

Depreciation Schedule PMN-1

**Qualifications of
Paul M. Normand**

PAUL M. NORMAND
Principal

Experience in the electric, gas, and water industry includes project management of various cost analyses, engineering system planning and design functions, and detailed electric power loss analyses. Also, experienced in the analysis and preparation of economic and plant data, revenue requirements and presentation before state and federal regulatory agencies. Presented expert testimony on behalf of utilities in over 30 applications before regulatory commissions.

EXPERIENCE:

1984 - Present **MANAGEMENT APPLICATIONS CONSULTING, INC.**

Principal consultant providing consulting services to industry in planning, pricing, and regulation. Extensive experience in analyzing power systems for power loss studies and regulatory issues.

- Assist in gathering and updating property accounting data for depreciation studies.
- Review and analyze life analyses relating to simulated plant balances and actuarial data.
- Perform property inspections to aid in service life estimation and salvage and removal cost estimations.

1983 - 1984 **P. M. NORMAND ASSOCIATES**

Independent consultant providing services to the utility industry in cost analyses, regulatory services and expert testimony.

1976 - 1983 **GILBERT/COMMONWEALTH**, Reading, Pa.

Director, Rate Regulatory Services - Administrative and fiscal responsibility for rate and regulatory services nationally for electric, gas, and water utilities. Additional responsibilities included all marketing, research and development efforts, and contract negotiations for all studies performed by the Regulatory Service Department. Provided consulting service to utilities in project management, personnel staffing, and future development efforts.

Manager, Austin, Texas Office - Responsibility for the overall administrative and business aspects for the department in the Southwest.

Senior Management Consultant - Responsibilities included project management of various electric and gas cost-of-service studies.

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Consulting Engineer - Prepared class and time-differentiated cost-of-service studies, revenue requirements exhibits, and expert testimony for formal rate proceedings before regulatory agencies. Performed forecasted ten-year cost-of-service studies by customer classes. Analyzed and prepared transmission (wheeling) rates based on cost-of-service.

Engineer - Derived system demand and energy loss factors and customer load characteristics required for cost-of-service results and related rate schedules.

1975 - 1976 **WESTINGHOUSE ELECTRIC CORPORATION**, Pittsburgh, PA
Responsible for the procurement of electrical/electronic control equipment and power cables for the nuclear reactor control system. Assisted in the development of procedures for the seismic testing of various electronic equipment related to reactor control.

1971 - 1974 **NEW ENGLAND ELECTRIC SYSTEM**, Westborough, Massachusetts
Experience from various system assignments in conjunction with formal education. Assigned to the Transmission and Distribution Department with responsibilities in several voltage conversion efforts and system planning. Development of network modeling techniques, load flow, and fault study analyses for the system planning department.

1966 - 1970 **U.S. NAVY**
Aviation electronic technician with responsibilities for maintenance and trouble-shooting of electronic communication equipment.

EDUCATION:

B.S.E.E., Electrical Engineering, Northeastern University, 1975
M.S.E.E., Electrical Power Systems, Northeastern University, 1975

Graduate Studies - MBA Program, Lehigh University and Albright College,
1977 to 1980

SOCIETIES:

Institute of Electrical and Electronic Engineers
Society of Depreciation Professionals

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(Continued)

APPEARANCES AS EXPERT WITNESS:

Federal Energy Regulatory Commission
Arkansas Public Service Commission
Delaware Public Service Commission
Indiana Utility Regulatory Commission
Illinois Commerce Commission
Kansas Corporation Commission
Kentucky Public Service Commission
Louisiana Public Service Commission
Maine Public Utilities Commission
Maryland Public Service Commission
Massachusetts Department of Public Utilities
Missouri Public Service Commission
New Hampshire Public Utilities Commission
New Jersey Board of Public Utilities
New York Public Service Commission
North Carolina Utilities Commission
Ohio Public Utilities Commission
Pennsylvania Public Utility Commission
Texas, Public Utilities Commission of

PAPERS AND PRESENTATIONS:

"Probability of Dispatch Costing Method for Electric Utility Cost-of-Service Analysis." Co-authored with P. S. Hurley, presented to Edison Electric Institute Rate Research Committee May 4, 1982.

"Costing Strategies under Changing Marketing Goals and Long Term Investment Growth." Presented to Missouri Valley Electric Association (MVEA), Kansas City, MO, November 13, 1991.

DEPRECIATION STUDIES PARTICIPATION:

Central Maine Power	Midwest Energy Inc.
Chesapeake Utilities Corporation	Minnkota Power Cooperative
Corning Natural Gas Corporation	New England Gas Co./Fall River
Dairyland Power Cooperative	Public Service of New Mexico –
Dayton Power & Light Company	Southern New Mexico Division
EnergyNorth Natural Gas /National Grid NH	St. Lawrence Gas Company, Inc.
Great River Energy	Texas-New Mexico Power Company –
Green Mountain Power	Texas Division & General Office
KeySpan Energy Delivery – New York	Vectren Corporation
KeySpan Gas East Corporation/LILCO	Unitil Energy Systems, Inc.

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

DOCKET DG 17-070

Schedule PMN-2

DEPRECIATION ACCRUAL RATE STUDY

**Depreciation Accrual Rates
Based on Gas Plant in Service
At December 31, 2016**



**Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016**

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LETTER OF TRANSMITTAL





MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

May 24, 2017

Mr. Dan Main
Assistant Controller
Unitil Services Corporation
6 Liberty Lane West
Hampton, NH 03842

Dear Mr. Main:

In accordance with your authorization, Management Applications Consulting, Inc. (MAC) has completed a depreciation rate study of the depreciable gas utility property of the Northern Utilities, Inc. New Hampshire Division ("the Company") on plant in service as of December 31, 2016. The results of this study are presented in the attached report.

This study was accomplished by our organization, with the assistance of your staff and others within your organization. Our depreciation study develops accrual rates defined as straight line, broad group, whole life using the family of Iowa curves.

We appreciate the opportunity to have been of service.

Respectfully,

Management Applications Consulting, Inc.

Paul M. Normand
Principal

Enclosures

Northern Utilities, Inc. New Hampshire Division
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I. FOREWORD



**Northern Utilities, Inc. New Hampshire Division
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I. FOREWORD

This report presents the results of detailed studies of the relevant characteristics of the depreciable gas plant in service of Northern Utilities, Inc., New Hampshire Division. The recommendations regarding annual depreciation accrual calculations have been developed on plant in service at December 31, 2016, and are applicable until subsequent studies indicate the need for revision. In our opinion, based on our analyses, experience and judgment, the straight line, broad group, whole life depreciation accrual rates developed herein will provide for the proper and timely recovery of capital invested in the depreciable gas properties of the Company.



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II. SUMMARY



**Northern Utilities, Inc. New Hampshire Division
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II. SUMMARY

A. FINDINGS

Management Applications Consulting, Inc. (“MAC”) has completed a study of the service life characteristics of certain capital investments of Northern Utilities, Inc. New Hampshire Division (“the Company”) gas property as of December 31, 2016. The study develops average service lives, mortality characteristics, net salvage estimates, whole life accrual rates, and the reserve variance for each depreciable investment group (subaccount and account).

1. Average Service Life (ASL)

This study results in differences in average service life estimates from those on which the existing accrual rates are based. The following tabulation shows the dollar-weighted composite average service life of the Company’s functional plant.

	<u>Proposed</u>	<u>Prior Study @ 12/31/10</u>
Distribution	42.8 yr.	39.2
General	14.0 yr.	14.3
Total (excluding M.R.P.)¹	40.3 yr.	36.6

It should be noted that our unit of measure is the (original cost) dollar; that is, we do not estimate the life of meters as opposed to services as opposed to mains, etc. Furthermore, the average dollar service life estimates we develop are typically at the plant account level, as opposed to the property unit level. The account-by-account detail and results are provided in the attached whole life schedule with reserve variance (Schedule A).

2. Curve Types

The most commonly recognized curve type or frequency distribution is the “bell curve.” Our depreciation study used a group of well recognized distributions known as Iowa curves which were developed in the 1920s and 1930s at Iowa State University and we believe they are the most widely used and accepted curves in the industry for establishing survivor curves and average service lives.

¹ Main Replacement Program (“M.R.P.”)



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This study deals with most property at the plant account (or sub account) level, so our assumed distributions (Iowa curves) are for each entire plant account (or sub account) and every vintage within each account.

3. Net Salvage

Over the past two or more decades, a marked trend towards less positive net salvage has developed, and in most cases, negative net salvage has appeared (cost of removal exceeding gross salvage receipts, i.e., higher net removal cost). As most of the costs to remove or costs to retire are labor related, this is a natural result of increasing labor costs. Increasing environmental regulations have also contributed to lower gross salvage and higher costs to retire.

The overall objective of depreciation is to recover the original cost investment less any salvage values plus the removal cost, which objective is in accord with the various Uniform Systems of Accounts. The accrual rates developed in this study reflect net salvage values based upon the most recent actual historical experience of the Company, modified by our judgment and experience.

In order to provide additional information with respect to the cost of removal ("COR") component included in the proposed Accrual Rates of Schedule A column (8), use the calculation presented in column (15).

The following table compares the functional composite proposed Net Salvage % to the current Net Salvage %:

NET SALVAGE COMPARISON

	<u>Proposed %</u>	<u>Current %</u>
Distribution	(41.3)	(32.0)
General	0.0	1.0
Total (excluding M.R.P.)	(37.7)	(28.4)

4. Magnitude of Depreciation Accrual Expense

The following table provides a total plant functional level comparison of the depreciation accrual expense developed by applying the effective current and proposed plant account level accrual rates of this study to the year-end 2016 balances:



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Plant Function	Balance at 12/31/16 \$000	Proposed Accrual Rate, %	Current Accrual Rate, %	Estimated Accruals/w Proposed Rates (\$000)	Estimated Accruals/w Current Rates (\$000)
Distribution	198,752	3.30	3.00	6,557	5,967
General	6,171	7.13	6.65	440	411
Total (Excluding M.R.P.)	204,923	3.42	3.11	6,997	6,377

Note that the proposed rates are taken from Schedule A of this depreciation accrual rate study. The proposed accrual rates are developed using the broad group straight-line method and whole life technique. The current accrual rates are taken from the attached Schedule B which is based on DG 11-069 Settlement.

Our Schedule B comparison of proposed and current accrual rates results in an increase in the annual depreciation expense of \$619,789 based on plant balances ending 12/31/2016 for Depreciable Plant excluding the Mains Replacement Program.

NOTE: Main Replacement Program material types (Bare Steel, Joint Seals, and Cast Iron) will be completed in 2017 and are shown at the bottom of each schedule.

5. Proposed Accrual Rates

Our study developed two separate accrual rate schedules (previously referred to) for each Gas Plant account as follows:

Schedule A Schedule of Depreciation Accrual Rates – Column 8 of this schedule presents the proposed whole life accrual rates.

Schedule B Schedule of Current vs. Proposed Whole Life Accrual Rates.

The following table summarizes our proposed accrual rate results as presented on the attached depreciation Schedule A along with the current accrual rates presented in Schedule B.



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<u>Gas Plant</u> <u>Account</u>	Proposed Accrual Rate w/ <u>Net Salvage (%)</u>	Current Accrual Rate w/ <u>Net Salvage (%)</u>
<u>Distribution</u>		
375.20	1.67	3.66
375.70	1.67	0.25
376.20	3.19	2.67
376.40	2.87	2.64
376.60	4.50	8.41
378.20	3.50	2.25
379.00	3.50	N/A
380.00	3.89	3.61
381.00	3.33	1.98
382.00	3.33	3.39
383.00	3.33	3.12
386.00	7.14	5.07
<u>General</u>		
391.10	8.33	5.85
394.00	5.26	3.84
396.00	6.67	5.56
397.00	9.09	7.69
397.35	6.67	7.37
<u>Fully Retired in 2017:</u>		
376.30	Bare Steel	
376.50	Joint Seals	
376.80	Cast Iron	



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B. RECOMMENDATIONS

Based on our results of analyzing the Company's depreciable property, we recommend that the Company:

1. Request approval of the accrual rates shown in Column 8 of the whole life accrual rate schedule (Schedule A) included in this report.
2. Undertake future reviews of these accrual rates on a periodic basis, typically every five to seven years.
3. Account 393 is fully depreciated. However, we propose that any future additions to this plant account use a whole life rate of 7.69% based on a 13-year ASL.
4. We have not shown Accounts 376.30, 376.50, and 376.80 as part of our Schedule B comparison as these accounts represent the Main Replacement Program which will be completed in 2017.
5. Should monitor the following accounts which, in calculating future accruals, have a calculated remaining life of less than seven years as shown in column 14 of Schedule A:

386.00	Water Heaters/ Conversion Burners	6.9
391.10	Office Furniture and Equipment	6.6
396.00	Power Operated Equipment	2.3
397.00	Communications Equipment	4.9
397.35	Communications Equipment – ERTS	4.6

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III. INTRODUCTION



**Northern Utilities, Inc. New Hampshire Division
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III. INTRODUCTION

A. STUDY AUTHORIZATION

In the first quarter of 2017, Management Applications Consulting, Inc. (MAC), of Reading, Pennsylvania was authorized to conduct a depreciation rate study of Northern Utilities, Inc.'s New Hampshire Division gas utility properties.

The study included detailed analyses of the depreciable gas plant in service at December 31, 2016, for the purpose of recommending depreciation accrual rates reflective of current facts and projections. The techniques used were those generally recognized and accepted in the industry, and included analyses of historical plant investment experience of the Company, forecasts of expected capital expenditures, and reviews of recent available cost of removal and salvage experience. Consideration also was given to the likely near-term impact of changing technology and its influence as to obsolescence.

B. DESCRIPTION OF DEPRECIATION

Depreciation is the process by which capital invested in depreciable assets is recovered; complete recovery is not automatic even though the depreciation accrual rates are carefully determined. Depreciation expense is one of the largest single items on a utility's income statement.

The overall objective of depreciation is to provide an orderly recovery of capital investment in depreciable property in a systematic and rational manner over a life term that assures full recovery of that investment. Regulatory accounting also provides for the amortization of any costs of removal expected to be incurred less anticipated salvage, i.e., net salvage, at the time the property is finally retired from service by incorporating net salvage adjustments into the annual depreciation accrual rates. This approach ensures that these costs will be properly recovered in an equitable manner from those using the facilities over the useful service life of an asset.

There are several definitions of depreciation. The definitions promulgated by the Federal Energy Regulatory Commission (FERC) and the National Association of Regulatory Utility Commissioners (NARUC) are essentially identical. Following is the NARUC definition:

“‘Depreciation’, as applied to depreciable electric (gas) plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric (gas) plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by



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insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities (and in the case of natural gas companies, the exhaustion of natural resources)."

C. GENERAL APPROACH TO CONDUCTING DEPRECIATION STUDIES

The MAC depreciation studies are consistent with the generally accepted approaches employed in the industry to determine appropriate annual depreciation accrual rates. In addition to reviewing and analyzing historical accounting records, engineering judgment is used in assessing historical experience as a possible indicator of the future. To this end, MAC becomes familiar with the property and its operations via site inspections and discussions with appropriate management personnel as to past practices and experience, as well as future plans and expectations, which could have had or may yet affect mortality patterns, average service lives, cost of removal or salvage. These approaches to preparing a depreciation study are typical of industry practices and provide a solid foundation for life and net salvage estimation.

D. DEPRECIATION PROCESS

The depreciation process consists of selecting one of the more prevalent categories from each of the following three areas in order to develop a complete system in a study of utility plant:

<u>Method</u>	<u>Procedure</u>	<u>Technique</u>
Straight Line	Broad Group	Remaining Life (RL)
Life Span	Vintage (aged)	Whole Life (WL)
	Equal Life Group (ELG)	

E. DEPRECIATION SYSTEM

Our depreciation system for this study consisted of using a straight line method, broad group procedure, average whole life technique which uses the same accrual factor each year over the service life of the various plant accounts and subaccounts being analyzed. Due to the existence of very large quantities of assets, utility plant is generally grouped into broad groups of plant accounts and subaccounts in which the unit of measure is the original cost dollar as opposed to individual property units.

Finally, depreciable plant must be recovered over a defined period of time, and our depreciation model used the whole life technique for calculating the annual accrual rates



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proposed. These rates are derived by using an estimated service life, a mortality distribution (Iowa curve), and include the estimated net salvage for each plant account:

$$\text{Whole Life Accrual Rate} = \frac{100\% - \text{Net Salvage (NS)\%}}{\text{Average Service Life (ASL), Years}}$$

The account-by-account results are presented in the attached Scheduled A and B. Schedule A, "Schedule of Depreciation Accrual Rates" develops the proposed accrual rates in column 4 without net salvage and in column 8 which rates have the net salvage factored into them. A separate column 15 has been provided which identifies the cost of removal (COR) component included in the proposed accrual rates of column 8.



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IV. DEVELOPMENT OF DEPRECIATION STUDY



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IV. DEVELOPMENT OF DEPRECIATION STUDY

A. DATABASE

The starting point of our depreciation study is the development of a database which includes the Company's additions, retirements, adjustments, transfers and plant balances by depreciable account and subaccount. Within the depreciation study database, we refer to each separately identified group of assets as a data set. A data set may include the plant investment history for one primary plant account or subaccount or even one location or material type within the account.

B. ANALYSIS OF HISTORY

The historical life analysis employed in this study was the Simulated Plant-Balances (SPR-BAL). The SPR-BAL analysis was introduced in 1947 by Mr. Alex Bauhan of Public Service Electric and Gas and is widely used and accepted in the industry.

The analyses are a trial and error procedure in which the survivor statistics for various empirical (Iowa) curves are applied to the actual annual capital addition amounts to generate simulated year-end balances which are then compared to actual year-end balances. The best-fitting life is found for each curve type and the curve-life combinations are then ranked according to the sum of the squared differences between actual and simulated balances. In the procedure, there are three key statistical reliability indications developed for each curve-life combination. They are: the conformance index (C.I.), which is mathematically inter-related to the sum of the squared differences between the book and simulated balances; the retirement index (R.I.); and the cycle index.

The retirement index is the percent retired from the oldest addition with the given indicated curve-life combination. The cycle index is the age of the oldest addition as a percent of the maximum probable life of the given curve-life combination. Maximum Probable Life (MPL) is the age at which the survivor curve drops to zero surviving, e.g., with a standard bell/symmetrical curve, the MPL is twice the average service life.

The findings of life analyses of history, such as the SPR analyses, regrettably are often over-emphasized; however, the key role of the depreciation engineer is life-estimation, not life analysis. The depreciation engineer or depreciation expert must know the equipment within the group being studied, he must be familiar with the types of life analyses employed, the effect on these life analyses of a number of events, and other considerations, including whether the maximum probable life is realistic for the property.



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In fact, an understanding of the equipment/property in the given account is the most important point in evaluating statistical life analysis results, such as those of SPR-BAL.

The relationships for CI² and RI³ are shown below:

<u>CI</u>	<u>Value</u>
Over 75	Excellent
50 to 75	Good
25 to 50	Fair
Under 25	Poor

<u>RI</u>	<u>Value</u>
Over 75	Excellent
50 to 75	Good
33 to 50	Fair
17 to 33	Poor
Under 17	Valueless

C. SALVAGE, COST OF REMOVAL AND NET SALVAGE ANALYSIS

The Company provided available gross salvage and removal cost for a period of over 20 years for total gas plant. These data were related to the corresponding retirements to develop annual and dollar-weighted, multi-year composite gross salvage, removal cost and net salvage percentage values.

Since the Company provided data for both gross salvage and cost of removal, the net salvage values were simply calculated as their difference:

$$\text{Net Salvage (NS)} = \text{Gross Salvage (GS)} - \text{Cost of Removal (COR)}$$

The inclusion of net salvage in determining the annual accrual rate for each account is a well-established and appropriate calculation. Recognizing the uniqueness of each account's NS history in arriving at the final accrual coupled with the corresponding plant balances properly synchronizes and weights the results. This approach ensures that the cost of net salvage is recovered from those generations of customers benefiting from the asset over its service life. Our proposed net salvage percentages are shown in the attached Schedule A of this study.

² Public Utility Depreciation Practices, NARUC, August 1996, p. 96.

³ Public Utility Depreciation Practices, NARUC, August 1996, p. 97.

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V. DISCUSSION OF RESULTS



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V. DISCUSSION OF RESULTS

A. APPLICATION OF COST RECOVERY

The whole life accrual rate is a function of two variables: the estimated net salvage (salvage less cost to retire) and the average service life of the group. The continued use of accrual rates properly developed at one point in time as a function of all circumstances known and projected at that time can be assumed to be appropriate for a limited number of years; however, if the lives and net salvage are not re-estimated periodically, the rates may not provide the appropriate recovery of capital.

Obviously, when a change in either net salvage or life expectations is observed, the book depreciation reserve compared to the computed or theoretical reserve immediately appears as either over or under accrued. Realistic trends in either the service life or net salvage cannot generally be discerned on an annual basis; therefore, if such changes begin to occur immediately upon completion of a depreciation rate study, it might be five years later (in the subsequent study) until the effect of the change is fully observed and reflected in revised accrual rates.

In general, the variance in the reserve is simply the difference between theoretical reserve based on an updated set of factors as developed in a depreciation study and the existing book reserves which reflect the historical reserve adjustments previously approved. The theoretical reserve calculation, however, is based on a new set of accrual rates, and applying these results to the current plant balances as if they were constant historical factors will result in a variance. Obviously, there will usually be changes in depreciation rates followed by changes in theoretical reserves and resulting variances.

One reasonable method to eliminate or reduce this difference (variance) between the book and theoretical depreciation reserve is to amortize the variance over some reasonable time period, as previously mentioned. By this we mean one computes the annual depreciation accrual in the normal manner and each year adds to or subtracts from that normal accrual an amortization amount, derived as described previously.

For some categories of property, particularly mass properties, statistical mortality studies of past retirement experience may provide historical indications of the dispersion of retirements and of average service life if there has been sufficient retirement activity over a reasonable period of time. Such information may provide some indication as to what to expect in the future; however, it should not be taken for granted that the future will mirror the past, especially when present policies, plans, or external circumstances indicate otherwise.



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B. AVERAGE SERVICE LIFE (ASL) AND SURVIVOR CURVES

Survivor curves are graphical representations of the surviving property for each age for the life of a group of assets, such as a plant account. The survivor curve selection from judgment and analyses of the Company's database for each account then establishes the average and remaining life for that group. These survivor curve characteristics are generally best reflected for utility property by the use of a well-established system of generalized survivor curves known in the industry as Iowa curves, as mentioned previously. Each of these curves can be identified by two components in our study. For instance, for Account 380, Services, our recommended curve is an R 2.5 with a 45-year ASL. The 45 years represents the average service life estimate, and the other component is the shape of the curve. Finally, the number following the letter for each retirement frequency curve represents the height of each curve with the higher values representing a reduced range from the ASL to the maximum probable life.

A brief comment here is that an "R" designation indicates a skewness to later retirements while an "L" indicates skewness to earlier retirements; i.e., the mode is at an age to the right or left of the average service life, respectively. For some accounts, we have recommended an "S" type which represents a symmetrical curve with the greatest frequency of retirements occurring at the average service life.

C. THEORETICAL DEPRECIATION RESERVE

The objective of depreciation is complete and timely recovery of depreciable plant investment less net salvage. Periodic reviews and revisions to accrual rates help to minimize the magnitude of the revisions which may be necessary to keep the recovery process in tune. Obviously, when a change in either life expectations or net salvage is made, the book depreciation reserve immediately appears either over or under accrued. Changes to either the life or net salvage cannot generally be discerned on an annual basis; therefore, if such changes began to occur immediately upon completion of one depreciation rate study, it might be five years later (in another study) before the effect of the change is observed and the accrual rates properly adjusted to reflect it.

The theoretical depreciation reserve is a calculated level of reserve requirement based on a new set of depreciation parameters chosen in a study. In other words, the theoretical reserve is the future amounts of depreciation expense to be charged if the future retirements follow the recommended mortality characteristics in this study. The theoretical reserve is therefore the best estimate of reserve levels from the study if all future retirements occur as proposed by the recommended parameters for each account.

The results from the derived theoretical reserve calculations can be compared to the Company's actual booked reserve for each account to provide further information to the



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analysis as to any significant imbalances (+ or – differences). The approach to adjusting any of these differences is called a rebalancing of booked reserves in line with the theoretical reserves to better reflect the proposed depreciation study parameters and results until the next study. This process eliminates any account imbalances that have occurred historically based on prior parameters and associated accrual rates.



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VI. ACCOUNT-BY-ACCOUNT ANALYSIS AND RECOMMENDATIONS



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VI. ACCOUNT-BY-ACCOUNT ANALYSES AND RECOMMENDATIONS

Appendix B contains the depreciation accrual schedules from the Company's last study (2010) which are referenced in the following discussion of each primary account for the Company along with the Company's current Commission-approved accrual rates in Appendix C.

NOTES:

- 1 – *Current \$ Value* from Schedule A
- 2 – *Prior Plant \$* from Appendix B
- 3 – *Booked and Theoretical Reserves* from Schedule A
- 4 – *Ratio %* referenced to account 2016 Plant Balance
- 5 – *Percent* that each account is to Total Depreciable Plant (Schedule A)
- 6 – *Conformance Index (CI)*
- 7 – *Retirement Index (RI)*
- 8 – *Mains Replacement Program (M.R.P.)*

The following accounts have been excluded from the analyses as the program completes in the calendar year 2017 with facilities being retired/replaced:

<u>Account</u>	<u>Description</u>
376.30	Bare Steel
376.50	Joint Seals
376.80	Cast Iron



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

DISTRIBUTION PLANT

Account: 375.20 Structures – City Gate

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	45,256	0.02	45,256
Booked Reserve:	20,389	45.1	-5,896
Theoretical Reserve:	7,806	17.3	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	70.0	60.0
Retirement Curve:	L 0.0	L 0.0
Future Net Salvage:	-5%	0%
Accrual Rates:		
With Net Salvage	3.66	1.67
Without Net Salvage		1.67

Account Description

This account represents a limited amount of dollars for facilities.

Service Life Analysis

No analyses were prepared as very limited retirement data was available. As a result, we have recommended changing the currently approved 70-year ASL to a more reasonable 60-year life based on our experience.

Net Salvage

Our review of the historical data provides no support for the existing (5)% net salvage, and we recommend a 0% level until the next study.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 375.70 Structures & Improvements – Other

	Current Value	Ratio %	Prior Plant	Recommendations	
				Prior	Proposed
Test Year:	2016		2010		
Plant Balance:	2,864,939	1.4	2,775,065		
Booked Reserve:	722,433	25.2	743,627		
Theoretical Reserve:	540,828	18.9			

Account Description

Miscellaneous facilities at several locations to support the Company's delivery system.

Service Life Analysis

No analyses were prepared as very few retirements for this account. As a result, we have recommended changing the currently approved 70-year ASL to a more reasonable 60-year life based on our experience.

Net Salvage

Our review of the historical data provides no support for any change to the existing 0% net salvage level.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 376.20 Mains – Coated/Wrapped

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	17,974,411	8.8	16,320,670
Booked Reserve:	9,216,698	51.3	6,370,913
Theoretical Reserve:	8,689,320	48.3	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	45.0	47.0
Retirement Curve:	R 2.0	R 1.5
Future Net Salvage:	-25%	-50%
Accrual Rates:		
With Net Salvage	2.67	3.19
Without Net Salvage		2.13

Account Description

This account contains steel pipe of various sizes for the delivery of natural gas to consumers.

Service Life Analysis

Our life analyses indicated very minor support for a small increase in ASL, but our experience indicates that the long-term life would tend to increase, and we therefore recommend a measured increase to a 47-year ASL until the Company's next study.

Net Salvage

Our review of the historical data indicates support for a rather large increase in the net salvage from the present (25)%, but we are cautious and recommend a very measured increase to (50)% which is slightly supported by the data.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 376.40 Mains – Plastic

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	87,306,939	42.6	47,629,111
Booked Reserve:	21,717,295	24.9	14,438,881
Theoretical Reserve:	20,474,635	23.5	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	45.0	47.0
Retirement Curve:	S 1.0	R 1.5
Future Net Salvage:	-25%	-35%
Accrual Rates:		
With Net Salvage	2.64	2.87
Without Net Salvage		2.13

Account Description

This account contains plastic pipe of various sizes for the delivery of natural gas to consumers.

Service Life Analysis

Our analyses of this account indicated a very minor support for a small increase in ASL, but our experience indicates that the long-term life would tend to increase, and we therefore recommend a measured increase to a 47-year ASL until the Company's next study.

Net Salvage

Our review of the historical data indicates support for a rather large increase in the net salvage from the present (25)%, but we are cautious and recommend a very measured increase to (35)% which is slightly supported by the data.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 376.60 Mains – Cathodic Protection

	Current Value	Ratio %	Prior Plant
Test Year:	2016		2010
Plant Balance:	798,083	0.39	517,229
Booked Reserve:	478,696	60.0	165,860
Theoretical Reserve:	357,515	44.8	

Recommendations		
	Prior	Proposed
Average Service Life:	18.0	30.0
Retirement Curve:	S 5.0	S 5.0
Future Net Salvage:	-25%	-35%
Accrual Rates:		
With Net Salvage	8.41	4.50
Without Net Salvage		3.33

Account Description

This account contains a limited amount of bare steel pipe that is cathodically protected.

Service Life Analysis

Our analyses of this account suggest that an increase in ASL is warranted, and we recommend increasing the current 18 years to a 30-year ASL level.

Net Salvage

Our review of the historical data provides limited information, and we recommend using the same level as for plastic which is an increase from (25)% to (35)%.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 378.20 Measuring & Regulating Station Equipment

	Current Value	Ratio %	Prior Plant	Recommendations		
					Prior	Proposed
Test Year:	2016		2010	Average Service Life:	30.0	30.0
Plant Balance:	3,445,431	1.7	1,787,578	Retirement Curve:	R 2.0	R 2.0
Booked Reserve:	707,635	20.5	1,019,359	Future Net Salvage:	-5%	-5%
Theoretical Reserve:	941,001	27.3		Accrual Rates:		
				With Net Salvage	2.25	3.50
				Without Net Salvage		3.33

Account Description

This equipment is used to maintain pressure in the Company's Distribution infrastructure.

Service Life Analysis

Our analyses of the historical data for this account support maintaining the current approved 30-year ASL with an R 2.0 type Iowa curve combination.

Net Salvage

Our review of the historical data supports maintaining the current (5)% net salvage level.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 379.00 Measuring & Regulating Station Equipment – City Gate

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	39,266	0.19	N/A
Booked Reserve:	1,589	4.1	N/A
Theoretical Reserve:	4,880	12.4	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	N/A	30.0
Retirement Curve:	N/A	R 2.0
Future Net Salvage:		-5%
Accrual Rates:		
With Net Salvage	N/A	3.50
Without Net Salvage	N/A	3.33

Account Description

This equipment is used to maintain pressure in the Company's Distribution infrastructure.

Service Life Analysis

We performed no analysis on this account since it is a new account for this study. We recommend using the same parameters as Account 378.20, a 30-year ASL with an R 2.0 Iowa curve, until the next study.

Net Salvage

We recommend using the same (5)% net salvage level as Account 378.20.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 380.00 Services

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	60,250,315	29.4	31,874,279
Booked Reserve:	19,892,215	33.0	13,688,124
Theoretical Reserve:	20,962,646	34.8	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	45.0	45.0
Retirement Curve:	R 2.5	R 2.5
Future Net Salvage:	-72.5%	-75%
Accrual Rates:		
With Net Salvage	3.61	3.89
Without Net Salvage		2.22

Account Description

This account consists mainly of various small pipe sizes and types that connect customer premises to the Company's mains.

Service Life Analysis

Our analyses of this account support maintaining the current 45-year ASL with an R 2.5 Iowa curve combination.

Net Salvage

Our review of the historical data supports an increase in the net salvage, and we recommend a slight change from the current (72.5)% to (75)%.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 381.00 Meters

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	3,913,705	1.9	3,506,040
Booked Reserve:	1,541,268	39.4	1,743,377
Theoretical Reserve:	1,359,724	34.7	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	30.0	30.0
Retirement Curve:	R 2.0	R 2.0
Future Net Salvage:	0%	0%
Accrual Rates:		
With Net Salvage	1.98	3.33
Without Net Salvage		3.33

Account Description

This account consists of various sizes and types of meters that record gas consumption of consumers at locations throughout the Company's service territory.

Service Life Analysis

Our analyses of this account support maintaining the current 30-year ASL with an R 2.0 Iowa curve combination.

Net Salvage

Our review of the historical data provides no support for changing the current 0% net salvage level.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 382.00 Meter Installations

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	19,938,729	9.7	12,313,745
Booked Reserve:	5,924,107	29.7	4,016,274
Theoretical Reserve:	6,297,686	31.6	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	33.0	33.0
Retirement Curve:	R 4.0	R 4.0
Future Net Salvage:	-10%	-10%
Accrual Rates:		
With Net Salvage	3.39	3.33
Without Net Salvage		3.03

Account Description

Various equipment supporting metering.

Service Life Analysis

Our analyses of this account support maintaining the current 33-year ASL with an R 4.0 Iowa curve-type combination.

Net Salvage

Our review of the historical data supports maintaining the current (10)% net salvage level.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 383.00 House Regulators

	Current Value	Ratio %	Prior Plant
Test Year:	2016		2010
Plant Balance:	537,766	0.26	222,731
Booked Reserve:	128,575	23.9	52,533
Theoretical Reserve:	121,238	22.5	

Recommendations		
	Prior	Proposed
Average Service Life:	30.0	30.0
Retirement Curve:	R 3.0	R 3.0
Future Net Salvage:	0%	0%
Accrual Rates:		
With Net Salvage	3.12	3.33
Without Net Salvage		3.33

Account Description

Various sizes of equipment used to adjust the pressure for delivery to consumers.

Service Life Analysis

Our review of the historical data provided no support for changing the current 30-year ASL with an Iowa R 3.0-type curve combination.

Net Salvage

Our review of the historical data provided no support for changing the currently approved 0% net salvage level.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 386.00 Water Heaters/Conversion Burners

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	1,637,356	0.80	1,374,676
Booked Reserve:	775,908	47.4	850,835
Theoretical Reserve:	834,297	51.0	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	13.5	14.0
Retirement Curve:	R 1.5	R 1.5
Future Net Salvage:	2.5%	0%
Accrual Rates:		
With Net Salvage	5.07	7.14
Without Net Salvage		7.14

Account Description

This equipment is installed and used by customers for heat and hot water.

Service Life Analysis

Our analyses support maintaining the current 13.5-year ASL but rounding to 14.0 years with an R 1.5 Iowa curve-type combination.

Net Salvage

Our review of the historical data provided support for changing the currently approved 2.5% net salvage level to 0% net salvage.



**Northern Utilities, Inc. New Hampshire Division
 Depreciation Accrual Rates Based on
 Gas Plant in Service at December 31, 2016**

GENERAL PLANT

Account: 391.10 Office Furniture & Equipment – Unspec.

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	420,149	0.21	594,527
Booked Reserve:	160,599	38.2	433,264
Theoretical Reserve:	190,258	45.3	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	11.5	12.0
Retirement Curve:	S 3.0	S 3.0
Future Net Salvage:	3.5%	0%
Accrual Rates:		
With Net Salvage	5.85	8.33
Without Net Salvage		8.33

Account Description

Miscellaneous office equipment.

Service Life Analysis

Our analyses produced very poor results which support no change to the existing level of 11.5-year ASL rounded to 12-year ASL with an S 3.0 Iowa curve combination.

Net Salvage

Our review of the historical data provided support for changing the currently approved 3.5% net salvage level to 0% net salvage.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 394.00 Tools, Shop & Garage Equipment

	Current Value	Ratio %	Prior Plant
Test Year:	2016		2010
Plant Balance:	1,173,029	0.57	874,077
Booked Reserve:	539,019	46.0	407,987
Theoretical Reserve:	469,294	40.0	

Recommendations		
	Prior	Proposed
Average Service Life:	19.0	19.0
Retirement Curve:	R 3.0	R 3.0
Future Net Salvage:	3.5%	0%
Accrual Rates:		
With Net Salvage	3.84	5.26
Without Net Salvage		5.26

Account Description

Miscellaneous equipment used to support distribution plant.

Service Life Analysis

Our balance analyses for this account produced only fair results, and we therefore recommend maintaining the currently approved 19-yr ASL with an R 3.0 IOWA curve combination.

Net Salvage

Our review of the historical data provided support for changing the currently approved 3.5% net salvage level to 0% net salvage.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 396.00 Power Operated Equipment

	Current Value	Ratio %	Prior Plant
Test Year:	2016		2010
Plant Balance:	75,266	0.04	75,266
Booked Reserve:	69,923	92.9	45,644
Theoretical Reserve:	63,589	84.5	

Recommendations		
	Prior	Proposed
Average Service Life:	15.0	15.0
Retirement Curve:	R 3.0	R 3.0
Future Net Salvage:	17.5%	0%
Accrual Rates:		
With Net Salvage	5.56	6.67
Without Net Salvage		6.67

Account Description

Miscellaneous equipment used to support Distribution plant.

Service Life Analysis

All of our balance analyses for this account produced very poor results supporting no change to the currently approved 15-year ASL with an R 3.0 Iowa curve combination.

Net Salvage

Our review of the historical data provided support for changing the currently approved 17.5% net salvage level to 0% net salvage.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 397.00 Communication Equipment

	Current Value	Ratio %	Prior Plant	Recommendations		
					Prior	Proposed
Test Year:	2016		2010	Average Service Life:	11.0	11.0
Plant Balance:	1,565,838	0.76	1,143,342	Retirement Curve:	R 5.0	R 5.0
Booked Reserve:	1,185,348	75.7	566,739	Future Net Salvage:	0%	0%
Theoretical Reserve:	872,599	55.7		Accrual Rates:		
				With Net Salvage	7.69	9.09
				Without Net Salvage		9.09

Account Description

This account consists of various electronic equipment used by Company personnel.

Service Life Analysis

All our balance analyses produced very poor results supporting no change to the currently approved 11-year ASL with an R 5.0 Iowa curve-type combination.

Net Salvage

Our proposed net salvage of 0%, which is the same level as currently approved, represents the residual value of electronic equipment and increasing security over such a long period.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Account: 397.35 Communication Equipment – ERTS

	<u>Current Value</u>	<u>Ratio %</u>	<u>Prior Plant</u>
Test Year:	2016		2010
Plant Balance:	2,936,629	1.4	2,326,975
Booked Reserve:	1,974,038	67.2	801,918
Theoretical Reserve:	2,038,785	69.4	

Recommendations		
	<u>Prior</u>	<u>Proposed</u>
Average Service Life:	15.0	15.0
Retirement Curve:	SQ	SQ
Future Net Salvage:	0%	0%
Accrual Rates:		
With Net Salvage	7.37	6.67
Without Net Salvage		6.67

Account Description

This equipment consists of remote metering modules installed on existing meters. ERTS is Encoder, Receiver, Transmitter device.

Service Life Analysis

Our recommendation is to maintain the current 15-year ASL with an SQ curve-type combination.

Net Salvage

Our proposed net salvage of 0% represents the value of electronic instrumentation after 15 years with technological change.



Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

VII. DESCRIPTION OF SCHEDULES



**Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016**

Schedule A

**Proposed Whole Life Gas Accrual Rates,
“Schedule of Depreciation Accrual Rates @ 12/31/16”**



SCHEDULE A																
NORTHERN UTILITIES, INC. - NEW HAMPSHIRE																
SCHEDULE OF DEPRECIATION ACCRUAL RATES @12/31/16																
WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE																
ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @12/31/16	DISP TYPE	ASL	ACCRUAL RATE W/O NET SALV.	ACCRUAL WITHOUT NET SALV.	NET SALV. %	SALV. FACTOR	ACCRUAL RATE W/ NET SALV.	ACCRUAL WITH NET SALV.	THEO. RSV. WITHOUT NET SALV.	THEO. RSV. WITH NET SALV.	BOOK RSV. @12/31/16	RESERVE VARIANCE	ARL	COR RATE %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DISTRIBUTION PLANT																
375.20	STRUCTURES-CITY GATE	45,256	L 0.0	60.0	1.67	756	0	1.00	1.67	756	7,806	7,806	20,389	-12,583	49.7	0.00
375.70	STRUCTURES & IMPROVEMENTS-OTHER	2,864,939	L 0.0	60.0	1.67	47,844	0	1.00	1.67	47,844	540,828	540,828	722,433	-181,605	48.7	0.00
MAINS																
376.20	COATED/WAPPED	17,974,411	R 1.5	47.0	2.13	382,855	-50	1.50	3.19	573,384	5,792,880	8,689,320	9,216,698	-527,378	31.9	1.06
376.40	PLASTIC	87,306,939	R 1.5	47.0	2.13	1,859,638	-35	1.35	2.87	2,505,709	15,166,396	20,474,635	21,717,295	-1,242,660	38.8	0.74
376.60	CATHODIC PROTECTION	<u>798,083</u>	S 5.0	30.0	3.33	<u>26,576</u>	-35	1.35	4.50	<u>35,914</u>	<u>264,826</u>	<u>357,515</u>	<u>478,696</u>	<u>-121,181</u>	20.0	1.17
TOTAL ACCOUNT 376		106,079,433		46.8	2.14	2,269,069			2.94	3,115,007	21,224,102	29,521,470	31,412,689	-1,891,219		
378.20	MEASURING & REGULATING STATION EQUIPMENT	3,445,431	R 2.0	30.0	3.33	114,733	-5	1.05	3.50	120,590	896,191	941,001	707,635	233,366	22.2	0.17
379.00	MEASURING & REGULATING STATION EQUIPMENT-CITY GAT	39,266	R 2.0	30.0	3.33	1,308	-5	1.05	3.50	1,374	4,648	4,880	1,589	3,291	26.4	0.17
380.00	SERVICES	60,250,315	R 2.5	45.0	2.22	1,337,557	-75	1.75	3.89	2,343,737	11,978,655	20,962,646	19,892,215	1,070,431	36.1	1.67
381.00	METERS	3,913,705	R 2.0	30.0	3.33	130,326	0	1.00	3.33	130,326	1,359,724	1,359,724	1,541,268	-181,544	19.6	0.00
382.00	METER INSTALLATIONS	19,938,729	R 4.0	33.0	3.03	604,143	-10	1.10	3.33	663,960	5,725,169	6,297,686	5,924,107	373,579	23.5	0.30
383.00	HOUSE REGULATORS	537,766	R 3.0	30.0	3.33	17,908	0	1.00	3.33	17,908	121,238	121,238	128,575	-7,337	23.2	0.00
386.00	WATER HEATERS/CONVERSION BURNERS	<u>1,637,356</u>	R 1.5	14.0	7.14	<u>116,907</u>	0	1.00	7.14	<u>116,907</u>	<u>834,297</u>	<u>834,297</u>	<u>775,908</u>	<u>58,389</u>	6.9	0.00
TOTAL DEPREC. DISTRIBUTION PLANT		198,752,196		42.8	2.33	4,640,551			3.30	6,558,409	42,692,658	60,591,576	61,126,808	-535,232		
GENERAL PLANT																
391.10	OFFICE FURNITURE & EQUIPMENT-UNSPEC.	420,149	S 3.0	12.0	8.33	34,998	0	1.00	8.33	34,998	190,258	190,258	160,599	29,659	6.6	0.00
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	1,173,029	R 3.0	19.0	5.26	61,701	0	1.00	5.26	61,701	469,294	469,294	539,019	-69,725	11.4	0.00
396.00	POWER OPERATED EQUIPMENT	75,266	R 3.0	15.0	6.67	5,020	0	1.00	6.67	5,020	63,589	63,589	69,923	-6,334	2.3	0.00
397.00	COMMUNICATION EQUIPMENT	1,565,838	R 5.0	11.0	9.09	142,335	0	1.00	9.09	142,335	872,599	872,599	1,185,348	-312,749	4.9	0.00
397.35	COMMUNICATION EQUIPMENT-ERTS	<u>2,936,629</u>	SQ	15.0	6.67	<u>195,873</u>	0	1.00	6.67	<u>195,873</u>	<u>2,038,785</u>	<u>2,038,785</u>	<u>1,974,038</u>	<u>64,747</u>	4.6	0.00
TOTAL DEPREC. GENERAL PLANT		6,170,911		14.0	7.13	439,927			7.13	439,927	3,634,525	3,634,525	3,928,927	-294,402		
TOTAL DEPREC. PLANT EXCL. MAINS REPL. PROGRAM		204,923,107		40.3	2.48	5,080,478			3.42	6,998,336	46,327,183	64,226,101	65,055,735	-829,634		
MAINS REPLACEMENT PROGRAM (Completed in 2017)																
376.30	BARE STEEL	192,301											-1,889,442		1.0	
376.50	JOINT SEALS	542,145											542,145		1.0	
376.80	CAST IRON	<u>35,988</u>											<u>-960,318</u>		1.0	
TOTAL MAINS REPLACEMENT PROGRAM		770,434											-2,307,615			
INTANGIBLE PROPERTY		3,540,586											2,900,649			
MFG. GAS PRODUCTION PLANT		260,472											188,832			
DISTRIBUTION LAND		107,022														
GENERAL LAND		232,947														
393.00	STORES EQUIPMENT	<u>31,520</u>											<u>31,511</u>			
TOTAL GAS PLANT		209,866,088											65,869,112			

WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

EXPLANATORY NOTES

The Schedule includes indicated (theoretical) reserves both with and without net salvage, the allocation of the book reserve, and the reserve variance. It also shows the development of the remaining life accruals, in that the remaining life accrual is made up of two components, the normal whole life accrual plus the amortization of any reserve variance.

The following is an explanation of each column of the Schedule:

1. Column (1) presents the book balance for each account or subaccount at the indicated date.
2. Column (2) labeled "DISP TYPE" is a selected Iowa curve as discussed in the text.
3. Column (3) indicates the direct weighted average dollar service life in years for each investment group, except where Column (3) shows "Forecast", in which instance the life is a harmonically weighted average dollar service life. Another exception is any life which is a composite of two or more locations and/or two or more accounts (or subaccounts), in which case the composite life is a harmonically weighted composite life derived by dividing the sum of accruals for the group into the depreciable balance of Column (1).
4. Column (4) is the unadjusted whole life accrual rate developed by dividing unity by Column (3), and expressing the quotient as a percentage.
5. Column (5) is the whole life accrual with no salvage adjustment, based upon the average service life associated with each investment group. These accruals are developed by multiplying Column (1) by Column (4).
6. Column (6) is the percent net salvage expectation; net salvage equals gross salvage minus removal cost.
7. Column (7) is the salvage factor, derived by subtracting the (signed) net salvage ratio from unity; e.g., a salvage factor of 1.10 is the result of 1.00 minus an expected net salvage ratio of minus 0.10; i.e., $1.00 - (-0.10) = 1.10$.
8. Column (8) is the whole life accrual rate, reflecting adjustment for net salvage expectations; it is developed by multiplying Column (4) by Column (7), and expressing the product as a percentage.

WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

EXPLANATORY NOTES

9. Column (9) is the whole life accrual, adjusted for net salvage expectations. It is developed by multiplying Column (8) by Column (1).
10. Column (10) shows indicated depreciation reserves, unadjusted for net salvage expectations, calculated on the basis of the average service life and dispersion characteristics (or forecasts) associated with each investment group.
11. Column (11) is the indicated depreciation reserve, adjusted for net salvage expectations by multiplying Column (10) by Column (7).
12. Column (12) "BOOK RSV. @12/31/16" contains book reserves allocated to accounts, or subaccounts from the functional book reserve level on the basis of the adjusted indicated reserves in Column (11). If book reserves are known and maintained at a finer level, or only at a larger level, these figures are used or allocated as appropriate.
13. Column (13) shows the difference between adjusted indicated reserves (Column 11) and allocated book reserves (Column 12); i.e., Column (11) minus Column (12).
14. Column (14), "ARL" (Average Dollar Remaining Life) contains the weighted average dollar remaining life. Average remaining life composites for two or more investment groups are derived by dividing unadjusted net plant (Column 1 minus Column 10) by the unadjusted whole life accrual (Column 5).
15. Column (15), "COR RATE" is the cost of removal percent that is included in the accrual rate with net salvage.

Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016

Schedule B

“Schedule of Current vs. Proposed Accrual Rates”



SCHEDULE B NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DEPRECIATION STUDY AS OF 12/31/2016 SCHEDULE OF CURRENT VS PROPOSED ACCRUAL RATES
--

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @12/31/2016	CURRENT ASL	CURRENT NET SALVAGE %	CURRENT ANNUAL DEPREC. ACCRUAL RATES %	CURRENT ANNUAL DEPREC. ACCRUAL	PROPOSED ASL	PROPOSED NET SALVAGE %	PROPOSED WHOLE LIFE DEPREC. ACCRUAL RATES %	PROPOSED WHOLE LIFE ANNUAL DEPREC. ACCRUAL	DIFFERENCE BETWEEN PROPOSED WHOLE LIFE AND CURRENT ANNUAL DEPREC. ACCRUAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>DISTRIBUTION PLANT</u>											
375.20	STRUCTURES-CITY GATE	45,256	70.0	-5	3.66	1,656	60.0	0	1.67	756	-900
375.70	STRUCTURES & IMPROVEMENTS-OTHER	2,864,939	70.0	0	0.25	7,162	60.0	0	1.67	47,844	40,682
<u>MAINS</u>											
376.20	COATED/WRAPPED	17,974,411	45.0	-25	2.67	479,917	47.0	-50	3.19	573,384	93,467
376.40	PLASTIC	87,306,939	45.0	-25	2.64	2,304,903	47.0	-35	2.87	2,505,709	200,806
376.60	CATHODIC PROTECTION	<u>798,083</u>	18.0	-25	8.41	<u>67,119</u>	30.0	-35	4.50	<u>35,914</u>	<u>-31,205</u>
<u>TOTAL ACCOUNT 376</u>		106,079,433	44.5		2.69	2,851,939	46.8		2.94	3,115,007	263,068
378.20	MEASURING & REGULATING STATION EQUIPMENT	3,445,431	30.0	-5	2.25	77,522	30.0	-5	3.50	120,590	43,068
379.00	MEASURING & REGULATING STATION EQUIPMENT-CITY GATE	39,266	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
380.00	SERVICES	60,250,315	45.0	-72.5	3.61	2,175,036	45.0	-75	3.89	2,343,737	168,701
381.00	METERS	3,913,705	30.0	0	1.98	77,491	30.0	0	3.33	130,326	52,835
382.00	METER INSTALLATIONS	19,938,729	33.0	-10	3.39	675,923	33.0	-10	3.33	663,960	-11,963
383.00	HOUSE REGULATORS	537,766	30.0	0	3.12	16,778	30.0	0	3.33	17,908	1,130
386.00	WATER HEATERS/CONVERSION BURNERS	<u>1,637,356</u>	13.5	2.5	5.07	<u>83,014</u>	14.0	0	7.14	<u>116,907</u>	<u>33,893</u>
<u>TOTAL DEPREC. DISTRIBUTION PLANT</u>		198,752,196	41.8		3.00	5,966,523	42.8		3.30	6,557,035	590,512
<u>GENERAL PLANT</u>											
391.10	OFFICE FURNITURE & EQUIPMENT-UNSPEC.	420,149	11.5	3.5	5.85	24,579	12.0	0	8.33	34,998	10,419
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	1,173,029	19.0	3.5	3.84	45,044	19.0	0	5.26	61,701	16,657
396.00	POWER OPERATED EQUIPMENT	75,266	15.0	17.5	5.56	4,185	15.0	0	6.67	5,020	835
397.00	COMMUNICATION EQUIPMENT	1,565,838	11.0	0	7.69	120,413	11.0	0	9.09	142,335	21,922
397.35	COMMUNICATION EQUIPMENT-ERTS	<u>2,936,629</u>	15.0	0	7.37	<u>216,430</u>	15.0	0	6.67	<u>195,873</u>	<u>-20,557</u>
<u>TOTAL DEPREC. GENERAL PLANT</u>		6,170,911	14.0		6.65	410,650	14.0		7.13	439,927	29,277
<u>TOTAL DEPREC. GAS PLANT EXCL. MAINS REPL. PROGRAM</u>		204,923,107	39.4		3.11	6,377,173	40.3		3.42	6,996,962	619,789
<u>MAINS REPLACEMENT PROGRAM (Completed in 2017)</u>											
376.30	BARE STEEL	192,301									
376.50	JOINT SEALS	542,145									
376.80	CAST IRON	<u>35,988</u>									
<u>TOTAL MAINS REPLACEMENT PROGRAM</u>		770,434									
<u>INTANGIBLE PROPERTY</u>											
	MFG. GAS PRODUCTION PLANT	3,540,586									
	DISTRIBUTION LAND	260,472									
	GENERAL LAND	107,022									
	393.00 STORES EQUIPMENT	232,947									
<u>TOTAL GAS PLANT</u>		<u>31,520</u>									
		209,866,088									

000604

**Northern Utilities, Inc. New Hampshire Division
Depreciation Accrual Rates Based on
Gas Plant in Service at December 31, 2016**

APPENDIX A.

**Approved Depreciation Parameters DG 11-069 Settlement
(column 17)**



SCHEDULE A-Revised

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE

Updated 1/24/2012

Docket No. DG 17-070
Depreciation Testimony of Paul M. Normand
Schedule PMN-2
Page 48 of 48

SCHEDULE OF DEPRECIATION ACCRUAL RATES @12/31/10

IOLE LIFE SCHEDULE WITH AMORTIZATION OF RESERVE VARIAN

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @12/31/10	DISP TYPE	ASL	ACCRUAL RATE W/O NET SALV.	ACCRUAL WITHOUT NET SALV.	NET SALV. %	SALV. FACTOR	ACCRUAL RATE W/ NET SALV.	ACCRUAL WITH NET SALV.	THEO. RSV. WITHOUT NET SALV.	THEO. RSV. WITH NET SALV.	BOOK RSV. @12/31/10	RESERVE VARIANCE	ARL	12 YEAR AMORT. OF RESERVE VARIANCE	ACCRUAL WITH AMORT.	ACCRUAL RATE W/ AMORT.	COR RATE
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<u>DISTRIBUTION PLANT</u>																			
375.20 (1308.6)	STRUCTURES-CITY GATE	45,256	L 0.0	70.0	1.43	647	-5	1.05	1.50	679	5,053	5,853	-5,896	11,749	62.2	979	1,658	3.66	0.07%
375.70 (1308.7)	STRUCTURES & IMPROVEMENTS-OTHER	2,775,065	L 0.0	70.0	1.43	39,683	0	1.00	1.43	39,644	367,837	351,266	743,627	-392,361	60.7	-32,697	6,947	0.25	0.00%
<u>MAINS</u>																			
376.20 (1356.4)	COATED/WRAPPED	16,320,670	R 2.0	45.0	2.22	362,319	-25	1.25	2.78	453,352	4,928,400	6,160,500	6,370,913	-210,413	31.4	-17,534	435,818	2.67	0.56%
376.30 (1356.6)	BARE STEEL	367,921	L 3.0	31.0	3.23		-25	1.25	4.03	FULLY DEPRECIATED			367,921		FULLY DEPRECIATED				
376.40 (1356.7)	PLASTIC	47,629,111	S 1.0	45.0	2.22	1,057,366	-25	1.25	2.78	1,323,031	11,169,605	13,626,144	14,438,881	-812,737	34.4	-67,728	1,255,303	2.64	0.56%
376.50 (1356.2)	JOINT SEALS	542,145	S 5.0	15.0	6.67	36,161	-25	1.25	8.33	45,179	357,951	447,439	33,810	413,629	5.1	34,469	79,648	14.69	1.67%
376.60 (1356.5)	CATHODIC PROTECTION	517,229	S 5.0	18.0	5.56	28,758	-25	1.25	6.94	35,919	182,833	256,732	165,860	90,872	11.6	7,573	43,492	8.41	1.39%
376.80 (1356.1)	CAST IRON	<u>80,947</u>	S 5.0	62.0	1.61		-25	1.25	2.02	FULLY DEPRECIATED			<u>80,947</u>		FULLY DEPRECIATED				
<u>TOTAL ACCOUNT 376</u>		65,458,023		43.7	2.28	1,484,604			2.86	1,857,481	16,638,789	20,490,815	21,458,332	-518,649		-43,221	1,814,260	2.79	
378.20 (1358.0)	MEASURING & REGULATING STATION EQUI	1,787,578	R 2.0	30.0	3.33	59,526	-5	1.05	3.50	62,565	714,966	750,714	1,019,359	-268,645	18.0	-22,387	40,178	2.25	0.17%
380.00 (1359.0)	SERVICES	31,874,279	R 2.5	45.0	2.22	707,609	-72.5	1.725	3.83	1,221,847	7,429,288	12,815,522	13,688,124	-872,602	34.5	-72,717	1,149,130	3.61	1.61%
381.00 (1360.0)	METERS	3,506,040	R 2.0	30.0	3.33	116,751	0	1.00	3.33	116,868	1,173,912	1,173,912	1,743,377	-569,465	20.0	-47,455	69,413	1.98	0.00%
382.00 (1360.0)	METER INSTALLATIONS	12,313,745	R 4.0	33.0	3.03	373,106	-10	1.10	3.33	410,458	3,723,841	4,096,225	4,016,274	79,951	23.0	6,663	417,121	3.39	0.30%
383.00 (1359.0)	HOUSE REGULATORS	222,731	R 3.0	30.0	3.33	7,417	0	1.00	3.33	7,424	46,680	46,950	52,533	-5,583	23.7	-465	6,959	3.12	0.00%
386.00 (1361.0)	WATER HEATERS/CONVERSION BURNERS	<u>1,374,676</u>	R 1.5	14.0	7.14	<u>98,152</u>	2.5	0.98	7.22	<u>99,282</u>	<u>709,468</u>	<u>495,772</u>	<u>850,835</u>	<u>-355,063</u>	6.8	<u>-29,589</u>	<u>69,693</u>	5.07	0.00%
<u>TOTAL DEPREC. DISTRIBUTION PLANT</u>		119,357,393		41.1	2.43	2,887,495			3.21	3,816,248	30,809,834	40,227,029	43,566,565	-2,890,668		-240,889	3,575,359	3.01	
<u>GENERAL PLANT</u>																			
391.10 (1372.1)	OFFICE FURNITURE & EQUIPMENT-UNSPEC	594,527	S 3.0	12.0	8.33	49,524	3.5	0.97	8.39	49,889	249,927	251,665	433,264	-181,599	7.0	-15,133	34,756	5.85	0.00%
391.11 (1372.1)	OFFICE FURNITURE & EQUIPMENT-DATA HI	7,566	S 3.0	11.0	9.09	688	0	1.00	9.52	721	5,979	5,693	1,785	3,908	2.3	326	1,047	13.83	0.00%
394.00 (1375.0)	TOOLS, SHOP & GARAGE EQUIPMENT	874,077	R 3.0	19.0	5.26	45,976	3.5	0.97	5.08	44,394	287,838	277,764	407,987	-130,223	12.7	-10,852	33,542	3.84	0.00%
396.00 (1377.0)	POWER OPERATED EQUIPMENT	75,266	R 3.0	15.0	6.67	5,020	17.5	0.83	5.50	4,140	56,026	46,221	45,644	577	3.8	48	4,188	5.56	0.00%
397.00 (1378.0)	COMMUNICATION EQUIPMENT	1,143,342	R 5.0	11.0	9.09	103,930	0	1.00	9.09	103,940	331,638	374,726	566,739	-192,013	7.8	-16,001	87,939	7.69	0.00%
397.35 (1378.0)	COMMUNICATION EQUIPMENT-ERTS	<u>2,326,975</u>	SQ	15.0	6.67	<u>155,209</u>	0	1.00	6.67	<u>155,132</u>	<u>998,527</u>	<u>998,527</u>	<u>801,918</u>	<u>196,609</u>	8.6	<u>16,384</u>	<u>171,516</u>	7.37	0.00%
<u>TOTAL DEPREC. GENERAL PLANT</u>		5,021,753		13.9	7.18	360,347			7.13	358,216	1,929,935	1,954,596	2,257,337	-302,741		-25,228	332,988	6.63	
<u>TOTAL DEPREC. GAS PLANT</u>		124,379,146		38.1	2.62	3,247,842			3.36	4,174,464	32,739,769	42,181,625	45,823,902	-3,193,409		-266,117	3,908,347	3.15	
	INTANGIBLE PROPERTY	-7,885,048							Less Building Overheads		<u>23,714</u>		<u>42,181,625</u>						
	MFG. GAS PRODUCTION PLANT	600,223								4,150,750			0	587,130					
	PROD LAND	6,816																	
	DISTRIBUTION LAND	107,022																	
	GENERAL LAND	232,947																	
386.00 (1361.0)	DIAMOND BOILER	1,148,341											1,148,341						
391.12 (1372.1)	OFFICE FURN. & EQUIP.-INFORMATION SYS	0											-3,347						
392.00 (1373.0)	TRANSPORTATION EQUIPMENT	22,974											47,597						
393.00 (1374.0)	STORES EQUIPMENT	31,520											36,157						
	UNFINISHED CONSTRUCTION	<u>3,180,298</u>																	
<u>TOTAL GAS PLANT</u>		121,824,239							000606				47,639,780						

NORTHERN UTILITIES, INC.

