

Pennichuck East Utility, Inc.

DW 23-024

Locke Lake Asset List

2023 3-28 - Supplemental Exhibit- DOE DR 1-1

Asset Code	Description	Date Capitalized	GAAP Purchase Cost	Company	Asset Type	Asset GL Acct #	Town	Project #	Total Depreciable Life	Weighted Average Useful Life Calculation
60000-000462	Locke Lake: Barnstead - Arsenic Treatmen	1/1/2008	\$1,570.47	PEU	PEU SOURCE OF SUPPLY STRUCTURES	304100-7000-001	BARNSTEAD	0700287	38.17	0.03
60000-000409	Locke Lake: Barnstead - Arsenic Treatmen	9/1/2007	\$476,047.80	PEU	PEU SOURCE OF SUPPLY STRUCTURES	304100-7000-001	BARNSTEAD	0700287	38.17	10.55
60000-000319	Airport Pump Station: Barnstead - Elimin	1/1/2007	\$14,386.83	PEU	PEU SOURCE OF SUPPLY STRUCTURES	304100-7000-001	BARNSTEAD	0609260	38.17	0.32
60000-000273.5	LOCKE LAKE PUMP STATION - Golf Course	12/1/2006	\$6,118.42	PEU	PEU SOURCE OF SUPPLY STRUCTURES	304100-7000-001	BARNSTEAD		38.17	0.14
60000-000569	Locke Lake: Barnstead - Arsenic Treatmen	9/1/2008	\$266.04	PEU	PEU SOURCE OF SUPPLY STRUCTURES	304100-7000-001	BARNSTEAD		38.17	0.01
60000-00414.22	Locke Lake: Barnstead - Arsenic Treatmen	9/1/2007	\$326,162.97	PEU	PEU SOURCE OF SUPPLY STRUCTURES	304100-7000-001	BARNSTEAD		38.17	7.22
60000-000540	Heater (Locke Lake Arsenic Treatment & B	6/1/2008	\$590.91	PEU	WATER TREATMENT PLANT STRUCTURES	304800-7000-001	BARNSTEAD		46.75	0.02
60000-000510.1	Knox Co - Peachum Rd Treatment Facility	3/1/2008	\$219.00	PEU	WATER TREATMENT PLANT STRUCTURES	304800-7000-001	BARNSTEAD		46.75	0.01
60000-000510.2	PWW Union Labor, Truck & Overhead (Locke	3/1/2008	\$87.29	PEU	WATER TREATMENT PLANT STRUCTURES	304800-7000-001	BARNSTEAD		46.75	0
60000-000437	Varney Road (#27): Barnstead - 1 CT Serv	11/1/2007	\$4,519.87	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.13
60000-000438.1	North Barnstead Road (#12): Barnstead -	11/1/2007	\$2,278.97	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.07
60000-000438.2	Webster Lane (#2): Barnstead - 1 CT Serv	11/1/2007	\$825.46	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.02
60000-000438.3	Webster Lane (#12): Barnstead - 1 CT Ser	11/1/2007	\$825.46	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.02
60000-000382	LOCKE LAKE SAMPLE STATION	7/1/2007	\$2,587.71	PEU	PEU OTHER PLANT & MISCELLANEOUS EQUIPMENT	339000-7000-001	BARNSTEAD		50.00	0.08
60000-000416	North Shore Drive (By Lot #525): Barnste	9/1/2007	\$2,559.94	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.07
60000-000430	Georgetown Drive (#73): Barnstead - 1 CT	10/1/2007	\$1,040.85	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.03
60000-000388.2	Suncook Valley Highway (#1191): 1"" CT	8/1/2007	\$1,595.85	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.05
60000-000388.3	Amherst Drive (#1): Barnstead - 1 CT Ser	8/1/2007	\$1,595.85	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.05
60000-000390	Rangeway Road (#4): Barnstead - 1 CT	8/1/2007	\$1,492.16	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.04
15.1.223	INTERGRATED WATER SYSTEM - SERVICES: LOC	10/1/2006	\$5,233.12	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.15
15.1.161	Locke Lake Service Work from Start-up Co	10/1/2006	\$4,421.93	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.13
15.1.161-001	Locke Lake Svc Work - Start-up Belmont	10/1/2006	\$87.64	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0
15.1.161-002	Locke Lake Svc Work- Start-up Bradford	10/1/2006	\$277.53	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.01
15.1.161-003	Locke Lake Svc Work- Start-up Danbury	10/1/2006	\$189.89	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.01
15.1.161-004	Locke Lake Svc Work- Start-up Georgetown	10/1/2006	\$744.95	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.02
