5	13	8	486.30	8/13	299.26	Yes	187		187.04
Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - Paid	05/01/2016	5	13	8	486.30	8/13	299.26	Yes	187		187.04
School House Rd (#4): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	737.60	7/13	397.17	Yes	340		340.43
Phillips Brook Rd (#10): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	737.60	7/13	397.17	Yes	340		340.43
Quarry Rd (#1): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	737.60	7/13	397.17	Yes	340		340.43
Quarry Rd (#4): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	737.60	7/13	397.17	Yes	340		340.43
Pepper Hill Rd (#12): Londonderry - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	737.60	7/13	397.17	Yes	340		340.43
Quarry Rd (#23): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	13	6	737.60	6/13	340.43	Yes	397		397.17
Pepper Hill Rd (#5): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	13	6	737.60	6/13	340.43	Yes	397		397.17
Pepper Hill Rd (#13): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	13	6	737.60	6/13	340.43	Yes	397		397.17
Quarry Rd (#27): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	13	6	737.60	6/13	340.43	Yes	397		397.17
School House Rd (#20): Londonderry - 1" Developer Installed Services - Paid	07/01/2016	7	13	6	737.60	6/13	340.43	Yes	397		397.17
School House Rd (#6): Londonderry - 1" Developer Installed Services - Paid	08/01/2016	8	13	5	737.60	5/13	283.69	Yes	454		453.91
Pepper Hill Rd (#24): Londonderry - 1" Developer Installed Services - Paid	08/01/2016	8	13	5	737.60	5/13	283.69	Yes	454		453.91
School House Road (#7): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	737.60	4/13	226.95	Yes	511		510.65
Quarry Road (#25): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	737.60	4/13	226.95	Yes	511		510.65
Pepper Hill Road (#7): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	737.60	4/13	226.95	Yes	511		510.65
Pepper Hill Road (#9): Londonderry - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	737.60	4/13	226.95	Yes	511		510.65
Quarry Road (#9): Londonderry - 1" Developer Installed Services - Paid	10/01/2016	10	13	3	737.60	3/13	170.22	Yes	567		567.38
Pepper Hill Road (#18): Londonderry - 1" Developer Installed Services - Paid	10/01/2016	10	13	3	737.60	3/13	170.22	Yes	567		567.38
Pepper Hill Road (#22): Londonderry - 1" Developer Installed Services - Paid	10/01/2016	10	13	3	737.60	3/13	170.22	Yes	567		567.38

Description	Placed In Service	13	13	2	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Quarry Rd (#16): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
School House Rd (#19): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
Trail Haven Dr (#74): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	486.30	2/13	74.82	Yes	411	411.48	
Quarry Rd (#11): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
Pepper Hill Rd (#30): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
Pepper Hill Rd (#16): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
Pepper Hill Rd (#26): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
Pepper Hill Rd (#11): Londonderry - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624	624.12	
Developer Installed Services - Paid: Londonderry	12/01/2016	12	13	1	2,699.10	1/13	207.62	Yes	2,491	2,491.48	
					<u>29,518.64</u>		<u>11,892.85</u>		17,625.79	<u>17,625.79</u>	
5/8" New Meter: Avery	03/01/2016	3	13	10	153.95	10/13	118.42	Yes	36	35.53	
5/8" New Meter: Avery	03/01/2016	3	13	10	290.87	10/13	223.75	Yes	67	67.12	
5/8" New Meter: Avery	03/01/2016	3	13	10	74.68	10/13	57.45	Yes	17	17.23	
5/8" New Meter: Avery	03/01/2016	3	13	10	74.68	10/13	57.45	Yes	17	17.23	
1.5" New Meter: Londonderry	03/01/2016	3	13	10	178.12	10/13	137.02	Yes	41	41.10	
					<u>772.30</u>		<u>594.08</u>		178.22	<u>178.22</u>	
ipment											
Neptune Radios: Avery	03/01/2016	3	13	10	123.25	10/13	94.81	Yes	28	28.44	
Neptune Radios: Avery	03/01/2016	3	13	10	183.98	10/13	141.52	Yes	42	42.46	
Neptune Radios: Avery	03/01/2016	3	13	10	93.89	10/13	72.22	Yes	22	21.67	
Neptune Radios: Avery	03/01/2016	3	13	10	93.89	10/13	72.22	Yes	22	21.67	
Neptune Radios: Londonderry	03/01/2016	3	13	10	123.25	10/13	94.81	Yes	28	28.44	
					<u>618.26</u>		<u>475.58</u>		142.68	<u>142.68</u>	
Shawnee (#1): Londonderry - Install Renewed Service: M To S: 3/4"	03/01/2016	3	13	10	1,595.85	10/13	1,227.58	Yes	368	368.27	
Judy Dr (#15): Londonderry - Install Renewed Service: M To S: 1.5"	09/01/2016	9	13	4	3,622.37	4/13	1,114.58	Yes	2,508	2,507.79	
					<u>5,218.22</u>		<u>2,342.15</u>		2,876.07	<u>2,876.07</u>	
Charleston Ave (#14): Londonderry - Install New Service: M To S: 1"	01/01/2016	1	13	12	8,571.76	12/13	7,912.39	Yes	659	659.37	
Charleston Ave (#20): Londonderry - Install New Service: M To S: 1"	01/01/2016	1	13	12	8,377.21	12/13	7,732.81	Yes	644	644.40	
					<u>16,948.97</u>		<u>15,645.20</u>		1,303.77	<u>1,303.77</u>	
Charleston Ave (#14): Londonderry - Paving: Services - Londonderry	05/01/2016	5	13	8	1,770.73	8/13	1,089.68	Yes	681	681.05	
Charleston Ave (#20): Londonderry - Paving: Services - Londonderry	05/01/2016	5	13	8	1,770.73	8/13	1,089.68	Yes	681	681.05	
					<u>3,541.46</u>		<u>2,179.36</u>		1,362.10	<u>1,362.10</u>	
					<u>343,965.78</u>		<u>171,285.66</u>		23,488.62	<u>172,680.12</u>	
ices - CIAC											
Beech Tree Dr (#26): Middleton - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.16	2/13	333.72	No	-	1,835.44	
					<u>2,169.16</u>		<u>333.72</u>		-	<u>1,835.44</u>	

Description	Placed In Service	13	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential		
								Pro Forma		
Beech Tree Dr (Lot #26): Middleton - Install New Service: M To S: 1"	12/01/2016	12	13	1	3,850.00	1/13	296.15	Yes	3,554	3,553.85
					<u>3,850.00</u>		<u>296.15</u>		<u>3,553.85</u>	<u>3,553.85</u>
					<u>6,019.16</u>		<u>629.87</u>		<u>3,553.85</u>	<u>5,389.29</u>
Forbes Dr (#): North Conway - Gate Valves: 3"	02/01/2016	2	13	11	3,432.21	11/13	2,904.18	Yes	528	528.03
					<u>3,432.21</u>		<u>2,904.18</u>		<u>528.03</u>	<u>528.03</u>
					<u>3,432.21</u>		<u>2,904.18</u>		<u>528.03</u>	<u>528.03</u>
ices - CIAC										
Aspen Dr (#3): Pelham - 1" Developer Installed Services - CIAC	02/01/2016	2	13	11	1,490.88	11/13	1,261.51	No	-	229.37
Aspen Dr (#5): Pelham - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,490.88	10/13	1,146.83	No	-	344.05
Majestic Ave (#10): Pelham - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	1,754.36	7/13	944.66	No	-	809.70
Aspen Dr (#58): Pelham - 1" Developer Installed Services - CIAC	07/01/2016	7	13	6	1,754.36	6/13	809.70	No	-	944.66
Aspen Dr (#9): Pelham - 1" Developer Installed Services - CIAC	08/01/2016	8	13	5	1,754.36	5/13	674.75	No	-	1,079.61
Majestic Avenue (#17): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,754.36	4/13	539.80	No	-	1,214.56
Majestic Avenue (#15): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,754.36	4/13	539.80	No	-	1,214.56
Aspen Drive (#19): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,754.36	4/13	539.80	No	-	1,214.56
Aspen Drive (#7): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,754.36	4/13	539.80	No	-	1,214.56
Majestic Avenue (#9): Pelham - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	1,754.36	4/13	539.80	No	-	1,214.56
Powderhorn Drive (#7): Pelham - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	1,431.56	3/13	330.36	No	-	1,101.20
Powderhorn Drive (#3): Pelham - 1.5" Developer Installed Services - CIAC	10/01/2016	10	13	3	1,531.36	3/13	353.39	No	-	1,177.97
Tanager Way (#94): Pelham - 1" Developer Installed Services - CIAC	10/01/2016	10	13	3	1,754.36	3/13	404.85	No	-	1,349.51
Aspen Dr (#15): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,754.36	2/13	269.90	No	-	1,484.46
Aspen Dr (#5): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,754.36	2/13	269.90	No	-	1,484.46
Aspen Dr (#3): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,754.36	2/13	269.90	No	-	1,484.46
Majestic Ave (#8): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,754.36	2/13	269.90	No	-	1,484.46
Majestic Ave (#12): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,754.36	2/13	269.90	No	-	1,484.46
Powderhorn Dr (#6): Pelham - 1 1/2" Developer Installed Services - CIAC	11/01/2016	11	13	2	1,531.36	2/13	235.59	No	-	1,295.77
Longview Cir (#7): Pelham - 2" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,496.97	2/13	384.15	No	-	2,112.82
Tanger RD (#93): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.16	2/13	333.72	No	-	1,835.44
Marsh Rd (#85): Pelham - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.16	2/13	333.72	No	-	1,835.44
					<u>38,872.37</u>		<u>11,261.76</u>			<u>27,610.61</u>
ices - Paid										
Aspen Dr (#3): Pelham - 1" Developer Installed Services - Paid	02/01/2016	2	13	11	415.84	11/13	351.86	Yes	64	63.98
Aspen Dr (#5): Pelham - 1" Developer Installed Services - Paid	03/01/2016	3	13	10	415.84	10/13	319.88	Yes	96	95.96
Majestic Ave (#10): Pelham - 1" Developer Installed Services - Paid	06/01/2016	6	13	7	414.80	7/13	223.35	Yes	191	191.45
Aspen Dr (#58): Pelham - 1" Developer Installed Services - Paid	07/01/2016	7	13	6	414.80	6/13	191.45	Yes	223	223.35
Aspen Dr (#9): Pelham - 1" Developer Installed Services - Paid	08/01/2016	8	13	5	414.80	5/13	159.54	Yes	255	255.26
Majestic Avenue (#17): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	414.80	4/13	127.63	Yes	287	287.17
Majestic Avenue (#15): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	414.80	4/13	127.63	Yes	287	287.17
Aspen Drive (#19): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	414.80	4/13	127.63	Yes	287	287.17
Aspen Drive (#7): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	414.80	4/13	127.63	Yes	287	287.17

