

ORIGINAL

DW 10-306

LAKELAND MANAGEMENT COMPANY, INC.  
PETITION FOR PERMANENT RATES  
STAFF DATA REQUESTS – SET 2

N.H.P.U.C. Case No.	DW 10-306
Exhibit No.	#3
Witness	Panel 1
DO NOT WRITE IN THESE SPACES	
DO NOT REMOVE FROM FILE	

**Staff 2-1**

Please provide a copy of the 2011 Consumer Confidence Report for the water system.

**Staff 2-2**

Regarding the fairly widespread complaints of brown staining and residue in sinks and toilets, as well as black particles (specs, chunks out of showerheads, etc.):

- a) What does the company believe to be the source of these occurrences?
- b) To the extent not addressed in a) above, to what extent does the company believe the problems are related to iron and/or manganese levels in either the current (active) wells or in the historic well(s)?
- c) To the extent sequestration may be proving less than effective, to what extent does the company believe conversion to oxidation/filtration is appropriate? Please explain, including time frame and cost to the extent applicable.

**Staff 2-3**

Does the company believe activation of the Granite Ridge booster pump(s) adversely impacts downstream pressures at the Orchards complexes under the current piping arrangement in the upper pump station? Please explain, including any contemplated solution(s) to the extent applicable.

**Staff 2-4**

Given, for example, the various high and low pressure complaints in the Granite Ridge pressure zone and low pressure complaints in the Orchards, does the company have any plans to install a simplified SCADA system or other means of tracking and recording pressure or other parameters in the upper pump station? Please explain, including anticipated time frames and costs to the extent applicable.

**Staff 2-5**

Regarding the response to Staff 1-4 f), would the contemplated electrical control upgrades in the upper pump station include conversion of the booster pumps to VFD's, given the latter's ability, for example, to raise the low end of pressures experienced by Granite Ridge customers by providing a constant pressure output (i.e., eliminating the need for a pressure range)? Please explain, including cost or other factors to the extent applicable.

**Staff 2-6**

Does the company have any plans to install an auto-dialer or other remote alarm system capable of notifying the company directly of equipment failures or other events in either water pump station? Please explain, including anticipated time frames and costs for each station to the extent applicable.

**Staff 2-7**

Does the company believe alarms or an auto-dialer would be appropriate for the sewer pump station? Please explain.

**Staff 2-8**

Regarding the response to Staff 1-10, please indicate any system improvements the company is contemplating in the next few years other than those identified in the responses above.

**Staff 2-9**

Regarding the responses to Staff 1-18, 1-23 and 1-26, the company appears to have borrowed \$81,503 from the SRF program and \$16,727 from C&C Water Services to fund the project cost of \$98,230 (to date). Given the SRF borrowing was approved for \$95,000, please explain why and to what extent the “ARRA program provided less money than anticipated” (Staff 1-18 d)).

**Staff 2-10**

Regarding the response to Staff 1-20 b), why would disconnection of service not be the option of first resort in instances where an individual shutoff exists?

**Staff 2-11**

The company’s 2009 annual report indicates that all customer meters are ¾” with the exception of three 1-inch meters. In this regard:

- a) Please indicate the size of each of the five commercial meters (four commercial customers, with Irving Oil having two meters).
- b) What distinguishes the “Commercial A” customer (Fairpoint) from the three “Commercial B” customers as far as meter size, consumption or other factors?

**Staff 2-12**

Has the company formulated a prospective rate design for the proposed Maple Hill Acres office building? If so, please explain.

**Staff 2-13**

If available, please provide one full size copy of the distribution map to engineering staff.

**Staff 2-14**

Re: Response to Staff 1-23(b):

- a) Has the Company yet determined the final actual costs of the VFD, tanks and controls placed into service during 2010?
- b) If yes, please provide these amounts.

**Staff 2-15**

Re: Response to Staff 1-28: Please verify the dates and exact amounts paid relative to each of the following tax assessments:

- a) 2008 Town of Belmont Second Issue Property Tax
- b) 2009 Town of Belmont First Issue Property Tax
- c) 2009 Town of Belmont Second Issue Property Tax
- d) 2008 State Utility Property Tax
- e) 2009 State Utility Property Tax

**Staff 2-16**

Re: Response to Staff 1-29:

- a) Please verify the dates and the exact amounts paid relative to each of the following federal and state tax returns:
  - i. 2008 Federal Form 1120
  - ii. 2008 New Hampshire Business Taxes
  - iii. 2009 Federal Form 1120
  - iv. 2009 New Hampshire Business Taxes
- b) Has the Company yet filed its 2010 Federal and State Income Tax returns? If yes, please provide copies of the filed forms.

**Staff 2-17**

Re: Responses to Staff 1-19, Staff 1-30 and Staff 1-33: It appears that the two SS grinders purchased for \$1,600 during 2009 are not currently in service. Please verify.

**Staff 2-18**

Re: Response to Staff 1-34: Please verify that all of the 2010 sewer plant in the amount of \$11,171 is still in service and used and useful.

**Staff 2-19**

Re: Response to Staff 1-35:

- a) Please provide documentation, ie, copies of contracts, invoices, etc., in support of the contracted services expense recorded during 2009 of \$9,753.
- b) Please indicate the actual amount incurred during 2010 for contracted services expense.
- c) Please provide documentation, ie, copies of contracts, invoices, etc., in support of the contracted services expense recorded during 2010 as indicated in (b).

**Staff 2-20**

Re: Response to Staff 1-36:

- a) Please indicate the total cost of the subsequent testing performed to confirm the false positive on the radiological test. Please provide copies of the invoices for this subsequent testing.
- b) Please provide further explanation relative to the Officer's Compensation paid during 2008 in the amount of \$3,360 and 2009 in the amount of \$4,032. Specifically, please identify:
  - i. The individual(s) to whom these amounts were paid.
  - ii. The form in which this compensation was paid, ie, salary, rent, contracted fees, etc.
  - iii. The basis used in determining the respective amounts paid during 2008 and 2009.

**Staff 2-21**

Re: Account #'s 162-163, Prepayments; Account # 924, Insurance; and Accounts # 408, Taxes Other than Income: According to Schedules 2 of the Company's filing, at 12/31/09 water net utility plant in service was \$266,308 and sewer net utility plant in service was \$55,000. In light of this, please explain why the Company allocated an equal portion of its test year property tax expense and insurance expense to both its water division and its sewer division.

**Staff 2-22**

Re: Account #'s 409, Income Tax Expense: For the year ended 12/31/09, the Company's water division incurred a net loss of \$18,213 while its sewer division reported net income of \$9,855. In light of this, please explain why the Company allocated an equal portion of its test year income tax expense to both its water division and its sewer division.

**Staff 2-23**

Re: Account # 623, Purchased Power Expense:

- a) Please explain why no portion of the test year expense for purchased power is allocated to the Company's sewer division.
- b) If some portion of this expense should be allocated to the sewer division, please indicate the appropriate amount and how it was derived.

**Staff 2-24**

Re: Account # 624, Pumping Labor & Expense; Account # 633, Maintenance of Pumping Equipment; Account # 641, Chemicals; Account # 642, Treatment Expense; Account # 673, Maintenance of T&D Mains:

- a) For each of the above listed accounts, please verify that no portion of the test year expense should be allocated to the sewer division.
- b) If some portion of the test year expense for the above listed accounts should be allocated to the sewer division, please indicate the appropriate amount for each account and how it was derived.

**Staff 2-25**

Re: Account # 923, Outside Services; Account # 927, Franchise Requirements; Account # 928, Regulatory Commission Expense:

- a) For each of the above listed accounts, please explain why no portion of the test year expense was allocated to the sewer division.
- b) For each of the above listed accounts, please indicate the appropriate portion of the test year expense which should be allocated to the sewer division.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-1

REQUEST

Please provide a copy of the 2011 Consumer Confidence Report for the water system.

RESPONSE

The 2011 Consumer Confidence Report for the water system is attached.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-2

REQUEST

Regarding the fairly widespread complaints of brown staining and residue in sinks and toilets, as well as black particles (specs, chunks out of showerheads, etc.):

- a) What does the company believe to be the source of these occurrences?
- b) To the extent not addressed in a) above, to what extent does the company believe the problems are related to iron and/or manganese levels in either the current (active) wells or in the historic well(s)?
- c) To the extent sequestration may be proving less than effective, to what extent does the company believe conversion to oxidation/filtration is appropriate? Please explain, including time frame and cost to the extent applicable.

RESPONSE

a) With respect to the brown staining and residue, that is most likely caused by the lack of flushing the mains in past years. With respect to black particles, that could be caused by deposits or corrosion on the inside of the internal plumbing of the consumer. It is possible that particles can separate from the gravel in dug wells, or the rock in drilled wells, and be carried in the water in the mains.

b) The company does not believe the brown staining, residue or black particles are related to iron or manganese levels in any wells.

c) The company has no basis to believe that conversion to oxidation/filtration is appropriate.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

---

Staff 2-3

REQUEST

Does the company believe activation of the Granite Ridge booster pump(s) adversely impacts downstream pressures at the Orchards complexes under the current piping arrangement in the upper pump station? Please explain, including any contemplated solution(s) to the extent applicable.

RESPONSE

No, activation of the Granite Ridge booster pumps does not adversely impact downstream pressure at the Orchards. There is more than adequate size piping to supply the Orchards.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-4

REQUEST

Given, for example, the various high and low pressure complaints in the Granite Ridge pressure zone and low pressure complaints in the Orchards, does the company have any plans to install a simplified SCADA system or other means of tracking and recording pressure or other parameters in the upper pump station? Please explain, including anticipated time frames and costs to the extent applicable.

