

December 2, 2010

**VIA OVERNIGHT DELIVERY AND
ELECTRONIC SERVICE**

Alexander F. Speidel
New Hampshire Public Utilities Commission
21 South Fruit Street – Suite 10
Concord, NH 03301-2429

RE: DW 10-293, Aquarion Water Company of New Hampshire, Inc.
2010 Water Infrastructure and Conservation Adjustment (WICA) Filing
Staff's Data Requests- Set 1

Dear Mr. Speidel:

Enclosed please find Aquarion Water Company's responses to the Staff's Data Request Set 1 in the above-referenced matter. Please note that the enclosed copy of the Company's response to Data Request Staff 1-1 has been redacted to remove confidential information. The confidential version of this response will be provided under separate cover.

In accordance with N.H. Code of Admin. Rules Puc 203.08(d), I hereby certify that Aquarion has a good faith basis for seeking confidential treatment of the portions of the enclosed responses that have been treated as confidential and will be submitting a motion for confidential treatment regarding such information shortly. It is my understanding that, based on the forgoing certification, the Commission Staff and all parties to this proceeding will treat the enclosed information as if it were accompanied by a motion for protective treatment.

Sincerely,



Troy Dixon
Director of Rates and Regulation

Enclosures

cc: Service List
Steve Camerino
Jeffrey Farrell
Carl McMorran
Harry Hibbard

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-2

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: **Regarding page 5, lines 18-20:** Please elaborate on the “short nine-month period for spending compared to the twelve-month figure in the Company’s original proposal,” including whether the company believes any change to the pilot program should be considered in this regard.

RESPONSE: The existing WICA tariff calls for a start to the WICA program as of January 1, 2010. While the Company provided 12 month numbers for its proposed 2010 projects, only nine months will be included in this first filing given the September 30 project cutoff date. In future filings the Company will reflect projects from October 1 through September 30. As such, no change to the WICA program is necessary.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-3

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: Regarding page 6, line 1: Please indicate the numbers used to calculate actual costs as being 80% of projected costs.

RESPONSE:

Actual 2010 WICA expenses	=	\$721,545.63
÷ Proposed 2010 WICA expenses	=	\$944,000
	=	76%

This figure was simply rounded up to the nearest 10% in Aquarion's filed testimony.

Aquarion Water Company of New Hampshire
Water Conservation and Infrastructure Adjustment Project Summary

Docket DW-10____
November 1, 2010

Witness: C. McMorran
Exhibit CM-1

	2010	2011	2012	2013	Project Totals
1 CUSTOMER METERS	\$ 104,061.21	\$ 125,000	\$ 122,000	\$ 100,000	\$ 451,061
2 HYDRANTS	\$ 11,773.90	\$ 20,000	\$ 20,000	\$ 20,000	\$ 71,774
3 SERVICES	\$ 15,796.53	\$ 27,000	\$ 27,000	\$ 27,000	\$ 96,797
MAIN REPLACEMENTS					
4 Atlantic Avenue - Mill Road to House 106	\$ 574,019.91 ^(a)	\$ -	\$ -	\$ -	\$ 574,020
5 Atlantic Avenue - House 106 to Woodland Road	\$ -	\$ 789,519 ^(b)	\$ -	\$ -	\$ 789,519
6 Church Street - Highland Avenue to William Street	\$ -	\$ 10,493 ^(c)	\$ 293,807 ^(c)	\$ -	\$ 304,300
7 Atlantic Avenue - Woodland Road to H539	\$ -	\$ -	\$ 20,000	\$ 296,000	\$ 316,000
8 Atlantic Avenue - H539 to H540	\$ -	\$ -	\$ -	\$ 20,000 ^(d)	\$ 20,000
9 CONTROL VALVES	\$ -	\$ -	\$ -	\$ -	\$ -
10 VALVES	\$ 14,479.76	\$ 8,000	\$ 8,000	\$ 8,000	\$ 38,480
11 PRODUCTION METERS	\$ 1,414.32	\$ 8,000 ^(e)	\$ 2,000 ^(e)	\$ 2,000	\$ 13,414
ANNUAL TOTALS	\$ 721,545.63	\$ 988,012	\$ 492,807	\$ 473,000	\$ 2,675,364

All numbers are estimates

- (a) 2010 total for Item 1 includes design costs from 2009.
- (b) Includes \$93,519 in 2009 & 2010 design costs
- (c) Includes \$14,300 in 2010 design costs (\$10,000/\$290,000) or 3.4% or \$493 added to 2011; (\$280,000/\$290,000) or 96.6% or \$13,807 added to 2012
- (d) Estimated 2014 construction costs = \$395,000
- (e) \$4,935 in 2010 carried forward into 2011 (project put into service in last quarter of 2010)

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-4

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: **Regarding Attachment CM-1; Page 2 of 9:** Should not the projected 2011 costs for the Main Replacements on Atlantic Avenue (House 106 to Woodland Road) and Church Street (Highland Avenue to William Street) be \$789,519 and \$24,300, respectively, so as to include the 2009 and 2010 design costs indicated in footnotes (b) and (c)? Please explain.

RESPONSE: Since those costs will not occur in 2011, they were not included in the table, but footnoted instead. To clarify, the table has been revised (See Staff 1-4 Attachment 1) to show 2011 and 2012 WICA amounts inclusive of the dollars spent in design in prior periods. The revised totals are consistent with the surcharge requests that would be proposed in each of those periods.

Aquarion Water Company of New Hampshire

WICA Customer Meter Replacements

Account 334

A	B	C	D	G	H
COMPLETED PROJECTS					
	METER SIZE	ACTUAL NUMBER	COST / METER	PROJECT COST	COMPLETION DATE
2010					
Jan - Sep	5/8-inch	692	\$ 118.92	\$ 82,293.07	9/30/2010
	1-inch	53	\$ 152.80	\$ 8,098.33	9/30/2010
	1.5-inch	13	\$ 234.22	\$ 3,044.81	9/30/2010
	2-inch	35	\$ 303.57	\$ 10,625.00	9/30/2010
		793	2010 TOTAL	\$ 104,061.21	
PROPOSED PROJECTS					
	METER SIZE	ESTIMATED NUMBER	ESTIMATED COST / METER	ESTIMATED PROJECT COST (Based on 2009 \$)	ESTIMATED COMPLETION DATE
2011					
Oct 2010	5/8-inch	904	\$ 120	\$ 108,450	9/30/2011
to	1-inch	40	\$ 160	\$ 6,400	9/30/2011
Sep 2011	1.5-inch	10	\$ 240	\$ 2,400	9/30/2011
	2-inch	25	\$ 310	\$ 7,750	9/30/2011
		979	2011 TOTAL	\$ 125,000	
2012					
Oct 2011	5/8-inch	941	\$ 120	\$ 112,900	9/30/2012
to	1-inch	30	\$ 160	\$ 4,800	9/30/2012
Sep 2012	1.5-inch	5	\$ 240	\$ 1,200	9/30/2012
	2-inch	10	\$ 310	\$ 3,100	9/30/2012
		986	2012 TOTAL	\$ 122,000	
2013					
Oct 2012	5/8-inch	816	\$ 120	\$ 97,870	9/30/2013
to	1-inch	3	\$ 160	\$ 480	9/30/2013
Sep 2013	1.5-inch	3	\$ 240	\$ 720	9/30/2013
	2-inch	3	\$ 310	\$ 930	9/30/2013
		825	2013 TOTAL	\$ 100,000	
		2011 - 2013 TOTAL		\$ 347,000	

COMMENTS

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-5

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: Regarding Attachment CM-1; Page 3 of 9: Please indicate why the cost of large meter sizes is not significantly more than that of smaller meter sizes, as had been projected in past schedules.

RESPONSE: A spreadsheet summarizing SAP meter data was processed to prepare the information required for the WICA submittal. During this process, the meter size column was sorted out of synchronization with the cost column, resulting in average costs appearing to be about the same regardless of meter size (this is due to the large fraction of 5/8-inch meters).

A table reflecting the correct costs is attached here as Staff 1-5 Attachment 1. In this table, the total cost has not changed, but the total and average costs for each size of meter have been corrected.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-6

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: **Regarding Attachment CM-1; Page 4 of 9:** Please indicate the reason for the relatively high cost of the hydrant replacement in Rye.

RESPONSE: This hydrant developed a leak in January 2010, necessitating an emergency replacement to prevent additional frozen water problems. The costs were affected by significant adverse weather conditions and other adverse factors. Specifically, the project had to be carried out during a period when it was relatively cold and wet, which resulted in additional materials being required, particularly gravel to cover the bottom of the hole to enable the sump pump to work effectively, and a new gate valve on the hydrant lateral. The work required more labor than average, including 12 hours of overtime. In addition, the hydrant lateral is tapped off a transite main, which required chain reinforcement to minimize the risk of a future main break. The hydrant was also not a standard length, which delayed the work when one crew member had to assist the vendor in obtaining a new hydrant. The Company also had to enlist the assistance of an outside contractor, which is generally not needed for similar projects undertaken by the Company's staff.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-7

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: Regarding Attachment CM-1; Page 5 of 9: Please indicate the reason for the high cost of the service line replacement at 12 Morningside Drive in Hampton.

RESPONSE: Multiple factors contributed to the higher than average expense for this service line replacement. Most significantly, it was a long service line that stretched 180 feet and crossed two streets, thereby requiring over twice the average amount of labor (including 16 hours of overtime) for the replacement. Other reasons for the high cost are the Company's replacement of the old galvanized service with copper, which resulted in significantly higher material costs, and retention of more outside services in the form of police details. Costs associated with paving, permits for multiple street opening excavations, and a new tap at the main also contributed to the high cost for replacing this service line. In addition, the Company performed this service line replacement in combination with a sewer line replacement, which prolonged the replacement process. Upon removing the original service line, the Company ceased its service line replacement efforts to install the new sewer line, and thereafter, proceeded to install the new service line.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-8

Date of Response: December 3, 2010
Witness: Carl McMorrان

REQUEST: Regarding Attachment CM-1; Page 6 of 9: The total Atlantic Avenue main replacement from Mill Road to Woodland Road is indicated as 3,820 feet (2,200 plus 1,620), whereas it had previously been indicated as 3,550 feet. Please explain.

RESPONSE: These numbers reflect conflicting measurements different Aquarion project workers took from different sources, including street maps, aerial photos, and field surveys. Based on the Company's GIS records that were revised earlier this month, the Company considers the actual pipe lengths between Mill Road and Woodland Road to be 3,565 feet long:

- 2,145 feet installed in 2010 between Mill Road and the end point near house 106; and
- 1,420 feet remaining between the latter end point and Woodland Road.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-9

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: Regarding Attachment CM-1; Page 8 of 9: Please indicate:

- a) The valve size involved in each 2010 replacement.
- b) The reason for the high cost of the Lafayette Road valve replacement.

RESPONSE:

- a) GV0936 on Douglas Circle in Rye is a 2-inch valve. GV0200 on Lafayette Road in Hampton is a 12-inch valve.
- b) The Lafayette Road valve replacement resulted in high costs due to several factors. It was an emergency job; springing a leak over a weekend, and all labor costs were at overtime rates. In addition, the replacement occurred during the winter, and the workers crew had to deal with cold weather, frozen ground, and heavy traffic, which prolonged the crew's time to locate the leak. The crew's initial repair attempts failed, which necessitated replacing the valve.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-10

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: Regarding production meters:

- a) In Attachment CM-1, page 9 of 9, please indicate whether anything besides the meter was replaced at the Well 16 Meter Chamber site, and why the work was necessary.
- b) On the same page, please indicate whether anything besides the meter was replaced at the Tide Mill PRV site, and why the work was necessary.
- c) The testimony at p. 7, lines 14-15, notes that production meters are now itemized separately, however, no criteria for production meter replacements are indicated in Attachment CM-1, page 1 of 9. Please indicate what criteria are used.

RESPONSE:

- a) Although other equipment was replaced at Well 16 in 2010, no other WICA-related equipment was replaced. The meter chamber contains the internal moving components of the water meter at Well 16. It was necessary for the Company to replace the meter chamber because the meter was no longer measuring accurately and could not be re-calibrated.
- b) Only the water meter was replaced at the Tide Mill PRV. The Company replaced this meter because it was an old, obsolete meter that could no longer be calibrated to read accurately.
- c) The Company replaces its production meters when they no longer measure water volume accurately and cannot be re-calibrated.