Description	Placed In Service	13	13	4	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Majestic Avenue (#9): Pelham - 1" Developer Installed Services - Paid	09/01/2016	9	13	4	414.80	4/13	127.63	Yes	287		287.17
Powderthorn Drive (#7): Pelham - 1" Developer Installed Services - Paid	10/01/2016	10	13	3	737.60	3/13	170.22	Yes	567		567.38
Powderthorn Drive (#3): Pelham - 1.5" Developer Installed Services - Paid	10/01/2016	10	13	3	737.60	3/13	170.22	Yes	567		567.38
Tanager Way (#94): Pelham - 1" Developer Installed Services - Paid	10/01/2016	10	13	3	414.80	3/13	95.72	Yes	319		319.08
Aspen Dr (#15): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	414.80	2/13	63.82	Yes	351		350.98
Aspen Dr (#5): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	414.80	2/13	63.82	Yes	351		350.98
Aspen Dr (#3): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	414.80	2/13	63.82	Yes	351		350.98
Majestic Ave (#8): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	414.80	2/13	63.82	Yes	351		350.98
Majestic Ave (#12): Pelham - 1" Developer Installed Services - Paid	11/01/2016	11	13	2	414.80	2/13	63.82	Yes	351		350.98
Powderthorn Dr (#6): Pelham - 1 1/2" Developer Installed Services - Paid	11/01/2016	11	13	2	737.60	2/13	113.48	Yes	624		624.12
					<u>8,851.68</u>		<u>2,752.94</u>		<u>6,098.74</u>		<u>6,098.74</u>

Description	Placed In Service	13	13	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential	
									Pro Forma	
Marsh Rd., Pelham - Main Relocation (NHDOT utility force agreement refund)	07/01/2016	7	13	6 <u>(15,066.92)</u> <u>(15,066.92)</u>	6/13	<u>(6,953.96)</u> <u>(6,953.96)</u>	Yes	(8,113)	<u>(8,112.96)</u>	<u>(8,112.96)</u>
5/8" New Meter: Skyview Estates	03/01/2016	3	13	10	153.95	10/13	118.42	Yes	36	35.53
1" New Meter: Gage Hill	11/01/2016	11	13	2	200.12	2/13	30.79	Yes	169	169.33
3/4" New Meter: Williamsburg	12/01/2016	12	13	1	305.52	1/13	23.50	Yes	282	282.02
					<u>659.59</u>		<u>172.71</u>		486.88	<u>486.88</u>
ipment										
Neptune Radios: Skyview Estates	03/01/2016	3	13	10	123.25	10/13	94.81	Yes	28	28.44
Neptune Radios: Williamsburg	10/01/2016	10	13	3	123.25	3/13	28.44	Yes	95	94.81
Neptune Radios: Williamsburg	11/01/2016	11	13	2	115.80	2/13	17.82	Yes	98	97.98
Neptune Radios: Williamsburg	12/01/2016	12	13	1	108.57	1/13	8.35	Yes	100	100.22
					<u>470.87</u>		<u>149.42</u>		321.45	<u>321.45</u>
Bridge St. (#904): Pelham - Install Renewed Service: M To S: 1" - Gage Hill	07/01/2016	7	13	6	4,779.56 <u>4,779.56</u>	6/13	2,205.95 <u>2,205.95</u>	Yes	2,574	<u>2,573.61</u>
Longview Cir. (#7): Pelham - Install New Service 1"	08/01/2016	8	13	5	3,869.57	5/13	1,488.30	Yes	2,381	2,381.27
Mossey Ln. (#4): Pelham - Install New Service: M To S: 1" - Williamsburg	12/01/2016	12	13	1	10,120.35	1/13	778.49	Yes	9,342	9,341.86
Longview Cir. (#7): Pelham - Install New Service: M To S: 1" - Williamsburg	12/01/2016	12	13	1	1,665.32	1/13	128.10	Yes	1,537	1,537.22
					<u>15,655.24</u>		<u>2,394.89</u>		13,260.35	<u>13,260.35</u>
Monticello Dr. (#33): Pelham - Paving: Services - Williamsburg	05/01/2016	5	13	8	1,022.92 <u>1,022.92</u> <u>55,245.31</u>	8/13	629.49 <u>629.49</u> <u>12,613.20</u>	Yes	393 393.43 15,021.51	<u>393.43</u> <u>42,632.11</u>
Install New Meter: 5/8"	01/01/2016	1	13	12	6,077.58	12/13	5,610.07	Yes	468	467.51
Install New Meter: 5/8"	01/01/2016	1	13	12	5,999.72	12/13	5,538.20	Yes	462	461.52
Install New Meter: 3/4"	01/01/2016	1	13	12	211.72	12/13	195.43	Yes	16	16.29
Install New Meter: 5/8"	01/01/2016	1	13	12	348.10	12/13	321.32	Yes	27	26.78
Install New Meter: 5/8"	02/01/2016	2	13	11	5,463.16	11/13	4,622.67	Yes	840	840.49
Install New Meter: 1"	02/01/2016	2	13	11	248.86	11/13	210.57	Yes	38	38.29
Install New Meter: 5/8"	02/01/2016	2	13	11	2,772.77	11/13	2,346.19	Yes	427	426.58
PEU Abandoned Station Demolition Design - Meter Fit	02/01/2016	2	13	11	8,307.59	11/13	7,029.50	Yes	1,278	1,278.09
PEU Abandoned Station Demolition Design - interco labor, truck & job	02/01/2016	2	13	11	153.58	11/13	129.95	Yes	24	23.63
Install New Meter: 5/8"	03/01/2016	3	13	10	3,413.41	10/13	2,625.70	Yes	788	787.71
Install New Meter: 5/8"	03/01/2016	3	13	10	1,547.42	10/13	1,190.32	Yes	357	357.10
Install New Meter: 5/8"	03/01/2016	3	13	10	984.29	10/13	757.15	Yes	227	227.14
Install New Meter: 3/4"	03/01/2016	3	13	10	218.44	10/13	168.03	Yes	50	50.41

Description	Placed In Service	IS	IS	Book Cost	Test Yr Period	Test Yr Amount	Additional		Differential Pro Forma	
							Are these assets non CIAC or non PFOA related	Adjustment for non CIAC and non PFOA related assets		
Install New Meter: 5/8"	04/01/2016	4	13	9	208.69	9/13	144.48	Yes	64	64.21
Install New Meter: 5/8"	04/01/2016	4	13	9	153.95	9/13	106.58	Yes	47	47.37
Install New Meter: 5/8"	04/01/2016	4	13	9	127.52	9/13	88.28	Yes	39	39.24
Install New Meter: 5/8"	04/01/2016	4	13	9	127.52	9/13	88.28	Yes	39	39.24
Install New Meter: 5/8"	04/01/2016	4	13	9	142.24	9/13	98.47	Yes	44	43.77
Install New Meter: 5/8"	04/01/2016	4	13	9	142.24	9/13	98.47	Yes	44	43.77
Install New Meter: 5/8"	04/01/2016	4	13	9	128.74	9/13	89.13	Yes	40	39.61
Install New Meter: 5/8"	04/01/2016	4	13	9	181.28	9/13	125.50	Yes	56	55.78
Install New Meter: 5/8"	04/01/2016	4	13	9	140.73	9/13	97.43	Yes	43	43.30
Install New Meter: 5/8"	04/01/2016	4	13	9	79.26	9/13	54.87	Yes	24	24.39
Install New Meter: 5/8"	04/01/2016	4	13	9	141.31	9/13	97.83	Yes	43	43.48
Install New Meter: 5/8"	04/01/2016	4	13	9	66.63	9/13	46.13	Yes	21	20.50
Install New Meter: 5/8"	04/01/2016	4	13	9	4,331.70	9/13	2,998.87	Yes	1,333	1,332.83
1" New Meter	04/01/2016	4	13	9	200.09	9/13	138.52	Yes	62	61.57
Install New Meter: 5/8"	04/01/2016	4	13	9	692.04	9/13	479.10	Yes	213	212.94
Install New Meter: 1"	04/01/2016	4	13	9	600.29	9/13	415.59	Yes	185	184.70
Install New Meter: 5/8"	05/01/2016	5	13	8	209.82	8/13	129.12	Yes	81	80.70
Install New Meter: 5/8"	05/01/2016	5	13	8	167.17	8/13	102.87	Yes	64	64.30
Install New Meter: 5/8"	05/01/2016	5	13	8	147.12	8/13	90.54	Yes	57	56.58
Install New Meter: 5/8"	05/01/2016	5	13	8	66.63	8/13	41.00	Yes	26	25.63
Install New Meter: 5/8"	05/01/2016	5	13	8	142.24	8/13	87.53	Yes	55	54.71
Install New Meter: 5/8"	05/01/2016	5	13	8	142.24	8/13	87.53	Yes	55	54.71
Install New Meter: 5/8"	05/01/2016	5	13	8	220.00	8/13	135.38	Yes	85	84.62
Install New Meter: 5/8"	05/01/2016	5	13	8	6,182.14	8/13	3,804.39	Yes	2,378	2,377.75
Install New Meter: 5/8"	06/01/2016	6	13	7	167.17	7/13	90.01	Yes	77	77.16
Install New Meter: 5/8"	06/01/2016	6	13	7	127.52	7/13	68.66	Yes	59	58.86
Install New Meter: 5/8"	06/01/2016	6	13	7	127.98	7/13	68.91	Yes	59	59.07
Install New Meter: 5/8"	06/01/2016	6	13	7	128.74	7/13	69.32	Yes	59	59.42
Install New Meter: 5/8"	06/01/2016	6	13	7	273.98	7/13	147.53	Yes	126	126.45
Install New Meter: 5/8"	06/01/2016	6	13	7	101.11	7/13	54.44	Yes	47	46.67
Install New Meter: 5/8"	06/01/2016	6	13	7	127.52	7/13	68.66	Yes	59	58.86
Install New Meter: 5/8"	06/01/2016	6	13	7	206.79	7/13	111.35	Yes	95	95.44
Install New Meter: 5/8"	06/01/2016	6	13	7	206.18	7/13	111.02	Yes	95	95.16
Install New Meter: 5/8"	06/01/2016	6	13	7	140.73	7/13	75.78	Yes	65	64.95
Install New Meter: 5/8"	06/01/2016	6	13	7	4,554.92	7/13	2,452.65	Yes	2,102	2,102.27
Install New Meter: 5/8"	06/01/2016	6	13	7	127.98	7/13	68.91	Yes	59	59.07
Install New Meter: 2"	06/01/2016	6	13	7	1,409.79	7/13	759.12	Yes	651	650.67
Install New Meter: 5/8"	06/01/2016	6	13	7	199.77	7/13	107.57	Yes	92	92.20
Install New Meter: 5/8"	07/01/2016	7	13	6	140.73	6/13	64.95	Yes	76	75.78
Install New Meter: 5/8"	07/01/2016	7	13	6	155.76	6/13	71.89	Yes	84	83.87
Install New Meter: 5/8"	07/01/2016	7	13	6	181.21	6/13	83.64	Yes	98	97.57
Install New Meter: 5/8"	07/01/2016	7	13	6	140.73	6/13	64.95	Yes	76	75.78
Install New Meter: 5/8"	07/01/2016	7	13	6	181.21	6/13	83.64	Yes	98	97.57
Install New Meter: 5/8"	07/01/2016	7	13	6	155.76	6/13	71.89	Yes	84	83.87
Install New Meter: 5/8"	07/01/2016	7	13	6	202.52	6/13	93.47	Yes	109	109.05
Install New Meter: 5/8"	07/01/2016	7	13	6	266.42	6/13	122.96	Yes	143	143.46
Install New Meter: 5/8"	07/01/2016	7	13	6	181.21	6/13	83.64	Yes	98	97.57
Install New Meter: 5/8"	07/01/2016	7	13	6	217.75	6/13	100.50	Yes	117	117.25
Install New Meter: 5/8"	07/01/2016	7	13	6	127.52	6/13	58.86	Yes	69	68.66
Install New Meter: 5/8"	07/01/2016	7	13	6	1,140.69	6/13	526.47	Yes	614	614.22
Install New Meter: 5/8"	08/01/2016	8	13	5	183.11	5/13	70.43	Yes	113	112.68
Install New Meter: 5/8"	08/01/2016	8	13	5	153.95	5/13	59.21	Yes	95	94.74
Install New Meter: 5/8"	08/01/2016	8	13	5	153.95	5/13	59.21	Yes	95	94.74