15.1.161-005	Locke Lake Svc Work-Start-up N Barnstead	10/1/2006	\$87.64	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0
15.1.161-006	Locke Lake Svc - N Barnstead	10/1/2006	\$43.82	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0
15.1.161-007	Locke Lake Svc - Dalton Drive	10/1/2006	\$14.61	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0
15.1.161-008	Locke Lake Svcs - Suncook Valley Road	10/1/2006	\$58.44	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0
181	Dunbarton Road (#30): Barnstead - 1 CT	9/1/2006	\$2,138.99	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.06
60000-000312	Damsite Road (#104): Barnstead - 4 DI Se	1/1/2007	\$3,249.91	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.09
60000-000318	3/4 RENEWED SERVICE: LOCKE LAKE 1""	1/1/2007	\$764.34	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.02
60000-000318-001	Millsfield Ln (#55): Barnstead: 3/4in CT	1/1/2007	\$1,135.67	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.03
60000-000318-002	Millsfield Ln (#61): Barnstead: 3/4in CT	1/1/2007	\$279.33	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.01
60000-000318-003	Millsfield Ln (#43): Barnstead: 3/4in CT	1/1/2007	\$119.78	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0
60000-000318-004	Millsfield Ln (#49): Barnstead: 3/4in CT	1/1/2007	\$72.43	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0
60000-000318-005	Millsfield Ln (#58): Barnstead: 3/4in CT	1/1/2007	\$144.26	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0
60000-000318-006	Millsfield Ln (#62): Barnstead: 3/4in CT	1/1/2007	\$225.66	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.01
60000-000356	1 CT SERVICE: LOCKE LAKE (1)""	5/1/2007	\$1,077.48	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.03
60000-000357	Winwood Drive (#89): Barnstead - 3/4 CT	5/1/2007	\$1,513.62	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.04
60000-000358.1	North Shore Drive (#29): Barnstead - ¾ C	5/1/2007	\$1,689.20	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.05
60000-000358.2	North Shore Drive (#33): Barnstead - ¾ C	5/1/2007	\$1,689.20	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.05
60000-000358.3	North Shore Drive (#34): Barnstead - 3/4	5/1/2007	\$1,689.20	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.05
60000-000528	Emerson Drive (#15): Barnstead - 3/4 CT	5/1/2008	\$1,118.16	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.03
60000-000563.1	Varney Road (#303): Barnstead - 3/4"" CT	8/1/2008	\$1,993.28	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.06
60000-000563.2	Varney Road (#301): Barnstead - 3/4"" CT	8/1/2008	\$2,456.88	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.07
60000-000596	Peachum Road (#170): Barnstead - 1 CT Se	10/1/2008	\$478.76	PEU	PEU RENEWED SERVICES	333200-7000-001	BARNSTEAD		50.00	0.01
60000-00235.28	New Services - Locke Lake - Barnstead	10/1/2006	\$186.02	PEU	PEU SERVICES	333100-7000-001	BARNSTEAD		50.00	0.01
60000-00277.22	Airstrip: Barnstead - Tank	12/1/2006	\$8,899.06	PEU	PEU DISTRIBUTION RESERVIORS & STANDPIPES	330000-7000-001	BARNSTEAD		51.58	0.27
60000-00238.21	LOCKE LAKE ARSENIC TREATMENT & BOOSTER	10/1/2006	\$5,238.69	PEU	PEU DISTRIBUTION RESERVIORS & STANDPIPES	330000-7000-001	BARNSTEAD		51.58	0.16
60000-000396.2	LOCKE LAKE STORAGE TANK - 250,000 GALLON	8/1/2007	\$447,347.89	PEU	PEU DISTRIBUTION RESERVIORS & STANDPIPES	330000-7000-001	BARNSTEAD		51.58	13.39
60000-000444	LOCKE LAKE STORAGE TANK - 250,000 GALLON	11/1/2007	\$1,078.79	PEU	PEU DISTRIBUTION RESERVIORS & STANDPIPES	330000-7000-001	BARNSTEAD	0700289	51.58	0.03
60000-000441	LOCKE LAKE ARSENIC TREATMENT	11/1/2007	\$286.37	PEU	SUPPLY MAINS	309200-7000-001	BARNSTEAD	0700287	63.67	0.01
60000-000413	LOCKE LAKE ARSENIC TREATEMNT	9/1/2007	\$2,029.75	PEU	SUPPLY MAINS	309200-7000-001	BARNSTEAD		63.67	0.07