NEW HAMPSHIRE DIVISION

DEPRECIATION STUDY WORK PAPERS @12/31/2016

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start_month	end_month	company	set_of_books	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_summary2	depr_group
01/2011	12/2011	30 NH Northern Utilities	Financial	301,311.82	343,337.68	-	-	-	-	-	644,649.50	303-30 Intangible Plant, Misc Softw	NUNH Gas 303-30 Intangible Plant, M
01/2011	12/2011	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	304-20 Land Rights	NUNH Gas 304-20 Land Rights
01/2011	12/2011	30 NH Northern Utilities	Financial	129,465.36	-	-	-	-	-	-	129,465.36	305-00 Structures	NUNH Gas 305-00 Structures
01/2011	12/2011	30 NH Northern Utilities	Financial	395,691.39	(13,118.38)	(99,672.73)	-	7,864.00	-	-	290,764.28	311-00 Liquefied Petroleum Gas Equi	NUNH Gas 311-00 Liquefied Petroleum
01/2011	12/2011	30 NH Northern Utilities	Financial	2,755.82	-	-	-	-	-	-	2,755.82	320-00 Other Equipment	NUNH Gas 320-00 Other Equipment
01/2011	12/2011	30 NH Northern Utilities	Financial	59,217.32	(2,606.12)	-	-	-	-	-	56,611.20	321-00 Propane Vaporizer	NUNH Gas 321-00 Propane Vaporizer
01/2011	12/2011	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-40 Land Rights, Other Distr Sys	NUNH Gas 374-40 Land Rights, Other
01/2011	12/2011	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-50 Rights of Way	NUNH Gas 374-50 Rights of Way
01/2011	12/2011	30 NH Northern Utilities	Financial	(5,895.79)	289.64	-	-	-	-	-	(5,606.15)	375-20 Structures City Gate Mea & R	NUNH Gas 375-20 Structures City Gat
01/2011	12/2011	30 NH Northern Utilities	Financial	743,626.66	25,876.66	-	-	-	-	-	769,503.32	375-70 Structures Other Distributio	NUNH Gas 375-70 Structures Other Di
01/2011	12/2011	30 NH Northern Utilities	Financial	1,593,872.20	455,489.00	(26,905.01)	-	-	-	-	2,022,456.19	376-20 Mains, Coated/Wrapped	NUNH Gas 376-20 Mains, Coated/Wrapp
01/2011	12/2011	30 NH Northern Utilities	Financial	(31,740.41)	(15,007.67)	(35,628.20)	(149,825.26)	-	-	-	(232,201.54)	376-30 Mains, Bare Steel	NUNH Gas 376-30 Mains, Bare Steel
01/2011	12/2011	30 NH Northern Utilities	Financial	19,704,692.81	1,619,057.30	(362,182.73)	(43,380.24)	-	-	-	20,918,187.14	376-40 Mains, Plastic	NUNH Gas 376-40 Mains, Plastic
01/2011	12/2011	30 NH Northern Utilities	Financial	33,810.05	45,214.92	-	-	-	-	-	79,024.97	376-50 Mains, Joint Seals	NUNH Gas 376-50 Mains, Joint Seals
01/2011	12/2011	30 NH Northern Utilities	Financial	165,860.06	28,699.67	-	-	-	-	-	194,559.73	376-60 Mains, Cathodic Protection	NUNH Gas 376-60 Mains, Cathodic Pro
01/2011	12/2011	30 NH Northern Utilities	Financial	(8,163.04)	(1,690.26)	(11,627.02)	(138,469.51)	-	-	-	(159,949.83)	376-80 Mains, Cast Iron	NUNH Gas 376-80 Mains, Cast Iron
01/2011	12/2011	30 NH Northern Utilities	Financial	1,019,359.20	62,549.44	(115,651.55)	-	-	-	-	966,257.09	378-20 Measuring & Regulating Stati	NUNH Gas 378-20 Measuring & Regulat
01/2011	12/2011	30 NH Northern Utilities	Financial	-	330.24	-	-	-	-	-	330.24	379-00 Measuring & Regulating Ta-G	NUNH Gas 379-00 Measuring & Regulat
01/2011	12/2011	30 NH Northern Utilities	Financial	13,688,123.97	962,727.80	(392,583.87)	(116,572.73)	-	-	-	14,141,695.17	380-00 Services	NUNH Gas 380-00 Services
01/2011	12/2011	30 NH Northern Utilities	Financial	1,743,376.90	105,865.08	(6,376.56)	-	-	-	-	1,842,865.42	381-00 Meters	NUNH Gas 381-00 Meters
01/2011	12/2011	30 NH Northern Utilities	Financial	4,016,273.75	385,990.90	-	(430.38)	-	-	-	4,401,834.27	382-00 Meter Installations	NUNH Gas 382-00 Meter Installations
01/2011	12/2011	30 NH Northern Utilities	Financial	52,533.48	7,080.60	-	-	-	-	-	59,614.08	383-00 House Regulators	NUNH Gas 383-00 House Regulators
01/2011	12/2011	30 NH Northern Utilities	Financial	735,147.17	31,470.46	(795.78)	-	-	-	-	765,821.85	386-10 Conversion Burners	NUNH Gas 386-10 Conversion Burners
01/2011	12/2011	30 NH Northern Utilities	Financial	115,687.38	54,613.60	(62,908.75)	-	4,462.32	-	-	111,854.55	386-20 Water Heaters	NUNH Gas 386-20 Water Heaters
01/2011	12/2011	30 NH Northern Utilities	Financial	-	-	-	-	-	1,148,341.31	-	1,148,341.31	386-30 Diamond Boiler	NUNH Gas 386-30 Diamond Boiler
01/2011	12/2011	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	389-10 Land	NUNH Gas 389-10 Land
01/2011	12/2011	30 NH Northern Utilities	Financial	433,263.66	19,581.58	(363,940.23)	-	-	-	-	88,905.01	391-10 Office Furniture & Equip	NUNH Gas 391-10 Office Furniture &
01/2011	12/2011	30 NH Northern Utilities	Financial	1,784.54	756.60	-	-	-	-	-	2,541.14	391-11 Office Furn & Equip Data Han	NUNH Gas 391-11 Office Furn & Equip
01/2011	12/2011	30 NH Northern Utilities	Financial	(3,347.42)	1,010.04	-	-	-	-	-	(2,337.38)	391-12 Office Furn & Equip Informat	NUNH Gas 391-12 Office Furn & Equip
01/2011	12/2011	30 NH Northern Utilities	Financial	47,596.94	-	(17,537.80)	-	-	-	-	30,059.14	392-20 Transportation Equipment	NUNH Gas 392-20 Transportation Equi
01/2011	12/2011	30 NH Northern Utilities	Financial	36,156.86	(4,645.77)	-	-	-	-	-	31,511.09	393-00 Stores Equipment	NUNH Gas 393-00 Stores Equipment
01/2011	12/2011	30 NH Northern Utilities	Financial	332,782.61	23,125.64	(98,357.63)	-	-	-	-	257,550.62	394-10 Tools, Shop & Garage	NUNH Gas 394-10 Tools, Shop & Garag
01/2011	12/2011	30 NH Northern Utilities	Financial	75,204.55	20,758.53	(2,022.37)	-	-	-	-	93,940.71	394-30 Tools, Other	NUNH Gas 394-30 Tools, Other
01/2011	12/2011	30 NH Northern Utilities	Financial	45,643.73	4,011.71	-	-	-	-	-	49,655.44	396-00 Power Operated Equipment	NUNH Gas 396-00 Power Operated Equi
01/2011	12/2011	30 NH Northern Utilities	Financial	509,297.67	75,156.82	-	-	-	-	-	584,454.49	397-00 Communication Equipment	NUNH Gas 397-00 Communication Equip
01/2011	12/2011	30 NH Northern Utilities	Financial	57,441.56	7,502.92	-	-	-	-	-	64,944.48	397-25 Metscan Communication Equip	NUNH Gas 397-25 Metscan Communicati
01/2011	12/2011	30 NH Northern Utilities	Financial	801,918.13	158,855.49	-	-	-	-	-	960,773.62	397-35 ERT Automatic Reading Device	NUNH Gas 397-35 ERT Automatic Read
				46,792,748.93	4,402,284.12	(1,596,190.23)	(448,678.12)	12,326.32	1,148,341.31	-	50,310,832.33		

start_month	end_month	company	set_of_books	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_summary2	depr_group
01/2012	12/2012	30 NH Northern Utilities	Financial	-	10,523.52	-	-	-	-	-	10,523.52	303-02 Intangible Software-10 Year	NUNH Gas 303-02 Software 10 Year
01/2012	12/2012	30 NH Northern Utilities	Financial	644,649.50	383,056.33	-	-	-	-	-	1,027,705.83	303-30 Intangible Plant, Misc Softw	NUNH Gas 303-30 Intangible Plant, M
01/2012	12/2012	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	304-20 Land Rights	NUNH Gas 304-20 Land Rights
01/2012	12/2012	30 NH Northern Utilities	Financial	129,465.36	-	-	-	-	-	-	129,465.36	305-00 Structures	NUNH Gas 305-00 Structures
01/2012	12/2012	30 NH Northern Utilities	Financial	290,764.28	-	-	-	-	-	-	290,764.28	311-00 Liquefied Petroleum Gas Equi	NUNH Gas 311-00 Liquefied Petroleum
01/2012	12/2012	30 NH Northern Utilities	Financial	2,755.82	-	-	-	-	-	-	2,755.82	320-00 Other Equipment	NUNH Gas 320-00 Other Equipment
01/2012	12/2012	30 NH Northern Utilities	Financial	56,611.20	-	-	-	-	-	-	56,611.20	321-00 Propane Vaporizer	NUNH Gas 321-00 Propane Vaporizer
01/2012	12/2012	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-40 Land Rights, Other Distr Sys	NUNH Gas 374-40 Land Rights, Other
01/2012	12/2012	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-50 Rights of Way	NUNH Gas 374-50 Rights of Way
01/2012	12/2012	30 NH Northern Utilities	Financial	(5,606.15)	3,388.24	-	-	-	-	-	(2,217.91)	375-20 Structures City Gate Mea & R	NUNH Gas 375-20 Structures City Gat
01/2012	12/2012	30 NH Northern Utilities	Financial	769,503.32	(75,361.04)	-	-	-	-	-	694,142.28	375-70 Structures Other Distributio	NUNH Gas 375-70 Structures Other Di
01/2012	12/2012	30 NH Northern Utilities	Financial	2,022,456.19	406,813.72	(12,519.42)	(39,685.54)	-	-	-	2,377,064.95	376-20 Mains, Coated/Wrapped	NUNH Gas 376-20 Mains, Coated/Wrapp
01/2012	12/2012	30 NH Northern Utilities	Financial	(232,201.54)	13,945.97	(31,052.64)	(194,112.63)	-	-	-	(443,420.84)	376-30 Mains, Bare Steel	NUNH Gas 376-30 Mains, Bare Steel
01/2012	12/2012	30 NH Northern Utilities	Financial	20,918,187.14	1,032,978.00	(179,181.40)	(139,964.64)	1,011.00	-	-	21,633,030.10	376-40 Mains, Plastic	NUNH Gas 376-40 Mains, Plastic
01/2012	12/2012	30 NH Northern Utilities	Financial	79,024.97	148,471.06	-	-	-	-	-	227,496.03	376-50 Mains, Joint Seals	NUNH Gas 376-50 Mains, Joint Seals
01/2012	12/2012	30 NH Northern Utilities	Financial	194,559.73	66,670.78	-	-	-	-	-	261,230.51	376-60 Mains, Cathodic Protection	NUNH Gas 376-60 Mains, Cathodic Pro
01/2012	12/2012	30 NH Northern Utilities	Financial	(159,949.83)	1,508.25	(11,118.54)	(86,015.10)	-	-	-	(255,575.22)	376-80 Mains, Cast Iron	NUNH Gas 376-80 Mains, Cast Iron
01/2012	12/2012	30 NH Northern Utilities	Financial	966,257.09	233.39	(215,717.19)	(1,693.65)	-	-	-	749,079.64	378-20 Measuring & Regulating Stati	NUNH Gas 378-20 Measuring & Regulat
01/2012	12/2012	30 NH Northern Utilities	Financial	330.24	446.28	-	-	-	-	-	776.52	379-00 Measuring & Regulating Ta-G	NUNH Gas 379-00 Measuring & Regulat
01/2012	12/2012	30 NH Northern Utilities	Financial	14,141,695.17	1,072,619.64	(231,687.48)	(105,051.33)	-	-	-	14,877,576.00	380-00 Services	NUNH Gas 380-00 Services
01/2012	12/2012	30 NH Northern Utilities	Financial	1,842,865.42	(25,567.50)	(97,752.09)	(7,899.10)	-	-	-	1,711,646.73	381-00 Meters	NUNH Gas 381-00 Meters
01/2012	12/2012	30 NH Northern Utilities	Financial	4,401,834.27	464,066.11	(127,025.43)	(22,286.11)	-	-	-	4,716,588.84	382-00 Meter Installations	NUNH Gas 382-00 Meter Installations
01/2012	12/2012	30 NH Northern Utilities	Financial	59,614.08	12,674.27	-	-	-	-	-	72,288.35	383-00 House Regulators	NUNH Gas 383-00 House Regulators
01/2012	12/2012	30 NH Northern Utilities	Financial	765,821.85	(3,869.23)	-	-	-	-	-	761,952.62	386-10 Conversion Burners	NUNH Gas 386-10 Conversion Burners
01/2012	12/2012	30 NH Northern Utilities	Financial	111,854.55	(62,287.90)	(63,104.86)	(219.64)	-	-	-	(13,757.85)	386-20 Water Heaters	NUNH Gas 386-20 Water Heaters
01/2012	12/2012	30 NH Northern Utilities	Financial	1,148,341.31	-	-	-	-	-	-	1,148,341.31	386-30 Diamond Boiler	NUNH Gas 386-30 Diamond Boiler
01/2012	12/2012	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	389-10 Land	NUNH Gas 389-10 Land
01/2012	12/2012	30 NH Northern Utilities	Financial	88,905.01	(13,884.30)	-	-	-	-	-	75,020.71	391-10 Office Furniture & Equip	NUNH Gas 391-10 Office Furniture &
01/2012	12/2012	30 NH Northern Utilities	Financial	2,541.14	1,327.70	-	-	-	(2,337.38)	-	1,531.46	391-11 Office Furn & Equip Data Han	NUNH Gas 391-11 Office Furn & Equip
01/2012	12/2012	30 NH Northern Utilities	Financial	(2,337.38)	-	-	-	-	2,337.38	-	-	391-12 Office Furn & Equip Informat	NUNH Gas 391-12 Office Furn & Equip
01/2012	12/2012	30 NH Northern Utilities	Financial	30,059.14	-	(1,535.85)	-	-	-	-	28,523.29	392-20 Transportation Equipment	NUNH Gas 392-20 Transportation Equi
01/2012	12/2012	30 NH Northern Utilities	Financial	31,511.09	-	-	-	-	-	-	31,511.09	393-00 Stores Equipment	NUNH Gas 393-00 Stores Equipment
01/2012	12/2012	30 NH Northern Utilities	Financial	257,550.62	(4,288.82)	-	-	-	-	-	253,261.80	394-10 Tools, Shop & Garage	NUNH Gas 394-10 Tools, Shop & Garag
01/2012	12/2012	30 NH Northern Utilities	Financial	93,940.71	15,094.38	-	-	-	-	-	109,035.09	394-30 Tools, Other	NUNH Gas 394-30 Tools, Other
01/2012	12/2012	30 NH Northern Utilities	Financial	49,655.44	3,528.26	-	-	-	-	-	53,183.70	396-00 Power Operated Equipment	NUNH Gas 396-00 Power Operated Equi
01/2012	12/2012	30 NH Northern Utilities	Financial	584,454.49	70,714.41	(993.00)	(99.61)	-	-	-	654,076.29	397-00 Communication Equipment	NUNH Gas 397-00 Communication Equip
01/2012	12/2012	30 NH Northern Utilities	Financial	64,944.48	10,375.66	-	-	-	-	-	75,320.14	397-25 Metscan Communication Equip	NUNH Gas 397-25 Metscan Communicati
01/2012	12/2012	30 NH Northern Utilities	Financial	960,773.62	210,587.70	-	-	-	-	-	1,171,361.32	397-35 ERT Automatic Reading Device	NUNH Gas 397-35 ERT Automatic Read
				50,310,832.33	3,743,764.88	(971,687.90)	(597,027.35)	1,011.00	-	-	52,486,892.96		

start_month	end_month	company	set_of_books	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_summary2	depr_group
01/2013	12/2013	30 NH Northern Utilities	Financial	10,523.52	16,122.36	-	-	-	-	-	26,645.88	303-02 Intangible Software-10 Year	NUNH Gas 303-02 Software 10 Year
01/2013	12/2013	30 NH Northern Utilities	Financial	1,027,705.83	430,674.07	-	-	-	-	-	1,458,379.90	303-30 Intangible Plant, Misc Softw	NUNH Gas 303-30 Intangible Plant, M
01/2013	12/2013	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	304-20 Land Rights	NUNH Gas 304-20 Land Rights
01/2013	12/2013	30 NH Northern Utilities	Financial	129,465.36	-	-	-	-	-	-	129,465.36	305-00 Structures	NUNH Gas 305-00 Structures
01/2013	12/2013	30 NH Northern Utilities	Financial	290,764.28	-	-	-	-	-	-	290,764.28	311-00 Liquefied Petroleum Gas Equi	NUNH Gas 311-00 Liquefied Petroleum
01/2013	12/2013	30 NH Northern Utilities	Financial	2,755.82	-	-	-	-	-	-	2,755.82	320-00 Other Equipment	NUNH Gas 320-00 Other Equipment
01/2013	12/2013	30 NH Northern Utilities	Financial	56,611.20	-	-	-	-	-	-	56,611.20	321-00 Propane Vaporizer	NUNH Gas 321-00 Propane Vaporizer
01/2013	12/2013	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-40 Land Rights, Other Distr Sys	NUNH Gas 374-40 Land Rights, Other
01/2013	12/2013	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-50 Rights of Way	NUNH Gas 374-50 Rights of Way
01/2013	12/2013	30 NH Northern Utilities	Financial	(2,217.91)	1,656.36	-	-	-	-	-	(561.55)	375-20 Structures City Gate Mea & R	NUNH Gas 375-20 Structures City Gat
01/2013	12/2013	30 NH Northern Utilities	Financial	694,142.28	7,017.15	-	-	-	-	-	701,159.43	375-70 Structures Other Distributio	NUNH Gas 375-70 Structures Other Di
01/2013	12/2013	30 NH Northern Utilities	Financial	2,377,064.95	446,085.02	(69,021.46)	(148,024.59)	-	(249.65)	-	2,605,854.27	376-20 Mains, Coated/Wrapped	NUNH Gas 376-20 Mains, Coated/Wrapp
01/2013	12/2013	30 NH Northern Utilities	Financial	(443,420.84)	-	(13,810.16)	(138,396.33)	-	249.65	-	(595,377.68)	376-30 Mains, Bare Steel	NUNH Gas 376-30 Mains, Bare Steel
01/2013	12/2013	30 NH Northern Utilities	Financial	21,633,030.10	1,548,374.69	(100,591.92)	(203,844.20)	-	-	-	22,876,968.67	376-40 Mains, Plastic	NUNH Gas 376-40 Mains, Plastic
01/2013	12/2013	30 NH Northern Utilities	Financial	227,496.03	79,641.12	-	-	-	-	-	307,137.15	376-50 Mains, Joint Seals	NUNH Gas 376-50 Mains, Joint Seals
01/2013	12/2013	30 NH Northern Utilities	Financial	261,230.51	45,055.32	-	-	-	-	-	306,285.83	376-60 Mains, Cathodic Protection	NUNH Gas 376-60 Mains, Cathodic Pro
01/2013	12/2013	30 NH Northern Utilities	Financial	(255,575.22)	-	(11,694.37)	(220,790.59)	-	-	-	(488,060.18)	376-80 Mains, Cast Iron	NUNH Gas 376-80 Mains, Cast Iron
01/2013	12/2013	30 NH Northern Utilities	Financial	749,079.64	47,278.87	(259,721.97)	(18,985.20)	-	-	-	517,651.34	378-20 Measuring & Regulating Stati	NUNH Gas 378-20 Measuring & Regulat
01/2013	12/2013	30 NH Northern Utilities	Financial	776.52	446.28	-	-	-	-	-	1,222.80	379-00 Measuring & Regulating Ta-G	NUNH Gas 379-00 Measuring & Regulat
01/2013	12/2013	30 NH Northern Utilities	Financial	14,877,576.00	1,440,541.63	(178,957.72)	(139,734.72)	-	-	-	15,999,425.19	380-00 Services	NUNH Gas 380-00 Services
01/2013	12/2013	30 NH Northern Utilities	Financial	1,711,646.73	69,868.57	(190,297.32)	(4,720.93)	-	-	-	1,586,497.05	381-00 Meters	NUNH Gas 381-00 Meters
01/2013	12/2013	30 NH Northern Utilities	Financial	4,716,588.84	480,755.42	(215,708.11)	(5,119.83)	-	-	-	4,976,516.32	382-00 Meter Installations	NUNH Gas 382-00 Meter Installations
01/2013	12/2013	30 NH Northern Utilities	Financial	72,288.35	12,371.86	-	-	-	-	-	84,660.21	383-00 House Regulators	NUNH Gas 383-00 House Regulators
01/2013	12/2013	30 NH Northern Utilities	Financial	761,952.62	6,610.00	(1,591.57)	(85.45)	11.65	-	-	766,897.25	386-10 Conversion Burners	NUNH Gas 386-10 Conversion Burners
01/2013	12/2013	30 NH Northern Utilities	Financial	(13,757.85)	29,653.72	(59,876.40)	(6,429.12)	875.06	-	-	(49,534.59)	386-20 Water Heaters	NUNH Gas 386-20 Water Heaters
01/2013	12/2013	30 NH Northern Utilities	Financial	1,148,341.31	-	-	-	-	-	-	1,148,341.31	386-30 Diamond Boiler	NUNH Gas 386-30 Diamond Boiler
01/2013	12/2013	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	389-10 Land	NUNH Gas 389-10 Land
01/2013	12/2013	30 NH Northern Utilities	Financial	75,020.71	19,089.84	-	-	-	-	-	94,110.55	391-10 Office Furniture & Equip	NUNH Gas 391-10 Office Furniture &
01/2013	12/2013	30 NH Northern Utilities	Financial	1,531.46	435.95	(7,565.50)	-	-	-	-	(5,598.09)	391-11 Office Furn & Equip Data Han	NUNH Gas 391-11 Office Furn & Equip
01/2013	12/2013	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	391-12 Office Furn & Equip Informat	NUNH Gas 391-12 Office Furn & Equip
01/2013	12/2013	30 NH Northern Utilities	Financial	28,523.29	-	-	-	-	(28,523.29)	-	-	392-20 Transportation Equipment	NUNH Gas 392-20 Transportation Equi
01/2013	12/2013	30 NH Northern Utilities	Financial	31,511.09	-	-	-	-	-	-	31,511.09	393-00 Stores Equipment	NUNH Gas 393-00 Stores Equipment
01/2013	12/2013	30 NH Northern Utilities	Financial	253,261.80	32,494.61	-	-	-	132,359.30	-	418,115.71	394-10 Tools, Shop & Garage	NUNH Gas 394-10 Tools, Shop & Garag
01/2013	12/2013	30 NH Northern Utilities	Financial	109,035.09	6,639.70	(12,938.79)	-	1,100.00	(103,836.01)	-	(0.01)	394-30 Tools, Other	NUNH Gas 394-30 Tools, Other
01/2013	12/2013	30 NH Northern Utilities	Financial	53,183.70	4,184.76	-	-	-	-	-	57,368.46	396-00 Power Operated Equipment	NUNH Gas 396-00 Power Operated Equi
01/2013	12/2013	30 NH Northern Utilities	Financial	654,076.29	103,839.96	-	-	-	-	-	757,916.25	397-00 Communication Equipment	NUNH Gas 397-00 Communication Equip
01/2013	12/2013	30 NH Northern Utilities	Financial	75,320.14	8,663.28	-	-	-	-	-	83,983.42	397-25 Metscan Communication Equip	NUNH Gas 397-25 Metscan Communicati
01/2013	12/2013	30 NH Northern Utilities	Financial	1,171,361.32	184,522.35	-	-	-	-	-	1,355,883.67	397-35 ERT Automatic Reading Device	NUNH Gas 397-35 ERT Automatic Read
				52,486,892.96	5,022,022.89	(1,121,775.29)	(886,130.96)	1,986.71	(0.00)	-	55,502,996.31		

start_month	end_month	company	set_of_books	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_summary2	depr_group
01/2014	12/2014	30 NH Northern Utilities	Financial	26,645.88	19,830.29	-	-	-	-	-	46,476.17	303-02 Intangible Software-10 Year	NUNH Gas 303-02 Software 10 Year
01/2014	12/2014	30 NH Northern Utilities	Financial	1,458,379.90	476,985.98	-	-	-	-	-	1,935,365.88	303-30 Intangible Plant, Misc Softw	NUNH Gas 303-30 Intangible Plant, M
01/2014	12/2014	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	304-20 Land Rights	NUNH Gas 304-20 Land Rights
01/2014	12/2014	30 NH Northern Utilities	Financial	129,465.36	-	-	-	-	-	-	129,465.36	305-00 Structures	NUNH Gas 305-00 Structures
01/2014	12/2014	30 NH Northern Utilities	Financial	290,764.28	-	(259,914.25)	-	-	(14,868.63)	-	15,981.40	311-00 Liquefied Petroleum Gas Equi	NUNH Gas 311-00 Liquefied Petroleum
01/2014	12/2014	30 NH Northern Utilities	Financial	2,755.82	-	-	-	-	-	-	2,755.82	320-00 Other Equipment	NUNH Gas 320-00 Other Equipment
01/2014	12/2014	30 NH Northern Utilities	Financial	56,611.20	-	-	-	-	-	-	56,611.20	321-00 Propane Vaporizer	NUNH Gas 321-00 Propane Vaporizer
01/2014	12/2014	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-40 Land Rights, Other Distr Sys	NUNH Gas 374-40 Land Rights, Other
01/2014	12/2014	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-50 Rights of Way	NUNH Gas 374-50 Rights of Way
01/2014	12/2014	30 NH Northern Utilities	Financial	(561.55)	1,656.36	-	-	-	-	-	1,094.81	375-20 Structures City Gate Mea & R	NUNH Gas 375-20 Structures City Gat
01/2014	12/2014	30 NH Northern Utilities	Financial	701,159.43	7,053.69	-	-	-	-	-	708,213.12	375-70 Structures Other Distributio	NUNH Gas 375-70 Structures Other Di
01/2014	12/2014	30 NH Northern Utilities	Financial	2,605,854.27	451,030.89	(81,716.68)	(106,266.64)	-	-	-	2,868,901.84	376-20 Mains, Coated/Wrapped	NUNH Gas 376-20 Mains, Coated/Wrapp
01/2014	12/2014	30 NH Northern Utilities	Financial	(595,377.68)	-	(70,292.58)	(494,760.37)	-	-	-	(1,160,430.63)	376-30 Mains, Bare Steel	NUNH Gas 376-30 Mains, Bare Steel
01/2014	12/2014	30 NH Northern Utilities	Financial	22,876,968.67	1,695,209.93	(313,608.00)	(106,226.80)	110.80	-	-	24,152,454.60	376-40 Mains, Plastic	NUNH Gas 376-40 Mains, Plastic
01/2014	12/2014	30 NH Northern Utilities	Financial	307,137.15	79,641.12	-	-	-	-	-	386,778.27	376-50 Mains, Joint Seals	NUNH Gas 376-50 Mains, Joint Seals
01/2014	12/2014	30 NH Northern Utilities	Financial	306,285.83	48,778.61	-	-	-	9,993.05	-	365,057.49	376-60 Mains, Cathodic Protection	NUNH Gas 376-60 Mains, Cathodic Pro
01/2014	12/2014	30 NH Northern Utilities	Financial	(488,060.18)	-	(3,898.59)	(90,363.91)	-	-	-	(582,322.68)	376-80 Mains, Cast Iron	NUNH Gas 376-80 Mains, Cast Iron
01/2014	12/2014	30 NH Northern Utilities	Financial	517,651.34	55,680.81	-	(2,943.89)	-	4,875.58	-	575,263.84	378-20 Measuring & Regulating Stati	NUNH Gas 378-20 Measuring & Regulat
01/2014	12/2014	30 NH Northern Utilities	Financial	1,222.80	774.15	-	(2,174.76)	-	-	-	(177.81)	379-00 Measuring & Regulating Ta-G	NUNH Gas 379-00 Measuring & Regulat
01/2014	12/2014	30 NH Northern Utilities	Financial	15,999,425.19	1,627,959.35	(405,384.51)	(175,948.24)	-	-	-	17,046,051.79	380-00 Services	NUNH Gas 380-00 Services
01/2014	12/2014	30 NH Northern Utilities	Financial	1,586,497.05	76,131.25	(33,155.87)	(13,211.68)	-	-	-	1,616,260.75	381-00 Meters	NUNH Gas 381-00 Meters
01/2014	12/2014	30 NH Northern Utilities	Financial	4,976,516.32	534,573.52	(56,912.00)	(22,678.62)	-	-	-	5,431,499.22	382-00 Meter Installations	NUNH Gas 382-00 Meter Installations
01/2014	12/2014	30 NH Northern Utilities	Financial	84,660.21	12,949.43	(2.48)	-	-	-	-	97,607.16	383-00 House Regulators	NUNH Gas 383-00 House Regulators
01/2014	12/2014	30 NH Northern Utilities	Financial	766,897.25	3,353.70	(2,387.35)	(326.41)	158.19	-	-	767,695.38	386-10 Conversion Burners	NUNH Gas 386-10 Conversion Burners
01/2014	12/2014	30 NH Northern Utilities	Financial	(49,534.59)	31,715.06	(50,013.08)	(6,838.23)	3,314.02	-	-	(71,356.82)	386-20 Water Heaters	NUNH Gas 386-20 Water Heaters
01/2014	12/2014	30 NH Northern Utilities	Financial	1,148,341.31	-	(1,148,341.31)	-	-	-	-	-	386-30 Diamond Boiler	NUNH Gas 386-30 Diamond Boiler
01/2014	12/2014	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	389-10 Land	NUNH Gas 389-10 Land
01/2014	12/2014	30 NH Northern Utilities	Financial	94,110.55	18,129.87	-	-	-	-	-	112,240.42	391-10 Office Furniture & Equip	NUNH Gas 391-10 Office Furniture &
01/2014	12/2014	30 NH Northern Utilities	Financial	(5,598.09)	5,598.09	-	-	-	-	-	-	391-11 Office Furn & Equip Data Han	NUNH Gas 391-11 Office Furn & Equip
01/2014	12/2014	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	391-12 Office Furn & Equip Informat	NUNH Gas 391-12 Office Furn & Equip
01/2014	12/2014	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	392-20 Transportation Equipment	NUNH Gas 392-20 Transportation Equi
01/2014	12/2014	30 NH Northern Utilities	Financial	31,511.09	-	-	-	-	-	-	31,511.09	393-00 Stores Equipment	NUNH Gas 393-00 Stores Equipment
01/2014	12/2014	30 NH Northern Utilities	Financial	418,115.71	41,357.52	(3,900.00)	-	700.00	-	-	456,273.23	394-10 Tools, Shop & Garage	NUNH Gas 394-10 Tools, Shop & Garag
01/2014	12/2014	30 NH Northern Utilities	Financial	(0.01)	0.01	-	-	-	-	-	-	394-30 Tools, Other	NUNH Gas 394-30 Tools, Other
01/2014	12/2014	30 NH Northern Utilities	Financial	57,368.46	4,184.76	-	-	-	-	-	61,553.22	396-00 Power Operated Equipment	NUNH Gas 396-00 Power Operated Equi
01/2014	12/2014	30 NH Northern Utilities	Financial	757,916.25	104,400.45	-	-	-	-	-	862,316.70	397-00 Communication Equipment	NUNH Gas 397-00 Communication Equip
01/2014	12/2014	30 NH Northern Utilities	Financial	83,983.42	8,663.28	-	-	-	-	-	92,646.70	397-25 Metscan Communication Equip	NUNH Gas 397-25 Metscan Communicati
01/2014	12/2014	30 NH Northern Utilities	Financial	1,355,883.67	195,027.48	-	-	-	-	-	1,550,911.15	397-35 ERT Automatic Reading Device	NUNH Gas 397-35 ERT Automatic Read
				55,502,996.31	5,500,685.60	(2,429,526.70)	(1,021,739.55)	4,283.01	-	-	57,556,698.67		

start_month	end_month	company	set_of_books	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_summary2	depr_group
01/2015	12/2015	30 NH Northern Utilities	Financial	46,476.17	19,830.28	-	-	-	-	-	66,306.45	303-02 Intangible Software-10 Year	NUNH Gas 303-02 Software 10 Year
01/2015	12/2015	30 NH Northern Utilities	Financial	1,935,365.88	472,011.75	-	-	-	-	-	2,407,377.63	303-30 Intangible Plant, Misc Softw	NUNH Gas 303-30 Intangible Plant, M
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	304-20 Land Rights	NUNH Gas 304-20 Land Rights
01/2015	12/2015	30 NH Northern Utilities	Financial	129,465.36	-	-	-	-	-	-	129,465.36	305-00 Structures	NUNH Gas 305-00 Structures
01/2015	12/2015	30 NH Northern Utilities	Financial	15,981.40	(15,981.40)	-	-	-	-	-	-	311-00 Liquefied Petroleum Gas Equi	NUNH Gas 311-00 Liquefied Petroleum
01/2015	12/2015	30 NH Northern Utilities	Financial	2,755.82	-	-	-	-	-	-	2,755.82	320-00 Other Equipment	NUNH Gas 320-00 Other Equipment
01/2015	12/2015	30 NH Northern Utilities	Financial	56,611.20	-	-	-	-	-	-	56,611.20	321-00 Propane Vaporizer	NUNH Gas 321-00 Propane Vaporizer
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-40 Land Rights, Other Distr Sys	NUNH Gas 374-40 Land Rights, Other
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-50 Rights of Way	NUNH Gas 374-50 Rights of Way
01/2015	12/2015	30 NH Northern Utilities	Financial	1,094.81	17,637.76	-	-	-	-	-	18,732.57	375-20 Structures City Gate Mea & R	NUNH Gas 375-20 Structures City Gat
01/2015	12/2015	30 NH Northern Utilities	Financial	708,213.12	7,092.86	-	-	-	-	-	715,305.98	375-70 Structures Other Distributio	NUNH Gas 375-70 Structures Other Di
01/2015	12/2015	30 NH Northern Utilities	Financial	2,868,901.84	472,487.47	(13,327.50)	(56,786.01)	-	-	-	3,271,275.80	376-20 Mains, Coated/Wrapped	NUNH Gas 376-20 Mains, Coated/Wrapp
01/2015	12/2015	30 NH Northern Utilities	Financial	(1,160,430.63)	-	(16,451.61)	(385,414.10)	-	-	-	(1,562,296.34)	376-30 Mains, Bare Steel	NUNH Gas 376-30 Mains, Bare Steel
01/2015	12/2015	30 NH Northern Utilities	Financial	24,152,454.60	1,935,019.30	(137,886.22)	(188,723.60)	-	-	-	25,760,864.08	376-40 Mains, Plastic	NUNH Gas 376-40 Mains, Plastic
01/2015	12/2015	30 NH Northern Utilities	Financial	386,778.27	79,641.12	-	-	-	-	-	466,419.39	376-50 Mains, Joint Seals	NUNH Gas 376-50 Mains, Joint Seals
01/2015	12/2015	30 NH Northern Utilities	Financial	365,057.49	54,914.91	-	-	-	-	-	419,972.40	376-60 Mains, Cathodic Protection	NUNH Gas 376-60 Mains, Cathodic Pro
01/2015	12/2015	30 NH Northern Utilities	Financial	(582,322.68)	-	(5,955.35)	(189,708.31)	-	-	-	(777,986.34)	376-80 Mains, Cast Iron	NUNH Gas 376-80 Mains, Cast Iron
01/2015	12/2015	30 NH Northern Utilities	Financial	575,263.84	58,146.86	-	-	-	-	-	633,410.70	378-20 Measuring & Regulating Stati	NUNH Gas 378-20 Measuring & Regulat
01/2015	12/2015	30 NH Northern Utilities	Financial	(177.81)	883.44	-	-	-	-	-	705.63	379-00 Measuring & Regulating Ta-G	NUNH Gas 379-00 Measuring & Regulat
01/2015	12/2015	30 NH Northern Utilities	Financial	17,046,051.79	1,821,699.82	(316,958.21)	(195,245.65)	-	-	-	18,355,547.75	380-00 Services	NUNH Gas 380-00 Services
01/2015	12/2015	30 NH Northern Utilities	Financial	1,616,260.75	80,404.38	(137,413.90)	(5,656.53)	-	-	-	1,553,594.70	381-00 Meters	NUNH Gas 381-00 Meters
01/2015	12/2015	30 NH Northern Utilities	Financial	5,431,499.22	582,180.01	(413,684.17)	(16,737.34)	-	-	-	5,583,257.72	382-00 Meter Installations	NUNH Gas 382-00 Meter Installations
01/2015	12/2015	30 NH Northern Utilities	Financial	97,607.16	14,649.95	-	-	-	-	-	112,257.11	383-00 House Regulators	NUNH Gas 383-00 House Regulators
01/2015	12/2015	30 NH Northern Utilities	Financial	767,695.38	30,526.83	(2,387.36)	(39.73)	175.00	-	-	795,970.12	386-10 Conversion Burners	NUNH Gas 386-10 Conversion Burners
01/2015	12/2015	30 NH Northern Utilities	Financial	(71,356.82)	32,513.95	(51,878.22)	(5,621.67)	3,850.64	-	-	(92,492.12)	386-20 Water Heaters	NUNH Gas 386-20 Water Heaters
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	386-30 Diamond Boiler	NUNH Gas 386-30 Diamond Boiler
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	389-10 Land	NUNH Gas 389-10 Land
01/2015	12/2015	30 NH Northern Utilities	Financial	112,240.42	24,066.95	-	-	-	-	-	136,307.37	391-10 Office Furniture & Equip	NUNH Gas 391-10 Office Furniture &
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	391-11 Office Furn & Equip Data Han	NUNH Gas 391-11 Office Furn & Equip
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	391-12 Office Furn & Equip Informat	NUNH Gas 391-12 Office Furn & Equip
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	392-20 Transportation Equipment	NUNH Gas 392-20 Transportation Equi
01/2015	12/2015	30 NH Northern Utilities	Financial	31,511.09	-	-	-	-	-	-	31,511.09	393-00 Stores Equipment	NUNH Gas 393-00 Stores Equipment
01/2015	12/2015	30 NH Northern Utilities	Financial	456,273.23	42,445.08	-	-	-	-	-	498,718.31	394-10 Tools, Shop & Garage	NUNH Gas 394-10 Tools, Shop & Garag
01/2015	12/2015	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	394-30 Tools, Other	NUNH Gas 394-30 Tools, Other
01/2015	12/2015	30 NH Northern Utilities	Financial	61,553.22	4,184.76	-	-	-	-	-	65,737.98	396-00 Power Operated Equipment	NUNH Gas 396-00 Power Operated Equi
01/2015	12/2015	30 NH Northern Utilities	Financial	862,316.70	105,214.66	-	(247.85)	-	-	-	967,283.51	397-00 Communication Equipment	NUNH Gas 397-00 Communication Equip
01/2015	12/2015	30 NH Northern Utilities	Financial	92,646.70	8,663.28	-	-	-	-	-	101,309.98	397-25 Metscan Communication Equip	NUNH Gas 397-25 Metscan Communicati
01/2015	12/2015	30 NH Northern Utilities	Financial	1,550,911.15	208,881.41	-	-	-	-	-	1,759,792.56	397-35 ERT Automatic Reading Device	NUNH Gas 397-35 ERT Automatic Read
				57,556,698.67	6,057,115.43	(1,095,942.54)	(1,044,180.79)	4,025.64	-	-	61,477,716.41		

start_month	end_month	company	set_of_books	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_summary2	depr_group
01/2016	12/2016	30 NH Northern Utilities	Financial	66,306.45	19,830.29	-	-	-	-	-	86,136.74	303-02 Intangible Software-10 Year	NUNH Gas 303-02 Software 10 Year
01/2016	12/2016	30 NH Northern Utilities	Financial	2,407,377.63	407,133.98	-	-	-	-	-	2,814,511.61	303-30 Intangible Plant, Misc Softw	NUNH Gas 303-30 Intangible Plant, M
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	304-20 Land Rights	NUNH Gas 304-20 Land Rights
01/2016	12/2016	30 NH Northern Utilities	Financial	129,465.36	-	-	-	-	-	-	129,465.36	305-00 Structures	NUNH Gas 305-00 Structures
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	311-00 Liquefied Petroleum Gas Equi	NUNH Gas 311-00 Liquefied Petroleum
01/2016	12/2016	30 NH Northern Utilities	Financial	2,755.82	-	-	-	-	-	-	2,755.82	320-00 Other Equipment	NUNH Gas 320-00 Other Equipment
01/2016	12/2016	30 NH Northern Utilities	Financial	56,611.20	-	-	-	-	-	-	56,611.20	321-00 Propane Vaporizer	NUNH Gas 321-00 Propane Vaporizer
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-40 Land Rights, Other Distr Sys	NUNH Gas 374-40 Land Rights, Other
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	374-50 Rights of Way	NUNH Gas 374-50 Rights of Way
01/2016	12/2016	30 NH Northern Utilities	Financial	18,732.57	1,656.36	-	-	-	-	-	20,388.93	375-20 Structures City Gate Mea & R	NUNH Gas 375-20 Structures City Gat
01/2016	12/2016	30 NH Northern Utilities	Financial	715,305.98	7,127.03	-	-	-	-	-	722,433.01	375-70 Structures Other Distributio	NUNH Gas 375-70 Structures Other Di
01/2016	12/2016	30 NH Northern Utilities	Financial	3,271,275.80	472,778.74	(2,975.70)	(16,102.07)	-	-	-	3,724,976.77	376-20 Mains, Coated/Wrapped	NUNH Gas 376-20 Mains, Coated/Wrapp
01/2016	12/2016	30 NH Northern Utilities	Financial	(1,562,296.34)	-	(8,830.22)	(318,315.28)	-	-	-	(1,889,441.84)	376-30 Mains, Bare Steel	NUNH Gas 376-30 Mains, Bare Steel
01/2016	12/2016	30 NH Northern Utilities	Financial	25,760,864.08	2,159,100.15	(437,777.81)	(273,170.23)	-	-	-	27,209,016.19	376-40 Mains, Plastic	NUNH Gas 376-40 Mains, Plastic
01/2016	12/2016	30 NH Northern Utilities	Financial	466,419.39	75,725.62	-	-	-	-	-	542,145.01	376-50 Mains, Joint Seals	NUNH Gas 376-50 Mains, Joint Seals
01/2016	12/2016	30 NH Northern Utilities	Financial	419,972.40	59,936.59	(1,033.06)	(179.93)	-	-	-	478,696.00	376-60 Mains, Cathodic Protection	NUNH Gas 376-60 Mains, Cathodic Pro
01/2016	12/2016	30 NH Northern Utilities	Financial	(777,986.34)	-	(2,151.94)	(180,179.53)	-	-	-	(960,317.81)	376-80 Mains, Cast Iron	NUNH Gas 376-80 Mains, Cast Iron
01/2016	12/2016	30 NH Northern Utilities	Financial	633,410.70	75,688.98	(262.58)	(1,202.57)	-	-	-	707,634.53	378-20 Measuring & Regulating Stati	NUNH Gas 378-20 Measuring & Regulat
01/2016	12/2016	30 NH Northern Utilities	Financial	705.63	883.44	-	-	-	-	-	1,589.07	379-00 Measuring & Regulating Ta-G	NUNH Gas 379-00 Measuring & Regulat
01/2016	12/2016	30 NH Northern Utilities	Financial	18,355,547.75	2,069,798.83	(260,539.88)	(272,591.45)	-	-	-	19,892,215.25	380-00 Services	NUNH Gas 380-00 Services
01/2016	12/2016	30 NH Northern Utilities	Financial	1,553,594.70	76,722.07	(82,009.99)	(7,038.79)	-	-	-	1,541,267.99	381-00 Meters	NUNH Gas 381-00 Meters
01/2016	12/2016	30 NH Northern Utilities	Financial	5,583,257.72	628,559.78	(261,495.47)	(26,214.60)	-	-	-	5,924,107.43	382-00 Meter Installations	NUNH Gas 382-00 Meter Installations
01/2016	12/2016	30 NH Northern Utilities	Financial	112,257.11	16,317.57	-	-	-	-	-	128,574.68	383-00 House Regulators	NUNH Gas 383-00 House Regulators
01/2016	12/2016	30 NH Northern Utilities	Financial	795,970.12	34,210.26	-	(97.48)	675.00	-	-	830,757.90	386-10 Conversion Burners	NUNH Gas 386-10 Conversion Burners
01/2016	12/2016	30 NH Northern Utilities	Financial	(92,492.12)	36,639.48	-	(5,391.57)	6,394.21	-	-	(54,850.00)	386-20 Water Heaters	NUNH Gas 386-20 Water Heaters
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	386-30 Diamond Boiler	NUNH Gas 386-30 Diamond Boiler
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	389-10 Land	NUNH Gas 389-10 Land
01/2016	12/2016	30 NH Northern Utilities	Financial	136,307.37	24,291.18	-	-	-	-	-	160,598.55	391-10 Office Furniture & Equip	NUNH Gas 391-10 Office Furniture &
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	391-11 Office Furn & Equip Data Han	NUNH Gas 391-11 Office Furn & Equip
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	391-12 Office Furn & Equip Informat	NUNH Gas 391-12 Office Furn & Equip
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	392-20 Transportation Equipment	NUNH Gas 392-20 Transportation Equi
01/2016	12/2016	30 NH Northern Utilities	Financial	31,511.09	-	-	-	-	-	-	31,511.09	393-00 Stores Equipment	NUNH Gas 393-00 Stores Equipment
01/2016	12/2016	30 NH Northern Utilities	Financial	498,718.31	43,554.26	(3,254.00)	-	-	-	-	539,018.57	394-10 Tools, Shop & Garage	NUNH Gas 394-10 Tools, Shop & Garag
01/2016	12/2016	30 NH Northern Utilities	Financial	-	-	-	-	-	-	-	-	394-30 Tools, Other	NUNH Gas 394-30 Tools, Other
01/2016	12/2016	30 NH Northern Utilities	Financial	65,737.98	4,184.76	-	-	-	-	-	69,922.74	396-00 Power Operated Equipment	NUNH Gas 396-00 Power Operated Equi
01/2016	12/2016	30 NH Northern Utilities	Financial	967,283.51	108,729.63	-	(638.36)	-	-	-	1,075,374.78	397-00 Communication Equipment	NUNH Gas 397-00 Communication Equip
01/2016	12/2016	30 NH Northern Utilities	Financial	101,309.98	8,663.28	-	-	-	-	-	109,973.26	397-25 Metscan Communication Equip	NUNH Gas 397-25 Metscan Communicati
01/2016	12/2016	30 NH Northern Utilities	Financial	1,759,792.56	214,245.83	-	-	-	-	-	1,974,038.39	397-35 ERT Automatic Reading Device	NUNH Gas 397-35 ERT Automatic Read
				61,477,716.41	6,545,778.11	(1,060,330.65)	(1,101,121.86)	7,069.21	-	-	65,869,111.22		

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE
2009 - 2016
SALV/COR EVALUATION

ACCOUNT 375.20		Distr. Structs.-City Gate							Band	
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016 TOTAL	2009-2016 TOTAL
RETIREMENTS	0	0	0	0	0	0	0	0	0	0
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0
NET SALVAGE	0	0	0	0	0	0	0	0	0	0
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

ACCOUNT 375.70		Distr. Structs.-Other							Band	
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016 TOTAL	2009-2016 TOTAL
RETIREMENTS	0	0	0	0	0	0	187,432	0	0	187,432
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	13,323	0	0	13,323
NET SALVAGE	0	0	0	0	0	0	-13,323	0	0	-13,323
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-7.1	#DIV/0!	#DIV/0!	-7.1

ACCOUNT 376.20		Distr. Mains-Coated/Wrapped							Band	
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016 TOTAL	2009-2016 TOTAL
RETIREMENTS	2,976	13,328	81,717	69,021	12,519	26,905	102,965	2,859	179,561	312,290
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	16,102	56,786	106,267	148,025	39,686	0	0	0	366,866	366,866
NET SALVAGE	-16,102	-56,786	-106,267	-148,025	-39,686	0	0	0	-366,866	-366,866
% NET SALVAGE	-541.06	-426.1	-130.0	-214.5	-317.0	0.0	0.0	0.0	-204.3	-117.5

ACCOUNT 376.30		Distr. Mains-Bare Steel							Band	
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016 TOTAL	2009-2016 TOTAL
RETIREMENTS	8,830	16,452	70,293	13,810	31,053	35,628	1,706	2,336	140,438	180,108
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	318,315	385,414	494,760	138,396	194,113	149,825	87	0	1,530,998	1,680,910
NET SALVAGE	-318,315	-385,414	-494,760	-138,396	-194,113	-149,825	-87	0	-1,530,998	-1,680,910
% NET SALVAGE	-3,604.93	-2342.7	-703.9	-1002.1	-625.1	-420.5	-5.1	0.0	-1090.2	-933.3

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE
2009 - 2016
SALV/COR EVALUATION

ACCOUNT	376.40	Distr. Mains-Plastic							Band		
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016	2009-2016	
									TOTAL	TOTAL	
RETIREMENTS	437,778	137,886	313,608	100,592	179,181	362,183	57,747	3,276	1,169,045	1,592,251	
GROSS SALVAGE	0	0	111	0	1,011	0	0	0	1,122	1,122	
COST TO RETIRE	273,170	188,724	106,227	203,844	139,965	43,380	1,817	0	911,930	957,127	
NET SALVAGE	-273,170	-188,724	-106,116	-203,844	-138,954	-43,380	-1,817	0	-910,808	-956,005	
% NET SALVAGE	-62.40	-136.9	-33.8	-202.6	-77.5	-12.0	-3.1	0.0	-77.9	-60.0	

ACCOUNT	376.50	Distr. Mains-Joint Seals								Band	
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016	2009-2016	
									TOTAL	TOTAL	
RETIREMENTS	0	0	0	0	0	0	0	0	0	0	
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0	
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0	
NET SALVAGE	0	0	0	0	0	0	0	0	0	0	
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

ACCOUNT	376.60	Distr. Mains-Cathodic Protected								Band	
YEAR		2016	2015	2014	2013	2012	2011	2010	2009	2012-2016	2009-2016
										TOTAL	TOTAL
RETIREMENTS		1,033	0	0	0	0	0	0	0	1,033	1,033
GROSS SALVAGE		0	0	0	0	0	0	0	0	0	0
COST TO RETIRE		180	0	0	0	0	0	0	0	180	180
NET SALVAGE		-180	0	0	0	0	0	0	0	-180	-180
% NET SALVAGE		-17.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-17.4	-17.4

ACCOUNT	376.80	Distr. Mains-Cast Iron							Band		
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2012-2016	2009-2016	
	TOTAL	TOTAL									
RETIREMENTS	2,152	5,955	3,899	11,695	11,119	11,672	6,292	391	34,820	53,175	
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0	
COST TO RETIRE	180,180	189,708	90,364	220,791	86,015	138,470	0	0	767,058	905,528	
NET SALVAGE	-180,180	-189,708	-90,364	-220,791	-86,015	-138,470	0	0	-767,058	-905,528	
% NET SALVAGE	-8,372.68	-3185.7	-2317.6	-1887.9	-773.6	-1186.3	0.0	0.0	-2202.9	-1702.9	

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE
2009 - 2016
SALV/COR EVALUATION

ACCOUNT 378.20		Distr. M & R Station Equip.								Band	
										2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009		TOTAL	TOTAL
RETIREMENTS	263	0	0	259,722	215,717	115,652	0	0		475,702	591,354
GROSS SALVAGE	0	0	0	0	0	0	0	0		0	0
COST TO RETIRE	1,203	0	2,944	18,985	1,694	0	0	0		24,826	24,826
NET SALVAGE	-1,203	0	-2,944	-18,985	-1,694	0	0	0		-24,826	-24,826
% NET SALVAGE	-457.41	#DIV/0!	#DIV/0!	-7.3	-0.8	0.0	#DIV/0!	#DIV/0!		-5.2	-4.2

ACCOUNT 379.00		Distr. M & R Station Equip.-City Gate								Band	
										2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009		TOTAL	TOTAL
RETIREMENTS	0	0	0	0	0	0	0	0		0	0
GROSS SALVAGE	0	0	0	0	0	0	0	0		0	0
COST TO RETIRE	0	0	2,175	0	0	0	0	0		2,175	2,175
NET SALVAGE	0	0	-2,175	0	0	0	0	0		-2,175	-2,175
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!

ACCOUNT 380.00		Distr. Services								Band	
										2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009		TOTAL	TOTAL
RETIREMENTS	260,540	316,598	405,385	178,958	231,687	392,584	119,477	2,921		1,393,168	1,908,150
GROSS SALVAGE	0	0	0	0	0	0	0	0		0	0
COST TO RETIRE	272,591	195,246	175,948	139,735	105,051	116,573	63,633	0		888,571	1,068,777
NET SALVAGE	-272,591	-195,246	-175,948	-139,735	-105,051	-116,573	-63,633	0		-888,571	-1,068,777
% NET SALVAGE	-104.63	-61.7	-43.4	-78.1	-45.3	-29.7	-53.3	0.0		-63.8	-56.0

ACCOUNT 381.00		Distr. Meters								Band	
										2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009		TOTAL	TOTAL
RETIREMENTS	82,010	137,414	33,156	190,297	97,752	6,376	2,275	0		540,629	549,280
GROSS SALVAGE	0	0	0	0	0	0	0	0		0	0
COST TO RETIRE	7,039	5,657	13,212	4,721	7,899	0	0	0		38,528	38,528
NET SALVAGE	-7,039	-5,657	-13,212	-4,721	-7,899	0	0	0		-38,528	-38,528
% NET SALVAGE	-8.58	-4.1	-39.8	-2.5	-8.1	0.0	0.0	#DIV/0!		-7.1	-7.0

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE
2009 - 2016
SALV/COR EVALUATION

ACCOUNT 382.00		Distr. Meter Installations							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	261,495	413,684	56,912	215,708	127,025	0	0	0	1,074,824	1,074,824
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	26,215	16,737	22,679	5,120	22,286	430	0	0	93,037	93,467
NET SALVAGE	-26,215	-16,737	-22,679	-5,120	-22,286	-430	0	0	-93,037	-93,467
% NET SALVAGE	-10.03	-4.0	-39.8	-2.4	-17.5	#DIV/0!	#DIV/0!	#DIV/0!	-8.7	-8.7

ACCOUNT 383.00		Distr. House Regulators							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	2	0	0	0	0	0	2	2
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0
NET SALVAGE	0	0	0	0	0	0	0	0	0	0
% NET SALVAGE	#DIV/0!	#DIV/0!	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0	0.0

ACCOUNT 386.00		Distr. Conversion Burners/Water Heaters							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	54,265	52,401	61,468	63,105	63,705	97,275	890	231,239	393,109
GROSS SALVAGE	7,069	4,026	3,472	887	0	4,462	2,010	75	15,454	22,001
COST TO RETIRE	5,489	5,662	7,166	6,514	220	0	1,665	0	25,051	26,716
NET SALVAGE	1,580	-1,636	-3,694	-5,627	-220	4,462	345	75	-9,597	-4,715
% NET SALVAGE	#DIV/0!	-3.0	-7.0	-9.2	-0.3	7.0	0.4	8.4	-4.2	-1.2

ACCOUNT 391.10		Gnl. Office Furn. & Equip.							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	0	0	0	363,940	119,867	0	0	483,807
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	8,754	0	0	8,754
NET SALVAGE	0	0	0	0	0	0	-8,754	0	0	-8,754
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0	-7.3	#DIV/0!	#DIV/0!	-1.8

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE
2009 - 2016
SALV/COR EVALUATION

ACCOUNT	391.11	Gnl. Office Furn. & Equip.-Data							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	0	7,566	0	0	123,870	0	7,566	131,436
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0
NET SALVAGE	0	0	0	0	0	0	0	0	0	0
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	0.0	#DIV/0!	#DIV/0!	0.0	#DIV/0!	0.0	0.0

ACCOUNT	393.00	Gnl. Stores Equipment							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	0	0	0	0	0	0	0	0
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0
NET SALVAGE	0	0	0	0	0	0	0	0	0	0
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

ACCOUNT	394.00	Gnl. Tools, Shop & Garage Equip.							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	3,254	0	3,900	12,939	0	100,380	0	0	20,093	120,473
GROSS SALVAGE	0	0	700	1,100	0	0	0	0	1,800	1,800
COST TO RETIRE	0	0	0	0	63	0	0	0	63	63
NET SALVAGE	0	0	700	1,100	-63	0	0	0	1,737	1,737
% NET SALVAGE	0.00	#DIV/0!	17.9	8.5	#DIV/0!	0.0	#DIV/0!	#DIV/0!	8.6	1.4

ACCOUNT	396.00	Gnl. Power Operated Equipment							Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	0	0	0	0	0	0	0	0
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0
NET SALVAGE	0	0	0	0	0	0	0	0	0	0

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE
2009 - 2016
SALV/COR EVALUATION

% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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ACCOUNT 397.00	Gnl. Communication Equipment								Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	0	0	993	0	0	0	993	993
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	638	248	0	0	100	0	0	0	986	986
NET SALVAGE	-638	-248	0	0	-100	0	0	0	-986	-986
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-10.1	#DIV/0!	#DIV/0!	#DIV/0!	-99.3	-99.3

ACCOUNT 397.35	Gnl. Communication Equipment-ERTS								Band	
									2012-2016	2009-2016
YEAR	2016	2015	2014	2013	2012	2011	2010	2009	TOTAL	TOTAL
RETIREMENTS	0	0	0	0	0	0	0	0	0	0
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0
COST TO RETIRE	0	0	0	0	0	0	0	0	0	0
NET SALVAGE	0	0	0	0	0	0	0	0	0	0
% NET SALVAGE	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

NU-NH
CURRENT ACCRUAL RATES

depreciation method description	Effective Date	Set of Books	Life Rate (Annual)
NUNH Gas 303-02 Software 10-year	May-12	Financial	0.00%
NUNH Gas 303-30 Intangible Plant, Misc Softw	Jan-10	Financial	0.00%
NUNH Gas 304-20 Land Rights	Jan-10	Financial	0.00%
NUNH Gas 305-00 Structures	Dec-11	Financial	0.00%
NUNH Gas 311-00 Liquefied Petroleum Gas Equi	Dec-11	Financial	0.00%
NUNH Gas 320-00 Other Equipment	Dec-11	Financial	0.00%
NUNH Gas 321-00 Propane Vaporizer	Dec-11	Financial	0.00%
NUNH Gas 374-40 Land Rights, Other Distr Sys	Jan-10	Financial	0.00%
NUNH Gas 374-50 Rights of Way	Jan-10	Financial	0.00%
NUNH Gas 375-20 Structures City Gate Mea & R	Jan-12	Financial	3.66%
NUNH Gas 375-70 Structures Other Distributio	Jan-12	Financial	0.25%
NUNH Gas 376-20 Mains, Coated/Wrapped	Jan-12	Financial	2.67%
NUNH Gas 376-30 Mains, Bare Steel	Dec-11	Financial	0.00%
NUNH Gas 376-40 Mains, Plastic	Jan-12	Financial	2.64%
NUNH Gas 376-50 Mains, Joint Seals	Jan-12	Financial	14.69%
NUNH Gas 376-60 Mains, Cathodic Protection	Jan-12	Financial	8.41%
NUNH Gas 376-80 Mains, Cast Iron	Dec-11	Financial	0.00%
NUNH Gas 378-20 Measuring & Regulating Stati	Jan-12	Financial	2.25%
NUNH Gas 379-00 Measuring & Regulating Ta-G	Jan-12	Financial	2.25%
NUNH Gas 380-00 Services	Jan-12	Financial	3.61%
NUNH Gas 381-00 Meters	Jan-12	Financial	1.98%
NUNH Gas 382-00 Meter Installations	Jan-12	Financial	3.39%
NUNH Gas 383-00 House Regulators	Jan-12	Financial	3.12%
NUNH Gas 386-10 Conversion Burners	May-12	Financial	5.07%
NUNH Gas 386-20 Water Heaters	May-12	Financial	5.07%
NUNH Gas 386-30 Diamond Boiler	Jan-10	Financial	0.00%
NUNH Gas 389-10 Land	Jan-10	Financial	0.00%
NUNH Gas 391-10 Office Furniture & Equip	Jan-12	Financial	5.85%
NUNH Gas 391-11 Office Furn & Equip Data Han	Jan-12	Financial	13.83%
NUNH Gas 391-12 Office Furn & Equip Informat	Jan-12	Financial	13.83%
NUNH Gas 392-20 Transportation Equipment	Jan-10	Financial	0.00%
NUNH Gas 393-00 Stores Equipment	Dec-11	Financial	0.00%
NUNH Gas 394-10 Tools, Shop & Garage	Jan-12	Financial	3.84%
NUNH Gas 394-30 Tools, Other	Jan-12	Financial	3.84%
NUNH Gas 396-00 Power Operated Equipment	Jan-12	Financial	5.56%
NUNH Gas 397-00 Communication Equipment	Jan-12	Financial	7.69%
NUNH Gas 397-25 Metscan Communication Equip	Jan-12	Financial	7.69%
NUNH Gas 397-35 ERT Automatic Reading Device	Jan-12	Financial	7.37%

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.