RESPONSE

No, the company does not have any plans to install a simplified SCADA system. Tracking and recording pressure might be done with a simple chart recorder, which would cost less than a thousand dollars, as compared to the several thousands of dollars for a SCADA system. The time frame for the installation of a recorder and the exact cost have not been developed by the company.

LAKELAND MANAGEMENT COMPANY, INC.

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Staff 2-5

REQUEST

Regarding the response to Staff 1-4 f), would the contemplated electrical control upgrades in the upper pump station include conversion of the booster pumps to VFD's, given the latter's ability, for example, to raise the low end of pressures experienced by Granite Ridge customers by providing a constant pressure output (i.e., eliminating the need for a pressure range)? Please explain, including cost or other factors to the extent applicable.

RESPONSE

No, it would be too expensive to convert the booster pumps to variable frequency drives.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-6

REQUEST

Does the company have any plans to install an auto-dialer or other remote alarm system capable of notifying the company directly of equipment failures or other events in either water pump station? Please explain, including anticipated time frames and costs for each station to the extent applicable.

RESPONSE

The company has made arrangements to install an auto dialer in the water pump station. It is expected that the autodialer will be operational within six months.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-7

REQUEST

Does the company believe alarms or an auto-dialer would be appropriate for the sewer pump station? Please explain.

RESPONSE

The sewer lift station has an auto dialer.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-8

REQUEST

Regarding the response to Staff 1-10, please indicate any system improvements the company is contemplating in the next few years other than those identified in the responses above.

RESPONSE

The company contemplates installing outside meter readers. The company has not yet developed cost data or the time required to complete the acquisition and installation of the readers.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-9

REQUEST

Regarding the responses to Staff 1-18, 1-23 and 1-26, the company appears to have borrowed \$81,503 from the SRF program and \$16,727 from C&C Water Services to fund the project cost of \$98,230 (to date). Given the SRF borrowing was approved for \$95,000, please explain why and to what extent the "ARRA program provided less money than anticipated" (Staff 1-18 d)).

RESPONSE

The SRF would not pay for work done by C&C Water Services on the tanks and variable frequency drive project because C&C Water Services was a related or affiliated entity with Lakeland Management Company, the borrower. The president of C&C Water is also the president of Lakeland Management. The connection was too close under the regulations under which the state had to operate. The Company was not aware of that limitation when it applied for and obtained the loan under the ARRA program. The Company anticipated that the ARRA program would provide \$95,000 of the cost of the project. Since the ARRA program provided only \$81,503, it provided less money than anticipated.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-10

REQUEST

Regarding the response to Staff 1-20 b), why would disconnection of service not be the option of first resort in instances where an individual shutoff exists?

RESPONSE

Disconnection of service would be a collection device to use prior to enforcement of a lien in instances where the consuming unit is controlled by an exclusive shut off valve, and where the owner of that consuming unit is the person obligated in contract to pay the bill for the water consumed in that unit. However, disconnection of service is not useful in several circumstances, even where there is an exclusive shut off valve. Two of those circumstances are set out below.

- a) Where the person obligated in contract to pay the bill for the water consumed in that consuming unit was a tenant, and that tenant has moved on, disconnecting the water service will not cause that former tenant to pay the water bill. Since the owner of the consuming unit and the new tenant, if any, are not obligated in contract to pay the bill for the water, they may not be denied water by disconnection.
- b) Where the person obligated in contract to pay the bill for the water consumed in that consuming unit was the owner of the unit, but that owner is in the process of selling, or has sold, that consuming unit, disconnecting the water service will not cause that former owner to pay the water bill. Since the new owner of the consuming unit is not obligated in contract to pay the bill for the water, it may not be denied water by disconnection.

LAKELAND MANAGEMENT COMPANY, INC.

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Where the company is not permitted to disconnect an owner's water service, a lien upon the land of the homeowner causes the land to be obligated for the water service provided to the occupants of that land, and the owner of that land will pay the water bill rather than lose the land. That risk is an incentive to the owner to make sure the tenant pays the water bill, and to a purchasing owner to make sure the selling owner has paid the water bill. The lien is intended to provide relief to the company in those circumstances where the person contractually obligated to pay the water bill just doesn't care if water service to the unit is disconnected, in addition to those circumstances where there is no exclusive shut off.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-11

REQUEST

The company's 2009 annual report indicates that all customer meters are  $\frac{3}{4}$ " with the exception of three 1-inch meters. In this regard:

- a) Please indicate the size of each of the five commercial meters (four commercial customers, with Irving Oil having two meters).
- b) What distinguishes the "Commercial A" customer (Fairpoint) from the three "Commercial B" customers as far as meter size, consumption or other factors?

RESPONSE

The sizes of the meters for the commercial customers are as follows:

Fairpoint	2 inches
Metrocast	1 inch
Irving Oil (Mac's)	1 inch
Irving Oil (Mac's)	1 inch (second meter)
Laconia Magnetics	1 inch

At Maple Hill Acres there are four buildings. Each building has one meter. The meters in each building are  $1\frac{1}{2}$  inches.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-12

REQUEST

Has the company formulated a prospective rate design for the proposed Maple Hill Acres office building? If so, please explain.

RESPONSE

No, the company has not formulated a rate design for the Maple Hill Acres office building. Upon further consultation with Maple Hill Acres personnel the company learned that the new office will be a stand alone building of small size, used by only a few people. The building will be located close to one of the existing apartment buildings in Maple Hill Acres. The Maple Hill Acres personnel contemplate extending the internal plumbing in the apartment building to the office building, and taking the water for the office through the apartment building, metered by the existing meter on the apartment building. There is no plan to provide a service line, a shut off, or a meter to the Maple Hill Acres office building.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-13

REQUEST

If available, please provide one full size copy of the distribution map to engineering staff.

RESPONSE

A full-size copy of the distribution map is provided to the engineering staff and to the intervenor. No other recipients of these responses has received a copy of the distribution map.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-14

REQUEST

Re: Response to Staff 1-23(b):

- a) Has the Company yet determined the final actual costs of the VFD, tanks and controls placed into service during 2010?
- b) If yes, please provide these amounts.

RESPONSE

The final actual cost of the variable frequency drive, tanks and controls placed into service during 2010 is \$98,230. Neither the witness, nor any other reasonably knowledgeable person, can get to the company's records regarding other direct costs and indirect costs at this time to allocate costs to the components. Consequently, the company is unable to respond to this data request fully at this time. However, the company can state that the purchase prices for each of those components, and two installation costs, each clearly certainly for only one component, are as follows:

VENDOR	ITEM	PRICE	COMPONENT
Kamen	Purchase Two 10 HP 17 A 480 V Variable Drives (including motor protection filter 15HP and freight)	\$3,086.65	VFD
Brown Electric	Install complete electrical system	\$4,200.00	VFD
Michie Corp. Capital Concrete Products Division	Purchase Two Tanks, including fuel surcharge	\$34,850.00	Tanks

LAKELAND MANAGEMENT COMPANY, INC.

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Able Crane	Set precast water storage tanks	\$3,150.00	Tanks
Integrated Control Systems	Purchase One Pump Station Controls, including installation	\$6,423.40	Controls

LAKELAND MANAGEMENT COMPANY, INC.  
DOCKET NO. DW 10-306  
STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-15

REQUEST

Re: Response to Staff 1-28: Please verify the dates and exact amounts paid relative to each of the following tax assessments:

- a) 2008 Town of Belmont Second Issue Property Tax
- b) 2009 Town of Belmont First Issue Property Tax
- c) 2009 Town of Belmont Second Issue Property Tax
- d) 2008 State Utility Property Tax
- e) 2009 State Utility Property Tax

RESPONSE

- a) 2008 Town of Belmont Second Issue Prop Tax 11/12/08 \$2,620.81
- b) 2009 Town of Belmont First Issue Prop Tax 05/04/09 \$2,181.76
- c) 2009 Town of Belmont Second Issue Prop Tax 11/12/09 \$2,402.94
- d) 2008 State Utility Prop Tax 01/08/09 \$1,604.04
- e) 2009 State Utility Prop Tax 01/12/10 \$1,745.10

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

---

Staff 2-16

REQUEST

Re: Response to Staff 1-29:

- a) Please verify the dates and the exact amounts paid relative to each of the following federal and state tax returns:
  - i. 2008 Federal Form 1120
  - ii. 2008 New Hampshire Business Taxes
  - iii. 2009 Federal Form 1120
  - iv. 2009 New Hampshire Business Taxes
- b) Has the Company yet filed its 2010 Federal and State Income Tax returns? If yes, please provide copies of the filed forms.

RESPONSE

- a) The dates and the exact amounts paid relative to each of the following federal and state tax returns are as indicated below:
  - i) 2008 Federal Form 1120 9/15/09 \$2,469.00
  - ii) 2008 NH Business Taxes 9/15/09 \$1,763.00
  - iii) 2009 Federal Form 1120 - \$ 0.00
  - iv) 2009 NH Business Taxes - \$ 0.00

LAKELAND MANAGEMENT COMPANY, INC.

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STAFF DATA REQUESTS, SET 2

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Date of Response: 09/16/11

Witness: Wade Crawshaw

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b) The Company filed its 2010 federal income and state business tax returns on September 15, 2011. A copy is attached.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-17

REQUEST

Re: Responses to Staff 1-19, Staff 1-30 and Staff 1-33: It appears that the two SS grinders purchased for \$1,600 during 2009 are not currently in service. Please verify.