Description	Placed In Service	13	13	5	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Install New Meter: 5/8"	08/01/2016	8	13	5	129.82	5/13	49.93	Yes		80	79.89
Install New Meter: 5/8"	08/01/2016	8	13	5	242.71	5/13	93.35	Yes		149	149.36
Install New Meter: 5/8"	08/01/2016	8	13	5	1,967.48	5/13	756.72	Yes	1,211		1,210.76
Install New Meter: 1"	08/01/2016	8	13	5	453.09	5/13	174.27	Yes		279	278.82
Install New Meter: 5/8"	09/01/2016	9	13	4	127.52	4/13	39.24	Yes		88	88.28
Install New Meter: 5/8"	09/01/2016	9	13	4	147.13	4/13	45.27	Yes		102	101.86
Install New Meter: 5/8"	09/01/2016	9	13	4	128.74	4/13	39.61	Yes		89	89.13
Install New Meter: 5/8"	09/01/2016	9	13	4	153.95	4/13	47.37	Yes		107	106.58
Install New Meter: 5/8"	09/01/2016	9	13	4	206.79	4/13	63.63	Yes		143	143.16
Install New Meter: 5/8"	09/01/2016	9	13	4	154.64	4/13	47.58	Yes		107	107.06
Install New Meter: 5/8"	09/01/2016	9	13	4	190.08	4/13	58.49	Yes		132	131.59
3/4" New Meter	09/01/2016	9	13	4	138.48	4/13	42.61	Yes		96	95.87
Install New Meter: 5/8"	09/01/2016	9	13	4	910.49	4/13	280.15	Yes		630	630.34
Install New Meter: 5/8"	09/01/2016	9	13	4	122.98	4/13	37.84	Yes		85	85.14
Install New Meter: 5/8"	10/01/2016	10	13	3	180.37	3/13	41.62	Yes		139	138.75
Install New Meter: 5/8"	10/01/2016	10	13	3	127.52	3/13	29.43	Yes		98	98.09
Install New Meter: 5/8"	10/01/2016	10	13	3	114.66	3/13	26.46	Yes		88	88.20
Install New Meter: 5/8"	10/01/2016	10	13	3	171.27	3/13	39.52	Yes		132	131.75
Install New Meter: 5/8"	10/01/2016	10	13	3	153.95	3/13	35.53	Yes		118	118.42
Install New Meter: 5/8"	10/01/2016	10	13	3	153.95	3/13	35.53	Yes		118	118.42
Install New Meter: 5/8"	10/01/2016	10	13	3	122.98	3/13	28.38	Yes		95	94.60
Install New Meter: 5/8"	10/01/2016	10	13	3	209.81	3/13	48.42	Yes		161	161.39
Install New Meter: 5/8"	10/01/2016	10	13	3	2,552.48	3/13	589.03	Yes	1,963		1,963.45
1" New Meter	10/01/2016	10	13	3	343.56	3/13	79.28	Yes		264	264.28
3/4" New Meter	10/01/2016	10	13	3	197.63	3/13	45.61	Yes		152	152.02
Install New Meter: 5/8"	11/01/2016	11	13	2	153.95	2/13	23.68	Yes		130	130.27
Install New Meter: 5/8"	11/01/2016	11	13	2	127.52	2/13	19.62	Yes		108	107.90
Install New Meter: 5/8"	11/01/2016	11	13	2	220.00	2/13	33.85	Yes		186	186.15
Install New Meter: 5/8"	11/01/2016	11	13	2	153.95	2/13	23.68	Yes		130	130.27
Install New Meter: 5/8"	11/01/2016	11	13	2	182.78	2/13	28.12	Yes		155	154.66
Install New Meter: 5/8"	11/01/2016	11	13	2	127.52	2/13	19.62	Yes		108	107.90
Install New Meter: 5/8"	11/01/2016	11	13	2	153.95	2/13	23.68	Yes		130	130.27
Install New Meter: 5/8"	11/01/2016	11	13	2	153.95	2/13	23.68	Yes		130	130.27
Install New Meter: 5/8"	11/01/2016	11	13	2	153.95	2/13	23.68	Yes		130	130.27
Install New Meter: 5/8"	11/01/2016	11	13	2	153.95	2/13	23.68	Yes		130	130.27
Install New Meter: 5/8"	11/01/2016	11	13	2	127.52	2/13	19.62	Yes		108	107.90
Install New Meter: 5/8"	11/01/2016	11	13	2	155.76	2/13	23.96	Yes		132	131.80
Install New Meter: 5/8"	11/01/2016	11	13	2	127.52	2/13	19.62	Yes		108	107.90
1" New Meter	11/01/2016	11	13	2	239.53	2/13	36.85	Yes		203	202.68
Install New Meter: 5/8"	11/01/2016	11	13	2	2,032.61	2/13	312.71	Yes	1,720		1,719.90
Install New Meter: 5/8"	11/01/2016	11	13	2	186.44	2/13	28.68	Yes		158	157.76
Install New Meter: 2"	11/01/2016	11	13	2	680.17	2/13	104.64	Yes		576	575.53
Install New Meter: 1"	11/01/2016	11	13	2	320.43	2/13	49.30	Yes		271	271.13
Install New Meter: 5/8"	12/01/2016	12	13	1	128.90	1/13	9.92	Yes		119	118.98
Install New Meter: 5/8"	12/01/2016	12	13	1	155.76	1/13	11.98	Yes		144	143.78
Install New Meter: 5/8"	12/01/2016	12	13	1	167.07	1/13	12.85	Yes		154	154.22
Install New Meter: 5/8"	12/01/2016	12	13	1	127.20	1/13	9.78	Yes		117	117.42
Install New Meter: 5/8"	12/01/2016	12	13	1	180.49	1/13	13.88	Yes		167	166.61
Install New Meter: 5/8"	12/01/2016	12	13	1	220.00	1/13	16.92	Yes		203	203.08
Install New Meter: 5/8"	12/01/2016	12	13	1	180.17	1/13	13.86	Yes		166	166.31
Install New Meter: 5/8"	12/01/2016	12	13	1	180.37	1/13	13.87	Yes		166	166.50
Install New Meter: 5/8"	12/01/2016	12	13	1	180.37	1/13	13.87	Yes		166	166.50
Install New Meter: 5/8"	12/01/2016	12	13	1	356.21	1/13	27.40	Yes		329	328.81