Aquarion Water Company of New Hampshire
2011 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
CALCULATION OF SURCHARGE

Line					<u>Schedule Ref.</u>	
1						
2	Total Investment through 09/30/2011				TD-1, Pg 3 Col 6 Ln 13	\$ 1,706,235
3						
4	Allowed Return on Rate Base				TD-1, Pg 2 Col 8	<u>7.72%</u>
5						
6	Allowed Return on Investment				Ln 2 X Ln 4	\$ 131,721
7						
8	Income Tax on Equity Component					
9						
10		(a)	(b)	(c)	(d)	
11		Weighted	Tax	Pre tax	Tax Gross Up	
12		Cost	Multiplier	Cost	Col (c) - Col (a)	
13						
14	Debt	3.64%	1.00	3.64%	0.00%	
15	Equity	<u>4.08%</u>	1.68	<u>6.85%</u>	<u>2.77%</u>	
16		7.72%		10.49%	2.77%	
17						
18	Total Eligible Investment (Line 2 above)					\$ 1,706,235
19						
20	Income Tax Expense				Ln 16 Col D X Ln 18	47,263
21						
22	Depreciation Expense				TD-1, Pg 3 Col 8 Ln 13	21,706
23						
24	Property Tax Expense				TD 1, Pg 3 Col 10 Ln 13	24,640
25						
26	Adjustment: Annual Revenues Allowed				Lines 6 through 25	<u>\$ 225,330</u>
27						
28						
29	Base Revenues on which Adjustment will be applied					
30	Revenues allowed DW 08-098					\$ 6,094,612
31	Misc. Charges not subject to WICA					<u>(137,480)</u>
32						<u>\$ 5,957,132</u>
33						
34	Surcharge Percent (Line 28 divided by Line 36)					3.7825%
35						

Aquarion Water Company of New Hampshire
2011 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE & CONSERVATION ADJUSTMENT
COMPLETED PROJECTS

Line	Project Name or Class Category **	1 Estimated Completion Date**	2 Actual Completion Date	3 Estimated Project Cost**	4 Actual Project Cost	5 Depreciation Expense	6 Property Tax Expense	7 Income Tax Expense	8 Rate of Return	9 Annual Retail Revenues	10 = (4 x 8) + 5 + 6 + 7 WICA Adjustment Dollars
2010 Projects											
1	Production Meters	30-Sep-10	30-Sep-10	*	\$ 1,414	\$ 62	\$ 32	\$ 39	7.72%	\$ 6,094,612	\$ 242
2	Atlantic Avenue- Mill Road to House 106	30-Sep-10	30-Sep-10	\$ 588,000	570,697	6,765	10,694	15,808	7.72%	\$ 6,094,612	77,326
3	Customer Meters	30-Sep-10	30-Sep-10	125,000	104,061	1,251	641	2,882	7.72%	\$ 6,094,612	12,808
4	Hydrants	30-Sep-10	30-Sep-10	20,000	11,774	188	133	326	7.72%	\$ 6,094,612	1,556
5	Services	30-Sep-10	30-Sep-10	20,000	15,797	243	268	438	7.72%	\$ 6,094,612	2,168
6	Valves	30-Sep-10	30-Sep-10	5,000	14,480	724	285	401	7.72%	\$ 6,094,612	2,528
7				\$ 758,000	\$ 718,223	\$ 9,233	\$ 12,053	\$ 19,895			\$ 96,627
2011 Projects											
8	Production Meters	30-Sep-11	30-Sep-11	\$ 8,000	\$ 8,000	\$ 352	\$ 124	\$ 222	7.72%	\$ 6,094,612	\$ 1,315
9	Atlantic Avenue - House 106 to Woodland Rd	30-Sep-11	30-Sep-11	789,519	789,519	9,359	11,096	21,870	7.72%	\$ 6,094,612	103,276
10	Church Street - Highland Ave to William Street	30-Sep-11	30-Sep-11	10,493	10,493	124	160	291	7.72%	\$ 6,094,612	1,385
11	Customer Meters	30-Sep-11	30-Sep-11	125,000	125,000	1,504	577	3,463	7.72%	\$ 6,094,612	15,194
12	Hydrants	30-Sep-11	30-Sep-11	20,000	20,000	319	169	554	7.72%	\$ 6,094,612	2,586
13	Services	30-Sep-11	30-Sep-11	27,000	27,000	415	343	748	7.72%	\$ 6,094,612	3,591
14	Valves	30-Sep-11	30-Sep-11	8,000	8,000	400	118	222	7.72%	\$ 6,094,612	1,357
15				\$ 988,012	\$ 988,012	\$ 12,473	\$ 12,588	\$ 27,368			\$ 128,703
16	TOTALS			\$ 1,746,012	\$ 1,706,235	\$ 21,706	\$ 24,640	\$ 47,263			\$ 225,330

17

18 * Emergency Replacement

19 ** Per Docket Filing DW 09-211

Aquarion Water Company of New Hampshire
2011 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
ELIGIBLE PROJECTS PLACED IN SERVICE

Line	Description of Project	1 PUC Acct	2 Depr Rate	3 Type of Project*	4 Date in Service	5 Date of 1st Filing	6 Eligible Capital Costs	7 Retirements	8 = (6 - 7) x 2 Depreciation Expense	9 Mil Rates			10 = (((6-7)/1000) x 9)/12)*9 Prop. Tax Expense**
										Town	State	Total	
	Street												
1	Production Meters	328	4.40%	Other Pumping	9/30/2010	11/1/2010	\$1,414	\$0	\$62	15.81	6.60	22.41	\$32
2	Atlantic Avenue- Mill Road to House 106	343	1.20%	Main Replacement	9/30/2010	11/1/2010	\$570,697	\$6,941	\$6,765	12.37	6.60	18.97	\$10,694
3	Customer Meters	346	3.80%	Meter Replacement	9/30/2010	11/1/2010	\$12,139	\$8,296	\$146	12.37	6.60	18.97	\$73
4	Customer Meters	346	3.80%	Meter Replacement	9/30/2010	11/1/2010	\$76,508	\$52,287	\$920	14.01	6.60	20.61	\$499
5	Customer Meters	346	3.80%	Meter Replacement	9/30/2010	11/1/2010	\$15,415	\$10,535	\$185	7.48	6.60	14.08	\$69
6	Hydrants	348	2.40%	Hydrants	9/30/2010	11/1/2010	\$2,466	\$1,950	\$12	12.37	6.60	18.97	\$10
7	Hydrants	348	2.40%	Hydrants	9/30/2010	11/1/2010	\$3,626	\$556	\$74	14.01	6.60	20.61	\$63
8	Hydrants	348	2.40%	Hydrants	9/30/2010	11/1/2010	\$5,682	\$1,444	\$102	7.48	6.60	14.08	\$60
9	Services	345	1.85%	Services	9/30/2010	11/1/2010	\$2,186	\$535	\$31	12.37	6.60	18.97	\$31
10	Services	345	1.85%	Services	9/30/2010	11/1/2010	\$13,611	\$2,138	\$212	14.01	6.60	20.61	\$236
11	Valves	349	5.00%	Other T&D Plant	9/30/2010	11/1/2010	\$12,436	\$0	\$622	14.01	6.60	20.61	\$256
12	Valves	349	5.00%	Other T&D Plant	9/30/2010	11/1/2010	\$2,044	\$0	\$102	7.48	6.60	14.08	\$29
13							\$718,223	\$84,682	\$9,233				\$12,053
2011 Projects													
14	Production Meters	328	4.40%	Other Pumping	9/30/2011	11/1/2011	\$8,000	\$0	\$352	14.01	6.60	20.61	\$124
15	Atlantic Avenue - House 106 to Woodland Rd	343	1.20%	Main Replacement	9/30/2011	11/1/2011	\$789,519	\$9,602	\$9,359	12.37	6.60	18.97	\$11,096
16	Church Street - Highland Ave to William Street	343	1.20%	Main Replacement	9/30/2011	11/1/2011	\$10,493	\$128	\$124	14.01	6.60	20.61	\$160
17	Customer Meters	346	3.80%	Meter Replacement	9/30/2011	11/1/2011	\$14,581	\$9,965	\$175	12.37	6.60	18.97	\$66
18	Customer Meters	346	3.80%	Meter Replacement	9/30/2011	11/1/2011	\$91,902	\$62,808	\$1,106	14.01	6.60	20.61	\$450
19	Customer Meters	346	3.80%	Meter Replacement	9/30/2011	11/1/2011	\$18,516	\$12,655	\$223	7.48	6.60	14.08	\$62
20	Hydrants	348	2.40%	Hydrants	9/30/2011	11/1/2011	\$4,189	\$3,312	\$21	12.37	6.60	18.97	\$12
21	Hydrants	348	2.40%	Hydrants	9/30/2011	11/1/2011	\$6,160	\$944	\$125	14.01	6.60	20.61	\$81
22	Hydrants	348	2.40%	Hydrants	9/30/2011	11/1/2011	\$9,651	\$2,453	\$173	7.48	6.60	14.08	\$76
23	Services	345	1.85%	Services	9/30/2011	11/1/2011	\$3,736	\$914	\$52	12.37	6.60	18.97	\$40
24	Services	345	1.85%	Services	9/30/2011	11/1/2011	\$23,264	\$3,655	\$363	14.01	6.60	20.61	\$303
25	Valves	349	5.00%	Other T&D Plant	9/30/2011	11/1/2011	\$6,871	\$0	\$344	14.01	6.60	20.61	\$106
26	Valves	349	5.00%	Other T&D Plant	9/30/2011	11/1/2011	\$1,129	\$0	\$56	7.48	6.60	14.08	\$12
27							\$988,012	\$106,436	\$12,473				\$12,588
28							\$1,706,235	\$191,118	\$21,706				\$24,640
29													
30													
31													
32													
33													

TOTALS

to TD-1,
Pg 1, Ln 2

to TD-1,
Pg 1, Ln 22

to TD-1,
Pg 1, Ln 24

* Type of Project (designations will be given for various types of projects)

**Property Tax Expense is for a nine month period for 2011 projects since rates will be in effect in January 2012. Previous years reflect an annualized amount.

Aquarion Water Company of New Hampshire
2012 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
CALCULATION OF SURCHARGE

Line		<u>Schedule Ref.</u>	
1			
2	Total Investment through 09/30/2012	TD-1, Pg 3 Col 6 Ln 13	\$ 2,199,042
3			
4	Allowed Return on Rate Base	TD-1, Pg 2 Col 8	<u>7.72%</u>
5			
6	Allowed Return on Investment	Ln 2 X Ln 4	\$ 169,766
7			
8	Income Tax on Equity Component		
9			
10			
11			
12			
13			
14	Debt		
15	Equity		
16			
17			
18	Total Eligible Investment (Line 2 above)		\$ 2,199,042
19			
20	Income Tax Expense	Ln 16 Col D X Ln 18	60,913
21			
22	Depreciation Expense	TD-1, Pg 3 Col 8 Ln 13	35,661
23			
24	Property Tax Expense	TD 1, Pg 3 Col 10 Ln 13	34,829
25			
26	Adjustment: Annual Revenues Allowed	Lines 6 through 25	<u>\$ 301,169</u>
27			
28			
29	Base Revenues on which Adjustment will be applied		
30	Revenues allowed DW 08-098		\$ 6,094,612
31	Misc. Charges not subject to WICA		<u>(137,480)</u>
32			\$ 5,957,132
33			
34	Surcharge Percent (Line 28 divided by Line 36)		5.0556%
35			

Aquarion Water Company of New Hampshire
2012 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE & CONSERVATION ADJUSTMENT
COMPLETED PROJECTS

Line	Project Name or Class Category **	1 Estimated Completion Date**	2 Actual Completion Date	3 Estimated Project Cost**	4 Actual Project Cost	5 Depreciation Expense	6 Property Tax Expense	7 Income Tax Expense	8 Rate of Return	9 Annual Retail Revenues	10 = (4 x 8) + 5 + 6 + 7 WICA Adjustment Dollars
2010 Projects											
1	Production Meters	30-Sep-10	30-Sep-10	*	\$ 1,414	\$ 62	\$ 32	\$ 39	7.72%	\$ 6,094,612	\$ 242
2	Atlantic Avenue- Mill Road to House 106	30-Sep-10	30-Sep-10	\$ 588,000	570,697	6,765	10,694	15,808	7.72%	\$ 6,094,612	77,326
3	Customer Meters	30-Sep-10	30-Sep-10	125,000	104,061	1,251	641	2,882	7.72%	\$ 6,094,612	12,808
4	Hydrants	30-Sep-10	30-Sep-10	20,000	11,774	188	133	326	7.72%	\$ 6,094,612	1,556
5	Services	30-Sep-10	30-Sep-10	20,000	15,797	243	268	438	7.72%	\$ 6,094,612	2,168
6	Valves	30-Sep-10	30-Sep-10	5,000	14,480	724	285	401	7.72%	\$ 6,094,612	2,528
7				\$ 758,000	\$ 718,223	\$ 9,233	\$ 12,053	\$ 19,895			\$ 96,627
2011 Projects											
8	Production Meters	30-Sep-11	30-Sep-11	\$ 8,000	\$ 8,000	\$ 352	\$ 165	\$ 222	7.72%	\$ 6,094,612	\$ 1,356
9	Atlantic Avenue - House 106 to Woodland Rd	30-Sep-11	30-Sep-11	789,519	789,519	9,359	14,795	21,870	7.72%	\$ 6,094,612	106,975
10	Church Street - Highland Ave to William Street	30-Sep-11	30-Sep-11	10,493	10,493	124	214	291	7.72%	\$ 6,094,612	1,438
11	Customer Meters	30-Sep-11	30-Sep-11	125,000	125,000	1,504	770	3,463	7.72%	\$ 6,094,612	15,386
12	Hydrants	30-Sep-11	30-Sep-11	20,000	20,000	319	225	554	7.72%	\$ 6,094,612	2,642
13	Services	30-Sep-11	30-Sep-11	27,000	27,000	415	458	748	7.72%	\$ 6,094,612	3,705
14	Valves	30-Sep-11	30-Sep-11	8,000	8,000	400	158	222	7.72%	\$ 6,094,612	1,397
15				\$ 988,012	\$ 988,012	\$ 12,473	\$ 16,784	\$ 27,368			\$ 132,899
2012 Projects											
16	Production Meters	30-Sep-12	30-Sep-12	\$ 2,000	\$ 2,000	\$ 88	\$ 31	\$ 55	7.72%	\$ 6,094,612	\$ 329
17	Atlantic Avenue - Woodland Rd to House 539	30-Sep-12	30-Sep-12	20,000	20,000	237	281	554	7.72%	\$ 6,094,612	2,616
18	Church Street - Highland Ave to William Street	30-Sep-12	30-Sep-12	293,807	293,807	11,029	4,486	8,138	7.72%	\$ 6,094,612	46,336
19	Customer Meters	30-Sep-12	30-Sep-12	122,000	122,000	1,467	563	3,379	7.72%	\$ 6,094,612	14,828
20	Hydrants	30-Sep-12	30-Sep-12	20,000	20,000	319	169	554	7.72%	\$ 6,094,612	2,586
21	Services	30-Sep-12	30-Sep-12	27,000	27,000	415	343	748	7.72%	\$ 6,094,612	3,591
22	Valves	30-Sep-12	30-Sep-12	8,000	8,000	400	118	222	7.72%	\$ 6,094,612	1,357
23				\$ 492,807	\$ 492,807	\$ 13,955	\$ 5,992	\$ 13,651			\$ 71,643
24				\$ 2,238,819	\$ 2,199,042	\$ 35,661	\$ 34,829	\$ 60,913			\$ 301,169