RESPONSE

The two SS grinders purchased for \$1600 during 2009 are presently in storage, being held for insertion in the sewer lift station as originally contemplated by the designers of that lift station. While the sewer lift station seems to be working well without the grinders, the company believes that the designers of the lift station had some purpose in mind in providing for grinders as part of the assembly. Consequently, the company needs to keep the grinders in case the lift station fails without them. To be clear, the grinders are not now actually grinding sewage.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-18

REQUEST

Re: Response to Staff 1-34: Please verify that all of the 2010 sewer plant in the amount of \$11,171 is still in service and used and useful.

RESPONSE

The \$11,171 identified in response to staff 1-34, consisted of \$3855 for the increase of the electrical service at the sewer lift station, and \$7316 of the back up pump and motor for the sewer lift station. The increased electrical service is still in place carrying the powers at the sewer lift station (\$3855). The pump and motor for the lift station (\$7316) are presently in storage, being held for use in the sewer lift station. Absence of a functioning pump would have adverse consequences for the consumers. Having the backup pump and motor for the lift station on hand would reduce the time it would take to get the sewer lift station back online and functioning after a pump failure. To be clear, the back up pump and motor is not now actually pumping sewage.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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Staff 2-19

REQUEST

Re: Response to Staff 1-35:

- a) Please provide documentation, ie, copies of contracts, invoices, etc., in support of the contracted services expense recorded during 2009 of \$9,753.
- b) Please indicate the actual amount incurred during 2010 for contracted services expense.
- c) Please provide documentation, ie, copies of contracts, invoices, etc., in support of the contracted services expense recorded during 2010 as indicated in (b).

RESPONSE

- a) The invoices from C&C Water covering services provided in Feb 2009 through Dec 2009 are attached.
- b) The actual amount incurred during 2010 for contracted services expense was \$29,047.49
- c) The invoices from C&C Water covering services provided in Jan 2010 through Dec 2010 are attached.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

---

Staff 2-20

REQUEST

Re: Response to Staff 1-36:

- a) Please indicate the total cost of the subsequent testing performed to confirm the false positive on the radiological test. Please provide copies of the invoices for this subsequent testing.
- b) Please provide further explanation relative to the Officer's Compensation paid during 2008 in the amount of \$3,360 and 2009 in the amount of \$4,032. Specifically, please identify:
  - i. The individual(s) to whom these amounts were paid.
  - ii. The form in which this compensation was paid, ie, salary, rent, contracted fees, etc.
  - iii. The basis used in determining the respective amounts paid during 2008 and 2009.

RESPONSE

a) Neither the witness, nor any other reasonably knowledgeable person, can get to the company's records regarding individual testing records. Consequently, the company is unable to respond to this data request fully at this time. But, please see the invoices from C & C Water Services to Lakeland Management Company which are attached to response 2-19, above.

b) The officers compensation incurred in 2008 and 2009 was paid only to Wade R Crawshaw, as president of the company. The form was a single compensation payment in cash (check). The amounts incurred in 2008 and 2009

LAKELAND MANAGEMENT COMPANY, INC.

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Witness: Wade Crawshaw

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were determined by estimating the time expended by Wade Crawshaw purely as president of the Corporation, multiplying that time by a hourly rate, and then totaling that amount for the year. The hours and rate were not recorded, and are not now remembered.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Stephen P. St. Cyr

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Staff 2-21

REQUEST

Re: Account #'s 162-163, Prepayments; Account # 924, Insurance; and Accounts # 408, Taxes Other than Income: According to Schedules 2 of the Company's filing, at 12/31/09 water net utility plant in service was \$266,308 and sewer net utility plant in service was \$55,000. In light of this, please explain why the Company allocated an equal portion of its test year property tax expense and insurance expense to both its water division and its sewer division.

RESPONSE

Historically, the Company has allocated an equal portion of its property tax expense and insurance expense to its water and its sewer division. The company is not opposed necessarily to a different allocation.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Stephen P. St. Cyr

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Staff 2-22

REQUEST

Re: Account #'s 409, Income Tax Expense: For the year ended 12/31/09, the Company's water division incurred a net loss of \$18,213 while its sewer division reported net income of \$9,855. In light of this, please explain why the Company allocated an equal portion of its test year income tax expense to both its water division and its sewer division.

RESPONSE

Historically, the Company has allocated an equal portion of its income tax expense to its water and its sewer division. The company files a single tax return for the whole company. The company is not opposed necessarily to a different allocation.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Stephen P. St. Cyr

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Staff 2-23

REQUEST

Re: Account # 623, Purchased Power Expense:

- a) Please explain why no portion of the test year expense for purchased power is allocated to the Company's sewer division.
- b) If some portion of this expense should be allocated to the sewer division, please indicate the appropriate amount and how it was derived.

RESPONSE

a) No portion of the expense for purchased power is allocated to the sewer division because the company has more water facilities consuming power than sewer facilities consuming power, and the company does not receive an electric bill allocated between sewer facilities and water facilities, and the company has no electric meter for sewer facilities.

b) The company is not opposed necessarily to allocating some of the purchased power expense to the sewer division.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Stephen P. St. Cyr

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Staff 2-24

REQUEST

Re: Account # 624, Pumping Labor & Expense; Account # 633, Maintenance of Pumping Equipment; Account # 641, Chemicals; Account # 642, Treatment Expense; Account # 673, Maintenance of T&D Mains:

- a) For each of the above listed accounts, please verify that no portion of the test year expense should be allocated to the sewer division.
- b) If some portion of the test year expense for the above listed accounts should be allocated to the sewer division, please indicate the appropriate amount for each account and how it was derived.

RESPONSE

a) It is correct that no portion of the test year expense should be allocated to the sewer division for any of the following accounts:

- 624 Pumping and labor expense
- 633 Maintenance of pumping equipment
- 641 Chemicals
- 642 Treatment expense
- 673 Maintenance of T & D Mains

b) Not applicable.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Stephen P. St. Cyr

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Staff 2-25

REQUEST

Re: Account # 923, Outside Services; Account # 927, Franchise Requirements;  
Account # 928, Regulatory Commission Expense:

- a) For each of the above listed accounts, please explain why no portion of the test year expense was allocated to the sewer division.
- b) For each of the above listed accounts, please indicate the appropriate portion of the test year expense which should be allocated to the sewer division.

RESPONSE

- a) No portion of the company's outside services expense, franchise requirements expense and regulatory commission expense was allocated to its sewer division due to oversight.
- b) Historically, the Company has allocated an equal portion of its outside services expense, franchise requirements expense and regulatory commission expense to its water and its sewer division. It would be consistent with that history to do so now. The company is not opposed necessarily to a different allocation.

LAKELAND MANAGEMENT COMPANY, INC.

DOCKET NO. DW 10-306

STAFF DATA REQUESTS, SET 2

Date Request Received: 08/26/11

Date of Response: 09/16/11

Witness: Wade Crawshaw

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# ATTACHMENTS

# 2-1 ATTACHMENT

**Dear Water User,**

This is the thirteenth annual US Environmental Protection Agency mandated Consumer Confidence Report (CCR). It is required that all community water systems provide a yearly CCR to their customers/users. LMC is in compliance with this rule and submits the following report:

## **Water Quality Report - 2011**

### **Lakeland Management Company**

<p><b>What is the water quality of my drinking water?</b></p> <p>We are pleased to report that our drinking water is safe and meets federal and state requirements. We will continue to work in your behalf in order to provide you with drinking water of the finest quality.</p>
<p><b>What is the source of my water?</b></p> <p>The source of water is from a gravel pack well and a new bedrock well both located at the lower end of the development near Route 107 which provide water at the top of the development from a 50,000 gallon storage tank. There are presently two booster pumps in the pump station along with a corrosion control system.</p>
<p><b>Why are there contaminants in my water?</b></p> <p>Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline (1-800-426-4791).</p>
<p><b>How can I get involved?</b></p> <p>If you have any questions about this water system, call Wade Crawshaw of C&amp;C Water Services, Inc., the water operator at 293-8580.</p>
<p><b>Violations, Treatment and Other Information</b></p> <p>In 2010, Lakeland Management installed two 15,000-gal. storage tanks next to the existing one on top of the hill. This will give a 2-day supply of water in the event of a power outage. We also added some sensors to the pump station to eliminate the telephone circuit between the tank and the pump station. This improvement is an attempt to make us less vulnerable to lightning strikes and power surges. We have a couple of billing notes to mention: when we send the meter cards to you and ask that you record your meter reading and mail the card, a few people are still not separating the cards before mailing them. That increases postage charges. Also, to the folks who send meter cards late or not at all, be aware that without a reading we must estimate. Consequently, you may be paying more than you need to and the company ends up with inaccurate records for the Public Utilities Commission. The great majority of you are following directions perfectly and that not only keeps costs down, but it is greatly appreciated.</p>
<p><b>Do I need to take special precautions?</b></p> <p>Some people may be more vulnerable to contaminants in drinking water than the general population. Immunocompromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from the health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by <i>Cryptosporidium</i> and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).</p>

**Definitions:**

**MCLG:** Maximum Contaminant Level Goal, or the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

**MCL:** Maximum Contaminant Level: The highest level of a contaminant that is allowed in drinking water. They are set as close to the MCLGs as feasible using the best available treatment technology.

**AL:** Action Level, or the concentration of a contaminant which, when exceeded, triggers treatment or other requirements which a water system must follow.