Description	Placed In Service	12	13	1	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets		154	2,086	144	1,161	340	213	128	32,908.08	32,908.08
									Differential	Pro Forma									
Install New Meter: 5/8"	12/01/2016	12	13	1	167.17	1/13	12.86	Yes			154								154.31
Install New Meter: 5/8"	12/01/2016	12	13	1	2,259.58	1/13	173.81	Yes				2,086							2,085.77
Install New Meter: 5/8"	12/01/2016	12	13	1	155.76	1/13	11.98	Yes			144								143.78
Install New Meter: 2"	12/01/2016	12	13	1	1,258.09	1/13	96.78	Yes				1,161							1,161.31
Install New Meter: 1"	12/01/2016	12	13	1	367.87	1/13	28.30	Yes			340								339.57
Install New Meter: 3/4"	12/01/2016	12	13	1	230.89	1/13	17.76	Yes			213								213.13
Install New Meter: 3/4"	12/01/2016	12	13	1	138.40	1/13	10.65	Yes			128								127.75
					83,278.81		50,370.73					32,908.08							32,908.08
Equipment																			
Neptune Radio Replacements	01/01/2016	1	13	12	1,244.95	12/13	1,149.18	Yes			96								95.77
Neptune Radio Replacements	02/01/2016	2	13	11	791.21	11/13	669.49	Yes			122								121.72
Neptune Radio Replacements	03/01/2016	3	13	10	427.33	10/13	328.72	Yes			99								98.61
Neptune Radio Replacements	04/01/2016	4	13	9	123.25	9/13	85.33	Yes			38								37.92
Neptune Radio Replacements	04/01/2016	4	13	9	108.57	9/13	75.16	Yes			33								33.41
Neptune Radio Replacements	04/01/2016	4	13	9	108.57	9/13	75.16	Yes			33								33.41
Neptune Radio Replacements	04/01/2016	4	13	9	108.90	9/13	75.39	Yes			34								33.51
Neptune Radio Replacements	04/01/2016	4	13	9	108.90	9/13	75.39	Yes			34								33.51
Neptune Radio Replacements	04/01/2016	4	13	9	123.51	9/13	85.51	Yes			38								38.00
Neptune Radio Replacements	04/01/2016	4	13	9	108.90	9/13	75.39	Yes			34								33.51
Neptune Radio Replacements	04/01/2016	4	13	9	93.89	9/13	65.00	Yes			29								28.89
Neptune Radio Replacements	04/01/2016	4	13	9	108.57	9/13	75.16	Yes			33								33.41
Neptune Radio Replacements	04/01/2016	4	13	9	108.69	9/13	75.25	Yes			33								33.44
Neptune Radio Replacements	04/01/2016	4	13	9	90.60	9/13	62.72	Yes			28								27.88
Neptune Radio Replacements	04/01/2016	4	13	9	290.10	9/13	200.84	Yes			89								89.26
Neptune Radio Replacements	04/01/2016	4	13	9	93.89	9/13	65.00	Yes			29								28.89
Neptune Radio Replacements	05/01/2016	5	13	8	138.94	8/13	85.50	Yes			53								53.44
Neptune Radio Replacements	05/01/2016	5	13	8	152.60	8/13	93.91	Yes			59								58.69
Neptune Radio Replacements	05/01/2016	5	13	8	120.73	8/13	74.30	Yes			46								46.43
Neptune Radio Replacements	05/01/2016	5	13	8	105.41	8/13	64.87	Yes			41								40.54
Neptune Radio Replacements	05/01/2016	5	13	8	123.93	8/13	76.26	Yes			48								47.67
Neptune Radio Replacements	05/01/2016	5	13	8	108.57	8/13	66.81	Yes			42								41.76
Neptune Radio Replacements	05/01/2016	5	13	8	799.27	8/13	491.86	Yes			307								307.41
Neptune Radio Replacements	06/01/2016	6	13	7	108.57	7/13	58.46	Yes			50								50.11
Neptune Radio Replacements	06/01/2016	6	13	7	108.57	7/13	58.46	Yes			50								50.11
Neptune Radio Replacements	06/01/2016	6	13	7	123.51	7/13	66.51	Yes			57								57.00
Neptune Radio Replacements	06/01/2016	6	13	7	123.93	7/13	66.73	Yes			57								57.20
Neptune Radio Replacements	06/01/2016	6	13	7	141.25	7/13	76.06	Yes			65								65.19
Neptune Radio Replacements	06/01/2016	6	13	7	123.25	7/13	66.37	Yes			57								56.88
Neptune Radio Replacements	06/01/2016	6	13	7	123.25	7/13	66.37	Yes			57								56.88
Neptune Radio Replacements	06/01/2016	6	13	7	152.60	7/13	82.17	Yes			70								70.43
Neptune Radio Replacements	06/01/2016	6	13	7	123.25	7/13	66.37	Yes			57								56.88
Neptune Radio Replacements	06/01/2016	6	13	7	114.77	7/13	61.80	Yes			53								52.97
Neptune Radio Replacements	06/01/2016	6	13	7	108.57	7/13	58.46	Yes			50								50.11
Neptune Radio Replacements	06/01/2016	6	13	7	686.85	7/13	369.84	Yes			317								317.01
Neptune Radio Replacements	06/01/2016	6	13	7	123.51	7/13	66.51	Yes			57								57.00
Neptune Radio Replacements	06/01/2016	6	13	7	209.95	7/13	113.05	Yes			97								96.90
Neptune Radio Replacements	07/01/2016	7	13	6	137.93	6/13	63.66	Yes			74								74.27
Neptune Radio Replacements	07/01/2016	7	13	6	123.93	6/13	57.20	Yes			67								66.73
Neptune Radio Replacements	07/01/2016	7	13	6	117.57	6/13	54.26	Yes			63								63.31
Neptune Radio Replacements	07/01/2016	7	13	6	108.57	6/13	50.11	Yes			58								58.46
Neptune Radio Replacements	07/01/2016	7	13	6	141.25	6/13	65.19	Yes			76								76.06
Neptune Radio Replacements	07/01/2016	7	13	6	123.93	6/13	57.20	Yes			67								66.73

Description	Placed In Service	13	13	6	Book Cost	Test Yr Period	Test Yr Amount	Additional		Differential Pro Forma	
								Are these assets non CIAC or non PFOA related	Adjustment for non CIAC and non PFOA related assets		
Neptune Radio Replacements	07/01/2016	7	13	6	141.25	6/13	65.19	Yes		76	76.06
Neptune Radio Replacements	07/01/2016	7	13	6	117.57	6/13	54.26	Yes		63	63.31
Neptune Radio Replacements	07/01/2016	7	13	6	117.57	6/13	54.26	Yes		63	63.31
Neptune Radio Replacements	07/01/2016	7	13	6	123.07	6/13	56.80	Yes		66	66.27
Neptune Radio Replacements	07/01/2016	7	13	6	164.60	6/13	75.97	Yes		89	88.63
Neptune Radio Replacements	07/01/2016	7	13	6	694.78	6/13	320.67	Yes		374	374.11
Neptune Radio Replacements	08/01/2016	8	13	5	123.25	5/13	47.40	Yes		76	75.85
Neptune Radio Replacements	08/01/2016	8	13	5	153.11	5/13	58.89	Yes		94	94.22
Neptune Radio Replacements	08/01/2016	8	13	5	140.57	5/13	54.07	Yes		87	86.50
Neptune Radio Replacements	08/01/2016	8	13	5	493.67	5/13	189.87	Yes		304	303.80
Neptune Radio Replacements	09/01/2016	9	13	4	123.25	4/13	37.92	Yes		85	85.33
Neptune Radio Replacements	09/01/2016	9	13	4	131.84	4/13	40.57	Yes		91	91.27
Neptune Radio Replacements	09/01/2016	9	13	4	123.93	4/13	38.13	Yes		86	85.80
Neptune Radio Replacements	09/01/2016	9	13	4	123.25	4/13	37.92	Yes		85	85.33
Neptune Radio Replacements	09/01/2016	9	13	4	123.25	4/13	37.92	Yes		85	85.33
Neptune Radio Replacements	09/01/2016	9	13	4	153.11	4/13	47.11	Yes		106	106.00
Neptune Radio Replacements	09/01/2016	9	13	4	115.26	4/13	35.46	Yes		80	79.80
Neptune Radio Replacements	09/01/2016	9	13	4	1,392.77	4/13	428.54	Yes		964	964.23
Neptune Radio Replacements	09/01/2016	9	13	4	120.73	4/13	37.15	Yes		84	83.58
Neptune Radio Replacements	10/01/2016	10	13	3	152.60	3/13	35.22	Yes		117	117.38
Neptune Radio Replacements	10/01/2016	10	13	3	137.93	3/13	31.83	Yes		106	106.10
Neptune Radio Replacements	10/01/2016	10	13	3	138.32	3/13	31.92	Yes		106	106.40
Neptune Radio Replacements	10/01/2016	10	13	3	120.73	3/13	27.86	Yes		93	92.87
Neptune Radio Replacements	10/01/2016	10	13	3	123.25	3/13	28.44	Yes		95	94.81
Neptune Radio Replacements	10/01/2016	10	13	3	123.25	3/13	28.44	Yes		95	94.81
Neptune Radio Replacements	10/01/2016	10	13	3	147.55	3/13	34.05	Yes		114	113.50
Neptune Radio Replacements	10/01/2016	10	13	3	123.93	3/13	28.60	Yes		95	95.33
Neptune Radio Replacements	10/01/2016	10	13	3	1,146.01	3/13	264.46	Yes		882	881.55
Neptune Radio Replacements	11/01/2016	11	13	2	123.25	2/13	18.96	Yes		104	104.29
Neptune Radio Replacements	11/01/2016	11	13	2	108.57	2/13	16.70	Yes		92	91.87
Neptune Radio Replacements	11/01/2016	11	13	2	137.93	2/13	21.22	Yes		117	116.71
Neptune Radio Replacements	11/01/2016	11	13	2	123.25	2/13	18.96	Yes		104	104.29
Neptune Radio Replacements	11/01/2016	11	13	2	123.93	2/13	19.07	Yes		105	104.86
Neptune Radio Replacements	11/01/2016	11	13	2	123.25	2/13	18.96	Yes		104	104.29
Neptune Radio Replacements	11/01/2016	11	13	2	192.23	2/13	29.57	Yes		163	162.66
Neptune Radio Replacements	11/01/2016	11	13	2	108.57	2/13	16.70	Yes		92	91.87
Neptune Radio Replacements	11/01/2016	11	13	2	123.25	2/13	18.96	Yes		104	104.29
Neptune Radio Replacements	11/01/2016	11	13	2	129.76	2/13	19.96	Yes		110	109.80
Neptune Radio Replacements	11/01/2016	11	13	2	108.57	2/13	16.70	Yes		92	91.87
Neptune Radio Replacements	11/01/2016	11	13	2	123.93	2/13	19.07	Yes		105	104.86
Neptune Radio Replacements	11/01/2016	11	13	2	137.93	2/13	21.22	Yes		117	116.71
Neptune Radio Replacements	11/01/2016	11	13	2	152.60	2/13	23.48	Yes		129	129.12
Neptune Radio Replacements	11/01/2016	11	13	2	115.26	2/13	17.73	Yes		98	97.53
Neptune Radio Replacements	12/01/2016	12	13	1	153.11	1/13	11.78	Yes		141	141.33
Neptune Radio Replacements	12/01/2016	12	13	1	123.93	1/13	9.53	Yes		114	114.40
Neptune Radio Replacements	12/01/2016	12	13	1	123.25	1/13	9.48	Yes		114	113.77
Neptune Radio Replacements	12/01/2016	12	13	1	93.89	1/13	7.22	Yes		87	86.67
Neptune Radio Replacements	12/01/2016	12	13	1	93.89	1/13	7.22	Yes		87	86.67
Neptune Radio Replacements	12/01/2016	12	13	1	93.89	1/13	7.22	Yes		87	86.67
Neptune Radio Replacements	12/01/2016	12	13	1	108.57	1/13	8.35	Yes		100	100.22
Neptune Radio Replacements	12/01/2016	12	13	1	137.93	1/13	10.61	Yes		127	127.32
Neptune Radio Replacements	12/01/2016	12	13	1	123.25	1/13	9.48	Yes		114	113.77
Neptune Radio Replacements	12/01/2016	12	13	1	115.80	1/13	8.91	Yes		107	106.89