25
26 * Emergency Replacement
27 ** Per Docket Filing DW 09-211
28
29

Aquarion Water Company of New Hampshire
2012 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
ELIGIBLE PROJECTS PLACED IN SERVICE

Line	Description of Project	1 PUC Acct	2 Depr Rate	3 Type of Project*	4 Date in Service	5 Date of 1st Filing	6 Eligible Capital Costs	7 Retirements	8 = (6 - 7) x 2 Depreciation Expense	9 Mil Rates			10 = (((6-7)/1000) x 9)/12)*9 Prop. Tax Expense**
										Town	State	Total	
	Street												
1	Production Meters			Stratham	9/30/2010	11/1/2010	\$1,414	\$0	\$62	15.81	6.60	22.41	\$32
2	Atlantic Avenue- Mill Road to House 106			North Hampton	9/30/2010	11/1/2010	\$570,697	\$6,941	\$6,765	12.37	6.60	18.97	\$10,694
3	Customer Meters			North Hampton	9/30/2010	11/1/2010	\$12,139	\$8,296	\$146	12.37	6.60	18.97	\$73
4	Customer Meters			Hampton	9/30/2010	11/1/2010	\$76,508	\$52,287	\$920	14.01	6.60	20.61	\$499
5	Customer Meters			Rye	9/30/2010	11/1/2010	\$15,415	\$10,535	\$185	7.48	6.60	14.08	\$69
6	Hydrants			North Hampton	9/30/2010	11/1/2010	\$2,466	\$1,950	\$12	12.37	6.60	18.97	\$10
7	Hydrants			Hampton	9/30/2010	11/1/2010	\$3,626	\$556	\$74	14.01	6.60	20.61	\$63
8	Hydrants			Rye	9/30/2010	11/1/2010	\$5,682	\$1,444	\$102	7.48	6.60	14.08	\$60
9	Services			North Hampton	9/30/2010	11/1/2010	\$2,186	\$535	\$31	12.37	6.60	18.97	\$31
10	Services			Hampton	9/30/2010	11/1/2010	\$13,611	\$2,138	\$212	14.01	6.60	20.61	\$236
11	Valves			Hampton	9/30/2010	11/1/2010	\$12,436	\$0	\$622	14.01	6.60	20.61	\$256
12	Valves			Rye	9/30/2010	11/1/2010	\$2,044	\$0	\$102	7.48	6.60	14.08	\$29
13							\$718,223	\$84,682	\$9,233				\$12,053
2011 Projects													
14	Production Meters			Hampton	9/30/2011	11/1/2011	\$8,000	\$0	\$352	14.01	6.60	20.61	\$165
15	Atlantic Avenue - House 106 to Woodland Rd			North Hampton	9/30/2011	11/1/2011	\$789,519	\$9,602	\$9,359	12.37	6.60	18.97	\$14,795
16	Church Street - Highland Ave to William Street			Hampton	9/30/2011	11/1/2011	\$10,493	\$128	\$124	14.01	6.60	20.61	\$214
17	Customer Meters			North Hampton	9/30/2011	11/1/2011	\$14,581	\$9,965	\$175	12.37	6.60	18.97	\$88
18	Customer Meters			Hampton	9/30/2011	11/1/2011	\$91,902	\$62,808	\$1,106	14.01	6.60	20.61	\$600
19	Customer Meters			Rye	9/30/2011	11/1/2011	\$18,516	\$12,655	\$223	7.48	6.60	14.08	\$83
20	Hydrants			North Hampton	9/30/2011	11/1/2011	\$4,189	\$3,312	\$21	12.37	6.60	18.97	\$17
21	Hydrants			Hampton	9/30/2011	11/1/2011	\$6,160	\$944	\$125	14.01	6.60	20.61	\$107
22	Hydrants			Rye	9/30/2011	11/1/2011	\$9,651	\$2,453	\$173	7.48	6.60	14.08	\$101
23	Services			North Hampton	9/30/2011	11/1/2011	\$3,736	\$914	\$52	12.37	6.60	18.97	\$54
24	Services			Hampton	9/30/2011	11/1/2011	\$23,264	\$3,655	\$363	14.01	6.60	20.61	\$404
25	Valves			Hampton	9/30/2011	11/1/2011	\$6,871	\$0	\$344	14.01	6.60	20.61	\$142
26	Valves			Rye	9/30/2011	11/1/2011	\$1,129	\$0	\$56	7.48	6.60	14.08	\$16
27							\$988,012	\$106,436	\$12,473				\$16,784
2012 Projects													
28	Production Meters			Hampton	9/30/2012	11/1/2012	\$2,000	\$0	\$88	14.01	6.60	20.61	\$31
29	Atlantic Avenue - Woodland Rd to House 539			North Hampton	9/30/2012	11/1/2012	\$20,000	\$243	\$237	12.37	6.60	18.97	\$281
30	Church Street - Highland Ave to William Street			Hampton	9/30/2012	11/1/2012	\$293,807	\$3,573	\$11,029	14.01	6.60	20.61	\$4,486
31	Customer Meters			North Hampton	9/30/2012	11/1/2012	\$14,232	\$9,726	\$171	12.37	6.60	18.97	\$64
32	Customer Meters			Hampton	9/30/2012	11/1/2012	\$89,696	\$61,301	\$1,079	14.01	6.60	20.61	\$439
33	Customer Meters			Rye	9/30/2012	11/1/2012	\$18,072	\$12,351	\$217	7.48	6.60	14.08	\$60
34	Hydrants			North Hampton	9/30/2012	11/1/2012	\$4,189	\$3,312	\$21	12.37	6.60	18.97	\$12
35	Hydrants			Hampton	9/30/2012	11/1/2012	\$6,160	\$944	\$125	14.01	6.60	20.61	\$81
36	Hydrants			Rye	9/30/2012	11/1/2012	\$9,651	\$2,453	\$173	7.48	6.60	14.08	\$76
37	Services			North Hampton	9/30/2012	11/1/2012	\$3,736	\$914	\$52	12.37	6.60	18.97	\$40

Aquarion Water Company of New Hampshire
2012 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
ELIGIBLE PROJECTS PLACED IN SERVICE

Line	Description of Project	Street	Town	1	2	3	4	5	6	7	8 = (6 - 7) x 2			9			10 = (((6-7)/1000) x
				PUC Acct	Depr Rate	Type of Project*	Date in Service	Date of 1st Filing	Eligible Capital Costs	Retirements	Depreciation Expense	Town	State	Total	Mil Rates	State	Total
38	Services		Hampton	345	1.85%	Services	9/30/2012	11/1/2012	\$23,264	\$3,655	\$363	14.01	6.60	20.61			\$303
39	Valves		Hampton	349	5.00%	Other T&D Plant	9/30/2012	11/1/2012	\$6,871	\$0	\$344	14.01	6.60	20.61			\$106
40	Valves		Rye	349	5.00%	Other T&D Plant	9/30/2012	11/1/2012	\$1,129	\$0	\$56	7.48	6.60	14.08			\$12
41									\$492,807	\$98,473	\$13,955						\$5,992
42								TOTALS	\$2,199,042	\$289,590	\$35,661						\$34,829
43									to TD-1,		to TD-1,						to TD-1,
44									Pg 1, Ln 2		Pg 1, Ln 22						Pg 1, Ln 24

45 * Type of Project (designations will be given for various types of projects)

46 **Property Tax Expense is for a nine month period for 2012 projects since rates will be in effect in January 2013. Previous years reflect an annualized amount.

47

Aquarion Water Company of New Hampshire
2013 Annual WICA Surcharge Filing (2010 Estimate)

**WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
CALCULATION OF SURCHARGE**

Line					<u>Schedule Ref.</u>	
1						
2	Total Investment through 09/30/2013				TD-1, Pg 3 Col 6 Ln 13	\$ 2,672,042
3						
4	Allowed Return on Rate Base				TD-1, Pg 2 Col 8	<u>7.72%</u>
5						
6	Allowed Return on Investment				Ln 2 X Ln 4	\$ 206,282
7						
8	Income Tax on Equity Component					
9						
10		(a)	(b)	(c)	(d)	
11		Weighted	Tax	Pre tax	Tax Gross Up	
12		Cost	Multiplier	Cost	Col (c) - Col (a)	
13						
14	Debt	3.64%	1.00	3.64%	0.00%	
15	Equity	<u>4.08%</u>	1.68	<u>6.85%</u>	<u>2.77%</u>	
16		7.72%		10.49%	2.77%	
17						
18	Total Eligible Investment (Line 2 above)					\$ 2,672,042
19						
20	Income Tax Expense				Ln 16 Col D X Ln 18	74,016
21						
22	Depreciation Expense				TD-1, Pg 3 Col 8 Ln 13	34,285
23						
24	Property Tax Expense				TD 1, Pg 3 Col 10 Ln 13	42,415
25						
26	Adjustment: Annual Revenues Allowed				Lines 6 through 25	<u>\$ 356,998</u>
27						
28						
29	Base Revenues on which Adjustment will be applied					
30	Revenues allowed DW 08-098					\$ 6,094,612
31	Misc. Charges not subject to WICA					<u>(137,480)</u>
32						<u>\$ 5,957,132</u>
33						
34	Surcharge Percent (Line 28 divided by Line 36)					5.9928%
35						

Aquarion Water Company of New Hampshire
2013 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE & CONSERVATION ADJUSTMENT
COMPLETED PROJECTS

Line	Project Name or Class Category **	1	2	3	4	5	6	7	8	9	10 = (4 x 8) + 5 + 6 + 7
		Estimated Completion Date**	Actual Completion Date	Estimated Project Cost**	Actual Project Cost	Depreciation Expense	Property Tax Expense	Income Tax Expense	Rate of Return	Annual Retail Revenues	WICA Adjustment Dollars
2010 Projects											
1	Production Meters	30-Sep-10	30-Sep-10	*	\$ 1,414	\$ 62	\$ 32	\$ 39	7.72%	\$ 6,094,612	\$ 242
2	Atlantic Avenue- Mill Road to House 106	30-Sep-10	30-Sep-10	\$ 588,000	570,697	6,765	10,694	15,808	7.72%	\$ 6,094,612	77,326
3	Customer Meters	30-Sep-10	30-Sep-10	125,000	104,061	1,251	641	2,882	7.72%	\$ 6,094,612	12,808
4	Hydrants	30-Sep-10	30-Sep-10	20,000	11,774	188	133	326	7.72%	\$ 6,094,612	1,556
5	Services	30-Sep-10	30-Sep-10	20,000	15,797	243	268	438	7.72%	\$ 6,094,612	2,168
6	Valves	30-Sep-10	30-Sep-10	5,000	14,480	724	285	401	7.72%	\$ 6,094,612	2,528
7				\$ 758,000	\$ 718,223	\$ 9,233	\$ 12,053	\$ 19,895			\$ 96,627
2011 Projects											
8	Production Meters	30-Sep-11	30-Sep-11	\$ 8,000	\$ 8,000	\$ 352	\$ 165	\$ 222	7.72%	\$ 6,094,612	\$ 1,356
9	Atlantic Avenue - House 106 to Woodland Rd	30-Sep-11	30-Sep-11	789,519	789,519	9,359	14,795	21,870	7.72%	\$ 6,094,612	106,975
10	Church Street - Highland Ave to William Street	30-Sep-11	30-Sep-11	10,493	10,493	124	214	291	7.72%	\$ 6,094,612	1,438
11	Customer Meters	30-Sep-11	30-Sep-11	125,000	125,000	1,504	770	3,463	7.72%	\$ 6,094,612	15,386
12	Hydrants	30-Sep-11	30-Sep-11	20,000	20,000	319	225	554	7.72%	\$ 6,094,612	2,642
13	Services	30-Sep-11	30-Sep-11	27,000	27,000	415	458	748	7.72%	\$ 6,094,612	3,705
14	Valves	30-Sep-11	30-Sep-11	8,000	8,000	400	158	222	7.72%	\$ 6,094,612	1,397
15				\$ 988,012	\$ 988,012	\$ 12,473	\$ 16,784	\$ 27,368			\$ 132,899
2012 Projects											
16	Production Meters	30-Sep-12	30-Sep-12	\$ 2,000	\$ 2,000	\$ 88	\$ 41	\$ 55	7.72%	\$ 6,094,612	\$ 339
17	Atlantic Avenue - Woodland Rd to House 539	30-Sep-12	30-Sep-12	20,000	20,000	237	375	554	7.72%	\$ 6,094,612	2,710
18	Church Street - Highland Ave to William Street	30-Sep-12	30-Sep-12	293,807	293,807	3,483	5,982	8,138	7.72%	\$ 6,094,612	40,285
19	Customer Meters	30-Sep-12	30-Sep-12	122,000	122,000	1,467	751	3,379	7.72%	\$ 6,094,612	15,016
20	Hydrants	30-Sep-12	30-Sep-12	20,000	20,000	319	225	554	7.72%	\$ 6,094,612	2,642
21	Services	30-Sep-12	30-Sep-12	27,000	27,000	415	458	748	7.72%	\$ 6,094,612	3,705
22	Valves	30-Sep-12	30-Sep-12	8,000	8,000	400	158	222	7.72%	\$ 6,094,612	1,397
23				\$ 492,807	\$ 492,807	\$ 6,409	\$ 7,990	\$ 13,651			\$ 66,094
2013 Projects											
24	Production Meters	30-Sep-13	30-Sep-13	\$ 2,000	\$ 2,000	\$ 88	\$ 31	\$ 55	7.72%	\$ 6,094,612	\$ 329
25	Atlantic Avenue - Woodland Rd to House 539	30-Sep-13	30-Sep-13	296,000	296,000	3,509	4,160	8,199	7.72%	\$ 6,094,612	38,720
26	Atlantic Avenue - House 539 to House 540	30-Sep-13	30-Sep-13	20,000	20,000	237	305	554	7.72%	\$ 6,094,612	2,640
27	Customer Meters	30-Sep-13	30-Sep-13	100,000	100,000	1,202	462	2,770	7.72%	\$ 6,094,612	12,154
28	Hydrants	30-Sep-13	30-Sep-13	20,000	20,000	319	169	554	7.72%	\$ 6,094,612	2,586
29	Services	30-Sep-13	30-Sep-13	27,000	27,000	415	343	748	7.72%	\$ 6,094,612	3,591
30	Valves	30-Sep-13	30-Sep-13	8,000	8,000	400	118	222	7.72%	\$ 6,094,612	1,357
31				\$ 473,000	\$ 473,000	\$ 6,170	\$ 5,589	\$ 13,102			\$ 61,376
24				\$ 2,711,819	\$ 2,672,042	\$ 34,285	\$ 42,415	\$ 74,016			\$ 356,997