**TT:** Treatment Technique, or a required process intended to reduce the level of a contaminant in drinking water.

**Abbreviations:**

**ppm:** parts per million

**nd:** not detectable at testing limits

**pCi/L:** pico curies per liter

**ppb:** parts per billion

**N/A:** Not Applicable

**Sample Dates:** The State of NH allows water systems to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. The results for detected contaminants listed below are from the most recent monitoring done in compliance with regulations ending with the year 2010. Results prior to 2010 will include the date the sample was taken.

<b>DETECTED WATER QUALITY RESULTS</b>					
<i>Contaminants (Units)</i>	<i>Level Detected  Violation Yes or No</i>	<i>MCL</i>	<i>MC LG</i>	<i>Likely Source of Contamination</i>	<i>Health Effects</i>
Gross Alpha (pCi/L)	0.5 2/9/10  No	15	0	Erosion of natural deposits	Certain minerals are radioactive and may emit a form of radiation known as alpha radiation. Some people who drink water containing alpha emitters in excess of the MCL over many years may have an increased risk of getting cancer.
Uranium (ug/L)	0.1 2/9/10  No	30	0	Erosion of natural deposits	Some people who drink water containing uranium in excess of the MCL over many years may have an increased risk of getting cancer and kidney toxicity.
Combined Radium (pCi/L) 226 + 228	0.3 2/9/10  No	5	0	Erosion of natural deposits	Some people who drink water containing radium 226 or 228 in excess of the MCL over many years may have an increased risk of getting cancer.
Barium (ppm)	0.021 12/19/08  No	2	2	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits	Some people who drink water containing barium in excess of the MCL over many years could experience an increase in their blood pressure.

Copper (ppm)	0.465 2010  No	AL= 1.3	1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's Disease should consult their personal doctor.
Fluoride (ppm)	0.1 12/19/08  No	4	4	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories	Some people who drink water containing fluoride in excess of the MCL over many years could get bone disease, including pain and tenderness of the bones. Fluoride in drinking water at half the MCL or more may cause mottling of children's teeth, usually in children less than nine years old. Mottling, also known as dental fluorosis, may include brown staining and/or pitting of the teeth; and occurs only in developing teeth before they erupt from the gums.
Lead (ppb)	2 2010  No	AL= 15	0	Corrosion of household plumbing systems, erosion of natural deposits	Infants and young children are typically more vulnerable to lead in drinking water than the general population. It is possible that lead levels at your home may be higher than at other homes in the community as a result of materials used in your home's plumbing. If you are concerned about elevated lead levels in your home's water, you may wish to have your water tested and flush your tap for 30 seconds to 2 minutes before using tap water. Additional information is available from the Safe Drinking Water Hotline (800-426-4791).
Nitrate (as Nitrogen) (ppm)	0.9 7/25/8  No	10	10	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits	Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than 6 months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.
Toluene (ppm)	0.08 5/13/9  No	1	1	Discharge from petroleum factories	Some people who drink water containing toluene well in excess of the MCL over many years could have problems with their nervous system, kidneys, or liver.

## **Description of Drinking Water Contaminants:**

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity. Contaminants that may be present in source water include:

**Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.

**Inorganic contaminants**, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.

**Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban storm water runoff, and residential uses.

**Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban storm water runoff, and septic systems.

**Radioactive contaminants**, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, EPA prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. The United States Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

## **Source Water Assessment Summary:**

New Hampshire Department of Environmental Services has prepared a Source Assessment Report for the sources serving this community water system, assessing the sources' vulnerability to contamination. The results of the assessment, prepared on August 18, 2000, are as follows:

Gravel Well (#4) received 3 high susceptibility ratings, 2 medium susceptibility ratings, and 7 low susceptibility ratings.

Bedrock Well (#1) received 4 high susceptibility ratings, 1 medium susceptibility ratings, and 7 low susceptibility ratings.

The complete Assessment Report is available for inspection from C&C Water Services, Inc. For more information, call Wade at 293-8580 or DES at 271-3303, or visit NH DES's Drinking Water Source Assessment Program web site at [www.des.state.nh.us/dwspp/dwsap.htm](http://www.des.state.nh.us/dwspp/dwsap.htm).

# 2-16b ATTACHMENT

Form **1120**  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**  
For calendar year 2010 or tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_  
▶ See separate instructions.

OMB No. 1545-0123  
**2010**

<b>A Check if:</b> <b>1</b> a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co (attach Sch PH) <input type="checkbox"/> <b>3</b> Personal service corp (see inst) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input type="checkbox"/>	<b>Print or Type</b>	Name <b>Lakeland Management Company</b>	<b>B</b> Employer identification number 02-0430192
		Number, street, and room or suite number. If a P.O. box, see instructions. <b>POBox 7394</b>	<b>C</b> Date incorporated 02/05/1970
		City or town State ZIP code <b>Gilford NH 03247-7394</b>	<b>D</b> Total assets (see instructions) \$ 476,169.
		<b>E</b> Check if: (1) Initial return (2) Final return (3) Name change (4) Address change	

<b>INCOME</b>	<b>1a</b> Gross receipts or sales <b>158,524.</b>	<b>b</b> Less returns & allowances	<b>c</b> Balance	<b>1c</b> 158,524.
	<b>2</b> Cost of goods sold (Schedule A, line 8)			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b> 158,524.
	<b>4</b> Dividends (Schedule G, line 19)			<b>4</b>
	<b>5</b> Interest			<b>5</b>
	<b>6</b> Gross rents			<b>6</b>
	<b>7</b> Gross royalties			<b>7</b>
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))			<b>8</b>
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>9</b>
	<b>10</b> Other income (see instructions - attach schedule)			<b>10</b>
	<b>11</b> Total income. Add lines 3 through 10			<b>11</b> 158,524.
<b>DEDUCTIONS</b>	<b>12</b> Compensation of officers (Schedule E, line 4)			<b>12</b>
	<b>13</b> Salaries and wages (less employment credits)			<b>13</b>
	<b>14</b> Repairs and maintenance			<b>14</b> 1,556.
	<b>15</b> Bad debts			<b>15</b>
	<b>16</b> Rents			<b>16</b>
	<b>17</b> Taxes and licenses			<b>17</b> 6,592.
	<b>18</b> Interest			<b>18</b>
	<b>19</b> Charitable contributions			<b>19</b>
	<b>20</b> Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			<b>20</b> 7,857.
	<b>21</b> Depletion			<b>21</b>
	<b>22</b> Advertising			<b>22</b>
	<b>23</b> Pension, profit-sharing, etc, plans			<b>23</b>
	<b>24</b> Employee benefit programs			<b>24</b>
	<b>25</b> Domestic production activities deduction (attach Form 8903)			<b>25</b>
	<b>26</b> Other deductions (attach schedule). See Other Deductions Statement			<b>26</b> 142,999.
	<b>27</b> Total deductions. Add lines 12 through 26			<b>27</b> 159,004.
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			<b>28</b> -480.
<b>29</b> Less: a Net operating loss deduction (see instructions) <b>29a</b>				
b Special deductions (Schedule C, line 20) <b>29b</b>			<b>29c</b>	
<b>30</b> Taxable income. Subtract line 29c from line 28 (see instructions)			<b>30</b> -480.	
<b>31</b> Total tax (Schedule J, line 10)			<b>31</b>	
<b>32a</b> 2009 overpayment credited to 2010. <b>32a</b>				
<b>b</b> 2010 estimated tax payments <b>32b</b>				
<b>c</b> 2010 refund applied for on Form 4466 <b>32c</b>				
<b>d</b> Balance <b>32d</b>				
<b>e</b> Tax deposited with Form 7004 <b>32e</b>			<b>0.</b>	
<b>f</b> Credits: (1) Form 2439 <b>32f</b>				
(2) Form 4136 <b>32g</b>				
<b>g</b> Refundable credits from Form 3800, line 19c, and Form 8827, line 8c <b>32g</b>			<b>32h</b> 0.	
<b>33</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			<b>33</b>	
<b>34</b> Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed <b>34</b>				
<b>35</b> Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid <b>35</b>			<b>0.</b>	
<b>36</b> Enter amount from line 35 you want credited to 2011 estimated tax. <b>36</b>			<b>Refunded</b>	

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  self-employed  PTIN \_\_\_\_\_

Firm's name ▶ **STEPHEN P ST CYR AND ASSOCIATES** Firm's EIN ▶ **04-3385786**

Firm's address ▶ **17 SKY OAKS DR Biddeford ME 04005-9281** Phone no. **(207) 282-5222**

Form 1120 (2010) Lakeland Management Company

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Page 2

**Schedule A Cost of Goods Sold** (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation  Yes  No

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	Total. Add lines 1 through 8. See instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		

**Schedule E Compensation of Officers** (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation	
				(d) Common	(e) Preferred		
			%	%	%		
			%	%	%		
			%	%	%		
			%	%	%		
			%	%	%		
2	Total compensation of officers						
3	Compensation of officers claimed on Schedule A and elsewhere on return						
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12						

Form 1120 (2010)

Form 1120 (2010) **Lakeland Management Company**

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Page 3

**Schedule J Tax Computation** (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)		5a
	b Credit from Form 8834, line 29		5b
	c General business credit (attach Form 3800)		5c
	d Credit for prior year minimum tax (attach Form 8827)		5d
	e Bond credits from Form 8912		5e
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (att schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10