Description	Placed In Service	12	13		Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Neptune Radio Replacements	12/01/2016	12	13	1	152.60	1/13	11.74	Yes	141		140.86
Neptune Radio Replacements	12/01/2016	12	13	1	227.36	1/13	17.49	Yes	210		209.87
Neptune Radio Replacements	12/01/2016	12	13	1	932.02	1/13	71.69	Yes	860		860.33
Neptune Radio Replacements	12/01/2016	12	13	1	123.93	1/13	9.53	Yes	114		114.40
					<u>20,017.14</u>		<u>8,477.08</u>		<u>11,540.06</u>		<u>11,540.06</u>
					<u>103,295.95</u>		<u>58,847.81</u>		<u>44,448.14</u>		<u>44,448.14</u>
Upper Rd (#12): Plaistow - Install Renewed Service: M To S: 3/4"	04/01/2016	4	13	9	885.04	9/13	612.72	Yes	272		272.32
					<u>885.04</u>		<u>612.72</u>		<u>272.32</u>		<u>272.32</u>
					<u>885.04</u>		<u>612.72</u>		<u>272.32</u>		<u>272.32</u>
ices - CIAC											
Patriots Way (#24): Raymond - 1" Developer Installed Services - CIAC	03/01/2016	3	13	10	1,906.72	10/13	1,466.71	No	-		440.01
Patriots Way (#26): Raymond - 1" Developer Installed Services - CIAC	06/01/2016	6	13	7	2,169.16	7/13	1,168.01	No	-		1,001.15
Bruins Lane (#15): Raymond - 1" Developer Installed Services - CIAC	09/01/2016	9	13	4	2,169.16	4/13	667.43	No	-		1,501.73
Bruins Ln (#13): Raymond - 1" Developer Installed Services - CIAC	11/01/2016	11	13	2	2,169.16	2/13	333.72	No	-		1,835.44
					<u>8,414.20</u>		<u>3,635.87</u>				<u>4,778.33</u>
5/8" New Meter: Clearwater	03/01/2016	3	13	10	180.36	10/13	138.74	Yes	42		41.62
					<u>180.36</u>		<u>138.74</u>		<u>41.62</u>		<u>41.62</u>
					<u>8,594.56</u>		<u>3,774.61</u>		<u>41.62</u>		<u>4,819.95</u>
- Pumps											
Beaver Hollow - Rebuild Booster Pump #2	02/01/2016	2	13	11	1,995.00	11/13	1,688.08	Yes	307		306.92
					<u>1,995.00</u>		<u>1,688.08</u>		<u>306.92</u>		<u>306.92</u>
					<u>1,995.00</u>		<u>1,688.08</u>		<u>306.92</u>		<u>306.92</u>
Old Town Rd (#90): Weate - Install Renewed Service: M To S: 1"	05/01/2016	5	13	8	2,466.22	8/13	1,517.67	Yes	949		948.55
Wayne Dr (#42): Weate - 721 - Install Renewed Service: M To S: 1" - Daniels Lake 42 Wayne Dr	12/01/2016	12	13	1	1,662.84	1/13	127.91	Yes	1,535		1,534.93
Wayne Dr (#46): Weate - 721 - Install Renewed Service: M To S: 1" - Daniels Lake 46 Wayne Dr	12/01/2016	12	13	1	1,369.00	1/13	105.31	Yes	1,264		1,263.69
					<u>5,498.06</u>		<u>1,750.89</u>		<u>3,747.17</u>		<u>3,747.17</u>
					<u>5,498.06</u>		<u>1,750.89</u>		<u>3,747.17</u>		<u>3,747.17</u>
ent											
W and E Install Cellular Alarm (GS300 w/antenna)	05/01/2016	5	13	8	2,398.10	8/13	1,475.75	Yes	922		922.35
					<u>2,398.10</u>		<u>1,475.75</u>		<u>922.35</u>		<u>922.35</u>
rants - CIAC											

Description	Placed In Service	13	13	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
Northland Road Hydrant, 1 - CIAC	01/01/2016	1	13	12	(33.33)	12/13	(30.77)	No	-	(2.56)
					<u>(33.33)</u>		<u>(30.77)</u>			<u>(2.56)</u>
ices - CIAC										
Ironwood Rd (#7): Windham - 1" Developer Installed Services - CIAC	04/01/2016	4	13	9	2,169.16	9/13	1,501.73	No	-	667.43
Sharon Rd (#42): Windham - 1" Developer Installed Services - CIAC	05/01/2016	5	13	8	2,169.16	8/13	1,334.87	No	-	834.29
					<u>4,338.32</u>		<u>2,836.59</u>			<u>1,501.73</u>
- Pumps										
W & E - New Chemical Feed Pump Replacement	04/01/2016	4	13	9	1,616.69	9/13	1,119.25	Yes	497	497.44
Fletchers Corner - Rebuild Booster Pump #1	11/01/2016	11	13	2	2,748.90	2/13	422.91	Yes	2,326	2,325.99
					<u>4,365.59</u>		<u>1,542.15</u>		<u>2,823.44</u>	<u>2,823.44</u>
Mammoth Road Hydrants										
	12/01/2016	12	13	1	22,500.00	1/13	1,730.77	Yes	20,769	20,769.23
					<u>22,500.00</u>		<u>1,730.77</u>		<u>20,769.23</u>	<u>20,769.23</u>
W and E - Main Replacement Phase II										
	02/01/2016	2	13	11	4,338.57	11/13	3,671.10	Yes	667	667.47
					<u>4,338.57</u>		<u>3,671.10</u>		<u>667.47</u>	<u>667.47</u>
tures										
Hardwood Station Replacement	01/01/2016	1	13	12	220.00	12/13	203.08	Yes	17	16.92
Hardwood Station Replacement	03/01/2016	3	13	10	2,188.09	10/13	1,683.15	Yes	505	504.94
Hardwood Station Replacement - 6' chain link fence	03/01/2016	3	13	10	16,100.00	10/13	12,384.62	Yes	3,715	3,715.38
Hardwood Station Replacement - 6' chain link fence	04/01/2016	4	13	9	6,934.01	9/13	4,800.47	Yes	2,134	2,133.54
Hardwood Station Replacement - 100' of 6' chain link fence	07/01/2016	7	13	6	1,676.00	6/13	773.54	Yes	902	902.46
Hardwood Station Replacement - labor, truck & inv.	07/01/2016	7	13	6	987.70	6/13	455.86	Yes	532	531.84
					<u>28,105.80</u>		<u>20,300.71</u>		<u>7,805.09</u>	<u>7,805.09</u>
Hickory Ln (#51): Windham - Install Renewed Service: M To S: 1" - Hardwood 51 Hickory Lane										
	10/01/2016	10	13	3	1,516.26	3/13	349.91	Yes	1,166	1,166.35
					<u>1,516.26</u>		<u>349.91</u>		<u>1,166.35</u>	<u>1,166.35</u>
Hardwood Station Replacement										
	01/01/2016	1	13	12	127.71	12/13	117.89	Yes	10	9.82
					<u>127.71</u>		<u>117.89</u>		<u>9.82</u>	<u>9.82</u>
W and E - Replace Well Pump Piping and Wire and VFD, Well 6										
	01/01/2016	1	13	12	3,311.47	12/13	3,056.74	Yes	255	254.73
					<u>3,311.47</u>		<u>3,056.74</u>		<u>254.73</u>	<u>254.73</u>
					<u>70,968.49</u>		<u>35,050.84</u>		<u>34,418.48</u>	<u>35,917.65</u>
					<u>3,742,170.94</u>		<u>832,663.43</u>		<u>1,304,371.42</u>	<u>2,909,507.51</u>

Description	Placed In Service	13	Book Cost	Test Yr Period	Test Yr Amount	Are these assets non CIAC or non PFOA related	Additional Adjustment for non CIAC and non PFOA related assets	Differential Pro Forma	
			<u>3,742,170.94</u>		<u>832,663.43</u>			<u>1,304,371.42</u>	<u>2,909,507.51</u>

Pennichuck East Utilities, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2016