* Emergency Replacement

** Per Docket Filing DW 09-211

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Aquarion Water Company of New Hampshire
2013 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
ELIGIBLE PROJECTS PLACED IN SERVICE

Line	Description of Project	1 PUC Acct	2 Depr Rate	3 Type of Project*	4 Date in Service	5 Date of 1st Filing	6 Eligible Capital Costs	7 Retirements	8 = (6 - 7) x 2 Depreciation Expense	9 Mil Rates			10 = (((6-7)/1000) x 9)/12)*9 Prop. Tax Expense**
										Town	State	Total	
1	Production Meters			Other Pumping	9/30/2010	11/1/2010	\$1,414	\$0	\$62	15.81	6.60	22.41	\$32
2	Atlantic Avenue- Mill Road to House 106			Main Replacement	9/30/2010	11/1/2010	\$570,697	\$6,941	\$6,765	12.37	6.60	18.97	\$10,694
3	Customer Meters			Meter Replacement	9/30/2010	11/1/2010	\$12,139	\$8,296	\$146	12.37	6.60	18.97	\$73
4	Customer Meters			Meter Replacement	9/30/2010	11/1/2010	\$76,508	\$52,287	\$920	14.01	6.60	20.61	\$499
5	Customer Meters			Meter Replacement	9/30/2010	11/1/2010	\$15,415	\$10,535	\$185	7.48	6.60	14.08	\$69
6	Hydrants			Hydrants	9/30/2010	11/1/2010	\$2,466	\$1,950	\$12	12.37	6.60	18.97	\$10
7	Hydrants			Hydrants	9/30/2010	11/1/2010	\$3,626	\$556	\$74	14.01	6.60	20.61	\$63
8	Hydrants			Hydrants	9/30/2010	11/1/2010	\$5,682	\$1,444	\$102	7.48	6.60	14.08	\$60
9	Services			Services	9/30/2010	11/1/2010	\$2,186	\$535	\$31	12.37	6.60	18.97	\$31
10	Services			Services	9/30/2010	11/1/2010	\$13,611	\$2,138	\$212	14.01	6.60	20.61	\$236
11	Valves			Other T&D Plant	9/30/2010	11/1/2010	\$12,436	\$0	\$622	14.01	6.60	20.61	\$256
12	Valves			Other T&D Plant	9/30/2010	11/1/2010	\$2,044	\$0	\$102	7.48	6.60	14.08	\$29
13							\$718,223	\$84,682	\$9,233				\$12,053
2011 Projects													
14	Production Meters			Other Pumping	9/30/2011	11/1/2011	\$8,000	\$0	\$352	14.01	6.60	20.61	\$165
15	Atlantic Avenue - House 106 to Woodland Rd			Main Replacement	9/30/2011	11/1/2011	\$789,519	\$9,602	\$9,359	12.37	6.60	18.97	\$14,795
16	Church Street - Highland Ave to William Street			Main Replacement	9/30/2011	11/1/2011	\$10,493	\$128	\$124	14.01	6.60	20.61	\$214
17	Customer Meters			Meter Replacement	9/30/2011	11/1/2011	\$14,581	\$9,965	\$175	12.37	6.60	18.97	\$88
18	Customer Meters			Meter Replacement	9/30/2011	11/1/2011	\$91,902	\$62,808	\$1,106	14.01	6.60	20.61	\$600
19	Customer Meters			Meter Replacement	9/30/2011	11/1/2011	\$18,516	\$12,655	\$223	7.48	6.60	14.08	\$83
20	Hydrants			Hydrants	9/30/2011	11/1/2011	\$4,189	\$3,312	\$21	12.37	6.60	18.97	\$17
21	Hydrants			Hydrants	9/30/2011	11/1/2011	\$6,160	\$944	\$125	14.01	6.60	20.61	\$107
22	Hydrants			Hydrants	9/30/2011	11/1/2011	\$9,651	\$2,453	\$173	7.48	6.60	14.08	\$101
23	Services			Services	9/30/2011	11/1/2011	\$3,736	\$914	\$52	12.37	6.60	18.97	\$54
24	Services			Services	9/30/2011	11/1/2011	\$23,264	\$3,655	\$363	14.01	6.60	20.61	\$404
25	Valves			Other T&D Plant	9/30/2011	11/1/2011	\$6,871	\$0	\$344	14.01	6.60	20.61	\$142
26	Valves			Other T&D Plant	9/30/2011	11/1/2011	\$1,129	\$0	\$56	7.48	6.60	14.08	\$16
27							\$988,012	\$106,436	\$12,473				\$16,784
2012 Projects													
28	Production Meters			Other Pumping	9/30/2012	11/1/2012	\$2,000	\$0	\$88	14.01	6.60	20.61	\$41
29	Atlantic Avenue - Woodland Rd to House 539			Main Replacement	9/30/2012	11/1/2012	\$20,000	\$243	\$237	12.37	6.60	18.97	\$375
30	Church Street - Highland Ave to William Street			Main Replacement	9/30/2012	11/1/2012	\$293,807	\$3,573	\$3,483	14.01	6.60	20.61	\$5,982
31	Customer Meters			Meter Replacement	9/30/2012	11/1/2012	\$14,232	\$9,726	\$171	12.37	6.60	18.97	\$85
32	Customer Meters			Meter Replacement	9/30/2012	11/1/2012	\$89,696	\$61,301	\$1,079	14.01	6.60	20.61	\$585
33	Customer Meters			Meter Replacement	9/30/2012	11/1/2012	\$18,072	\$12,351	\$217	7.48	6.60	14.08	\$81
34	Hydrants			Hydrants	9/30/2012	11/1/2012	\$4,189	\$3,312	\$21	12.37	6.60	18.97	\$17
35	Hydrants			Hydrants	9/30/2012	11/1/2012	\$6,160	\$944	\$125	14.01	6.60	20.61	\$107
36	Hydrants			Hydrants	9/30/2012	11/1/2012	\$9,651	\$2,453	\$173	7.48	6.60	14.08	\$101
37	Services			Services	9/30/2012	11/1/2012	\$3,736	\$914	\$52	12.37	6.60	18.97	\$54

Aquarion Water Company of New Hampshire
2013 Annual WICA Surcharge Filing (2010 Estimate)

WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
ELIGIBLE PROJECTS PLACED IN SERVICE

Line	Description of Project		1 PUC Acct	2 Depr Rate	3 Type of Project*	4 Date in Service	5 Date of 1st Filing	6 Eligible Capital Costs	7 Retirements	8 = (6 - 7) x 2 Depreciation Expense	9 Mil Rates			10 = (((6-7)/1000) x 9)/12)*9 Prop. Tax Expense**	
											Town	State	Total		
38	Services	Street	Hampton	345	1.85%	Services	9/30/2012	11/1/2012	\$23,264	\$3,655	\$363	14.01	6.60	20.61	\$404
39	Valves		Hampton	349	5.00%	Other T&D Plant	9/30/2012	11/1/2012	\$6,871	\$0	\$344	14.01	6.60	20.61	\$142
40	Valves		Rye	349	5.00%	Other T&D Plant	9/30/2012	11/1/2012	\$1,129	\$0	\$56	7.48	6.60	14.08	\$16
41									\$492,807	\$98,473	\$6,409				\$7,990
2013 Projects															
42	Production Meters		Hampton	328	4.40%	Other Pumping	9/30/2013	11/1/2013	\$2,000	\$0	\$88	14.01	6.60	20.61	\$31
43	Atlantic Avenue - Woodland Rd to House 539		North Hampton	343	1.20%	Main Replacement	9/30/2013	11/1/2013	\$296,000	\$3,600	\$3,509	12.37	6.60	18.97	\$4,160
44	Atlantic Avenue - House 539 to House 540		North Hampton	343	1.20%	Main Replacement	9/30/2013	11/1/2013	\$20,000	\$243	\$237	14.01	6.60	20.61	\$305
45	Customer Meters		North Hampton	346	3.80%	Meter Replacement	9/30/2013	11/1/2013	\$11,665	\$7,972	\$140	12.37	6.60	18.97	\$53
46	Customer Meters		Hampton	346	3.80%	Meter Replacement	9/30/2013	11/1/2013	\$73,522	\$50,246	\$884	14.01	6.60	20.61	\$360
47	Customer Meters		Rye	346	3.80%	Meter Replacement	9/30/2013	11/1/2013	\$14,813	\$10,124	\$178	7.48	6.60	14.08	\$50
48	Hydrants		North Hampton	348	2.40%	Hydrants	9/30/2013	11/1/2013	\$4,189	\$3,312	\$21	12.37	6.60	18.97	\$12
49	Hydrants		Hampton	348	2.40%	Hydrants	9/30/2013	11/1/2013	\$6,160	\$944	\$125	14.01	6.60	20.61	\$81
50	Hydrants		Rye	348	2.40%	Hydrants	9/30/2013	11/1/2013	\$9,651	\$2,453	\$173	7.48	6.60	14.08	\$76
51	Services		North Hampton	345	1.85%	Services	9/30/2013	11/1/2013	\$3,736	\$914	\$52	12.37	6.60	18.97	\$40
52	Services		Hampton	345	1.85%	Services	9/30/2013	11/1/2013	\$23,264	\$3,655	\$363	14.01	6.60	20.61	\$303
53	Valves		Hampton	349	5.00%	Other T&D Plant	9/30/2013	11/1/2013	\$6,871	\$0	\$344	14.01	6.60	20.61	\$106
54	Valves		Rye	349	5.00%	Other T&D Plant	9/30/2013	11/1/2013	\$1,129	\$0	\$56	7.48	6.60	14.08	\$12
55									\$473,000	\$83,464	\$6,170				\$5,589
42	TOTALS								\$2,672,042	\$373,054	\$34,285				\$42,415
43									to TD-1,		to TD-1,				to TD-1,
44									Pg 1, Ln 2		Pg 1, Ln 22				Pg 1, Ln 24

* Type of Project (designations will be given for various types of projects)

**Property Tax Expense is for a nine month period for 2013 projects since rates will be in effect in January 2014. Previous years reflect an annualized amount.

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AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-11

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Please provide calculations showing the current projected WICA surcharges anticipated for 2011, 2012 and 2013.

RESPONSE: Staff 1-11 Attachment 1 shows cumulative surcharge calculations based on the revised Attachment TD-1 (from Staff 1-12) and revised CM-1 Summary (from Staff 1-4) to reflect the additions from 2011, 2012 and 2013. The calculations make several assumptions:

1. Meters, services, hydrants and valves are assigned to towns based on the proportion of 2010's additions (for property tax purposes).
2. Mil rates are assumed to be unchanged.
3. Retirement amounts are based on the proportion of 2010 retirements to 2010 additions in each category (for property tax and depreciation purposes).
4. No rate case is taken into consideration. A rate case at any time would reset the surcharge percentage, as well as alter the rate of return and base revenue figures used in the calculations.
5. Property tax amounts are limited to 9 months in the first year of recovery and adjusted to a full 12 months thereafter.