**Schedule K Other Information** (see instructions)

1	Check accounting method a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <u>221300</u>		
b	Business activity <u>Public Utility</u>		
c	Product or service <u>Water &amp; Sewer</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If 'Yes,' enter name and EIN of the parent corporation		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own, directly 20% or more, or own directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part II of Schedule G (Form 1120) (attach Schedule G)	X	
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 8871, Affiliations Schedule? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (iv)		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

Form 1120 (2010) Lakeland Management Company

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**Schedule K** *Continued*

**b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership see instructions ..... **X**  
 If "Yes," complete (i) through (iv)

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

**6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) ..... **X**  
 If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.  
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary

**7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? ..... **X**  
 For rules of attribution see section 318. If "Yes," enter:  
 (i) Percentage owned ▶ \_\_\_\_\_ and (ii) Owner's country ▶ \_\_\_\_\_  
 (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ \_\_\_\_\_

**8** Check this box if the corporation issued publicly offered debt instruments with original issue discount .....   
 If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

**9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ \_\_\_\_\_

**10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1

**11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here .....   
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

**12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ \_\_\_\_\_ 4,986.

**13** Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? ..... **X**  
 If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value property distributions (other than cash) made during the tax year. ▶ \$ \_\_\_\_\_

**14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? ..... **X**  
 If "Yes," complete and attach Schedule UTP.

Form 1120 (2010) Lakeland Management Company 02-0430192 Page 5

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		35,079.		30,216.
2a	Trade notes and accounts receivable .....	37,183.		39,978.	
b	Less allowance for bad debts .....		37,183.		39,978.
3	Inventories .....		615.		615.
4	U.S. government obligations .....				
5	Tax-exempt securities (see instructions) .....				
6	Other current assets (attach schedule) .. Ln. 6 Stmt		2,981.		3,182.
7	Loans to shareholders .....				
8	Mortgage and real estate loans .....				
9	Other investments (attach schedule) .....				
10a	Buildings and other depreciable assets .....	546,732.		610,922.	
b	Less accumulated depreciation .....	206,649.	340,083.	222,112.	388,810.
11a	Depletable assets .....				
b	Less accumulated depletion .....				
12	Land (net of any amortization) .....				
13a	Intangible assets (amortizable only) .....				
b	Less accumulated amortization .....				
14	Other assets (attach schedule) .. Ln. 14 Stmt		5,991.		13,368.
15	<b>Total assets</b> .....		421,932.		476,169.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable .....		2,401.		2,400.
17	Mortgages, notes, bonds payable in less than 1 year .....				
18	Other current liabilities (attach sch) .. Ln. 18 Stmt		73,366.		52,742.
19	Loans from shareholders .....		47,192.		87,943.
20	Mortgages, notes, bonds payable in 1 year or more .....				
21	Other liabilities (attach schedule) .. Ln. 21 Stmt		12,094.		52,698.
22	Capital stock: a Preferred stock .....				
b	Common stock .....				
23	Additional paid-in capital .....		212,987.		212,987.
24	Retained earnings - Approp (att sch) .....				
25	Retained earnings - Unappropriated .....		73,892.		67,399.
26	Adjmnt to shareholders' equity (att sch) .....				
27	Less cost of treasury stock .....				
28	<b>Total liabilities and shareholders' equity</b> .....		421,932.		476,169.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more -see instructions

1	Net income (loss) per books .....	-6,493.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books .....	-1,718.		Tax-exempt interest \$ .....	
3	Excess of capital losses over capital gains .....			.....	
4	Income subject to tax not recorded on books this year (itemize):			.....	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation .....	7,731.	a	Depreciation .. \$ .....	
b	Charitable contributions .. \$ .....		b	Charitable contribns \$ .....	
c	Travel & entertainment .. \$ .....			.....	
		7,731.	9	Add lines 7 and 8 .....	
6	Add lines 1 through 5 .....	-480.	10	Income (page 1, line 28) - line 6 less line 9 .....	-480.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year .....	73,892.	5	Distributions .....	a Cash .....
2	Net income (loss) per books .....	-6,493.		b Stock .....	c Property .....
3	Other increases (itemize):		6	Other decreases (itemize):	
				.....	
4	Add lines 1, 2, and 3 .....	67,399.	7	Add lines 5 and 6 .....	
			8	Balance at end of year (line 4 less line 7) .....	67,399.



Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

**2010**

Attachment  
Sequence No. **67**

Name(s) shown on return  
**Lakeland Management Company**

Identifying number  
**02-0430192**

Form 1120 Line 20

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Tanks / VFDs / Meter / Plan	83,090.	83,090.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	83,090.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	83,090.
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	143,757.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	0.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0.
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	226,847.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,889.

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	3,968.
----	--	----	--------

18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

**Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (Business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property			25 yrs		S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life						
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	7,857.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2010) Lakeland Management Company 02-0430192 Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? .....										Yes		No		24b If 'Yes,' is the evidence written? .....										Yes		No											
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (Business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost																													
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .....								25																													
26 Properly used more than 50% in a qualified business use:																																					
27 Properly used 50% or less in a qualified business use:																																					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....														28																							
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....														29																							

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles) .....	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
31 Total commuting miles driven during the year .....												
32 Total other personal (noncommuting) miles driven .....												
33 Total miles driven during the year. Add lines 30 through 32 .....												
34 Was the vehicle available for personal use during off-duty hours? .....												
35 Was the vehicle used primarily by a more than 5% owner or related person? .....												
36 Is another vehicle available for personal use? .....												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. ....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) .....		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
Tanks / VFDs	07/01/10	43,052.			-731.
43 Amortization of costs that began before your 2010 tax year .....					43
44 Total. Add amounts in column (f). See the instructions for where to report .....					44 -731.

Lakeland Management Company

02-0430192

**Net Operating Loss Summary**

NOL Carryover Year	A NOL Carryover Available	B Deduction Allowed in Current Year	C Adjustment Under Section 172(b)(2)	D Remaining Carryover 20 Years	E Remaining Carryover 15 Years
2009	4,986.			4,986.	0.
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
1996					
1995					
Totals	4,986.			4,986.	0.
Less: Carryover expiring due to 15-year limitation					
Add: Current year net operating loss					480.
Less: Carryback of current year net operating loss					
Net operating loss carryover to next year					5,466.

Lakeland Management Company 02-0430192

1

Form 1120, Page 1, Line 26

**Other Deductions Statement**

<b>Source of Supply Expense</b>	0.
<b>Sewer System Expenses</b>	67,490.
<b>Pumping Expense</b>	6,887.
<b>Water Treatment Expense</b>	8,438.
<b>Transmission and Distribution Expense</b>	0.
<b>Customer Accounts Expense</b>	9,800.
<b>Administrative and General Expense</b>	51,115.
<b>Amortization</b>	-731.
<b>Total</b>	<b>142,999.</b>

Form 1120, Page 5, Schedule L, Line 6

**Ln 6 Stmt**

<b>Other Current Assets:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Prepaid Property Taxes</b>	2,533.	1,253.
<b>Prepaid Insurance</b>	448.	466.
<b>Prepaid State Utility Property Taxes</b>		1,463.
<b>Total</b>	<b>2,981.</b>	<b>3,182.</b>

Form 1120, Page 5, Schedule L, Line 14

**Ln 14 Stmt**

<b>Other Assets:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Unamortized Debt Expenses</b>	4,568.	4,568.
<b>Rate Case Expenditures</b>	1,423.	8,800.
<b>Total</b>	<b>5,991.</b>	<b>13,368.</b>

Form 1120, Page 5, Schedule L, Line 18

**Ln 18 Stmt**

<b>Other Current Liabilities:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Accrued Taxes</b>	1,745.	1,763.
<b>Miscellaneous Current &amp; Accrued Liabilities</b>	71,621.	50,979.
<b>Total</b>	<b>73,366.</b>	<b>52,742.</b>

Form 1120, Page 5, Schedule L, Line 21

**Ln 21 Stmt**

<b>Other Liabilities:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Accumulated Deferred Income Taxes</b>	12,094.	10,377.

FORM **NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**  
**BT-SUMMARY BUSINESS TAX SUMMARY**  
 For the CALENDAR year **2010** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_

FOR DRA USE ONLY

STEP 1 Print or Type  <input type="checkbox"/> Check box if there has been a name change since last filing	PROPRIETORSHIP - LAST NAME	FIRST NAME AND INITIAL	TAXPAYER IDENTIFICATION NUMBER	<b>SEQUENCE # 1</b>	
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME AND INITIAL	TAXPAYER IDENTIFICATION NUMBER		
	CORPORATE, PARTNERSHIP, ESTATE, TRUST, NON-PROFIT OR LLC NAME <b>Lakeland Management Company</b>		TAXPAYER IDENTIFICATION NUMBER <b>02-0430192</b>		
	NUMBER AND STREET ADDRESS <b>POBox 7394</b>		ADDRESS (continued)		
CITY/TOWN <b>Gilford</b>		STATE <b>NH</b>	ZIP CODE #4 <b>03247-7394</b>	PRINCIPAL BUSINESS ACTIVITY CODE (Federal) <b>221300</b>	

STEP 2 Return Type and Federal Information	Are You Required To File A BET Return (Gross Business Receipts over \$150,000, or Enterprise Value Tax Base over \$75,000)? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
	Are You Required To File A BPT Return (Gross Business Income Over \$50,000)? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
<input checked="" type="checkbox"/> (2) CORPORATION <input type="checkbox"/> (2) COMBINED GROUP <input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS ..... <b>DO NOT USE THIS FORM TO REPORT AN IRS ADJUSTMENT. See Step 2 instructions.</b>	<input type="checkbox"/> (3) PARTNERSHIP <input type="checkbox"/> (5) NON-PROFIT	<input type="checkbox"/> (1) PROPRIETORSHIP <input type="checkbox"/> (4) FIDUCIARY	<input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN

STEP 3	<b>COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY</b>			
STEP 4 Figure Your Balance Due or Overpayment	1 a Business Enterprise Tax Net of Statutory Credits	1a	0.	
	b Business Profits Tax Net of Statutory Credits	1b	0.	1 0.
	<b>2 PAYMENTS:</b>			
	a Tax paid with application for extension	2a		
	b Total of this year's estimated tax payments	2b		
	c Credit carryover from prior tax period	2c		
	d Paid with original return (Amended returns only)	2d		2
	<b>3 TAX DUE: (Line 1 minus Line 2)</b>			<b>8 0.</b>
	<b>4 ADDITIONS TO TAX:</b>			
	a Interest (See instructions)	4a		
	b Failure to Pay (See instructions)	4b		
	c Failure to File (See instructions)	4c		
d Underpayment of Estimated Tax (See instructions)	4d		4	
5a Subtotal of Amount Due (Line 3 plus Line 4)	5a		0.	
b Return Payment Made Electronically	5b			
5 BALANCE DUE: Line 5a minus 5b. Make your payment on-line at <a href="http://www.nh.gov/revenue">www.nh.gov/revenue</a> or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape your payment with this return.	<b>PAY THIS AMOUNT →</b>		5 0.	
6 OVERPAYMENT: If balance due is less than zero, enter on Line 6.	6			
7 Apply overpayment amount on Line 6 to:	<b>DO NOT PAY →</b>		7a	
a Credit - Next Year's Tax Liability			7b	

STEP 5 **THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.**

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.) If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

Filing as surviving spouse

**X** Signature (in ink) \_\_\_\_\_ Date \_\_\_\_\_  
 Preparer's Tax Identification Number **04-3385786** Preparer's Telephone Number **(207) 282-5222**

**X** If joint return, BOTH parties must sign, even if only one had income. Signature (in ink) of Paid Preparer \_\_\_\_\_ Date \_\_\_\_\_  
 Printed Name of Preparer \_\_\_\_\_  
 Print Signatory Name, and Title of Fiduciary, if applicable \_\_\_\_\_

MAIL TO: NH DRA, PO BOX 537, CONCORD NH 03302-0537 (603) 293-8580  
 Inuit Taxpayer's Telephone No. **17 SKY OAKS DR** Biddeford ME 04005-9281  
 City/Town State Zip Code+4

FORM  
BET

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS,  
COMBINED GROUPS, PARTNERSHIPS, FIDUCIARIES AND  
NON-PROFIT ORGANIZATIONS**

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS BUSINESS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000.

**SEQUENCE #2**

For the CALENDAR year **2010** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

**THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.**

<b>STEP 1</b>		CORPORATE, PARTNERSHIP, ESTATE, TRUST, NON-PROFIT OR LLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER, OR DEPARTMENT IDENTIFICATION NUMBER	
Print or Type Name		Lakeland Management Company		02-0430192	
<p>If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax measured by net income, a capital stock tax, or other similar taxes, whether or not it is actually imposed by another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. Combined groups must complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. If you need Form BET-80 or BET-80-WE it may be obtained from our web site at <a href="http://www.nh.gov/revenue">www.nh.gov/revenue</a> or by calling (603) 271-2192.</p>					
<b>STEP 2</b>					
Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid .....	1	0.		
	2 Compensation and Wages Paid or Accrued .....	2	0.		
	3 Interest Paid or Accrued .....	3	0.		
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3) .....	4	0.		
<b>STEP 3</b>					
Figure Your Tax	5 New Hampshire Business Enterprise Tax (Line 4 multiplied by .0075) .....	5	0.		
	<b>6 STATUTORY CREDITS</b>				
	a RSA 162-L:10, CDFA-Investment Tax Credit .....	6a			
	b RSA 162-N Community Reinvestment and Opportunity Credit Repealed for tax years ending on or after 7/01/07 .....	6b			
	c RSA 162-N, Economic Revitalization Zone Tax Credit, Effective for tax periods ending on or after 7/01/07 (see Instructions) .....	6c			
	d RSA 162-P, Research & Development Tax Credit (unused portion, see Instructions) Effective for tax periods ending on or after 9/07/07 .....	6d			
	e RSA 162-Q Coos County Job Creation Tax Credit .....	6e	6		
7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO) <b>ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY</b> .....	7	0.			



FORM  
NH-1120

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**CORPORATION BUSINESS PROFITS TAX RETURN**

SEQUENCE # 4A

For the CALENDAR year **2010** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Month Day Year Month Day Year

Due Date for CALENDAR year filers is on or before **March 15, 2011** or the 15th day of the 3rd month after the close of the taxable period.  
**YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Print or Type	NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	Lakeland Management Company	02-0430192

<b>STEP 2</b> Questions	<b>A</b> Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If yes, provide the period beginning <u>01/01/2010</u> and ending <u>12/31/2010</u> date. Month Day Year Month Day Year
	<b>B</b> Does the corporation file with the IRS as part of a federal consolidated return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	<b>C</b> Is this corporation affiliated with any other business organization that files business tax returns with this department? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Identify by name and FEIN: _____
	<b>D</b> Does the corporation file as part of a unitary group in any other jurisdiction? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	<b>E</b> Is this a 'combined' business profits tax return? If yes, you must file a NH-1120-WE Return Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	<b>F</b> Were there any distributions made to NH residents? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

<b>STEP 3</b> Figure Your Taxes	<b>1 Gross Business Profits</b>	SCH R IRC RECONCILIATION <input type="checkbox"/>		
	<b>a</b> Taxable income (loss) before net operating loss deduction and special deductions. If IRC Reconciliation is required the amount from Line 4 of the Schedule R. (Attach copy of federal return) <b>1a</b>	-480.		
	<b>b</b> Separate entity and other items of income and expense not allowed for on this form (attach schedule). <b>1b</b>			
	<b>c</b> New Hampshire Gross Business Profits (Combine Line 1a and Line 1b) (If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions) <b>1c</b>		-480.	
	<b>2 Additions and Deductions</b>			
	<b>a</b> Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state) <b>2a</b>	1,481.		
	<b>b</b> New Hampshire Net Operating Loss Deduction (Attach Form DP-132) <b>2b</b>	-1,001.		
	<b>c</b> Interest on direct U.S. Obligations <b>2c</b>			
	<b>d</b> Wage adjustment required by IRC Section 280C <b>2d</b>			
	<b>e</b> Foreign dividend gross-up (IRC Section 78) <b>2e</b>			
	<b>f</b> Add back expenses related to constitutionally exempt income <b>2f</b>			
<b>g</b> Research contribution (See RSA 77-A:4 XII. Attach computation) <b>2g</b>				
<b>h</b> Interest and Dividends subject to tax under RSA 77 (for taxable periods ending on or after 12/31/10) <b>2h</b>				
<b>i</b> Add back return of capital from Qualified Investment Capital Company <b>2i</b>				
<b>j</b> Combine Lines 2a through 2i. (If negative, show in parenthesis) <b>2j</b>		480.		
<b>3</b> Adjusted Gross Business Profits (Line 1c adjusted by Line 2j. If negative, show in parenthesis) <b>3</b>		0.		
<b>4</b> New Hampshire Apportionment (Attach Form DP-80) <b>4</b>		1.000000		
<b>5</b> New Hampshire Taxable Business Profits (Line 3 x Line 4. If negative, enter zero.) <b>5</b>		0.		
<b>6</b> New Hampshire Business Profits Tax (Line 5 x 8.5%) <b>6</b>		0.		
<b>STEP 4</b> Figure Your Credits	<b>7</b> Credits allowed under RSA 77-A:5 (Attach Form DP-160) <b>7</b>			
<b>8</b> Subtotal (Line 6 minus Line 7) <b>8</b>		0.		
<b>9</b> New Hampshire Business Enterprise Tax Credit <b>9</b>		0.		
<b>10</b> New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 8 or Line 9) <b>10</b>		0.		
<b>11</b> New Hampshire Business Profits Tax Net of Statutory Credits (Line 8 minus Line 10) <b>11</b>		0.		

ENTER THE AMOUNT FROM LINE 11 ON LINE 1b OF THE BT-SUMMARY.  
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.



FORM DP-132

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION NET OPERATING LOSS (NOL) DEDUCTION

For the CALENDAR year 2010 or other taxable period beginning and ending

SEQUENCE # 7

NAME: Lakeland Management Company. FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER: 02-0430192

Table with 5 columns: COLUMN (A) Ending date of taxable period, COLUMN (B) New Hampshire net operating loss, COLUMN (C) Amount of NOL carry-forward, COLUMN (D) Amount of NOL to be used as a deduction, COLUMN (E) Amount of NOL to carryforward. Row 1 contains values: 12/31/2009, 4,704., 0., 1,001., 3,703. Row 11 total: 1,001.

This is the amount to be reported on the applicable Business Profits Tax return. NOTE: Column (B) less Column (C) should equal the sum of Column (D) plus Column (E). This amount cannot exceed the New Hampshire Adjusted Gross Business Profits before the NOL deduction.