Asset ID	Description	Placed In Service	Disposal Date	Month Retired	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
Town or Department: Barnstead										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
60000-000455	5/8" Meters: Locke Lake: Barnstead (2)	01/01/2008	09/01/2016	9	234.53	80.71	23	10	9.84	4.92
Subtotal: 334000-7000-001 (1)					234.53	80.71			9.84	4.92
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
60000-000239.2	Neptune Radio Install: Locke Lake: Barnstead - 1	10/01/2006	06/01/2016	6	79.29	34.79	23	10	3.33	1.66
60000-000369.2	Neptune Radio Installs: Locke Lake: Barnstead - (3)	06/01/2007	06/01/2016	6	300.68	117.76	23	10	12.62	6.31
60000-000525.3	Locke Lake: Barnstead - Neptune Installations - 3	04/01/2008	09/01/2016	9	189.00	65.42	23	10	7.93	3.97
60000-000576.1	Locke Lake: Barnstead - Neptune Installations - 1	09/01/2008	03/01/2016	3	63.00	21.86	23	10	2.64	1.32
60000-000576.2	Locke Lake: Barnstead - Neptune Installations - 1	09/01/2008	03/01/2016	3	63.00	21.86	23	10	2.64	1.32
60000-00316.15	Neptune Radio Installs: Lockel Lake: Barnstead - (1)	01/01/2007	09/01/2016	9	77.04	30.10	23	10	3.23	1.62
60000-00316.16	Neptune Radio Installs: Lockel Lake: Barnstead - (1)	01/01/2007	09/01/2016	9	77.04	29.91	23	10	3.23	1.62
60000-00316.17	Neptune Radio Installs: Lockel Lake: Barnstead - (1)	01/01/2007	09/01/2016	9	77.04	29.91	23	10	3.23	1.62
Subtotal: 334100-7000-001 (8)					926.09	351.61			38.86	19.43
Asset Type: Well Pump & Piping										
Asset GL Acct #: 307210-7000-001										
70000-006217	Golf Course: Barnstead - New Well Pump for Well #9 - Pump, PWW Engineering Time 8	12/01/2012	06/01/2016	6	6,633.82	1,004.48	26	5	251.12	125.56
Subtotal: 307210-7000-001 (1)					6,633.82	1,004.48			251.12	125.56
Asset Type: Wells & Springs										
Asset GL Acct #: 307100-7000-001										
70000-006352	Golf Course: Barnstead - New Well Pump for Well #9	12/01/2012	06/01/2016	6	5,130.00	776.80	26	5	194.20	97.10
Subtotal: 307100-7000-001 (1)					5,130.00	776.80			194.20	97.10
Subtotal: Barnstead (11)					12,924.44	2,213.60			494.02	247.01
Town or Department: Derry										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-2388.1.2	5/8" Meters: Maple Hills: Derry - 3	04/01/2003	06/01/2016	6	291.00	160.53	23	10	12.21	6.10
70000-2388.1.3	5/8" Meters: Maple Hills: Derry - 3	04/01/2003	06/01/2016	6	291.00	160.53	23	10	12.21	6.10
70000-2388.1.4	5/8" Meters: Maple Hills: Derry - 3	04/01/2003	06/01/2016	6	291.00	160.73	23	10	12.21	6.10
Subtotal: 334000-7000-001 (3)					873.00	481.79			36.63	18.31
Subtotal: Derry (3)					873.00	481.79			36.63	18.31
Town or Department: Litchfield										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-002622.1	5/8" METERS: LITCHFIELD, 3 NEW	01/01/2005	06/01/2016	6	456.84	211.57	23	10	19.17	9.58
7000-02359.4.3	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	6	99.64	54.57	23	10	4.18	2.09
7000-02359.4.4	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	6	99.64	54.57	23	10	4.18	2.09
7000-02359.4.5	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	6	99.64	54.57	23	10	4.18	2.09
7000-02359.4.6	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	6	99.64	54.57	23	10	4.18	2.09
7000-02359.4.7	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	6	99.64	54.57	23	10	4.18	2.09

Asset ID	Description	Placed In Service	Disposal Date	Month Retired	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
7000-02359.4.8	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	6	99.64	57.89	23	10	4.18	2.09
7000-02359.5.2	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	98.89	54.58	23	10	4.15	2.07
7000-02359.5.3	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	98.89	54.58	23	10	4.15	2.07
7000-02359.5.4	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	98.88	54.51	23	10	4.15	2.07
7000-02359.5.5	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	98.89	54.58	23	10	4.15	2.07
7000-02359.5.6	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	98.88	54.51	23	10	4.15	2.07
7000-2359.4.22	5/8" Meters: Litchfield - (1) Renewed no Chamber	05/01/2003	06/01/2016	6	79.63	43.35	23	10	3.34	1.67
Subtotal: 334000-7000-001 (13)					1,628.74	858.42			68.34	34.17
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
70000-008118	Neptune Radios: Litchfield	02/01/2016	09/01/2016	9	107.45	-	23	10	4.51	2.25
Subtotal: 334100-7000-001 (1)					107.45	-			4.51	2.25
Subtotal: Litchfield (14)					1,736.19	858.42			72.85	36.42
Town or Department: Londonderry										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-002624	1" Meter: Londonderry - (1) New	01/01/2005	06/01/2016	6	282.32	130.76	23	10	11.85	5.92
70000-004047	5/8" Meter: Londonderry - 1	10/01/2006	09/01/2016	9	101.10	42.40	23	10	4.24	2.12
70000-2363.3.2	5/8" METERS: MINISTERIAL 1 - NEW	05/01/2003	06/01/2016	6	99.76	54.74	23	10	4.19	2.09
70000-2389.433	5/8" Meters: Londonderry - 160	06/01/2003	03/01/2016	3	10,774.40	5,953.82	23	10	452.07	226.04
7000-2393.1.21	5/8" Meters: Brook Park: Londonderry - 66	06/01/2003	06/01/2016	6	4,663.96	2,576.78	23	10	195.69	97.85
700-2362.3	5/8" Meters: Brook Park: Londonderry (1)	06/01/2003	06/01/2016	6	90.02	49.66	23	10	3.78	1.89
Subtotal: 334000-7000-001 (6)					16,011.56	8,808.16			671.81	335.91
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-1206.116	Judy Drive (#15): Londonderry - 1" CT Service	04/01/1998	09/01/2016	9	59.48	27.12	50	0	1.19	0.59
70000-1207.151	Shawnee Place (#1): Londonderry - 3/4" CT Service	04/01/1998	03/01/2016	3	78.44	36.66	50	0	1.57	0.78
Subtotal: 333100-7000-001 (2)					137.92	63.78			2.76	1.38
Asset Type: Wells & Springs										
Asset GL Acct #: 307100-7000-001										
70000-002742.1	Nesenkeag: Londonderry - New Well - Preliminary Well Siting Report	09/01/2005	01/01/2016	1	3,630.00	1,491.31	26	5	137.41	68.71
70000-002742.2	Nesenkeag: Londonderry - New Well - Boundary Survey & Well Layout	09/01/2005	01/01/2016	1	8,967.97	3,685.46	26	5	339.48	169.74
70000-002743	Nesenkeag: Londonderry - New Well	09/01/2005	01/01/2016	1	49,081.07	20,168.49	26	5	1,857.96	928.98
70000-002744.2	Nesenkeag: Londonderry - New Well	09/01/2005	01/01/2016	1	23,684.14	9,732.09	26	5	896.56	448.28
70000-002781	Nesenkeag: Londonderry - New Well	10/01/2005	01/01/2016	1	1,426.72	586.27	26	5	54.01	27.00
70000-002781.1	Nesenkeag: Londonderry - New Well	12/01/2005	01/01/2016	1	54.77	22.49	26	5	2.07	1.04
70000-002917	Nesenkeag: Londonderry - New Well	03/01/2006	01/01/2016	1	1,017.15	385.02	26	5	38.50	19.25
Subtotal: 307100-7000-001 (7)					87,861.82	36,071.13			3,326.00	1,663.00
Subtotal: Londonderry (15)					104,011.30	44,943.07			4,000.57	2,000.29
Town or Department: North Conway										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
60000-000650	5/8" Meters: Birch Hill: North Conway - (1) New	04/01/2009	06/01/2016	6	309.87	91.92	23	10	13.00	6.50
60000-00335.13	5/8" Meters: Birch Hill: North Conway - (1) New no Chamber	03/01/2007	06/01/2016	6	114.44	44.95	23	10	4.80	2.40
Subtotal: 334000-7000-001 (2)					424.31	136.87			17.80	8.90
Subtotal: North Conway (2)					424.31	136.87			17.80	8.90