REPORT OF FINAL RATE CHANGES

**Aquarion Water Company of New Hampshire
Case No. DW 08-098**

**Test Year: Twelve Months Ended 03/31/08
Page 1 of 1**

Line No.	Rate/Class of Service	Effect of Proposed Change	Avg. # of Customers	Est. Annual Revenue		Proposed Change	
				Present Rates	Permanent Rates	Amount	% Change
1							
2							
3	Residential	Increase	7794	\$ 2,769,922	\$ 3,272,320	\$ 502,398	18.14%
4	Commercial	Increase	633	897,965	1,060,694	162,729	18.12%
5	Industrial	Increase	2	19,010	22,469	3,459	18.20%
6	Public Authority	Increase	58	47,015	55,524	8,508	18.10%
7	Seasonal	Increase		347,654	410,469	62,815	18.07%
8	Private Fire	Increase	279	223,467	263,917	40,450	18.10%
9	Public Fire	Increase	4	602,578	662,780	60,202	9.99%
10	Miscellaneous	Increase		102,304	135,834	33,530	32.78%
11	<i>Tie to Schedule A</i>				(248)	(248)	
12			Grand Total	\$ 5,009,914	\$ 5,883,758	\$ 873,844	17.44%

Signed By: _____

Title: _____

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REPORT OF FINAL RATE CHANGES (STEP INCREASE)

**Aquarion Water Company of New Hampshire
Case No. DW 08-098**

**Test Year: Twelve Months Ended 03/31/08
Page 1 of 1**

Line No.	Rate/Class of Service	Effect of Proposed Change	Avg. # of Customers	Est. Annual Revenue		Proposed Change	
				Permanent Rates	Step Rates	Amount	% Change
1							
2							
3	Residential	Increase	7794	\$ 3,272,320	\$ 3,391,337	\$ 119,017	3.64%
4	Commercial	Increase	633	1,060,694	1,099,172	38,478	3.63%
5	Industrial	Increase	2	22,469	23,286	818	3.64%
6	Public Authority	Increase	58	55,524	57,535	2,012	3.62%
7	Seasonal	Increase		410,469	425,364	14,895	3.63%
8	Private Fire	Increase	279	263,917	273,479	9,562	3.62%
9	Public Fire	Increase	4	662,780	686,791	24,012	3.62%
10	Miscellaneous	Increase		135,834	137,480	1,646	1.21%
11	<i>Tie to Schedule 6</i>			<i>(248)</i>	<i>415</i>	<i>415</i>	
12			Grand Total	\$ 5,883,758	\$ 6,094,860	\$ 210,854	3.58%

Signed By: _____

Title: _____

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Aquarion Water Company of New Hampshire
2010 Annual WICA Surcharge Filing

**WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
CALCULATION OF SURCHARGE**

Line					<u>Schedule Ref.</u>	
1						
2	Total Investment through 09/30/2010				TD-1, Pg 3 Col 6 Ln 13	\$ 718,223
3						
4	Allowed Return on Rate Base				TD-1, Pg 2 Col 8	<u>7.72%</u>
5						
6	Allowed Return on Investment				Ln 2 X Ln 4	\$ 55,447
7						
8	Income Tax on Equity Component					
9						
10		(a)	(b)	(c)	(d)	
11		Weighted	Tax	Pre tax	Tax Gross Up	
12		Cost	Multiplier	Cost	Col (c) - Col (a)	
13						
14	Debt	3.64%	1.00	3.64%	0.00%	
15	Equity	<u>4.08%</u>	1.68	<u>6.85%</u>	<u>2.77%</u>	
16		7.72%		10.49%	2.77%	
17						
18	Total Eligible Investment (Line 2 above)				\$	718,223
19						
20	Income Tax Expense				Ln 16 Col D X Ln 18	19,895
21						
22	Depreciation Expense				TD-1, Pg 3 Col 8 Ln 13	9,233
23						
24	Property Tax Expense				TD 1, Pg 3 Col 10 Ln 13	9,039
25						
26	Adjustment: Annual Revenues Allowed				Lines 6 through 25	<u>\$ 93,614</u>
27						
28						
29	Base Revenues on which Adjustment will be applied					
30	Revenues allowed DW 08-098				\$	6,094,612
31	Misc. Charges not subject to WICA				correction per Staff 1-12	(137,480)
32					\$	<u>5,957,132</u>
33						
34	Surcharge Percent (Line 28 divided by Line 36)					1.5715%
35						

Aquarion Water Company of New Hampshire
2010 Annual WICA Surcharge Filing

WATER INFRASTRUCTURE & CONSERVATION ADJUSTMENT
COMPLETED PROJECTS

Line	Project Name or Class Category **	1 Estimated Completion Date**	2 Actual Completion Date	3 Estimated Project Cost**	4 Actual Project Cost	5 Depreciation Expense	6 Property Tax Expense	7 Income Tax Expense	8 Rate of Return	9 Annual Retail Revenues	10 = (4 x 8) + 5 + 6 + 7 WICA Adjustment Dollars
1	Production Meters	30-Sep-10	30-Sep-10	*	\$ 1,414	\$ 62	\$ 24	\$ 39	7.72%	\$ 6,094,612	\$ 234
2	Atlantic Avenue- Mill Road to Woodland Road	30-Sep-10	30-Sep-10	\$ 588,000	570,697	6,765	8,021	15,808	7.72%	\$ 6,094,612	74,652
3	Customer Meters	30-Sep-10	30-Sep-10	125,000	104,061	1,251	481	2,882	7.72%	\$ 6,094,612	12,648
4	Hydrants	30-Sep-10	30-Sep-10	20,000	11,774	188	100	326	7.72%	\$ 6,094,612	1,523
5	Services	30-Sep-10	30-Sep-10	20,000	15,797	243	201	438	7.72%	\$ 6,094,612	2,101
6	Valves	30-Sep-10	30-Sep-10	5,000	14,480	724	214	401	7.72%	\$ 6,094,612	2,457
TOTALS				<u>\$758,000</u>	<u>\$ 718,223</u>	<u>\$ 9,233</u>	<u>\$ 9,039</u>	<u>\$ 19,895</u>			<u>\$ 93,614</u>

* Emergency Replacement

** Per Docket Filing DW 09-211

**Aquarion Water Company of New Hampshire
2010 Annual WICA Surcharge Filing**

**WATER INFRASTRUCTURE AND CONSERVATION ADJUSTMENT
ELIGIBLE PROJECTS PLACED IN SERVICE**

Line	Description of Project	Street	Town	1	2	3	4	5	6	7	8 = (6 - 7) x 2	9			10 = (((6-7)/1000) x 9)/12*9
				PUC Acct	Depr Rate	Type of Project*	Date in Service	Date of 1st Filing	Eligible Capital Costs	Retirements	Depreciation Expense	Town	State	Total	Prop. Tax Expense**
1	Production Meters		Stratham	328	4.40%	Other Pumping	9/30/2010	11/1/2010	\$1,414	\$ -	\$ 62	15.81	6.60	22.41	\$24
2	Atlantic Avenue- Mill Road to Woodland Road		North Hampton	343	1.20%	Main Replacement	9/30/2010	11/1/2010	\$570,697	\$ 6,941	\$ 6,765	12.37	6.60	18.97	\$8,021
3	Customer Meters		North Hampton	346	3.80%	Meter Replacement	9/30/2010	11/1/2010	\$12,139	\$ 8,296	\$ 146	12.37	6.60	18.97	\$55
4	Customer Meters		Hampton	346	3.80%	Meter Replacement	9/30/2010	11/1/2010	\$76,508	\$ 52,287	\$ 920	14.01	6.60	20.61	\$374
5	Customer Meters		Rye	346	3.80%	Meter Replacement	9/30/2010	11/1/2010	\$15,415	\$ 10,535	\$ 185	7.48	6.60	14.08	\$52
6	Hydrants		North Hampton	348	2.40%	Hydrants	9/30/2010	11/1/2010	\$2,466	\$ 1,950	\$ 12	12.37	6.60	18.97	\$7
7	Hydrants		Hampton	348	2.40%	Hydrants	9/30/2010	11/1/2010	\$3,626	\$ 556	\$ 74	14.01	6.60	20.61	\$47
8	Hydrants		Rye	348	2.40%	Hydrants	9/30/2010	11/1/2010	\$5,682	\$ 1,444	\$ 102	7.48	6.60	14.08	\$45
9	Services		North Hampton	345	1.85%	Services	9/30/2010	11/1/2010	\$2,186	\$ 535	\$ 31	12.37	6.60	18.97	\$23
10	Services		Hampton	345	1.85%	Services	9/30/2010	11/1/2010	\$13,611	\$ 2,138	\$ 212	14.01	6.60	20.61	\$177
11	Valves		Hampton	349	5.00%	Other T&D Plant	9/30/2010	11/1/2010	\$12,436	\$ -	\$ 622	14.01	6.60	20.61	\$192
12	Valves		Rye	349	5.00%	Other T&D Plant	9/30/2010	11/1/2010	\$2,044	\$ -	\$ 102	7.48	6.60	14.08	\$22
13							TOTALS		<u>\$718,223</u>	<u>\$ 84,682</u>	<u>\$ 9,233</u>				<u>\$9,039</u>
14									to TD-1,		to TD-1,				to TD-1,
15									Pg 1, Ln 2		Pg 1, Ln 22				Pg 1, Ln 24
16															
17															
18															

Atlantic Avenue eligible capital changed per Staff 1-16.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-12

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: **Regarding Attachment TD-1; Page 1 of 3; Line 31:** Please provide the computation showing how the "Misc. Charges not subject to WICA" in the amount of \$110,530 were derived.

RESPONSE: The amount listed as "Misc Charges not subject to WICA" is incorrect. \$110,530 represents miscellaneous charges which the Company previously proposed in DW 08-098. The miscellaneous charges for the Company's instant filing should be \$137,480, as per the rate design yielding the approved rates in that proceeding. Staff 1-12 Attachment 1 attached here provides the summary rate design worksheets, both for permanent and step rates, demonstrating these figures. Staff 1-12 Attachment 2 attached here is an updated Attachment TD-1 which reflects the \$137,480 correction and updated surcharge calculation.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-13

Date of Response: December 3, 2010
Witness: Carl McMorran

REQUEST: Regarding Attachment TD-1; Page 2 of 3; Line 1: Please provide further explanation regarding the “Emergency Replacement” of Production Meters in the amount of \$1,414.

RESPONSE: An “Emergency Replacement” may also be described as a Reactive or Break/Fix Replacement. The water meter at Well 16 stopped measuring water flow accurately, and the Company replaced the meter upon determining that its chamber (the internal moving parts of the meter) was malfunctioning.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-14

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Attachment TD-1; Page 3 of 3; Column 2; Lines 2, 9, 10:

- a) The approved depreciation rate for Transmission and Distribution Mains (Acct # 343) per the Settlement Agreement in DW 08-098 (Settlement Attachment A; Page 5 of 8) appears to be 1.20%. Please explain the use of a 1.36% depreciation rate relative to the Atlantic Avenue (Mill Road to Woodland Road) main replacement.

- b) The approved depreciation rate for Services (Acct # 345) per the Settlement Agreement in DW 08-098 (Settlement Attachment A; Page 5 of 8) appears to be 1.85%. Please explain the use of a 1.84% depreciation rate relative to the North Hampton and Hampton services.

RESPONSE: a) & b) For asset accounts 343 and 345, the Company inadvertently used the proposed depreciation rates from the DW 08-098 proceeding as opposed to those from the settlement agreement (and consistent with those currently in use). These corrections have been made and are reflected in Staff 1-12 Attachment 2 attached to the Company's response to Data Request Staff 1-12.

Billed To		2010 STRATHAM PROPERTY TAX -- BILL 1 OF 2	
AQUARION WATER COMPANY 600 LINDLEY STI BRIDGEPORT, CT 06606		AQUARION WATER COMPANY	
Map	Lot	Sub	Pg-Line
000029	000009	000000	0010-07
Parcel Location			Acres
WINNICUTT ROAD			0.000
THE TOWN CLERK/TAX COLLECTOR'S OFFICE CLOSSES AT 12:30 PM O			
Tax Rates	Assessments	Invoice	Summary Of Taxes
County: \$ 0.48	Taxable Land: 0	2010P01001007	First Bill: \$ 9,282.00
School: \$ 5.80	Buildings: 1,172,000	Billing Date	
Town: \$ 1.64	Total: 1,172,000	5/14/2010	- Abated/Paid: \$ 0.00
		Payment Due Date	- Vet. Credits: \$ 0.00
\$ 0.00		7/1/2010	+ Penalties: \$ 0.00
\$ 0.00		Interest Rate	
\$ 0.00		12% APR After 07/01/2010	Amount Due: \$ 9,282.00
\$ 0.00			
\$ 0.00			
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\$ 0.00			
\$ 0.00			
Total Tax Rate: \$ 7.92	Net Value: 1,172,000		

Tax Collector Office Hours **2010 NORTH HAMPTON PROPERTY TAX -- BILL 1 OF 2**

Town of North Hampton
Monday (except Holidays) 8:30am - 7:00pm
Tuesday- Friday 8:30am - 5:00pm
(603) 964-6029
Tax Collector: Susan M. Buchanan

If you have any questions please call the Assessor's Office at 964-8087.

AQUARION WATER CO OF NH

Map	Sub	Pg-Line
000003	000004	000000 0008-03
Parcel Location		Acres
7 MILL RD		40.350

Tax Rates	Assessments	Invoice	Summary Of Taxes
County: \$ 0.50	Taxable Land: 351,500	2010P01000803	First Bill: \$ 3,974.00
School: \$ 3.65	Buildings: 195,900	Billing Date	<i>SIB</i> 3394.00 ⁰⁰
Town: \$ 2.05	Total: 547,400 <i>OK</i>	5/25/2010	- Abated/Paid: \$ 0.00
State Ed.: \$ 1.06		Payment Due Date	- Vet. Credits: \$ 0.00
		7/2/2010	+ Penalties: \$ 0.00
		Interest Rate	Amount Due: 3394.00 ^{3394.00}
		12% APR After 07/02/2010	\$ 3,974.00

RATE
SIB 6.20 CORRECTED TAX

Total Tax Rate:	\$ 7.26⁺	Net Value:	547,400
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Keep this copy for your records. + 1st Bill Rate=1/2 Last Year's Final Rate

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-15

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Attachment TD-1; Page 3 of 3; Column 9:

- a) It appears that the 2009 Property Tax Rate for the Town of Stratham to which utility property would be subject is \$15.81 (per the NH Dept of Revenue website). Please explain the Company's use of a \$7.92 Mil Rate (Line 1).
- b) It appears that the 2009 Property Tax Rate for the Town of North Hampton to which utility property would be subject is \$12.37 (per the NH Dept of Revenue website). Please explain the Company's use of a \$6.20 Mil Rate (Lines 2, 3, 6, 9).
- c) Please explain why the Company's property tax provision does not include the State Utility Property Tax (\$6.60 Mil Rate).