WHEN TO USE FORM DP-132

Use this form to detail the NOL carryforward amounts which comprise the current tax period NOL deduction taken on Form NH-1040, NH-1041, NH-1065 or NH-1120. This form must be attached to the New Hampshire tax return in the taxable period the NOL deduction is claimed.

WHEN TO USE FORM DP-132-WE

Use Form DP-132-WE to detail the NOL carryforward amounts which comprise the current taxable period NOL deduction taken on NH-1120-WE. NOTE: This worksheet is applicable on when the combined group members are the same in all taxable periods.

NAME AND IDENTIFICATION NUMBER

Enter name and SSN, FEIN, or DIN in the space provided. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

Column (A)

Enter the month, day, and year of each taxable period from which the NOL is being carried forward.

Carry Forward

A net operating loss may be carried forward for the following number of years:

Table with 3 columns: Tax Year ending On or After 7/1/02, Carryforward 10 years, Losses Incurred On or After 7/1/97

Column (B)

Enter the amount of the NOL which is available for carryforward purposes.

For tax periods ending before July 1, 2005, the carryforward amount is computed by first carrying the loss back three years and then offsetting the loss by any profits during those three tax periods.

Combined groups DP-132-WE: If there is more than one New Hampshire nexus member allocated in the combined group, then the carryback loss must be allocated in accordance with the New Hampshire Admin. Rules, Rev. 303.03 in existence for that tax period.

If a loss remains after carryback and offset, then the remaining loss must be apportioned using the apportionment percentage of the loss period. The apportioned loss cannot exceed the following limits based on the tax period the loss was incurred:

From July 1, 2003 to June 30, 2004, \$500,000 is the maximum amount that may be carried forward. From July 1, 2004 to June 30, 2005, \$750,000 is the maximum amount that may be carried forward. Prior to July 1, 2003, the maximum amount that may be carried forward is \$250,000 for each member of the combined group.

For tax periods ending on or after July 1, 2005, no carryback is required or allowed. In addition, the maximum amount that may be carried forward was increased to \$1,000,000.

Column (C)

Enter the NOL amount that was claimed as a deduction in the prior taxable period(s).

Column (D)

Enter only those amounts that will be claimed as a deduction this taxable period.

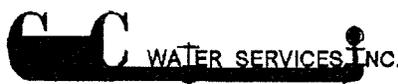
Column (E)

Enter the excess amount(s) available for future deduction. N.H. Code of Admin. Rules, Rev. 303 of the New Hampshire Business Profits Tax includes guidance on how to compute the NOL. The RSA's and administrative rules regarding NOL provisions (RSA 77-A:4, XIII and Rev 303.03) may be obtained from our web site at www.nh.gov/revenue or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies may be made for a fee.

**2-19a**  
**ATTACHMENT**

Operation • Design • Troubleshooting

Pat  
3-17-9  
ck# 5044



**C&C WATER SERVICES INC.**  
Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Tuesday, March 17, 2009

Bill submitted to:  
Lakeland Management Co., Inc.

Subject January bill 2009

Date	Description		Amount
	Monthly services	923	\$3,350.00
01/27/09	Samples IOC's, SOC's, Rad's, VOC's	643	\$1,240.00
	Returns Corrected from Dec	641	(\$500.00)
01/30/09	Rewind & bearing Booster A	651	\$357.35
	Daly PS checks, 16		\$375.22
01/05/09	Bacteria sample		
01/08/09	Chemical transfer		
01/10/09	Bacteria sample		
01/12/09	Plowing		
01/13/09	641 Bente replace meter		
01/26/09	Booster A burnt , brought to Ellis Motors for rewind and bearings	651	2 hrs \$112.00
01/31/09	Installed Booter A	651	2 hrs \$112.00
	Total =		\$4,502.22



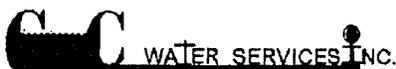






Operation • Design • Troubleshooting

pdf  
7-21-9  
ck# 5067



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Tuesday, July 21, 2009

Bill submitted to:  
Lakeland Management Co., Inc.

Subject June 2009

Date	Description		Amount
	Monthly services		\$3,350.00
	PS sewer monthly services March		\$448.00
	PS sewer monthly services April		\$448.00
	PS sewer monthly services May		\$448.00
	PS sewer monthly services June		\$448.00
05/11/09	Bacti sample 643	\$17.00	\$17.85
05/13/09	Chemical sampling 643	\$958.00	\$1,005.90
06/08/09	Program VFD for well 5 NHEM 651	\$450.00	\$472.50
06/16/09	Webb Fittings for booster suction piping 651	\$131.86	\$138.45
06/16/09	SS nut and bolts for booster flanges 651	\$139.86	\$146.85
06/18/09	Fittings for booster suction piping 651	\$107.00	\$112.35
06/01/09	Met with PSNH on off peak power and VFD usage		
06/04/09	ARRA calls and forms to Cindy, Bruce, David	3hrs	\$168.00
06/10/09	Leak in booster B suction pipe		
06/16/09	Replaced booster B suction piping 651	2men@3hr	\$336.00
06/17/09	Finished suction line 651	2 hrs	\$112.00
06/18/09	ARRA Tank issues	1.5 hrs	\$84.00
06/22/09	ARRA Communications with Cindy, Mark, Steve	2.5hrs	\$140.00
06/23/09	ARRA Communications with Cindy, Steve	2 hrs	\$112.00
06/24/09	ARRA Communications with Cindy, Steve	1.5 hrs	\$84.00
06/25/09	Replaced check valves & pipe in well 004 651	5.5 hrs	\$308.00
06/29/09	ARRA Communications with Cindy, Steve	3 hrs	\$168.00

06/30/09	ARRA Communications with Cindy, Steve, Bruce	4 Hrs	\$224.00	
	Water PS checks, 17			
	Sewer PS checks 11			
		Total =	\$8,771.91	











Operation-Design-Troubleshooting

pd 2/24/10

ck#5112



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Saturday, December 19, 2009

Bill submitted to:  
Lakeland Management Co., Inc.

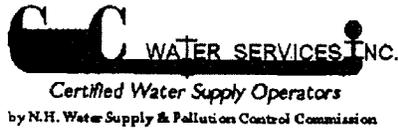
Subject November 2009

Date	Description		Amount
	Monthly services		\$3,350.00
	PS sewer monthly services November		\$448.00
11/02/09	3 Bacteria sample 643	\$51.00	\$53.55
11/09/09	5 Bacteria sample 643	\$85.00	\$89.25
11/25/09	Caustic potash 641	\$2,098.76	\$2,203.70
11/30/09	Returns 641	(\$300.00)	(\$315.00)
	Water PS checks, 24		
	Sewer PS checks 20		
	Total =		\$5,829.50

Operation • Design • Troubleshooting

pd. 2/24/10

ck# 5113



Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
 Water Treatment Plant Operator Grade III  
 License # 000581  
 Domestic & Industrial Pump Installer #1732

Saturday, January 23, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

Subject December 2009

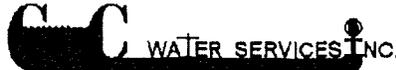
Date	Description		Amount
	Monthly services		\$3,350.00
	PS sewer monthly December		\$448.00
12/04/09	Bacteria sample 643	\$17.00	\$17.85
12/16/09	Service MH sewer PS Rowells septic, pulled pump #1 and cleaned all grease and sludge from chamber	\$1,343.75	\$1,410.94
12/24/09	Service MH sewer PS Rowells septic, pulled pump #1 cleaned grind then motor wouldn't turn pump.	\$270.00	\$283.50
12/16/09	Worked with Rowells	3.5 hrs	\$196.00
12/24/09	Worked with Rowells	2.5 hrs.	\$140.00
	Water PS checks, 24		
	Sewer PS checks 20		
	Total =		\$5,846.29

**2-19c**  
**ATTACHMENT**



Operation • Design • Troubleshooting

9-12-10  
5159



Certified Water Supply Operators

by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Monday, September 13, 2010

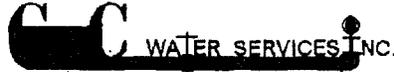
Bill submitted to:  
Lakeland Management Co., Inc.

Subject Feb 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923 ✓
02/14/10	CP722 10 Gallons	267.17	\$280.53	641 ✓
	Water PS checks, 26			
		Total =	\$3,630.53	

9-13-10  
\*5161

Operation-Design-Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Monday, September 13, 2010

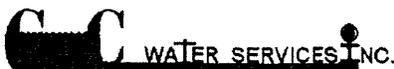
Bill submitted to:  
Lakeland Management Co., Inc.

Subject March 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923 ✓
03/06/10	LMI chemical pump repair kits	471.82	\$495.41	652 ✓
	Water PS checks, 27			
		Total =	\$3,845.41	

4-1  
5165

Operation·Design·Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Monday, September 13, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

Subject April 2010 Water

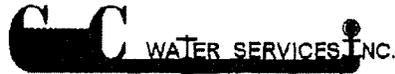
Date	Description		Amount	
	Monthly services		\$3,350.00	923
04/06/10	Bacteria sample	\$17.00	\$17.00	643
04/17/10	VOC's, SOC's, Rad's	\$601.00	\$631.05	643
	Water PS checks, 27			
		Total =	\$3,998.05	





9-14-10  
5169

Operation • Design • Troubleshooting



Certified Water Supply Operators

by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Tuesday, September 14, 2010

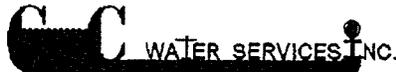
Bill submitted to:  
Lakeland Management Co., Inc.