OMB NO: 2137-0522
EXPIRATION DATE: 01/31/2014



U.S Department of Transportation
Pipeline and Hazardous Materials Safety Administration

Form Type:

INITIAL

ID:

5709

(DOT use only)

20120474-15511

ANNUAL REPORT FOR CALENDAR YEAR 2011 GAS DISTRIBUTION SYSTEM

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0522. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

PART A - OPERATOR INFORMATION

1. Name of Operator	NORTHERN UTILITIES, INC. (NH)
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)	
2a. Street Address	325 WEST RD
2b. City and County	PORTSMOUTH, ROCKINGHAM
2c. State	NH
2d. Zip Code	03801
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER	13800
4. HEADQUARTERS NAME & ADDRESS	
4a. Street Address	325 WEST ROAD
4b. City and County	PORTSMOUTH
4c. State	NH
4d. Zip Code	03801
5. STATE IN WHICH SYSTEM OPERATES	NH

PART B - SYSTEM DESCRIPTION

1. GENERAL

	STEEL									
	UNPROTECTED		CATHODICALLY PROTECTED							
	BARE	COATED	BARE	COATED	PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPER	OTHER	TOTAL
MILES OF MAIN	25.850	4.420	0.000	80.570	380.860	7.940	0.000	0.000	0.150	499.790
NO. OF SERVICES	360.000	127.000	7.000	148.000	20426.000	2.000	0.000	0.000	46.000	21116.000

2.MILES OF MAINS IN SYSTEM AT END OF YEAR

MATERIAL	UNKNOWN	2" OR LESS	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8" THRU 12"	OVER 12"	TOTAL
STEEL	0.010	22.180	31.820	55.200	1.630	0.000	110.840
DUCTILE IRON	0.000	0.000	0.000	0.000	0.000	0.000	0.000
COPPER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CAST/WROUGHT IRON	0.000	0.170	3.130	4.340	0.300	0.000	7.940
PLASTIC PVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC PE	0.050	193.490	101.190	85.940	0.190	0.000	380.860
PLASTIC ABS	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER PLASTIC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER	0.020	0.050	0.010	0.070	0.000	0.000	0.150
TOTAL	0.080	215.890	136.150	145.550	2.120	0.000	499.790

3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR**AVERAGE SERVICE LENGTH: 79**

MATERIAL	UNKNOWN	1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8"	TOTAL
STEEL	5.000	380.000	246.000	7.000	4.000	0.000	642.000
DUCTILE IRON	0.000	0.000	0.000	0.000	0.000	0.000	0.000
COPPER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CAST/WROUGHT IRON	0.000	1.000	1.000	0.000	0.000	0.000	2.000
PLASTIC PVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC PE	2.000	15045.000	5274.000	93.000	9.000	3.000	20426.000
PLASTIC ABS	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER PLASTIC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER	35.000	7.000	4.000	0.000	0.000	0.000	46.000
TOTAL	42.000	15433.000	5525.000	100.000	13.000	3.000	21116.000

4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION

	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL
MILES OF MAIN	45.050	7.480	0.980	2.620	16.500	29.520	80.560	201.050	96.730	19.300	499.790
NUMBER OF SERVICES	0.000	101.000	10.000	745.000	46.000	915.000	3696.000	8741.000	5866.000	996.000	21116.000

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION	62	11	21	16
NATURAL FORCES	4	3	0	0
EXCAVATION DAMAGE	7	7	18	18
OTHER OUTSIDE FORCE DAMAGE	0	0	0	0
MATERIAL OR WELDS	1	1	4	1
EQUIPMENT	3	1	6	4
INCORRECT OPERATIONS	0	0	0	0
OTHER	33	3	44	36

NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0

PART D - EXCAVATION DAMAGE**PART E-EXCESS FLOW VALUE(EFV) DATA**NUMBER OF EXCAVATION DAMAGES: 30NUMBER OF EFV'S INSTALLED THIS CALENDER YEAR ON SINGLE FAMILY RESIDENTIAL SERVICES: 405NUMBER OF EXCAVATION TICKETS : 9940ESTIMATED NUMBER OF EFV'S IN SYSTEM AT THE END OF YEAR: 1514**PART F - LEAKS ON FEDERAL LAND****PART G-PERCENT OF UNACCOUNTED FOR GAS**TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0

UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL INPUT FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

INPUT FOR YEAR ENDING 6/30: .74%**PART H - ADDITIONAL INFORMATION****PART I - PREPARER AND AUTHORIZED SIGNATURE**

 Leigh Willett, Manager, Operations Services
 (Preparer's Name and Title)

 (603) 777-5509
 (Area Code and Telephone Number)

 willett@unitil.com
 (Preparer's email address)

 (603) 777-5609
 (Area Code and Facsimile Number)

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.

OMB NO: 2137-0522
EXPIRATION DATE: 01/31/2014



U.S Department of Transportation
Pipeline and Hazardous Materials Safety Administration

Form Type:

SUPPLEMENTAL

Date Submitted:

05/02/2013

(DOT use only)

20130910-18982

ANNUAL REPORT FOR CALENDAR YEAR 2012 GAS DISTRIBUTION SYSTEM

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0522. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

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2c. State	NH
2d. Zip Code	03801
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER	13800
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4a. Street Address	325 WEST ROAD
4b. City	PORTSMOUTH
4c. State	NH
4d. Zip Code	03801
5. STATE IN WHICH SYSTEM OPERATES	NH

PART B - SYSTEM DESCRIPTION

1.GENERAL

	STEEL									
	UNPROTECTED		CATHODICALLY PROTECTED							
	BARE	COATED	BARE	COATED	DUCTILE IRON	COPPER	CAST/ WROUGHT IRON	PLASTIC	OTHER	TOTAL
MILES OF MAIN	22.370	1.910	0.000	82.460	0.000	0.000	6.250	394.650	0.150	507.790
NO. OF SERVICES	294	111	6	143	0	0	2	20882	47	21485

2.MILES OF MAINS IN SYSTEM AT END OF YEAR

MATERIAL	UNKNOWN	2' OR LESS	OVER 2' THRU 4'	OVER 4' THRU 8'	OVER 8' THRU 12'	OVER 12'	TOTAL
STEEL	0.010	20.310	30.340	55.380	0.700	0.000	106.740
DUCTILE IRON	0.000	0.000	0.000	0.000	0.000	0.000	0.000
COPPER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CAST/WROUGHT IRON	0.000	0.160	1.890	3.930	0.270	0.000	6.250
PLASTIC PVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC PE	0.000	199.640	102.690	92.120	0.200	0.000	394.650
PLASTIC ABS	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC OTHER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER	0.020	0.050	0.010	0.070	0.000	0.000	0.150
TOTAL	0.030	220.160	134.930	151.500	1.170	0.000	507.790

3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR**AVERAGE SERVICE LENGTH: 80**

MATERIAL	UNKNOWN	1' OR LESS	OVER 1' THRU 2'	OVER 2' THRU 4'	OVER 4' THRU 8'	OVER 8'	TOTAL
STEEL	4	352	186	8	4	0	554
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	1	1	0	0	0	2
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	2	15431	5342	93	11	3	20882
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	27	16	4	0	0	0	47
TOTAL	33	15800	5533	101	15	3	21485

4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION

	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL
MILES OF MAIN	41.280	5.770	0.260	2.460	15.150	29.200	81.690	199.290	96.720	35.970	507.790
NUMBER OF SERVICES	0	59	8	259	41	945	3681	8679	5890	1923	21485

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION	76	10	23	19
NATURAL FORCES	1	1	0	0
EXCAVATION DAMAGE	13	12	29	29
OTHER OUTSIDE FORCE DAMAGE	1	1	3	3
MATERIAL OR WELDS	2	1	6	3
EQUIPMENT	5	1	9	9
INCORRECT OPERATIONS	0	0	0	0
OTHER	38	4	23	18

NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0

PART D - EXCAVATION DAMAGE**PART E-EXCESS FLOW VALUE(EFV) DATA**NUMBER OF EXCAVATION DAMAGES: 42NUMBER OF EFV'S INSTALLED THIS CALENDER YEAR ON SINGLE FAMILY RESIDENTIAL SERVICES: 640NUMBER OF EXCAVATION TICKETS : 10387ESTIMATED NUMBER OF EFV'S IN SYSTEM AT THE END OF YEAR: 2747**PART F - LEAKS ON FEDERAL LAND****PART G-PERCENT OF UNACCOUNTED FOR GAS**TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0

UNACCOUUNTED FOR GAS AS A PERCENT OF TOTAL INPUT FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

INPUT FOR YEAR ENDING 6/30: 2.45%**PART H - ADDITIONAL INFORMATION****PART I - PREPARER AND AUTHORIZED SIGNATURE**

 Leigh Willett,agent
 (Preparer's Name and Title)

 (603) 777-5509
 (Area Code and Telephone Number)

 willett@unitil.com
 (Preparer's email address)

 (603) 777-5609
 (Area Code and Facsimile Number)

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.		OMB NO: 2137-0522 EXPIRATION DATE: 01/31/2014
 U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration	Initial Date Submitted:	03/11/2014
	Form Type:	INITIAL
	Date Submitted:	

**ANNUAL REPORT FOR
CALENDAR YEAR 2013
GAS DISTRIBUTION SYSTEM**

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0522. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

PART A - OPERATOR INFORMATION	(DOT use only)	20142278-21301
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1. Name of Operator	NORTHERN UTILITIES, INC. (NH)
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)	
2a. Street Address	325 West Road
2b. City and County	Portsmouth
2c. State	NH
2d. Zip Code	03801
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER	13800
4. HEADQUARTERS NAME & ADDRESS	
4a. Street Address	325 WEST ROAD
4b. City and County	PORTSMOUTH,US
4c. State	NH
4d. Zip Code	03801
5. STATE IN WHICH SYSTEM OPERATES	NH

PART B - SYSTEM DESCRIPTION

1. GENERAL

	STEEL									
	UNPROTECTED		CATHODICALLY PROTECTED							
	BARE	COATED	BARE	COATED	DUCTILE IRON	COPPER	CAST/ WROUGHT IRON	PLASTIC	OTHER	TOTAL
MILES OF MAIN	18.920	1.370	0.000	82.050	0.000	0.000	3.790	407.600	0.160	513.890
NO. OF SERVICES	228.000	115.000	6.000	133.000	0.000	0.000	2.000	21360.000	45.000	21889.000

2.MILES OF MAINS IN SYSTEM AT END OF YEAR

MATERIAL	UNKNOWN	2' OR LESS	OVER 2' THRU 4'	OVER 4' THRU 8'	OVER 8' THRU 12'	OVER 12'	TOTAL
STEEL	0.010	18.730	28.320	54.640	0.640	0.000	102.340
DUCTILE IRON	0.000	0.000	0.000	0.000	0.000	0.000	0.000
COPPER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CAST/WROUGHT IRON	0.000	0.120	1.070	2.400	0.200	0.000	3.790
PLASTIC PVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC PE	0.000	207.180	105.910	94.270	0.240	0.000	407.600
PLASTIC ABS	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC OTHER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER	0.030	0.050	0.010	0.070	0.000	0.000	0.160
TOTAL	0.040	226.080	135.310	151.380	1.080	0.000	513.890

3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR**AVERAGE SERVICE LENGTH: 80**

MATERIAL	UNKNOWN	1' OR LESS	OVER 1' THRU 2'	OVER 2' THRU 4'	OVER 4' THRU 8'	OVER 8'	TOTAL
STEEL	5.000	327.000	140.000	6.000	4.000	0.000	482.000
DUCTILE IRON	0.000	0.000	0.000	0.000	0.000	0.000	0.000
COPPER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CAST/WROUGHT IRON	0.000	1.000	1.000	0.000	0.000	0.000	2.000
PLASTIC PVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC PE	3.000	15851.000	5404.000	89.000	11.000	2.000	21360.000
PLASTIC ABS	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PLASTIC OTHER	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OTHER	23.000	18.000	4.000	0.000	0.000	0.000	45.000
TOTAL	31.000	16197.000	5549.000	95.000	15.000	2.000	21889.000

4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION

	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL
MILES OF MAIN	38.950	4.160	0.260	2.020	14.180	28.640	80.730	199.900	97.160	47.890	513.890
NUMBER OF SERVICES	0.000	45.000	8.000	241.000	36.000	917.000	3589.000	8591.000	5850.000	2612.000	21889.000

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION	38	5	22	8
NATURAL FORCES	1	1	0	0
EXCAVATION DAMAGE	7	7	31	31
OTHER OUTSIDE FORCE DAMAGE	0	0	4	4
MATERIAL OR WELDS	6	1	1	1
EQUIPMENT	0	0	9	2
INCORRECT OPERATIONS	0	0	0	0
OTHER	23	2	36	26

NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0

PART D - EXCAVATION DAMAGENUMBER OF EXCAVATION DAMAGES: 36NUMBER OF EXCAVATION TICKETS : 11649**PART E-EXCESS FLOW VALUE(EFV) DATA**NUMBER OF EFV'S INSTALLED THIS CALENDER YEAR ON SINGLE FAMILY RESIDENTIAL SERVICES: 497ESTIMATED NUMBER OF EFV'S IN SYSTEM AT THE END OF YEAR: 4122**PART F - LEAKS ON FEDERAL LAND**TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0**PART G-PERCENT OF UNACCOUNTED FOR GAS**

UNACCOUUNTED FOR GAS AS A PERCENT OF TOTAL INPUT FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

INPUT FOR YEAR ENDING 6/30: 0.66%**PART H - ADDITIONAL INFORMATION****PART I - PREPARER AND AUTHORIZED SIGNATURE**

 Leigh Willett, agent
 (Preparer's Name and Title)

 (603) 777-5509
 (Area Code and Telephone Number)

 willett@unitil.com
 (Preparer's email address)

 (603) 777-5609
 (Area Code and Facsimile Number)

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.						OMB NO: 2137-0522 EXPIRATION DATE: 10/31/2016				
 U.S Department of Transportation Pipeline and Hazardous Materials Safety Administration					Initial Date Submitted:		03/05/2015			
					Form Type:		INITIAL			
					Date Submitted:					
ANNUAL REPORT FOR CALENDAR YEAR 2014 GAS DISTRIBUTION SYSTEM										
A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0522. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.										
PART A - OPERATOR INFORMATION					(DOT use only)		20153636-24084			
1. Name of Operator					NORTHERN UTILITIES, INC. (NH)					
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)										
2a. Street Address					325 West Road					
2b. City and County					PortsmouthRockingham					
2c. State					NH					
2d. Zip Code					03801					
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER					13800					
4. HEADQUARTERS NAME & ADDRESS										
4a. Street Address					325 WEST ROAD					
4b. City and County					PORTSMOUTH,US					
4c. State					NH					
4d. Zip Code					03801					
5. STATE IN WHICH SYSTEM OPERATES					NH					
PART B - SYSTEM DESCRIPTION										
1.GENERAL										
	STEEL				PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPER	OTHER	SYSTEM TOTAL
	UNPROTECTED		CATHODICALLY PROTECTED							
	BARE	COATED	BARE	COATED						
MILES OF MAIN	11.56	1.94	0.05	79.56	423.69	3.27	0	0	0	520.07
NO. OF SERVICES	170	122	6	129	21858	0	0	0	42	22327

2.MILES OF MAINS IN SYSTEM AT END OF YEAR															
MATERIAL		UNKNOWN		2" OR LESS		OVER 2" THRU 4"		OVER 4" THRU 8"		OVER 8" THRU 12"		OVER 12"		SYSTEM TOTALS	
STEEL		0.0		15.68		23.63		53.16		0.64		0.0		93.11	
DUCTILE IRON		0.0		0.0		0.0		0.0		0.0		0.0		0.00	
COPPER		0.0		0.0		0.0		0.0		0.0		0.0		0.00	
CAST/WROUGHT IRON		0.0		0.05		0.91		2.11		0.2		0		3.27	
PLASTIC PVC		0.0		0.0		0.0		0.0		0.0		0.0		0.00	
PLASTIC PE		0.0		212.42		106.44		104.29		0.54		0.0		423.69	
PLASTIC ABS		0.0		0.0		0.0		0.0		0.0		0.0		0.00	
PLASTIC OTHER		0.0		0.0		0.0		0.0		0.0		0.0		0.00	
OTHER		0.00		0.0		0.0		0.0		0.0		0.0		0.00	
TOTAL		0.00		228.15		130.98		159.56		1.38		0.00		520.07	
3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR									AVERAGE SERVICE LENGTH: 80						
MATERIAL		UNKNOWN		1" OR LESS		OVER 1" THRU 2"		OVER 2" THRU 4"		OVER 4" THRU 8"		OVER 8"		SYSTEM TOTALS	
STEEL		5		299		114		5		4		0		427	
DUCTILE IRON		0		0		0		0		0		0		0	
COPPER		0		0		0		0		0		0		0	
CAST/WROUGHT IRON		0		0		0		0		0		0		0	
PLASTIC PVC		0		0		0		0		0		0		0	
PLASTIC PE		2		16262		5489		92		11		2		21858	
PLASTIC ABS		0		0		0		0		0		0		0	
PLASTIC OTHER		0		0		0		0		0		0		0	
OTHER		21		18		3		0		0		0		42	
TOTAL		28		16579		5606		97		15		2		22327	
4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION															
	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL				
MILES OF MAIN	24.08	3.30	0.15	1.62	10.93	27.21	83.23	200.62	97.85	71.08	520.07				
NUMBER OF SERVICES	0	23	8	200	33	850	3443	8419	5792	3559	22327				

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR				
CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION	85	9	4	3
NATURAL FORCES	1	1	0	0
EXCAVATION DAMAGE	11	11	26	26
OTHER OUTSIDE FORCE DAMAGE	0	0	2	2
MATERIAL OR WELDS	3	1	5	3
EQUIPMENT	3	0	10	3
INCORRECT OPERATIONS	0	0	0	0
OTHER	10	0	23	10
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0				
PART D - EXCAVATION DAMAGE			PART E-EXCESS FLOW VALUE(EFV) DATA	
NUMBER OF EXCAVATION DAMAGES: <u>37</u>			NUMBER OF EFV'S INSTALLED THIS CALENDER YEAR ON SINGLE FAMILY RESIDENTIAL SERVICES: <u>636</u>	
NUMBER OF EXCAVATION TICKETS : <u>11944</u>			ESTIMATED NUMBER OF EFV'S IN SYSTEM AT THE END OF YEAR: <u>5054</u>	
PART F - LEAKS ON FEDERAL LAND			PART G-PERCENT OF UNACCOUNTED FOR GAS	
TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: <u>0</u>			UNACCOUUNTED FOR GAS AS A PERCENT OF TOTAL INPUT FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR. INPUT FOR YEAR ENDING 6/30: <u>0.45%</u>	
PART H - ADDITIONAL INFORMATION				
PART I - PREPARER AND AUTHORIZED SIGNATURE				
<u>Leigh Willett,agent</u> (Preparer's Name and Title)			<u>(603) 777-5509</u> (Area Code and Telephone Number)	
<u>willett@unitil.com</u> (Preparer's email address)			<u>(603) 777-5609</u> (Area Code and Facsimile Number)	

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.						OMB NO: 2137-0629 EXPIRATION DATE: 5/31/2018	
 U.S Department of Transportation Pipeline and Hazardous Materials Safety Administration				Initial Date Submitted:		03/07/2016	
				Form Type:		INITIAL	
				Date Submitted:			

**ANNUAL REPORT FOR
CALENDAR YEAR 2015
GAS DISTRIBUTION SYSTEM**

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0629. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

Important: Please read the separate instructions for completing this form before you begin. They clarify the information requested and provide specific examples. If you do not have a copy of the instructions, you can obtain one from the PHMSA Pipeline Safety Community Web Page at <http://www.phmsa.dot.gov/pipeline/library/forms>.

PART A - OPERATOR INFORMATION				(DOT use only)		20165296-27818	
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1. Name of Operator				NORTHERN UTILITIES, INC. (NH)			
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)							
2a. Street Address				325 West Road			
2b. City and County				Portsmouth Rockingham			
2c. State				NH			
2d. Zip Code				03801			
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER				13800			
4. HEADQUARTERS NAME & ADDRESS							
4a. Street Address				325 WEST ROAD			
4b. City and County				PORTSMOUTH ,US			
4c. State				NH			
4d. Zip Code				03801			
5. STATE IN WHICH SYSTEM OPERATES				NH			
6. THIS REPORT PERTAINS TO THE FOLLOWING COMMODITY GROUP (Select Commodity Group based on the predominant gas carried and complete the report for that Commodity Group. File a separate report for each Commodity Group included in this OPID.)							
Natural Gas							
7. THIS REPORT PERTAINS TO THE FOLLOWING TYPE OF OPERATOR (Select Type of Operator based on the structure of the company included in this OPID for which this report is being submitted.):							
Investor Owned							

PART B - SYSTEM DESCRIPTION											
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1.GENERAL											
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	STEEL				PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPER	OTHER	RECONDITION ED CAST IRON	SYSTEM TOTAL
	UNPROTECTED		CATHODICALLY PROTECTED								
	BARE	COATED	BARE	COATED							
MILES OF MAIN	6.40	0.60	0	79.15	435.91	2.41	0	0	0	0	524.47
NO. OF SERVICES	70	70	0	189	22355	0	0	0	37	0	22721

2.MILES OF MAINS IN SYSTEM AT END OF YEAR											
MATERIAL	UNKNOWN	2" OR LESS	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8" THRU 12"	OVER 12"	SYSTEM TOTALS				
STEEL	0.0	12.08	21.15	52.38	0.54	0.0	86.15				
DUCTILE IRON	0.0	0.0	0.0	0.0	0.0	0.0	0				
COPPER	0.0	0.0	0.0	0.0	0.0	0.0	0				
CAST/WROUGHT IRON	0.01	0.05	0.54	1.61	0.20	0.0	2.41				
PLASTIC PVC	0.0	0.0	0.0	0.0	0.0	0.0	0				
PLASTIC PE	0.0	218.98	109.63	106.76	0.54	0.0	435.91				
PLASTIC ABS	0.0	0.0	0.0	0.0	0.0	0.0	0				
PLASTIC OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0				
OTHER	0.00	0.0	0.0	0.0	0.0	0.0	0				
RECONDITIONED CAST IRON	0	0	0	0	0	0	0				
TOTAL	.01	231.11	131.32	160.75	1.28	0	524.47				
Describe Other Material:		none									
3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR					AVERAGE SERVICE LENGTH: 81						
MATERIAL	UNKNOWN	1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8"	SYSTEM TOTALS				
STEEL	3	215	102	5	4	0	329				
DUCTILE IRON	0	0	0	0	0	0	0				
COPPER	0	0	0	0	0	0	0				
CAST/WROUGHT IRON	0	0	0	0	0	0	0				
PLASTIC PVC	0	0	0	0	0	0	0				
PLASTIC PE	2	16645	5595	99	12	2	22355				
PLASTIC ABS	0	0	0	0	0	0	0				
PLASTIC OTHER	0	0	0	0	0	0	0				
OTHER	18	16	3	0	0	0	37				
RECONDITIONED CAST IRON	0	0	0	0	0	0	0				
TOTAL	23	16876	5700	104	16	2	22721				
Describe Other Material:		none									
4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION											
	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL

MILES OF MAIN	17.83	2.07	0.15	0.34	8.21	26.79	81.91	204.06	98.45	84.66	524.47
NUMBER OF SERVICES	0	18	7	105	28	804	3401	8309	5729	4320	22721

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION FAILURE	31	2	16	3
NATURAL FORCE DAMAGE	0	0	34	33
EXCAVATION DAMAGE	5	5	26	26
OTHER OUTSIDE FORCE DAMAGE	0	0	7	7
PIPE, WELD OR JOINT FAILURE	1	0	4	2
EQUIPMENT FAILURE	6	1	11	2
INCORRECT OPERATIONS	0	0	0	0
OTHER CAUSE	14	2	28	15
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0				

PART D - EXCAVATION DAMAGE**PART E-EXCESS FLOW VALUE(EFV) DATA**1. TOTAL NUMBER OF EXCAVATION DAMAGES BY APPARENT ROOT CAUSE: 31NUMBER OF EFV'S INSTALLED THIS CALENDER YEAR ON SINGLE FAMILY RESIDENTIAL SERVICES: 615

- a. One-Call Notification Practices Not Sufficient: 5
- b. Locating Practices Not Sufficient: 11
- c. Excavation Practices Not Sufficient: 15
- d. Other: 0

ESTIMATED NUMBER OF EFV'S IN THE SYSTEM AT THE END OF YEAR: 59332. NUMBER OF EXCAVATION TICKETS : 11738**PART F - LEAKS ON FEDERAL LAND****PART G-PERCENT OF UNACCOUNTED FOR GAS**TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0

UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL INPUT FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

INPUT FOR YEAR ENDING 6/30: 1.55%**PART H - ADDITIONAL INFORMATION****PART I - PREPARER**

Leigh Willett, Manager, Operations Services (Preparer's Name and Title)	(603) 777-5509 (Area Code and Telephone Number)
willett@unitil.com (Preparer's email address)	(603) 777-5609 (Area Code and Facsimile Number)

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.						OMB NO: 2137-0629 EXPIRATION DATE: 5/31/2018					
 U.S Department of Transportation Pipeline and Hazardous Materials Safety Administration				Initial Date Submitted:		03/10/2017					
				Form Type:		INITIAL					
				Date Submitted:							
ANNUAL REPORT FOR CALENDAR YEAR 2016 GAS DISTRIBUTION SYSTEM											
A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0629. Public reporting for this collection of information is estimated to be approximately 16 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590. Important: Please read the separate instructions for completing this form before you begin. They clarify the information requested and provide specific examples. If you do not have a copy of the instructions, you can obtain one from the PHMSA Pipeline Safety Community Web Page at http://www.phmsa.dot.gov/pipeline/library/forms.											
PART A - OPERATOR INFORMATION				(DOT use only)		20176948-31576					
1. Name of Operator				NORTHERN UTILITIES, INC. (NH)							
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)											
2a. Street Address				325 West Road							
2b. City and County				Portsmouth							
2c. State				NH							
2d. Zip Code				03801							
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER				13800							
4. HEADQUARTERS NAME & ADDRESS											
4a. Street Address				325 WEST ROAD							
4b. City and County				PORTSMOUTH							
4c. State				NH							
4d. Zip Code				03801							
5. STATE IN WHICH SYSTEM OPERATES				NH							
6. THIS REPORT PERTAINS TO THE FOLLOWING COMMODITY GROUP (Select Commodity Group based on the predominant gas carried and complete the report for that Commodity Group. File a separate report for each Commodity Group included in this OPID.)											
Natural Gas											
7. THIS REPORT PERTAINS TO THE FOLLOWING TYPE OF OPERATOR (Select Type of Operator based on the structure of the company included in this OPID for which this report is being submitted.):											
Investor Owned											
PART B - SYSTEM DESCRIPTION											
1.GENERAL											
	STEEL										
	UNPROTECTED		CATHODICALLY PROTECTED								
	BARE	COATED	BARE	COATED							
MILES OF MAIN	1.52	.41	0	79.59	447.36	1.41	0	0	0	0	530.29
NO. OF SERVICES	52	53	1	201	22642	0	0	0	33	0	22982

2.MILES OF MAINS IN SYSTEM AT END OF YEAR												
MATERIAL		UNKNOWN	2" OR LESS		OVER 2" THRU 4"		OVER 4" THRU 8"		OVER 8" THRU 12"		OVER 12"	SYSTEM TOTALS
STEEL		0.01	8.84		19.78		52.36		.53		0	81.52
DUCTILE IRON		0	0		0		0		0		0	0
COPPER		0	0		0		0		0		0	0
CAST/WROUGHT IRON		0	.04		.13		1.04		.2		0	1.41
PLASTIC PVC		0	0		0		0		0		0	0
PLASTIC PE		0	224		112.75		110.07		.54		0	447.36
PLASTIC ABS		0	0		0		0		0		0	0
PLASTIC OTHER		0	0		0		0		0		0	0
OTHER		0	0		0		0		0		0	0
RECONDITIONED CAST IRON		0	0		0		0		0		0	0
TOTAL		.01	232.88		132.66		163.47		1.27		0	530.29
Describe Other Material:												
3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR								AVERAGE SERVICE LENGTH: 81.25				
MATERIAL		UNKNOWN	1" OR LESS		OVER 1" THRU 2"		OVER 2" THRU 4"		OVER 4" THRU 8"		OVER 8"	SYSTEM TOTALS
STEEL		4	202		92		5		4		0	307
DUCTILE IRON		0	0		0		0		0		0	0
COPPER		0	0		0		0		0		0	0
CAST/WROUGHT IRON		0	0		0		0		0		0	0
PLASTIC PVC		0	0		0		0		0		0	0
PLASTIC PE		3	16866		5665		95		12		1	22642
PLASTIC ABS		0	0		0		0		0		0	0
PLASTIC OTHER		0	0		0		0		0		0	0
OTHER		16	15		2		0		0		0	33
RECONDITIONED CAST IRON		0	0		0		0		0		0	0
TOTAL		23	17083		5759		100		16		1	22982
Describe Other Material:			unknown									
4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION												
	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL	

MILES OF MAIN	14.61	.87	.14	.21	5.46	26.13	83.18	200.6	98.73	100.36	530.29
NUMBER OF SERVICES	0	16	5	87	27	769	3348	8160	5674	4896	22982

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION FAILURE	15	0	2	1
NATURAL FORCE DAMAGE	1	0	0	0
EXCAVATION DAMAGE	10	10	21	21
OTHER OUTSIDE FORCE DAMAGE	0	0	1	1
PIPE, WELD OR JOINT FAILURE	1	0	1	1
EQUIPMENT FAILURE	0	0	13	8
INCORRECT OPERATIONS	0	0	0	0
OTHER CAUSE	9	0	11	7
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0				

PART D - EXCAVATION DAMAGE**PART E-EXCESS FLOW VALUE(EFV) DATA**1. TOTAL NUMBER OF EXCAVATION DAMAGES BY APPARENT ROOT CAUSE: 31NUMBER OF EFV'S INSTALLED THIS CALENDER YEAR ON SINGLE FAMILY RESIDENTIAL SERVICES: 489

- a. One-Call Notification Practices Not Sufficient: 8
- b. Locating Practices Not Sufficient: 5
- c. Excavation Practices Not Sufficient: 18
- d. Other:

ESTIMATED NUMBER OF EFV'S IN THE SYSTEM AT THE END OF YEAR: 67742. NUMBER OF EXCAVATION TICKETS : 12209**PART F - LEAKS ON FEDERAL LAND****PART G-PERCENT OF UNACCOUNTED FOR GAS**TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0

UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL INPUT FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

INPUT FOR YEAR ENDING 6/30: 1.56%**PART H - ADDITIONAL INFORMATION****PART I - PREPARER**

Leigh Willett, agent (Preparer's Name and Title)	(603) 777-5509 (Area Code and Telephone Number)
willett@unitil.com (Preparer's email address)	(603) 777-5609 (Area Code and Facsimile Number)

ERTS are included in their own account 397.35

ledger_statdescription	in_service_year	accum_quantity	accum_cost	company_id	gl_account_id	func_class_id	retirement_unit_id	bus_segment_id	utility_account_id	sub_account_id	asset_location_id	subledger_indicator	asset_id	depr_group_id	property_unit_id	asset_acct_meth_id	retire_method_id
1 Work Order Addition	12/1/2015 0:00	289	18,664.08	8	1010000	4	1311	1	139735	1	41	0	1331072689	8139735	1311	1	1
1 Work Order Addition	12/1/2015 0:00	61	4,720.75	8	1010000	4	1311	1	139735	1	41	0	1331072648	8139735	1311	1	1
1 Work Order Addition	12/1/2014 0:00	2600	36,088.84	8	1010000	4	1311	1	139735	1	41	0	720974801	8139735	1311	1	1
1 Work Order Addition	12/1/2014 0:00	0	132,964.93	8	1010000	4	1311	1	139735	1	41	0	720974810	8139735	1311	1	1
1 Work Order Addition	12/1/2013 0:00	2670	53,375.80	8	1010000	4	1311	1	139735	1	41	0	286602983	8139735	1311	1	1
1 Work Order Addition	12/1/2013 0:00	0	119,561.58	8	1010000	4	1311	1	139735	1	41	0	286602995	8139735	1311	1	1
1 Work Order Addition	12/1/2012 0:00	840	57,222.33	8	1010000	4	1311	1	139735	1	41	0	3930485	8139735	1311	1	1
1 Work Order Addition	12/1/2012 0:00	766	51,768.29	8	1010000	4	1311	1	139735	1	41	0	3930604	8139735	1311	1	1
1 Work Order Addition	1/1/2012 0:00	167	10,502.11	8	1010000	4	1311	1	139735	1	41	0	3620279	8139735	1311	1	1
1 Work Order Addition	1/1/2012 0:00	200	11,586.78	8	1010000	4	1311	1	139735	1	41	0	3620177	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2010 0:00	754	36,841.56	8	1010000	4	1311	1	139735	1	41	0	3255168	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2010 0:00	744	36,046.57	8	1010000	4	1311	1	139735	1	41	0	3255167	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2009 0:00	972	63,654.74	8	1010000	4	1311	1	139735	1	41	0	3255154	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2009 0:00	0	2,342.09	8	1010000	4	1311	1	139735	1	41	0	3255153	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2008 0:00	20	946.05	8	1010000	4	1311	1	139735	1	41	0	3255140	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2008 0:00	0	42,715.83	8	1010000	4	1311	1	139735	1	41	0	3255142	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2008 0:00	0	20.15	8	1010000	4	1311	1	139735	1	41	0	3255139	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2008 0:00	1275	59,094.54	8	1010000	4	1311	1	139735	1	41	0	3255143	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2008 0:00	2	10,880.00	8	1010000	4	1311	1	139735	1	41	0	3255141	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2007 0:00	5	5,370.62	8	1010000	4	1311	1	139735	1	41	0	3255136	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2007 0:00	272	260,704.06	8	1010000	4	1311	1	139735	1	41	0	3255137	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2007 0:00	1	3,359.59	8	1010000	4	1311	1	139735	1	41	0	3255135	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2006 0:00	0	8,323.98	8	1010000	4	1311	1	139735	1	41	0	3255132	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2005 0:00	138	13,788.82	8	1010000	4	1311	1	139735	1	41	0	3255129	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2005 0:00	1	2,422.50	8	1010000	4	1311	1	139735	1	41	0	3255128	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2005 0:00	1	264.47	8	1010000	4	1311	1	139735	1	41	0	3255126	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2005 0:00	1	87,440.95	8	1010000	4	1311	1	139735	1	41	0	3255130	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2005 0:00	16	1,566.87	8	1010000	4	1311	1	139735	1	41	0	3255127	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	50	4,980.18	8	1010000	4	1311	1	139735	1	41	0	3255118	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	71	7,138.20	8	1010000	4	1311	1	139735	1	41	0	3255121	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	9	851.20	8	1010000	4	1311	1	139735	1	41	0	3255114	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	70	6,994.40	8	1010000	4	1311	1	139735	1	41	0	3255120	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	27	2,680.96	8	1010000	4	1311	1	139735	1	41	0	3255117	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	285	28,525.00	8	1010000	4	1311	1	139735	1	41	0	3255124	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	78	7,803.31	8	1010000	4	1311	1	139735	1	41	0	3255122	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2004 0:00	147	14,663.75	8	1010000	4	1311	1	139735	1	41	0	3255123	8139735	1311	1	1
98 ERT Automatic Reading Devices	7/1/2003 0:00	14734	1,690,443.22	8	1010000	4	1311	1	139735	1	41	0	3255112	8139735	1311	1	1
1 Gas Meter Purchase - Company	12/1/2016 0:00	2	10,155.67	8	1060000	4	1	1	139735	1	41	0	1730048014	8139735	1	1	1
1 Gas Meter Purchases - Customer	12/1/2016 0:00	2	28,596.46	8	1060000	4	1	1	139735	1	41	0	1730048031	8139735	1	1	1
1 Gas Meter Purchases - Customer	1/1/2016 0:00	1	1,900.62	8	1060000	4	1	1	139735	1	41	0	1175488180	8139735	1	1	1

000642

second_financial_cost
0
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“S” DATA BASE OUTPUT EXPLANATORY NOTES

The “S” type data base consists of a record of the adjusted annual additions, retirements and ending balances. The “S” stems from the fact these data are typically used with Simulated Plant Record (SPR) semi-actuarial life analyses. Semi-actuarial is the relevant term as only the capital additions are aged; the vintage (age) of neither retirements nor survivors (balances) is known. Another term for “S” data is gross annual activity. The records are three types; S1, S2 and S3. The record type is indicated in the last and next to last column of each record. The S1 and S2 records are similar to the A1 and A2 records; they are header information. The S1 record includes the alpha description of the account and location, as well as the numeric identifiers. As with “A” data, all records contain the company, account and location numeric identifiers in the first 17 columns. The S2 record defines the data type (dollars, pesos, units...), the type of property (electric, gas, water...) and it contains the most recent (study date) account balance. Also noted on the S2 record are the years of the oldest balance and addition.

Column 18 of the S3 contains a “1”, meaning the data is dollars, as opposed to other currency or physical units of property. There is one S3 record for each activity year; each S3 record includes the adjusted annual addition (if any), the adjusted annual retirement (if any) and the adjusted year end account balance. Adjustments referred to are typically such things as corrections to prior year’s additions or retirements, due to late charges or erroneous original entries.

The dollar amounts in the S2 and S3 records are dollar and cents, with no decimal point.

SPR BALANCES ANALYSIS

Page 1

At the top of the print-out the identification is made of the type of property (electric, gas, water, etc.), the date of the most recent data year included (**DATA IN DOLLARS AS OF XX/XX/XXXX**) in the analysis, the account and location, the number of balance fitting points (**NO. OF BALANCES XX BAL.**), the interval in years (**INTERVAL X**) between these points, and the oldest year for which there are additions (**ADDS/SURV TO XXXX**).

The first column (**TYPE**) identifies the type of curve pattern family. An “L” denotes a survivor curve which has a retirement pattern showing the largest annual volumes of retirements (the mode) occurring to the left of an age equal to average service life. Similarly, an “S” denotes a retirement pattern distributing itself symmetrically about average service life, and an “R” denotes a pattern with the mode of retirements occurring to the right of average service life. An “SC” pattern is one with equal annual percentages of retirements throughout the span of the curve pattern. An “SQ” pattern is one which assumes that each addition suffers no retirements until an age equal to average service life, at which age the particular vintage of additions retires in total.

The second column (**SUBTYPE**) is one which shows the curve family subtype or subscript. As the subscript increases, it identifies a member of a family of curves which has a more concentrated modal pattern of retirements; that is relatively fewer retirements occur at both young ages and old ages with more retirements occurring in the area of average service life.

The third column (**LIFE**) contains the average service life found which best simulated the designated account balances for each curve pattern.

The fourth column titled **CINDEX** contains the conformance index which is the mean of the account balance fitting points divided by the standard error. The lower the standard error, the larger will be this conformance index, indicating a better statistical fit.

The fifth column titled **RINDEX** contains a retirement experience index. This indicates the percentage of retirements which are simulated to r survivor curve pattern with its associated average life.

The sixth column titled **SIGMA** contains the sum of squared differences between the simulated account balances and the actual account balances used as fitting points. The “D” stands for the base ten with the two digit following number being the exponent of the base.

The last column titled (**CYCLE INDEX**) is the percentage of the full time-cycle of the specific curve which is used in the fitting process. It is calculated as follows:

Age of the oldest addition/Age at full term of the cycle.

The denominator is also known as the maximum probable life of the given curve/life combination; e.g., a symmetrical distribution (bell curve) begins at age zero and ends at an age equal twice the average life. Assuming the oldest addition in the account being analyzed was 1950 and the most recent year included in the analysis was 1989, the numerator would be 49 years (1989-1950). Assume further the curve being used was a 40 year S2.0 (Iowa), a symmetrical distribution which means the maximum

SPR BALANCES ANALYSIS

Page 2

probable life is 80 years (2 x 40). The Cycle Index would be 61 % (49 years x 100/80 years). The * reflects the existing service life value selected at the time the input for analyses is generated. At the bottom of the output there is a table that shows in 10 year increments a **RANGE OF LIVES** and the associated **FREQUENCY** of appearance of given range. **MEAN VALUE OF BEST FITTING LIVES** is the average of all indicated lives and should only be used as a reference, but not indicative of any future recommendation.

THEORETICAL RESERVE PROGRAM

The following printout shows the development of the average remaining life and theoretical or computed reserve. Given the age of the plant investment, the theoretical survivors are computed from the adjusted gross additions of the SPR data base and the survivor factors for the given curve and life. The theoretical vintage survivors are then adjusted to total the actual book balance.

The adjusted vintage survivors are then multiplied by the vintage reserve ratios. The products of the vintage survivors and vintage reserve ratios are summed to give the total data set theoretical reserve. The average remaining life for the total data set is determined by multiplying the vintage survivors by the vintage average remaining lives, summing the products, and dividing that sum by the total data set book balance.

The total data set average remaining life can also be derived by dividing the theoretical net unrecovered plant investment by the whole life accrual (investment/average service life).

WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

EXPLANATORY NOTES

The Schedule includes indicated (theoretical) reserves both with and without net salvage, the allocation of the book reserve, and the reserve variance. It also shows the development of the remaining life accruals, in that the remaining life accrual is made up of two components, the normal whole life accrual plus the amortization of any reserve variance.

The following is an explanation of each column of the Schedule:

1. Column (1) presents the book balance for each account or subaccount at the indicated date.
2. Column (2) labeled "DISP TYPE" is a selected Iowa curve as discussed in the text.
3. Column (3) indicates the direct weighted average dollar service life in years for each investment group, except where Column (3) shows "Forecast", in which instance the life is a harmonically weighted average dollar service life. Another exception is any life which is a composite of two or more locations and/or two or more accounts (or subaccounts), in which case the composite life is a harmonically weighted composite life derived by dividing the sum of accruals for the group into the depreciable balance of Column (1).
4. Column (4) is the unadjusted whole life accrual rate developed by dividing unity by Column (3), and expressing the quotient as a percentage.
5. Column (5) is the whole life accrual with no salvage adjustment, based upon the average service life associated with each investment group. These accruals are developed by multiplying Column (1) by Column (4).
6. Column (6) is the percent net salvage expectation; net salvage equals gross salvage minus removal cost.
7. Column (7) is the salvage factor, derived by subtracting the (signed) net salvage ratio from unity; e.g., a salvage factor of 1.10 is the result of 1.00 minus an expected net salvage ratio of minus 0.10; i.e., $1.00 - (-0.10) = 1.10$.
8. Column (8) is the whole life accrual rate, reflecting adjustment for net salvage expectations; it is developed by multiplying Column (4) by Column (7), and expressing the product as a percentage.

WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE**EXPLANATORY NOTES**

9. Column (9) is the whole life accrual, adjusted for net salvage expectations. It is developed by multiplying Column (8) by Column (1).
10. Column (10) shows indicated depreciation reserves, unadjusted for net salvage expectations, calculated on the basis of the average service life and dispersion characteristics (or forecasts) associated with each investment group.
11. Column (11) is the indicated depreciation reserve, adjusted for net salvage expectations by multiplying Column (10) by Column (7).
12. Column (12) "BOOK RSV. @12/31/16" contains book reserves allocated to accounts, or subaccounts from the functional book reserve level on the basis of the adjusted indicated reserves in Column (11). If book reserves are known and maintained at a finer level, or only at a larger level, these figures are used or allocated as appropriate.
13. Column (13) shows the difference between adjusted indicated reserves (Column 11) and allocated book reserves (Column 12); i.e., Column (11) minus Column (12).
14. Column (14), "ARL" (Average Dollar Remaining Life) contains the weighted average dollar remaining life. Average remaining life composites for two or more investment groups are derived by dividing unadjusted net plant (Column 1 minus Column 10) by the unadjusted whole life accrual (Column 5).
15. Column (15), "COR RATE" is the cost of removal percent that is included in the accrual rate with net salvage.

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

I. GENERAL

- A. Are there any published planning or expansion policies or projects for the Company's plant/operations?

System Policies:

*Energy Distribution Policy Number RB, DS 4.01 (D)
 Retail Business and Distribution System Policy
 Installation of New Gas Services and Main Extensions*

*Energy Distribution Policy Number RB, DS 4.02 (D)
 Retail Business and Distribution System Policy
 Rate-of-Return Criteria and Project Cost Recovery Modeling for Gas
 Services and Main Extensions and Electric Services and Line
 Extensions*

- B. Are there any identified Asset Retirement Obligations (ARO) recorded by the Company? Provide all documentation if any. – **Plant Accounting**

There is no ARO recorded by the company

- C. Please provide all information and calculations relating to any removal cost estimate for non-ARO retirements established by the Company for its financial reporting. – **Gas Operations**

The Company does not develop cost estimates for cost of removal.

- D. Please advise us of changes in retirement unit sizes, pricing and/or aging of mass plant, like Mains, Meters, Services etc. Even if no change(s), please advise us of current methods/procedures in use. – **Plant Accounting**

The company retires on a curve in Power Plant.

II. PRODUCTION AND STORAGE PLANT

- A. Are there any plans or forecasts to retire any LPG, LNG or storage facilities? If not, what is your estimate of how many more years each

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

facility will likely be kept in service? We are NOT asking for a commitment, just an informed estimate.

The LPGA Plant was retired in 2016. The retirement was part of a larger project for selling the land and upgrading the existing pressure regulation facilities.

The Portland LPG facility was decommissioned and retired in 2016 as part of the West Commercial Street project

There are no plans to retire the LNG plant located in Lewiston.

- B. Are there plans or forecasts to retire or retire and replace any significant components?

No.

- C. Do you have demolition cost estimates for any LPG plant? Are there any significant costs associated with the retirement of an underground storage facility?

See A above

- D. We need first-hand input as to any events or proposed events which could impact the life and cost to retire these facilities. – Gas Operations

There is no plans to retire the LNG facility and the LPGA plant as already been taken out of service.

- E. Please indicate the rating or MDQ capability of each facility. Storage should identify MDQ, stored volumes, and available volume.

Liquid Natural Gas Station, Lewiston, Maine 93 River Road.

1. LIQUID Natural Gas (LNG) tanks

- a. number of LNG tanks - 3
- b. MAOP of LNG storage tanks - 60, 90, 150 PSI
- c. size of LNG tanks - 55,000 gallons water capacity ea.
- d. storage capacity @90% full - 148,500 gallons water capacity
- e. storage capacity - 12,507 MCF

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

2. LIQUID Vaporization

- a. number of vaporizers 2
- b. both vaporizers are gas fired glycol/water(60/40) 1,100 MCF/H

Notes:

- 1. Plant liquid (storage tank capacity/vaporization) cannot be increased without a redesign of the whole facility.
- 2. This LNG plant is operating at a maximum of 10,000 MCF/D which is less than its design capacity of 26,400 MCF/D.

LPG Facility – Decommissioned and retired in 2016 as part of the West Commercial Street project.

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

III. **DISTRIBUTION FACILITIES**

- A. 1. Please identify and describe any significant structures likely to be retired and/or replaced within the next ten years. Whenever retired, is it likely the company will raze the structures, sell them, or sell the sites including the structures?

There are not plans to sell any structures within the next 10 years.

2. Do you expect your Distribution Plant retirements (footage and/or dollars) of the next ten to twenty years to be significantly higher or lower than those of the past ten to twenty years? If so, why?

The most recent capital budgets (2015 and 2016) can be used as a good approximation for the next ten to twenty years as long as there is an escalation factor to account for increases in labor, material and contractor costs.

3. Provide any available details as to any cathodic protection programs for the Company in the last ten years. Future? – Gas Operations

The Company has a program implemented in both NH & ME to replace all Non-CP coated and bare steel. All existng CP systems are operated and maintained in accordance with CFR 192.

- B. 1. In regard to mains, is there a partial or total replacement program completed, underway, planned or ordered (e.g., cast iron mains)? If completed, over what span of years did it take place and when was it completed? If underway, when did it begin and what are the estimated annual amounts to be retired over what period? If planned, over what period, and what are the estimated annual retirements? Copy of program.

Reference the answer to question I(B) above.

ME – Portland/Westbrook – Installation of approximately 71 miles of new mains to replace 62 miles of cast iron and 12 miles of coated steel, wrought iron, and Aldyl A plastic pipe. Reference the following attachments which describe the replacement plan.

MAC III(B)(1) Attachment 1 ME CI Plan
 MAC III (B)(1) Attachment 2 ME CI Plan Table
 MAC III (B)(1) Attachment 3 14 Year Plan MAP

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

MAC III (B)(1) Attachment 4 Maine CI Presentation

NH Bare Steel Replacement – Will be completed in 2017.

2. Are there any maintenance/rehabilitation programs completed, underway, or planned which might extend the life of mains? (Such as plastic inserts, coating the interior surfaces, and/or cathodic protection). – Gas Operations

No

3. Are most current main retirements associated with replacements, not abandonments? What is your estimate of the gross salvage (if any) and costs to retire for a representative job, assuming a representative job to be the replacement of 200 to 500 feet of main? Do you remove and salvage mains of larger sizes, e.g. > 8" diameter? – Gas Operations

All gas mains are retired in place and as a result of replacement programs. The company does not estimate the retirement of pipe it is determined using a percentage of the total project cost.

What is the practice in separating the costs to retire from the installation costs? Are crews required to charge separate work orders or accounts within a work order? How diligent are crews in reporting this separation? Is the separation made by account based on the estimate or other basis? Are percent estimates used? If another basis, what is it? – Plant Accounting

An estimate is used based on the authorization and applied to all labor related costs associated with the project.

When replacing mains, is the new main placed in the same trench and the old main removed, or is the new main placed in a new trench and the old main abandoned? – Gas Operations

Replaced mains are either direct buried or inserted into the existing main. Direct bury mains are placed in a new trench and the existing main is abandoned in place.

4. Do any or all of the current costs of retiring old mains get charged to the construction of the new main? – Plant Accounting

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

See response to #3 above.

5. Do you anticipate the physical life of plastic mains to be more or less than that of steel mains? Any published documentation or practices? –
Gas Operations

We estimate plastic pipe to have an expected physical life to be in excess of 50 years, which would be similar for CPsteel. WE have no studies or practices

6. What is your estimate of the percent of mains retirements which are NOT due to the physical condition of the pipe? Any public work activity or requirements? – **Gas Operations**

In Maine it is about 20% and in NH it is about 50%

- C. 1. Have there been or are there likely to be any extra-ordinary retirements of M&R Station Equipment in the period from about 10 years ago to 10 years forward? Is there any reason to anticipate the retirement experience of the past 10 to 20 years may not be fairly representative of the future for this equipment? For example, you might be entering into a period in which you will rebuild M&R stations and/or City Gate Stations. Another life change example might be that automation/electronics is now more prevalent.

There have been no extra-ordinary retirement associated the Gate Station and none are expected in the next 20 years.

Please advise us of the extent of capital expended for SCADA and/or other electronic control/monitoring schemes and related plant accounts; these dollars surely will not realize the life expected of the typical M&R equipment.

Capital budget information has been provided for the marginal cost study information requests 4 and 14. SCADA projects are generally found under the communications gas budget category. For ME, future SCADA costs are \$122k in 2018. No other SCADA projects identified. For NH, future SCADA costs are \$89k in 2018. No other SCADA projects identified.

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

2. What is your estimate of salvage values and removal costs for this equipment upon retirement?

There is generally no salvage value for SCADA equipment.

- D. 1. Services is an account which can generally be analyzed by statistical methods to develop an indication of the historical average service life; however, there are frequently reasons to doubt that the future experience will mirror the past. Such things as conversion programs to replace steel services and/or plastic inserts are examples. Have there been or are there any such programs planned? Please provide us the particulars. – Gas Operations

Northern has active programs to replace bare steel services with plastic services as part of the cast iron and bare steel replacement programs.

2. Do you anticipate the physical life of plastic services will be different than steel? Do you have any copper services? Please enumerate. Are there Company established policies? – Gas Operations

Plastic services will have a similar life expectancy as CP steel services. The Company does not have any copper services.

3. Costs to retire relative to the original cost of retired services can generally produce extremely high percentages even though most are retirements with replacements. What does it cost to retire a typical service? How are these costs estimated? Number of active services? Number of inactive services? Number of customers? – Gas Operations

The cost to retire a service, not included with a replacement costs approximately \$2,164.61. When a existing service is retired as part of an upgrade the cost to retire occurs concurrently with the replacement, so the cost is incidental.

Inactive Service NH – 734

Inactive Services ME – 635

Active Service NH – 22,982

Active Services MW – 21,689

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

What is the practice in separating the costs to retire from the installation costs? Are crews required to charge separate work orders or accounts within a work order? How diligent are crews in reporting this separation? When a customer replaces his service line does the Company replace its service line segment? – **Gas Operations**

Crews do not charge separate work orders for retirements vs. installation. The costs are allocated. The Company does not replace our service line when a customer does work on theirs, unless it is leaking or at the customer's request.

Is the separation made by accounting based on the estimate or other basis? If another basis, what is it? – **Gas Operations**

The separation is made by accounting.

- E. As with Services, a historical indication of average service life can be developed for the Meters account, but we need to know if there are any reasons to suspect the future may not mirror the past. A prime example would be any program to retire a certain size, type, or age of meter. Another consideration has to do with your meter shop practice. If you have maintained and rebuilt meters in-house, but are going to change to retiring the meters and letting manufacturers function as your meter rebuild shop, the average dollar life of the account could change drastically. Do you realize any salvage value from retired meters? Are removal costs associated with retiring meters expensed or charged to capital? – **Energy Measurement and Control**

Obviously another consideration is AMR and AMI. Are you getting into AMR/AMI or planning to do so soon? Please elaborate. Are there any studies done to quantify these costs? Such a change in equipment can have a significant impact upon the life of the meters account. Number of active meters? – **Energy Measurement and Control**

- F. House Regulators – the comments and questions regarding meters apply to this account.

In which plant account are they categorized, if you do not use Account 383? Since what year? Number of House Regulators? **Plant Accounting**
Maine – 1,692
NH - 314

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

- G. Investments Relative in Industrial Customers – If you have any Industrial customers, we should consider how many more years of service can be expected over which to recover the investments in equipment solely for these customers. We should also quantify and age the investments in this equipment. – Gas Operations

The Company does have industrial customers, but there is no easy way to determine the age of the existing equipment or a way to project how many years of service are left.

IV. **GENERAL PLANT**

A. **Office Furniture and Equipment (Account 391)**

This account contains a great deal of electronic equipment which is subject to technological obsolescence.

Our primary concern is whether the property accounting mortality history of the past 10 to 15 years is likely to be representative of the current equipment.

If you are replacing or are about to replace the mobile radios and/or base station, we should be advised. **Plant Accounting**
There are no plans to replace the mobile radio station.

NORTHERN UTILITIES- MAINE & NEW HAMPSHIRE
DEPRECIATION STUDY INFORMATION REQUEST

Management Applications Consulting, Inc. (MAC)

GAS PROPERTIES

B. Power Operated Equipment (Account 396)

We should be advised of the policy on leasing vs. buying equipment; i.e., if you now lease and are going to start buying, or if the opposite will occur, and we should be advised of the particulars.

We should also be advised of your policy or practice on retiring equipment. – Gas Operations

Equipment gets retired when there is a failure or when it is part of a larger upgrade of infrastructure.

C. Communication Equipment (Account 397)

The technological improvements in this area along with security have indicated to us that the most appropriate service life is approximately 15 years. Please indicate if this is also appropriate and reasonable for the Company's investment in this account. Plant Accounting

Yes, this is reasonable

This appears to be a reasonable estimate.