RESPONSE:

- a) The Company's use of a \$7.92 Mil Rate was based on the rate set forth in the most recent bill the Company had received from the Town of Stratham. After further review, the Company realized that such mil rate represented only 6 months of the fiscal year. A copy of the referenced bill is attached here as Staff 1-15 Attachment 1. The corrections have been made and are reflected in Staff 1-12 Attachment 2 attached to the Company's response to Data Request Staff 1-12.
- b) The Company's use of a \$6.20 Mil Rate was based on the rate set forth in the most recent bill the Company had received from the Town of North Hampton. After further review, the Company realized that such mil rate represented only 6 months of the fiscal year. A copy of the referenced bill is attached here as Staff 1-15 Attachment 2. The corrections have been made and are reflected in Staff 1-12 Attachment 2 attached to the Company's response to Data Request Staff 1-12.
- c) The Company has updated Attachment TD-1 to include the State Utility Property Tax (\$6.60 Mil Rate) and apply the proper property tax for all WICA-related projects. These corrections have been made and are reflected in Staff 1-12 Attachment 2 attached to the Company's response to Data Request Staff 1-12.

2009 Payroll (Benefit/Payroll Tax) Overhead Calculations

A. 2009 Labor Amounts

<u>Job Number</u>	<u>Reference</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
XC230-2009-004	TD-1, Pg 3, Line 2	\$ -	\$ -	\$ 1,903.88	\$ 1,903.88	\$ -	\$ 346.16	\$ 1,038.48	\$ 519.24	\$ -	\$ 951.94	\$ -	\$ -	\$ 6,663.58

B 2009 Benefit Overhead %

65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
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C 2009 Benefit Amounts (A X B)

<u>Job Number</u>	<u>Reference</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
XC230-2009-004	TD-1, Pg 3, Line 2	\$ -	\$ -	\$ 1,237.52	\$ 1,237.52	\$ -	\$ 225.00	\$ 675.01	\$ 337.51	\$ -	\$ 618.76	\$ -	\$ -	\$ 4,331.33

D 2009 Payroll Tax Overhead %

8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
------	------	------	------	------	------	------	------	------	------	------	------	------	------

F 2009 Benefit Amounts (A X D)

<u>Job Number</u>	<u>Reference</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
XC230-2009-004	TD-1, Pg 3, Line 2	\$ -	\$ -	\$ 152.31	\$ 152.31	\$ -	\$ 27.69	\$ 83.08	\$ 41.54	\$ -	\$ 76.16	\$ -	\$ -	\$ 533.09

G 2009 Benefit/Payroll Tax Amounts (C + F)

<u>Job Number</u>	<u>Reference</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
XC230-2009-004	TD-1, Pg 3, Line 2	\$ -	\$ -	\$ 1,389.83	\$ 1,389.83	\$ -	\$ 252.70	\$ 758.09	\$ 379.05	\$ -	\$ 694.92	\$ -	\$ -	\$ 4,864.41

Project XC230-2009-004 Atlantic Avenue Main Replacement
General Overhead Calculations

Design Component

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Labor	\$ -	\$ -	\$ 1,903.88	\$ 1,903.88	\$ -	\$ 346.16	\$ 1,038.48	\$ 519.24	\$ -	\$ 951.94	\$ -	\$ -	\$ 6,663.58
Other Direct Costs	-	-	-	-	15,642.72	-	7,333.64	3,802.19	-	-	16,036.79	33,672.48	76,487.82
Total Direct Costs	\$ -	\$ -	\$ 1,903.88	\$ 1,903.88	\$ 15,642.72	\$ 346.16	\$ 8,372.12	\$ 4,321.43	\$ -	\$ 951.94	\$ 16,036.79	\$ 33,672.48	\$ 83,151.40
Overhead Rate			52.24%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	28.69%	
General Overhead			\$ 994.59	\$ 152.31	\$ 1,251.42	\$ 27.69	\$ 669.77	\$ 345.71	\$ -	\$ 76.16	\$ 1,282.94	\$ 9,661.81	\$ 14,462.40

Construction Component

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Labor	\$ -	\$ 692.32	\$ 5,145.68	\$ 9,742.08	\$ 7,232.21	\$ 6,695.74	\$ 4,573.00	\$ 2,950.45	\$ -	\$ -	\$ -	\$ -	\$ 37,031.48
Other Direct Costs	-	-	-	7,255.67	91,093.55	160,986.35	3,665.14	39,557.50	162,022.05	-	-	-	464,580.26
Total Direct Costs	\$ -	\$ 692.32	\$ 5,145.68	\$ 16,997.75	\$ 98,325.76	\$ 167,682.09	\$ 8,238.14	\$ 42,507.95	\$ 162,022.05	\$ -	\$ -	\$ -	\$ 501,611.74
Overhead Rate	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	-60.00%	1.00%	1.00%	1.00%	1.00%	
General Overhead	\$ -	\$ 69.23	\$ 514.57	\$ 1,699.78	\$ 9,832.58	\$ 16,768.21	\$ 823.81	\$ (25,504.77)	\$ 1,620.22	\$ -	\$ -	\$ -	\$ 5,823.62

APPLICATION AND CERTIFICATE FOR PAYMENT AIA DOCUMENT G702

PAGE ONE OF PAGES

TO OWNER: Aquarion Water Company - NH
One Merrill Industrial Drive
Hampton, NH 03842

PROJECT: AQ-N. Hampton, NH 12" Water M Application NO: 00007

Distribution to:

PERIOD TO: 10/11/10

OWNER

PROJECT NOS.: 38295C

ARCHITECT

FROM CONTRACTOR: R.H. White Construction Co., Inc.
41 Central Street
Auburn, MA 01501

VIA ARCHITECT: Tata & Howard Incorporated
67 Forest Street
Marlborough, MA 01752

CONTRACT DATE: 11/8/10

CONTRACTOR

CONTRACT FOR:

XC 230 2009-004-ECY-343

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the contract.

Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	<u>\$270,618.22</u>
2. Net change by Change Orders	<u>\$41,204.98</u>
3. CONTRACT SUM TO DATE (Line 1 ± 2)	<u>\$311,823.20</u>
4. TOTAL COMPLETED && STORED TO DATE	<u>\$311,823.20</u>
(Column G on G703)	
5. RETAINAGE	
a. <u>5.000</u> % of Completed Work	<u>\$15,591.16</u>
(Columns D + E on G703)	
b. <u>0</u> % of Stored Material	<u>\$0.00</u>
(Columns F on G703)	
Total Retainage (Line 5a + 5b or	<u>\$15,591.16</u>
Total in Columns I on G703)	
6. TOTAL EARNED LESS RETAINAGE	<u>\$296,232.04</u>
(Line 4 less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	<u>\$287,029.59</u>
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	<u>\$9,946.60</u>
9. BALANCE TO FINISH, INCLUDING RETAINAGE	<u>\$15,591.16</u>
(Line 3 less Line 6)	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: R.H. White Construction Co., Inc

By: Daniel P. Horgan Date: 11/8/10
11/8/10

State of: Massachusetts

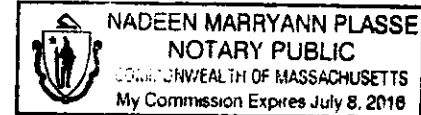
County of: Worcester

Subscribed and sworn to before

me this 8th day of November 2010

Notary Public: Nadeen M Plasse

My Commission expires: July 3, 2016



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED

\$9,202.45 CPM
\$9,946.60
16-Nov-2010

(Attach explanation if amount certified differs from the amount applied for. Init. all figures on this Application and on the Continuation Sheet that are changed conform to the amount certified.)

ARCHITECT: Tata & Howard Incorporated

By: Jeffrey A. Murawski Date: 11/8/10
11/8/10

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$17,309.04	\$0.00
Total approved this Month	\$30,889.48	\$6,993.54
TOTALS	\$48,198.52	\$6,993.54
NET CHANGES by Change Order		\$41,204.98

AIA DOCUMENT G702 • APPLICATION AND CERTIFICATE FOR PAYMENT • 1992 EDITION • AIA® • ©1992 • THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006-5292

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G702-1992

SHIPPED NOV 17

Aquarion Water Company
of New Hampshire, Inc.
Docket No. DW-10-293
Sheet 1-16 Attachment 3
Page 1 of 12

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 1 OF 2 PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification, is attached.

In tabulations below, amounts are stated to the nearest dollar. Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO.: 00007

APPLICATION DATE:

PERIOD TO: 10/11/10

ARCHITECT'S PROJECT NO. 38295C

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E THIS PERIOD	F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE) RATE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD			%	(G ÷ C)		
0000010	Mobilization \$16,510.00 PER LS	\$16,510.00	\$16,510.00	\$0.00	\$0.00	\$16,510.00	100.000	\$0.00	\$825.50	
0000020	16-Inch Diameter D.I. Water Main \$33.75 PER LF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	
0000030	12-Inch Diameter D.I. Water Main \$39.35 PER LF	\$81,061.00	\$84,838.60	\$0.00	\$0.00	\$84,838.60	104.660	(\$3,777.60)	\$4,241.93	
0000040	8-Inch Diameter D.I. Water Main \$95.60 PER LF	\$9,560.00	\$7,361.20	\$0.00	\$0.00	\$7,361.20	77.000	\$2,198.80	\$368.06	
0000050	6-Inch Diameter D.I. Water Main \$10.00 PER LF	\$400.00	\$220.00	\$0.00	\$0.00	\$220.00	55.000	\$180.00	\$11.00	
0000060	16-Inch Butterfly Valves and Boxes \$375.00 PER EA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	
0000070	12-Inch Gate Valves and Boxes \$150.00 PER EA	\$600.00	\$600.00	\$0.00	\$0.00	\$600.00	100.000	\$0.00	\$30.00	
0000080	8-Inch Gate Valves and Boxes \$50.00 PER EA	\$150.00	\$150.00	\$0.00	\$0.00	\$150.00	100.000	\$0.00	\$7.50	
0000090	6-Inch Gate Valves and Boxes \$50.00 PER EA	\$150.00	\$150.00	\$0.00	\$0.00	\$150.00	100.000	\$0.00	\$7.50	
0000100	6-Inch Hydrants \$710.00 PER EA	\$2,130.00	\$2,130.00	\$0.00	\$0.00	\$2,130.00	100.000	\$0.00	\$106.50	
0000110	Fittings and Appurtenances \$0.25 PER LBS	\$1,250.00	\$310.50	\$0.00	\$0.00	\$310.50	24.840	\$939.50	\$15.53	
0000120	1-Inch Copper Service Tubing \$0.01 PER LF	\$500.00	\$425.00	\$0.00	\$0.00	\$425.00	85.000	\$0.75	\$0.21	
0000130	1-Inch Corporation Stops \$985.00 PER EA	\$21,670.00	\$22,655.00	\$0.00	\$0.00	\$22,655.00	104.545	(\$985.00)	\$1,132.75	
0000140	1-Inch Curb Stops \$0.01 PER EA	\$22.00	\$0.23	\$0.00	\$0.00	\$0.23	104.545	(\$0.01)	\$0.01	
0000150	Rock Removal \$50.00 PER CY	\$13,750.00	\$7,744.50	\$500.00	\$0.00	\$8,244.50	59.960	\$5,505.50	\$412.23	
0000160	Temp. Trench Pavement \$13.60 PER LF	\$30,600.00	\$32,143.60	\$0.00	\$0.00	\$32,143.60	105.044	(\$1,543.60)	\$1,607.16	
0000170	Perm. Full Width Overlay Pavement \$23.16 PER LF	\$225,000.00	\$236,500.00	\$0.00	\$0.00	\$236,500.00	105.111	(\$113,500.00)	\$118.175	
		\$56,742.00	\$50,071.92	\$0.00	\$0.00	\$50,071.92	88.245	\$6,670.08	\$2,503.60	
		\$2450.000	\$2162.000	\$0.00	\$0.00	\$2162.000	288.000	\$288.000	\$108.100	

Aquarion Water Company
 of New Hampshire, Inc.
 Docket No. DW-10-283
 Staff 1-16 Attachment 3

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 2 OF 2 PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification, is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO.: 00007

APPLICATION DATE:

PERIOD TO: 10/11/10

ARCHITECT'S PROJECT NO. 38295C

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D E WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE) RATE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		%	(G ÷ C)		
0000180	Uniformed Police Officer/Flagmen	\$23,100.00	\$55,013.46	\$2,795.10	\$0.00	\$57,808.56	250.254	(\$34,708.56)	\$2,890.43
0000190	Haybales and Siltation Fence	\$2,240.00	\$3,340.80	\$0.00	\$0.00	\$3,340.80	149.143	(\$1,100.80)	\$167.04
	\$6.40 PER LF	350.000	522.000	0	0	522.000		-172.000	26.100
0000200	Test Pits	\$500.00	\$800.00	\$0.00	\$0.00	\$800.00	160.000	(\$300.00)	\$40.00
	\$50.00 PER CY	10.000	16.000	0	0	16.000		-6.000	0.800
0000210	Gravel Shoulder	\$3,840.00	\$0.00	\$3,200.00	\$0.00	\$3,200.00	83.333	\$640.00	\$160.00
	\$1.60 PER LF	2400.000	0	2000.000	0	2000.000		400.000	100.000
0000220	Loam and Seed	\$6,360.00	\$0.00	\$3,975.00	\$0.00	\$3,975.00	62.500	\$2,385.00	\$198.75
	\$2.65 PER LF	2400.000	0	1500.000	0	1500.000		900.000	75.000
CO02	CO #2-Unsuitable Material/12x8 Tee @ Station	\$7,024.62	\$7,024.62	\$0.00	\$0.00	\$7,024.62	100.000	\$0.00	\$351.23
CO03	Open Cut - Longside Services	\$8,787.79	\$8,787.79	\$0.00	\$0.00	\$8,787.79	100.000	\$0.00	\$439.39
CO04	Mismark - 100 Mill Road	\$1,496.63	\$1,496.63	\$0.00	\$0.00	\$1,496.63	100.000	\$0.00	\$74.83
		\$287,927.26	\$301,353.10	\$10,470.10	\$0.00	\$311,823.20	108.30%	(\$23,895.94)	\$15,591.17



A Subsidiary of R.H. White Companies, Inc.