Asset ID	Description	Placed In Service	Disposal Date	Month Retired	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
Town or Department: Pelham										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-000287.1	3/4" Meters: Williamsburg: Pelham - (1) Renewed	01/01/2001	03/01/2016	3	166.25	106.26	23	10	6.98	3.49
70000-001766	3/4" Meters: Williamsburg (1)	09/01/2002	03/01/2016	3	214.57	128.11	23	10	9.00	4.50
70000-002502.2	5/8" METERS: WILLIAMSBURG 1 - NEW	04/01/2004	06/01/2016	6	156.97	79.70	23	10	6.59	3.29
70000-002719	5/8" METERS: WILLIAMSBURG, 1 RENEWED	07/01/2005	03/01/2016	3	177.00	82.00	23	10	7.43	3.71
70000-2367.3.2	5/8" Meters: Williamsburg: Pelham - (1) New	05/01/2003	06/01/2016	6	100.80	56.01	23	10	4.23	2.11
Subtotal: 334000-7000-001 (5)					815.59	452.08			34.22	17.11
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-001117	Bridge Street (#904): Pelham - 1" Service	04/01/1998	09/01/2016	9	51.61	24.07	50	0	1.03	0.52
Subtotal: 333100-7000-001 (1)					51.61	24.07			1.03	0.52
Subtotal: Pelham (6)					867.20	476.15			35.25	17.63
Town or Department: Pennichuck East										
Asset Type: Distribution Mains - Gates										
Asset GL Acct #: 331250-7000-001										
70000-004169.1	Gates - PEU (2)	03/01/2007	03/01/2016	3	1,326.86	176.04	68	0	19.51	9.76
Subtotal: 331250-7000-001 (1)					1,326.86	176.04			19.51	9.76
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-004172	5/8" METERS: PEU, 2 RENEWED	03/01/2007	06/01/2016	6	267.97	101.17	23	10	11.24	5.62
70000-004487.2	5/8" METERS: PEU, 1 RENEWED	07/01/2008	03/01/2016	3	120.11	40.32	23	10	5.04	2.52
70000-004487.4	5/8" METERS: PEU, 1 RENEWED	07/01/2008	06/01/2016	6	120.11	40.32	23	10	5.04	2.52
70000-005463	1" Meters: PEU, 1 renewed	07/01/2011	03/01/2016	3	249.63	52.36	23	10	10.47	5.24
70000-005594	1" Meters: PEU (truck & labor only)	09/01/2011	03/01/2016	3	53.64	11.26	23	10	2.25	1.13
70000-005667.1	5/8" Meters: PEU, 1 renewed	11/01/2011	09/01/2016	9	117.07	24.56	23	10	4.91	2.46
70000-005686	5/8" Meters: PEU, 1 new	12/01/2011	06/01/2016	6	177.20	37.18	23	10	7.43	3.72
70000-005948	1" Meters: PEU, 1 new	05/01/2012	06/01/2016	6	151.60	25.44	23	10	6.36	3.18
70000-006151	Install New Meter: 2"	11/01/2012	06/01/2016	6	602.07	101.04	23	10	25.26	12.63
70000-006434.1	Install New Meter: 5/8"	03/01/2013	06/01/2016	6	154.92	19.50	23	10	6.50	3.25
Subtotal: 334000-7000-001 (10)					2,014.32	453.15			84.52	42.26
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
70000-04610.81	Neptune Radio Installs - 1 Neptune	01/01/2009	03/01/2016	3	99.80	29.33	23	10	4.19	2.09
70000-04610.87	Neptune Radio Installs - 2 Neptunes	01/01/2009	09/01/2016	9	199.60	58.79	23	10	8.37	4.19
70000-04610.88	Neptune Radio Installs - 2 Neptunes	01/01/2009	09/01/2016	9	199.60	58.79	23	10	8.37	4.19
70000-461089.1	Neptune Radio Installs - 1 Neptunes	01/01/2009	09/01/2016	9	99.80	28.65	23	10	4.19	2.09
Subtotal: 334100-7000-001 (4)					598.80	175.56			25.12	12.56
Subtotal: Pennichuck East (15)					3,939.98	804.75			129.15	64.58
Town or Department: Plaistow										
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-01326.66	Upper Road (#12): Plaistow - 3/4" CT Service	04/01/1998	06/01/2016	6	90.69	39.27	50	0	1.81	0.91
Subtotal: 333100-7000-001 (1)					90.69	39.27			1.81	0.91
Subtotal: Plaistow (1)					90.69	39.27			1.81	0.91

Asset ID	Description	Placed In Service	Disposal Date	Month Retired	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
Town or Department: Raymond										
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
70000-2767.192	Neptune Radio Installs: Liberty Tree: Raymond - (1)	09/01/2005	06/01/2016	6	92.05	42.49	23	10	3.86	1.93
70000-2767.195	Neptune Radio Installs: Liberty Tree: Raymond - (1)	09/01/2005	09/01/2016	9	92.05	42.49	23	10	3.86	1.93
Subtotal: 334100-7000-001 (2)					184.10	84.98			7.72	3.86
Subtotal: Raymond (2)					184.10	84.98			7.72	3.86
Town or Department: Weare										
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-4313.262	Old Town Road (#90): Weare - 1" HDPE Service	09/01/2007	06/01/2016	6	2.96	1.06	50	0	0.06	0.03
Subtotal: 333100-7000-001 (1)					2.96	1.06			0.06	0.03
Subtotal: Weare (1)					2.96	1.06			0.06	0.03
Town or Department: Windham										
Asset Type: Electric Pumping Equipment										
Asset GL Acct #: 311200-7000-001										
70000-004495	W&E WELL #6 WIRE REPLACEMENT	08/01/2008	06/01/2016	6	7,650.00	3,368.80	18	2	421.10	210.55
Subtotal: 311200-7000-001 (1)					7,650.00	3,368.80			421.10	210.55
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-000953.3	1.5" Meters: Whispering Winds: Windham - (1) New	08/01/2002	03/01/2016	3	338.76	201.57	23	10	14.21	7.11
70000-002552	1" Meter: Whispering Winds: Windham - (1) New	06/01/2004	03/01/2016	3	240.62	122.22	23	10	10.10	5.05
70000-004048	5/8" Meters: W&E - 1	10/01/2006	09/01/2016	9	99.89	41.91	23	10	4.19	2.10
700-2405.9	5/8" Meters: W&E: Windham - 11	07/01/2003	09/01/2016	9	740.52	408.25	23	10	31.07	15.54
Subtotal: 334000-7000-001 (4)					1,419.79	773.95			59.57	29.79
Subtotal: Windham (5)					9,069.79	4,142.75			480.67	240.34
Grand Total					134,123.96	54,182.71			5,276.54	2,638.27

Pennichuck East Utilities, Inc.
Capital Retirements
For the Twelve Months Ended December 31, 2016

Asset ID	Description	Placed In Service	Disposal Date		13		Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Barnstead										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
60000-000455	5/8" Meters: Locke Lake: Barnstead (2)	01/01/2008	09/01/2016	1	13	12	234.53	12/13	216.49	18.04
Subtotal: 334000-7000-001 (1)							234.53		216.49	18.04
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
60000-000239.2	Neptune Radio Install: Locke Lake: Barnstead - 1	10/01/2006	06/01/2016	10	13	3	79.29	3/13	18.30	60.99
60000-000369.2	Neptune Radio Installs: Locke Lake: Barnstead - (3)	06/01/2007	06/01/2016	6	13	7	300.68	7/13	161.90	138.78
60000-000525.3	Locke Lake: Barnstead - Neptune Installations - 3	04/01/2008	09/01/2016	4	13	9	189.00	9/13	130.85	58.15
60000-000576.1	Locke Lake: Barnstead - Neptune Installations - 1	09/01/2008	03/01/2016	9	13	4	63.00	4/13	19.38	43.62
60000-000576.2	Locke Lake: Barnstead - Neptune Installations - 1	09/01/2008	03/01/2016	9	13	4	63.00	4/13	19.38	43.62
60000-00316.15	Neptune Radio Installs: Lockel Lake: Barnstead - (1)	01/01/2007	09/01/2016	1	13	12	77.04	12/13	71.11	5.93
60000-00316.16	Neptune Radio Installs: Lockel Lake: Barnstead - (1)	01/01/2007	09/01/2016	1	13	12	77.04	12/13	71.11	5.93
60000-00316.17	Neptune Radio Installs: Lockel Lake: Barnstead - (1)	01/01/2007	09/01/2016	1	13	12	77.04	12/13	71.11	5.93
Subtotal: 334100-7000-001 (8)							926.09		563.16	362.93
Asset Type: Well Pump & Piping										
Asset GL Acct #: 307210-7000-001										
70000-006217	Golf Course: Barnstead - New Well Pump for Well #9 - Pump, PWW Engineering Time	12/01/2012	06/01/2016	12	13	1	6,633.82	1/13	510.29	6,123.53
Subtotal: 307210-7000-001 (1)							6,633.82		510.29	6,123.53
Asset Type: Wells & Springs										
Asset GL Acct #: 307100-7000-001										
70000-006352	Golf Course: Barnstead - New Well Pump for Well #9	12/01/2012	06/01/2016	12	13	1	5,130.00	1/13	394.62	4,735.38
Subtotal: 307100-7000-001 (1)							5,130.00		394.62	4,735.38
Subtotal: Barnstead (11)							12,924.44		1,684.56	11,239.88
Town or Department: Derry										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-2388.1.2	5/8" Meters: Maple Hills: Derry - 3	04/01/2003	06/01/2016	4	13	9	291.00	9/13	201.46	89.54
70000-2388.1.3	5/8" Meters: Maple Hills: Derry - 3	04/01/2003	06/01/2016	4	13	9	291.00	9/13	201.46	89.54
70000-2388.1.4	5/8" Meters: Maple Hills: Derry - 3	04/01/2003	06/01/2016	4	13	9	291.00	9/13	201.46	89.54
Subtotal: 334000-7000-001 (3)							873.00		604.38	268.62
Subtotal: Derry (3)							873.00		604.38	268.62
Town or Department: Litchfield										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-002622.1	5/8" METERS: LITCHFIELD, 3 NEW	01/01/2005	06/01/2016	1	13	12	456.84	12/13	421.70	35.14
7000-02359.4.3	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	5	13	8	99.64	8/13	61.32	38.32
7000-02359.4.4	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	5	13	8	99.64	8/13	61.32	38.32
7000-02359.4.5	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	5	13	8	99.64	8/13	61.32	38.32
7000-02359.4.6	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	5	13	8	99.64	8/13	61.32	38.32
7000-02359.4.7	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	5	13	8	99.64	8/13	61.32	38.32
7000-02359.4.8	5/8" Meters: Litchfield - (1) Renewed	05/01/2003	06/01/2016	5	13	8	99.64	8/13	61.32	38.32
7000-02359.5.2	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	13	7	98.89	7/13	53.25	45.64
7000-02359.5.3	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	13	7	98.89	7/13	53.25	45.64