D. All Other General Plant (Accounts 394, 395 and 398)

Please advise us of any recent inventories, any relatively significant equipment retirements and acquisitions, and any changed practices/policies, etc. which might impact upon the life of such equipment. – Gas Operations

None

NUNH BEG 2011 BALANCES

NORTHERN UTILITIES - NH
CALCULATION OF BOOK DEPRECIATION EXPENSESCHEDULE 31B
Page 1 of 2
MONTH OF DEC 2010

<<<< DEPRECIABLE PLANT >>>>	CAPITAL 1/1	IN USE 1/1	ADDITIONS	RETIREMENTS	ADJ	IN USE 12/31	CAPITAL 12/31	AVERAGE	DEPR'N RATE	DEPRECIATION	DEPR'N COR	COR DEPRECIATION	TOTAL DEPRECIATION
MFG. GAS PRODUC. PLANT:													
305 STRUCT. AND IMPROVEMENTS	161,859.92	0.00					161,859.92	161,859.92	0.0813	13,159.21	0.0041	663.63	13,822.84
311 LIQUEFIED PETRO. GAS EQUIP.	373,861.73	0.00					373,861.73	373,861.73	0.0419	15,664.81	0.0042	1,570.22	17,235.03
320 OTHER EQUIPMENT	7,640.16	0.00					7,640.16	7,640.16	0.0500	382.01	0.0000	0.00	382.01
321 LNG EQUIPMENT	56,860.76	0.00					56,860.76	56,860.76	0.0500	2,843.04	0.0000	0.00	2,843.04
TOTAL MFG GAS PROD. PLANT	600,222.57	0.00	0.00	0.00	0.00	0.00	600,222.57	600,222.57	0.0534	32,049.07	0.0697	2,233.85	34,282.92
DISTRIBUTION PLANT:													
375.2 STRUCT. CITY GATE MEA & REG	45,255.85	0.00					45,255.85	45,255.85	0.0272	1,230.96	0.0014	63.36	1,294.32
375.7 STRUCT. OTHER DISTRIBUTION SYS	2,288,786.44	0.00	586,049.65	187,431.79		87,660.32	2,775,064.62	2,531,925.53	0.0263	66,589.64	0.0000	0.00	66,589.64
376.2 MAINS, COATED/WRAPPED	16,163,822.58	27,485.12	287,298.06	102,965.49			16,320,670.03	16,242,246.31	0.0222	360,577.87	0.0056	90,956.58	451,534.45
376.3 MAINS, BARE STEEL	375,033.10	5,406.07		1,708.19			367,920.84	371,476.97	0.0323	11,998.71	0.0081	3,008.96	15,007.67
376.4 MAINS, PLASTIC	42,556,346.46	559,313.50	1,698,562.48	57,746.73		3,991,262.25	47,629,110.96	45,092,728.71	0.0222	1,001,058.58	0.0056	252,519.28	1,253,577.86
376.5 MAINS, JOINT SEALS	538,096.66	0.00	4,048.35				542,145.01	540,120.84	0.0667	36,026.06	0.0167	9,020.02	45,046.08
376.6 MAINS, CATHODIC PROTECTION	500,693.30	24,937.94	32,001.28			9,471.93	517,228.57	508,960.94	0.0556	28,298.23	0.0139	7,074.56	35,372.79
376.8 MAINS, CAST IRON	87,238.84	0.00		6,292.13			80,946.71	84,092.78	0.0161	1,353.89	0.0040	336.37	1,690.26
378.2 MEAS & REG STA EQ. REGULATING	2,512,408.29	741,837.81				17,007.62	1,787,578.10	2,149,993.20	0.0333	71,594.77	0.0017	3,654.99	75,249.76
380.0 SERVICES	27,012,028.53	1,087,455.81	1,530,045.79	119,476.53		4,539,136.72	31,874,278.70	29,443,153.62	0.0250	736,078.84	0.0212	624,194.86	1,360,273.70
381.0 METER PURCHASES	3,392,504.85	669,020.42	295,510.72	2,274.81			489,319.55	3,506,039.89	0.0333	114,860.77	0.0000	0.00	114,860.77
382.0 METER INSTALLATIONS	11,411,294.88	707,463.94	1,030,055.25			579,859.28	12,313,745.47	11,862,520.18	0.0313	371,296.88	0.0031	36,773.81	408,070.69
383.0 HOUSE REGULATORS	185,195.22	0.00	37,535.84				222,731.06	203,963.14	0.0333	6,791.97	0.0000	0.00	6,791.97
386.1 CONVERSION BURNERS	773,291.52	0.00		6,673.89			766,617.63	769,954.58	0.1000	76,995.46	0.0000	0.00	76,995.46
386.2 WATER HEATERS	622,348.87	96,596.21	97,541.63	90,601.09		75,365.57	608,058.77	615,203.82	0.1000	61,520.38	0.0000	0.00	61,520.38
386.3 DIAMOND BOILER	1,148,341.31	0.00					1,148,341.31	1,148,341.31	0.0000	0.00	0.0000	0.00	0.00
TOTAL DISTRIBUTION PLANT	109,612,686.70	3,919,516.82	5,598,649.05	575,168.65	0.00	9,789,083.24	120,505,733.52	115,059,210.15	0.0256	2,946,273.01	0.3488	1,027,602.79	3,973,875.80
GENERAL PLANT:													
391.1 OFFICE FURNITURE & EQ, UNSPECIFIED	486,403.80	0.00	221,850.63	119,866.57		6,138.91	594,526.77	540,465.29	0.0909	49,128.29	0.0000	0.00	49,128.29
391.11 OFFICE F&E, DATA HANDLING EQUIP	7,565.50	0.00					7,565.50	7,565.50	0.1000	756.55	0.0000	0.00	756.55
391.12 OFFICE F&E, INFORMATION SYSTEMS	123,869.53	0.00		123,869.53			0.00	61,934.77	0.1250	7,741.85	0.0000	0.00	7,741.85
393.0 STORES EQUIPMENT	31,519.95	0.00					31,519.95	31,519.95	0.0769	2,423.88	0.0000	0.00	2,423.88
394.1 TOOLS, GARAGE & SVC. EQUIPMENT	406,217.57	0.00	40,294.32				446,511.89	426,364.73	0.0526	22,426.78	0.0000	0.00	22,426.78
394.3 TOOLS, TOOLS & OTHER	187,745.26	0.00	157,849.50			81,970.55	427,565.31	307,655.29	0.0556	17,105.63	0.0000	0.00	17,105.63
396.0 POWER OPERATED EQUIPMENT	75,266.49	0.00					75,266.49	75,266.49	0.0667	5,020.27	0.0000	0.00	5,020.27
397.0 COMMUNICATION EQUIP	844,849.39	2,535.00	177,606.99			10,764.51	1,030,685.89	937,767.64	0.1000	93,776.76	0.0000	0.00	93,776.76
397.25 COMM EQ, METSCAN/TELEMETER	112,656.43	0.00					112,656.43	112,656.43	0.1000	11,265.64	0.0000	0.00	11,265.64
397.35 COMM EQ, ITRON EQUIP	2,260,978.65	0.00	65,996.83				2,326,975.48	2,293,977.07	0.0667	153,008.27	0.0000	0.00	153,008.27
TOTAL GENERAL PLANT	4,537,072.57	2,535.00	663,598.27	243,736.10	0.00	98,873.97	5,053,273.71	4,795,173.16	0.0909	362,653.92	0.0000	0.00	362,653.92
TRANSPORTATION EQUIPMENT:													
392.2 TRANSPORTATION EQUIPMENT	22,973.65	0.00					22,973.65	22,973.65	0.0000	0.00	0.0000	0.00	0.00
TOTAL TRANSPORTATION PLANT	22,973.65	0.00	0.00	0.00	0.00	0.00	22,973.65	22,973.65	0.0000	0.00	0.0000	0.00	0.00
TOTAL DEP. PLANT	114,772,955.49	3,922,051.82	6,262,247.32	818,904.75	0.00	9,887,957.21	126,182,203.45	120,477,579.53	0.03	3,340,976.00	0.3082	1,029,836.64	4,370,812.64

NORTHERN UTILITIES - NH
CALCULATION OF BOOK DEPRECIATION EXPENSE

SCHEDULE 31B
Page 2 of 2
MONTH OF DEC 2010

	CAPITAL 12/1	IN USE 1/1	ADDITIONS	RETIREMENTS	ADJUSTMENTS	IN USE 12/31	CAPITAL 12/31	AVERAGE
<<<< NON-DEPRECIABLE PLANT >>>>								
304.2 LAND RIGHTS - MFG GAS PROD. PL	6,816.33						6,816.33	
374.4 LAND RIGHTS - OTHRE DISTR SYS	89,111.32	0.00					89,111.32	
374.5 RIGHTS OF WAY	17,910.67	0.00					17,910.67	
389.1 LAND	232,946.85						232,946.85	
AMORTIZABLE PLANT:								
301 ORGANIZATION COSTS	0.00	0.00					0.00	
303 MISC INTANGIBLE PLANT	1,624,683.42	0.00	671,341.92				2,296,025.34	
TOTAL AMORTIZABLE PLANT	1,624,683.42	0.00	671,341.92	0.00	0.00	0.00	2,296,025.34	
107 UNFINISHED CONSTRUCTION	4,913,246.42	4,913,246.42				2,576,354.43	2,576,354.43	
TOTAL NON-DEPRECIABLE	6,884,715.01	4,913,246.42	671,341.92	0.00	0.00	2,576,354.43	5,219,164.94	
TOTAL FIXED ASSETS PLANT	121,657,670.50	8,835,298.24	6,933,589.24	818,904.75	0.00	12,464,311.64	131,401,368.39	

CHARGED TO: DEPRECIATION EXPENSE (A/C 403)

BUILDING OVERHEADS (A/C 163.01, 184.00, 184.01, 184.02 & 184.03)

AMORTIZATION (A/C 404)

TOTAL FIXED ASSET PLANT
UNFINISHED CONSTRUCTION

131,401,368.39
(2,576,354.43)

\$ 128,825,013.96

4,347,099.64
23,713.00
4,370,812.64
249,572.58

GL 1010000

118,937,056.75

GL 1060000

9,887,957.21

\$ 128,825,013.96

**** Please see attached PDF for 2011 Beginning account balances ****

start_month	end_month	set_of_books	company	business_segment	description	func_class	fc_sortid	description	begin_bal	additions	retirements	trans_adj	end_bal	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	374-40	Land Rights, Other Distr -G	89,111.32	-	-	-	89,111.32	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	374-50	Rights of Way-G	17,910.67	-	-	-	17,910.67	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	375-20	Structures City Gate Mea -G	45,255.85	-	-	-	45,255.85	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	375-70	Structures Other Distribu-G	2,687,404.30	78,462.10	-	-	2,765,866.40	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-20	Mains, Coated/Wrapped-G	16,320,670.03	39,391.08	(26,905.01)	-	16,333,156.10	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-30	Mains, Bare Steel-G	367,920.84	-	(35,628.20)	-	332,292.64	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-40	Mains, Plastic-G	43,637,848.71	7,794,510.50	(362,182.73)	-	51,070,176.48	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-50	Mains, Joint Seals-G	542,145.01	-	-	-	542,145.01	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-60	Mains, Cathodic Protectio-G	507,756.64	11,091.58	-	-	518,848.22	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-80	Mains, Cast Iron-G	80,946.71	-	(11,627.02)	-	69,319.69	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	378-20	Measuring & Regulating St-G	1,770,570.48	146,288.90	(115,651.55)	-	1,801,207.83	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	379-00	Measuring & Regulating Ta-G	-	19,835.45	-	-	19,835.45	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	380-00	Services-G	27,335,141.98	4,573,181.93	(392,583.87)	-	31,515,740.04	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	381-00	Meters-G	3,016,720.34	222,924.32	(6,376.56)	-	3,233,268.10	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	382-00	Meter Installations-G	11,733,886.19	427,349.46	-	-	12,161,235.65	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	383-00	House Regulators-G	222,731.06	102,525.67	-	-	325,256.73	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	386-10	Conversion Burners-G	766,617.63	-	(795.78)	-	765,821.85	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	386-20	Water Heaters-G	532,693.20	77,870.48	(62,908.75)	-	547,654.93	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	386-30	Diamond Boiler-G	1,148,341.31	-	-	-	1,148,341.31	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	389-10	Land -G	232,946.85	-	-	-	232,946.85	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	391-10	Office Furniture & Equip-G	588,387.86	18,803.58	(363,940.23)	-	243,251.21	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	391-11	Office Furn & Equip Data -G	7,565.50	-	-	-	7,565.50	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	391-12	Office Furn & Equip Infor-G	-	-	-	-	-	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	392-20	Transportation Equipment-G	22,973.65	-	(17,537.80)	-	5,435.85	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	393-00	Stores Equipment-G	31,519.95	-	-	-	31,519.95	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	394-10	Tools, Shop & Garage-G	446,511.89	121,022.67	(98,357.63)	-	469,176.93	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	394-30	Tools, Other-G	345,594.76	81,138.76	(2,022.37)	-	424,711.15	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	396-00	Power Operated Equipment-G	75,266.49	-	-	-	75,266.49	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	397-00	Communication Equipment-G	1,019,921.38	84,390.25	-	-	1,104,311.63	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	397-25	Metscan Communication Equ-G	112,656.43	-	-	-	112,656.43	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	397-35	ERT Automatic Reading Dev-G	2,326,975.48	72,888.13	-	-	2,399,863.61	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant	303-30	Intangible Plant, Misc So-G	2,296,025.34	208,197.77	-	-	2,504,223.11	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Leases	392-00	Trans Equip-G	-	-	-	-	-	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	304-20	Land Rights-G	6,816.33	-	-	-	6,816.33	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	305-00	Structures-G	161,859.92	-	-	-	161,859.92	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	311-00	Liquefied Petroleum Gas E-G	373,861.73	-	(99,672.73)	-	274,189.00	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	320-00	Other Equipment-G	7,640.16	-	-	-	7,640.16	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	321-00	Propane Vaporizer-G	56,860.76	-	-	-	56,860.76	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-20	Mains, Coated/Wrapped-G	-	130,124.08	-	-	130,124.08	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-30	Mains, Bare Steel-G	-	4,322.93	-	-	4,322.93	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-40	Mains, Plastic-G	-	1,372,607.04	-	-	1,372,607.04	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	380-00	Services-G	-	1,322,035.46	-	-	1,322,035.46	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant	391-10	Office Furniture & Equip-G	-	1,820.07	-	-	1,820.07	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant	394-10	Tools, Shop & Garage-G	-	24,231.61	-	-	24,231.61	
01/2011	12/2011	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Storage & Production	305-00	Structures-G	-	11,728.12	-	-	11,728.12	
									118,937,056.75	16,946,741.94	(1,596,190.23)	-	134,287,608.46	
									GL 1010000	118,937,056.75				131,420,739.15
									GL 1060000	9,887,957.21				2,866,869.31
									(9,887,957.21)					-

**** Please see attached PDF for 2011 Beginning account balances ****

start_month	end_month	set_of_books	company	business_segment	description	func_class	fc_sortid	description	begin_bal	additions	retirements	trans_adj	end_bal
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-40 Land Rights, Other Distr -G	89,111.32	-	-	-	89,111.32
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-50 Rights of Way-G	17,910.67	-	-	-	17,910.67
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-20 Structures City Gate Mea -G	45,255.85	-	-	-	45,255.85
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-70 Structures Other Distribu-G	2,765,866.40	11,927.34	-	-	2,777,793.74
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-20 Mains, Coated/Wrapped-G	16,333,156.10	230,086.21	(12,519.42)	-	16,550,722.89
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-30 Mains, Bare Steel-G	332,292.64	4,322.93	(31,052.64)	-	305,562.93
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-40 Mains, Plastic-G	51,070,176.48	3,993,648.16	(179,181.40)	-	54,884,643.24
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-50 Mains, Joint Seals-G	542,145.01	-	-	-	542,145.01
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-60 Mains, Cathodic Protectio-G	518,848.22	16,886.47	-	-	535,734.69
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-80 Mains, Cast Iron-G	69,319.69	1,486.84	(11,118.54)	-	59,687.99
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		378-20 Measuring & Regulating St-G	1,801,207.83	477,013.14	(215,717.19)	-	2,062,503.78
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		379-00 Measuring & Regulating Ta-G	19,835.45	-	-	-	19,835.45
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		380-00 Services-G	31,515,740.04	4,331,537.10	(231,687.48)	-	35,615,589.66
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		381-00 Meters-G	3,233,268.10	167,353.62	(97,752.09)	-	3,302,869.63
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		382-00 Meter Installations-G	12,161,235.65	1,135,016.05	(127,025.43)	-	13,169,226.27
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		383-00 House Regulators-G	325,256.73	64,187.72	-	-	389,444.45
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-10 Conversion Burners-G	765,821.85	-	-	-	765,821.85
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-20 Water Heaters-G	547,654.93	69,221.67	(63,104.86)	-	553,771.74
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-30 Diamond Boiler-G	1,148,341.31	-	-	-	1,148,341.31
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		389-10 Land -G	232,946.85	-	-	-	232,946.85
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-10 Office Furniture & Equip-G	243,251.21	2,612.07	-	-	245,863.28
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-11 Office Furn & Equip Data -G	7,565.50	-	-	-	7,565.50
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-12 Office Furn & Equip Infor-G	-	-	-	-	-
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		392-20 Transportation Equipment-G	5,435.85	-	(1,535.85)	-	3,900.00
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		393-00 Stores Equipment-G	31,519.95	-	-	-	31,519.95
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-10 Tools, Shop & Garage-G	469,176.93	21,877.76	-	-	491,054.69
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-30 Tools, Other-G	424,711.15	3,209.83	-	-	427,920.98
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		396-00 Power Operated Equipment-G	75,266.49	-	-	-	75,266.49
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-00 Communication Equipment-G	1,104,311.63	229,645.18	(993.00)	-	1,332,963.81
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-25 Metscan Communication Equ-G	112,656.43	-	-	-	112,656.43
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-35 ERT Automatic Reading Dev-G	2,399,863.61	22,088.89	-	-	2,421,952.50
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-02 Intangible Software-10 Yea-G	-	157,853.27	-	-	157,853.27
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-30 Intangible Plant, Misc So-G	2,504,223.11	167,079.50	-	-	2,671,302.61
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Leases		392-00 Trans Equip-G	-	-	-	-	-
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		304-20 Land Rights-G	6,816.33	-	-	-	6,816.33
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		305-00 Structures-G	161,859.92	-	-	-	161,859.92
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		311-00 Liquefied Petroleum Gas E-G	274,189.00	-	-	-	274,189.00
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		320-00 Other Equipment-G	7,640.16	-	-	-	7,640.16
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		321-00 Propane Vaporizer-G	56,860.76	-	-	-	56,860.76
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		375-70 Structures Other Distribu-G	-	23,694.82	-	-	23,694.82
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-20 Mains, Coated/Wrapped-G	130,124.08	(173,797.54)	-	-	(43,673.46)
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-30 Mains, Bare Steel-G	4,322.93	(4,322.93)	-	-	-
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-40 Mains, Plastic-G	1,372,607.04	446,612.52	-	-	1,819,219.56
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		378-20 Measuring & Regulating St-G	-	29,962.71	-	-	29,962.71
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		380-00 Services-G	1,322,035.46	772,454.08	-	-	2,094,489.54
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		381-00 Meters-G	-	596,290.02	-	-	596,290.02
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		382-00 Meter Installations-G	-	815,260.14	-	-	815,260.14
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-20 Water Heaters-G	-	74,163.98	-	-	74,163.98
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		391-10 Office Furniture & Equip-G	1,820.07	23,815.97	-	-	25,636.04
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		394-10 Tools, Shop & Garage-G	24,231.61	653.21	-	-	24,884.82
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		397-00 Communication Equipment-G	-	16,920.00	-	-	16,920.00
01/2012	12/2012	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Storage & Production		305-00 Structures-G	11,728.12	(11,728.12)	-	-	-
									<u>134,287,608.46</u>	<u>13,717,032.61</u>	<u>(971,687.90)</u>	-	<u>147,032,953.17</u>
									GL 1010000	131,420,739.15			141,556,105.00
									GL 1060000	<u>2,866,869.31</u>			<u>5,476,848.17</u>
									-	-			(0.00)

start_month	end_month	set_of_books	company	business_segment	description	func_class	fc_sortid	description	begin_bal	additions	retirements	trans_adj	end_bal	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-40 Land Rights, Other Distr -G	89,111.32	-	-	-	89,111.32	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-50 Rights of Way-G	17,910.67	-	-	-	17,910.67	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-20 Structures City Gate Mea -G	45,255.85	-	-	-	45,255.85	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-70 Structures Other Distribu-G	2,777,793.74	27,852.57	-	-	2,805,646.31	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-20 Mains, Coated/Wrapped-G	16,550,722.89	368,195.40	(69,021.46)	4,322.93	16,854,219.76	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-30 Mains, Bare Steel-G	305,562.93	-	(13,810.16)	(4,322.93)	287,429.84	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-40 Mains, Plastic-G	54,884,643.24	6,860,047.74	(100,591.92)	-	61,644,099.06	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-50 Mains, Joint Seals-G	542,145.01	-	-	-	542,145.01	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-60 Mains, Cathodic Protectio-G	535,734.69	-	-	-	535,734.69	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-80 Mains, Cast Iron-G	59,687.99	-	(11,694.37)	-	47,993.62	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		378-20 Measuring & Regulating St-G	2,062,503.78	382,297.76	(259,721.97)	-	2,185,079.57	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		379-00 Measuring & Regulating Ta-G	19,835.45	-	-	-	19,835.45	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		380-00 Services-G	35,615,589.66	5,340,617.41	(178,957.72)	-	40,777,249.35	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		381-00 Meters-G	3,302,869.63	189,099.10	(190,297.32)	-	3,301,671.41	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		382-00 Meter Installations-G	13,169,226.27	1,146,985.27	(215,708.11)	-	14,100,503.43	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		383-00 House Regulators-G	389,444.45	8,242.73	-	-	397,687.18	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-10 Conversion Burners-G	765,821.85	-	(1,591.57)	-	764,230.28	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-20 Water Heaters-G	553,771.74	74,163.98	(59,876.40)	-	568,059.32	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-30 Diamond Boiler-G	1,148,341.31	-	-	-	1,148,341.31	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		389-10 Land -G	232,946.85	-	-	-	232,946.85	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-10 Office Furniture & Equip-G	245,863.28	156,714.01	-	-	402,577.29	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-11 Office Furn & Equip Data -G	7,565.50	-	(7,565.50)	-	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-12 Office Furn & Equip Infor-G	-	-	-	-	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		392-20 Transportation Equipment-G	3,900.00	-	-	(3,900.00)	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		393-00 Stores Equipment-G	31,519.95	-	-	-	31,519.95	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-10 Tools, Shop & Garage-G	491,054.69	152,610.40	-	418,882.19	1,062,547.28	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-30 Tools, Other-G	427,920.98	-	(12,938.79)	(414,982.19)	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		396-00 Power Operated Equipment-G	75,266.49	-	-	-	75,266.49	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-00 Communication Equipment-G	1,332,963.81	17,507.93	-	-	1,350,471.74	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-25 Metscan Communication Equi-G	112,656.43	-	-	-	112,656.43	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-35 ERT Automatic Reading Dev-G	2,421,952.50	108,990.62	-	-	2,530,943.12	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-02 Intangible Software-10 Yea-G	157,853.27	-	-	-	157,853.27	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-30 Intangible Plant, Misc So-G	2,671,302.61	317,428.70	-	-	2,988,731.31	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Leases		392-00 Trans Equip-G	-	-	-	-	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		304-20 Land Rights-G	6,816.33	-	-	-	6,816.33	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		305-00 Structures-G	161,859.92	-	-	-	161,859.92	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		311-00 Liquefied Petroleum Gas E-G	274,189.00	-	-	-	274,189.00	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		320-00 Other Equipment-G	7,640.16	-	-	-	7,640.16	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		321-00 Propane Vaporizer-G	56,860.76	-	-	-	56,860.76	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		375-70 Structures Other Distribu-G	23,694.82	(4,972.46)	-	-	18,722.36	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-20 Mains, Coated/Wrapped-G	(43,673.46)	43,673.46	-	-	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-30 Mains, Bare Steel-G	-	-	-	-	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-40 Mains, Plastic-G	1,819,219.56	(759,169.08)	-	-	1,060,050.48	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		378-20 Measuring & Regulating St-G	29,962.71	172,011.94	-	-	201,974.65	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		380-00 Services-G	2,094,489.54	693,893.14	-	-	2,788,382.68	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		381-00 Meters-G	596,290.02	271,224.13	-	-	867,514.15	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		382-00 Meter Installations-G	815,260.14	483,963.92	-	-	1,299,224.06	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		383-00 House Regulators-G	-	4,545.43	-	-	4,545.43	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-10 Conversion Burners-G	-	2,666.97	-	-	2,666.97	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-20 Water Heaters-G	74,163.98	12,523.92	-	-	86,687.90	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		391-10 Office Furniture & Equip-G	25,636.04	(23,150.14)	-	-	2,485.90	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		394-10 Tools, Shop & Garage-G	24,884.82	(14,988.89)	-	-	9,895.93	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		397-00 Communication Equipment-G	16,920.00	(16,920.00)	-	-	-	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Intangible Plant		303-02 Intangible Software-10 Yea-G	-	40,449.24	-	-	40,449.24	
01/2013	12/2013	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Storage & Production		305-00 Structures-G	-	-	-	-	-	
									147,032,953.17	16,056,505.20	(1,121,775.29)	-	161,967,683.08	
									GL 1010000	141,556,105.00				155,585,083.33
									GL 1060000	5,476,848.17				6,382,599.75
									(0.00)				0.00	

start_month	end_month	set_of_books	company	business_segment	description	func_class	fc_sortid	description	begin_bal	additions	retirements	trans_adj	end_bal
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	374-40 Land Rights, Other Distr -G	89,111.32	-	-	-	-	89,111.32
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	374-50 Rights of Way-G	17,910.67	-	-	-	-	17,910.67
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	375-20 Structures City Gate Mea -G	45,255.85	-	-	-	-	45,255.85
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	375-70 Structures Other Distribu-G	2,805,646.31	16,219.64	-	-	-	2,821,865.95
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-20 Mains, Coated/Wrapped-G	16,854,219.76	905,828.15	(81,716.68)	-	-	17,678,331.23
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-30 Mains, Bare Steel-G	287,429.84	-	(70,292.58)	-	-	217,137.26
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-40 Mains, Plastic-G	61,644,099.06	7,847,664.35	(313,608.00)	-	-	69,178,155.41
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-50 Mains, Joint Seals-G	542,145.01	-	-	-	-	542,145.01
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-60 Mains, Cathodic Protectio-G	535,734.69	53,907.62	-	9,673.27	-	599,315.58
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	376-80 Mains, Cast Iron-G	47,993.62	-	(3,898.59)	-	-	44,095.03
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	378-20 Measuring & Regulating St-G	2,185,079.57	326,081.40	-	4,601.48	-	2,515,762.45
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	379-00 Measuring & Regulating Ta-G	19,835.45	19,430.48	-	-	-	39,265.93
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	380-00 Services-G	40,777,249.35	6,776,479.36	(405,384.51)	-	-	47,148,344.20
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	381-00 Meters-G	3,301,671.41	289,277.20	(33,155.87)	-	-	3,557,792.74
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	382-00 Meter Installations-G	14,100,503.43	1,747,310.30	(56,912.00)	-	-	15,790,901.73
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	383-00 House Regulators-G	397,687.18	41,633.48	(2.48)	-	-	439,318.18
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	386-10 Conversion Burners-G	764,230.28	-	(2,387.35)	-	-	761,842.93
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	386-20 Water Heaters-G	568,059.32	89,395.84	(50,013.08)	-	-	607,442.08
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution	386-30 Diamond Boiler-G	1,148,341.31	-	(1,148,341.31)	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	389-10 Land -G	232,946.85	-	-	-	-	232,946.85
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	391-10 Office Furniture & Equip-G	402,577.29	2,582.66	-	-	-	405,159.95
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	391-11 Office Furn & Equip Data -G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	391-12 Office Furn & Equip Infor-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	392-20 Transportation Equipment-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	393-00 Stores Equipment-G	31,519.95	-	-	-	-	31,519.95
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	394-10 Tools, Shop & Garage-G	1,062,547.28	17,007.71	(3,900.00)	-	-	1,075,654.99
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	394-30 Tools, Other-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	396-00 Power Operated Equipment-G	75,266.49	-	-	-	-	75,266.49
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	397-00 Communication Equipment-G	1,350,471.74	12,603.31	-	-	-	1,363,075.05
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	397-25 Metscan Communication Equ-G	112,656.43	-	-	-	-	112,656.43
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant	397-35 ERT Automatic Reading Dev-G	2,530,943.12	172,937.38	-	-	-	2,703,880.50
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant	303-02 Intangible Software-10 Yea-G	157,853.27	40,449.24	-	-	-	198,302.51
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant	303-30 Intangible Plant, Misc So-G	2,988,731.31	84,945.99	-	-	-	3,073,677.30
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Leases	392-00 Trans Equip-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	304-20 Land Rights-G	6,816.33	-	-	-	-	6,816.33
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	305-00 Structures-G	161,859.92	-	-	-	-	161,859.92
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	311-00 Liquefied Petroleum Gas E-G	274,189.00	-	(259,914.25)	(14,274.75)	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	320-00 Other Equipment-G	7,640.16	-	-	-	-	7,640.16
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production	321-00 Propane Vaporizer-G	56,860.76	27,294.80	-	-	-	84,155.56
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	375-70 Structures Other Distribu-G	18,722.36	1,885.22	-	-	-	20,607.58
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-20 Mains, Coated/Wrapped-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-30 Mains, Bare Steel-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-40 Mains, Plastic-G	1,060,050.48	2,431,372.65	-	-	-	3,491,423.13
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	376-60 Mains, Cathodic Protectio-G	-	5,275.08	-	-	-	5,275.08
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	378-20 Measuring & Regulating St-G	201,974.65	(201,974.65)	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	380-00 Services-G	2,788,382.68	(1,528,986.35)	-	-	-	1,259,396.33
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	381-00 Meters-G	867,514.15	176,083.76	-	-	-	1,043,597.91
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	382-00 Meter Installations-G	1,299,224.06	(115,969.94)	-	-	-	1,183,254.12
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	383-00 House Regulators-G	4,545.43	4,571.83	-	-	-	9,117.26
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	386-10 Conversion Burners-G	2,666.97	29,265.94	-	-	-	31,932.91
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution	386-20 Water Heaters-G	86,687.90	(17,423.79)	-	-	-	69,264.11
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant	391-10 Office Furniture & Equip-G	2,485.90	3,168.20	-	-	-	5,654.10
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant	394-10 Tools, Shop & Garage-G	9,895.93	13,575.34	-	-	-	23,471.27
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant	397-00 Communication Equipment-G	-	-	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Intangible Plant	303-02 Intangible Software-10 Yea-G	40,449.24	(40,449.24)	-	-	-	-
01/2014	12/2014	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Storage & Production	305-00 Structures-G	-	-	-	-	-	-
									161,967,683.08	19,231,442.96	(2,429,526.70)	-	178,769,599.34
									GL 1010000	155,585,083.33			171,626,605.54
									GL 1060000	6,382,599.75			7,142,993.80
										0.00			0.00

start_month	end_month	set_of_books	company	business_segment	description	func_class	fc_sortid	description	begin_bal	additions	retirements	trans_adj	end_bal	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-40 Land Rights, Other Distr -G	89,111.32	-	-	-	89,111.32	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-50 Rights of Way-G	17,910.67	-	-	-	17,910.67	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-20 Structures City Gate Mea -G	45,255.85	-	-	-	45,255.85	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-70 Structures Other Distribu-G	2,821,865.95	13,227.74	-	-	2,835,093.69	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-20 Mains, Coated/Wrapped-G	17,678,331.23	15,600.09	(13,327.50)	-	17,680,603.82	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-30 Mains, Bare Steel-G	217,137.26	-	(16,451.61)	-	200,685.65	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-40 Mains, Plastic-G	69,178,155.41	7,517,169.53	(137,886.22)	-	76,557,438.72	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-50 Mains, Joint Seals-G	542,145.01	-	-	-	542,145.01	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-60 Mains, Cathodic Protectio-G	599,315.58	65,172.77	-	-	664,488.35	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-80 Mains, Cast Iron-G	44,095.03	-	(5,955.35)	-	38,139.68	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		378-20 Measuring & Regulating St-G	2,515,762.45	70,856.39	-	-	2,586,618.84	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		379-00 Measuring & Regulating Ta-G	39,265.93	-	-	-	39,265.93	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		380-00 Services-G	47,148,344.20	5,556,565.54	(316,958.21)	-	52,387,951.53	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		381-00 Meters-G	3,557,792.74	430,703.41	(137,413.90)	-	3,851,082.25	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		382-00 Meter Installations-G	15,790,901.73	1,696,209.97	(413,684.17)	-	17,073,427.53	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		383-00 House Regulators-G	439,318.18	31,810.94	-	-	471,129.12	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-10 Conversion Burners-G	761,842.93	33,028.69	(2,387.36)	-	792,484.26	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-20 Water Heaters-G	607,442.08	74,371.19	(51,878.22)	-	629,935.05	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-30 Diamond Boiler-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		389-10 Land -G	232,946.85	-	-	-	232,946.85	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-10 Office Furniture & Equip-G	405,159.95	6,042.09	-	-	411,202.04	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-11 Office Furn & Equip Data -G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-12 Office Furn & Equip Infor-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		392-20 Transportation Equipment-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		393-00 Stores Equipment-G	31,519.95	-	-	-	31,519.95	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-10 Tools, Shop & Garage-G	1,075,654.99	27,446.67	-	-	1,103,101.66	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-30 Tools, Other-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		396-00 Power Operated Equipment-G	75,266.49	-	-	-	75,266.49	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-00 Communication Equipment-G	1,363,075.05	41,427.67	-	-	1,404,502.72	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-25 Metscan Communication Equ-G	112,656.43	-	-	-	112,656.43	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-35 ERT Automatic Reading Dev-G	2,703,880.50	169,053.77	-	-	2,872,934.27	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-02 Intangible Software-10 Yea-G	198,302.51	-	-	-	198,302.51	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-30 Intangible Plant, Misc So-G	3,073,677.30	204,328.30	-	-	3,278,005.60	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Leases		392-00 Trans Equip-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		304-20 Land Rights-G	6,816.33	-	-	-	6,816.33	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		305-00 Structures-G	161,859.92	-	-	-	161,859.92	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		311-00 Liquefied Petroleum Gas E-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		320-00 Other Equipment-G	7,640.16	-	-	-	7,640.16	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		321-00 Propane Vaporizer-G	84,155.56	-	-	-	84,155.56	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		375-70 Structures Other Distribu-G	20,607.58	(3,338.04)	-	-	17,269.54	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-20 Mains, Coated/Wrapped-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-30 Mains, Bare Steel-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-40 Mains, Plastic-G	3,491,423.13	(269,021.88)	-	-	3,222,401.25	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-60 Mains, Cathodic Protectio-G	5,275.08	-	-	-	3,327.23	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		378-20 Measuring & Regulating St-G	-	685,689.57	-	-	685,689.57	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		380-00 Services-G	1,259,396.33	986,104.08	-	-	2,245,500.41	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		381-00 Meters-G	1,043,597.91	(940,123.61)	-	-	103,474.30	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		382-00 Meter Installations-G	1,183,254.12	275,431.65	-	-	1,458,685.77	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		383-00 House Regulators-G	9,117.26	12,948.91	-	-	22,066.17	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-10 Conversion Burners-G	31,932.91	637.49	-	-	32,570.40	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-20 Water Heaters-G	69,264.11	15,235.99	-	-	84,500.10	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		391-10 Office Furniture & Equip-G	5,654.10	(2,880.80)	-	-	2,773.30	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		394-10 Tools, Shop & Garage-G	23,471.27	5,826.61	-	-	29,297.88	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		397-00 Communication Equipment-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		397-35 ERT Automatic Reading Dev-G	-	42,498.40	-	-	42,498.40	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Intangible Plant		303-02 Intangible Software-10 Yea-G	-	-	-	-	-	
01/2015	12/2015	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Storage & Production		305-00 Structures-G	-	-	-	-	-	
									178,769,599.34	16,760,075.28	(1,095,942.54)	-	194,433,732.08	
									GL 1010000	171,626,605.54				186,483,677.76
									GL 1060000	7,142,993.80				7,950,054.32
									0.00				(0.00)	

start_month	end_month	set_of_books	company	business_segment	description	func_class	fc_sortid	description	begin_bal	additions	retirements	trans_adj	end_bal	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-40 Land Rights, Other Distr -G	89,111.32	-	-	-	89,111.32	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		374-50 Rights of Way-G	17,910.67	-	-	-	17,910.67	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-20 Structures City Gate Mea -G	45,255.85	-	-	-	45,255.85	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		375-70 Structures Other Distribu-G	2,835,093.69	14,075.31	-	-	2,849,169.00	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-20 Mains, Coated/Wrapped-G	17,680,603.82	284,698.28	(2,975.70)	-	17,962,326.40	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-30 Mains, Bare Steel-G	200,685.65	445.99	(8,830.22)	-	192,301.42	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-40 Mains, Plastic-G	76,557,438.72	9,921,998.74	(437,777.81)	-	86,041,659.65	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-50 Mains, Joint Seals-G	542,145.01	-	-	-	542,145.01	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-60 Mains, Cathodic Protectio-G	664,488.35	70,702.42	(1,033.06)	-	734,157.71	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		376-80 Mains, Cast Iron-G	38,139.68	0.03	(2,151.94)	-	35,987.77	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		378-20 Measuring & Regulating St-G	2,586,618.84	754,250.98	(262.58)	-	3,340,607.24	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		379-00 Measuring & Regulating Ta-G	39,265.93	-	-	-	39,265.93	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		380-00 Services-G	52,387,951.53	6,657,744.36	(260,539.88)	-	58,785,156.01	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		381-00 Meters-G	3,851,082.25	53,059.51	(82,009.99)	-	3,822,131.77	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		382-00 Meter Installations-G	17,073,427.53	1,530,589.78	(261,495.47)	-	18,342,521.84	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		383-00 House Regulators-G	471,129.12	52,138.46	-	-	523,267.58	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-10 Conversion Burners-G	792,484.26	34,676.95	-	-	827,161.21	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-20 Water Heaters-G	629,935.05	86,972.81	-	-	716,907.86	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Distribution		386-30 Diamond Boiler-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		389-10 Land -G	232,946.85	-	-	-	232,946.85	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-10 Office Furniture & Equip-G	411,202.04	3,651.85	-	-	414,853.89	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-11 Office Furn & Equip Data -G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		391-12 Office Furn & Equip Infor-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		392-20 Transportation Equipment-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		393-00 Stores Equipment-G	31,519.95	-	-	-	31,519.95	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-10 Tools, Shop & Garage-G	1,103,101.66	30,833.38	(3,254.00)	-	1,130,681.04	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		394-30 Tools, Other-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		396-00 Power Operated Equipment-G	75,266.49	-	-	-	75,266.49	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-00 Communication Equipment-G	1,404,502.72	48,678.51	-	-	1,453,181.23	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-25 Metscan Communication Equ-G	112,656.43	-	-	-	112,656.43	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	General Plant		397-35 ERT Automatic Reading Dev-G	2,872,934.27	23,384.83	-	-	2,896,319.10	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-02 Intangible Software-10 Yea-G	198,302.51	-	-	-	198,302.51	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Intangible Plant		303-30 Intangible Plant, Misc So-G	3,278,005.60	64,277.45	-	-	3,342,283.05	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Leases		392-00 Trans Equip-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		304-20 Land Rights-G	6,816.33	-	-	-	6,816.33	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		305-00 Structures-G	161,859.92	-	-	-	161,859.92	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		311-00 Liquefied Petroleum Gas E-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		320-00 Other Equipment-G	7,640.16	-	-	-	7,640.16	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1010000 Plant In Service	Storage & Production		321-00 Propane Vaporizer-G	84,155.56	-	-	-	84,155.56	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		375-70 Structures Other Distribu-G	17,269.54	(1,500.00)	-	-	15,769.54	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-20 Mains, Coated/Wrapped-G	-	12,084.37	-	-	12,084.37	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-30 Mains, Bare Steel-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-40 Mains, Plastic-G	3,222,401.25	(1,957,122.11)	-	-	1,265,279.14	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		376-60 Mains, Cathodic Protectio-G	3,327.23	60,597.78	-	-	63,925.01	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		378-20 Measuring & Regulating St-G	685,689.57	(580,865.72)	-	-	104,823.85	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		380-00 Services-G	2,245,500.41	(780,341.26)	-	-	1,465,159.15	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		381-00 Meters-G	103,474.30	(11,901.40)	-	-	91,572.90	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		382-00 Meter Installations-G	1,458,685.77	137,521.37	-	-	1,596,207.14	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		383-00 House Regulators-G	22,066.17	(7,568.07)	-	-	14,498.10	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-10 Conversion Burners-G	32,570.40	(8,444.09)	-	-	24,126.31	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Distribution		386-20 Water Heaters-G	84,500.10	(15,339.08)	-	-	69,161.02	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		391-10 Office Furniture & Equip-G	2,773.30	2,521.74	-	-	5,295.04	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		394-10 Tools, Shop & Garage-G	29,297.88	13,049.86	-	-	42,347.74	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		397-00 Communication Equipment-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	General Plant		397-35 ERT Automatic Reading Dev-G	42,498.40	(2,188.22)	-	-	40,310.18	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Intangible Plant		303-02 Intangible Software-10 Yea-G	-	-	-	-	-	
01/2016	12/2016	Financial	30 NH Northern Utilities	Gas	1060000 Comp Const Not Class	Storage & Production		305-00 Structures-G	-	-	-	-	-	
									194,433,732.08	16,492,684.81	(1,060,330.65)	-	209,866,086.24	
									GL 1010000	186,483,677.76				205,055,526.75
									GL 1060000	7,950,054.32				4,810,559.49
									(0.00)					(0.00)

TABLE 11.

FIXED CAPITAL - GAS

accounts 101, 106, 107

	Account Number	Title of Account	Balance at beginning of year	Additions during year	Retirements during year	Adjustments during year	Balance at end of year
	a	b	c	d	e	f	g
1.	1301	Intangible Property:					
2.	1302	Organization					
3.	1303	Franchises and Consents					
4.	1304	Misc. Intangible Property	\$2,296,025	208,198			2,504,223
5.	1300	Fixed Capital Adjustment	(10,181,073)	772,898			(9,408,175)
		Total Intangible Property	(7,885,048)	981,096	0	0	(6,903,952)
		Land:					
6.	1307.1	Production Plant Land	6,816				6,816
7.	1307.6	Distribution System Land	107,022				107,022
8.	1307.7	General and Miscellaneous Land	232,947				232,947
9.	1307.8	Land for Future Development					
10.	1307	Total Land	346,785	0	0	0	346,785
		Structures:					
11.	1308.1	Production Plant Structures	161,860				161,860
12.	1308.6	Distribution System Structures	45,256				45,256
13.	1308.7	General and Miscellaneous Structures	2,687,404	78,462			2,765,866
14.	1308	Total Structures	2,894,520	78,462	0	0	2,972,982
		Production Equipment:					
15.	1315	Power Plant Equipment					
16.	1317	Coal Gas Generating Equipment					
17.	1320	Water Gas Generating Equipment					
18.	1321	Other Gas Generating Equipment	373,862		99,673		274,189
19.	1328	Purification Equipment					
20.	1330	Other Production Equipment	64,501				64,501
21.	1315	Total Production Equipment	438,363	0	99,673	0	338,690
		Distribution Equipment:					
22.	1356	Mains	61,457,288	7,844,993	436,343		68,865,938
23.	1358	Pumping and Regulating Equipment	1,770,571	166,124	115,652		1,821,043
24.	1359	Services	27,557,873	4,675,708	392,584		31,840,997
25.	1360	Customers' Meters and Installations	14,750,606	650,274	6,376		15,394,504
26.	1361	Misc. Property on Customers' Premises	2,447,652	77,870	63,704		2,461,818
27.	1363	Street Lighting Equipment					
28.	1350	Total Distribution Equipment	107,983,990	13,414,969	1,014,659	0	120,384,300
		General Equipment:					
29.	1372.1	Office Equipment	595,955	18,803	363,940		250,818
30.	1372.2	Merchandising Equipment	0				0
31.	1373	Transportation Equipment	22,975		17,538		5,437
32.	1374	Stores Equipment	31,520				31,520
33.	1375	Shop Equipment	792,107	202,162	100,380		893,889
34.	1376	Laboratory Equipment					
35.	1377	General Tools and Implements	75,265				75,265
36.	1378	Communication Equipment	3,459,552	157,278			3,616,830
37.	1379	Miscellaneous General Equipment					
38.	1370	Total General Equipment	4,977,374	378,243	481,858	0	4,873,759
39.	1390	Miscellaneous Tangible Property					
40.	1395	Unfinished Construction	3,180,298	2,050,436			5,230,734
41.		Completed Construction Not Classified	9,887,957	(7,021,088)			2,866,869
42.	100	Total Fixed Capital - Gas - NH	121,824,239	9,882,118	1,596,190	0	130,110,167
43.		Maine	133,879,558	14,409,731	1,645,950	0	146,643,339
44.		SUBTOTALS	255,703,797	24,291,849	3,242,140	0	276,753,506
45.		TOTALS	\$255,703,797	\$24,291,849	\$3,242,140	\$0	\$276,753,506
46.			000668				

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TABLE 29.

DEPRECIATION RESERVE			
Account 250			
		Debits	Credits
	a	b	c
1.	Balance at beginning of year		\$91,579,242
2.	Transfers from Depreciation (Account 403)		7,805,327
3.	Other credits - Vehicle Clearing		0
4.	Non-Utility Credits (Water Heaters/Maine)		(70,282)
5.	Debits on account of fixed capital retirements	3,242,140	
6.	Net costs of removal	1,491,798	
7.	Other credits		0
8.			
9.	Balance at end of year	Totals	\$94,580,349
10.	SEE PAGE 111A		
11.			
12.			
13.			
14.			
15.			
16.			
17.			

TABLE 30.

ANNUAL DEPRECIATION CHARGE				
Indicate basis upon which charges were determined and the method by which the total charge for the year was derived. Show separately the rates used and the total depreciation for each different class of property.				
	Class of property	Basis	Rate	Amount
	d	e	f	g
18.				New Hampshire
19.	Production Plant	500,550	-0.0314	(\$15,725)
20.				
21.	Distribution Plant	120,536,578	0.0252	3,039,816
22.				
23.	General Plant Equipment (Other)	5,106,706	0.0599	306,114
24.				
25.	General Plant Equipment (Office Building)	2,765,866	0.0094	25,877
26.				
27.	Subtotal	128,909,700	0.0260	3,356,082
28.				
29.				
30.	Note regarding depreciation expense:			
31.				
32.	\$ 3,356,082	Depreciation expense per page 200, line 1503, column c		
33.	\$ 3,356,082	Depreciation expense per page 111, line 27, column g		
34.	\$ -	difference		
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				
46.				
47.				
48.				
49.	Total	\$128,909,700		\$3,356,082

Northern Utilities, Inc.
Reserve for Depreciation
As of December 31, 2011

	New Hampshire Division			Maine Division				Northern Utilities
	Utility	Propane Div (Non-Utility)	N.H. Total	Utility	Propane Div (Non-Utility)	Water Heaters (Non-Utility)	Maine Total	
1. Beginning Balance	\$47,639,778	\$0	\$47,639,778	\$41,988,715	\$0	\$1,950,749	\$43,939,464	TOTAL \$91,579,242
2. Transfers from Utility Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Transfers from Vehicle clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Depreciation	\$3,356,082		\$3,356,082	\$4,205,554		\$243,691	\$4,449,245	\$7,805,327
5. Retirements	(\$1,596,190)		(\$1,596,190)	(\$1,645,950)		(\$70,282)	(\$1,716,232)	(\$3,312,422)
6. Cost of Removal	(\$819,025)		(\$819,025)	(\$686,074)		\$0	(\$686,074)	(\$1,505,099)
7. Salvage	\$12,326		\$12,326	\$0		\$975	\$975	\$13,301
8. Adjustment to Reserve	\$0		\$0	\$0		\$0	\$0	\$0
9. Ending Balance	\$48,592,971	\$0	\$48,592,971	\$43,862,245	\$0	\$2,125,133	\$45,987,378	\$94,580,349

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For the Year Ended: December 31, 2011

TABLE 31. MISCELLANEOUS RESERVES Accounts 251-254-255-258.1-258.2-258.3							
	No. of Account	Title of Account a	Balance at beginning of year b	Debits during year c	Credits during year		Balance at end of year f
					from revenue d	other credits e *	
		FERC - 111 and 115 accounts	\$ (1,819,745)	1,195,751		759,292	\$ (2,256,204)
		FERC - 144 accounts	58,164	1,922,783		1,970,977	106,358
		FERC - 242 account	6,171	21,397		26,000	10,774
		FERC - 255 and 283 accounts	748,761	16,374,710		14,351,497	(1,274,452)
		Subtotal - NH accounts	\$ (1,006,649)	19,514,641		17,107,766	(3,413,524)
		Maine accounts	(4,423,078)	25,536,623		24,213,894	(5,745,807)
		* includes all credits Totals	\$ (5,429,727)	45,051,264		41,321,660	(9,159,331)

TABLE 32. MISCELLANEOUS UNADJUSTED CREDITS Account 242					
List every item of \$500 or more included on balance sheet under this account and state number and aggregate of items less than \$500 each.					
Items g		Balance at beginning of year h	Debits during year i	Credits during year j	Balance at end of year k
Totals		-	-	-	\$ -

TABLE 33. TAXES					
Include all taxes for the year. List each class of tax under its proper grouping, and apportion to operating or non-operating departments by name.					
Class of tax	Total Amount m * See Note A *	Apportionment			
		Gas Fixed Capital acct. n	Gas dept. o	Gas department p	Other Income department q * see Note B *
Federal:					
Income Tax	\$ 558,124			\$ 558,124	\$ \$ 48,456
Deferred Income Tax	148,944			148,944	
Payroll Taxes (FICA & FUTA)	156,450			156,450	0
Excise	0			0	
State:					
Business Enterprise/Profits Tax	181,701			181,701	12,693
Deferred Income Tax	(14,152)			(14,152)	
Fuel Tax	0			0	
Unemployment	7,559			7,559	0
State Income Tax	0			0	
Allocated Payroll Taxes:				0	
Local:					
Property Tax	2,163,249			2,163,249	
Note A: columns n, o and p show Operating taxes, the total of which is reflected in column M and ties to page 200, line 5 Note B: column q shows non-operating taxes, which are not included in column m totals; these are on line 33 of page 200					
Totals	\$ 3,201,875	0		3,201,875	\$ 59,148

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For the Year Ended: December 31, 2012

TABLE 11.

FIXED CAPITAL - GAS

accounts 101, 106, 107

	Account Number	Title of Account	Balance at beginning of year	Additions during year	Retirements during year	Adjustments during year	Balance at end of year
	a	b	c	d	e	f	g
1.	1301	Intangible Property:					
2.	1302	Organization					
3.	1303	Franchises and Consents					
4.	1304	Misc. Intangible Property	\$2,504,223	324,933			2,829,156
5.	1300	Fixed Capital Adjustment	(8,408,175)				(9,408,175)
		Total Intangible Property	(6,903,952)	324,933	0	0	(6,579,019)
6.	1307.1	Land:					
7.	1307.6	Production Plant Land	6,816				6,816
8.	1307.7	Distribution System Land	107,022				107,022
9.	1307.8	General and Miscellaneous Land	232,947				232,947
10.	1307	Land for Future Development					
		Total Land	346,785	0	0	0	346,785
11.	1308.1	Structures:					
12.	1308.6	Production Plant Structures	161,860				161,860
13.	1308.7	Distribution System Structures	45,256				45,256
14.	1308	General and Miscellaneous Structures	2,765,866	11,928			2,777,794
		Total Structures	2,972,982	11,928	0	0	2,984,910
15.	1315	Production Equipment:					
16.	1317	Power Plant Equipment					
17.	1320	Coal Gas Generating Equipment					
18.	1321	Water Gas Generating Equipment					
19.	1328	Other Gas Generating Equipment	274,189				274,189
20.	1330	Purification Equipment					
21.	1315	Other Production Equipment	64,501				64,501
		Total Production Equipment	338,690	0	0	0	338,690
22.	1356	Distribution Equipment:					
23.	1358	Mains	68,865,938	4,246,431	233,872		72,878,497
24.	1359	Pumping and Regulating Equipment	1,821,043	477,013	215,717		2,082,339
25.	1360	Services	31,840,997	4,395,724	231,687		36,005,034
26.	1361	Customers' Meters and Installations	15,394,504	1,302,369	224,777		16,472,096
27.	1363	Misc. Property on Customers' Premises	2,461,818	69,222	63,105		2,467,935
28.	1350	Street Lighting Equipment					
		Total Distribution Equipment	120,384,300	10,490,759	969,158	0	129,905,901
29.	1372.1	General Equipment:					
30.	1372.2	Office Equipment	250,818	2,612			253,430
31.	1373	Merchandising Equipment	0				0
32.	1374	Transportation Equipment	5,437		1,537		3,900
33.	1375	Stores Equipment	31,520				31,520
34.	1376	Shop Equipment	893,889	25,087			918,976
35.	1377	Laboratory Equipment					
36.	1378	General Tools and Implements	75,265				75,265
37.	1379	Communication Equipment	3,616,830	251,735	993		3,867,572
38.	1370	Miscellaneous General Equipment					
		Total General Equipment	4,873,759	279,434	2,530	0	5,150,663
39.	1390	Miscellaneous Tangible Property					
40.	1395	Unfinished Construction	5,601,080	(1,967,710)			3,633,370
41.		Completed Construction Not Classified	2,866,869	2,609,979			5,476,848
42.	100	Total Fixed Capital - Gas - NH	130,480,513	11,749,323	971,688	0	141,258,148
43.		Maine	146,967,369	17,423,525	1,976,537	0	162,414,357
44.		SUBTOTALS	277,447,882	29,172,848	2,948,225	0	303,672,505
45.		TOTALS	\$277,447,882	\$29,172,848	\$2,948,225	\$0	\$303,672,505
46.							

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TABLE 29.			
DEPRECIATION RESERVE			
Account 250			
		Debits	Credits
	a	b	c
1.	Balance at beginning of year		\$72,247,985
2.	Transfers from Depreciation (Account 403)		9,379,040
3.	Other credits: Cost of removal - 12/31/11		23,026,740
4.	Non-Utility Credits (Water Heaters/Maine)		1,529
5.	Debits on account of fixed capital retirements	2,948,226	
6.	Net costs of removal	1,006,922	
7.	Other debits : Accum Deprec - Cost of Removal	24,637,441	
8.			
9.	Balance at end of year Totals		\$76,062,705
10.	SEE PAGE 111A		
11.			
12.			
13.			
14.			
15.			
16.			
17.			

TABLE 30.				
ANNUAL DEPRECIATION CHARGE				
Indicate basis upon which charges were determined and the method by which the total charge for the year was derived. Show separately the rates used and the total depreciation for each different class of property.				
	Class of property	Basis	Rate	Amount
	d	e	f	g
18.	Production Plant	507,366	0.0000	New Hampshire
19.				\$0
20.	Distribution Plant	130,012,923	0.0295	3,834,955
21.				
22.	General Plant Equipment (Other)	5,383,610	0.0545	293,455
23.				
24.	General Plant Equipment (Office Building)	2,823,050	-0.0267	(75,361)
25.				
26.	Subtotal	138,726,949	0.0292	4,053,049
27.	Note regarding depreciation expense:			
28.				
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				
46.				
47.				
48.				
49.				
49.	Total	\$138,726,949		\$4,053,049

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Northern Utilities, Inc.
Reserve for Depreciation
As of December 31, 2012

	New Hampshire Division			Maine Division			Northern Utilities
	Utility	Propane Div (Non-Utility)	N.H. Total	Utility	Propane Div (Non-Utility)	Maine Total	
1. Beginning Balance	\$37,696,486	\$0	\$37,696,486	\$31,731,992	\$0	\$33,857,125	\$71,553,611
2. Transfers from Utility Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Transfers from Vehicle clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Depreciation	\$4,053,049		\$4,053,049	\$5,141,465		\$5,325,991	\$9,379,040
5. Retirements	(\$971,688)		(\$971,688)	(\$1,909,426)		(\$1,976,538)	(\$2,948,226)
6. Cost of Removal	(\$226,681)		(\$226,681)	(\$779,215)		(\$781,252)	(\$1,007,933)
7. Salvage	\$1,011		\$1,011	\$0		\$1,529	\$2,540
8. Reserve Adjustment: Accum							
Deprec - Cost of Removal	(\$482,262)		(\$482,262)	(\$434,065)		(\$434,065)	(\$916,327)
9. Ending Balance	\$40,069,915	\$0	\$40,069,915	\$33,750,751	\$0	\$35,992,790	\$76,062,705

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N.H.P.U.C. Report of: Northern Utilities, Inc.

For the Year Ended: December 31, 2012

TABLE 31. MISCELLANEOUS RESERVES							
Accounts 251-254-255-258.1-258.2-258.3							
	No. of Account	Title of Account a	Balance at beginning of year b	Debits during year c	Credits during year		Balance at end of year f
					from revenue d	other credits e *	
		See Schedule 112 for detail					
		Subtotal - NH accounts	\$ 0	0		0	0
		Totals	\$ (9,159,331)	0		0	(8,272,104)

TABLE 32. MISCELLANEOUS UNADJUSTED CREDITS					
Account 242					
List every item of \$500 or more included on balance sheet under this account and state number and aggregate of items less than \$500 each.					
	Items g	Balance at beginning of year h	Debits during year i	Credits during year j	Balance at end of year k
	Totals	-	-	-	\$ -

TABLE 33. TAXES					
Include all taxes for the year. List each class of tax under its proper grouping, and apportion to operating or non-operating departments by name.					
Class of tax	Total Amount m * See Note A *	Apportionment			
		Gas Fixed Capital acct. n	Gas dept. o	Gas department p	Other Income department q * see Note B *
Federal:					
Income Tax	\$ (4,636)			(4,636)	\$ 27,341
Deferred Income Tax	768,400			768,400	
Payroll Taxes (FICA & FUTA)	154,123			154,123	0
Excise	0			0	
State:					
Business Enterprise/Profits Tax	21,354			21,354	7,470
Deferred Income Tax	304,867			304,867	
Fuel Tax	0			0	
Unemployment	8,771			8,771	0
State Income Tax	0			0	
Allocated Payroll Taxes:				0	
Local:					
Property Tax	2,372,742			2,372,742	
Note A: columns n, o and p show Operating taxes, the total of which is reflected in column M and ties to page 200, line 5					
Note B: column q shows non-operating taxes, which are not included in column m totals; these are on line 33 of page 200					
Totals	\$ 3,625,622	0		3,625,622	\$ 34,812

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern Utilities, Inc.		(1) Original (2) Revised X	(Mo, Da, Yr) May 7, 2014	December 31, 2013
SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION				
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant In Service (Classified)	341,511,275		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	15,261,864		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	356,773,139		
9	Leased to Others			
10	Held for Future Use	241,999		
11	Construction Work in Progress	4,629,464		
12	Acquisition Adjustments	(22,155,391)		
13	Total Utility Plant (Totals of lines 8 thru 12)	339,489,211		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	95,528,563		
15	Net Utility Plant (Totals of lines 13 less 14)	243,960,648		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	103,820,074		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	2,970,813		
22	Total In Service (Totals of lines 18 thru 21)	106,790,887		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	(11,262,324)		
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	95,528,563		

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Name of Respondent Northern Utilities, Inc.		This Report Is: (1) Original (2) Revised X		Date of Report (Mo, Da, Yr) May 7, 2014		Year of Report December 31, 2013	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a				significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year. 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include		also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. 7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages. 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	2,829,156	357,878				3,187,034
5	TOTAL Intangible Plant (1)	2,829,156	357,878	0	0	0	3,187,034
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights	6,816					6,816
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures	161,860					161,860
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment	338,690					338,690
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	507,366	0	0	0	0	507,366
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	507,366	0	0	0	0	507,366
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Northern Utilities, Inc.		(1) Original	X	(Mo, Da, Yr)		December 31, 2013	
(2) Revised		May 7, 2014					
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 108) (Continued)							
Line No.	Account	Balance at Beginning of Year	Additions	Retirements	Adjustments	Transfers	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements						0
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment						0
65	TOTAL Other Storage Plant	0	0	0	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
77	TOTAL Nat. Gas Storage and Proc. Plant (3)						
78	4. Transmission Plant						
79	365.1 Land and Land Rights						0
80	365.2 Rights-of-Way						0
81	366 Structures and Improvements						0
82	367 Mains						0
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights	107,022					107,022
90	375 Structures and Improvements	2,846,744	22,880				2,869,624
91	376 Mains	74,654,043	6,512,748	195,118			80,971,673
92	377 Compressor Station Equipment						0
93	378 Meas. and Reg. Sta. Equip.-General	2,092,487	554,309	259,722			2,387,054
94	379 Meas. and Reg. Sta. Equip.-City Gate	19,835					19,835
95	380 Services	37,710,079	6,034,511	178,958			43,565,632
96	381 Meters	3,899,160	460,323	190,297			4,169,186
97	382 Meter Installations	13,984,486	1,630,949	215,708			15,399,727
98	383 House Regulators	389,445	12,788				402,233
99	384 House Reg. Installations						0
100	385 Industrial Meas. and Reg. Sta. Equipment						0
101	386 Other Prop. on Customers' Premises	2,542,099	89,355	61,468			2,569,986
102	387 Other Equipment						0
103	TOTAL Distribution Plant (5)	138,245,380	15,317,863	1,101,271	0	0	152,461,972
104	6. General Plant						
105	389 Land and Land Rights	232,947					232,947
106	390 Structures and Improvements						0
107	391 Office Furniture and Equipment	279,085	133,584	7,565			405,064
108	392 Transportation Equipment	3,900			(3,900)		0
109	393 Stores Equipment	31,520					31,520
110	394 Tools, Shop, and Garage Equipment	943,860	137,621	12,939	3,900		1,072,442
111	395 Laboratory Equipment						0
112	396 Power Operated Equipment	75,266					75,266
113	397 Communication Equipment	3,884,493	109,579				3,994,072
114	398 Miscellaneous Equipment						0
115	Subtotal	5,451,051	380,764	20,504	0	0	5,811,311
116	399 Other Tangible Property						0
117	TOTAL General Plant (6)	5,451,051	380,764	20,504	0	0	5,811,311
118	TOTAL (Accounts 101 and 106)	147,032,953	16,056,505	1,121,775	0	0	161,967,683
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant In Service	147,032,953	16,056,505	1,121,775	0	0	161,967,683

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern Utilities, Inc. X	(1) Original (2) Revised	(Mo, Da, Yr) May 7, 2014	December 31, 2013

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is

removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	NH Division (c)	Maine Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	73,820,666	40,069,915	33,750,751	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	10,299,387	4,575,226	5,724,161	
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	10,299,387	4,575,226	5,724,161	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(2,135,152)	(1,121,775)	(1,013,377)	
12	Cost of Removal	(2,109,880)	(886,131)	(1,223,749)	
13	Salvage (Credit)	1,987	1,987	0	
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(4,243,045)	(2,005,919)	(2,237,126)	0
15	Other Debit or Cr. Items (Describe)				
16	Adjust. to Reserve	23,943,066	11,378,748	12,564,318	
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	103,820,074	54,017,970	49,802,104	0

Section B. Balances at End of Year According to Functional Classifications

18	Production-Manufactured Gas	1,561,560	479,597	1,081,963	
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	2,492,452		2,492,452	
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	1,209,154		1,209,154	
25	Distribution	93,093,678	49,596,742	43,496,936	
26	General	5,463,230	3,941,631	1,521,599	
27	TOTAL (Enter Total of lines 18 thru 26)	103,820,074	54,017,970	49,802,104	0

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern Utilities, Inc.		(1) Original (2) Revised	(Mo, Da, Yr)	December 31, 2014
	SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION			
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	379,389,485		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	12,058,032		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	391,447,517		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	14,181,478		
12	Acquisition Adjustments	(22,155,391)		
13	Total Utility Plant (Totals of lines 8 thru 12)	383,473,604		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	100,346,289		
15	Net Utility Plant (Totals of lines 13 less 14)	283,127,315		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	109,844,019		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	3,980,133		
22	Total In Service (Totals of lines 18 thru 21)	113,824,152		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	(13,477,863)		
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	100,346,289		

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Name of Respondent Northern Utilities, Inc.		This Report is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)		Year of Report December 31, 2014		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year. 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. 7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages. 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						0
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	3,187,034	84,946				3,271,980
5	TOTAL Intangible Plant (1)	3,187,034	84,946	0	0	0	3,271,980
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights	6,816					6,816
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures	161,860					161,860
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment	338,690	27,295	259,914	0	(14,275)	91,796
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	507,366	27,295	259,914	0	(14,275)	260,472
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant	0	0	0	0	0	0
37	TOTAL Nat. Gas Production Plant	507,366	27,295	259,914	0	(14,275)	260,472
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
39	TOTAL Production Plant (2)	507,366	27,295	259,914	0	(14,275)	260,472
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2014	
Northern Utilities, Inc.							
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements						0
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment						0
65	TOTAL Other Storage Plant	0	0	0	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
77	TOTAL Nat. Gas Storage and Proc. Plant (3)						
78	4. Transmission Plant						
79	365.1 Land and Land Rights						0
80	365.2 Rights-of-Way						0
81	366 Structures and Improvements						0
82	367 Mains						0
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights	107,022					107,022
90	375 Structures and Improvements	2,869,824	18,105				2,887,729
91	376 Mains	80,971,673	11,244,048	469,516		9,674	91,765,879
92	377 Compressor Station Equipment	0					0
93	378 Meas. and Reg. Sta. Equip.-General	2,387,054	124,107			4,601	2,515,762
94	379 Meas. and Reg. Sta. Equip.-City Gate	19,835	19,430				39,265
95	380 Services	43,565,632	5,247,493	405,385			48,407,740
96	381 Meters	4,169,186	465,361	33,168			4,601,391
97	382 Meter Installations	15,399,727	1,631,340	56,912			16,974,155
98	383 House Regulators	402,233	46,205	2			448,436
99	384 House Reg. Installations	0					0
100	385 Industrial Meas. and Reg. Sta. Equipment	0					0
101	386 Other Prop. on Customers' Premises	2,569,986	101,238	1,200,742			1,470,482
102	387 Other Equipment	0					0
103	TOTAL Distribution Plant (5)	152,461,972	18,897,327	2,165,713	0	14,275	169,207,861
104	6. General Plant						
105	389 Land and Land Rights	232,947					232,947
106	390 Structures and Improvements	0					0
107	391 Office Furniture and Equipment	405,064	5,751				410,815
108	392 Transportation Equipment	0					0
109	393 Stores Equipment	31,520					31,520
110	394 Tools, Shop, and Garage Equipment	1,072,442	30,583	3,900			1,099,125
111	395 Laboratory Equipment	0					0
112	396 Power Operated Equipment	75,266					75,266
113	397 Communication Equipment	3,994,072	185,541				4,179,613
114	398 Miscellaneous Equipment	0					0
115	Subtotal	5,811,311	221,875	3,900			6,029,286
116	399 Other Tangible Property	0					0
117	TOTAL General Plant (6)	5,811,311	221,875	3,900	0	0	6,029,286
118	TOTAL (Accounts 101 and 106)	161,967,683	19,231,443	2,429,527	0	0	178,769,599
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	161,967,683	19,231,443	2,429,527	0	0	178,769,599