P.O. BOX 404
 41 CENTRAL STREET
 AUBURN MA 01501
 (508) 832-3295 • (803) 424-3130
 WWW.RHWWHITE.COM

Aquarion Water Company
 of New Hampshire, Inc.
 Docket No. DW 10-293
 Sheet 1 of Attachment 3
 Page 4 of 12
INVOICE NO.
38295C07



Sold to: TATA & HOWARD INC.
 ATTN: JEFFREY A. MURAWSKI
 67 FOREST STREET
 MARLBOROUGH, MA 01752

Cust NO.	Work Order	Bill No.	<input type="checkbox"/> Partial <input checked="" type="checkbox"/> Final	Date	Cust PO #
A142	38295C	7	Supplement	11/08/10	4500009208

NO DISCOUNT ALLOWED UNLESS INDICATED. A FINANCE CHARGE OF 1.5% PER MONTH ON UNPAID BALANCES AFTER 30 DAYS FROM DATE OF INVOICE

Fore. Eng.
 92
 DPH

DESCRIPTION	AMOUNT
PROJECT: AQUARION, N. HAMPTON, NH - 12" WATER MAIN	
PROJECT NOS: 38295C	
PERIOD TO: 10/11/10	
APPLICATION NO: 00007	

ORIGINAL CONTRACT SUM	270,618.22
Net change by Change Orders	41,204.98
CONTRACT SUM TO DATE	311,823.20
TOTAL COMPLETED & STORED TO DATE	311,823.20
RETAINAGE	(15,591.16)
TOTAL EARNED LESS RETAINAGE	296,232.04
LESS PREVIOUS CERTIFICATES FOR PAYMENTS	(286,285.44)
CURRENT PAYMENT DUE	9,946.60

PLEASE PAY THIS AMOUNT 9,946.60

ORIGINAL

APPLICATION AND CERTIFICATE FOR PAYMENT AIA DOCUMENT G702

PAGE ONE OF PAGES

OWNER: Aquarion Water Company - NH
One Merrill Industrial Drive
Hampton, NH 03842

PROJECT: AQ-N. Hampton, NH 12" Water Main
APPLICATION NO: 00008
PERIOD TO: 11/7/10
PROJECT NOS.: 38295C

Distribution to:
 OWNER
 ARCHITECT
 CONTRACTOR

FROM CONTRACTOR: R.H. White Construction Co., Inc.
41 Central Street
Auburn, MA 01501

VIA ARCHITECT: Tata & Howard Incorporated
67 Forest Street
Marlborough, MA 01752

CONTRACT DATE:

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

This application is made for payment, as shown below, in connection with the contract. Continuation Sheet, AIA Document G703, is attached.

ORIGINAL CONTRACT SUM	<u>\$270,618.22</u>
Net change by Change Orders	<u>\$44,875.43</u>
CONTRACT SUM TO DATE (Line 1 ± 2)	<u>\$315,493.65</u>
TOTAL COMPLETED && STORED TO DATE	<u>\$315,493.65</u>
(Column G on G703)	
RETAINAGE	
a. <u>0</u> % of Completed Work	<u>\$0.00</u>
(Columns D + E on G703)	
b. <u>0</u> % of Stored Material	<u>\$0.00</u>
(Columns F on G703)	
Total Retainage (Line 5a + 5b or Total in Columns I on G703)	<u>\$0.00</u>
TOTAL EARNED LESS RETAINAGE	<u>\$315,493.65</u>
(Line 4 less Line 5 Total)	
LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	<u>\$296,232.04</u>
CURRENT PAYMENT DUE	<u>\$19,261.61</u>
BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	<u>\$0.00</u>

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$48,198.52	\$6,993.54
Total approved this Month	\$3,670.45	\$0.00
TOTALS	\$51,868.97	\$6,993.54
NET CHANGES by Change Order		<u>\$44,875.43</u>

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: R.H. White Construction Co., Inc

By: Daniel P. Horgan Date: 11/22/10
11/22/10

State of: Massachusetts

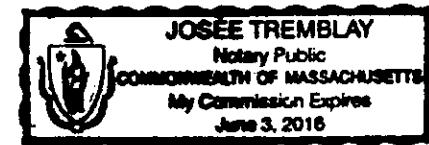
County of: Worcester

Subscribed and sworn to before

me this 22nd day of November 2010

Notary Public: Josee Tremblay

My Commission expires: 6/3/2016



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated. The quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$19,261.61

(Attach explanation if amount certified differs from the amount applied for. Init. all figures on this Application and on the Continuation Sheet that are changed conform to the amount certified.)

ARCHITECT: Tata & Howard Incorporated

By: Jeffrey A. Murawski Date: 11/23/10
11/22/10

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702. APPLICATION AND CERTIFICATE FOR PAYMENT.

APPLICATION NO.: 00008

containing Contractor's signed Certification, is attached.

APPLICATION DATE:

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: 11/7/10

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO. 38295C

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D E WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D O R E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE) RATE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G ÷ C)			
X00010	Mobilization \$16,510.00 PER LS	\$16,510.00 1.000	\$16,510.00 1.000	\$0.00 0	\$0.00 0	\$16,510.00 1.000	100.000 0	\$0.00 0	\$0.00 0
X00020	16-Inch Diameter D.I. Water Main \$33.75 PER LF	\$0.00 0	\$0.00 0	\$0.00 0	\$0.00 0	\$0.00 0	0 0	\$0.00 0	\$0.00 0
X00030	12-Inch Diameter D.I. Water Main \$39.35 PER LF	\$81,061.00 2060.000	\$84,838.60 2156.000	\$0.00 0	\$0.00 0	\$84,838.60 2156.000	104.660 -96.000	(\$3,777.60) 0	\$0.00 0
X00040	8-Inch Diameter D.I. Water Main \$95.60 PER LF	\$9,560.00 100.000	\$7,361.20 77.000	\$0.00 0	\$0.00 0	\$7,361.20 77.000	77.000 23.000	\$2,198.80 0	\$0.00 0
X00050	6-Inch Diameter D.I. Water Main \$10.00 PER LF	\$400.00 40.000	\$220.00 22.000	\$0.00 0	\$0.00 0	\$220.00 22.000	55.000 18.000	\$180.00 0	\$0.00 0
X00060	16-Inch Butterfly Valves and Boxes \$375.00 PER EA	\$0.00 0	\$0.00 0	\$0.00 0	\$0.00 0	\$0.00 0	0 0	\$0.00 0	\$0.00 0
X00070	12-Inch Gate Valves and Boxes \$150.00 PER EA	\$600.00 4.000	\$600.00 4.000	\$0.00 0	\$0.00 0	\$600.00 4.000	100.000 0	\$0.00 0	\$0.00 0
X00080	8-Inch Gate Valves and Boxes \$50.00 PER EA	\$150.00 3.000	\$150.00 3.000	\$0.00 0	\$0.00 0	\$150.00 3.000	100.000 0	\$0.00 0	\$0.00 0
X00090	6-Inch Gate Valves and Boxes \$50.00 PER EA	\$150.00 3.000	\$150.00 3.000	\$0.00 0	\$0.00 0	\$150.00 3.000	100.000 0	\$0.00 0	\$0.00 0
X00100	6-Inch Hydrants \$710.00 PER EA	\$2,130.00 3.000	\$2,130.00 3.000	\$0.00 0	\$0.00 0	\$2,130.00 3.000	100.000 0	\$0.00 0	\$0.00 0
X00110	Fittings and Appurtenances \$0.25 PER LBS	\$1,250.00 5000.000	\$310.50 1242.000	\$0.00 0	\$0.00 0	\$310.50 1242.000	24.840 3758.000	\$939.50 0	\$0.00 0
X00120	1-Inch Copper Service Tubing \$0.01 PER LF	\$5.00 500.000	\$4.25 425.000	\$0.00 0	\$0.00 0	\$4.25 425.000	85.000 75.000	\$0.75 0	\$0.00 0
X00130	1-Inch Corporation Stops \$985.00 PER EA	\$21,670.00 22.000	\$22,655.00 23.000	\$0.00 0	\$0.00 0	\$22,655.00 23.000	104.545 -1.000	(\$985.00) 0	\$0.00 0
X00140	1-Inch Curb Stops \$0.01 PER EA	\$0.22 22.000	\$0.23 23.000	\$0.00 0	\$0.00 0	\$0.23 23.000	104.545 -1.000	(\$0.01) 0	\$0.00 0
X00150	Rock Removal \$50.00 PER CY	\$13,750.00 275.000	\$8,244.50 164.890	\$0.00 0	\$0.00 0	\$8,244.50 164.890	59.960 110.110	\$5,505.50 0	\$0.00 0
X00160	Temp. Trench Pavement \$13.60 PER LF	\$30,600.00 2250.000	\$32,143.60 2363.500	\$0.00 0	\$0.00 0	\$32,143.60 2363.500	105.044 -113.500	(\$1,543.60) 0	\$0.00 0
X00170	Perm. Full Width Overlay Pavement \$23.16 PER LF	\$56,742.00 2450.000	\$50,071.92 2162.000	\$0.00 0	\$0.00 0	\$50,071.92 2162.000	88.245 288.000	\$6,670.08 0	\$0.00 0

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 2 OF 2 PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification, is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO.: 00008

APPLICATION DATE:

PERIOD TO: 11/7/10

ARCHITECT'S PROJECT NO. 38295C

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D E WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE) RATE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G+C)			
0000180	Uniformed Police Officer/Flagmen	\$23,100.00	\$57,808.56	\$1,905.55	\$0.00	\$59,714.11	258.503	(\$36,614.11)	\$0.00
0000190	Haybales and Siltation Fence	\$2,240.00	\$3,340.80	\$0.00	\$0.00	\$3,340.80	149.143	(\$1,100.80)	\$0.00
	\$6.40 PER LF	350.000	522.000	0	0	\$22.000		-172.000	0
0000200	Test Pits	\$500.00	\$800.00	\$0.00	\$0.00	\$800.00	160.000	(\$300.00)	\$0.00
	\$50.00 PER CY	10.000	16.000	0	0	16.000		-6.000	0
0000210	Gravel Shoulder	\$3,840.00	\$3,200.00	\$0.00	\$0.00	\$3,200.00	83.333	\$640.00	\$0.00
	\$1.60 PER LF	2400.000	2000.000	0	0	2000.000		400.000	0
0000220	Loam and Seed	\$6,360.00	\$3,975.00	\$1,764.90	\$0.00	\$5,739.90	90.250	\$620.10	\$0.00
	\$2.65 PER LF	2400.000	1500.000	666.000	0	2166.000		234.000	0
0002	CO #2-Unsuitable Material/12x8 Tee @ Station	\$7,024.62	\$7,024.62	\$0.00	\$0.00	\$7,024.62	100.000	\$0.00	\$0.00
0003	Open Cut - Longside Services	\$8,787.79	\$8,787.79	\$0.00	\$0.00	\$8,787.79	100.000	\$0.00	\$0.00
0004	Mismark - 100 Mill Road	\$1,496.63	\$1,496.63	\$0.00	\$0.00	\$1,496.63	100.000	\$0.00	\$0.00
		\$287,927.26	\$311,823.20	\$3,670.45	\$0.00	\$315,493.65	109.57%	(\$27,566.39)	\$0.00

TOWN OF RYE/POLICE DETAILS

~~555 Washington Rd.~~ 10 Central Rd,
Rye, NH 03870

Aquarion Water Company
of New Hampshire, Inc.
Docket No. DW 10-293
Staff 1-16 Attachment 3
INVOICE

11-22
R.H. White
11/11
cc: [unclear] vmm

Date	Invoice #
11/5/2010	10-2066

Bill To
R.H. WHITE 6 Wright Way Merrimack, NH 03054

392956
1200.010

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
5	POLICE DETAIL 11/1/10 @ Atlantic Ave & Mill Rd. North Hampton/Webster	60.95	304.75

MAKE CHECKS PAYABLE TO TOWN OF RYE	Total	\$304.75
------------------------------------	--------------	----------

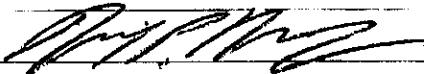
Greenland Police Department
579 Portsmouth Avenue
PO BOX 100
Greenland, NH 03840-0100

Invoice For Details

R. H. WHITE CONSTRUCTION CO., INC.
6 RIGHT WAY
MERRIMACK, NH 03054

Today's Date	11/08/2010
Page	1 of 1
Billing Date	11/07/2010
Invoice #	10-213-DV
Total	775.00

Phone: 603-⁴³¹⁻⁴¹²⁴896-2487

Worked: 11/02/2010	Entered: 11/07/2010	Name: Patrol THOMAS F SIMMONS	
Hours: 6.0			Total: 300.00
Worked: 11/02/2010	Entered: 11/07/2010	Name: Patrol WAYNE M YOUNG	
Hours: 3.5			Total: 175.00
Worked: 11/02/2010	Entered: 11/07/2010	Name: Patrol TIMOTHY R MCCLARE	
Hours: 6.0			Total: 300.00
All Charges For This Invoice			Total: 775.00
Signature:			Date: 11/7/10

NOV 10 2010

NOV 12 2010

Town of Hampton ID#: 02-6000361
ATTN: FINANCE DEPARTMENT 603-929-5815
100 Winnacunnet Rd.
Hampton NH 03842

11-9

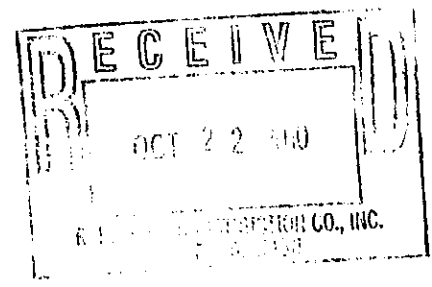
Aquarion Water Company
of New Hampshire, Inc.
INVOICE Ticket No. DW 10-293
Staff 1-16 Attachment 3
Page 10 of 12
Invoice No: 4520
Invoice Date: 10/21/2010
Due Date: 11/5/2010
Account No: 80643

BILL TO:

R.H. WHITE CONSTRUCTION
MARTIE ROBINSON
6 WRIGHT AVE

MERRIMACK, NH 03054

Item	Description	Units	Unit Price	Amount
DTLRF	Private Detail 10/11/10	1.00	150.80	\$150.80



NOV 05 2010

Special Instructions: Invoice Total \$150.80

PAYMENT MUST BE MADE IN FULL WITHIN 15 DAYS.
PLEASE INCLUDE INVOICE NUMBER WITH PAYMENT. THANK YOU.