Subject July 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923 ✓
07/06/10	Bacteria sample	\$17.00	\$17.85	642 ✓
07/06/10	PVC fittings to change over chemical input plumbing (FWWebb)	\$54.13	\$56.84	652 ✓
07/06/10	LMI kits for CP's (USABluebook)	\$448.58	\$471.01	652 ✓
	Water PS checks, 28			
	Total =		\$3,895.70	

9-14-10  
C172

Operation • Design • Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Tuesday, September 14, 2010

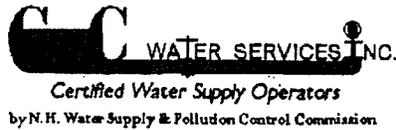
Bill submitted to:  
Lakeland Management Co., Inc.

Subject August 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923
08/23/10	Charts and pens for chart recorder	\$81.56	\$85.64	6516 33
	Water PS checks, 26			
	Total =		\$3,435.64	

CK# 5198  
3-14-11

Operation • Design • Troubleshooting



Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
 Water Treatment Plant Operator Grade III  
 License # 000581  
 Domestic & Industrial Pump Installer #1732

Friday, March 11, 2011

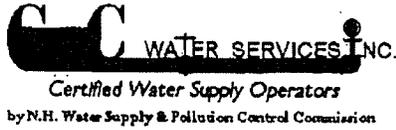
Bill submitted to:  
Lakeland Management Co., Inc.

Subject Sept 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923 ✓
09/02/10	2 Chemical float switches	\$148.30	\$155.72	652 ✓
09/07/10	10 15 gal. 45% Potash with returns	\$1,798.76	\$1,888.70	641 ✓
09/01/10	10gal CP722	\$267.17	\$280.53	641 ✓
09/22/10	PVC fitting for chem float switch	48.69	\$51.12	652 ✓
09/27/10	Surge protection for well 5	114.98	\$120.73	651 614
	Water PS checks, 27			
	Total =		\$5,846.80	

Operation • Design • Troubleshooting

ck # 5199  
3-14-11



Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
 Water Treatment Plant Operator Grade III  
 License # 000581  
 Domestic & Industrial Pump Installer #1732

Saturday, March 12, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

Subject Oct 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923
10/03/10	Bacteria sample	\$17.00	\$17.85	643 <sup>②</sup>
10/05/10	Bacteria sample	\$17.00	\$17.85	643 <sup>②</sup>
10/14/10	SOC lab casts	\$148.30	\$155.72	643 <sup>②</sup>
10/19/10	1" meter for metrocast building (EJP)	\$115.35	\$121.12	334 ✓
10/19/10	C&C Water supplied brass for meter	\$50.00	\$52.50	334 ✓
	Water PS checks, 27			
	Total =		\$3,715.03	

ck # 5200

3-14-11

Operation·Design·Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Saturday, March 12, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

Subject Nov. 2010 Water

Date	Description	Amount	
	Monthly services	\$3,350.00	923 ✓
10/19/10	Charged over control wiring for flow sw. and power for well 4 mag meter	\$0.00	
10/22/10	Check Maple screen and VFD's		
	Water PS checks, 25		
Total =		\$3,350.00	

Ck# 5201  
3-14-11

Operation·Design·Troubleshooting



Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Saturday, March 12, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

Subject Dec. 2010 Water

Date	Description		Amount	
	Monthly services		\$3,350.00	923 ✓
12/07/10	45% Caustic Potash	\$2,098.76	\$2,203.70	641 ✓
	Returns	(\$250.00)	(\$262.50)	641 ✓
10/22/10	Check Maple screen and VFD's			
	Water PS checks, 25			
	Total =		\$5,291.20	

Operation-Design-Troubleshooting

9-13-10  
#5158



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Monday, September 13, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

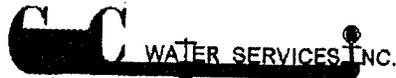
Subject Jan 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	710
01/29/10	Rebuilt motor on pump#2 sewer	\$1,781.05	\$1,870.10	710
01/28/10	AAA Pump Service, Cleaned both grinders and inspected pump station	\$1,003.00	\$1,053.15	710
01/13/10	Worked with Rowells	1.5 Hrs	\$90.00	710
01/14/10	Worked with Rowells	2 Hrs	\$120.00	710
01/25/10	Worked with Rowells	2 hrs	\$120.00	710
01/28/10	Cheched sewer level at 4am and 7am then met with AAA to pull both pumps, clear debris and evaluate pump station.	7 hrs	\$420.00	710
01/29/10	Met with Brown Electric, Hutchin Electric, talked to Bernie from Holden, Steve Burnell, Russell (electrical engineer), Steve Dalton Town of Belmont (inspector), left message with state electrical inspector.	7 Hrs		
01/30/10	Manually pumped down chamber with generator	1.5 Hrs	\$90.00	710
01/31/10	Manual started sewer pumps to empty chamber	1.5 hrs	\$90.00	710
	Sewer PS checks 31			
		Total =	\$4,301.25	



9-13-10  
#5162

Operation • Design • Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Monday, September 13, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

Subject March 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	710
03/19/10	Remove cloth from pump 1, clean grease	\$270.00	\$283.50	710
03/30/10	Remove cloth from pump 1	\$270.00	\$283.50	710
03/18/10	Worked with Rowells, debris in pump 1	2 hrs	\$120.00	710
03/30/10	Worked with Rowells, debris in pump 1	2 hrs	\$120.00	710
	Sewer PS checks 29			
Total =			\$1,255.00	

710



9-14-10  
5164

Operation-Design-Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Monday, September 13, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

Subject May 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	710
05/06/10	Myers grinder pump for P2	\$3,294.50	\$3,459.23	710
05/02/10	Remove cloth from pump 1 & 2	\$420.00	\$441.00	710
05/17/10	Rowell's on 3 service calls to clogged pumps	\$956.25	\$1,004.06	710
05/03/10	Trip to Blakes in Connecticut for loaner pump	7 hrs	\$420.00	710
05/04/10	Worked with Rowell's to install pump	2 hrs	\$120.00	710
05/05/10	Trip to Blakes in Connecticut to return loaner pump and pick up new pump	7 hrs	\$420.00	710
05/06/10	Worked with Rowell's to install pump 1	2 hrs	\$120.00	710
	Sewer PS checks 30			
	Total =		\$6,432.29	

710  
revised  
didn't work  
new pump



9-14-10  
5176

Operation-Design-Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Tuesday, September 14, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

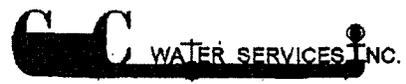
Subject July 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	710
07/09/10	Rowells pulled both pumps	\$236.25	\$248.06	710
07/09/10	Pump with grinder clogged, pump without grinder had no debris on shaft or impeller	2 hrs	\$120.00	710
07/14/10	Worked with Laconia sewer dept. On the smell on Benton Dr. Run both pumps while Laconia men tried to get a smell, didn't happen.			
	Sewer PS checks 28			
	Total =		\$816.06	

730

7-14-10  
5171

Operation • Design • Troubleshooting



Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Tuesday, September 14, 2010

Bill submitted to:  
Lakeland Management Co., Inc.

Subject August 2010 Sewer

Date	Description	Amount	
	PS sewer monthly	\$448.00	710
	Sewer PS checks 21		
	Total =	\$448.00	

710

CK#5202  
3-11-11

Operation • Design • Troubleshooting



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by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Friday, March 11, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

Subject September 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	710
	Rebuilt pump#2 WG3021-25	\$1,275.00	\$1,338.75	
	Sewer PS checks 22			
		Total =	\$1,786.75	

ck# 5203  
3-14-11

Operation·Design·Troubleshooting



Certified Water Supply Operators

by N.H. Water Supply & Pollution Control Commission

Wade Crawshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Friday, March 11, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

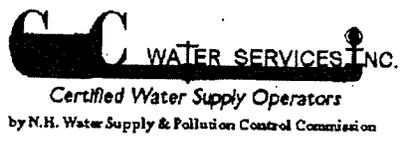
Subject October 2010 Sewer

Date	Description	Amount	
	PS sewer monthly	\$448.00	710
		\$0.00	
	Sewer PS checks 22		
	Total =	\$448.00	

710

ck# S204  
3-14-11

Operation • Design • Troubleshooting



Wade Crawshaw, Pres. P.O. Box 7394  
(603) 293-8580 Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Saturday, March 12, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

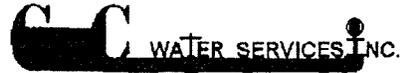
Subject Nov. 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	<del>710</del>
11/20/10	Cleaned chamber of debris and grease and pulled both pumps for inspection and cleaning	\$803.75	\$843.94	
	Sewer PS checks 25			
	Total =		\$1,291.94	

710

ck# 5205  
3-14-11

Operation-Design-Troubleshooting



**C&C WATER SERVICES INC.**  
Certified Water Supply Operators  
by N.H. Water Supply & Pollution Control Commission

Wade Crowshaw, Pres.  
(603) 293-8580

P.O. Box 7394  
Gilford, NH 03247

Water Distribution System Operator Grade III  
Water Treatment Plant Operator Grade III  
License # 000581  
Domestic & Industrial Pump Installer #1732

Saturday, March 12, 2011

Bill submitted to:  
Lakeland Management Co., Inc.

Subject Dec. 2010 Sewer

Date	Description		Amount	
	PS sewer monthly		\$448.00	710
12/05/10	Fuel for generao	\$100.00	\$105.00	
	Sewer PS checks 25			
		Total =	\$553.00	

738