Asset ID	Description	Placed In Service	Disposal Date		13		Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
7000-02359.5.4	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	13	7	98.88	7/13	53.24	45.64
7000-02359.5.5	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	13	7	98.89	7/13	53.25	45.64
7000-02359.5.6	5/8" Meters: Litchfield - (1)	06/01/2003	06/01/2016	6	13	7	98.88	7/13	53.24	45.64
7000-2359.4.22	5/8" Meters: Litchfield - (1) Renewed no Chamber	05/01/2003	06/01/2016	5	13	8	79.63	8/13	49.00	30.63
Subtotal: 334000-7000-001 (13)							1,628.74		1,104.83	523.91
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
70000-008118	Neptune Radios: Litchfield	02/01/2016	09/01/2016	2	13	11	107.45	11/13	90.92	16.53
Subtotal: 334100-7000-001 (1)							107.45		90.92	16.53
Subtotal: Litchfield (14)							1,736.19		1,195.75	540.44
Town or Department: Londonderry										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-002624	1" Meter: Londonderry - (1) New	01/01/2005	06/01/2016	1	13	12	282.32	12/13	260.60	21.72
70000-004047	5/8" Meter: Londonderry - 1	10/01/2006	09/01/2016	10	13	3	101.10	3/13	23.33	77.77
70000-2363.3.2	5/8" METERS: MINISTERIAL 1 - NEW	05/01/2003	06/01/2016	5	13	8	99.76	8/13	61.39	38.37
70000-2389.433	5/8" Meters: Londonderry - 160	06/01/2003	03/01/2016	6	13	7	10,774.40	7/13	5,801.60	4,972.80
7000-2393.1.21	5/8" Meters: Brook Park: Londonderry - 66	06/01/2003	06/01/2016	6	13	7	4,663.96	7/13	2,511.36	2,152.60
700-2362.3	5/8" Meters: Brook Park: Londonderry (1)	06/01/2003	06/01/2016	6	13	7	90.02	7/13	48.47	41.55
Subtotal: 334000-7000-001 (6)							16,011.56		8,706.76	7,304.80
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-1206.116	Judy Drive (#15): Londonderry - 1" CT Service	04/01/1998	09/01/2016	4	13	9	59.48	9/13	41.18	18.30
70000-1207.151	Shawnee Place (#1): Londonderry - 3/4" CT Service	04/01/1998	03/01/2016	4	13	9	78.44	9/13	54.30	24.14
Subtotal: 333100-7000-001 (2)							137.92		95.48	42.44
Asset Type: Wells & Springs										
Asset GL Acct #: 307100-7000-001										
70000-002742.1	Nesenkeag: Londonderry - New Well - Preliminary Well Siting Report	09/01/2005	01/01/2016	9	13	4	3,630.00	4/13	1,116.92	2,513.08
70000-002742.2	Nesenkeag: Londonderry - New Well - Boundary Survey & Well Layout	09/01/2005	01/01/2016	9	13	4	8,967.97	4/13	2,759.38	6,208.59
70000-002743	Nesenkeag: Londonderry - New Well	09/01/2005	01/01/2016	9	13	4	49,081.07	4/13	15,101.87	33,979.20
70000-002744.2	Nesenkeag: Londonderry - New Well	09/01/2005	01/01/2016	9	13	4	23,684.14	4/13	7,287.43	16,396.71
70000-002781	Nesenkeag: Londonderry - New Well	10/01/2005	01/01/2016	10	13	3	1,426.72	3/13	329.24	1,097.48
70000-002781.1	Nesenkeag: Londonderry - New Well	12/01/2005	01/01/2016	12	13	1	54.77	1/13	4.21	50.56
70000-002917	Nesenkeag: Londonderry - New Well	03/01/2006	01/01/2016	3	13	10	1,017.15	10/13	782.42	234.73
Subtotal: 307100-7000-001 (7)							87,861.82		27,381.47	60,480.35
Subtotal: Londonderry (15)							104,011.30		36,183.72	67,827.58
Town or Department: North Conway										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
60000-000650	5/8" Meters: Birch Hill: North Conway - (1) New	04/01/2009	06/01/2016	4	13	9	309.87	9/13	214.53	95.34
60000-00335.13	5/8" Meters: Birch Hill: North Conway - (1) New no Chamber	03/01/2007	06/01/2016	3	13	10	114.44	10/13	88.03	26.41
Subtotal: 334000-7000-001 (2)							424.31		302.56	121.75
Subtotal: North Conway (2)							424.31		302.56	121.75
Town or Department: Pelham										
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-000287.1	3/4" Meters: Williamsburg: Pelham - (1) Renewed	01/01/2001	03/01/2016	1	13	12	166.25	12/13	153.46	12.79
70000-001766	3/4" Meters: Williamsburg (1)	09/01/2002	03/01/2016	9	13	4	214.57	4/13	66.02	148.55
70000-002502.2	5/8" METERS: WILLIAMSBURG 1 - NEW	04/01/2004	06/01/2016	4	13	9	156.97	9/13	108.67	48.30
70000-002719	5/8" METERS: WILLIAMSBURG, 1 RENEWED	07/01/2005	03/01/2016	7	13	6	177.00	6/13	81.69	95.31

Asset ID	Description	Placed In Service	Disposal Date		13		Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
70000-2367.3.2	5/8" Meters: Williamsburg: Pelham - (1) New	05/01/2003	06/01/2016	5	13	8	100.80	8/13	62.03	38.77
Subtotal: 334000-7000-001 (5)							815.59		471.88	343.71
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-001117	Bridge Street (#904): Pelham - 1" Service	04/01/1998	09/01/2016	4	13	9	51.61	9/13	35.73	15.88
Subtotal: 333100-7000-001 (1)							51.61		35.73	15.88
Subtotal: Pelham (6)							867.20		507.61	359.59
Town or Department: Pennichuck East										
Asset Type: Distribution Mains - Gates										
Asset GL Acct #: 331250-7000-001										
70000-004169.1	Gates - PEU (2)	03/01/2007	03/01/2016	3	13	10	1,326.86	10/13	1,020.66	306.20
Subtotal: 331250-7000-001 (1)							1,326.86		1,020.66	306.20
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-004172	5/8" METERS: PEU, 2 RENEWED	03/01/2007	06/01/2016	3	13	10	267.97	10/13	206.13	61.84
70000-004487.2	5/8" METERS: PEU, 1 RENEWED	07/01/2008	03/01/2016	7	13	6	120.11	6/13	55.44	64.67
70000-004487.4	5/8" METERS: PEU, 1 RENEWED	07/01/2008	06/01/2016	7	13	6	120.11	6/13	55.44	64.67
70000-005463	1" Meters: PEU, 1 renewed	07/01/2011	03/01/2016	7	13	6	249.63	6/13	115.21	134.42
70000-005594	1" Meters: PEU (truck & labor only)	09/01/2011	03/01/2016	9	13	4	53.64	4/13	16.50	37.14
70000-005667.1	5/8" Meters: PEU, 1 renewed	11/01/2011	09/01/2016	11	13	2	117.07	2/13	18.01	99.06
70000-005686	5/8" Meters: PEU, 1 new	12/01/2011	06/01/2016	12	13	1	177.20	1/13	13.63	163.57
70000-005948	1" Meters: PEU, 1 new	05/01/2012	06/01/2016	5	13	8	151.60	8/13	93.29	58.31
70000-006151	Install New Meter: 2"	11/01/2012	06/01/2016	11	13	2	602.07	2/13	92.63	509.44
70000-006434.1	Install New Meter: 5/8"	03/01/2013	06/01/2016	3	13	10	154.92	10/13	119.17	35.75
Subtotal: 334000-7000-001 (10)							2,014.32		785.45	1,228.87
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
70000-04610.81	Neptune Radio Installs - 1 Neptune	01/01/2009	03/01/2016	1	13	12	99.80	12/13	92.12	7.68
70000-04610.87	Neptune Radio Installs - 2 Neptunes	01/01/2009	09/01/2016	1	13	12	199.60	12/13	184.25	15.35
70000-04610.88	Neptune Radio Installs - 2 Neptunes	01/01/2009	09/01/2016	1	13	12	199.60	12/13	184.25	15.35
70000-461089.1	Neptune Radio Installs - 1 Neptunes	01/01/2009	09/01/2016	1	13	12	99.80	12/13	92.12	7.68
Subtotal: 334100-7000-001 (4)							598.80		552.74	46.06
Subtotal: Pennichuck East (15)							3,939.98		2,358.85	1,581.13
Town or Department: Plaistow										
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										
70000-01326.66	Upper Road (#12): Plaistow - 3/4" CT Service	04/01/1998	06/01/2016	4	13	9	90.69	9/13	62.79	27.90
Subtotal: 333100-7000-001 (1)							90.69		62.79	27.90
Subtotal: Plaistow (1)							90.69		62.79	27.90
Town or Department: Raymond										
Asset Type: Radios for Metering Equipment										
Asset GL Acct #: 334100-7000-001										
70000-2767.192	Neptune Radio Installs: Liberty Tree: Raymond - (1)	09/01/2005	06/01/2016	9	13	4	92.05	4/13	28.32	63.73
70000-2767.195	Neptune Radio Installs: Liberty Tree: Raymond - (1)	09/01/2005	09/01/2016	9	13	4	92.05	4/13	28.32	63.73
Subtotal: 334100-7000-001 (2)							184.10		56.65	127.45
Subtotal: Raymond (2)							184.10		56.65	127.45
Town or Department: Weare										
Asset Type: Services										
Asset GL Acct #: 333100-7000-001										

Asset ID	Description	Placed In Service	Disposal Date		13		Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
70000-4313.262	Old Town Road (#90): Weare - 1" HDPE Service	09/01/2007	06/01/2016	9	13	4	2.96	4/13	0.91	2.05
Subtotal: 333100-7000-001 (1)							2.96		0.91	2.05
Subtotal: Weare (1)							2.96		0.91	2.05
Town or Department: Windham										
Asset Type: Electric Pumping Equipment										
Asset GL Acct #: 311200-7000-001										
70000-004495	W&E WELL #6 WIRE REPLACEMENT	08/01/2008	06/01/2016	8	13	5	7,650.00	5/13	2,942.31	4,707.69
Subtotal: 311200-7000-001 (1)							7,650.00		2,942.31	4,707.69
Asset Type: Meters										
Asset GL Acct #: 334000-7000-001										
70000-000953.3	1.5" Meters: Whispering Winds: Windham - (1) New	08/01/2002	03/01/2016	8	13	5	338.76	5/13	130.29	208.47
70000-002552	1" Meter: Whispering Winds: Windham - (1) New	06/01/2004	03/01/2016	6	13	7	240.62	7/13	129.56	111.06
70000-004048	5/8" Meters: W&E - 1	10/01/2006	09/01/2016	10	13	3	99.89	3/13	23.05	76.84
700-2405.9	5/8" Meters: W&E: Windham - 11	07/01/2003	09/01/2016	7	13	6	740.52	6/13	341.78	398.74
Subtotal: 334000-7000-001 (4)							1,419.79		624.69	795.10
Subtotal: Windham (5)							9,069.79		3,566.99	5,502.80
Grand Total							134,123.96		46,524.76	87,599.20