Name of Respondent Northern Utilities, Inc.		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2014	
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)							
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is				removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.			
Section A. Balances and Changes During Year							
Line No.	Item (a)	Total (c+d+e) (b)	NH Division (c)	Maine Division (d)	Gas Plant Leased to Others (e)		
1	Balance Beginning of Year	103,820,074	54,017,970	49,802,104			
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	11,471,818	5,003,869	6,467,949			
4	Exp. of Gas Plt. Leas. to Others	0					
5	Transportation Expenses- Clearing	0					
6	Other Clearing Accounts	0					
7	Other Accounts (Specify):	0					
8							
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	11,471,818	5,003,869	6,467,949	0		
10	Net Charges for Plant Retired:						
11	Book Cost of Plant Retired	(3,306,765)	(2,429,527)	(877,239)			
12	Cost of Removal	(2,145,392)	(1,021,740)	(1,123,653)			
13	Salvage (Credit)	4,284	4,284	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(5,447,874)	(3,446,982)	(2,000,891)	0		
15	Other Debit or Cr. Items (Describe)						
16	Adjust. to Reserve	0	0	0			
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	109,844,019	55,574,857	54,269,162	0		
Section B. Balances at End of Year According to Functional Classifications							
18	Production-Manufactured Gas	1,335,205	204,815	1,130,390			
19	Prod. and Gathering-Natural Gas	0					
20	Products Extraction-Natural Gas	0					
21	Underground Gas Storage	0					
22	Other Storage Plant	2,561,611		2,561,611			
23	Base Load LNG Term. and Proc. Plt.	0					
24	Transmission	0		0			
25	Distribution	100,946,089	52,202,590	48,743,499			
26	General	5,001,114	3,167,453	1,833,661			
27	TOTAL (Enter Total of lines 18 thru 26)	109,844,019	55,574,858	54,269,162	0		

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern Utilities, Inc.		(1) Original (2) Revised	(Mo, Da, Yr) -	December 31, 2015
	SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION			
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant In Service (Classified	416,335,911		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	14,890,764		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	431,226,675		
9	Leased to Others			
10	Held for Future Use	-		
11	Construction Work in Progress	19,344,542		
12	Acquisition Adjustments	(22,155,392)		
13	Total Utility Plant (Totals of lines 8 thru 12)	428,415,825		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	105,690,721		
15	Net Utility Plant (Totals of lines 13 less 14)	322,725,104		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation			
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	4,984,269		
22	Total In Service (Totals of lines 18 thru 21)	4,984,269		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	(15,693,403)		
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	(10,709,134)		

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Name of Respondent Northern Utilities, Inc.		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year. 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. 7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages. 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	3,271,980	204,328				3,476,308
5	TOTAL Intangible Plant (1)	3,271,980	204,328	0	0	0	3,476,308
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights	6,816					6,816
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures	161,860					161,860
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment	91,796	0	0	0	0	91,796
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	260,472	0	0	0	0	260,472
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	260,472	0	0	0	0	260,472
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent		This Report is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report	
Northern Utilities, Inc.				-		December 31, 2015	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements						0
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment						0
65	TOTAL Other Storage Plant	0	0	0	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
77	TOTAL Nat. Gas Storage and Proc. Plant (3)						
78	4. Transmission Plant						
79	365.1 Land and Land Rights						0
80	365.2 Rights-of-Way						0
81	366 Structures and Improvements						0
82	367 Mains						0
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights	107,022					107,022
90	375 Structures and Improvements	2,887,729	9,890				2,897,619
91	376 Mains	91,755,878	7,326,973	173,621			99,909,230
92	377 Compressor Station Equipment	0					0
93	378 Meas. and Reg. Sta. Equip.-General	2,515,762	756,546				3,272,308
94	379 Meas. and Reg. Sta. Equip.-City Gate	39,265					39,265
95	380 Services	48,407,741	6,542,670	316,958			54,633,453
96	381 Meters	4,601,391		137,414	(509,420)		3,954,567
97	382 Meter Installations	18,974,155	1,971,642	413,684			18,532,113
98	383 House Regulators	448,436	44,760	0			493,196
99	384 House Reg. Installations	0					0
100	385 Industrial Meas. and Reg. Sta. Equipment	0					0
101	386 Other Prop. on Customers' Premises	1,470,482	123,273	54,266			1,539,489
102	387 Other Equipment	0					0
103	TOTAL Distribution Plant (5)	169,207,861	16,775,754	1,095,943	(509,420)	0	184,378,252
104	6. General Plant						
105	389 Land and Land Rights	232,947					232,947
106	390 Structures and Improvements	0					0
107	391 Office Furniture and Equipment	410,815	3,161				413,976
108	392 Transportation Equipment	0					0
109	393 Stores Equipment	31,520					31,520
110	394 Tools, Shop, and Garage Equipment	1,099,125	33,273				1,132,398
111	395 Laboratory Equipment	0					0
112	396 Power Operated Equipment	75,266					75,266
113	397 Communication Equipment	4,179,613	252,980				4,432,593
114	398 Miscellaneous Equipment	0					0
115	Subtotal	6,029,288	289,414	0			6,318,700
116	399 Other Tangible Property						0
117	TOTAL General Plant (6)	6,029,288	289,414	0	0	0	6,318,700
118	TOTAL (Accounts 101 and 106)	178,769,599	17,269,496	1,095,943	(509,420)	0	194,433,732
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	178,769,599	17,269,496	1,095,943	(509,420)	0	194,433,732

Name of Respondent Northern Utilities, Inc.		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is			removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	NH Division (c)	Maine Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	109,844,019	55,574,857	54,269,162	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	12,686,726	5,565,273	7,121,453	
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	12,686,726	5,565,273	7,121,453	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(3,398,283)	(1,095,943)	(2,302,340)	
12	Cost of Removal	(3,049,876)	(1,044,181)	(2,005,695)	
13	Salvage (Credit)	4,026	4,026	0	
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(6,444,133)	(2,136,098)	(4,308,035)	0
15	Other Debit or Cr. Items (Describe)				
16	Adjust. to Reserve	0	0	0	
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	116,086,612	59,004,032	57,082,580	0
Section B. Balances at End of Year According to Functional Classifications					
18	Production-Manufactured Gas	901,303	188,832	712,471	
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	2,977,806		2,977,806	
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	0		0	
25	Distribution	106,784,377	55,254,539	51,529,838	
26	General	5,736,369	3,560,661	2,175,708	
27	TOTAL (Enter Total of lines 18 thru 26)	116,399,855	59,004,032	57,395,823	0

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern Utilities, Inc.		(1) Original (2) Revised -	(Mo, Da, Yr)	December 31, 2016
SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION				
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified	463,231,797		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	10,013,684		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	473,245,481		
9	Leased to Others			
10	Held for Future Use	-		
11	Construction Work in Progress	18,637,040		
12	Acquisition Adjustments	(22,155,391)		
13	Total Utility Plant (Totals of lines 8 thru 12)	469,727,130		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	114,199,076		
15	Net Utility Plant (Totals of lines 13 less 14)	355,528,054		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	126,245,771		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	5,862,247		
22	Total In Service (Totals of lines 18 thru 21)	132,108,018		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)	-		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)	-		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	(17,908,942)		
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	114,199,076		

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Name of Respondent Northern Utilities, Inc.		This Report is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) -		Year of Report December 31, 2016		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year. 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. 7. For Account 368, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages. 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	3,476,308	64,278				3,540,586
5	TOTAL Intangible Plant (1)	3,476,308	64,278	0	0	0	3,540,586
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights	6,816					6,816
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures	161,860					161,860
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment	91,796					91,796
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	260,472	0	0	0	0	260,472
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	260,472	0	0	0	0	260,472
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent		This Report is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)		Year of Report		
Northern Utilities, Inc.					December 31, 2016		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements						0
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment						0
65	TOTAL Other Storage Plant	0	0	0	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
77	TOTAL Nat. Gas Storage and Proc. Plant (3)						
78	4. Transmission Plant						
79	365.1 Land and Land Rights						0
80	365.2 Rights-of-Way						0
81	366 Structures and Improvements						0
82	367 Mains						0
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights	107,022					107,022
90	375 Structures and Improvements	2,897,619	12,575				2,910,194
91	376 Mains	98,909,230	8,393,405	452,789			106,849,866
92	377 Compressor Station Equipment						0
93	378 Meas. and Reg. Sta. Equip.-General	3,272,308	173,386	263			3,445,431
94	379 Meas. and Reg. Sta. Equip.-City Gate	39,265	1				39,266
95	380 Services	54,633,453	5,877,402	260,540			60,250,315
96	381 Meters	3,954,557	41,158	82,010			3,913,705
97	382 Meter installations	18,532,113	1,668,111	261,495			19,938,729
98	383 House Regulators	493,198	44,570				537,766
99	384 House Reg. Installations						0
100	385 Industrial Meas. and Reg. Sta. Equipment						0
101	386 Other Prop. on Customers' Premises	1,539,489	97,868				1,637,357
102	387 Other Equipment						0
103	TOTAL Distribution Plant (5)	184,378,252	16,308,476	1,057,077	0	0	199,629,651
104	6. General Plant						
105	389 Land and Land Rights	232,947					232,947
106	390 Structures and Improvements	0					0
107	391 Office Furniture and Equipment	413,976	6,173				420,149
108	392 Transportation Equipment	0					0
109	393 Stores Equipment	31,520	0				31,520
110	394 Tools, Shop, and Garage Equipment	1,132,398	43,885	3,254			1,173,029
111	395 Laboratory Equipment	0					0
112	396 Power Operated Equipment	75,266					75,266
113	397 Communication Equipment	4,432,583	69,874				4,502,457
114	398 Miscellaneous Equipment	0					0
115	Subtotal	6,318,700	119,932	3,254	0	0	6,435,378
116	399 Other Tangible Property						0
117	TOTAL General Plant (6)	6,318,700	119,932	3,254	0	0	6,435,378
118	TOTAL (Accounts 101 and 106)	194,433,732	16,492,686	1,060,331	0	0	209,866,087
119	Gas Plant Purchased (See Instr. 8)						0
120	(Lease) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	194,433,732	16,492,686	1,060,331	0	0	209,866,087

Name of Respondent Northern Utilities, Inc.	This Report Is: (1) Original (2) Revised -	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is

removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	NH Division (c)	Maine Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	116,086,612	59,004,032	57,082,580	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	13,979,734	6,118,814	7,860,920	
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	13,979,734	6,118,814	7,860,920	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(1,925,008)	(1,060,331)	(864,677)	
12	Cost of Removal	(2,352,535)	(1,101,122)	(1,251,413)	
13	Salvage (Credit)	459,246	7,070	452,176	
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(3,818,297)	(2,154,383)	(1,663,914)	0
15	Other Debit or Cr. Items (Describe)	(2,278)		(2,278)	
16	Adjust. to Reserve	0	0	0	
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	126,245,771	62,968,463	63,277,308	0

Section B. Balances at End of Year According to Functional Classifications

18	Production-Manufactured Gas	903,787	188,832	714,955	
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	3,054,522		3,054,522	
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	0		0	
25	Distribution	115,791,615	58,819,193	56,972,422	
26	General	6,495,847	3,960,438	2,535,409	
27	TOTAL (Enter Total of lines 18 thru 26)	126,245,771	62,968,463	63,277,308	0

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.20 DISTR MAINS-COATED/WRAPPED
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1966

05/03/17 PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	69.65	31.22	39.187	.462389026E+13	5.	19.081
L	0.5	59.37	28.89	45.350	.539995930E+13	7.	22.744
L	1.0	51.42	25.53	53.151	.691622465E+13	10.	32.414
L	1.5	46.10	23.77	62.000	.797550030E+13	12.	36.514
L	2.0	41.72	21.55	71.449	.970567309E+13	15.	44.502
L	3.0	36.55	19.60	86.049	.117252074E+14	19.	59.553
L	4.0	33.32	18.59	97.406	.130445886E+14	24.	74.288
L	5.0	31.56	18.48	99.899	.132005351E+14	25.	87.928
SC		80.44	38.15	31.389	.309593479E+13	1.	31.389
S	-.5	62.68	33.49	38.453	.401728177E+13	4.	40.286
S	0.0	51.08	27.42	49.217	.599352399E+13	8.	49.437
S	0.5	45.80	25.19	58.186	.710209262E+13	11.	55.131
S	1.0	41.58	22.51	68.944	.888973532E+13	14.	61.035
S	1.5	39.00	21.27	78.492	.996323756E+13	16.	65.066
S	2.0	36.72	19.82	87.765	.114742540E+14	18.	70.524
S	3.0	34.06	18.62	97.804	.129926621E+14	22.	80.137
S	4.0	32.02	18.33	99.988	.134113339E+14	27.	95.007
S	5.0	30.83	18.61	100.000	.130152233E+14	23.	100.000 *
S	6.0	30.20	18.91	100.000	.126017538E+14	20.	100.000 *
R	0.5	66.11	36.63	34.659	.335934151E+13	2.	38.006
R	1.0	54.29	33.68	42.047	.397161548E+13	3.	46.275
R	1.5	47.00	30.33	53.282	.489981814E+13	6.	53.458
R	2.0	41.60	26.15	68.966	.659234325E+13	9.	65.615
R	2.5	38.46	23.40	83.599	.823236017E+13	13.	70.971
R	3.0	35.93	20.77	94.966	.104485050E+14	17.	83.665
R	4.0	33.20	18.67	100.000	.129320760E+14	21.	100.000 *
R	5.0	31.26	18.36	100.000	.133624145E+14	26.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	0
20-29	0
30-39	13
40-49	6
50-59	4
60-69	2
70-79	1
GREATER THAN 80	1

0MEAN VALUE OF BEST FITTING LIVES IS 44.52 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.20 DISTR MAINS-COATED/WRAPPED
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1966

05/03/17 PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	71.09	45.74	38.289	.220100223E+13	5.	18.693
L	0.5	60.35	40.88	44.448	.275613082E+13	7.	22.374
L	1.0	52.13	34.44	52.251	.388240607E+13	10.	31.974
L	1.5	46.64	31.46	61.121	.465305547E+13	12.	36.094
L	2.0	42.11	27.85	70.727	.593797007E+13	15.	44.087
L	3.0	36.82	24.97	85.570	.738604324E+13	20.	59.120
L	4.0	33.52	23.67	97.211	.822083707E+13	24.	73.850
L	5.0	31.73	24.02	99.882	.798334561E+13	22.	87.461
SC		82.40	62.51	30.643	.117832027E+13	1.	30.643
S	-.5	64.03	50.69	37.456	.179202658E+13	4.	39.436
S	0.0	51.86	38.07	48.182	.317651996E+13	8.	48.692
S	0.5	46.39	33.94	57.071	.399723579E+13	11.	54.426
S	1.0	42.01	29.33	67.899	.535463963E+13	14.	60.407
S	1.5	39.36	27.33	77.526	.616330244E+13	16.	64.472
S	2.0	37.06	25.08	86.905	.732035002E+13	19.	69.887
S	3.0	34.28	23.47	97.555	.835761296E+13	27.	79.621
S	4.0	32.22	23.53	99.984	.831846322E+13	26.	94.429
S	5.0	31.00	24.60	100.000	.760658747E+13	21.	100.000 *
S	6.0	30.41	25.69	100.000	.697958130E+13	18.	100.000 *
R	0.5	67.56	58.39	33.756	.135047987E+13	2.	37.190
R	1.0	55.30	51.14	40.855	.176058639E+13	3.	45.429
R	1.5	47.67	43.75	51.878	.240546202E+13	6.	52.699
R	2.0	42.04	35.63	67.606	.362754400E+13	9.	64.924
R	2.5	38.79	30.84	82.553	.484317175E+13	13.	70.370
R	3.0	36.19	26.62	94.405	.649919894E+13	17.	83.061
R	4.0	33.40	23.62	100.000	.825326464E+13	25.	100.000 *
R	5.0	31.45	23.86	100.000	.808978469E+13	23.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	13
40-49	6
50-59	3
60-69	3
70-79	1
GREATER THAN 80	1

MEAN VALUE OF BEST FITTING LIVES IS 45.10 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.20 DISTR MAINS-COATED/WRAPPED
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1966

05/03/17 PAGE 3

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	75.34	73.41	35.835	.519749510E+12	5.	17.639
L	0.5	63.68	64.45	41.574	.674279118E+12	7.	21.205
L	1.0	54.78	53.11	49.031	.992908955E+12	10.	30.427
L	1.5	48.82	48.05	57.626	.121329261E+13	12.	34.480
L	2.0	44.00	41.58	67.265	.162028225E+13	15.	42.194
L	3.0	38.20	36.53	83.033	.209958640E+13	21.	56.981
L	4.0	34.76	34.33	95.792	.237644185E+13	26.	71.211
L	5.0	32.94	35.41	99.689	.223388621E+13	23.	84.245
SC		87.56	99.07	28.837	.285401446E+12	1.	28.837
S	-.5	67.67	80.31	34.977	.434344459E+12	4.	37.311
S	0.0	54.69	60.43	44.679	.767008001E+12	8.	46.168
S	0.5	48.70	52.89	52.966	.100122031E+13	11.	51.851
S	1.0	43.99	44.78	63.255	.139679498E+13	14.	57.686
S	1.5	41.00	40.96	73.102	.166964674E+13	16.	61.893
S	2.0	38.49	36.73	83.040	.207680710E+13	20.	67.284
S	3.0	35.50	33.69	95.873	.246813234E+13	27.	76.901
S	4.0	33.39	34.37	99.919	.237080466E+13	25.	91.104
S	5.0	32.24	37.45	100.000	.199686321E+13	19.	100.000 *
S	6.0	31.67	40.00	100.000	.175033127E+13	17.	100.000 *
R	0.5	71.62	92.34	31.467	.328530364E+12	2.	35.082
R	1.0	58.30	80.49	37.650	.432362827E+12	3.	43.096
R	1.5	49.97	68.02	47.481	.605490596E+12	6.	50.280
R	2.0	43.83	54.50	62.317	.942992421E+12	9.	62.284
R	2.5	40.29	46.48	77.563	.129657830E+13	13.	67.751
R	3.0	37.55	39.67	91.017	.177998536E+13	18.	80.062
R	4.0	34.64	34.85	99.943	.230584312E+13	24.	96.540
R	5.0	32.61	35.64	100.000	.220526594E+13	22.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	11
40-49	7
50-59	4
60-69	2
70-79	2
GREATER THAN 80	1

MEAN VALUE OF BEST FITTING LIVES IS 47.27 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.30 DISTR MAINS-BARE STEEL
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1940

05/03/17 PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	23.46	2.31	99.945	.109730815E+13	1.	85.808
L	0.5	24.06	2.18	99.955	.123966059E+13	2.	85.001
L	1.0	24.72	2.02	100.000	.143964404E+13	3.	100.000 *
L	1.5	25.37	1.96	100.000	.152476213E+13	4.	100.000 *
L	2.0	26.00	1.88	100.000	.166572025E+13	5.	100.000 *
L	3.0	26.87	1.65	100.000	.216830609E+13	11.	100.000 *
L	4.0	27.21	1.36	100.000	.318357905E+13	19.	100.000 *
L	5.0	27.20	1.21	100.000	.399945093E+13	23.	100.000 *
SC		23.93	1.84	100.000	.174275138E+13	6.	100.000 *
S	-.5	24.50	1.79	100.000	.183419724E+13	7.	100.000 *
S	0.0	25.19	1.72	100.000	.198435722E+13	9.	100.000 *
S	0.5	25.72	1.67	100.000	.212060960E+13	10.	100.000 *
S	1.0	26.26	1.60	100.000	.230864764E+13	13.	100.000 *
S	1.5	26.65	1.53	100.000	.250449507E+13	15.	100.000 *
S	2.0	27.02	1.46	100.000	.276039552E+13	16.	100.000 *
S	3.0	27.31	1.34	100.000	.328937245E+13	20.	100.000 *
S	4.0	27.30	1.22	100.000	.397740219E+13	22.	100.000 *
S	5.0	27.12	1.13	100.000	.458590863E+13	26.	100.000 *
S	6.0	26.93	1.07	100.000	.510657709E+13	27.	100.000 *
R	0.5	24.51	1.74	100.000	.195058539E+13	8.	100.000 *
R	1.0	25.22	1.61	100.000	.225909981E+13	12.	100.000 *
R	1.5	25.74	1.54	100.000	.247906331E+13	14.	100.000 *
R	2.0	26.28	1.45	100.000	.279171832E+13	17.	100.000 *
R	2.5	26.60	1.39	100.000	.306431726E+13	18.	100.000 *
R	3.0	26.86	1.31	100.000	.343966297E+13	21.	100.000 *
R	4.0	26.97	1.21	100.000	.401472760E+13	24.	100.000 *
R	5.0	26.97	1.14	100.000	.453382129E+13	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	27
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 26.00 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.30 DISTR MAINS-BARE STEEL
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1940

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	26.87	5.84	99.515	.897373946E+11	1.	74.924
L	0.5	27.83	5.23	99.612	.111740063E+12	2.	73.502
L	1.0	28.86	4.55	99.894	.147835502E+12	3.	87.473
L	1.5	29.85	4.41	99.884	.157483253E+12	4.	85.424
L	2.0	30.90	4.13	99.953	.179411460E+12	5.	91.024
L	3.0	33.08	3.36	99.999	.271110596E+12	10.	99.689
L	4.0	34.90	2.27	100.000	.593454201E+12	18.	100.000 *
L	5.0	35.65	1.72	100.000	.102791216E+13	22.	100.000 *
SC		27.97	3.85	100.000	.206653305E+12	6.	100.000 *
S	-.5	28.87	3.67	100.000	.227364266E+12	7.	100.000 *
S	0.0	30.02	3.37	100.000	.269144197E+12	9.	100.000 *
S	0.5	30.85	3.17	100.000	.304453815E+12	11.	100.000 *
S	1.0	31.78	2.93	100.000	.355991524E+12	12.	100.000 *
S	1.5	32.57	2.72	100.000	.411776364E+12	14.	100.000 *
S	2.0	33.41	2.49	100.000	.494448637E+12	16.	100.000 *
S	3.0	34.56	2.09	100.000	.699656635E+12	20.	100.000 *
S	4.0	35.45	1.69	100.000	.106568263E+13	23.	100.000 *
S	5.0	35.88	1.43	100.000	.148956894E+13	25.	100.000 *
S	6.0	36.03	1.26	100.000	.192140405E+13	27.	100.000 *
R	0.5	29.01	3.42	100.000	.261632335E+12	8.	100.000 *
R	1.0	30.32	2.92	100.000	.358214550E+12	13.	100.000 *
R	1.5	31.28	2.69	100.000	.421580714E+12	15.	100.000 *
R	2.0	32.33	2.41	100.000	.526619387E+12	17.	100.000 *
R	2.5	33.13	2.21	100.000	.628701952E+12	19.	100.000 *
R	3.0	33.95	1.95	100.000	.801996783E+12	21.	100.000 *
R	4.0	34.79	1.64	100.000	.114162466E+13	24.	100.000 *
R	5.0	35.50	1.43	100.000	.149687368E+13	26.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	6
30-39	21
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 32.06 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

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0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.30 DISTR MAINS-BARE STEEL LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 10 BAL. INTERVAL 1 ADDS/SURV TO 1940

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	28.24	12.78	99.139	.554039943E+10	1.	71.300
L	0.5	29.48	12.52	99.250	.577018325E+10	2.	69.376
L	1.0	30.81	11.78	99.616	.652060441E+10	3.	81.957
L	1.5	31.93	11.63	99.609	.669288642E+10	4.	79.869
L	2.0	33.20	11.19	99.724	.722695059E+10	5.	84.712
L	3.0	36.18	9.61	99.915	.979058627E+10	7.	91.130
L	4.0	39.78	5.87	99.989	.262226936E+11	17.	94.263
L	5.0	41.96	3.56	100.000	.712143871E+11	22.	100.000 *
SC		29.85	8.89	100.000	.114328414E+11	10.	100.000 *
S	-.5	31.10	9.84	100.000	.934539653E+10	6.	100.000 *
S	0.0	32.53	9.08	100.000	.109632531E+11	9.	100.000 *
S	0.5	33.63	8.39	100.000	.128603735E+11	11.	100.000 *
S	1.0	34.84	7.45	100.000	.162835222E+11	12.	100.000 *
S	1.5	35.95	6.74	100.000	.199066135E+11	14.	100.000 *
S	2.0	37.14	5.91	100.000	.258859224E+11	16.	100.000 *
S	3.0	39.21	4.56	100.000	.434832868E+11	20.	100.000 *
S	4.0	41.31	3.18	100.000	.892158144E+11	23.	100.000 *
S	5.0	42.74	2.25	100.000	.178632092E+12	25.	100.000 *
S	6.0	43.60	1.68	100.000	.322289055E+12	27.	100.000 *
R	0.5	31.44	9.33	100.000	.103970002E+11	8.	100.000 *
R	1.0	33.17	7.20	100.000	.174284036E+11	13.	100.000 *
R	1.5	34.49	6.46	100.000	.216900677E+11	15.	100.000 *
R	2.0	35.94	5.50	100.000	.299303649E+11	18.	100.000 *
R	2.5	37.22	4.86	100.000	.382907456E+11	19.	100.000 *
R	3.0	38.53	3.95	100.000	.579696215E+11	21.	100.000 *
R	4.0	40.52	2.90	100.000	.107313930E+12	24.	100.000 *
R	5.0	42.26	2.15	100.000	.194817037E+12	26.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	2
30-39	18
40-49	7
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 35.82 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.40 DISTR MAINS-PLASTIC
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	99.14	145.45	23.331	.161797602E+13	6.	12.344
L	0.5	78.96	129.35	27.787	.204577075E+13	7.	15.746
L	1.0	62.54	98.10	36.239	.355703959E+13	11.	24.537
L	1.5	53.29	85.98	44.720	.463040532E+13	13.	29.085
L	2.0	45.65	67.80	57.311	.744565007E+13	17.	37.448
L	3.0	37.93	52.73	77.221	.123124482E+14	19.	52.848
L	4.0	33.50	44.38	93.471	.173753426E+14	22.	68.041
L	5.0	31.32	39.26	99.373	.222075760E+14	25.	81.574
SC		139.72	208.22	16.640	.789504204E+12	1.	16.640
S	-.5	95.16	172.92	20.625	.114477334E+13	4.	24.432
S	0.0	65.38	114.81	30.344	.259677234E+13	9.	35.560
S	0.5	55.06	98.21	37.671	.354903332E+13	10.	42.225
S	1.0	46.85	76.25	49.322	.588738309E+13	14.	49.876
S	1.5	42.38	67.97	60.123	.740965916E+13	16.	55.143
S	2.0	38.54	56.79	73.361	.106121919E+14	18.	61.880
S	3.0	34.51	46.83	91.969	.156060665E+14	21.	72.829
S	4.0	31.78	40.37	99.738	.210003545E+14	23.	88.132
S	5.0	30.39	37.62	100.000	.241790498E+14	26.	100.000 *
S	6.0	29.71	36.58	100.000	.255824684E+14	27.	100.000 *
R	0.5	109.95	200.35	17.594	.852751731E+12	2.	21.041
R	1.0	82.90	182.39	20.148	.102892243E+13	3.	27.906
R	1.5	64.82	159.80	25.239	.134036369E+13	5.	35.692
R	2.0	50.68	120.48	37.911	.235796131E+13	8.	49.597
R	2.5	43.29	95.55	55.106	.374900207E+13	12.	58.068
R	3.0	37.77	69.98	79.323	.698890159E+13	15.	73.278
R	4.0	33.25	49.29	99.376	.140897441E+14	20.	92.624
R	5.0	30.82	39.28	100.000	.221794205E+14	24.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	0
20-29	0
30-39	11
40-49	4
50-59	3
60-69	3
70-79	1
GREATER THAN 80	5

0MEAN VALUE OF BEST FITTING LIVES IS 55.75 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

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0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.40 DISTR MAINS-PLASTIC LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 20 BAL. INTERVAL 1 ADDS/SURV TO 1970

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	99.23	157.09	23.303	.157387628E+13	6.	12.332
L	0.5	79.04	139.97	27.746	.198242748E+13	7.	15.730
L	1.0	62.60	106.72	36.185	.341030030E+13	11.	24.513
L	1.5	53.34	93.79	44.655	.441546406E+13	13.	29.059
L	2.0	45.68	74.11	57.257	.707085078E+13	17.	37.425
L	3.0	37.94	57.45	77.195	.117683108E+14	19.	52.832
L	4.0	33.50	48.18	93.465	.167301059E+14	22.	68.034
L	5.0	31.32	42.48	99.373	.215177020E+14	25.	81.571
SC		139.65	224.52	16.649	.770422582E+12	1.	16.649
S	-.5	95.20	185.68	20.616	.112646281E+13	4.	24.423
S	0.0	65.47	125.03	30.283	.248426772E+13	9.	35.514
S	0.5	55.12	107.20	37.600	.337945429E+13	10.	42.179
S	1.0	46.89	83.53	49.243	.556682528E+13	14.	49.832
S	1.5	42.40	74.34	60.047	.702683625E+13	16.	55.106
S	2.0	38.55	62.01	73.313	.101011482E+14	18.	61.856
S	3.0	34.52	50.91	91.954	.149841691E+14	21.	72.816
S	4.0	31.79	43.72	99.738	.203178478E+14	23.	88.128
S	5.0	30.39	40.67	100.000	.234809712E+14	26.	100.000 *
S	6.0	29.71	39.51	100.000	.248815572E+14	27.	100.000 *
R	0.5	109.92	215.64	17.600	.835233692E+12	2.	21.047
R	1.0	82.91	195.86	20.144	.101245458E+13	3.	27.902
R	1.5	64.85	171.61	25.216	.131876110E+13	5.	35.674
R	2.0	50.72	130.07	37.842	.229552395E+13	8.	49.557
R	2.5	43.32	103.61	55.003	.361778349E+13	12.	58.025
R	3.0	37.79	76.23	79.244	.668271308E+13	15.	73.240
R	4.0	33.25	53.58	99.371	.135287168E+14	20.	92.608
R	5.0	30.82	42.51	100.000	.214926544E+14	24.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

0

30-39

11

40-49

4

50-59

3

60-69

3

70-79

1

GREATER THAN 80

5

MEAN VALUE OF BEST FITTING LIVES IS 55.78 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

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0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.40 DISTR MAINS-PLASTIC LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 10 BAL. INTERVAL 1 ADDS/SURV TO 1970

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	102.67	463.00	22.324	.158555825E+12	6.	11.918
L	0.5	81.56	389.71	26.504	.223799421E+12	7.	15.243
L	1.0	64.37	265.33	34.686	.482804069E+12	11.	23.841
L	1.5	54.70	221.61	42.810	.692106512E+12	13.	28.338
L	2.0	46.62	157.02	55.490	.137855106E+13	16.	36.666
L	3.0	38.50	106.19	75.957	.301433523E+13	19.	52.065
L	4.0	33.82	80.99	92.901	.518169566E+13	22.	67.391
L	5.0	31.53	65.88	99.284	.783093611E+13	24.	81.027
SC		144.56	633.34	16.084	.847362557E+11	1.	16.084
S	-.5	98.47	531.08	19.765	.120508369E+12	4.	23.612
S	0.0	67.57	351.01	28.853	.275872815E+12	8.	34.410
S	0.5	56.72	277.92	35.767	.440036940E+12	10.	40.990
S	1.0	48.09	195.72	47.006	.887323510E+12	14.	48.593
S	1.5	43.34	160.84	57.606	.131384385E+13	15.	53.912
S	2.0	39.22	122.21	71.187	.227587549E+13	18.	60.798
S	3.0	34.94	88.55	90.874	.433461577E+13	21.	71.945
S	4.0	32.01	68.82	99.674	.717610753E+13	23.	87.514
S	5.0	30.54	61.32	100.000	.904071441E+13	26.	100.000 *
S	6.0	29.85	59.04	100.000	.975032629E+13	27.	100.000 *
R	0.5	113.73	609.99	16.956	.913467006E+11	2.	20.341
R	1.0	85.71	554.04	19.278	.110729017E+12	3.	26.990
R	1.5	66.90	472.52	23.895	.152228828E+12	5.	34.580
R	2.0	52.10	328.18	35.623	.315581438E+12	9.	48.241
R	2.5	44.31	237.74	51.858	.601379482E+12	12.	56.721
R	3.0	38.46	156.47	76.437	.138828175E+13	17.	71.962
R	4.0	33.61	93.57	99.057	.388196013E+13	20.	91.637
R	5.0	31.01	65.81	100.000	.784822845E+13	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

0

30-39

11

40-49

4

50-59

3

60-69

3

70-79

0

GREATER THAN 80

6

0MEAN VALUE OF BEST FITTING LIVES IS 57.22 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 1

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.50 DISTR MAINS-JOINT SEALS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 30 BAL. INTERVAL 1 ADDS/SURV TO 1986

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	17.72	6.46	85.737	.288570613E+12	9.	45.297
L	0.5	17.27	6.77	88.936	.262050490E+12	4.	47.228
L	1.0	16.89	7.00	91.892	.245201249E+12	3.	59.587
L	1.5	16.66	7.12	94.029	.237421175E+12	1.	61.033
L	2.0	16.46	7.07	95.942	.240236352E+12	2.	68.117
L	3.0	16.06	6.54	99.077	.281522847E+12	8.	81.871
L	4.0	15.70	5.80	99.992	.356948856E+12	21.	95.217
L	5.0	15.50	5.42	100.000	.410005926E+12	24.	100.000 *
SC		16.69	5.99	91.364	.334678526E+12	18.	91.364
S	-.5	16.47	6.41	95.154	.292445690E+12	12.	92.593
S	0.0	16.35	6.66	98.072	.270806820E+12	6.	93.295
S	0.5	16.23	6.70	99.068	.267991842E+12	5.	93.980
S	1.0	16.12	6.61	99.806	.275622888E+12	7.	95.087
S	1.5	16.02	6.45	99.927	.289301888E+12	10.	95.695
S	2.0	15.92	6.23	99.998	.310056794E+12	16.	98.249
S	3.0	15.69	5.83	100.000	.353465707E+12	20.	100.000 *
S	4.0	15.52	5.45	100.000	.405362812E+12	23.	100.000 *
S	5.0	15.49	5.21	100.000	.442879113E+12	26.	100.000 *
S	6.0	15.42	5.09	100.000	.464017668E+12	27.	100.000 *
R	0.5	16.32	6.29	96.217	.304189505E+12	15.	92.974
R	1.0	16.11	6.40	99.308	.293621552E+12	13.	94.177
R	1.5	15.99	6.42	99.734	.291679144E+12	11.	94.895
R	2.0	15.88	6.29	100.000	.303531247E+12	14.	100.000 *
R	2.5	15.81	6.13	100.000	.319751674E+12	17.	100.000 *
R	3.0	15.74	5.90	100.000	.345469874E+12	19.	100.000 *
R	4.0	15.55	5.54	100.000	.391849793E+12	22.	100.000 *
R	5.0	15.51	5.25	100.000	.436397499E+12	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

27

20-29

0

30-39

0

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

0MEAN VALUE OF BEST FITTING LIVES IS 16.11 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.50 DISTR MAINS-JOINT SEALS
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1986

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	17.58	6.20	86.135	.260683107E+12	6.	45.667
L	0.5	17.17	6.42	89.200	.243644417E+12	4.	47.494
L	1.0	16.83	6.54	92.059	.234433153E+12	2.	59.811
L	1.5	16.62	6.58	94.106	.231787543E+12	1.	61.157
L	2.0	16.44	6.49	95.975	.238052865E+12	3.	68.187
L	3.0	16.05	5.97	99.080	.281296056E+12	12.	81.888
L	4.0	15.70	5.30	99.992	.356569869E+12	21.	95.213
L	5.0	15.60	4.95	100.000	.409488901E+12	24.	100.000 *
SC		16.53	5.84	92.257	.294032497E+12	15.	92.257
S	-.5	16.39	6.12	95.505	.267972874E+12	8.	93.057
S	0.0	16.30	6.23	98.212	.258365934E+12	5.	93.583
S	0.5	16.19	6.20	99.120	.260949956E+12	7.	94.168
S	1.0	16.10	6.07	99.816	.272387726E+12	9.	95.200
S	1.5	16.01	5.90	99.930	.287854101E+12	14.	95.757
S	2.0	15.92	5.69	99.998	.309596969E+12	17.	98.276
S	3.0	15.69	5.33	100.000	.353208667E+12	20.	100.000 *
S	4.0	15.62	4.98	100.000	.404913562E+12	23.	100.000 *
S	5.0	15.51	4.76	100.000	.442139383E+12	26.	100.000 *
S	6.0	15.43	4.65	100.000	.463112338E+12	27.	100.000 *
R	0.5	16.24	6.02	96.501	.276560095E+12	10.	93.418
R	1.0	16.06	6.02	99.374	.276894777E+12	11.	94.461
R	1.5	15.96	5.96	99.753	.282062360E+12	13.	95.077
R	2.0	15.86	5.79	100.000	.299061985E+12	16.	100.000 *
R	2.5	15.80	5.62	100.000	.317872713E+12	18.	100.000 *
R	3.0	15.74	5.39	100.000	.345017921E+12	19.	100.000 *
R	4.0	15.65	5.06	100.000	.391941280E+12	22.	100.000 *
R	5.0	15.53	4.80	100.000	.435805676E+12	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 16.09 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

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0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.50 DISTR MAINS-JOINT SEALS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 10 BAL. INTERVAL 1 ADDS/SURV TO 1986

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	16.38	4.93	89.382	.119377124E+12	1.	49.001
L	0.5	16.31	4.58	91.477	.138358333E+12	3.	50.006
L	1.0	16.23	4.27	93.570	.158648544E+12	4.	62.015
L	1.5	16.24	4.02	94.952	.179356988E+12	7.	62.596
L	2.0	16.31	3.79	96.237	.201568169E+12	9.	68.762
L	3.0	16.28	3.38	98.861	.254217095E+12	14.	80.739
L	4.0	16.24	3.02	99.972	.318199026E+12	21.	92.091
L	5.0	16.23	2.85	100.000	.356808143E+12	24.	100.000 *
SC		15.68	4.64	97.258	.134588619E+12	2.	97.258
S	-.5	15.77	4.27	98.083	.159082785E+12	5.	96.727
S	0.0	15.86	3.93	99.257	.187393623E+12	8.	96.146
S	0.5	15.92	3.72	99.517	.209453100E+12	11.	95.788
S	1.0	16.06	3.52	99.840	.233671334E+12	13.	95.460
S	1.5	16.10	3.37	99.903	.254768287E+12	15.	95.174
S	2.0	16.14	3.23	99.991	.277501676E+12	17.	96.913
S	3.0	16.18	3.04	100.000	.314105191E+12	20.	100.000 *
S	4.0	16.22	2.87	100.000	.351956371E+12	23.	100.000 *
S	5.0	16.23	2.76	100.000	.380723118E+12	26.	100.000 *
S	6.0	16.21	2.70	100.000	.396520805E+12	27.	100.000 *
R	0.5	15.69	4.17	98.504	.166757266E+12	6.	96.740
R	1.0	15.70	3.77	99.775	.203613291E+12	10.	96.672
R	1.5	15.85	3.55	99.816	.229673377E+12	12.	95.755
R	2.0	15.92	3.35	100.000	.258883616E+12	16.	100.000 *
R	2.5	16.00	3.21	100.000	.281797745E+12	18.	100.000 *
R	3.0	16.06	3.07	100.000	.306931463E+12	19.	100.000 *
R	4.0	16.17	2.91	100.000	.342480506E+12	22.	100.000 *
R	5.0	16.23	2.78	100.000	.375705167E+12	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

27

20-29

0

30-39

0

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 16.08 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.60 DISTR MAINS-CATHODIC PROTECT
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1987

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	116.78	82.11	10.367	.393403771E+09	6.	6.648
L	0.5	90.88	79.19	11.102	.422947147E+09	7.	8.680
L	1.0	68.71	70.31	13.546	.536488037E+09	11.	14.170
L	1.5	57.27	65.80	15.111	.612489908E+09	13.	17.169
L	2.0	47.53	56.57	19.007	.828856014E+09	17.	22.820
L	3.0	38.34	47.10	25.064	.119567717E+10	19.	33.161
L	4.0	33.25	40.79	31.318	.159412073E+10	22.	43.486
L	5.0	31.08	35.33	38.326	.212471376E+10	25.	52.151
SC		180.46	92.26	8.174	.311587977E+09	1.	8.174
S	-.5	117.04	87.72	9.120	.344710755E+09	4.	12.602
S	0.0	73.47	74.88	12.227	.473001121E+09	9.	20.077
S	0.5	60.38	69.97	13.646	.541705575E+09	12.	24.428
S	1.0	49.44	60.87	16.860	.715815993E+09	14.	29.983
S	1.5	44.05	56.74	18.726	.823744620E+09	16.	33.653
S	2.0	39.36	49.87	22.360	.106624330E+10	18.	38.437
S	3.0	34.60	42.49	28.107	.146905847E+10	21.	46.089
S	4.0	31.58	36.55	35.604	.198554493E+10	23.	56.273
S	5.0	30.16	33.09	42.800	.242182215E+10	26.	66.095
S	6.0	29.50	30.90	49.916	.277749347E+10	27.	75.745
R	0.5	140.37	91.45	8.347	.317116315E+09	2.	10.456
R	1.0	103.44	89.34	8.774	.332298403E+09	3.	14.189
R	1.5	78.38	86.36	9.425	.355613822E+09	5.	18.726
R	2.0	57.75	78.48	11.306	.430596953E+09	8.	27.610
R	2.5	47.20	70.91	13.505	.527450924E+09	10.	33.786
R	3.0	39.34	59.06	17.917	.760315794E+09	15.	44.630
R	4.0	33.13	45.43	26.289	.128510369E+10	20.	58.962
R	5.0	30.39	35.75	37.990	.207505085E+10	24.	70.856

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	11
40-49	4
50-59	2
60-69	2
70-79	2
GREATER THAN 80	6

MEAN VALUE OF BEST FITTING LIVES IS 63.11 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.60 DISTR MAINS-CATHODIC PROTECT
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1987

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	116.80	90.07	10.365	.388477093E+09	6.	6.647
L	0.5	90.90	86.84	11.097	.417857583E+09	7.	8.677
L	1.0	68.73	77.09	13.537	.530235025E+09	11.	14.165
L	1.5	57.29	72.17	15.100	.604982889E+09	13.	17.163
L	2.0	47.54	62.07	18.995	.817944959E+09	17.	22.815
L	3.0	38.35	51.64	25.060	.118162631E+10	19.	33.160
L	4.0	33.25	44.67	31.319	.157917669E+10	22.	43.487
L	5.0	31.08	38.65	38.326	.210976121E+10	25.	52.151
SC		180.24	101.64	8.183	.305074075E+09	1.	8.183
S	-.5	116.99	96.40	9.125	.339130717E+09	4.	12.608
S	0.0	73.51	82.13	12.216	.467246781E+09	9.	20.066
S	0.5	60.41	76.75	13.635	.534949814E+09	12.	24.417
S	1.0	49.46	66.83	16.849	.705646783E+09	14.	29.974
S	1.5	44.06	62.28	18.716	.812521032E+09	16.	33.646
S	2.0	39.36	54.72	22.355	.105249352E+10	18.	38.434
S	3.0	34.60	46.55	28.106	.145422610E+10	21.	46.089
S	4.0	31.58	39.99	35.604	.197059244E+10	23.	56.273
S	5.0	30.16	36.18	42.800	.240686974E+10	26.	66.095
S	6.0	29.50	33.78	49.916	.276254104E+10	27.	75.745
R	0.5	140.23	100.70	8.355	.310770667E+09	2.	10.466
R	1.0	103.37	98.27	8.781	.326349744E+09	3.	14.199
R	1.5	78.35	94.88	9.429	.350045146E+09	5.	18.732
R	2.0	57.76	86.08	11.303	.425354677E+09	8.	27.606
R	2.5	47.21	77.73	13.497	.521632517E+09	10.	33.777
R	3.0	39.35	64.76	17.906	.751478394E+09	15.	44.621
R	4.0	33.13	49.79	26.287	.127142120E+10	20.	58.961
R	5.0	30.39	39.11	37.990	.206009821E+10	24.	70.857

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	11
40-49	4
50-59	2
60-69	2
70-79	2
GREATER THAN 80	6

MEAN VALUE OF BEST FITTING LIVES IS 63.10 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.60 DISTR MAINS-CATHODIC PROTECT
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1987

05/03/17

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	123.15	121.00	9.648	.211443512E+09	6.	6.304
L	0.5	95.39	117.63	10.292	.223719087E+09	7.	8.269
L	1.0	71.35	106.94	12.559	.270683618E+09	11.	13.645
L	1.5	59.22	101.19	13.983	.302350912E+09	13.	16.605
L	2.0	48.65	87.71	17.763	.402359078E+09	17.	22.293
L	3.0	38.92	72.36	23.648	.591248298E+09	19.	32.674
L	4.0	33.62	61.19	29.514	.826811818E+09	22.	43.011
L	5.0	31.11	49.80	38.060	.124797845E+10	25.	52.099
SC		192.49	133.19	7.663	.174493057E+09	1.	7.663
S	-.5	124.05	127.83	8.501	.189447294E+09	4.	11.891
S	0.0	77.04	112.59	11.310	.244196315E+09	9.	19.146
S	0.5	62.81	106.62	12.647	.272336251E+09	12.	23.484
S	1.0	50.99	95.14	15.693	.341972883E+09	14.	29.075
S	1.5	45.18	88.81	17.485	.392481578E+09	16.	32.813
S	2.0	40.08	78.26	21.109	.505495582E+09	18.	37.742
S	3.0	34.87	64.65	27.233	.740738444E+09	21.	45.735
S	4.0	31.62	52.41	35.361	.112677028E+10	23.	56.204
S	5.0	30.16	44.99	42.792	.152930158E+10	26.	66.093
S	6.0	29.50	40.54	49.913	.188314656E+10	27.	75.745
R	0.5	149.80	132.26	7.798	.176961814E+09	2.	9.797
R	1.0	109.91	129.80	8.178	.183726261E+09	3.	13.354
R	1.5	82.85	126.33	8.746	.193973617E+09	5.	17.715
R	2.0	60.36	116.85	10.433	.226728701E+09	8.	26.418
R	2.5	48.84	107.18	12.469	.269490336E+09	10.	32.649
R	3.0	40.28	91.05	16.665	.373382046E+09	15.	43.597
R	4.0	33.56	69.25	24.860	.645516637E+09	20.	58.220
R	5.0	30.36	50.56	38.252	.121077020E+10	24.	70.925

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	9
40-49	5
50-59	2
60-69	2
70-79	2
GREATER THAN 80	7

MEAN VALUE OF BEST FITTING LIVES IS 65.78 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

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PAGE 1

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.80 DISTR MAINS-CAST IRON LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 30 BAL. INTERVAL 1 ADDS/SURV TO 1928

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	39.13	4.18	96.113	.114376335E+11	7.	59.523
L	0.5	39.94	3.94	96.926	.128891714E+11	9.	59.245
L	1.0	40.78	3.69	97.880	.147013032E+11	12.	71.616
L	1.5	41.63	3.57	98.214	.156564871E+11	13.	70.854
L	2.0	42.51	3.45	98.698	.167500282E+11	15.	76.534
L	3.0	44.32	3.44	99.627	.168885742E+11	16.	86.062
L	4.0	46.43	4.08	99.984	.120223738E+11	8.	93.430
L	5.0	47.73	5.39	100.000	.686654969E+10	4.	100.000 *
SC		40.41	2.82	100.000	.250378468E+11	27.	100.000 *
S	-.5	40.96	2.98	100.000	.224725945E+11	26.	100.000 *
S	0.0	41.50	3.01	100.000	.219925125E+11	25.	100.000 *
S	0.5	42.20	3.09	100.000	.208779713E+11	22.	100.000 *
S	1.0	42.90	3.11	100.000	.206451827E+11	21.	100.000 *
S	1.5	43.63	3.23	100.000	.190890734E+11	19.	100.000 *
S	2.0	44.30	3.32	100.000	.180903756E+11	17.	100.000 *
S	3.0	45.70	3.77	100.000	.140583183E+11	10.	100.000 *
S	4.0	47.49	4.89	100.000	.834879498E+10	5.	100.000 *
S	5.0	48.44	6.69	100.000	.446204713E+10	2.	100.000 *
S	6.0	48.61	8.03	100.000	.309943673E+10	1.	100.000 *
R	0.5	40.94	3.06	100.000	.212686398E+11	24.	100.000 *
R	1.0	41.48	3.08	100.000	.209939660E+11	23.	100.000 *
R	1.5	42.35	3.22	100.000	.192372039E+11	20.	100.000 *
R	2.0	43.21	3.26	100.000	.187495268E+11	18.	100.000 *
R	2.5	44.18	3.52	100.000	.161548653E+11	14.	100.000 *
R	3.0	45.06	3.73	100.000	.143232655E+11	11.	100.000 *
R	4.0	46.81	4.53	100.000	.972232354E+10	6.	100.000 *
R	5.0	48.28	6.11	100.000	.535506580E+10	3.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	1
40-49	26
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 43.74 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 2

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.80 DISTR MAINS-CAST IRON LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 20 BAL. INTERVAL 1 ADDS/SURV TO 1928

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	42.05	6.57	94.043	.270897315E+10	6.	55.391
L	0.5	43.19	6.47	94.817	.279717150E+10	7.	54.790
L	1.0	44.28	6.31	95.756	.293668452E+10	8.	65.964
L	1.5	45.31	6.19	96.212	.305663757E+10	9.	65.104
L	2.0	46.36	6.04	96.833	.320438127E+10	11.	70.182
L	3.0	48.38	5.98	98.422	.327663813E+10	12.	78.847
L	4.0	50.83	6.95	99.756	.242481884E+10	3.	85.342
L	5.0	51.68	7.67	99.991	.199218475E+10	1.	94.094
SC		43.04	5.27	100.000	.422311732E+10	27.	100.000 *
S	-.5	44.16	5.57	100.000	.376746852E+10	18.	100.000 *
S	0.0	45.58	5.45	99.543	.394134721E+10	23.	97.092
S	0.5	46.59	5.51	99.334	.385690113E+10	21.	94.978
S	1.0	47.74	5.40	99.551	.400897019E+10	24.	93.152
S	1.5	48.65	5.53	99.561	.382676566E+10	19.	91.417
S	2.0	49.67	5.52	99.818	.384417118E+10	20.	91.379
S	3.0	51.18	5.96	99.967	.329101066E+10	13.	93.474
S	4.0	52.43	6.75	100.000	.257090094E+10	4.	100.000 *
S	5.0	51.85	6.70	100.000	.260770684E+10	5.	100.000 *
S	6.0	48.88	7.64	100.000	.200682205E+10	2.	100.000 *
R	0.5	44.32	5.69	99.914	.361142739E+10	15.	99.341
R	1.0	46.03	5.34	99.616	.410265272E+10	25.	95.664
R	1.5	47.27	5.47	99.523	.391321265E+10	22.	93.152
R	2.0	48.71	5.33	99.983	.412085974E+10	26.	98.209
R	2.5	49.75	5.65	99.942	.366846335E+10	16.	96.155
R	3.0	51.00	5.61	100.000	.372031929E+10	17.	100.000 *
R	4.0	52.61	5.96	100.000	.329374197E+10	14.	100.000 *
R	5.0	52.76	6.10	100.000	.314409313E+10	10.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	0
40-49	17
50-59	10
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 47.94 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 376.80 DISTR MAINS-CAST IRON
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1928

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TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	42.54	4.60	93.660	.192580241E+10	25.	54.749
L	0.5	43.95	4.73	94.252	.182510481E+10	23.	53.844
L	1.0	45.29	4.90	95.013	.170021359E+10	21.	64.489
L	1.5	46.53	5.04	95.387	.160757879E+10	18.	63.405
L	2.0	47.78	5.22	95.931	.149851387E+10	15.	68.091
L	3.0	50.11	5.69	97.600	.126174454E+10	6.	76.132
L	4.0	51.99	5.41	99.601	.139230000E+10	11.	83.449
L	5.0	51.19	5.11	99.994	.156211500E+10	17.	94.998
SC		44.21	7.15	100.000	.798929640E+09	1.	100.000 *
S	-.5	45.48	6.07	98.441	.110644094E+10	3.	97.287
S	0.0	47.27	5.82	98.225	.120585732E+10	4.	93.611
S	0.5	48.36	5.62	98.219	.129337944E+10	7.	91.504
S	1.0	49.78	5.59	98.615	.130772737E+10	8.	89.340
S	1.5	50.73	5.43	98.815	.138202178E+10	10.	87.658
S	2.0	51.99	5.35	99.315	.142441338E+10	12.	87.302
S	3.0	53.36	4.95	99.842	.166633566E+10	20.	89.643
S	4.0	52.24	4.54	100.000	.197791678E+10	26.	100.000 *
S	5.0	49.75	5.19	100.000	.151557643E+10	16.	100.000 *
S	6.0	49.17	7.10	100.000	.810296687E+09	2.	100.000 *
R	0.5	45.68	5.77	98.296	.122509453E+10	5.	96.378
R	1.0	48.11	5.57	98.529	.131714874E+10	9.	91.516
R	1.5	49.32	5.34	98.764	.142825711E+10	13.	89.268
R	2.0	51.16	5.32	99.542	.144379319E+10	14.	93.499
R	2.5	52.03	4.95	99.595	.166223363E+10	19.	91.939
R	3.0	53.68	4.67	99.989	.186997267E+10	24.	98.139
R	4.0	52.80	4.13	100.000	.239634463E+10	27.	100.000 *
R	5.0	49.87	4.74	100.000	.181336893E+10	22.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	0
40-49	13
50-59	14
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 49.05 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 378.20 DISTR M & R STATION EQUIP
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

05/03/17

PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	35.28	13.31	71.042	.358509041E+12	26.	34.682
L	0.5	32.14	13.68	77.993	.339191726E+12	23.	38.686
L	1.0	29.78	13.94	84.274	.326841904E+12	21.	51.524
L	1.5	28.01	14.32	89.666	.309742551E+12	18.	55.342
L	2.0	26.60	14.55	93.841	.299867928E+12	15.	64.277
L	3.0	24.69	15.01	98.949	.281943725E+12	11.	81.181
L	4.0	23.30	15.35	99.998	.269639896E+12	7.	97.820
L	5.0	22.76	15.59	100.000	.261405620E+12	4.	100.000 *
SC		35.71	13.17	65.104	.366088911E+12	27.	65.104
S	-.5	31.41	13.58	77.731	.344205746E+12	24.	74.022
S	0.0	28.48	13.83	89.446	.331813085E+12	22.	81.642
S	0.5	26.99	14.18	95.445	.315873824E+12	19.	86.133
S	1.0	25.84	14.38	98.953	.307008164E+12	17.	90.444
S	1.5	25.02	14.64	99.782	.296382055E+12	14.	93.399
S	2.0	24.33	14.77	99.997	.290976910E+12	13.	98.009
S	3.0	23.44	15.07	100.000	.279572423E+12	10.	100.000 *
S	4.0	22.81	15.39	100.000	.267978796E+12	6.	100.000 *
S	5.0	22.49	15.68	100.000	.258303587E+12	2.	100.000 *
S	6.0	22.33	15.98	100.000	.248778621E+12	1.	100.000 *
R	0.5	31.39	13.56	78.654	.345128224E+12	25.	73.695
R	1.0	28.32	14.07	92.248	.320724107E+12	20.	81.691
R	1.5	26.56	14.51	98.064	.301637439E+12	16.	87.093
R	2.0	25.19	14.81	100.000	.289580107E+12	12.	99.795
R	2.5	24.33	15.08	100.000	.279358882E+12	9.	100.000 *
R	3.0	23.63	15.20	100.000	.274983589E+12	8.	100.000 *
R	4.0	22.91	15.40	100.000	.267597677E+12	5.	100.000 *
R	5.0	22.52	15.59	100.000	.261295401E+12	3.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

21

30-39

6

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 26.53 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 378.20 DISTR M & R STATION EQUIP
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

05/03/17 PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	35.51	14.45	70.671	.330382255E+12	26.	34.462
L	0.5	32.33	15.01	77.636	.306191034E+12	23.	38.459
L	1.0	29.95	15.51	83.942	.286655340E+12	20.	51.238
L	1.5	28.15	16.16	89.411	.264291273E+12	17.	55.066
L	2.0	26.72	16.70	93.661	.247363650E+12	15.	63.992
L	3.0	24.78	17.66	98.888	.221158775E+12	10.	80.872
L	4.0	23.38	18.42	99.998	.203283585E+12	7.	97.499
L	5.0	22.84	18.96	100.000	.191970509E+12	4.	100.000 *
SC		35.99	14.12	64.605	.345937158E+12	27.	64.605
S	-.5	31.58	14.73	77.298	.317957876E+12	24.	73.619
S	0.0	28.63	15.28	89.024	.295534227E+12	22.	81.201
S	0.5	27.12	15.88	95.177	.273722512E+12	19.	85.718
S	1.0	25.95	16.38	98.834	.257288488E+12	16.	90.036
S	1.5	25.12	16.88	99.746	.242197747E+12	13.	93.008
S	2.0	24.43	17.26	99.995	.231499888E+12	12.	97.622
S	3.0	23.52	17.94	100.000	.214342513E+12	8.	100.000 *
S	4.0	22.89	18.63	100.000	.198781893E+12	5.	100.000 *
S	5.0	22.56	19.18	100.000	.187488669E+12	2.	100.000 *
S	6.0	22.40	19.70	100.000	.177767015E+12	1.	100.000 *
R	0.5	31.55	14.63	78.223	.322237456E+12	25.	73.323
R	1.0	28.45	15.35	91.892	.292734983E+12	21.	81.311
R	1.5	26.68	16.06	97.918	.267476484E+12	18.	86.723
R	2.0	25.29	16.71	99.999	.247196298E+12	14.	99.402
R	2.5	24.42	17.31	100.000	.230295043E+12	11.	100.000 *
R	3.0	23.71	17.79	100.000	.218013071E+12	9.	100.000 *
R	4.0	22.98	18.50	100.000	.201672521E+12	6.	100.000 *
R	5.0	22.60	19.01	100.000	.190849224E+12	3.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	21
30-39	6
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 26.65 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 378.20 DISTR M & R STATION EQUIP
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

05/03/17 PAGE 3

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	34.86	13.01	71.752	.302971729E+12	26.	35.106
L	0.5	32.04	13.50	78.175	.281519192E+12	23.	38.801
L	1.0	29.92	14.04	84.007	.259994713E+12	20.	51.294
L	1.5	28.18	14.81	89.360	.233936816E+12	17.	55.011
L	2.0	26.93	15.74	93.321	.207071086E+12	14.	63.472
L	3.0	25.04	17.74	98.709	.162988080E+12	9.	80.032
L	4.0	23.61	19.79	99.996	.130887917E+12	6.	96.542
L	5.0	23.05	21.64	100.000	.109474836E+12	3.	100.000 *
SC		34.73	12.83	66.952	.311297042E+12	27.	66.952
S	-.5	31.03	13.27	78.695	.291247391E+12	24.	74.926
S	0.0	28.49	13.77	89.401	.270580486E+12	22.	81.595
S	0.5	27.14	14.42	95.147	.246623823E+12	19.	85.671
S	1.0	26.09	15.17	98.685	.222817986E+12	16.	89.556
S	1.5	25.31	15.97	99.673	.201008850E+12	13.	92.305
S	2.0	24.67	16.90	99.989	.179610895E+12	11.	96.675
S	3.0	23.77	18.65	100.000	.147385698E+12	8.	100.000 *
S	4.0	23.11	20.71	100.000	.119596060E+12	5.	100.000 *
S	5.0	22.76	22.36	100.000	.102536298E+12	2.	100.000 *
S	6.0	22.57	23.84	100.000	.902395164E+11	1.	100.000 *
R	0.5	30.86	13.23	80.098	.293029732E+12	25.	74.960
R	1.0	28.08	13.81	92.880	.268997519E+12	21.	82.390
R	1.5	26.51	14.46	98.122	.245189855E+12	18.	87.253
R	2.0	25.34	15.24	99.997	.220866508E+12	15.	99.179
R	2.5	24.54	16.10	100.000	.197793454E+12	12.	100.000 *
R	3.0	23.90	17.14	100.000	.174643901E+12	10.	100.000 *
R	4.0	23.19	19.16	100.000	.139677345E+12	7.	100.000 *
R	5.0	22.79	21.53	100.000	.110656574E+12	4.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	21
30-39	6
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 26.61 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 1

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 380.00 DISTR SERVICES LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 30 BAL. INTERVAL 1 ADDS/SURV TO 1934