Greenland Police Department

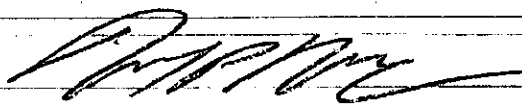
579 Portsmouth Avenue
PO BOX 100
Greenland, NH 03840-0100

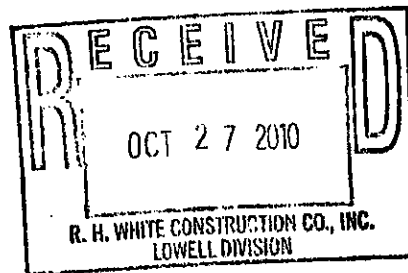
Invoice For Details

R. H. WHITE CONSTRUCTION CO., INC.
6 RIGHT WAY
MERRIMACK, NH 03054

Today's Date	10/25/2010
Page	1 of 1
Billing Date	10/24/2010
Invoice #	10-195-DV
Total	675.00

Phone: 603-396-2467

Worked: 10/11/2010	Entered: 10/24/2010	Name: Patrol TIMOTHY R MCCLARE	
Hours: 5.0			Total: 250.00
Worked: 10/11/2010	Entered: 10/24/2010	Name: Patrol THOMAS F SIMMONS	
Hours: 8.5			Total: 425.00
All Charges For This Invoice			Total: 675.00
Signature:			Date: 10/26/10



PAID
382.95
1200.00
675.00

OCT 29 2010



P.O. BOX 404
 41 CENTRAL STREET
 AUBURN MA 01501
 (608) 832-3295 • (603) 424-3130
 WWW.RHWHITE.COM

Aquarion Water Company
 of New Hampshire, Inc.
 Docket No. DW 10-293
 Page 12 of 12
INVOICE No. 38295C08



A Subsidiary of R.H. White Companies, Inc.

Sold to: TATA & HOWARD INC.
 ATTN: JEFFREY A. MURAWSKI
 67 FOREST STREET
 MARLBOROUGH, MA 01752

Cust NO.	Work Order	Bill No.	<input type="checkbox"/> Partial	Date	Cust PO #
A142	38295C	8	<input checked="" type="checkbox"/> Final	11/22/10	4500009208
			<input type="checkbox"/> Supplement		

NO DISCOUNT ALLOWED UNLESS INDICATED. A FINANCE CHARGE OF 1.5% PER MONTH ON UNPAID BALANCES AFTER 30 DAYS FROM DATE OF INVOICE

Fore. Eng.
 92
 DPH

DESCRIPTION
 PROJECT: AQUARION, N. HAMPTON, NH - 12" WATER MAIN
 PROJECT NOS: 38295C
 PERIOD TO: 11/7/10
 APPLICATION NO: 00008

AMOUNT

ORIGINAL CONTRACT SUM	270,618.22
Net change by Change Orders	44,875.43
CONTRACT SUM TO DATE	<u>315,493.65</u>
TOTAL COMPLETED & STORED TO DATE	315,493.65
RETAINAGE	0.00
TOTAL EARNED LESS RETAINAGE	315,493.65
LESS PREVIOUS CERTIFICATES FOR PAYMENTS	(296,232.04)
CURRENT PAYMENT DUE	19,261.61

III

ORIGINAL

PLEASE PAY THIS AMOUNT **19,261.61**

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-16

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Tab TD-1, Pg 3, Line 2:

- a) Regarding 2009 Design Component; \$36,959.35:
 - a. Please provide documentation in support of the \$19,326.81 Overhead amount.
 - b. Please provide a detailed explanation with regard to how the \$19,326.81 Overhead amount was derived.
- b) Regarding 2010 Construction Component; \$537,060.06:
 - a. Please provide a detailed explanation and/or support regarding how the "Invoices- R.H. White (Accrual)" component in the amount of \$31,787.15 was derived.
 - b. Please provide a detailed explanation regarding how the "Invoices- Ferguson" component in the amount of \$74,515.91 was derived.
 - c. Please provide documentation in support of the \$35,448.82 Overhead amount..
 - d. Please provide a detailed explanation with regard to how the \$35,448.82 Overhead amount was derived.

RESPONSE:

- a)
 - a. Documentation of overhead amounts is provided in Staff 1-16 Attachment 1 (payroll overheads) and Staff 1-16 Attachment 2 (general overhead).
 - b. The overhead amount of \$19,326.81 can be separated into two pieces:
 - 1) \$4,864.41 relates to payroll overheads for fringe benefits and payroll taxes on labor charged to the project. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2009, when the costs for this job were incurred, a 65% benefit rate and 8% payroll tax rate were utilized based upon 2008 results. Therefore, 73% (65 + 8) multiplied by the labor on the project of \$6,663.58, equals an overhead amount of \$4,864.41. A schedule showing the monthly payroll overheads for all requested jobs is attached here as Staff 1-16 Attachment 1.

2) The remainder, or \$14,462.40, relates to “General Overhead”. This pool of costs represents wages by individuals incurred in support of the capital program, but not charged to a specific job. The costs are collected each month and passed on to the specific eligible jobs in one of two ways. For March 2009 and prior, the accumulated costs were spread proportionately to all eligible jobs. For April 2009 through current,¹ a fixed overhead percentage is utilized and applied by the SAP system to all direct costs within the respective months. The fixed percentage is adjusted periodically to ensure that the general overhead costs are fully cleared at the end of each year. In December 2009 the overhead amount was adjusted from 8% (in place since April) to approximately 28.7%. This adjustment was required to ensure that the 184 account for general overhead had a zero balance for year end 2009. A schedule showing the monthly general overheads is attached here as Staff 1-16 Attachment 2.

- b)
- a. This \$31,787.15 accrual was based on invoices for retainage and final restoration on the project not yet received by the Company from its contractor. The Company has since received these invoices, which total \$28,464.06. Staff 1-12 Attachment 1 reflects the reduced eligible costs for this job (a reduction of \$3,323.09). The invoices are attached here as Staff 1-16 Attachment 3.
 - b. The detailed explanation of which invoice and the amount from each invoice is in the table below:

Invoice No.	Date	Total Amount	Project Amount
0441173-1	4/22/2010	\$13,836.97	\$13,836.97
441173	4/20/2010	\$31,616.86	\$31,616.86
440837	4/22/2010	\$20,809.08	\$20,809.08
440837-1	5/14/2010	\$1,722.69	\$1,722.69
445167	5/14/2010	\$3,120.44	\$646.12
445167	5/14/2010	\$3,120.44	\$226.78
445167	5/14/2010	\$3,120.44	\$145.58
445167	5/14/2010	\$3,120.44	\$290.24
445167	5/14/2010	\$3,120.44	\$113.22
445167	5/14/2010	\$3,120.44	\$83.08
445167	5/14/2010	\$3,120.44	\$46.86
266573	5/18/2010	\$224.83	\$224.83
445168	6/8/2010	\$4,753.60	\$4,753.60
		Total	\$74,515.91

¹ The Company referenced this change in allocation methodology in Audit Request 39 from Docket DW 08-098.

- c. & d. Similar to the Company's response to part "a)" above, the overhead amount of \$35,448.82 is comprised of two pieces:
- 1) \$29,625.19 relates to fringe benefit and payroll tax overheads on labor charged to the project. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$37,031.48, equals an overhead amount of \$29,625.19. A schedule showing the monthly payroll overheads for all requested jobs is included in Staff 1-16 Attachment 1.
 - 2) The remainder, or \$5,823.63, relates to "General Overhead". For April 2009 through current, a fixed overhead percentage is utilized and applied by the SAP system to all direct costs within the respective months. The fixed percentage is adjusted periodically to ensure that the general overhead costs are fully cleared at the end of each year. For 2010, the overhead rate was set to 10%. Due to the increased amount of capital spending combined with reduced amounts of labor charged to the general overhead account, a one-time adjustment was made to correct for the excess clearing of overhead costs. Subsequently, the overhead rate has been set to 1% for the remainder of the year. A schedule showing the monthly general overheads is included in Staff 1-16 Attachment 2.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010

Date of Response: December 3, 2010

Request No.: Staff 1-17

Witness: Troy Dixon

REQUEST: **Regarding Tab TD-1, Pg3, Line 6:** Please provide documentation in support of the \$267.19 Overhead amount.

RESPONSE: Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$333.98, equals an overhead amount of \$267.19.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-18

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: **Regarding Tab TD-1, Pg3, Line 7:** Please provide documentation in support of the \$100.28 Overhead amount.

RESPONSE: Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$125.35, equals an overhead amount of \$100.28.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-19

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Tab TD-1, Pg3, Line 8:

- a) Please provide documentation in support of the \$1,251.46 Overhead amount.
- b) Please provide a detailed explanation with regard to how the \$1,251.46 Overhead amount was derived.

RESPONSE: a) & b) Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$1,564.32, equals an overhead amount of \$1,251.46.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010

Date of Response: December 3, 2010

Request No.: Staff 1-20

Witness: Troy Dixon

REQUEST: Regarding Tab TD-1, Pg3, Line 9: Please provide documentation in support of the \$142.36 Overhead amount.

RESPONSE: Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$177.94, equals an overhead amount of \$142.36.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-21

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Tab TD-1, Pg 3, Line 10:

- a) Regarding Service Replacement- Hampton; \$1,106.33: Please provide documentation in support of the \$254.99 Overhead amount.
- b) Regarding Service Replacement- Hampton; \$12,504.65
 - a. Please provide a detailed explanation regarding how the "Invoices-Town of Hampton" component in the amount of \$2,494.79 was derived.
 - b. Please provide documentation in support of the \$1,071.44 Overhead amount.
 - c. Please provide a detailed explanation with regard to how the \$1,071.44 Overhead amount was derived.

RESPONSE:

- a) Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$318.74, equals an overhead amount of \$254.99.
- b)
 - a. The detailed explanation of which invoice and the amount from each invoice is in the table below:

Invoice No.	Date	Total Amount	Project Amount
4226	6/21/2010	\$544.51	\$336.31
4098	5/6/2010	\$5,600.00	\$400.00
4110	5/12/2010	\$1,924.04	\$358.15
4141	5/19/2010	\$582.77	\$331.15
4399	9/3/2010	\$233.21	\$233.21
4180	6/8/2010	\$1,390.15	\$245.05
4231	6/21/2010	\$1,600.00	\$200.00
4410	9/9/2010	\$390.92	\$390.92
		Total	\$2,494.79

b. & c. For any labor charged to a project, an overhead amount is applied. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$1,339.30, equals an overhead amount of \$1,071.44.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-22

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Tab TD-1; Pg3; Line 11:

- a) Please provide documentation in support of the \$2,685.08 Overhead amount.
- b) Please provide a detailed explanation with regard to how the \$2,685.08 Overhead amount was derived.

RESPONSE: Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$3,356.36, equals an overhead amount of \$2,685.09.

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DW 10-293

Aquarion Water Company's Responses to
Staff's Data Requests – Set #1

Date Received: November 19, 2010
Request No.: Staff 1-23

Date of Response: December 3, 2010
Witness: Troy Dixon

REQUEST: Regarding Tab TD-1; Pg3; Line 12: Please provide documentation in support of the \$140.80 Overhead amount.

RESPONSE: Documentation of these overhead amounts is provided in Staff 1-16 Attachment 1. For any labor charged to a project, a set overhead percentage is automatically applied by the SAP system. These rates are derived annually based upon the prior year's fringe benefits and payroll taxes as a percentage of total payroll paid. For 2010, when the costs for this job were incurred, a 72% benefit rate and 8% payroll tax rate were utilized based upon 2009 results. Therefore, 80% (72 + 8) multiplied by the labor on the project of \$176.00, equals an overhead amount of \$140.80.