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	89.67	129.05	50.705	.897719342E+12	22.	24.211
L	0.5	72.72	143.22	62.632	.728962661E+12	21.	30.333
L	1.0	59.25	185.78	77.044	.433197112E+12	12.	45.954
L	1.5	51.42	211.98	87.866	.332726063E+12	8.	53.477
L	2.0	44.73	262.34	95.798	.217249171E+12	3.	67.813
L	3.0	37.87	245.91	99.972	.247238364E+12	5.	93.911
L	4.0	33.84	192.87	100.000	.401932338E+12	10.	100.000 *
L	5.0	31.71	164.14	100.000	.554982470E+12	17.	100.000 *
SC		119.60	108.46	34.491	.127101253E+13	27.	34.491
S	-.5	84.38	120.17	48.667	.103535728E+13	24.	48.884
S	0.0	61.06	151.79	73.649	.648943271E+12	20.	67.554
S	0.5	52.54	177.39	89.353	.475125103E+12	13.	78.517
S	1.0	45.58	226.23	99.089	.292134088E+12	7.	90.954
S	1.5	41.77	258.45	99.998	.223839169E+12	4.	99.254
S	2.0	38.45	262.87	100.000	.216377132E+12	2.	100.000 *
S	3.0	34.75	205.62	100.000	.353624185E+12	9.	100.000 *
S	4.0	32.16	164.43	100.000	.553008302E+12	16.	100.000 *
S	5.0	30.78	161.16	100.000	.575664869E+12	18.	100.000 *
S	6.0	30.10	173.38	100.000	.497351349E+12	14.	100.000 *
R	0.5	95.00	111.10	40.609	.121134173E+13	26.	43.205
R	1.0	73.20	117.70	56.786	.107919840E+13	25.	56.069
R	1.5	59.12	128.76	81.633	.901832416E+12	23.	69.423
R	2.0	48.37	157.16	99.254	.605372529E+12	19.	92.193
R	2.5	42.42	192.25	100.000	.404514487E+12	11.	100.000 *
R	3.0	37.88	267.96	100.000	.208233871E+12	1.	100.000 *
R	4.0	33.72	235.42	100.000	.269761758E+12	6.	100.000 *
R	5.0	31.29	166.23	100.000	.541111560E+12	15.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	0
30-39	11
40-49	5
50-59	4
60-69	1
70-79	2
GREATER THAN 80	4

MEAN VALUE OF BEST FITTING LIVES IS 52.35 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 2

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 380.00 DISTR SERVICES LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 20 BAL. INTERVAL 1 ADDS/SURV TO 1934

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	89.57	139.12	50.767	.870828927E+12	23.	24.239
L	0.5	72.66	154.69	62.682	.704356971E+12	21.	30.357
L	1.0	59.24	202.27	77.054	.411988117E+12	12.	45.961
L	1.5	51.42	233.43	87.867	.309330075E+12	9.	53.478
L	2.0	44.74	301.00	95.792	.186043497E+12	3.	67.800
L	3.0	37.87	286.03	99.972	.206026351E+12	5.	93.900
L	4.0	33.84	218.40	100.000	.353368580E+12	10.	100.000 *
L	5.0	31.71	183.77	100.000	.499088308E+12	16.	100.000 *
SC		119.15	118.15	34.620	.120742638E+13	27.	34.620
S	-.5	84.20	130.38	48.792	.991477812E+12	24.	48.989
S	0.0	61.05	163.67	73.672	.629223649E+12	20.	67.572
S	0.5	52.53	192.59	89.360	.454409331E+12	14.	78.525
S	1.0	45.59	252.29	99.083	.264808316E+12	7.	90.933
S	1.5	41.78	295.35	99.998	.193221281E+12	4.	99.239
S	2.0	38.45	307.12	100.000	.178697257E+12	2.	100.000 *
S	3.0	34.76	234.02	100.000	.307783783E+12	8.	100.000 *
S	4.0	32.16	183.69	100.000	.499529887E+12	17.	100.000 *
S	5.0	30.78	180.62	100.000	.516659136E+12	18.	100.000 *
S	6.0	30.09	197.13	100.000	.433741978E+12	13.	100.000 *
R	0.5	94.69	120.97	40.775	.115188885E+13	26.	43.346
R	1.0	73.02	128.01	57.010	.102867184E+13	25.	56.212
R	1.5	59.02	140.03	81.816	.859621145E+12	22.	69.546
R	2.0	48.33	171.34	99.276	.574139335E+12	19.	92.277
R	2.5	42.39	212.49	100.000	.373313926E+12	11.	100.000 *
R	3.0	37.87	310.97	100.000	.174297173E+12	1.	100.000 *
R	4.0	33.72	274.56	100.000	.223592463E+12	6.	100.000 *
R	5.0	31.29	186.47	100.000	.484753126E+12	15.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

0

30-39

11

40-49

5

50-59

4

60-69

1

70-79

2

GREATER THAN 80

4

MEAN VALUE OF BEST FITTING LIVES IS 52.29 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 3

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 380.00 DISTR SERVICES LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 10 BAL. INTERVAL 1 ADDS/SURV TO 1934

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	87.14	198.90	52.219	.374704216E+12	25.	24.914
L	0.5	71.25	219.94	63.928	.306453796E+12	18.	30.958
L	1.0	58.69	276.28	77.669	.194201402E+12	12.	46.391
L	1.5	51.00	317.11	88.313	.147418755E+12	8.	53.922
L	2.0	44.71	431.56	95.811	.795934710E+11	3.	67.841
L	3.0	37.93	408.15	99.970	.889846521E+11	5.	93.745
L	4.0	33.92	276.62	100.000	.193728453E+12	11.	100.000 *
L	5.0	31.78	216.52	100.000	.316210574E+12	19.	100.000 *
SC		113.24	188.85	36.426	.415650243E+12	27.	36.426
S	-.5	81.28	199.34	50.898	.373069598E+12	24.	50.752
S	0.0	59.99	221.87	75.162	.301141023E+12	16.	68.764
S	0.5	52.01	257.99	90.105	.222720953E+12	13.	79.314
S	1.0	45.46	335.96	99.148	.131335543E+12	7.	91.193
S	1.5	41.72	412.87	99.999	.869611596E+11	4.	99.378
S	2.0	38.50	454.57	100.000	.717402487E+11	1.	100.000 *
S	3.0	34.83	301.89	100.000	.162654490E+12	10.	100.000 *
S	4.0	32.24	215.64	100.000	.318795728E+12	21.	100.000 *
S	5.0	30.84	210.47	100.000	.334652409E+12	22.	100.000 *
S	6.0	30.15	237.92	100.000	.261889349E+12	15.	100.000 *
R	0.5	90.43	192.11	43.209	.401680696E+12	26.	45.390
R	1.0	70.40	199.97	60.295	.370695451E+12	23.	58.303
R	1.5	57.47	215.78	84.480	.318383815E+12	20.	71.414
R	2.0	47.61	255.36	99.571	.227326400E+12	14.	93.662
R	2.5	42.04	314.37	100.000	.149991529E+12	9.	100.000 *
R	3.0	37.78	442.59	100.000	.756768637E+11	2.	100.000 *
R	4.0	33.78	350.88	100.000	.120406587E+12	6.	100.000 *
R	5.0	31.36	220.22	100.000	.305671082E+12	17.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

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20-29

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30-39

11

40-49

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50-59

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60-69

1

70-79

2

GREATER THAN 80

4

0MEAN VALUE OF BEST FITTING LIVES IS 51.39 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 1

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 381.00 DISTR METERS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 30 BAL. INTERVAL 1 ADDS/SURV TO 1971

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	35.16	7.40	69.984	.251538381E+13	3.	34.059
L	0.5	32.89	7.02	75.243	.279330690E+13	5.	36.993
L	1.0	31.01	6.64	80.454	.312618354E+13	8.	48.427
L	1.5	29.76	6.29	85.138	.348053225E+13	11.	50.966
L	2.0	28.67	5.95	89.313	.388947217E+13	14.	58.353
L	3.0	27.21	5.48	95.878	.459017018E+13	18.	72.064
L	4.0	26.21	5.11	99.740	.526731085E+13	21.	85.111
L	5.0	25.57	4.89	99.999	.574868511E+13	24.	97.757
SC		34.61	7.93	65.733	.219044661E+13	1.	65.733
S	-.5	31.88	7.35	74.842	.254637577E+13	4.	71.359
S	0.0	29.89	6.78	83.781	.299635783E+13	7.	76.113
S	0.5	28.91	6.41	89.516	.334667751E+13	10.	78.689
S	1.0	28.07	6.06	94.432	.374945463E+13	13.	81.464
S	1.5	27.51	5.79	97.156	.410149341E+13	15.	83.126
S	2.0	26.99	5.54	99.138	.448823521E+13	17.	86.438
S	3.0	26.36	5.20	99.964	.509875248E+13	20.	93.300
S	4.0	25.74	4.93	100.000	.566081462E+13	23.	100.000 *
S	5.0	25.23	4.79	100.000	.599913215E+13	26.	100.000 *
S	6.0	24.89	4.72	100.000	.618507872E+13	27.	100.000 *
R	0.5	31.88	7.52	75.495	.243726708E+13	2.	71.015
R	1.0	29.88	7.01	85.861	.279780988E+13	6.	75.768
R	1.5	28.81	6.55	92.647	.320441943E+13	9.	78.578
R	2.0	27.91	6.11	97.763	.368548817E+13	12.	88.115
R	2.5	27.33	5.76	99.280	.414321352E+13	16.	89.978
R	3.0	26.79	5.44	100.000	.464289993E+13	19.	100.000 *
R	4.0	26.12	5.06	100.000	.537184676E+13	22.	100.000 *
R	5.0	25.43	4.82	100.000	.591495775E+13	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

18

30-39

9

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 28.54 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 2

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 381.00 DISTR METERS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 20 BAL. INTERVAL 1 ADDS/SURV TO 1971

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	37.27	15.84	66.562	.583885611E+12	3.	32.124
L	0.5	34.58	14.70	72.085	.678461970E+12	5.	35.180
L	1.0	32.44	13.56	77.522	.796922592E+12	8.	46.287
L	1.5	30.92	12.52	82.815	.934429118E+12	11.	49.051
L	2.0	29.66	11.59	87.438	.109063428E+13	14.	56.393
L	3.0	27.83	10.21	95.027	.140536665E+13	18.	70.477
L	4.0	26.68	9.06	99.616	.178598226E+13	21.	83.601
L	5.0	25.95	8.41	99.996	.207027400E+13	24.	96.345
SC		36.78	17.56	61.855	.475517035E+12	1.	61.855
S	-.5	33.47	15.68	71.063	.595948560E+12	4.	67.962
S	0.0	31.14	13.88	80.321	.760556606E+12	7.	73.051
S	0.5	29.94	12.76	86.800	.899834768E+12	10.	75.989
S	1.0	28.95	11.73	92.415	.106562991E+13	12.	78.972
S	1.5	28.28	10.94	95.933	.122412474E+13	15.	80.847
S	2.0	27.68	10.24	98.559	.139890045E+13	17.	84.290
S	3.0	26.91	9.27	99.920	.170527378E+13	20.	91.402
S	4.0	26.16	8.50	100.000	.202624448E+13	23.	100.000 *
S	5.0	25.56	8.07	100.000	.225050375E+13	26.	100.000 *
S	6.0	25.17	7.84	100.000	.238600517E+13	27.	100.000 *
R	0.5	33.38	16.17	71.583	.560532365E+12	2.	67.816
R	1.0	30.94	14.48	82.557	.698699840E+12	6.	73.173
R	1.5	29.63	12.98	90.529	.870114524E+12	9.	76.411
R	2.0	28.59	11.63	96.603	.108334618E+13	13.	86.023
R	2.5	27.94	10.59	98.844	.130789356E+13	16.	88.042
R	3.0	27.34	9.71	99.997	.155510328E+13	19.	99.079
R	4.0	26.59	8.69	100.000	.194027434E+13	22.	100.000 *
R	5.0	25.79	8.12	100.000	.222234568E+13	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	0
20-29	15
30-39	12
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 29.47 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 3

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 381.00 DISTR METERS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 10 BAL. INTERVAL 1 ADDS/SURV TO 1971

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	40.41	40.89	61.865	.630692686E+11	17.	29.627
L	0.5	37.37	43.06	67.149	.568766382E+11	13.	32.559
L	1.0	35.00	44.63	72.394	.529371195E+11	10.	42.899
L	1.5	33.28	45.97	78.050	.499076159E+11	7.	45.579
L	2.0	31.93	46.09	82.981	.496456467E+11	6.	52.387
L	3.0	30.03	43.75	91.498	.550952417E+11	12.	65.316
L	4.0	28.79	39.23	98.534	.685229088E+11	20.	77.472
L	5.0	28.31	36.38	99.910	.796754540E+11	22.	88.316
SC		39.87	39.80	57.054	.665865165E+11	19.	57.054
S	-.5	36.06	42.61	65.489	.580733804E+11	16.	63.091
S	0.0	33.41	44.80	74.321	.525545734E+11	9.	68.089
S	0.5	32.01	46.38	81.135	.490161770E+11	4.	71.063
S	1.0	30.92	46.33	87.325	.491298795E+11	5.	73.936
S	1.5	30.20	45.17	92.045	.516796748E+11	8.	75.714
S	2.0	29.58	42.89	95.975	.573305719E+11	15.	78.888
S	3.0	28.85	38.72	99.365	.703281804E+11	21.	85.258
S	4.0	28.36	35.67	99.995	.828912706E+11	23.	96.634
S	5.0	28.14	33.87	100.000	.919369895E+11	25.	100.000 *
S	6.0	28.09	31.41	100.000	.106907766E+12	27.	100.000 *
R	0.5	35.75	42.92	65.893	.572381827E+11	14.	63.312
R	1.0	32.93	46.45	76.384	.488843947E+11	3.	68.749
R	1.5	31.39	48.32	85.423	.451752477E+11	1.	72.112
R	2.0	30.27	47.21	92.837	.473239677E+11	2.	81.255
R	2.5	29.63	43.85	96.823	.548338321E+11	11.	83.012
R	3.0	29.08	39.80	99.601	.665824740E+11	18.	93.131
R	4.0	28.56	34.10	100.000	.907062794E+11	24.	100.000 *
R	5.0	28.22	32.31	100.000	.100999937E+12	26.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

9

30-39

16

40-49

2

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 31.72 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 382.00 DISTR METER INSTALLATIONS
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1 05/03/17 PAGE 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1971

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	88.62	60.51	26.102	.495796000E+12	23.	13.512
L	0.5	71.33	62.71	31.128	.461568801E+12	21.	17.055
L	1.0	57.60	67.44	39.634	.399095603E+12	17.	26.070
L	1.5	49.80	70.81	48.151	.361975316E+12	16.	30.452
L	2.0	43.28	76.32	60.016	.311631386E+12	12.	38.653
L	3.0	36.81	82.05	77.894	.269587966E+12	4.	53.280
L	4.0	33.13	82.02	92.835	.269813639E+12	5.	67.316
L	5.0	31.28	80.31	99.069	.281391925E+12	7.	79.918
SC		120.99	56.84	18.804	.561821117E+12	27.	18.804
S	-.5	84.05	59.00	23.442	.521490642E+12	24.	27.067
S	0.0	59.46	64.01	33.900	.443013398E+12	20.	38.258
S	0.5	50.85	67.37	41.607	.399877804E+12	18.	44.738
S	1.0	43.97	72.71	53.147	.343361435E+12	14.	51.994
S	1.5	40.19	76.45	63.637	.310573827E+12	11.	56.891
S	2.0	37.10	80.64	75.344	.279149310E+12	6.	62.900
S	3.0	33.78	83.80	91.957	.258487733E+12	1.	72.818
S	4.0	31.70	82.33	99.534	.267807144E+12	3.	86.459
S	5.0	30.59	78.55	100.000	.294213559E+12	9.	100.000 *
S	6.0	29.99	74.09	100.000	.330624811E+12	13.	100.000 *
R	0.5	95.62	57.35	20.033	.551877638E+12	26.	23.674
R	1.0	72.92	58.64	23.284	.527873481E+12	25.	31.045
R	1.5	57.92	60.92	29.648	.489109106E+12	22.	39.080
R	2.0	46.52	66.22	43.757	.413868847E+12	19.	52.870
R	2.5	40.67	72.23	60.966	.347865433E+12	15.	60.474
R	3.0	36.54	79.85	81.084	.284664619E+12	8.	74.127
R	4.0	33.00	83.00	98.929	.263498268E+12	2.	91.297
R	5.0	31.00	78.45	100.000	.294914088E+12	10.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	0
20-29	0
30-39	11
40-49	5
50-59	5
60-69	0
70-79	2
GREATER THAN 80	4

0MEAN VALUE OF BEST FITTING LIVES IS 51.43 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 382.00 DISTR METER INSTALLATIONS
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1971

05/03/17 PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	88.36	66.32	26.194	.483671044E+12	23.	13.551
L	0.5	71.19	68.60	31.217	.452096179E+12	21.	17.090
L	1.0	57.55	73.41	39.681	.394746093E+12	17.	26.091
L	1.5	49.78	76.90	48.184	.359745915E+12	16.	30.466
L	2.0	43.28	82.71	60.009	.310967290E+12	12.	38.649
L	3.0	36.82	89.29	77.874	.266824606E+12	5.	53.267
L	4.0	33.14	89.97	92.820	.262807851E+12	4.	67.300
L	5.0	31.29	88.88	99.066	.269319968E+12	6.	79.907
SC		120.22	62.80	18.923	.539409485E+12	27.	18.923
S	-.5	83.70	64.94	23.565	.504497645E+12	24.	27.181
S	0.0	59.39	69.83	33.966	.436237915E+12	20.	38.308
S	0.5	50.81	73.31	41.667	.395899423E+12	18.	44.776
S	1.0	43.97	78.84	53.165	.342305042E+12	14.	52.004
S	1.5	40.19	82.85	63.633	.309936564E+12	11.	56.889
S	2.0	37.10	87.53	75.319	.277677163E+12	7.	62.887
S	3.0	33.78	91.64	91.935	.253324394E+12	1.	72.800
S	4.0	31.71	90.97	99.531	.257080123E+12	2.	86.441
S	5.0	30.59	87.21	100.000	.279720881E+12	8.	100.000 *
S	6.0	29.99	82.23	100.000	.314612546E+12	13.	100.000 *
R	0.5	95.08	63.32	20.159	.530619753E+12	26.	23.809
R	1.0	72.58	64.63	23.435	.509339246E+12	25.	31.190
R	1.5	57.74	66.98	29.814	.474278321E+12	22.	39.202
R	2.0	46.47	72.40	43.870	.405919814E+12	19.	52.931
R	2.5	40.65	78.60	61.030	.344353904E+12	15.	60.501
R	3.0	36.54	86.56	81.082	.283934198E+12	10.	74.125
R	4.0	33.01	90.63	98.921	.259026151E+12	3.	91.278
R	5.0	31.00	86.73	100.000	.282818322E+12	9.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	0
20-29	0
30-39	11
40-49	5
50-59	5
60-69	0
70-79	2
GREATER THAN 80	4

0MEAN VALUE OF BEST FITTING LIVES IS 51.33 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 382.00 DISTR METER INSTALLATIONS
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1971

05/03/17

PAGE 3

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	86.60	66.41	26.849	.443588274E+12	23.	13.827
L	0.5	70.16	68.14	31.856	.421292240E+12	21.	17.341
L	1.0	57.18	71.73	40.056	.380236518E+12	17.	26.262
L	1.5	49.61	74.58	48.449	.351664098E+12	16.	30.573
L	2.0	43.33	80.00	59.922	.305645015E+12	13.	38.610
L	3.0	36.96	88.92	77.568	.247434302E+12	9.	53.068
L	4.0	33.32	95.20	92.493	.215827923E+12	5.	66.946
L	5.0	31.47	99.30	98.961	.198376606E+12	3.	79.439
SC		115.57	64.41	19.685	.471494324E+12	27.	19.685
S	-.5	81.42	65.78	24.394	.452078676E+12	24.	27.943
S	0.0	58.76	68.86	34.510	.412613919E+12	20.	38.715
S	0.5	50.47	71.57	42.145	.381863927E+12	18.	45.079
S	1.0	43.79	76.20	53.537	.336932657E+12	15.	52.210
S	1.5	40.23	80.15	63.515	.304516709E+12	12.	56.829
S	2.0	37.21	85.93	74.968	.264908258E+12	10.	62.704
S	3.0	33.94	94.72	91.535	.218041413E+12	6.	72.468
S	4.0	31.89	100.80	99.450	.192517849E+12	1.	85.954
S	5.0	30.79	99.81	100.000	.196351693E+12	2.	99.835
S	6.0	30.21	93.82	100.000	.222257545E+12	8.	100.000 *
R	0.5	91.70	64.78	20.988	.466187114E+12	26.	24.687
R	1.0	70.38	65.70	24.458	.453139712E+12	25.	32.162
R	1.5	56.50	67.46	31.022	.429896040E+12	22.	40.068
R	2.0	46.08	71.46	44.703	.383065571E+12	19.	53.378
R	2.5	40.53	76.42	61.461	.335000075E+12	14.	60.678
R	3.0	36.58	83.94	80.899	.277606797E+12	11.	74.036
R	4.0	33.06	94.37	98.863	.219680772E+12	7.	91.142
R	5.0	31.14	98.46	100.000	.201801166E+12	4.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

0

30-39

11

40-49

5

50-59

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60-69

0

70-79

2

GREATER THAN 80

4

MEAN VALUE OF BEST FITTING LIVES IS 50.70 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 386.00 DISTR WATER HTRS/CONV BURNER
 NO. OF BALANCES 15 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1979

05/03/17

PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	12.95	7.69	99.610	.157517138E+13	2.	76.215
L	0.5	12.89	7.39	99.814	.170519309E+13	3.	77.769
L	1.0	12.84	6.96	99.996	.191964982E+13	6.	96.406
L	1.5	12.83	6.40	99.998	.227334722E+13	8.	97.392
L	2.0	12.82	5.84	100.000	.272845802E+13	11.	100.000 *
L	3.0	12.76	4.79	100.000	.405649024E+13	16.	100.000 *
L	4.0	12.77	3.97	100.000	.590646101E+13	21.	100.000 *
L	5.0	12.73	3.58	100.000	.725621261E+13	24.	100.000 *
SC		12.48	7.74	100.000	.155419708E+13	1.	100.000 *
S	-.5	12.59	7.19	100.000	.179764956E+13	4.	100.000 *
S	0.0	12.65	6.51	100.000	.219262849E+13	7.	100.000 *
S	0.5	12.68	5.96	100.000	.262121869E+13	10.	100.000 *
S	1.0	12.70	5.43	100.000	.315260445E+13	13.	100.000 *
S	1.5	12.70	5.00	100.000	.372755317E+13	14.	100.000 *
S	2.0	12.69	4.60	100.000	.438869226E+13	17.	100.000 *
S	3.0	12.76	4.06	100.000	.564364200E+13	20.	100.000 *
S	4.0	12.74	3.63	100.000	.704190334E+13	23.	100.000 *
S	5.0	12.71	3.40	100.000	.804737998E+13	26.	100.000 *
S	6.0	12.68	3.27	100.000	.867600523E+13	27.	100.000 *
R	0.5	12.56	7.01	100.000	.189392922E+13	5.	100.000 *
R	1.0	12.57	6.15	100.000	.245655102E+13	9.	100.000 *
R	1.5	12.60	5.55	100.000	.302442082E+13	12.	100.000 *
R	2.0	12.62	4.99	100.000	.373379011E+13	15.	100.000 *
R	2.5	12.63	4.58	100.000	.443385230E+13	18.	100.000 *
R	3.0	12.73	4.22	100.000	.523596279E+13	19.	100.000 *
R	4.0	12.62	3.77	100.000	.654793751E+13	22.	100.000 *
R	5.0	12.68	3.45	100.000	.781006119E+13	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 12.70 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 386.00 DISTR WATER HTRS/CONV BURNER
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1979

05/03/17 PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	13.19	6.54	99.506	.113104220E+13	2.	74.824
L	0.5	13.25	6.46	99.732	.116036445E+13	4.	75.687
L	1.0	13.30	6.32	99.983	.120987983E+13	6.	93.066
L	1.5	13.43	6.09	99.987	.130514313E+13	8.	93.064
L	2.0	13.55	5.82	100.000	.142628238E+13	11.	100.000 *
L	3.0	13.70	5.12	100.000	.184269483E+13	16.	100.000 *
L	4.0	13.82	4.31	100.000	.259987525E+13	21.	100.000 *
L	5.0	13.93	3.86	100.000	.324758587E+13	24.	100.000 *
SC		12.65	6.83	100.000	.103679372E+13	1.	100.000 *
S	-.5	12.89	6.54	100.000	.113303703E+13	3.	100.000 *
S	0.0	13.11	6.20	100.000	.125833181E+13	7.	100.000 *
S	0.5	13.26	5.90	100.000	.139133690E+13	10.	100.000 *
S	1.0	13.40	5.58	100.000	.155411590E+13	13.	100.000 *
S	1.5	13.51	5.28	100.000	.173848720E+13	14.	100.000 *
S	2.0	13.62	4.97	100.000	.195581197E+13	17.	100.000 *
S	3.0	13.76	4.48	100.000	.241341458E+13	20.	100.000 *
S	4.0	13.89	3.99	100.000	.303280036E+13	23.	100.000 *
S	5.0	14.01	3.64	100.000	.364388688E+13	26.	100.000 *
S	6.0	14.12	3.41	100.000	.416665075E+13	27.	100.000 *
R	0.5	12.87	6.45	100.000	.116498191E+13	5.	100.000 *
R	1.0	13.06	5.98	100.000	.135471508E+13	9.	100.000 *
R	1.5	13.22	5.60	100.000	.154080894E+13	12.	100.000 *
R	2.0	13.37	5.22	100.000	.177332341E+13	15.	100.000 *
R	2.5	13.51	4.91	100.000	.201026603E+13	18.	100.000 *
R	3.0	13.64	4.60	100.000	.228903409E+13	19.	100.000 *
R	4.0	13.82	4.16	100.000	.279091166E+13	22.	100.000 *
R	5.0	14.00	3.75	100.000	.344583670E+13	25.	100.000 *

RANGE OF LIVES	FREQUENCY
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0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 13.48 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 391.10 GNL OFF FURN & EQUIP
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1987

05/03/17

PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	10.91	4.97	99.121	.237403564E+12	20.	71.158
L	0.5	10.90	5.15	99.534	.220887163E+12	17.	72.378
L	1.0	10.87	5.27	99.942	.210817287E+12	15.	89.601
L	1.5	10.94	5.29	99.965	.209772557E+12	13.	89.885
L	2.0	10.97	5.22	99.999	.214812545E+12	16.	98.891
L	3.0	11.04	5.03	100.000	.231313477E+12	18.	100.000 *
L	4.0	11.17	4.80	100.000	.254855043E+12	22.	100.000 *
L	5.0	11.27	4.53	100.000	.286182760E+12	24.	100.000 *
SC		10.59	5.28	100.000	.210528862E+12	14.	100.000 *
S	-.5	10.67	5.50	100.000	.193574825E+12	9.	100.000 *
S	0.0	10.74	5.63	100.000	.185216571E+12	6.	100.000 *
S	0.5	10.83	5.64	100.000	.184394045E+12	4.	100.000 *
S	1.0	10.90	5.58	100.000	.188433555E+12	8.	100.000 *
S	1.5	10.97	5.47	100.000	.196087882E+12	10.	100.000 *
S	2.0	11.03	5.32	100.000	.207487467E+12	12.	100.000 *
S	3.0	11.15	5.00	100.000	.234614924E+12	19.	100.000 *
S	4.0	11.26	4.65	100.000	.271702380E+12	23.	100.000 *
S	5.0	11.34	4.39	100.000	.303645557E+12	26.	100.000 *
S	6.0	11.41	4.24	100.000	.326227538E+12	27.	100.000 *
R	0.5	10.68	5.63	100.000	.184797807E+12	5.	100.000 *
R	1.0	10.74	5.88	100.000	.169675140E+12	2.	100.000 *
R	1.5	10.87	5.89	100.000	.169002538E+12	1.	100.000 *
R	2.0	10.95	5.80	100.000	.174590863E+12	3.	100.000 *
R	2.5	11.04	5.60	100.000	.187276143E+12	7.	100.000 *
R	3.0	11.12	5.36	100.000	.204407851E+12	11.	100.000 *
R	4.0	11.24	4.92	100.000	.242493405E+12	21.	100.000 *
R	5.0	11.34	4.50	100.000	.289808479E+12	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

27

20-29

0

30-39

0

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 11.00 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 391.10 GNL OFF FURN & EQUIP
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1987

05/03/17 PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	10.87	4.96	99.158	.229121042E+12	20.	71.448
L	0.5	10.87	5.12	99.547	.215066592E+12	17.	72.558
L	1.0	10.85	5.23	99.945	.206497302E+12	15.	89.743
L	1.5	10.93	5.23	99.966	.206089912E+12	14.	89.972
L	2.0	10.96	5.17	99.999	.210865759E+12	16.	98.917
L	3.0	11.05	5.00	100.000	.225718542E+12	18.	100.000 *
L	4.0	11.18	4.78	100.000	.246657628E+12	22.	100.000 *
L	5.0	11.29	4.53	100.000	.275707164E+12	24.	100.000 *
SC		10.55	5.30	100.000	.200805637E+12	12.	100.000 *
S	-.5	10.65	5.48	100.000	.187823810E+12	9.	100.000 *
S	0.0	10.73	5.58	100.000	.181665017E+12	6.	100.000 *
S	0.5	10.81	5.58	100.000	.181353724E+12	5.	100.000 *
S	1.0	10.90	5.52	100.000	.185154843E+12	8.	100.000 *
S	1.5	10.97	5.42	100.000	.192177485E+12	10.	100.000 *
S	2.0	11.04	5.28	100.000	.202453602E+12	13.	100.000 *
S	3.0	11.16	4.98	100.000	.227320399E+12	19.	100.000 *
S	4.0	11.27	4.64	100.000	.261830171E+12	23.	100.000 *
S	5.0	11.35	4.40	100.000	.292205529E+12	26.	100.000 *
S	6.0	11.42	4.24	100.000	.314275207E+12	27.	100.000 *
R	0.5	10.66	5.62	100.000	.179029406E+12	4.	100.000 *
R	1.0	10.73	5.83	100.000	.166269600E+12	1.	100.000 *
R	1.5	10.84	5.83	100.000	.166403772E+12	2.	100.000 *
R	2.0	10.95	5.73	100.000	.171837974E+12	3.	100.000 *
R	2.5	11.05	5.54	100.000	.183710297E+12	7.	100.000 *
R	3.0	11.13	5.32	100.000	.199367921E+12	11.	100.000 *
R	4.0	11.25	4.91	100.000	.234641524E+12	21.	100.000 *
R	5.0	11.35	4.50	100.000	.279123363E+12	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 10.99 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 391.10 GNL OFF FURN & EQUIP
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1987

05/03/17

PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	10.34	3.21	99.525	.172264580E+12	27.	75.048
L	0.5	10.50	3.22	99.704	.171306961E+12	26.	75.104
L	1.0	10.65	3.23	99.968	.169818467E+12	25.	91.441
L	1.5	10.88	3.24	99.970	.169013967E+12	24.	90.399
L	2.0	11.10	3.26	99.998	.167083289E+12	23.	97.675
L	3.0	11.63	3.43	100.000	.150659806E+12	22.	100.000 *
L	4.0	12.08	3.83	100.000	.121380911E+12	11.	100.000 *
L	5.0	12.34	4.11	100.000	.105424519E+12	6.	100.000 *
SC		10.19	3.46	100.000	.148553024E+12	21.	100.000 *
S	-.5	10.44	3.46	100.000	.148531493E+12	20.	100.000 *
S	0.0	10.67	3.47	100.000	.147316828E+12	19.	100.000 *
S	0.5	10.90	3.51	100.000	.144419976E+12	18.	100.000 *
S	1.0	11.12	3.56	100.000	.140228895E+12	16.	100.000 *
S	1.5	11.34	3.63	100.000	.134913078E+12	15.	100.000 *
S	2.0	11.55	3.72	100.000	.128238794E+12	13.	100.000 *
S	3.0	11.94	3.92	100.000	.115535987E+12	9.	100.000 *
S	4.0	12.26	4.15	100.000	.103243902E+12	5.	100.000 *
S	5.0	12.49	4.27	100.000	.973203060E+11	3.	100.000 *
S	6.0	12.58	4.34	100.000	.943408185E+11	1.	100.000 *
R	0.5	10.49	3.55	100.000	.140710957E+12	17.	100.000 *
R	1.0	10.77	3.68	100.000	.131200807E+12	14.	100.000 *
R	1.5	11.03	3.75	100.000	.126540705E+12	12.	100.000 *
R	2.0	11.26	3.85	100.000	.120064088E+12	10.	100.000 *
R	2.5	11.52	3.92	100.000	.115430079E+12	8.	100.000 *
R	3.0	11.74	4.04	100.000	.108842867E+12	7.	100.000 *
R	4.0	12.12	4.20	100.000	.100537716E+12	4.	100.000 *
R	5.0	12.40	4.29	100.000	.964553838E+11	2.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

27

20-29

0

30-39

0

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

0MEAN VALUE OF BEST FITTING LIVES IS 11.35 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 394.00 TOOLS, SHOP & GARAGE EQUIP
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1980

05/03/17 PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	32.14	20.51	62.362	.147322919E+11	11.	29.884
L	0.5	28.48	21.08	70.418	.139515532E+11	3.	34.269
L	1.0	25.67	21.61	78.411	.132662421E+11	1.	46.918
L	1.5	23.68	21.25	85.618	.137310669E+11	2.	51.385
L	2.0	22.16	20.46	91.195	.147999086E+11	12.	60.561
L	3.0	20.25	17.46	98.097	.203356940E+11	19.	77.676
L	4.0	19.08	14.38	99.986	.299795232E+11	22.	93.796
L	5.0	18.58	11.77	100.000	.447239049E+11	24.	100.000 *
SC		34.50	19.92	52.905	.156162126E+11	15.	52.905
S	-.5	28.77	20.52	65.889	.147146449E+11	10.	63.435
S	0.0	24.94	20.91	80.451	.141709309E+11	6.	73.163
S	0.5	23.10	21.08	89.812	.139527908E+11	4.	78.999
S	1.0	21.65	20.96	96.549	.141085102E+11	5.	84.707
S	1.5	20.70	20.31	99.055	.150195964E+11	13.	88.625
S	2.0	19.93	19.31	99.941	.166277921E+11	17.	93.912
S	3.0	19.08	16.30	100.000	.233274508E+11	20.	100.000 *
S	4.0	18.58	12.80	100.000	.378059080E+11	23.	100.000 *
S	5.0	18.32	10.65	100.000	.546803298E+11	26.	100.000 *
S	6.0	18.15	9.51	100.000	.685385785E+11	27.	100.000 *
R	0.5	29.37	20.19	64.001	.151972908E+11	14.	61.838
R	1.0	25.45	20.54	80.085	.146883424E+11	9.	71.349
R	1.5	23.06	20.74	92.795	.144121920E+11	7.	78.743
R	2.0	21.31	20.59	99.352	.146165752E+11	8.	92.597
R	2.5	20.17	19.73	99.987	.159157659E+11	16.	97.820
R	3.0	19.35	18.34	100.000	.184249241E+11	18.	100.000 *
R	4.0	18.65	15.05	100.000	.273661771E+11	21.	100.000 *
R	5.0	18.36	11.48	100.000	.470617672E+11	25.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	9
20-29	16
30-39	2
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 22.72 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 394.00 TOOLS, SHOP & GARAGE EQUIP
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1980

05/03/17 PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	32.24	28.69	62.185	.107250098E+11	13.	29.793
L	0.5	28.56	29.87	70.232	.989815396E+10	5.	34.168
L	1.0	25.74	31.03	78.237	.916944975E+10	1.	46.793
L	1.5	23.73	30.45	85.484	.952593764E+10	2.	51.267
L	2.0	22.21	29.04	91.092	.104690207E+11	9.	60.432
L	3.0	20.29	23.73	98.061	.156787913E+11	19.	77.552
L	4.0	19.10	18.82	99.985	.249213699E+11	22.	93.696
L	5.0	18.60	15.00	100.000	.392389155E+11	24.	100.000 *
SC		34.63	27.52	52.707	.116585067E+11	16.	52.707
S	-.5	28.86	28.73	65.655	.106964855E+11	12.	63.234
S	0.0	25.01	29.61	80.229	.100704298E+11	6.	72.971
S	0.5	23.15	30.06	89.639	.977456651E+10	3.	78.817
S	1.0	21.70	29.94	96.447	.984694311E+10	4.	84.528
S	1.5	20.73	28.80	99.017	.106424884E+11	11.	88.459
S	2.0	19.97	26.99	99.936	.121220548E+11	17.	93.748
S	3.0	19.11	21.85	100.000	.184940165E+11	20.	100.000 *
S	4.0	18.60	16.48	100.000	.325023399E+11	23.	100.000 *
S	5.0	18.34	13.43	100.000	.489562446E+11	26.	100.000 *
S	6.0	18.16	11.89	100.000	.625056974E+11	27.	100.000 *
R	0.5	29.46	28.08	63.748	.111948096E+11	14.	61.641
R	1.0	25.52	28.86	79.818	.106017900E+11	10.	71.156
R	1.5	23.11	29.39	92.639	.102207323E+11	7.	78.569
R	2.0	21.35	29.28	99.310	.103021488E+11	8.	92.414
R	2.5	20.20	27.75	99.984	.114635817E+11	15.	97.661
R	3.0	19.38	25.29	100.000	.138092572E+11	18.	100.000 *
R	4.0	18.67	19.86	100.000	.223847491E+11	21.	100.000 *
R	5.0	18.37	14.58	100.000	.415255106E+11	25.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	9
20-29	16
30-39	2
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 22.77 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 394.00 TOOLS, SHOP & GARAGE EQUIP
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1980

05/03/17 PAGE 3

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	31.65	32.64	63.253	.737786939E+10	7.	30.349
L	0.5	28.24	32.80	70.965	.730274228E+10	5.	34.564
L	1.0	25.56	32.92	78.691	.725065862E+10	4.	47.120
L	1.5	23.69	31.51	85.584	.791632099E+10	11.	51.355
L	2.0	22.23	29.42	91.044	.907684039E+10	14.	60.373
L	3.0	20.34	23.40	98.004	.143571626E+11	19.	77.366
L	4.0	19.14	18.23	99.984	.236445442E+11	22.	93.484
L	5.0	18.63	14.38	100.000	.380123363E+11	24.	100.000 *
SC		33.43	33.32	54.586	.707761529E+10	1.	54.586
S	-.5	28.26	32.96	67.198	.723224741E+10	3.	64.570
S	0.0	24.75	32.20	81.120	.757742174E+10	8.	73.743
S	0.5	23.05	31.79	89.985	.777387252E+10	10.	79.185
S	1.0	21.68	31.02	96.500	.816751149E+10	12.	84.621
S	1.5	20.75	29.30	99.001	.915241671E+10	15.	88.392
S	2.0	20.01	27.09	99.929	.107109438E+11	17.	93.553
S	3.0	19.16	21.40	100.000	.171590217E+11	20.	100.000 *
S	4.0	18.64	15.86	100.000	.312312310E+11	23.	100.000 *
S	5.0	18.37	12.83	100.000	.477759654E+11	26.	100.000 *
S	6.0	18.19	11.31	100.000	.613967758E+11	27.	100.000 *
R	0.5	28.73	33.16	65.764	.714551025E+10	2.	63.211
R	1.0	25.07	32.71	81.569	.734428864E+10	6.	72.433
R	1.5	22.90	31.99	93.283	.767691824E+10	9.	79.300
R	2.0	21.25	30.62	99.406	.838121067E+10	13.	92.835
R	2.5	20.17	28.25	99.987	.984678431E+10	16.	97.815
R	3.0	19.40	25.14	100.000	.124370396E+11	18.	100.000 *
R	4.0	18.71	19.26	100.000	.211817399E+11	21.	100.000 *
R	5.0	18.40	13.96	100.000	.402966356E+11	25.	100.000 *

RANGE OF LIVES	FREQUENCY
0-9	0
10-19	9
20-29	16
30-39	2
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 22.61 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 NO. OF BALANCES 30 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

05/03/17

PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	21.44	4.23	94.970	.392106101E+11	20.	57.082
L	0.5	21.25	4.43	96.638	.358641140E+11	17.	58.516
L	1.0	21.14	4.61	98.146	.330345276E+11	12.	72.593
L	1.5	21.16	4.68	98.750	.320432318E+11	11.	73.239
L	2.0	21.17	4.73	99.370	.314869922E+11	9.	80.741
L	3.0	21.24	4.57	99.978	.336828574E+11	15.	94.367
L	4.0	21.53	4.17	100.000	.404633573E+11	21.	100.000 *
L	5.0	21.79	3.66	100.000	.523581740E+11	24.	100.000 *
SC		20.32	4.37	100.000	.368045376E+11	19.	100.000 *
S	-.5	20.64	4.60	100.000	.332826612E+11	13.	100.000 *
S	0.0	20.75	4.84	100.000	.299903710E+11	5.	100.000 *
S	0.5	20.92	4.91	100.000	.291868071E+11	2.	100.000 *
S	1.0	21.06	4.97	100.000	.284958100E+11	1.	100.000 *
S	1.5	21.20	4.89	100.000	.294114829E+11	3.	100.000 *
S	2.0	21.34	4.80	100.000	.305139087E+11	8.	100.000 *
S	3.0	21.58	4.42	100.000	.359086470E+11	18.	100.000 *
S	4.0	21.51	3.84	100.000	.476724406E+11	23.	100.000 *
S	5.0	21.86	3.35	100.000	.627096540E+11	26.	100.000 *
S	6.0	21.48	3.02	100.000	.772019581E+11	27.	100.000 *
R	0.5	20.69	4.58	100.000	.335471930E+11	14.	100.000 *
R	1.0	20.80	4.81	100.000	.304258299E+11	7.	100.000 *
R	1.5	21.03	4.84	100.000	.300252731E+11	6.	100.000 *
R	2.0	21.22	4.86	100.000	.298139771E+11	4.	100.000 *
R	2.5	21.40	4.69	100.000	.319801005E+11	10.	100.000 *
R	3.0	21.48	4.50	100.000	.346773277E+11	16.	100.000 *
R	4.0	21.50	4.02	100.000	.435852692E+11	22.	100.000 *
R	5.0	21.88	3.47	100.000	.584693335E+11	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

0

20-29

27

30-39

0

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 21.24 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 NO. OF BALANCES 20 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

05/03/17

PAGE 2

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	19.69	4.16	97.109	.144312284E+11	10.	62.150
L	0.5	19.75	4.26	98.103	.137453046E+11	7.	62.964
L	1.0	19.80	4.33	99.129	.133137744E+11	6.	77.525
L	1.5	19.79	4.39	99.475	.129289135E+11	3.	78.333
L	2.0	19.78	4.39	99.817	.129388689E+11	4.	86.426
L	3.0	19.56	4.03	100.000	.153930273E+11	13.	100.000 *
L	4.0	19.37	3.24	100.000	.237838514E+11	20.	100.000 *
L	5.0	19.00	2.80	100.000	.318068822E+11	22.	100.000 *
SC		19.18	4.42	100.000	.127374172E+11	1.	100.000 *
S	-.5	19.39	4.40	100.000	.129008796E+11	2.	100.000 *
S	0.0	19.68	4.37	100.000	.130628688E+11	5.	100.000 *
S	0.5	19.80	4.25	100.000	.138279610E+11	9.	100.000 *
S	1.0	19.96	4.11	100.000	.147437029E+11	11.	100.000 *
S	1.5	19.99	3.90	100.000	.163920235E+11	14.	100.000 *
S	2.0	20.05	3.69	100.000	.183580646E+11	16.	100.000 *
S	3.0	19.92	3.24	100.000	.237754379E+11	19.	100.000 *
S	4.0	19.52	2.80	100.000	.318768942E+11	23.	100.000 *
S	5.0	18.44	2.61	100.000	.367347685E+11	25.	100.000 *
S	6.0	17.58	2.53	100.000	.390409686E+11	27.	100.000 *
R	0.5	19.40	4.25	100.000	.137783910E+11	8.	100.000 *
R	1.0	19.74	4.11	100.000	.147526536E+11	12.	100.000 *
R	1.5	19.84	3.89	100.000	.165062448E+11	15.	100.000 *
R	2.0	20.08	3.66	100.000	.185678159E+11	17.	100.000 *
R	2.5	19.85	3.40	100.000	.216246227E+11	18.	100.000 *
R	3.0	20.02	3.14	100.000	.253457604E+11	21.	100.000 *
R	4.0	19.84	2.77	100.000	.324708524E+11	24.	100.000 *
R	5.0	18.76	2.59	100.000	.370584089E+11	26.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	8
20-29	19
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 19.55 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM
 0 NORTHERN UTILITIES-NH
 0 PROPERTY CLASSIFICATION - GAS
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 NO. OF BALANCES 10 BAL. INTERVAL 1

CO. NO. 1
 DATA IN DOLLARS AS OF 12/31/2016
 LOCATION 1 TOTAL ACCOUNT
 ADDS/SURV TO 1970

05/03/17

PAGE 1

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	19.20	4.61	97.610	.267113383E+10	2.	63.749
L	0.5	19.54	4.34	98.265	.301212663E+10	4.	63.619
L	1.0	19.86	4.09	99.094	.339350511E+10	7.	77.289
L	1.5	20.21	3.87	99.294	.379094640E+10	8.	76.690
L	2.0	20.55	3.64	99.615	.427680952E+10	11.	83.196
L	3.0	20.95	3.08	99.989	.596599205E+10	15.	95.687
L	4.0	21.09	2.35	100.000	.102534741E+11	20.	100.000 *
L	5.0	21.11	1.91	100.000	.154971188E+11	24.	100.000 *
SC		19.09	5.16	100.000	.212699303E+10	1.	100.000 *
S	-.5	19.29	4.54	100.000	.275438762E+10	3.	100.000 *
S	0.0	19.84	4.09	100.000	.338841672E+10	6.	100.000 *
S	0.5	20.12	3.72	100.000	.410265247E+10	9.	100.000 *
S	1.0	20.46	3.42	100.000	.484322359E+10	12.	100.000 *
S	1.5	20.70	3.11	100.000	.584964872E+10	14.	100.000 *
S	2.0	20.94	2.85	100.000	.697215766E+10	17.	100.000 *
S	3.0	21.19	2.39	100.000	.988752161E+10	19.	100.000 *
S	4.0	21.29	1.96	100.000	.148218607E+11	22.	100.000 *
S	5.0	21.19	1.67	100.000	.204292374E+11	26.	100.000 *
S	6.0	20.99	1.50	100.000	.250822263E+11	27.	100.000 *
R	0.5	19.26	4.26	100.000	.311563077E+10	5.	100.000 *
R	1.0	19.77	3.69	100.000	.416102221E+10	10.	100.000 *
R	1.5	20.10	3.26	100.000	.531592638E+10	13.	100.000 *
R	2.0	20.45	2.93	100.000	.661286577E+10	16.	100.000 *
R	2.5	20.70	2.61	100.000	.831465425E+10	18.	100.000 *
R	3.0	20.95	2.34	100.000	.103725143E+11	21.	100.000 *
R	4.0	21.17	1.95	100.000	.149439236E+11	23.	100.000 *
R	5.0	21.19	1.68	100.000	.201512937E+11	25.	100.000 *

RANGE OF LIVES

FREQUENCY

0

0-9

0

10-19

4

20-29

23

30-39

0

40-49

0

50-59

0

60-69

0

70-79

0

GREATER THAN 80

0

MEAN VALUE OF BEST FITTING LIVES IS 20.41 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 1

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 397.00 COMM EQUIPMENT-EXCL ERTS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 30 BAL. INTERVAL 1 ADDS/SURV TO 1979

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	17.31	6.46	94.933	.378560886E+12	11.	57.010
L	0.5	16.56	6.55	97.397	.368509813E+12	7.	60.565
L	1.0	15.91	6.65	99.169	.356879826E+12	4.	77.805
L	1.5	15.42	6.75	99.692	.346786630E+12	3.	81.065
L	2.0	14.98	6.88	99.966	.333932404E+12	1.	92.022
L	3.0	14.36	6.84	100.000	.337518331E+12	2.	100.000 *
L	4.0	13.84	6.63	100.000	.359881721E+12	5.	100.000 *
L	5.0	13.62	6.50	100.000	.374084795E+12	9.	100.000 *
SC		16.85	6.20	100.000	.411734315E+12	22.	100.000 *
S	-.5	16.19	6.25	100.000	.404310962E+12	20.	100.000 *
S	0.0	15.64	6.30	100.000	.397507040E+12	19.	100.000 *
S	0.5	15.24	6.34	100.000	.393364414E+12	17.	100.000 *
S	1.0	14.86	6.40	100.000	.386237611E+12	13.	100.000 *
S	1.5	14.54	6.44	100.000	.380840693E+12	12.	100.000 *
S	2.0	14.25	6.51	100.000	.373086960E+12	8.	100.000 *
S	3.0	13.89	6.55	100.000	.367849514E+12	6.	100.000 *
S	4.0	13.68	6.49	100.000	.374971545E+12	10.	100.000 *
S	5.0	13.53	6.38	100.000	.387667607E+12	14.	100.000 *
S	6.0	13.39	6.31	100.000	.397390816E+12	18.	100.000 *
R	0.5	16.21	6.11	100.000	.423293583E+12	24.	100.000 *
R	1.0	15.68	6.02	100.000	.435629222E+12	26.	100.000 *
R	1.5	15.19	6.02	100.000	.435841776E+12	27.	100.000 *
R	2.0	14.73	6.06	100.000	.430367270E+12	25.	100.000 *
R	2.5	14.37	6.14	100.000	.419398657E+12	23.	100.000 *
R	3.0	14.07	6.24	100.000	.406141499E+12	21.	100.000 *
R	4.0	13.74	6.37	100.000	.389996501E+12	16.	100.000 *
R	5.0	13.59	6.38	100.000	.388472243E+12	15.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

MEAN VALUE OF BEST FITTING LIVES IS 14.88 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 2

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 397.00 COMM EQUIPMENT-EXCL ERTS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 20 BAL. INTERVAL 1 ADDS/SURV TO 1979

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	17.13	6.72	95.233	.352918559E+12	6.	57.604
L	0.5	16.44	6.76	97.534	.348302626E+12	5.	60.986
L	1.0	15.82	6.82	99.230	.341677422E+12	4.	78.243
L	1.5	15.35	6.90	99.716	.334652093E+12	3.	81.453
L	2.0	14.92	7.00	99.970	.324607733E+12	1.	92.388
L	3.0	14.31	6.94	100.000	.330404713E+12	2.	100.000 *
L	4.0	13.79	6.71	100.000	.352963152E+12	7.	100.000 *
L	5.0	13.50	6.60	100.000	.365577009E+12	9.	100.000 *
SC		16.71	6.47	100.000	.380155733E+12	16.	100.000 *
S	-.5	16.09	6.46	100.000	.381607457E+12	18.	100.000 *
S	0.0	15.56	6.45	100.000	.382241820E+12	19.	100.000 *
S	0.5	15.18	6.46	100.000	.381439599E+12	17.	100.000 *
S	1.0	14.80	6.50	100.000	.377144075E+12	13.	100.000 *
S	1.5	14.49	6.53	100.000	.373026943E+12	12.	100.000 *
S	2.0	14.20	6.59	100.000	.366429258E+12	10.	100.000 *
S	3.0	13.84	6.63	100.000	.361635740E+12	8.	100.000 *
S	4.0	13.56	6.58	100.000	.367486095E+12	11.	100.000 *
S	5.0	13.45	6.49	100.000	.378064986E+12	14.	100.000 *
S	6.0	13.31	6.43	100.000	.385152903E+12	21.	100.000 *
R	0.5	16.11	6.31	100.000	.399137230E+12	23.	100.000 *
R	1.0	15.59	6.17	100.000	.417940812E+12	25.	100.000 *
R	1.5	15.12	6.14	100.000	.422051074E+12	27.	100.000 *
R	2.0	14.66	6.16	100.000	.419815763E+12	26.	100.000 *
R	2.5	14.31	6.23	100.000	.410504753E+12	24.	100.000 *
R	3.0	14.01	6.32	100.000	.398695666E+12	22.	100.000 *
R	4.0	13.68	6.45	100.000	.382998520E+12	20.	100.000 *
R	5.0	13.52	6.47	100.000	.379637240E+12	15.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 14.79 YEARS

1MANAGEMENT RESOURCES INTERNATIONAL, INC. SPR BALANCES PROGRAM

05/03/17

PAGE 3

0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 397.00 COMM EQUIPMENT-EXCL ERTS LOCATION 1 TOTAL ACCOUNT
 NO. OF BALANCES 10 BAL. INTERVAL 1 ADDS/SURV TO 1979

TYPE	SUBTYPE	LIFE	CINDEX	RINDEX	SIGMA	RANK	CYCLE INDEX
L	0.0	18.10	7.80	93.517	.228779801E+12	16.	54.518
L	0.5	17.38	7.88	96.291	.224196654E+12	14.	57.700
L	1.0	16.75	7.99	98.460	.217797892E+12	12.	73.894
L	1.5	16.34	8.12	99.271	.210796258E+12	9.	76.511
L	2.0	15.97	8.31	99.814	.201550201E+12	2.	86.347
L	3.0	15.54	8.36	100.000	.199170337E+12	1.	100.000 *
L	4.0	15.26	8.22	100.000	.206081088E+12	5.	100.000 *
L	5.0	15.24	8.21	100.000	.206653554E+12	6.	100.000 *
SC		17.58	7.53	100.000	.245277980E+12	22.	100.000 *
S	-.5	16.96	7.55	100.000	.244021822E+12	21.	100.000 *
S	0.0	16.45	7.59	100.000	.241649224E+12	20.	100.000 *
S	0.5	16.14	7.64	100.000	.238462218E+12	19.	100.000 *
S	1.0	15.84	7.72	100.000	.233261555E+12	17.	100.000 *
S	1.5	15.61	7.81	100.000	.227960194E+12	15.	100.000 *
S	2.0	15.40	7.93	100.000	.221079289E+12	13.	100.000 *
S	3.0	15.20	8.10	100.000	.211890410E+12	10.	100.000 *
S	4.0	15.18	8.20	100.000	.206689246E+12	7.	100.000 *
S	5.0	15.28	8.23	100.000	.205273461E+12	4.	100.000 *
S	6.0	15.38	8.20	100.000	.206968807E+12	8.	100.000 *
R	0.5	16.99	7.39	100.000	.254478515E+12	24.	100.000 *
R	1.0	16.53	7.28	100.000	.262749762E+12	26.	100.000 *
R	1.5	16.15	7.27	100.000	.263109123E+12	27.	100.000 *
R	2.0	15.78	7.32	100.000	.259393900E+12	25.	100.000 *
R	2.5	15.51	7.48	100.000	.248423518E+12	23.	100.000 *
R	3.0	15.30	7.69	100.000	.235581632E+12	18.	100.000 *
R	4.0	15.19	8.06	100.000	.214265139E+12	11.	100.000 *
R	5.0	15.27	8.24	100.000	.204923213E+12	3.	100.000 *

RANGE OF LIVES

FREQUENCY

0-9	0
10-19	27
20-29	0
30-39	0
40-49	0
50-59	0
60-69	0
70-79	0
GREATER THAN 80	0

0MEAN VALUE OF BEST FITTING LIVES IS 16.01 YEARS

182S 05/02/17 DATA AS OF DATE =12/31/16

1	375.20	1	DISTR	STRUCTURES-CITY	GATE	TOTAL	ACCOUNT	10	S1
1	375.20	1	05/02/17	1	DOLLARS	GAS	2016	4525585	1939 1939S2
1	375.20	112016	0	0	0	0	0	0	4525585 S3
1	375.20	112015	0	0	0	0	0	0	4525585 S3
1	375.20	112014	0	0	0	0	0	0	4525585 S3
1	375.20	112013	0	0	0	0	0	0	4525585 S3
1	375.20	112012	0	0	0	0	0	0	4525585 S3
1	375.20	112011	0	0	0	0	0	0	4525585 S3
1	375.20	112010	0	0	0	0	0	0	4525585 S3
1	375.20	112009	0	0	0	0	0	0	4525585 S3
1	375.20	112008	0	0	0	0	0	0	4525585 S3
1	375.20	112007	0	0	0	0	0	0	4525585 S3
1	375.20	112006	3652685	0	0	0	0	0	4525585 S3
1	375.20	112005	0	0	0	0	0	0	872900 S3
1	375.20	112004	0	0	0	0	0	0	872900 S3
1	375.20	112003	0	0	0	0	0	0	872900 S3
1	375.20	112002	0	0	0	0	0	0	872900 S3
1	375.20	112001	0	0	2572900	0	0	0	872900 S3
1	375.20	112000	0	0	0	0	0	0	3445800 S3
1	375.20	111999	0	0	0	0	0	0	3445800 S3
1	375.20	111998	0	0	0	0	0	0	3445800 S3
1	375.20	111997	0	0	0	0	0	0	3445800 S3
1	375.20	111996	0	0	0	0	0	0	3445800 S3
1	375.20	111995	0	0	0	0	0	0	3445800 S3
1	375.20	111994	0	0	0	0	0	0	3445800 S3
1	375.20	111993	0	0	0	0	0	0	3445800 S3
1	375.20	111992	2517300	0	0	0	0	0	3445800 S3
1	375.20	111991	0	0	0	0	0	0	928500 S3
1	375.20	111990	0	0	0	0	0	0	928500 S3
1	375.20	111989	0	0	0	0	0	0	928500 S3
1	375.20	111988	0	0	0	0	0	0	928500 S3
1	375.20	111987	0	0	0	0	0	0	928500 S3
1	375.20	111986	0	0	0	0	0	0	928500 S3
1	375.20	111985	0	0	0	0	0	0	928500 S3
1	375.20	111984	0	0	0	0	0	0	928500 S3
1	375.20	111983	0	0	0	0	0	0	928500 S3
1	375.20	111982	0	0	0	0	0	0	928500 S3
1	375.20	111981	0	0	0	0	0	0	928500 S3
1	375.20	111980	0	0	0	0	0	0	928500 S3
1	375.20	111979	0	0	0	0	0	0	928500 S3
1	375.20	111978	277300	0	0	0	0	0	928500 S3
1	375.20	111977	0	0	0	0	0	0	651200 S3
1	375.20	111976	0	0	0	0	0	0	651200 S3
1	375.20	111975	0	0	0	0	0	0	651200 S3
1	375.20	111974	040000	0	0	0	0	0	651200 S3
1	375.20	111973	0	0	0	0	0	0	611200 S3
1	375.20	111972	0	0	0	0	0	0	611200 S3
1	375.20	111971	0	0	0	0	0	0	611200 S3
1	375.20	111970	0	0	0	0	0	0	611200 S3
1	375.20	111969	0	0	0	0	0	0	611200 S3
1	375.20	111968	0	0	0	0	0	0	611200 S3
1	375.20	111967	0	0	0	0	0	0	611200 S3
1	375.20	111966	0	0	0	0	0	0	611200 S3
1	375.20	111965	0	0	0	0	0	0	611200 S3
1	375.20	111964	0	0	0	0	0	0	611200 S3
1	375.20	111963	0	0	0	0	0	0	611200 S3
1	375.20	111962	0	0	0	0	0	0	611200 S3
1	375.20	111961	0	0	0	0	0	0	611200 S3
1	375.20	111960	0	0	0	0	0	0	611200 S3
1	375.20	111959	0	0	0	0	0	0	611200 S3
1	375.20	111958	0	0	0	0	0	0	611200 S3
1	375.20	111957	257900	0	0	0	0	0	611200 S3
1	375.20	111956	288700	0	0	0	0	0	353300 S3
1	375.20	111955	0	0	0	0	0	0	064600 S3
1	375.20	111954	0	0	0	0	0	0	064600 S3
1	375.20	111953	0	0	0	0	0	0	064600 S3
1	375.20	111952	0	0	0	0000736	0	0	064600 S3

1 375.20	111951	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111950	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111949	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111948	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111947	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111946	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111945	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111944	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111943	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111942	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111941	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111940	0	0	0	0	0	0	0	0	064600	S3
1 375.20	111939	064600	0	0	0	0	0	0	0	064600	S3
1 375.20	11										S3
1 375.70	1 DISTR STRUCTURES-OTHER					TOTAL	ACCOUNT			10	S1
1 375.70	1 05/02/17 1 DOLLARS GAS					2016	286493854	1988	1988	S2	
1 375.70	112016	1257531	0	0	0	0	0	286493854		S3	
1 375.70	112015	988970	0	0	0	0	0	285236323		S3	
1 375.70	112014	1810486	0	0	0	0	0	284247353		S3	
1 375.70	112013	2288011	0	0	0	0	0	282436867		S3	
1 375.70	112012	3562216	0	0	0	0	0	280148856		S3	
1 375.70	112011	7846210	0	0	0	0	0	276586640		S3	
1 375.70	112010	586 4965	18743179	0	0	0	0	268740430		S3	
1 375.70	112009	184860	0	0	0	0	0	228878644		S3	
1 375.70	112008	0	0	0	0	0	0	228693784		S3	
1 375.70	112007	0	0	0	0	0	0	228693784		S3	
1 375.70	112006	0	0	0	0	0	0	228693784		S3	
1 375.70	112005	0	0	0	0	0	0	228693784		S3	
1 375.70	112004	4471684	0	0	0	0	0	228693784		S3	
1 375.70	112003	0	0	0	0	0	0	224222100		S3	
1 375.70	112002	15 6200	0	0	0	0	0	224222100		S3	
1 375.70	112001	216000	0	0	0	0	0	222715900		S3	
1 375.70	112000	0	0	0	0	0	0	222499900		S3	
1 375.70	111999	230000	0	0	0	0	0	222499900		S3	
1 375.70	111998	6028700	642500	0	0	0	0	222269900		S3	
1 375.70	111997	3126400	0	0	0	0	0	216883700		S3	
1 375.70	111996	7160900	0	0	0	0	0	213757300		S3	
1 375.70	111995	828500	0	0	0	0	0	206596400		S3	
1 375.70	111994	1316400	0	0	0	0	0	205767900		S3	
1 375.70	111993	67 4400	0	0	0	0	0	204451500		S3	
1 375.70	111992	956500	0	0	0	0	0	197747100		S3	
1 375.70	111991	642600	0	0	0	0	0	196790600		S3	
1 375.70	111990	2396300	0	0	0	0	0	196148000		S3	
1 375.70	111989	3954100	0	0	0	0	0	193751700		S3	
1 375.70	111988	189797600	0	0	0	0	0	189797600		S3	
1 375.70	11										S3
1 376.20	1 DISTR MAINS-COATED/WRAPPED					TOTAL	ACCOUNT			10	S1
1 376.20	1 05/02/17 1 DOLLARS GAS					2016	1797441077	1986	1966	S2	
1 376.20	112016	29678265	297570	0	0	0	0	1797441077		S3	
1 376.20	112015	1560009	1332750	0	0	0	0	1768060382		S3	
1 376.20	112014	90582815	8171668	0	0	0	0	1767833123		S3	
1 376.20	112013	41186886	69 2146	0	0	0	0	1685421976		S3	
1 376.20	112012	5628867	1251942	0	0	0	0	1651137236		S3	
1 376.20	112011	17383809	2690501	0	0	0	0	1646760311		S3	
1 376.20	112010	28729806	10296549	0	0	0	0	1632067003		S3	
1 376.20	112009	1228954	285890	0	0	0	0	1613633746		S3	
1 376.20	112008	68126801	17028892	0	0	0	0	1612690682		S3	
1 376.20	112007	45272555	834946	0	0	0	0	1561592773		S3	
1 376.20	112006	57468418	19399045	0	0	0	0	1517155164		S3	
1 376.20	112005	28977563	3021456	0	0	0	0	1479085791		S3	
1 376.20	112004	42745998	5839108	0	0	0	0	1453129684		S3	
1 376.20	112003	30586840	925189	0	0	0	0	1416222794		S3	
1 376.20	112002	31115070	1816239	0	0	0	0	1386561143		S3	
1 376.20	112001	34672843	10975556	0	0	0	0	1357262312		S3	
1 376.20	112000	74571737	9551733	0	0	0	0	1333565025		S3	
1 376.20	111999	57731310	14493864	0	0	0	0	1268545021		S3	
1 376.20	111998	53240458	2058195	0	0	0	0	12253 7575		S3	
1 376.20	111997	48471111	5676419000737	0	0	0	0	1174125312		S3	

1	376.20	111996	173955015	4137576	0	0	0	0	1131330620	S3
1	376.20	111995	127256802	5318881	0	0	0	0	961513181	S3
1	376.20	111994	84979738	0 6958	0	0	0	0	839575260	S3
1	376.20	111993	61672817	2834010	0	0	0	0	7546 2480	S3
1	376.20	111992	98088299	23 2404	0	0	0	0	695763673	S3
1	376.20	111991	1395 1699	4338252	0	0	0	0	599977778	S3
1	376.20	111990	95546763	30 5946	0	0	0	0	464814331	S3
1	376.20	111989	50437194	949005	0	0	0	0	372273514	S3
1	376.20	111988	45699062	1152032	0	0	0	0	322785325	S3
1	376.20	111987	13333500	0 0	0	0	0	0	278238295	S3
1	376.20	111986	291 3600	0 0	0	0	0	0	2649 4795	S3
1	376.20	111985	51572900	0 0	0	0	0	0	2358 1195	S3
1	376.20	111984	26653800	0 0	0	0	0	0	0 0	S3
1	376.20	111983	5619100	0 0	0	0	0	0	0 0	S3
1	376.20	111982	16765600	0 0	0	0	0	0	0 0	S3
1	376.20	111981	8662800	0 0	0	0	0	0	0 0	S3
1	376.20	111980	8639100	0 0	0	0	0	0	0 0	S3
1	376.20	111979	48327700	0 0	0	0	0	0	0 0	S3
1	376.20	111978	17392000	0 0	0	0	0	0	0 0	S3
1	376.20	111977	7189800	0 0	0	0	0	0	0 0	S3
1	376.20	111976	11381700	0 0	0	0	0	0	0 0	S3
1	376.20	111975	9817300	0 0	0	0	0	0	0 0	S3
1	376.20	111974	11764600	0 0	0	0	0	0	0 0	S3
1	376.20	111973	123 1900	0 0	0	0	0	0	0 0	S3
1	376.20	111972	9818100	0 0	0	0	0	0	0 0	S3
1	376.20	111971	48 2300	0 0	0	0	0	0	0 0	S3
1	376.20	111970	13478800	0 0	0	0	0	0	0 0	S3
1	376.20	111969	4563400	0 0	0	0	0	0	0 0	S3
1	376.20	111968	8888300	0 0	0	0	0	0	0 0	S3
1	376.20	111967	11015300	0 0	0	0	0	0	0 0	S3
1	376.20	111966	15146100	0 0	0	0	0	0	0 0	S3
1	376.20	11								S3
1	376.30	1	DISTR MAINS-BARE STEEL		TOTAL	ACCOUNT			10	S1
1	376.30	1	05/02/17 1 DOLLARS GAS		2016	19230142	1986	1940S2		
1	376.30	112016	044599	883022	0	0	0	19230142	S3	
1	376.30	112015	0 0	1645161	0	0	0	20068565	S3	
1	376.30	112014	0 0	7029258	0	0	0	21713726	S3	
1	376.30	112013	0 0	1381016	0	0	0	28742984	S3	
1	376.30	112012	0 0	31 5264	0	0	0	30124000	S3	
1	376.30	112011	0 0	3562820	0	0	0	33229264	S3	
1	376.30	112010	0 0	170619	0	0	0	36792084	S3	
1	376.30	112009	660227	233682	0	0	0	36962703	S3	
1	376.30	112008	0 0	818701	0	0	0	36536158	S3	
1	376.30	112007	0 0	2622733	0	0	0	37354859	S3	
1	376.30	112006	0 0	2474951	0	0	0	39977592	S3	
1	376.30	112005	0 0	1387668	0	0	0	42452543	S3	
1	376.30	112004	0 0	2681734	0	0	0	43840211	S3	
1	376.30	112003	0 0	424913	0	0	0	46521945	S3	
1	376.30	112002	0 0	834146	0	0	0	46946858	S3	
1	376.30	112001	0 0	5040757	0	0	0	47781004	S3	
1	376.30	112000	0 0	378339	0	0	0	52821761	S3	
1	376.30	111999	0 0	574094	0	0	0	532 100	S3	
1	376.30	111998	0 0	081524	0	0	0	53774194	S3	
1	376.30	111997	0 0	224840	0	0	0	53855718	S3	
1	376.30	111996	0 0	163887	0	0	0	54080558	S3	
1	376.30	111995	0 0	210678	0	0	0	54244445	S3	
1	376.30	111994	0 0	0 276	0	0	0	54455123	S3	
1	376.30	111993	0 0	112254	0	0	0	54455399	S3	
1	376.30	111992	0 0	091197	0	0	0	54567653	S3	
1	376.30	111991	0 0	171836	0	0	0	54658850	S3	
1	376.30	111990	0 0	119064	0	0	0	54830686	S3	
1	376.30	111989	0 0	037590	0	0	0	54949750	S3	
1	376.30	111988	0 0	045631	0	0	0	54987340	S3	
1	376.30	111987	0 0	0 0	0	0	0	55032971	S3	
1	376.30	111986	0 0	0 0	0	0	0	55032971	S3	
1	376.30	111985	0 0	0 0	0	0	0	55032971	S3	
1	376.30	111965	47980500	0 0	0	0	0	0 0	S3	
1	376.30	111964	14265400	0 0000738	0	0	0	0 0	S3	

1 376.30	111963	33954200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111962	20952200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111961	17648800	0	0	0	0	0	0	0	0	0	S3
1 376.30	111960	4666800	0	0	0	0	0	0	0	0	0	S3
1 376.30	111959	6198200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111958	5399200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111957	6131100	0	0	0	0	0	0	0	0	0	S3
1 376.30	111956	19078500	0	0	0	0	0	0	0	0	0	S3
1 376.30	111955	12488400	0	0	0	0	0	0	0	0	0	S3
1 376.30	111954	4972300	0	0	0	0	0	0	0	0	0	S3
1 376.30	111953	8233500	0	0	0	0	0	0	0	0	0	S3
1 376.30	111952	1180800	0	0	0	0	0	0	0	0	0	S3
1 376.30	111951	371100	0	0	0	0	0	0	0	0	0	S3
1 376.30	111950	2726100	0	0	0	0	0	0	0	0	0	S3
1 376.30	111945	10746600	0	0	0	0	0	0	0	0	0	S3
1 376.30	111944	43087200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111943	43087200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111942	43087200	0	0	0	0	0	0	0	0	0	S3
1 376.30	111941	43087100	0	0	0	0	0	0	0	0	0	S3
1 376.30	111940	71 2500	0	0	0	0	0	0	0	0	0	S3
1 376.30	11											S3
1 376.40	1 DISTR MAINS-PLASTIC											10 S1
1 376.40	1 05/02/17 1 DOLLARS GAS											2016 8730693879 1986 1970S2
1 376.40	112016	796487663	43777781	0	0	0	0	0	8730693879	0	0	S3
1 376.40	112015	724814765	31788622	0	0	0	0	0	7977983997	0	0	S3
1 376.40	112014	10279 3700	31360800	0	0	0	0	0	7266957854	0	0	S3
1 376.40	112013	610087866	10059192	0	0	0	0	0	6270414954	0	0	S3
1 376.40	112012	444026068	17918140	0	0	0	0	0	5670386280	0	0	S3
1 376.40	112011	517585529	36218273	0	0	0	0	0	5244278352	0	0	S3
1 376.40	112010	568982473	5774673	0	0	0	0	0	4762911096	0	0	S3
1 376.40	112009	41632292	327600	0	0	0	0	0	41997 3296	0	0	S3
1 376.40	112008	153315864	134 9753	0	0	0	0	0	4158398604	0	0	S3
1 376.40	112007	245131068	6917539	0	0	0	0	0	4018492493	0	0	S3
1 376.40	112006	375389241	10943266	0	0	0	0	0	3780278964	0	0	S3
1 376.40	112005	96887283	6651920	0	0	0	0	0	3415832989	0	0	S3
1 376.40	112004	192679859	12855152	0	0	0	0	0	3325597626	0	0	S3
1 376.40	112003	137871807	2036859	0	0	0	0	0	3145772919	0	0	S3
1 376.40	112002	140252832	3998562	0	0	0	0	0	3009937971	0	0	S3
1 376.40	112001	156289681	24163356	0	0	0	0	0	2873683701	0	0	S3
1 376.40	112000	1533 5383	19636557	0	0	0	0	0	2741557376	0	0	S3
1 376.40	111999	118684650	29796642	0	0	0	0	0	2607888550	0	0	S3
1 376.40	111998	109452309	4231259	0	0	0	0	0	25190 542	0	0	S3
1 376.40	111997	99647432	11669643	0	0	0	0	0	2413779492	0	0	S3
1 376.40	111996	357618596	85 6073	0	0	0	0	0	23258 1703	0	0	S3
1 376.40	111995	261615905	10934613	0	0	0	0	0	1976689180	0	0	S3
1 376.40	111994	1747 2262	014304	0	0	0	0	0	17260 7888	0	0	S3
1 376.40	111993	126787642	5826188	0	0	0	0	0	1551319930	0	0	S3
1 376.40	111992	201650982	4733307	0	0	0	0	0	1430358476	0	0	S3
1 376.40	111991	286789097	8918626	0	0	0	0	0	1233440801	0	0	S3
1 376.40	111990	196426066	6179657	0	0	0	0	0	955570330	0	0	S3
1 376.40	111989	103689328	1950976	0	0	0	0	0	765323921	0	0	S3
1 376.40	111988	93948624	2368361	0	0	0	0	0	663585569	0	0	S3
1 376.40	111987	1811 6200	0 0	0	0	0	0	0	5720 5306	0	0	S3
1 376.40	111986	89078900	0 0	0	0	0	0	0	390899106	0	0	S3
1 376.40	111985	87536400	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111984	37643900	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111983	22921000	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111982	16438000	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111981	41583700	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111980	36151900	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111979	25344000	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111978	7068600	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111977	9294600	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111976	8212700	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111975	4555500	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111974	359200	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111973	4631600	0 0	0	0	0	0	0	0 0	0	0	S3
1 376.40	111970	079300	0 0000739	0	0	0	0	0	0 0	0	0	S3

1	376.40	11					TOTAL ACCOUNT				10	S3
1	376.50	1	DISTR MAINS- JOINT SEALS								10	S1
1	376.50	1	05/02/17	1	DOLLARS	GAS	2016	54214501	1986	1986	S2	
1	376.50	112016	0	0	0	0	0	0	0	0	S3	
1	376.50	112015	0	0	0	0	0	0	0	0	S3	
1	376.50	112014	0	0	0	0	0	0	0	0	S3	
1	376.50	112013	0	0	0	0	0	0	0	0	S3	
1	376.50	112012	0	0	0	0	0	0	0	0	S3	
1	376.50	112011	0	0	0	0	0	0	0	0	S3	
1	376.50	112010	4	4835	0	0	0	0	0	0	S3	
1	376.50	112009	1613390		0	0	0	0	0	0	S3	
1	376.50	112008	220967		810720	0	0	0	0	0	S3	
1	376.50	112007	143211		29353149	0	0	0	0	0	S3	
1	376.50	112006	2922538		553577	0	0	0	0	0	S3	
1	376.50	112005	2973395		5049019	0	0	0	0	0	S3	
1	376.50	112004	4315076		9757467	0	0	0	0	0	S3	
1	376.50	112003	3087647		1546041	0	0	0	0	0	S3	
1	376.50	112002	3140970		3035035	0	0	0	0	0	S3	
1	376.50	112001	35	116	18340752	0	0	0	0	0	S3	
1	376.50	112000	5610818		718677	0	0	0	0	0	S3	
1	376.50	111999	4343733		1090526	0	0	0	0	0	S3	
1	376.50	111998	40	5839	154860	0	0	0	0	0	S3	
1	376.50	111997	3646991		427097	0	0	0	0	0	S3	
1	376.50	111996	13088465		311313	0	0	0	0	0	S3	
1	376.50	111995	9574867		4	195	0	0	0	0	S3	
1	376.50	111994	6393919		0	524	0	0	0	0	S3	
1	376.50	111993	4640294		213232	0	0	0	0	0	S3	
1	376.50	111992	7380214		173234	0	0	0	0	0	S3	
1	376.50	111991	10496180		326412	0	0	0	0	0	S3	
1	376.50	111990	7188988		226169	0	0	0	0	0	S3	
1	376.50	111989	3794920		071404	0	0	0	0	0	S3	
1	376.50	111988	3438421		086679	0	0	0	0	0	S3	
1	376.50	111987	7420900		0	0	0	0	0	0	S3	
1	376.50	111986	13513900		0	0	0	0	0	0	S3	
1	376.50	11									S3	
1	376.60	1	DISTR MAINS-CATHODIC PROTECT				TOTAL ACCOUNT				10	S1
1	376.60	1	05/02/17	1	DOLLARS	GAS	2016	798	8272	1987	1983	
1	376.60	112016	13130020		1	3306	0	0	0	0	S3	
1	376.60	112015	6322492		0	0	0	0	0	0	S3	
1	376.60	112014	5918270		0	0	0	0	0	0	S3	
1	376.60	112013	0	0	0	0	0	0	0	0	S3	
1	376.60	112012	1688647		0	0	0	0	0	0	S3	
1	376.60	112011	161965		0	0	0	0	0	0	S3	
1	376.60	112010	4147321		0	0	0	0	0	0	S3	
1	376.60	112009	2982755		0	0	0	0	0	0	S3	
1	376.60	112008	4953642		0	0	0	0	0	0	S3	
1	376.60	112007	87	8403	0	0	0	0	0	0	S3	
1	376.60	112006	4142060		557966	0	0	0	0	0	S3	
1	376.60	112005	1222868		051124	0	0	0	0	0	S3	
1	376.60	112004	1960740		098800	0	0	0	0	0	S3	
1	376.60	112003	14	3005	015655	0	0	0	0	0	S3	
1	376.60	112002	1427234		030732	0	0	0	0	0	S3	
1	376.60	112001	1590428		185711	0	0	0	0	0	S3	
1	376.60	112000	1125339		144142	0	0	0	0	0	S3	
1	376.60	111999	871204		218722	0	0	0	0	0	S3	
1	376.60	111998	1650179		031060	0	0	0	0	0	S3	
1	376.60	111997	731461		085661	0	0	0	0	0	S3	
1	376.60	111996	2625097		062439	0	0	0	0	0	S3	
1	376.60	111995	1920390		080266	0	0	0	0	0	S3	
1	376.60	111994	1282401		0	105	0	0	0	0	S3	
1	376.60	111993	930684		042767	0	0	0	0	0	S3	
1	376.60	111992	1480218		034745	0	0	0	0	0	S3	
1	376.60	111991	21	5174	065467	0	0	0	0	0	S3	
1	376.60	111990	1441864		045362	0	0	0	0	0	S3	
1	376.60	111989	761131		014321	0	0	0	0	0	S3	
1	376.60	111988	689629		017385	0	0	0	0	0	S3	
1	376.60	111987	4198805		0	0	0	0	0	0	S3	
1	376.60	111986	0	0	0	0000740	0	0	0	0	S3	

1 376.60	111983	120582	0 0	0 0	0 0	0 0	0 0	0 0	S3
1 376.60	11								S3
1 376.80	1 DISTR MAINS-CAST IRON			TOTAL	ACCOUNT			10	S1
1 376.80	1 05/02/17 1 DOLLARS GAS			2016	3598777	1986	1928	S2	
1 376.80	112016	0 3	215194	0 0	0 0	3598777		S3	
1 376.80	112015	0 0	595535	0 0	0 0	3813968		S3	
1 376.80	112014	0 0	389859	0 0	0 0	44 9503		S3	
1 376.80	112013	0 0	1169437	0 0	0 0	4799362		S3	
1 376.80	112012	148684	1111854	0 0	0 0	5968799		S3	
1 376.80	112011	0 0	1162702	0 0	0 0	6931969		S3	
1 376.80	112010	0 0	629213	0 0	0 0	8094671		S3	
1 376.80	112009	0 0	039088	0 0	0 0	8723884		S3	
1 376.80	112008	0 0	0 8367	0 0	0 0	8762972		S3	
1 376.80	112007	0 0	0 0	0 0	0 0	8771339		S3	
1 376.80	112006	0 0	051683	0 0	0 0	8771339		S3	
1 376.80	112005	0 0	016577	0 0	0 0	8823022		S3	
1 376.80	112004	0 0	032036	0 0	0 0	8839599		S3	
1 376.80	112003	0 0	0 5076	0 0	0 0	8871635		S3	
1 376.80	112002	0 0	0 9965	0 0	0 0	8876711		S3	
1 376.80	112001	0 0	060216	0 0	0 0	8886676		S3	
1 376.80	112000	0 0	047385	0 0	0 0	8946892		S3	
1 376.80	111999	0 0	071852	0 0	0 0	8994277		S3	
1 376.80	111998	0 0	010203	0 0	0 0	9066129		S3	
1 376.80	111997	0 0	028140	0 0	0 0	9076332		S3	
1 376.80	111996	0 0	020512	0 0	0 0	91 4472		S3	
1 376.80	111995	0 0	026368	0 0	0 0	9124984		S3	
1 376.80	111994	0 0	0 0	0 0	0 0	9151352		S3	
1 376.80	111993	0 0	014049	0 0	0 0	9151352		S3	
1 376.80	111992	0 0	011414	0 0	0 0	9165401		S3	
1 376.80	111991	0 0	021506	0 0	0 0	9176815		S3	
1 376.80	111990	0 0	014902	0 0	0 0	9198321		S3	
1 376.80	111989	0 0	0 4705	0 0	0 0	9213223		S3	
1 376.80	111988	0 0	0 5711	0 0	0 0	9217928		S3	
1 376.80	111987	0 0	0 0	0 0	0 0	9223639		S3	
1 376.80	111986	0 0	0 0	0 0	0 0	9223639		S3	
1 376.80	111975	2335843	0 0	0 0	0 0	0 0	S3		
1 376.80	111965	55 8461	0 0	0 0	0 0	0 0	S3		
1 376.80	111939	6043200	0 0	0 0	0 0	0 0	S3		
1 376.80	111928	25450400	0 0	0 0	0 0	0 0	S3		
1 376.80	11							S3	
1 378.20	1 DISTR M & R STATION EQUIP			TOTAL	ACCOUNT			10	S1
1 378.20	1 05/02/17 1 DOLLARS GAS			2016	344543109	1970	1970	S2	
1 378.20	112016	17338526	026258	0 0	0 0	344543109		S3	
1 378.20	112015	75654596	0 0	0 0	0 0	327230841		S3	
1 378.20	112014	12410675	0 0	0 0	0 0	251576245		S3	
1 378.20	112013	55430970	25972197	0 0	0 0	239165570		S3	
1 378.20	112012	50697585	21571719	0 0	0 0	2097 6797		S3	
1 378.20	112011	12928128	11565155	0 0	0 0	180580931		S3	
1 378.20	112010	17 762	0 0	0 0	0 0	179217958		S3	
1 378.20	112009	045865	0 0	0 0	0 0	177517196		S3	
1 378.20	112008	0 0	0 0	0 0	0 0	177471331		S3	
1 378.20	112007	2555143	0 0	0 0	0 0	177471331		S3	
1 378.20	112006	10787111	0 0	0 0	0 0	174916188		S3	
1 378.20	112005	2542910	0 0	0 0	0 0	164129077		S3	
1 378.20	112004	7632763	1854600	0 0	0 0	161586167		S3	
1 378.20	112003	8553208	0 0	0 0	0 0	1558 8004		S3	
1 378.20	112002	1960402	133500	0 0	0 0	147254796		S3	
1 378.20	112001	5255960	0 0	0 0	0 0	145427894		S3	
1 378.20	112000	13818025	363400	0 0	0 0	140171934		S3	
1 378.20	111999	11253406	4582000	0 0	0 0	126717309		S3	
1 378.20	111998	6714307	843300	0 0	0 0	120045903		S3	
1 378.20	111997	8520134	0 0	0 0	0 0	114174896		S3	
1 378.20	111996	11392747	0 0	0 0	0 0	105654762		S3	
1 378.20	111995	8033967	0 0	0 0	0 0	94262015		S3	
1 378.20	111994	141 6400	2030300	0 0	0 0	86228048		S3	
1 378.20	111993	75 2900	1014100	0 0	0 0	74151948		S3	
1 378.20	111992	8459400	0 0	0 0	0 0	67663148		S3	
1 378.20	111991	13384700	9098100000741	0 0	0 0	592 3748		S3	

1 378.20	111990	14539400	2233900	0	0	0	0	54917148	S3
1 378.20	111989	7889200	3 0	0	0	0	0	42611648	S3
1 378.20	111988	5418700	429600	0	0	0	0	35022448	S3
1 378.20	111987	2567000	0 0	0	0	0	0	30033348	S3
1 378.20	111986	43 2500	0 0	0	0	0	0	27466348	S3
1 378.20	111985	3317300	0 0	0	0	0	0	23163848	S3
1 378.20	111984	2284800	0 0	0	0	0	0	19846548	S3
1 378.20	111983	3932000	0 0	0	0	0	0	17561748	S3
1 378.20	111982	460148	0 0	0	0	0	0	13629748	S3
1 378.20	111981	215300	0 0	0	0	0	0	13169600	S3
1 378.20	111980	748200	0 0	0	0	0	0	12954300	S3
1 378.20	111979	3732300	0 0	0	0	0	0	122 6100	S3
1 378.20	111978	1925800	0 0	0	0	0	0	8473800	S3
1 378.20	111977	0 0	0 0	0	0	0	0	6548000	S3
1 378.20	111976	0 0	0 0	0	0	0	0	6548000	S3
1 378.20	111975	0 0	0 0	0	0	0	0	6548000	S3
1 378.20	111974	2324500	0 0	0	0	0	0	6548000	S3
1 378.20	111973	910800	0 0	0	0	0	0	4223500	S3
1 378.20	111972	4 4500	0 0	0	0	0	0	3312700	S3
1 378.20	111971	529400	0 0	0	0	0	0	29 8200	S3
1 378.20	111970	2378800	0 0	0	0	0	0	2378800	S3
1 378.20	11								S3
1 379.00	1 DISTR M & R STATION EQUIP			TOTAL	ACCOUNT			10	S1
1 379.00	1 05/02/17 1 DOLLARS GAS			2016	3926593	2011	2011S2		
1 379.00	112016	0 0	0 0	0	0	0	0	3926593	S3
1 379.00	112015	0 0	0 0	0	0	0	0	3926593	S3
1 379.00	112014	1943048	0 0	0	0	0	0	3926593	S3
1 379.00	112013	0 0	0 0	0	0	0	0	1983545	S3
1 379.00	112012	0 0	0 0	0	0	0	0	1983545	S3
1 379.00	112011	1983545	0 0	0	0	0	0	1983545	S3
1 379.00	11								S3
1 380.00	1 DISTR SERVICES			TOTAL	ACCOUNT			10	S1
1 380.00	1 05/02/17 1 DOLLARS GAS			2016	6025031516	1986	1934S2		
1 380.00	112016	587740310	26053988	0	0	0	0	6025031516	S3
1 380.00	112015	654266962	31695821	0	0	0	0	5463345194	S3
1 380.00	112014	524749301	40538451	0	0	0	0	4840774053	S3
1 380.00	112013	603451055	17895772	0	0	0	0	4356563203	S3
1 380.00	112012	510399118	23168748	0	0	0	0	37710 7920	S3
1 380.00	112011	1356 8067	39258387	0	0	0	0	3283777550	S3
1 380.00	112010	606918251	11947653	0	0	0	0	3187427870	S3
1 380.00	112009	61735369	292135	0	0	0	0	2592457272	S3
1 380.00	112008	91628519	11025523	0	0	0	0	2531014038	S3
1 380.00	112007	105118559	29450818	0	0	0	0	2450411042	S3
1 380.00	112006	148331432	23713725	0	0	0	0	2374743301	S3
1 380.00	112005	59284678	4175686	0	0	0	0	2250125594	S3
1 380.00	112004	102031189	2795700	0	0	0	0	2195016602	S3
1 380.00	112003	86094696	2467175	0	0	0	0	2095781113	S3
1 380.00	112002	1125 327	3472954	0	0	0	0	2012153592	S3
1 380.00	112001	84981983	4371547	0	0	0	0	1903126219	S3
1 380.00	112000	95533383	4669600	0	0	0	0	1822515783	S3
1 380.00	111999	95738800	3595200	0	0	0	0	1731652000	S3
1 380.00	111998	109620700	4418100	0	0	0	0	16395 8400	S3
1 380.00	111997	118298300	5549500	0	0	0	0	15343 5800	S3
1 380.00	111996	116496000	4295900	0	0	0	0	1421557000	S3
1 380.00	111995	95343900	11924000	0	0	0	0	1309356900	S3
1 380.00	111994	1865 2600	2060600	0	0	0	0	1225937000	S3
1 380.00	111993	972 6300	7315800	0	0	0	0	1041495000	S3
1 380.00	111992	118347400	2238400	0	0	0	0	9516 4500	S3
1 380.00	111991	135154300	1224300	0	0	0	0	835495500	S3
1 380.00	111990	143555000	2170200	0	0	0	0	701565500	S3
1 380.00	111989	86912400	1339200	0	0	0	0	560180700	S3
1 380.00	111988	85940600	2174400	0	0	0	0	4746 7500	S3
1 380.00	111987	696 7700	0 0	0	0	0	0	390841300	S3
1 380.00	111986	51553100	0 0	0	0	0	0	321233600	S3
1 380.00	111985	36948300	0 0	0	0	0	0	0 0	S3
1 380.00	111984	199 2300	0 0	0	0	0	0	0 0	S3
1 380.00	111983	15545700	0 0	0	0	0	0	0 0	S3
1 380.00	111982	18781500	0 0000742	0	0	0	0	0 0	S3

1	380.00	111981	23171700	0	0	0	0	0	0	0	0	S3
1	380.00	111980	18478300	0	0	0	0	0	0	0	0	S3
1	380.00	111979	42220000	0	0	0	0	0	0	0	0	S3
1	380.00	111978	9697200	0	0	0	0	0	0	0	0	S3
1	380.00	111977	9128100	0	0	0	0	0	0	0	0	S3
1	380.00	111976	7213700	0	0	0	0	0	0	0	0	S3
1	380.00	111975	5861100	0	0	0	0	0	0	0	0	S3
1	380.00	111974	9950400	0	0	0	0	0	0	0	0	S3
1	380.00	111973	7622500	0	0	0	0	0	0	0	0	S3
1	380.00	111972	6486700	0	0	0	0	0	0	0	0	S3
1	380.00	111971	5782200	0	0	0	0	0	0	0	0	S3
1	380.00	111970	2923700	0	0	0	0	0	0	0	0	S3
1	380.00	111969	1313000	0	0	0	0	0	0	0	0	S3
1	380.00	111968	2779600	0	0	0	0	0	0	0	0	S3
1	380.00	111967	3764400	0	0	0	0	0	0	0	0	S3
1	380.00	111966	2577900	0	0	0	0	0	0	0	0	S3
1	380.00	111964	3882700	0	0	0	0	0	0	0	0	S3
1	380.00	111963	2239900	0	0	0	0	0	0	0	0	S3
1	380.00	111959	1492600	0	0	0	0	0	0	0	0	S3
1	380.00	111958	1366900	0	0	0	0	0	0	0	0	S3
1	380.00	111957	18 6700	0	0	0	0	0	0	0	0	S3
1	380.00	111956	1738400	0	0	0	0	0	0	0	0	S3
1	380.00	111955	1683900	0	0	0	0	0	0	0	0	S3
1	380.00	111954	486400	0	0	0	0	0	0	0	0	S3
1	380.00	111953	645200	0	0	0	0	0	0	0	0	S3
1	380.00	111952	263300	0	0	0	0	0	0	0	0	S3
1	380.00	111951	153800	0	0	0	0	0	0	0	0	S3
1	380.00	111949	446700	0	0	0	0	0	0	0	0	S3
1	380.00	111948	588100	0	0	0	0	0	0	0	0	S3
1	380.00	111947	838800	0	0	0	0	0	0	0	0	S3
1	380.00	111946	683100	0	0	0	0	0	0	0	0	S3
1	380.00	111945	9 3800	0	0	0	0	0	0	0	0	S3
1	380.00	111944	877700	0	0	0	0	0	0	0	0	S3
1	380.00	111943	736000	0	0	0	0	0	0	0	0	S3
1	380.00	111942	9 7300	0	0	0	0	0	0	0	0	S3
1	380.00	111941	2732500	0	0	0	0	0	0	0	0	S3
1	380.00	111940	6 5000	0	0	0	0	0	0	0	0	S3
1	380.00	111939	360400	0	0	0	0	0	0	0	0	S3
1	380.00	111934	359600	0	0	0	0	0	0	0	0	S3
1	380.00	11										S3
1	381.00	1 DISTR METERS										S1
1	381.00	1 05/02/17 1 DOLLARS GAS										S2
1	381.00	112016	4115811 82 999	0	0	0	0	0	391370467	1986	1971	S2
1	381.00	112015	43070341 13741390	0	0	0	0	0	395455655			S3
1	381.00	112014	39275150 3315587	0	0	0	0	0	366126704			S3
1	381.00	112013	189 9910 19029732	0	0	0	0	0	330167141			S3
1	381.00	112012	16735362 9775209	0	0	0	0	0	330286963			S3
1	381.00	112011	22292432 637656	0	0	0	0	0	323326810			S3
1	381.00	112010	29551072 227481	0	0	0	0	0	301672034			S3
1	381.00	112009	0 0 0 0	0	0	0	0	0	272348443			S3
1	381.00	112008	8030793 0 0	0	0	0	0	0	272348443			S3
1	381.00	112007	21115395 0 0	0	0	0	0	0	264317650			S3
1	381.00	112006	4683331 384150	0	0	0	0	0	2432 2255			S3
1	381.00	112005	5858136 0 0	0	0	0	0	0	2389 3074			S3
1	381.00	112004	5154077 2048397	0	0	0	0	0	233044938			S3
1	381.00	112003	54 9702 0 0	0	0	0	0	0	229939258			S3
1	381.00	112002	5867498 699546	0	0	0	0	0	224529556			S3
1	381.00	112001	4589800 864531	0	0	0	0	0	219361604			S3
1	381.00	112000	14750681 2720675	0	0	0	0	0	215636335			S3
1	381.00	111999	172 8961 397648	0	0	0	0	0	2036 6329			S3
1	381.00	111998	15692525 266777	0	0	0	0	0	186795016			S3
1	381.00	111997	161 5331 329750	0	0	0	0	0	171369268			S3
1	381.00	111996	11937997 482039	0	0	0	0	0	155593687			S3
1	381.00	111995	12081659 0 0	0	0	0	0	0	144137729			S3
1	381.00	111994	15020262 313367	0	0	0	0	0	132056070			S3
1	381.00	111993	11359104 959342	0	0	0	0	0	117349175			S3
1	381.00	111992	10581116 2 5628	0	0	0	0	0	106949413			S3
1	381.00	111991	14819778 163800000743	0	0	0	0	0	96573925			S3

1	381.00	111990	14951057	229957	0	0	0	0	81917947	S3
1	381.00	111989	9423004	140723	0	0	0	0	67196847	S3
1	381.00	111988	5471965	2 6961	0	0	0	0	57914566	S3
1	381.00	111987	7666400	0 0	0	0	0	0	52649562	S3
1	381.00	111986	2460600	0 0	0	0	0	0	44983162	S3
1	381.00	111985	9659600	0 0	0	0	0	0	42522562	S3
1	381.00	111984	13 6900	0 0	0	0	0	0	0 0	S3
1	381.00	111983	5079200	0 0	0	0	0	0	0 0	S3
1	381.00	111982	5164700	0 0	0	0	0	0	0 0	S3
1	381.00	111981	27042200	0 0	0	0	0	0	0 0	S3
1	381.00	111980	153100	0 0	0	0	0	0	0 0	S3
1	381.00	111979	15070800	0 0	0	0	0	0	0 0	S3
1	381.00	111978	11722300	0 0	0	0	0	0	0 0	S3
1	381.00	111977	9728600	0 0	0	0	0	0	0 0	S3
1	381.00	111976	5929000	0 0	0	0	0	0	0 0	S3
1	381.00	111975	2699983	0 0	0	0	0	0	0 0	S3
1	381.00	111974	3429500	0 0	0	0	0	0	0 0	S3
1	381.00	111973	1149300	0 0	0	0	0	0	0 0	S3
1	381.00	111972	19 8700	0 0	0	0	0	0	0 0	S3
1	381.00	111971	3632500	0 0	0	0	0	0	0 0	S3
1	381.00	11								S3
1	382.00	1 DISTR METER INSTALLATIONS			TOTAL ACCOUNT				10	S1
1	382.00	1 05/02/17 1 DOLLARS GAS			2016	1993	3872898	1986	1971	S2
1	382.00	112016	166811115	26149547	0	0	0	0	1993872898	S3
1	382.00	112015	197164162	41368417	0	0	0	0	1853211330	S3
1	382.00	112014	163134036	5691200	0	0	0	0	1697415585	S3
1	382.00	112013	163094919	21570811	0	0	0	0	1539972749	S3
1	382.00	112012	195027619	127 2543	0	0	0	0	1398448641	S3
1	382.00	112011	42734946	0 0	0	0	0	0	1216123565	S3
1	382.00	112010	1030 5525	0 0	0	0	0	0	1173388619	S3
1	382.00	112009	8123771	0 0	0	0	0	0	1070383094	S3
1	382.00	112008	83334767	25 2851	0	0	0	0	1062259323	S3
1	382.00	112007	68642857	6841022	0	0	0	0	981427407	S3
1	382.00	112006	86427251	2876745	0	0	0	0	919625572	S3
1	382.00	112005	58967102	0 0	0	0	0	0	836075066	S3
1	382.00	112004	51880156	6366903	0	0	0	0	7771 7964	S3
1	382.00	112003	54453233	0 0	0	0	0	0	731594711	S3
1	382.00	112002	59061340	2174354	0	0	0	0	677141478	S3
1	382.00	112001	462 229	2687169	0	0	0	0	620254492	S3
1	382.00	112000	39452206	7276725	0	0	0	0	576741432	S3
1	382.00	111999	46027126	1063552	0	0	0	0	544565951	S3
1	382.00	111998	41971263	713523	0	0	0	0	4996 2377	S3
1	382.00	111997	43075356	881950	0	0	0	0	458344637	S3
1	382.00	111996	31929394	1289261	0	0	0	0	416151231	S3
1	382.00	111995	32313632	0 0	0	0	0	0	385511098	S3
1	382.00	111994	40173226	838133	0	0	0	0	353197466	S3
1	382.00	111993	30381087	2565858	0	0	0	0	313862373	S3
1	382.00	111992	283 276	549972	0	0	0	0	286047144	S3
1	382.00	111991	39637011	438100	0	0	0	0	258296840	S3
1	382.00	111990	39988131	615043	0	0	0	0	219097929	S3
1	382.00	111989	252 2788	376377	0	0	0	0	179724841	S3
1	382.00	111988	14635331	553539	0	0	0	0	154898430	S3
1	382.00	111987	23671217	0 0	0	0	0	0	140816638	S3
1	382.00	111986	20429900	0 0	0	0	0	0	117145421	S3
1	382.00	111985	9937200	0 0	0	0	0	0	96715521	S3
1	382.00	111984	6581300	0 0	0	0	0	0	0 0	S3
1	382.00	111983	6943800	0 0	0	0	0	0	0 0	S3
1	382.00	111982	8280400	0 0	0	0	0	0	0 0	S3
1	382.00	111981	9366300	0 0	0	0	0	0	0 0	S3
1	382.00	111980	8231000	0 0	0	0	0	0	0 0	S3
1	382.00	111979	10940400	0 0	0	0	0	0	0 0	S3
1	382.00	111978	4568100	0 0	0	0	0	0	0 0	S3
1	382.00	111977	5280700	0 0	0	0	0	0	0 0	S3
1	382.00	111976	3481300	0 0	0	0	0	0	0 0	S3
1	382.00	111975	3817900	0 0	0	0	0	0	0 0	S3
1	382.00	111974	6198900	0 0	0	0	0	0	0 0	S3
1	382.00	111973	52 8900	0 0	0	0	0	0	0 0	S3
1	382.00	111972	4047900	0 0000744	0	0	0	0	0 0	S3

1	382.00	111971	3831500	0	0	0	0	0	0	0	0	S3
1	382.00	11										S3
1	383.00	1	DISTR HOUSE REGULATORS			TOTAL	ACCOUNT				10	S1
1	383.00	1	05/02/17 1 DOLLARS GAS			2016	53776568	1999	1999			S2
1	383.00	112016	4457039	0	0	0	0	0	0	53776568		S3
1	383.00	112015	4475985	0	0	0	0	0	0	49319529		S3
1	383.00	112014	4620531	0	248	0	0	0	0	44843544		S3
1	383.00	112013	1278816	0	0	0	0	0	0	40223261		S3
1	383.00	112012	6418772	0	0	0	0	0	0	38944445		S3
1	383.00	112011	10252567	0	0	0	0	0	0	32525673		S3
1	383.00	112010	3753584	0	0	0	0	0	0	22273106		S3
1	383.00	112009	0	0	0	0	0	0	0	18519522		S3
1	383.00	112008	0	0	0	0	0	0	0	18519522		S3
1	383.00	112007	0	0	0	0	0	0	0	18519522		S3
1	383.00	112006	0	0	0	0	0	0	0	18519522		S3
1	383.00	112005	2698199	0	20014	0	0	0	0	18519522		S3
1	383.00	112004	40	90	0	13400	0	0	0	15841337		S3
1	383.00	112003	3233240	0	11825	0	0	0	0	11854647		S3
1	383.00	112002	4340215	0	16646	0	0	0	0	8633232		S3
1	383.00	112001	3278569	0	20953	0	0	0	0	43	9663	S3
1	383.00	112000	374490	0	0	0	0	0	0	1052047		S3
1	383.00	111999	677557	0	0	0	0	0	0	677557		S3
1	383.00	11										S3
1	386.00	1	DISTR WATER HTRS/CONV BURNER			TOTAL	ACCOUNT				10	S1
1	386.00	1	05/02/17 1 DOLLARS GAS			2016	163735640	1986	1979			S2
1	386.00	112016	9786659	0	0	0	0	0	0	163735640		S3
1	386.00	112015	12327336	5426558	0	0	0	0	0	153948981		S3
1	386.00	112014	10123799	120074174	0	0	0	0	0	147048203		S3
1	386.00	112013	8935487	6146797	0	0	0	0	0	256998578		S3
1	386.00	112012	14338565	6310486	0	0	0	0	0	2542	9888	S3
1	386.00	112011	250491	6370453	0	0	0	0	0	246181809		S3
1	386.00	112010	17290720	9727498	0	0	0	0	0	2523	1771	S3
1	386.00	112009	411450	089018	0	0	0	0	0	244738549		S3
1	386.00	112008	8144818	0	0	0	0	0	0	244416117		S3
1	386.00	112007	5477465	0	0	0	0	0	0	236271299		S3
1	386.00	112006	7045017	63138138	0	0	0	0	0	230793834		S3
1	386.00	112005	6311155	247	7400	0	0	0	0	286886955		S3
1	386.00	112004	7778100	61441100	0	0	0	0	0	305283200		S3
1	386.00	112003	5128600	0	0	0	0	0	0	358946200		S3
1	386.00	112002	46361600	42324000	0	0	0	0	0	353817600		S3
1	386.00	112001	94	2800	11716300	0	0	0	0	349780000		S3
1	386.00	112000	18535200	90	6700	0	0	0	0	352093500		S3
1	386.00	111999	17026900	12211000	0	0	0	0	0	342565000		S3
1	386.00	111998	151	8400	13262100	0	0	0	0	337749100		S3
1	386.00	111997	132760700	10850800	0	0	0	0	0	3359	2800	S3
1	386.00	111996	235	700	4841300	0	0	0	0	213992900		S3
1	386.00	111995	22639800	13864700	0	0	0	0	0	195333500		S3
1	386.00	111994	23272000	2464800	0	0	0	0	0	186558400		S3
1	386.00	111993	37534000	60	1100	0	0	0	0	165751200		S3
1	386.00	111992	34750100	5342800	0	0	0	0	0	134218300		S3
1	386.00	111991	410	1900	1560900	0	0	0	0	104811000		S3
1	386.00	111990	28366300	827100	0	0	0	0	0	65370000		S3
1	386.00	111989	18747500	1644200	0	0	0	0	0	37830800		S3
1	386.00	111988	5831700	755800	0	0	0	0	0	20727500		S3
1	386.00	111987	7383400	0	0	0	0	0	0	15651600		S3
1	386.00	111986	3736600	0	0	0	0	0	0	8268200		S3
1	386.00	111985	3062900	0	0	0	0	0	0	0	0	S3
1	386.00	111979	43647500	0	0	0	0	0	0	0	0	S3
1	386.00	11										S3
1	391.10	1	GNL OFF FURN & EQUIP			TOTAL	ACCOUNT				10	S1
1	391.10	1	05/02/17 1 DOLLARS GAS			2016	42014893	1987	1987			S2
1	391.10	112016	617359	0	0	0	0	0	0	42014893		S3
1	391.10	112015	316129	0	0	0	0	0	0	41397534		S3
1	391.10	112014	575086	0	0	0	0	0	0	41081405		S3
1	391.10	112013	13356387	0	0	0	0	0	0	405	6319	S3
1	391.10	112012	2642804	0	0	0	0	0	0	27149932		S3
1	391.10	112011	1448474	36394023	0	0	0	0	0	245	7128	S3
1	391.10	112010	22798954	11986657000745	0	0	0	0	0	59452677		S3

1	391.10	112009	259700	0	0	0	0	0	0	48640380	S3
1	391.10	112008	0	0	0	0	0	0	0	48380680	S3
1	391.10	112007	0	0	7262113	0	0	0	0	48380680	S3
1	391.10	112006	0	0	0	0	0	0	0	55642793	S3
1	391.10	112005	1867967	0	0	0	0	0	0	55642793	S3
1	391.10	112004	519900	8971409	0	0	0	0	0	53774826	S3
1	391.10	112003	1279184	0	0	0	0	0	0	62226335	S3
1	391.10	112002	3469128	13 2064	0	0	0	0	0	60947151	S3
1	391.10	112001	2539830	10627213	0	0	0	0	0	58780087	S3
1	391.10	112000	763291	12895626	0	0	0	0	0	66867470	S3
1	391.10	111999	7535325	6698639	0	0	0	0	0	78999805	S3
1	391.10	111998	101 3446	2048200	0	0	0	0	0	78163119	S3
1	391.10	111997	10215736	831322	0	0	0	0	0	701 7873	S3
1	391.10	111996	11927176	0	0	0	0	0	0	60723459	S3
1	391.10	111995	14368774	0	0	0	0	0	0	48796283	S3
1	391.10	111994	8167764	073843	0	0	0	0	0	34427509	S3
1	391.10	111993	7359206	077819	0	0	0	0	0	26333588	S3
1	391.10	111992	740876	537043	0	0	0	0	0	19052201	S3
1	391.10	111991	2539627	2179806	0	0	0	0	0	18848368	S3
1	391.10	111990	2817039	019488	0	0	0	0	0	18488547	S3
1	391.10	111989	1096283	1615017	0	0	0	0	0	15690996	S3
1	391.10	111988	11184966	0	0	0	0	0	0	162 9730	S3
1	391.10	111987	5024764	0	0	0	0	0	0	5024764	S3
1	391.10	11									S3
1	391.11	1	GNL OFF FURN & EQUIP-DATA			TOTAL	ACCOUNT			10	S1
1	391.11	1	05/02/17 1 DOLLARS GAS			2016	0	0	0	1987 1987	S2
1	391.11	112013	0	0	756550	0	0	0	0	0	S3
1	391.11	112012	0	0	0	0	0	0	0	756550	S3
1	391.11	112011	0	0	0	0	0	0	0	756550	S3
1	391.11	112010	0	0	0	0	0	0	0	756550	S3
1	391.11	112009	0	0	0	0	0	0	0	756550	S3
1	391.11	112008	0	0	0	0	0	0	0	756550	S3
1	391.11	112007	0	0	0	0	0	0	0	756550	S3
1	391.11	112006	0	0	0	0	0	0	0	756550	S3
1	391.11	112005	095779	0	0	0	0	0	0	756550	S3
1	391.11	112004	026658	25 5721	0	0	0	0	0	660771	S3
1	391.11	112003	065589	0	0	0	0	0	0	3139834	S3
1	391.11	112002	177057	363667	0	0	0	0	0	3074245	S3
1	391.11	112001	130228	2968188	0	0	0	0	0	3260855	S3
1	391.11	112000	059637	10 7560	0	0	0	0	0	6098815	S3
1	391.11	111999	710416	523378	0	0	0	0	0	7046738	S3
1	391.11	111998	952534	160030	0	0	0	0	0	6859700	S3
1	391.11	111997	963120	064953	0	0	0	0	0	6067196	S3
1	391.11	111996	1124472	0	0	0	0	0	0	5169029	S3
1	391.11	111995	1354661	0	0	0	0	0	0	4044557	S3
1	391.11	111994	638165	0 5769	0	0	0	0	0	2689896	S3
1	391.11	111993	574990	0 6080	0	0	0	0	0	2057500	S3
1	391.11	111992	057886	041960	0	0	0	0	0	1488590	S3
1	391.11	111991	198426	170312	0	0	0	0	0	1472664	S3
1	391.11	111990	220101	0 1523	0	0	0	0	0	1444550	S3
1	391.11	111989	085655	126184	0	0	0	0	0	1225972	S3
1	391.11	111988	873905	0	0	0	0	0	0	1266501	S3
1	391.11	111987	392596	0	0	0	0	0	0	392596	S3
1	391.11	11									S3
1	393.00	1	GNL STORES EQUIPMENT			TOTAL	ACCOUNT			10	S1
1	393.00	1	05/02/17 1 DOLLARS GAS			2016	3151995	1979	1979	S2	
1	393.00	112016	0	0	0	0	0	0	0	3151995	S3
1	393.00	112015	0	0	0	0	0	0	0	3151995	S3
1	393.00	112014	0	0	0	0	0	0	0	3151995	S3
1	393.00	112013	0	0	0	0	0	0	0	3151995	S3
1	393.00	112012	0	0	0	0	0	0	0	3151995	S3
1	393.00	112011	0	0	0	0	0	0	0	3151995	S3
1	393.00	112010	0	0	0	0	0	0	0	3151995	S3
1	393.00	112009	0	0	0	0	0	0	0	3151995	S3
1	393.00	112008	0	0	0	0	0	0	0	3151995	S3
1	393.00	112007	0	0	0	0	0	0	0	3151995	S3
1	393.00	112006	0	0	0	0	0	0	0	3151995	S3
1	393.00	112005	0	0	0	0000746	0	0	0	3151995	S3

1	393.00	112004	0	0	518005	0	0	0	0	3151995	S3
1	393.00	112003	0	0	0	0	0	0	0	3670000	S3
1	393.00	112002	0	0	0	0	0	0	0	3670000	S3
1	393.00	112001	0	0	056200	0	0	0	0	3670000	S3
1	393.00	112000	0	0	4468800	0	0	0	0	3726200	S3
1	393.00	111999	0	0	0	0	0	0	0	8195000	S3
1	393.00	111998	0	0	366400	0	0	0	0	8195000	S3
1	393.00	111997	0	0	0	0	0	0	0	8561400	S3
1	393.00	111996	0	0	0	0	0	0	0	8561400	S3
1	393.00	111995	0	0	436800	0	0	0	0	8561400	S3
1	393.00	111994	2080000	0	0	0	0	0	0	8998200	S3
1	393.00	111993	518000	0	0	0	0	0	0	6918200	S3
1	393.00	111992	1072000	0	0	0	0	0	0	64	200 S3
1	393.00	111991	056100	0	0	0	0	0	0	5328200	S3
1	393.00	111990	1462500	0	0	0	0	0	0	5272100	S3
1	393.00	111989	949500	129100	0	0	0	0	0	38	9600 S3
1	393.00	111988	2780400	0	0	0	0	0	0	2989200	S3
1	393.00	111987	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111986	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111985	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111984	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111983	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111982	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111981	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111980	0	0	0	0	0	0	0	2	8800 S3
1	393.00	111979	2	8800	0	0	0	0	0	2	8800 S3
1	393.00	11									S3
1	394.00	1 TOOLS, SHOP & GARAGE EQUIP				TOTAL	ACCOUNT			10	S1
1	394.00	1 05/02/17 1 DOLLARS GAS				2016	1173	2878	1986	1980	S2
1	394.00	112016	4388324	325400	0	0	0	0	1173	2878	S3
1	394.00	112015	3327328	0	0	0	0	0	113239954		S3
1	394.00	112014	3058305	390000	0	0	0	0	109912626		S3
1	394.00	112013	13762151	1293879	0	0	0	0	107244321		S3
1	394.00	112012	2574080	0	0	0	0	0	94776049		S3
1	394.00	112011	14442249	10038000	0	0	0	0	922	1969	S3
1	394.00	112010	28011437	0	0	0	0	0	87797720		S3
1	394.00	112009	5843362	0	0	0	0	0	59786283		S3
1	394.00	112008	3676925	0	0	0	0	0	53942921		S3
1	394.00	112007	457112	3197229	0	0	0	0	50265996		S3
1	394.00	112006	2935000	1832695	0	0	0	0	530	6113	S3
1	394.00	112005	771408	0	0	0	0	0	519	3808	S3
1	394.00	112004	1749000	0	0	0	0	0	51132400		S3
1	394.00	112003	0	0	0	0	0	0	49383400		S3
1	394.00	112002	0	0	0	0	0	0	49383400		S3
1	394.00	112001	1119100	0	0	0	0	0	49383400		S3
1	394.00	112000	10846195	0	0	0	0	0	48264300		S3
1	394.00	111999	8476766	0	0	0	0	0	37418105		S3
1	394.00	111998	5340132	0	0	0	0	0	28941339		S3
1	394.00	111997	6417896	138700	0	0	0	0	236	1207	S3
1	394.00	111996	87	6227	0	0	0	0	17322011		S3
1	394.00	111995	6928084	0	0	0	0	0	8615784		S3
1	394.00	111994	856300	0	0	0	0	0	1687700		S3
1	394.00	111993	490400	0	0	0	0	0	831400		S3
1	394.00	111992	0	0	0	0	0	0	341000		S3
1	394.00	111991	340900	0	0	0	0	0	341000		S3
1	394.00	111990	0	0	0	0	0	0	0	100	S3
1	394.00	111989	0	0	2787100	0	0	0	0	100	S3
1	394.00	111988	055100	0	0	0	0	0	2787200		S3
1	394.00	111987	0	0	0	0	0	0	2732100		S3
1	394.00	111986	0	0	0	0	0	0	2732100		S3
1	394.00	111985	0	0	0	0	0	0	2732100		S3
1	394.00	111980	2732100	0	0	0	0	0	0	0	S3
1	394.00	11									S3
1	396.00	1 POWER OPERATED EQUIPMENT				TOTAL	ACCOUNT			10	S1
1	396.00	1 05/02/17 1 DOLLARS GAS				2016	7526649	1970	1970	S2	
1	396.00	112016	0	0	0	0	0	0	7526649		S3
1	396.00	112015	0	0	0	0	0	0	7526649		S3
1	396.00	112014	0	0	0000747	0	0	0	7526649		S3

1 396.00	112013	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112012	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112011	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112010	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112009	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112008	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112007	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112006	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112005	0	0	0	0	0	0	0	0	7526649	S3
1 396.00	112004	0	0	70	3951	0	0	0	0	7526649	S3
1 396.00	112003	0	0	978000		0	0	0	0	14530600	S3
1 396.00	112002	0	0	3314000		0	0	0	0	155 8600	S3
1 396.00	112001	0	0	1228200		0	0	0	0	18822600	S3
1 396.00	112000	1039400		0	0	0	0	0	0	20050800	S3
1 396.00	111999	228900		0	0	0	0	0	0	19011400	S3
1 396.00	111998	0	0	0	0	0	0	0	0	18782500	S3
1 396.00	111997	0	0	7 4900		0	0	0	0	18782500	S3
1 396.00	111996	0	0	4317100		0	0	0	0	19487400	S3
1 396.00	111995	0	0	0	0	0	0	0	0	238 4500	S3
1 396.00	111994	0	0	550200		0	0	0	0	238 4500	S3
1 396.00	111993	1010000		1381000		0	0	0	0	24354700	S3
1 396.00	111992	0	0	2790000		0	0	0	0	24725700	S3
1 396.00	111991	0	0	0	0	0	0	0	0	27515700	S3
1 396.00	111990	4948200		046200		0	0	0	0	27515700	S3
1 396.00	111989	7 5000		2651100		0	0	0	0	22613700	S3
1 396.00	111988	70 4000		0	0	0	0	0	0	24559800	S3
1 396.00	111987	1442500		0	0	0	0	0	0	17555800	S3
1 396.00	111986	0	0	0	0	0	0	0	0	16113300	S3
1 396.00	111985	2466300		0	0	0	0	0	0	16113300	S3
1 396.00	111984	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111983	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111982	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111981	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111980	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111979	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111978	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111977	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111976	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111975	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111974	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111973	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111972	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111971	0	0	0	0	0	0	0	0	13647000	S3
1 396.00	111970	13647000		0	0	0	0	0	0	13647000	S3
1 396.00	11										S3
1 397.00	1 COMM EQUIPMENT-EXCL ERTS					TOTAL	ACCOUNT			10	S1
1 397.00	1 05/02/17 1 DOLLARS GAS					2016	156583766	1986	1979	S2	
1 397.00	112016	4867851		0	0	0	0	156583766		S3	
1 397.00	112015	4142767		0	0	0	0	151715915		S3	
1 397.00	112014	1260331		0	0	0	0	147573148		S3	
1 397.00	112013	058793		0	0	0	0	146312817		S3	
1 397.00	112012	24656518		099300		0	0	146254024		S3	
1 397.00	112011	7362574		0	0	0	0	121696806		S3	
1 397.00	112010	18837150		0	0	0	0	114334232		S3	
1 397.00	112009	45322390		0	0	0	0	95497082		S3	
1 397.00	112008	719273		0	0	0	0	50174692		S3	
1 397.00	112007	2086845		8447910		0	0	49455419		S3	
1 397.00	112006	38 23		0	0	0	0	55816484		S3	
1 397.00	112005	7431969		11688500		0	0	52016461		S3	
1 397.00	112004	7560548		10538000		0	0	56272992		S3	
1 397.00	112003	2074592		0	0	0	0	59250444		S3	
1 397.00	112002	475498		0	0	0	0	57175852		S3	
1 397.00	112001	36 8038		182 1700		0	0	567 354		S3	
1 397.00	112000	6089080		0	0	0	0	71294016		S3	
1 397.00	111999	7242128		8745800		0	0	652 4936		S3	
1 397.00	111998	3875463		1144800		0	0	667 8608		S3	
1 397.00	111997	63 1870		1561600		0	0	63977945		S3	
1 397.00	111996	3878826		2123500000748	0	0	0	59237675		S3	

1 397.00	111995	6037849	2157800	0	0	0	0	57482349	S3
1 397.00	111994	2551200	0 0	0	0	0	0	536 2300	S3
1 397.00	111993	1194300	0 0	0	0	0	0	51051100	S3
1 397.00	111992	15921800	484400	0	0	0	0	49856800	S3
1 397.00	111991	0 0	0 0	0	0	0	0	34419400	S3
1 397.00	111990	5473100	164700	0	0	0	0	34419400	S3
1 397.00	111989	13026800	327900	0	0	0	0	29111000	S3
1 397.00	111988	8745700	0 0	0	0	0	0	16412100	S3
1 397.00	111987	0 0	0 0	0	0	0	0	7666400	S3
1 397.00	111986	0 0	0 0	0	0	0	0	7666400	S3
1 397.00	111979	7666400	0 0	0	0	0	0	0 0	S3
1 397.00	11								S3
1 397.35	1 COMM EQUIPMENT-ERTS			TOTAL	ACCOUNT			10	S1
1 397.35	1 05/02/17 1 DOLLARS GAS			2016	293662928	2003	2003	S2	
1 397.35	112016	2119661	0 0	0	0	0	0	293662928	S3
1 397.35	112015	21155217	0 0	0	0	0	0	291543267	S3
1 397.35	112014	17293738	0 0	0	0	0	0	270388050	S3
1 397.35	112013	10899062	0 0	0	0	0	0	253094312	S3
1 397.35	112012	22 8889	0 0	0	0	0	0	242195250	S3
1 397.35	112011	7288813	0 0	0	0	0	0	239986361	S3
1 397.35	112010	6599683	0 0	0	0	0	0	232697548	S3
1 397.35	112009	4273598	0 0	0	0	0	0	226097865	S3
1 397.35	112008	7092059	0 0	0	0	0	0	221824267	S3
1 397.35	112007	272 1292	0 0	0	0	0	0	214732208	S3
1 397.35	112006	4187089	0 0	0	0	0	0	187530916	S3
1 397.35	112005	6616338	0 0	0	0	0	0	183343827	S3
1 397.35	112004	5542689	0 0	0	0	0	0	176727489	S3
1 397.35	112003	171184800	0 0	0	0	0	0	171184800	S3
1 397.35	11								S3
19999.99	1 COMM EQUIPMENT-ERTS			TOTAL	ACCOUNT			10	S1

1	MANAGEMENT RESOURCES, INC	SPR DATA THEORETICAL RESERVE PROGRAM	05/08/17	PAGE 1
0	NORTHERN UTILITIES-NH	CO. NO. 1		
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS AS OF 12/31/2016		
	ACCOUNT 375.20	DISTR STRUCTURES-CITY GATE	LOCATION 1	TOTAL ACCOUNT
	SPAN 0	BAND 0	LAP 0	ADDS/SURV 1939
0	DATA TYPE - GROSS ADDITIONS			
+	CALCULATION METHOD - DIRECT REMAINING LIFE			
+	INDEX ID - 0	.00	0	INDEX DESCRIPTION -
	PERIOD 1	SPAN 0	DISPERSION L 0.0	AVERAGE LIFE 60.0

	YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
	2006	10.500	36527.	.93714	34231.	26169.	53.1	.11474	3003.	26052.	
	1992	24.500	25173.	.80437	20248.	15480.	46.7	.22191	3435.	15381.	
	1978	38.500	2773.	.65927	1828.	1398.	41.4	.30969	433.	1387.	
	1974	42.500	400.	.61833	247.	189.	40.0	.33286	63.	188.	
	1957	59.500	2579.	.45273	1168.	893.	34.6	.42315	378.	884.	
	1956	60.500	2887.	.44358	1281.	979.	34.3	.42810	419.	969.	
	1939	77.500	646.	.30133	195.	149.	29.6	.50625	75.	147.	
0	TOTAL				59197.	45256.			7806.	45007.	
									7806.		
+				ADJUST FOR	SALVAGE FACTOR	1.00					
0			AVERAGE AGE	14.2	AGE/LIFE RSV	10700.	TERMINAL AGE	228.0			
0					2016 EOY	2017 AVERAGE					
			DEPRECIABLE GROSS PLANT		45256.	45007.					
			AVERAGE REMAINING LIFE		49.65	49.93					
			AVERAGE CONSUMED LIFE		10.35	10.07					

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/08/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 375.70 DISTR STRUCTURES-OTHER LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1988
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION L 0.0 AVERAGE LIFE 60.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	12575.	.99893	12562.	14260.	59.6	.00726	104.	14236.	
2015	1.500	9890.	.99564	9847.	11177.	58.8	.02069	231.	11153.	
2014	2.500	18105.	.99134	17948.	20374.	58.0	.03314	675.	20322.	
2013	3.500	22880.	.98624	22565.	25615.	57.3	.04486	1149.	25541.	
2012	4.500	35622.	.98052	34928.	39649.	56.6	.05600	2220.	39523.	
2011	5.500	78462.	.97428	76444.	86777.	56.0	.06668	5786.	86478.	
2010	6.500	586050.	.96758	567052.	643697.	55.4	.07694	49529.	641332.	
2009	7.500	1849.	.96048	1776.	2016.	54.8	.08684	175.	2008.	
2004	12.500	44717.	.92020	41148.	46710.	52.1	.13209	6170.	46486.	
2002	14.500	15062.	.90236	13591.	15428.	51.1	.14860	2293.	15350.	
2001	15.500	2160.	.89316	1929.	2190.	50.6	.15658	343.	2178.	
1999	17.500	2300.	.87425	2011.	2283.	49.7	.17204	393.	2270.	
1998	18.500	60287.	.86458	52123.	59168.	49.2	.17954	10623.	58833.	
1997	19.500	31264.	.85478	26724.	30336.	48.8	.18690	5670.	30160.	
1996	20.500	71609.	.84487	60501.	68678.	48.4	.19413	13333.	68271.	
1995	21.500	8285.	.83487	6917.	7852.	47.9	.20124	1580.	7804.	
1994	22.500	13164.	.82477	10857.	12325.	47.5	.20823	2566.	12249.	
1993	23.500	67044.	.81460	54614.	61996.	47.1	.21512	13337.	61606.	
1992	24.500	9565.	.80437	7694.	8734.	46.7	.22191	1938.	8678.	
1991	25.500	6426.	.79408	5103.	5792.	46.3	.22860	1324.	5755.	
1990	26.500	23963.	.78374	18781.	21319.	45.9	.23520	5014.	21178.	
1989	27.500	39541.	.77337	30580.	34713.	45.5	.24173	8391.	34480.	
1988	28.500	1897976.	.76298	1448118.	1643850.	45.1	.24819	407984.	1632647.	
0	TOTAL			2523811.	2864939.			540828.	2848539.	

+ ADJUST FOR SALVAGE FACTOR 1.00
 0 AVERAGE AGE 23.6 AGE/LIFE RSV 1128142. TERMINAL AGE 228.0
 0 2016 EOY 2017 AVERAGE
 DEPRECIABLE GROSS PLANT 2864939. 2848539.
 AVERAGE REMAINING LIFE 48.67 48.95
 AVERAGE CONSUMED LIFE 11.33 11.05

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/08/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.20 DISTR MAINS-COATED/WRAPPED LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1966
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 1.5 AVERAGE LIFE 47.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	296783.	.99813	296226.	307413.	46.6	.00877	2696.	306815.	
2015	1.500	15600.	.99424	15510.	16096.	45.8	.02622	422.	16063.	
2014	2.500	905828.	.99021	896961.	930835.	45.0	.04357	40560.	928859.	
2013	3.500	411869.	.98601	406106.	421442.	44.1	.06082	25632.	420509.	
2012	4.500	56289.	.98164	55255.	57342.	43.3	.07796	4471.	57209.	
2011	5.500	173838.	.97709	169856.	176271.	42.5	.09500	16746.	175845.	
2010	6.500	287298.	.97237	279361.	289911.	41.7	.11193	32451.	289179.	
2009	7.500	12290.	.96746	11890.	12339.	40.9	.12875	1589.	12306.	
2008	8.500	681268.	.96237	655632.	680392.	40.2	.14548	98984.	678521.	
2007	9.500	452726.	.95708	433293.	449657.	39.4	.16209	72885.	448366.	
2006	10.500	574684.	.95158	546861.	567513.	38.6	.17859	101354.	565817.	
2005	11.500	289776.	.94590	274098.	284449.	37.8	.19499	55466.	283561.	
2004	12.500	427460.	.93999	401808.	416982.	37.1	.21128	88100.	415627.	
2003	13.500	305868.	.93388	285644.	296431.	36.3	.22746	67427.	295427.	
2002	14.500	311151.	.92755	288607.	299507.	35.6	.24354	72942.	298447.	
2001	15.500	346728.	.92099	319332.	331392.	34.8	.25950	85997.	330167.	
2000	16.500	745717.	.91418	681721.	707466.	34.1	.27535	194799.	704736.	
1999	17.500	577313.	.90713	523696.	543474.	33.3	.29107	158190.	541285.	
1998	18.500	532405.	.89982	479069.	497161.	32.6	.30668	152469.	495065.	
1997	19.500	484711.	.89223	432476.	448808.	31.9	.32215	144584.	446830.	
1996	20.500	1739550.	.88437	1538406.	1596504.	31.1	.33750	538814.	1589142.	
1995	21.500	1272568.	.87621	1115041.	1157151.	30.4	.35270	408133.	1151559.	
1994	22.500	849797.	.86774	737407.	765255.	29.7	.36777	281436.	761382.	
1993	23.500	616728.	.85896	529745.	549751.	29.0	.38269	210382.	546828.	
1992	24.500	980883.	.84983	833582.	865062.	28.3	.39745	343815.	860236.	
1991	25.500	1395017.	.84035	1172297.	1216569.	27.6	.41204	501280.	1209448.	
1990	26.500	955468.	.83051	793524.	823492.	27.0	.42648	351206.	818427.	
1989	27.500	504372.	.82029	413733.	429357.	26.3	.44075	189240.	426583.	
1988	28.500	456991.	.80969	370021.	383995.	25.6	.45484	174658.	381385.	
1987	29.500	133335.	.79869	106493.	110515.	25.0	.46876	51805.	109725.	
1986	30.500	291036.	.78728	229126.	237779.	24.3	.48249	114726.	235991.	
1985	31.500	515729.	.77544	399916.	415019.	23.7	.49603	205861.	411733.	
1984	32.500	266538.	.76316	203411.	211093.	23.1	.50937	107524.	209334.	
1983	33.500	56191.	.75044	42168.	43761.	22.4	.52251	22865.	43377.	
1982	34.500	167656.	.73727	123608.	128276.	21.8	.53545	68686.	127091.	
1981	35.500	86628.	.72365	62688.	65056.	21.2	.54818	35662.	64423.	
1980	36.500	86391.	.70956	61300.	63615.	20.6	.56070	35669.	62963.	
1979	37.500	483277.	.69502	335888.	348573.	20.1	.57301	199736.	344810.	
1978	38.500	173920.	.68002	118268.	122735.	19.5	.58510	71812.	121338.	
1977	39.500	71898.	.66453	47779.	49583.	18.9	.59696	29599.	48988.	
1976	40.500	113817.	.64859	73821.	76609.	18.4	.60859	46623.	75640.	
1975	41.500	98173.	.63220	62065.	64409.	17.9	.62000	39933.	63551.	
1974	42.500	117646.	.61537	72395.	75130.	17.3	.63117	47420.	74076.	
1973	43.500	123019.	.59810	73578.	76357.	16.8	.64211	49029.	75229.	
1972	44.500	98181.	.58043	56988.	59140.	16.3	.65282	38607.	58219.	
1971	45.500	48023.	.56237	27007.	28026.	15.8	.66328	18589.	27567.	
1970	46.500	134788.	.54395	73317.	76086.	15.3	.67352	51245.	74774.	
1969	47.500	45634.	.52518	23966.	24871.	14.9	.68351	17000.	24420.	
1968	48.500	88883.	.50611	44984.	46683.	14.4	.69326	32363.	45791.	
1967	49.500	110153.	.48677	53619.	55644.	14.0	.70277	39105.	54526.	
1966	50.500	151461.	.46722	70765.	73437.	13.5	.71205	52291.	71887.	
0	TOTAL			17320307.	17974411.			5792880.	17881078.	
+								5792880.		
				ADJUST FOR SALVAGE FACTOR 1.00						

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/08/17 PAGE 2
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.20 DISTR MAINS-COATED/WRAPPED LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1966
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 1.5 AVERAGE LIFE 47.0
 0 AVERAGE AGE 20.7 AGE/LIFE RSV 7931150. TERMINAL AGE 94.5
 0 2016 EOY 17974411. 2017 AVERAGE
 DEPRECIABLE GROSS PLANT 17881078.
 AVERAGE REMAINING LIFE 31.85 32.02
 AVERAGE CONSUMED LIFE 15.15 14.98

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/08/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 376.40 DISTR MAINS-PLASTIC LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1970
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 1.5 AVERAGE LIFE 47.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	7964877.	.99813	7949943.	8166461.	46.6	.00877	71621.	8150575.	
2015	1.500	7248148.	.99424	7206412.	7402680.	45.8	.02622	194080.	7387673.	
2014	2.500	10279037.	.99021	10178414.	10455624.	45.0	.04357	455591.	10433432.	
2013	3.500	6100879.	.98601	6015512.	6179345.	44.1	.06082	375820.	6165657.	
2012	4.500	4440261.	.98164	4358735.	4477445.	43.3	.07796	349078.	4467078.	
2011	5.500	5175855.	.97709	5057294.	5195030.	42.5	.09500	493528.	5182481.	
2010	6.500	5689825.	.97237	5532632.	5683314.	41.7	.11193	636159.	5668955.	
2009	7.500	416323.	.96746	402776.	413745.	40.9	.12875	53272.	412657.	
2008	8.500	1533159.	.96237	1475467.	1515651.	40.2	.14548	220498.	1511483.	
2007	9.500	2451311.	.95708	2346094.	2409990.	39.4	.16209	390638.	2403075.	
2006	10.500	3753892.	.95158	3572147.	3669434.	38.6	.17859	655335.	3658468.	
2005	11.500	968873.	.94590	916454.	941413.	37.8	.19499	183571.	938474.	
2004	12.500	1926799.	.93999	1811171.	1860499.	37.1	.21128	393086.	1854450.	
2003	13.500	1378718.	.93388	1287554.	1322621.	36.3	.22746	300848.	1318139.	
2002	14.500	1402528.	.92755	1300913.	1336343.	35.6	.24354	325454.	1331616.	
2001	15.500	1562897.	.92099	1439406.	1478609.	34.8	.25950	383703.	1473146.	
2000	16.500	1533054.	.91418	1401489.	1439658.	34.1	.27535	396406.	1434104.	
1999	17.500	1186847.	.90713	1076620.	1105942.	33.3	.29107	321909.	1101488.	
1998	18.500	1094523.	.89982	984874.	1011697.	32.6	.30668	310267.	1007432.	
1997	19.500	996474.	.89223	889088.	913302.	31.9	.32215	294222.	909278.	
1996	20.500	3576186.	.88437	3162672.	3248807.	31.1	.33750	1096461.	3233825.	
1995	21.500	2616159.	.87621	2292313.	2354744.	30.4	.35270	830530.	2343365.	
1994	22.500	1747023.	.86774	1515969.	1557257.	29.7	.36777	572709.	1549374.	
1993	23.500	1267876.	.85896	1089055.	1118716.	29.0	.38269	428118.	1112769.	
1992	24.500	2016510.	.84983	1713687.	1760360.	28.3	.39745	699647.	1750538.	
1991	25.500	2867891.	.84035	2410020.	2475657.	27.6	.41204	1020081.	2461167.	
1990	26.500	1964261.	.83051	1631335.	1675765.	27.0	.42648	714687.	1665459.	
1989	27.500	1036893.	.82029	850556.	873721.	26.3	.44075	385094.	868075.	
1988	28.500	939486.	.80969	760693.	781410.	25.6	.45484	355420.	776101.	
1987	29.500	1811062.	.79869	1446471.	1485865.	25.0	.46876	696510.	1475252.	
1986	30.500	890789.	.78728	701297.	720397.	24.3	.48249	347583.	714981.	
1985	31.500	875364.	.77544	678791.	697278.	23.7	.49603	345869.	691757.	
1984	32.500	376439.	.76316	287283.	295107.	23.1	.50937	150318.	292649.	
1983	33.500	229210.	.75044	172009.	176694.	22.4	.52251	92325.	175143.	
1982	34.500	164380.	.73727	121193.	124494.	21.8	.53545	66660.	123343.	
1981	35.500	415837.	.72365	300919.	309115.	21.2	.54818	169451.	306107.	
1980	36.500	361519.	.70956	256521.	263507.	20.6	.56070	147749.	260807.	
1979	37.500	253440.	.69502	176146.	180944.	20.1	.57301	103683.	178990.	
1978	38.500	70686.	.68002	48068.	49377.	19.5	.58510	28890.	48815.	
1977	39.500	92946.	.66453	61766.	63448.	18.9	.59696	37876.	62687.	
1976	40.500	82127.	.64859	53267.	54718.	18.4	.60859	33301.	54026.	
1975	41.500	45555.	.63220	28800.	29584.	17.9	.62000	18342.	29190.	
1974	42.500	3592.	.61537	2210.	2271.	17.3	.63117	1433.	2239.	
1973	43.500	46316.	.59810	27702.	28456.	16.8	.64211	18272.	28036.	
1970	46.500	793.	.54395	431.	443.	15.3	.67352	298.	435.	
0	TOTAL			84992169.	87306939.			15166396.	87014791.	
+								15166396.		
										ADJUST FOR SALVAGE FACTOR 1.00

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1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/08/17 PAGE 2
0 NORTHERN UTILITIES-NH CO. NO. 1
0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
ACCOUNT 376.40 DISTR MAINS-PLASTIC LOCATION 1 TOTAL ACCOUNT
SPAN 0 BAND 0 LAP 0 ADDS/SURV 1970
0 DATA TYPE - GROSS ADDITIONS CALCULATION METHOD - DIRECT REMAINING LIFE
+ INDEX ID - 0 .00 0 INDEX DESCRIPTION -
+ PERIOD 1 SPAN 0 DISPERSION R 1.5 AVERAGE LIFE 47.0
0 AVERAGE AGE 10.8 AGE/LIFE RSV 20098201. TERMINAL AGE 94.5
0 2016 EOY 2017 AVERAGE
DEPRECIABLE GROSS PLANT 87306939. 87014791.
AVERAGE REMAINING LIFE 38.84 38.97
AVERAGE CONSUMED LIFE 8.16 8.03

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1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE	1
0	NORTHERN UTILITIES-NH	CO. NO. 1			
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS	AS OF 12/31/2016		
	ACCOUNT 376.60	DISTR MAINS-CATHODIC PROTECT	LOCATION 1	TOTAL ACCOUNT	
	SPAN 0	BAND 0	LAP 0	ADDS/SURV 1983	
0	DATA TYPE - GROSS ADDITIONS				
+				CALCULATION METHOD - DIRECT REMAINING LIFE	
+	INDEX ID - 0	.00	0	INDEX DESCRIPTION -	
	PERIOD 1	SPAN 0	DISPERSION S 5.0	AVERAGE LIFE 30.0	

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	131300.	1.00000	131300.	133173.	29.5	.01667	2220.	133173.	
2015	1.500	63225.	1.00000	63225.	64127.	28.5	.05000	3206.	64127.	
2014	2.500	59183.	1.00000	59183.	60027.	27.5	.08333	5002.	60027.	
2012	4.500	16886.	1.00000	16886.	17127.	25.5	.15000	2569.	17127.	
2011	5.500	1620.	1.00000	1620.	1643.	24.5	.18333	301.	1643.	
2010	6.500	41473.	1.00000	41473.	42065.	23.5	.21667	9114.	42065.	
2009	7.500	29828.	1.00000	29828.	30253.	22.5	.25000	7563.	30253.	
2008	8.500	49536.	1.00000	49536.	50243.	21.5	.28333	14236.	50243.	
2007	9.500	87084.	1.00000	87084.	88326.	20.5	.31667	27970.	88326.	
2006	10.500	41421.	1.00000	41421.	42011.	19.5	.35000	14704.	42011.	
2005	11.500	12229.	1.00000	12229.	12403.	18.5	.38333	4755.	12403.	
2004	12.500	19607.	1.00000	19607.	19887.	17.5	.41667	8286.	19887.	
2003	13.500	14030.	1.00000	14030.	14230.	16.5	.45000	6404.	14230.	
2002	14.500	14272.	1.00000	14272.	14476.	15.5	.48333	6997.	14476.	
2001	15.500	15904.	1.00000	15904.	16131.	14.5	.51667	8334.	16131.	
2000	16.500	11253.	.99998	11253.	11414.	13.5	.54999	6277.	11413.	
1999	17.500	8712.	.99991	8711.	8835.	12.5	.58329	5154.	8834.	
1998	18.500	16502.	.99966	16496.	16731.	11.5	.61653	10315.	16725.	
1997	19.500	7315.	.99894	7307.	7411.	10.5	.64960	4814.	7404.	
1996	20.500	26251.	.99701	26172.	26546.	9.5	.68229	18112.	26487.	
1995	21.500	19204.	.99261	19062.	19334.	8.6	.71430	13810.	19247.	
1994	22.500	12824.	.98367	12615.	12795.	7.6	.74520	9535.	12686.	
1993	23.500	9307.	.96695	8999.	9128.	6.8	.77445	7069.	8996.	
1992	24.500	14802.	.93901	13899.	14098.	6.0	.80161	11301.	13777.	
1991	25.500	21052.	.89628	18868.	19137.	5.2	.82632	15814.	18489.	
1990	26.500	14419.	.83553	12047.	12219.	4.6	.84831	10366.	11642.	
1989	27.500	7611.	.75663	5759.	5841.	4.0	.86762	5068.	5474.	
1988	28.500	6896.	.66162	4563.	4628.	3.5	.88440	4093.	4256.	
1987	29.500	41988.	.55517	23311.	23643.	3.0	.89878	21250.	21293.	
1983	33.500	1206.	.16447	198.	201.	1.8	.93861	189.	164.	
TOTAL				786860.	798083.			264826.	793010.	
								264826.		
			ADJUST FOR SALVAGE FACTOR 1.00							
		AVERAGE AGE	10.2	AGE/LIFE RSV	272600.	TERMINAL AGE	44.4			
				2016 EOY	2017 AVERAGE					
		DEPRECIABLE GROSS PLANT		798083.	793010.					
		AVERAGE REMAINING LIFE		20.05	20.17					
		AVERAGE CONSUMED LIFE		9.95	9.83					

1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE 1
0	NORTHERN UTILITIES-NH	CO. NO. 1		
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS AS OF 12/31/2016		
	ACCOUNT 378.20 DISTR M & R STATION EQUIP	LOCATION 1 TOTAL ACCOUNT		
	SPAN 0 BAND 0 LAP 0	ADDS/SURV 1970		
0	DATA TYPE - GROSS ADDITIONS			
+		CALCULATION METHOD - DIRECT REMAINING LIFE		
+	INDEX ID - 0 .00 0	INDEX DESCRIPTION -		
	PERIOD 1 SPAN 0 DISPERSION R 2.0	AVERAGE LIFE 30.0		

	YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
	2016	.500	173385.	.99840	173107.	161711.	29.5	.01508	2438.	161430.	
	2015	1.500	756546.	.99492	752703.	703152.	28.6	.04503	31660.	701779.	
	2014	2.500	124107.	.99104	122994.	114898.	27.8	.07468	8581.	114647.	
	2013	3.500	554310.	.98671	546945.	510939.	26.9	.10404	53157.	509698.	
	2012	4.500	506976.	.98192	497810.	465039.	26.0	.13308	61887.	463778.	
	2011	5.500	129281.	.97660	126256.	117944.	25.1	.16178	19081.	117589.	
	2010	6.500	17008.	.97072	16510.	15423.	24.3	.19014	2933.	15371.	
	2009	7.500	459.	.96425	442.	413.	23.5	.21815	90.	412.	
	2007	9.500	25551.	.94928	24256.	22659.	21.8	.27304	6187.	22556.	
	2006	10.500	107871.	.94071	101475.	94795.	21.0	.29990	28429.	94322.	
	2005	11.500	25429.	.93131	23682.	22123.	20.2	.32634	7220.	22002.	
	2004	12.500	76328.	.92106	70302.	65674.	19.4	.35236	23141.	65276.	
	2003	13.500	85532.	.90990	77826.	72702.	18.7	.37796	27478.	72216.	
	2002	14.500	19604.	.89773	17599.	16440.	17.9	.40309	6627.	16320.	
	2001	15.500	52560.	.88452	46490.	43430.	17.2	.42776	18577.	43078.	
	2000	16.500	138180.	.87020	120244.	112329.	16.4	.45195	50767.	111327.	
	1999	17.500	112534.	.85468	96181.	89849.	15.7	.47564	42736.	88968.	
	1998	18.500	67143.	.83791	56260.	52556.	15.0	.49882	26216.	51990.	
	1997	19.500	85201.	.81985	69852.	65254.	14.4	.52148	34029.	64479.	
	1996	20.500	113927.	.80037	91184.	85181.	13.7	.54358	46303.	84069.	
	1995	21.500	80340.	.77946	62622.	58499.	13.0	.56512	33059.	57659.	
	1994	22.500	141064.	.75707	106795.	99765.	12.4	.58609	58471.	98186.	
	1993	23.500	75029.	.73311	55005.	51384.	11.8	.60645	31161.	50490.	
	1992	24.500	84594.	.70761	59860.	55919.	11.2	.62621	35017.	54849.	
	1991	25.500	133847.	.68054	91088.	85092.	10.6	.64534	54913.	83300.	
	1990	26.500	145394.	.65188	94779.	88540.	10.1	.66382	58774.	86491.	
	1989	27.500	78892.	.62171	49048.	45819.	9.6	.68165	31233.	44655.	
	1988	28.500	54187.	.59012	31977.	29872.	9.0	.69884	20876.	29038.	
	1987	29.500	25670.	.55717	14302.	13361.	8.5	.71536	9558.	12952.	
	1986	30.500	43025.	.52304	22504.	21022.	8.1	.73121	15372.	20317.	
	1985	31.500	33173.	.48794	16186.	15121.	7.6	.74641	11286.	14565.	
	1984	32.500	22848.	.45208	10329.	9649.	7.2	.76095	7342.	9262.	
	1983	33.500	39320.	.41576	16348.	15272.	6.8	.77486	11833.	14602.	
	1982	34.500	4601.	.37930	1745.	1630.	6.4	.78816	1285.	1553.	
	1981	35.500	2153.	.34305	739.	690.	6.0	.80086	553.	654.	
	1980	36.500	7482.	.30738	2300.	2148.	5.6	.81301	1747.	2027.	
	1979	37.500	37323.	.27266	10176.	9507.	5.3	.82465	7840.	8925.	
	1978	38.500	19258.	.23929	4608.	4305.	4.9	.83582	3598.	4020.	
	1974	42.500	23245.	.12519	2910.	2718.	3.7	.87717	2385.	2472.	
	1973	43.500	9108.	.10252	934.	872.	3.4	.88699	774.	787.	
	1972	44.500	4045.	.08244	333.	312.	3.1	.89674	279.	278.	
	1971	45.500	5294.	.06482	343.	321.	2.8	.90643	291.	283.	
	1970	46.500	23788.	.04961	1180.	1102.	2.5	.91610	1010.	960.	
0	TOTAL				3688230.	3445431.			896191.	3419630.	
									896191.		
+			ADJUST FOR SALVAGE FACTOR 1.00								
0			AVERAGE AGE	9.1	AGE/LIFE RSV	1046595.	TERMINAL AGE	55.5			
0					2016 EOY	2017 AVERAGE					
			DEPRECIABLE GROSS PLANT		3445431.	3419630.					
			AVERAGE REMAINING LIFE		22.20	22.36					
			AVERAGE CONSUMED LIFE		7.80	7.64					

1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE 1
0	NORTHERN UTILITIES-NH	CO. NO. 1		
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS AS OF 12/31/2016		
	ACCOUNT 379.00 DISTR M & R STATION EQUIP	LOCATION 1 TOTAL ACCOUNT		
	SPAN 0 BAND 0 LAP 0	ADDS/SURV 2011		
0	DATA TYPE - GROSS ADDITIONS			
+		CALCULATION METHOD - DIRECT REMAINING LIFE		
+	INDEX ID - 0 .00 0	INDEX DESCRIPTION -		
	PERIOD 1 SPAN 0 DISPERSION R 2.0	AVERAGE LIFE 30.0		

	YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
	2014	2.500	19430.	.99104	19256.	19575.	27.8	.07468	1462.	19532.	
	2011	5.500	19835.	.97660	19371.	19691.	25.1	.16178	3186.	19632.	
0	TOTAL				38628.	39266.			4648.	39164.	
+ 0 0									4648.		
				ADJUST FOR SALVAGE FACTOR 1.00							
			AVERAGE AGE	4.1	AGE/LIFE RSV	5328.	TERMINAL AGE	55.5			
					2016 EOY	2017 AVERAGE					
			DEPRECIABLE GROSS PLANT		39266.	39164.					
			AVERAGE REMAINING LIFE		26.45	26.52					
			AVERAGE CONSUMED LIFE		3.55	3.48					

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 380.00 DISTR SERVICES LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1934
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 2.5 AVERAGE LIFE 45.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	5877403.	.99939	5873792.	5822222.	44.5	.01050	61133.	5818370.	
2015	1.500	6542670.	.99806	6529999.	6472667.	43.6	.03143	203414.	6467994.	
2014	2.500	5247493.	.99662	5229768.	5183852.	42.6	.05226	270933.	5179769.	
2013	3.500	6034511.	.99505	6004653.	5951934.	41.7	.07301	434546.	5946783.	
2012	4.500	5103991.	.99333	5069948.	5025435.	40.8	.09364	470597.	5020654.	
2011	5.500	1356081.	.99144	1344473.	1332669.	39.9	.11416	152137.	1331277.	
2010	6.500	6069183.	.98937	6004660.	5951941.	38.9	.13455	800842.	5945177.	
2009	7.500	617354.	.98712	609402.	604052.	38.0	.15483	93524.	603301.	
2008	8.500	916285.	.98467	902235.	894314.	37.1	.17497	156480.	893102.	
2007	9.500	1051186.	.98200	1032262.	1023199.	36.2	.19498	199506.	1021675.	
2006	10.500	1483314.	.97907	1452273.	1439523.	35.3	.21483	309259.	1437192.	
2005	11.500	592847.	.97590	578560.	573481.	34.4	.23454	134505.	572468.	
2004	12.500	1020312.	.97246	992208.	983497.	33.6	.25409	249897.	981608.	
2003	13.500	860947.	.96872	834017.	826694.	32.7	.27348	226083.	824959.	
2002	14.500	1125003.	.96465	1085238.	1075710.	31.8	.29269	314846.	1073257.	
2001	15.500	849820.	.96025	816043.	808879.	31.0	.31172	252145.	806872.	
2000	16.500	955334.	.95549	912812.	904798.	30.1	.33057	299097.	902366.	
1999	17.500	957388.	.95035	909857.	901869.	29.3	.34923	314961.	899233.	
1998	18.500	1096207.	.94480	1035694.	1026601.	28.5	.36769	377474.	1023342.	
1997	19.500	1182983.	.93880	1110584.	1100834.	27.6	.38595	424865.	1097051.	
1996	20.500	1164960.	.93235	1086148.	1076612.	26.8	.40400	434951.	1072608.	
1995	21.500	953439.	.92541	882325.	874579.	26.0	.42184	368932.	871057.	
1994	22.500	1865026.	.91796	1712019.	1696988.	25.2	.43946	745753.	1689588.	
1993	23.500	972063.	.90995	884533.	876767.	24.4	.45685	400550.	872632.	
1992	24.500	1183474.	.90137	1066751.	1057385.	23.7	.47401	501208.	1052003.	
1991	25.500	1351543.	.89220	1205842.	1195255.	22.9	.49094	586793.	1188681.	
1990	26.500	1435550.	.88238	1266704.	1255582.	22.2	.50762	637357.	1248119.	
1989	27.500	869124.	.87189	757782.	751129.	21.4	.52405	393631.	746304.	
1988	28.500	859406.	.86069	739682.	733188.	20.7	.54023	396088.	728103.	
1987	29.500	696077.	.84875	590797.	585610.	20.0	.55614	325682.	581225.	
1986	30.500	515531.	.83604	431006.	427222.	19.3	.57179	244279.	423767.	
1985	31.500	369483.	.82252	303907.	301239.	18.6	.58715	176872.	298601.	
1984	32.500	199023.	.80811	160833.	159421.	17.9	.60221	96006.	157912.	
1983	33.500	155457.	.79281	123249.	122166.	17.2	.61698	75374.	120916.	
1982	34.500	187815.	.77659	145855.	144574.	16.6	.63143	91289.	142974.	
1981	35.500	231717.	.75940	175965.	174420.	15.9	.64556	112599.	172329.	
1980	36.500	184783.	.74118	136958.	135756.	15.3	.65935	89511.	133991.	
1979	37.500	422200.	.72191	304790.	302114.	14.7	.67278	203256.	297861.	
1978	38.500	96972.	.70158	68034.	67437.	14.1	.68585	46251.	66409.	
1977	39.500	91281.	.68019	62088.	61543.	13.6	.69854	42990.	60527.	
1976	40.500	72137.	.65772	47446.	47029.	13.0	.71084	33430.	46186.	
1975	41.500	58611.	.63414	37167.	36841.	12.5	.72273	26626.	36126.	
1974	42.500	99504.	.60952	60650.	60118.	12.0	.73420	44139.	58855.	
1973	43.500	76225.	.58392	44510.	44119.	11.5	.74526	32880.	43117.	
1972	44.500	64867.	.55741	36158.	35840.	11.0	.75590	27092.	34961.	
1971	45.500	57822.	.53006	30649.	30380.	10.5	.76610	23274.	29575.	
1970	46.500	29237.	.50198	14676.	14547.	10.1	.77586	11287.	14133.	
1969	47.500	13130.	.47334	6215.	6160.	9.7	.78520	4837.	5972.	
1968	48.500	27796.	.44431	12350.	12242.	9.3	.79411	9721.	11839.	
1967	49.500	37644.	.41507	15625.	15488.	8.9	.80262	12431.	14942.	
1966	50.500	25779.	.38581	9946.	9859.	8.5	.81071	7992.	9488.	
1964	52.500	38827.	.32815	12741.	12629.	7.8	.82577	10429.	12091.	
1963	53.500	22399.	.30016	6723.	6664.	7.5	.83278	5550.	6363.	
1959	57.500	14926.	.19840	2961.	2935.	6.4	.85798	2518.	2771.	

1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE 2
0	NORTHERN UTILITIES-NH	CO. NO. 1		
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS AS OF 12/31/2016		
	ACCOUNT 380.00 DISTR SERVICES	LOCATION 1 TOTAL ACCOUNT		
	SPAN 0 BAND 0 LAP 0	ADDS/SURV 1934		
0	DATA TYPE - GROSS ADDITIONS			
+		CALCULATION METHOD - DIRECT REMAINING LIFE		
+	INDEX ID - 0 .00 0	INDEX DESCRIPTION -		
	PERIOD 1 SPAN 0 DISPERSION R 2.5	AVERAGE LIFE 45.0		

	YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
	1958	58.500	13669.	.17622	2409.	2388.	6.1	.86374	2062.	2248.	
	1957	59.500	18067.	.15558	2811.	2786.	5.9	.86932	2422.	2615.	
	1956	60.500	17384.	.13648	2373.	2352.	5.6	.87477	2057.	2200.	
	1955	61.500	16839.	.11890	2002.	1985.	5.4	.88011	1747.	1851.	
	1954	62.500	4864.	.10285	500.	496.	5.2	.88535	439.	461.	
	1953	63.500	6452.	.08830	570.	565.	4.9	.89049	503.	523.	
	1952	64.500	2633.	.07523	198.	196.	4.7	.89556	176.	181.	
	1951	65.500	1538.	.06353	98.	97.	4.5	.90055	87.	89.	
	1949	67.500	4467.	.04399	197.	195.	4.0	.91035	177.	177.	
	1948	68.500	5881.	.03605	212.	210.	3.8	.91518	192.	190.	
	1947	69.500	8388.	.02920	245.	243.	3.6	.92002	223.	218.	
	1946	70.500	6831.	.02335	159.	158.	3.4	.92492	146.	141.	
	1945	71.500	9038.	.01841	166.	165.	3.2	.92996	153.	147.	
	1944	72.500	8777.	.01431	126.	124.	2.9	.93520	116.	110.	
	1943	73.500	7360.	.01093	80.	80.	2.7	.94068	75.	70.	
	1942	74.500	9073.	.00817	74.	73.	2.4	.94651	70.	63.	
	1941	75.500	27325.	.00593	162.	161.	2.1	.95257	153.	136.	
	1940	76.500	6050.	.00411	25.	25.	1.9	.95865	24.	20.	
	1939	77.500	3604.	.00269	10.	10.	1.6	.96466	9.	8.	
	1934	82.500	3596.	.00002	0.	0.	.3	.99278	0.	0.	
0	TOTAL				60783981.	60250315.			11978655.	60109922.	
									11978655.		
+											
0			AVERAGE AGE	10.0	AGE/LIFE RSV	13424517.	TERMINAL AGE	83.3			
0					2016 EOY	2017 AVERAGE					
			DEPRECIABLE GROSS PLANT		60250315.	60109922.					
			AVERAGE REMAINING LIFE		36.05	36.14					
			AVERAGE CONSUMED LIFE		8.95	8.86					

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 381.00 DISTR METERS LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1971
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 2.0 AVERAGE LIFE 30.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	41158.	.99840	41092.	40965.	29.5	.01508	618.	40894.	
2015	1.500	430703.	.99492	428515.	427188.	28.6	.04503	19234.	426354.	
2014	2.500	392752.	.99104	389231.	388026.	27.8	.07468	28979.	387179.	
2013	3.500	189099.	.98671	186587.	186009.	26.9	.10404	19352.	185557.	
2012	4.500	167354.	.98192	164328.	163819.	26.0	.13308	21801.	163375.	
2011	5.500	222924.	.97660	217707.	217033.	25.1	.16178	35112.	216380.	
2010	6.500	295511.	.97072	286859.	285971.	24.3	.19014	54376.	285017.	
2008	8.500	80308.	.95711	76864.	76625.	22.6	.24578	18833.	76312.	
2007	9.500	211154.	.94928	200445.	199824.	21.8	.27304	54559.	198922.	
2006	10.500	46833.	.94071	44057.	43920.	21.0	.29990	13171.	43701.	
2005	11.500	58581.	.93131	54558.	54389.	20.2	.32634	17749.	54089.	
2004	12.500	51541.	.92106	47472.	47325.	19.4	.35236	16675.	47038.	
2003	13.500	54097.	.90990	49223.	49070.	18.7	.37796	18546.	48742.	
2002	14.500	58675.	.89773	52674.	52511.	17.9	.40309	21166.	52125.	
2001	15.500	45898.	.88452	40598.	40472.	17.2	.42776	17312.	40144.	
2000	16.500	147507.	.87020	128360.	127963.	16.4	.45195	57833.	126822.	
1999	17.500	172090.	.85468	147082.	146626.	15.7	.47564	69741.	145188.	
1998	18.500	156925.	.83791	131490.	131082.	15.0	.49882	65387.	129670.	
1997	19.500	161053.	.81985	132040.	131631.	14.4	.52148	68643.	130067.	
1996	20.500	119380.	.80037	95548.	95252.	13.7	.54358	51777.	94008.	
1995	21.500	120817.	.77946	94172.	93880.	13.0	.56512	53054.	92532.	
1994	22.500	150203.	.75707	113714.	113362.	12.4	.58609	66440.	111568.	
1993	23.500	113591.	.73311	83275.	83017.	11.8	.60645	50345.	81573.	
1992	24.500	105811.	.70761	74873.	74641.	11.2	.62621	46741.	73213.	
1991	25.500	148198.	.68054	100855.	100542.	10.6	.64534	64884.	98425.	
1990	26.500	149511.	.65188	97463.	97161.	10.1	.66382	64497.	94913.	
1989	27.500	94230.	.62171	58584.	58403.	9.6	.68165	39810.	56919.	
1988	28.500	54720.	.59012	32291.	32191.	9.0	.69884	22497.	31292.	
1987	29.500	76664.	.55717	42715.	42582.	8.5	.71536	30461.	41278.	
1986	30.500	24606.	.52304	12870.	12830.	8.1	.73121	9381.	12400.	
1985	31.500	96596.	.48794	47133.	46987.	7.6	.74641	35072.	45260.	
1984	32.500	13069.	.45208	5908.	5890.	7.2	.76095	4482.	5653.	
1983	33.500	50792.	.41576	21117.	21052.	6.8	.77486	16312.	20129.	
1982	34.500	51647.	.37930	19590.	19529.	6.4	.78816	15392.	18596.	
1981	35.500	270422.	.34305	92768.	92481.	6.0	.80086	74064.	87673.	
1980	36.500	1531.	.30738	471.	469.	5.6	.81301	381.	443.	
1979	37.500	150708.	.27266	41092.	40965.	5.3	.82465	33782.	38458.	
1978	38.500	117223.	.23929	28050.	27963.	4.9	.83582	23372.	26111.	
1977	39.500	97286.	.20759	20195.	20133.	4.6	.84660	17044.	18689.	
1976	40.500	59290.	.17782	10543.	10510.	4.3	.85704	9008.	9698.	
1975	41.500	27000.	.15033	4059.	4046.	4.0	.86721	3509.	3708.	
1974	42.500	34295.	.12519	4293.	4280.	3.7	.87717	3754.	3893.	
1973	43.500	11493.	.10252	1178.	1175.	3.4	.88699	1042.	1060.	
1972	44.500	19087.	.08244	1573.	1569.	3.1	.89674	1407.	1401.	
1971	45.500	36325.	.06482	2355.	2347.	2.8	.90643	2128.	2072.	
0	TOTAL			3925865.	3913705.			1359724.	3868538.	
+								1359724.		
										ADJUST FOR SALVAGE FACTOR 1.00

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1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 2
0 NORTHERN UTILITIES-NH CO. NO. 1
0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
ACCOUNT 381.00 DISTR METERS LOCATION 1 TOTAL ACCOUNT
SPAN 0 BAND 0 LAP 0 ADDS/SURV 1971
+ DATA TYPE - GROSS ADDITIONS CALCULATION METHOD - DIRECT REMAINING LIFE
+ INDEX ID - 0 .00 0 INDEX DESCRIPTION -
PERIOD 1 SPAN 0 DISPERSION R 2.0 AVERAGE LIFE 30.0
0 AVERAGE AGE 13.3 AGE/LIFE RSV 1741025. TERMINAL AGE 55.5
0 2016 EOY 2017 AVERAGE
DEPRECIABLE GROSS PLANT 3913705. 3868538.
AVERAGE REMAINING LIFE 19.58 19.81
AVERAGE CONSUMED LIFE 10.42 10.19

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1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 382.00 DISTR METER INSTALLATIONS LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1971
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 4.0 AVERAGE LIFE 33.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	1668111.	.99998	1668086.	1645968.	32.5	.01514	24914.	1645938.	
2015	1.500	1971642.	.99995	1971541.	1945399.	31.5	.04540	88330.	1945344.	
2014	2.500	1631340.	.99989	1631165.	1609537.	30.5	.07565	121769.	1609472.	
2013	3.500	1630949.	.99981	1630642.	1609020.	29.5	.10588	170370.	1608913.	
2012	4.500	1950276.	.99968	1949649.	1923797.	28.5	.13607	261770.	1923629.	
2011	5.500	427349.	.99950	427137.	421474.	27.5	.16622	70059.	421418.	
2010	6.500	1030055.	.99924	1029273.	1015625.	26.5	.19631	199379.	1015436.	
2009	7.500	81238.	.99887	81146.	80070.	25.5	.22632	18121.	80049.	
2008	8.500	833348.	.99835	831971.	820940.	24.5	.25623	210349.	820651.	
2007	9.500	686429.	.99765	684812.	675732.	23.6	.28602	193272.	675406.	
2006	10.500	864273.	.99668	861406.	849984.	22.6	.31565	268297.	849437.	
2005	11.500	589671.	.99540	586959.	579176.	21.6	.34509	199868.	578683.	
2004	12.500	518802.	.99371	515536.	508700.	20.6	.37430	190408.	508136.	
2003	13.500	544532.	.99150	539905.	532746.	19.7	.40325	214830.	531978.	
2002	14.500	590613.	.98864	583905.	576163.	18.7	.43187	248829.	575104.	
2001	15.500	462002.	.98501	455077.	449042.	17.8	.46014	206622.	447994.	
2000	16.500	394522.	.98041	386793.	381665.	16.9	.48798	186245.	380548.	
1999	17.500	460271.	.97467	448614.	442666.	16.0	.51536	228134.	441055.	
1998	18.500	419713.	.96758	406105.	400720.	15.1	.54223	217281.	398922.	
1997	19.500	430754.	.95890	413048.	407571.	14.2	.56853	231715.	405340.	
1996	20.500	319294.	.94840	302818.	298803.	13.4	.59423	177557.	296822.	
1995	21.500	323136.	.93582	302398.	298388.	12.6	.61929	184788.	296010.	
1994	22.500	401732.	.92090	369957.	365052.	11.8	.64368	234975.	361584.	
1993	23.500	303811.	.90341	274466.	270827.	11.0	.66738	180744.	267782.	
1992	24.500	283003.	.88310	249918.	246605.	10.2	.69039	170253.	243344.	
1991	25.500	396370.	.85975	340778.	336259.	9.5	.71270	239653.	331070.	
1990	26.500	399881.	.83321	333187.	328769.	8.8	.73435	241432.	322883.	
1989	27.500	252028.	.80338	202474.	199789.	8.1	.75536	150914.	195639.	
1988	28.500	146353.	.77000	112693.	111198.	7.4	.77573	86260.	108475.	
1987	29.500	236712.	.73229	173342.	171044.	6.8	.79528	136028.	166000.	
1986	30.500	204299.	.68910	140783.	138916.	6.1	.81373	113039.	133926.	
1985	31.500	99372.	.63959	63558.	62715.	5.6	.83081	52104.	59978.	
1984	32.500	65813.	.58376	38419.	37910.	5.1	.84640	32087.	35922.	
1983	33.500	69438.	.52256	36285.	35804.	4.6	.86051	30810.	33585.	
1982	34.500	82804.	.45777	37905.	37403.	4.2	.87322	32661.	34707.	
1981	35.500	93663.	.39177	36695.	36208.	3.8	.88472	32034.	33218.	
1980	36.500	82310.	.32707	26921.	26564.	3.5	.89519	23779.	24082.	
1979	37.500	109404.	.26595	29096.	28710.	3.1	.90484	25978.	25704.	
1978	38.500	45681.	.21025	9604.	9477.	2.8	.91387	8661.	8371.	
1977	39.500	52807.	.16119	8512.	8399.	2.6	.92246	7748.	7309.	
1976	40.500	34813.	.11934	4155.	4100.	2.3	.93074	3816.	3506.	
1975	41.500	38179.	.08480	3238.	3195.	2.0	.93880	2999.	2676.	
1974	42.500	61989.	.05727	3550.	3503.	1.8	.94668	3316.	2858.	
1973	43.500	52089.	.03619	1885.	1860.	1.5	.95435	1775.	1467.	
1972	44.500	40479.	.02091	846.	835.	1.3	.96177	803.	630.	
1971	45.500	38315.	.01065	408.	403.	1.0	.96887	390.	287.	
0	TOTAL			20206663.	19938729.			5725169.	19861289.	
+								5725169.		
					ADJUST FOR SALVAGE FACTOR 1.00					

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1  MANAGEMENT RESOURCES, INC.      SPR DATA THEORETICAL RESERVE PROGRAM          05/05/17      PAGE    2
0  NORTHERN UTILITIES-NH              CO. NO.      1
0  PROPERTY CLASSIFICATION - GAS      DATA IN DOLLARS AS OF 12/31/2016
ACCOUNT 382.00 DISTR METER INSTALLATIONS LOCATION      1 TOTAL ACCOUNT
SPAN 0      BAND 0      LAP 0      ADDS/SURV 1971
0  DATA TYPE - GROSS ADDITIONS
+
+
INDEX ID - 0      .00      0      INDEX DESCRIPTION -
PERIOD 1 SPAN 0 DISPERION R 4.0 AVERAGE LIFE 33.0

0  AVERAGE AGE 9.8      AGE/LIFE RSV 5906398.      TERMINAL AGE 49.8
0  2016 EOY 2017 AVERAGE
DEPRECIABLE GROSS PLANT 19938729. 19861289.
AVERAGE REMAINING LIFE 23.52 23.62
AVERAGE CONSUMED LIFE 9.48 9.38

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1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 383.00 DISTR HOUSE REGULATORS LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1999
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 3.0 AVERAGE LIFE 30.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	44570.	.99974	44559.	45320.	29.5	.01641	744.	45306.	
2015	1.500	44760.	.99908	44719.	45483.	28.5	.04910	2233.	45464.	
2014	2.500	46205.	.99822	46123.	46912.	27.6	.08164	3830.	46886.	
2013	3.500	12788.	.99713	12752.	12970.	26.6	.11398	1478.	12961.	
2012	4.500	64188.	.99575	63915.	65008.	25.6	.14611	9498.	64951.	
2011	5.500	102526.	.99400	101911.	103653.	24.7	.17797	18448.	103541.	
2010	6.500	37536.	.99185	37230.	37866.	23.7	.20956	7935.	37816.	
2005	11.500	26982.	.97203	26227.	26676.	19.1	.36206	9658.	26588.	
2004	12.500	40001.	.96561	38625.	39286.	18.3	.39127	15371.	39134.	
2003	13.500	32332.	.95814	30979.	31509.	17.4	.41999	13233.	31366.	
2002	14.500	43402.	.94946	41209.	41913.	16.6	.44818	18785.	41693.	
2001	15.500	32786.	.93949	30802.	31328.	15.7	.47583	14907.	31139.	
2000	16.500	3745.	.92810	3476.	3535.	14.9	.50294	1778.	3510.	
1999	17.500	6776.	.91511	6200.	6306.	14.1	.52946	3339.	6256.	
0	TOTAL			528726.	537766.			121238.	536609.	
								121238.		
+										
0										
0										

ADJUST FOR SALVAGE FACTOR 1.00
 AVERAGE AGE 7.3 AGE/LIFE RSV 130444. TERMINAL AGE 50.4
 2016 EOY 2017 AVERAGE
 DEPRECIABLE GROSS PLANT 537766. 536609.
 AVERAGE REMAINING LIFE 23.24 23.29
 AVERAGE CONSUMED LIFE 6.76 6.71

1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE	1
0	NORTHERN UTILITIES-NH	CO. NO. 1			
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS	AS OF 12/31/2016		
	ACCOUNT 386.00	DISTR WATER HTRS/CONV	BURNER	LOCATION 1	TOTAL ACCOUNT
	SPAN 0	BAND 0	LAP 0	ADDS/SURV 1979	
0	DATA TYPE - GROSS ADDITIONS				
+	CALCULATION METHOD - DIRECT REMAINING LIFE				
+	INDEX ID - 0	.00	0	INDEX DESCRIPTION -	
	PERIOD 1	SPAN 0	DISPERSION R 1.5	AVERAGE LIFE	14.0

	YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
	2016	.500	97867.	.99353	97234.	91532.	13.6	.02932	2684.	90873.	
	2015	1.500	123273.	.97922	120712.	113633.	12.8	.08710	9897.	112688.	
	2014	2.500	101238.	.96292	97485.	91768.	12.0	.14369	13186.	90888.	
	2013	3.500	89355.	.94445	84391.	79443.	11.2	.19908	15816.	78565.	
	2012	4.500	143386.	.92359	132429.	124663.	10.5	.25324	31570.	123077.	
	2011	5.500	2505.	.90009	2255.	2122.	9.7	.30613	650.	2091.	
	2010	6.500	172907.	.87352	151038.	142182.	9.0	.35756	50839.	139732.	
	2009	7.500	4115.	.84343	3470.	3267.	8.3	.40737	1331.	3201.	
	2008	8.500	81448.	.80931	65916.	62051.	7.6	.45535	28255.	60570.	
	2007	9.500	54775.	.77067	42213.	39738.	7.0	.50129	19920.	38615.	
	2006	10.500	70450.	.72711	51225.	48221.	6.4	.54502	26282.	46605.	
	2005	11.500	63112.	.67838	42813.	40303.	5.8	.58638	23633.	38701.	
	2004	12.500	77781.	.62444	48569.	45721.	5.2	.62521	28585.	43568.	
	2003	13.500	51286.	.56562	29008.	27307.	4.7	.66143	18062.	25788.	
	2002	14.500	463616.	.50267	233045.	219379.	4.3	.69497	152462.	205020.	
	2001	15.500	94028.	.43687	41078.	38669.	3.8	.72586	28068.	35710.	
	2000	16.500	185352.	.37000	68581.	64559.	3.4	.75420	48691.	58827.	
	1999	17.500	170269.	.30430	51813.	48775.	3.1	.78023	38055.	43791.	
	1998	18.500	151084.	.24211	36579.	34434.	2.7	.80426	27694.	30412.	
	1997	19.500	1327607.	.18555	246341.	231896.	2.4	.82669	191707.	201037.	
	1996	20.500	235007.	.13617	32001.	30124.	2.1	.84788	25541.	25547.	
	1995	21.500	226398.	.09479	21461.	20202.	1.8	.86797	17535.	16671.	
	1994	22.500	232720.	.06165	14348.	13506.	1.6	.88684	11978.	10769.	
	1993	23.500	375340.	.03666	13759.	12953.	1.3	.90420	11712.	9916.	
	1992	24.500	347501.	.01947	6766.	6369.	1.1	.92036	5862.	4677.	
	1991	25.500	410019.	.00912	3741.	3522.	.9	.93806	3304.	2429.	
	1990	26.500	283663.	.00346	983.	925.	.5	.96103	889.	532.	
	1989	27.500	187475.	.00052	98.	92.	.2	.98494	91.	46.	
0	TOTAL				1739351.	1637356.			834297.	1540345.	
+ 0 0				ADJUST FOR SALVAGE FACTOR 1.00					834297.		
		AVERAGE AGE	10.3	AGE/LIFE RSV	1200312.	TERMINAL AGE	28.1				
				2016 EOY	2017 AVERAGE						
		DEPRECIABLE GROSS PLANT		1637356.	1540345.						
		AVERAGE REMAINING LIFE		6.87	7.30						
		AVERAGE CONSUMED LIFE		7.13	6.70						

1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE 1
0	NORTHERN UTILITIES-NH	CO. NO. 1		
0	PROPERTY CLASSIFICATION - GAS	DATA IN DOLLARS AS OF 12/31/2016		
	ACCOUNT 394.00	TOOLS, SHOP & GARAGE EQUIP	LOCATION 1	TOTAL ACCOUNT
	SPAN 0	BAND 0	LAP 0	ADDS/SURV 1980
0	DATA TYPE - GROSS ADDITIONS			
+	CALCULATION METHOD - DIRECT REMAINING LIFE			
+	INDEX ID - 0	.00	0	INDEX DESCRIPTION -
	PERIOD 1	SPAN 0	DISPERSION R 3.0	AVERAGE LIFE 19.0

	YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
	2016	.500	43883.	.99956	43864.	46676.	18.5	.02588	1208.	46647.	
	2015	1.500	33273.	.99835	33218.	35348.	17.5	.07737	2735.	35316.	
	2014	2.500	30583.	.99655	30478.	32431.	16.6	.12839	4164.	32389.	
	2013	3.500	137622.	.99395	136789.	145557.	15.6	.17881	26027.	145291.	
	2012	4.500	25741.	.99031	25491.	27125.	14.7	.22853	6199.	27057.	
	2011	5.500	144422.	.98534	142305.	151426.	13.7	.27740	42006.	150914.	
	2010	6.500	280114.	.97867	274140.	291712.	12.8	.32530	94893.	290412.	
	2009	7.500	58434.	.96995	56678.	60311.	11.9	.37211	22442.	59963.	
	2008	8.500	36769.	.95876	35253.	37513.	11.1	.41773	15670.	37237.	
	2007	9.500	4571.	.94466	4318.	4595.	10.2	.46208	2123.	4552.	
	2006	10.500	29350.	.92712	27211.	28955.	9.4	.50505	14624.	28620.	
	2005	11.500	7714.	.90563	6986.	7434.	8.6	.54658	4063.	7327.	
	2004	12.500	17490.	.87956	15384.	16370.	7.9	.58658	9602.	16078.	
	2001	15.500	11191.	.76610	8573.	9123.	5.8	.69596	6349.	8811.	
	2000	16.500	108462.	.71379	77419.	82381.	5.2	.72828	59997.	78884.	
	1999	17.500	84768.	.65318	55369.	58918.	4.6	.75820	44672.	55818.	
	1998	18.500	53401.	.58446	31211.	33211.	4.1	.78555	26089.	31063.	
	1997	19.500	64179.	.50885	32657.	34751.	3.6	.81027	28158.	32015.	
	1996	20.500	87062.	.42873	37326.	39719.	3.2	.83240	33062.	35963.	
	1995	21.500	69281.	.34765	24086.	25629.	2.8	.85206	21838.	22763.	
	1994	22.500	8563.	.26989	2311.	2459.	2.5	.86955	2138.	2139.	
	1993	23.500	4904.	.19956	979.	1041.	2.2	.88528	922.	885.	
	1991	25.500	3409.	.09211	314.	334.	1.6	.91355	305.	269.	
	1988	28.500	551.	.01468	8.	9.	.9	.95409	8.	6.	
	1985	31.500	0.	.00005	0.	0.	.2	.99197	0.	0.	
0	TOTAL				1102367.	1173029.			469294.	1150421.	
+ 0 0				ADJUST FOR SALVAGE FACTOR 1.00					469294.		
		AVERAGE AGE	9.3	AGE/LIFE RSV	571509.	TERMINAL AGE	31.9				
				2016 EOY		2017 AVERAGE					
		DEPRECIABLE GROSS PLANT			1173029.		1150421.				
		AVERAGE REMAINING LIFE			11.40		11.62				
		AVERAGE CONSUMED LIFE			7.60		7.38				

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 1970
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION R 3.0 AVERAGE LIFE 15.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2000	16.500	10394.	.39618	4118.	64146.	2.4	.84055	53918.	55969.	
1999	17.500	2289.	.29518	676.	10525.	2.0	.86394	9093.	8898.	
1993	23.500	10100.	.00378	38.	595.	.4	.97059	578.	322.	
0	TOTAL			4832.	75266.			63589.	65190.	
+								63589.		
0										
0										

ADJUST FOR SALVAGE FACTOR 1.00
 AVERAGE AGE **** AGE/LIFE RSV 1304961. TERMINAL AGE 25.2
 2016 EOY 2017 AVERAGE
 DEPRECIABLE GROSS PLANT 75266. 65190.
 AVERAGE REMAINING LIFE 2.33 2.69
 AVERAGE CONSUMED LIFE 12.67 12.31

0	1	MANAGEMENT RESOURCES, INC.	SPR DATA THEORETICAL RESERVE PROGRAM	05/05/17	PAGE	1
0		NORTHERN UTILITIES-NH		CO. NO.	1	
0		PROPERTY CLASSIFICATION - GAS		DATA IN DOLLARS	AS OF 12/31/2016	
		ACCOUNT 397.00	COMM EQUIPMENT-EXCL ERTS	LOCATION	1	TOTAL ACCOUNT
		SPAN 0	BAND 0	LAP	0	ADDS/SURV 1979
0		DATA TYPE - GROSS ADDITIONS				
+		CALCULATION METHOD - DIRECT REMAINING LIFE				
+		INDEX ID	- 0	.00	0	INDEX DESCRIPTION -
		PERIOD 1	SPAN 0	DISPERSION	R 5.0	AVERAGE LIFE 11.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	48679.	1.00000	48679.	66486.	10.5	.04545	3022.	66486.	
2015	1.500	41428.	1.00000	41428.	56583.	9.5	.13636	7716.	56583.	
2014	2.500	12603.	1.00000	12603.	17214.	8.5	.22727	3912.	17214.	
2013	3.500	588.	1.00000	588.	803.	7.5	.31818	256.	803.	
2012	4.500	246565.	.99999	246563.	336762.	6.5	.40909	137765.	336681.	
2011	5.500	73626.	.99951	73590.	100511.	5.5	.49974	50230.	100321.	
2010	6.500	188372.	.99573	187567.	256184.	4.5	.58897	150886.	254259.	
2009	7.500	453224.	.98077	444508.	607120.	3.6	.67444	409466.	594558.	
2008	8.500	7193.	.94018	6762.	9236.	2.7	.75355	6960.	8776.	
2007	9.500	20868.	.84645	17664.	24126.	1.9	.82286	19852.	21512.	
2006	10.500	38000.	.66299	25194.	34410.	1.3	.87849	30229.	27503.	
2005	11.500	74320.	.39682	29492.	40280.	.9	.91929	37029.	27671.	
2004	12.500	75605.	.14839	11219.	15323.	.6	.94661	14505.	9104.	
2003	13.500	20746.	.02794	580.	792.	.4	.96539	764.	412.	
2002	14.500	4755.	.00113	5.	7.	.1	.98716	7.	4.	
0	TOTAL			1146441.	1565838.			872599.	1521886.	
+								872599.		
0			ADJUST FOR SALVAGE FACTR	1.00						
0		AVERAGE AGE	8.5	AGE/LIFE RSV	1215009.	TERMINAL AGE	15.1			
0				2016 EOY	2017 AVERAGE					
		DEPRECIABLE GROSS PLANT		1565838.	1521886.					
		AVERAGE REMAINING LIFE		4.87	5.01					
		AVERAGE CONSUMED LIFE		6.13	5.99					

1 MANAGEMENT RESOURCES, INC. SPR DATA THEORETICAL RESERVE PROGRAM 05/05/17 PAGE 1
 0 NORTHERN UTILITIES-NH CO. NO. 1
 0 PROPERTY CLASSIFICATION - GAS DATA IN DOLLARS AS OF 12/31/2016
 ACCOUNT 397.35 COMM EQUIPMENT-ERTS LOCATION 1 TOTAL ACCOUNT
 SPAN 0 BAND 0 LAP 0 ADDS/SURV 2003
 0 DATA TYPE - GROSS ADDITIONS
 + CALCULATION METHOD - DIRECT REMAINING LIFE
 + INDEX ID - 0 .00 0 INDEX DESCRIPTION -
 PERIOD 1 SPAN 0 DISPERSION SQ AVERAGE LIFE 15.0

YEAR	AGE	ADDITIONS	SURV FACTR	SVG PLANT	ADJ SVG PLANT	REM LIFE	RATIO	RESERVE	AVG BAL	ACCRUAL
2016	.500	21197.	1.00000	21197.	21197.	14.5	.03333	707.	21197.	
2015	1.500	211552.	1.00000	211552.	211552.	13.5	.10000	21155.	211552.	
2014	2.500	172937.	1.00000	172937.	172937.	12.5	.16667	28823.	172937.	
2013	3.500	108991.	1.00000	108991.	108991.	11.5	.23333	25431.	108991.	
2012	4.500	22089.	1.00000	22089.	22089.	10.5	.30000	6627.	22089.	
2011	5.500	72888.	1.00000	72888.	72888.	9.5	.36667	26726.	72888.	
2010	6.500	65997.	1.00000	65997.	65997.	8.5	.43333	28599.	65997.	
2009	7.500	42736.	1.00000	42736.	42736.	7.5	.50000	21368.	42736.	
2008	8.500	70921.	1.00000	70921.	70921.	6.5	.56667	40188.	70921.	
2007	9.500	272013.	1.00000	272013.	272013.	5.5	.63333	172275.	272013.	
2006	10.500	41871.	1.00000	41871.	41871.	4.5	.70000	29310.	41871.	
2005	11.500	66163.	1.00000	66163.	66163.	3.5	.76667	50725.	66163.	
2004	12.500	55427.	1.00000	55427.	55427.	2.5	.83333	46189.	55427.	
2003	13.500	1711848.	1.00000	1711848.	1711848.	1.5	.90000	1540663.	1711848.	
0	TOTAL			2936629.	2936629.			2038785.	2936629.	
								2038785.		
+										
0										
0										

ADJUST FOR SALVAGE FACTOR 1.00
 AVERAGE AGE 10.4 AGE/LIFE RSV 2038785. TERMINAL AGE 15.0
 2016 EOY 2017 AVERAGE
 DEPRECIABLE GROSS PLANT 2936629. 2936629.
 AVERAGE REMAINING LIFE 4.59 4.59
 AVERAGE CONSUMED LIFE 10.41 10.41