60000-000408	LOCKE LAKE ARSENIC TREATEMNT	9/1/2007	\$10,195.18	PEU	SUPPLY MAINS	309200-7000-001	BARNSTEAD	0700287	63.67	0.38
15.1.13	Dunbarton Drive @ Millsfield Lane Barnst	10/1/2006	\$666.80	PEU	SUPPLY MAINS	309200-7000-001	BARNSTEAD		63.67	0.02
60000-000541	Eastern Propane (Locke Lake Arsenic Trea	6/1/2008	\$137.64	PEU	SUPPLY MAINS	309200-7000-001	BARNSTEAD		63.67	0.01
60000-000621	LOCKE LAKE AIRSTRIP SECTION	12/1/2008	\$3,871.59	PEU	SUPPLY MAINS	309200-7000-001	BARNSTEAD		63.67	0.14
60000-000750	Barnstead Drive: Barnstead - 361' of 2'''	12/1/2006	\$964.61	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.04
60000-000752	Blueberry Lane: Barnstead - 313' of 2'''	12/1/2006	\$836.35	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.03
60000-000753	Blueberry Lane: Barnstead - 588' of 2'''	12/1/2006	\$1,571.16	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.06
60000-000755	Bristol Road: Barnstead - 440' of 2''' ,Fie	12/1/2006	\$1,175.70	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000757	Colonial Drive & Emerson Drive (Circle b	12/1/2006	\$1,939.90	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.08
60000-000758	Colonial Drive: Barnstead - 1,224' of 2'''	12/1/2006	\$3,270.58	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.13
60000-000759	Crescent Drive: Barnstead - 1,229' of 2'''	12/1/2006	\$3,283.94	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.13
60000-000760	Dalton Drive (Stratford Drive Northerly)	12/1/2006	\$2,177.72	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.09
60000-000762	Deer Run: Barnstead - 476' of 2''' ,Field N	12/1/2006	\$1,271.89	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000763	Deering Drive: Barnstead - 348' of 2''' ,Fi	12/1/2006	\$929.87	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.04
60000-000764	Dunbarton Drive Westerly (Crosscountry):	12/1/2006	\$2,078.85	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.08
60000-000765	Blueberry Lane: Barnstead - 704' of 2'''	12/1/2006	\$1,881.12	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.07
60000-000766	Brookwood Drive Northerly Easement (East	12/1/2006	\$5,806.35	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.23
60000-000767	Emerson Drive: Barnstead - 1,888' of 2''' ,	12/1/2006	\$5,044.82	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.2
60000-000768	Emerson Drive toward Colonial Drive: Bar	12/1/2006	\$462.26	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.02
60000-000769	Enfield Lane: Barnstead - 519' of 2''' ,Fie	12/1/2006	\$1,386.79	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000770	Fairfield Run: Barnstead - 344' of 2''' ,Fi	12/1/2006	\$919.18	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.04
60000-000771	Georgetown Drive Northerly between lots	12/1/2006	\$2,463.62	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.1
60000-000772	Glen Drive: Barnstead - 367' of 2''' ,Field	12/1/2006	\$980.64	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.04
60000-000773	Hampshire Court: Barnstead - 1,081' of 2	12/1/2006	\$2,888.48	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.11
60000-000774	Hibbard Drive: Barnstead - 434' of 2''' ,Fi	12/1/2006	\$1,159.67	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000775	Holly Lane: Barnstead - 280' of 2''' ,Field	12/1/2006	\$748.17	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.03
60000-000776	Indian Ledge Drive: Barnstead - 188' of	12/1/2006	\$502.34	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.02
60000-000777	Ivy Lane: Barnstead - 271' of 2''' ,Field N	12/1/2006	\$724.12	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.03
60000-000778	Jackson Lane: Barnstead - 337' of 2''' ,Fie	12/1/2006	\$900.48	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.04
60000-000779	Kent Lane: Barnstead - 626' of 2''' ,Field	12/1/2006	\$1,672.70	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.07
60000-000781	Lincoln Lane: Barnstead - 1,185' of 2''' ,F	12/1/2006	\$3,166.37	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.12
60000-000782	Millsfield Lane: Barnstead - 1,818' of 2	12/1/2006	\$4,857.78	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.19
60000-000784	New Castle Drive: Barnstead - 693' of 2'''	12/1/2006	\$1,851.73	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.07
60000-000785	Newport Drive: Barnstead - 1,474' of 2''' ,	12/1/2006	\$3,938.59	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.16
60000-000786	North Barnstead Road (Dalton Drive East)	12/1/2006	\$2,068.16	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.08
60000-000787.2	North Shore Drive: Barnstead - 1,419' of	12/1/2006	\$3,792.77	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.15
60000-000788	Nutter Circle & Dow Lane: Barnstead - 95	12/1/2006	\$2,546.46	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.1
60000-000789	Nutter Circle & Peacham Road: Barnstead	12/1/2006	\$4,128.31	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.16
60000-000790	Peacham Road: Barnstead - 1,805' of 2''' ,F	12/1/2006	\$4,823.04	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.19
60000-000791	Poplar Circle: Barnstead - 290' of 2''' ,Fi	12/1/2006	\$774.89	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.03
60000-000792	Rangeway Road: Barnstead - 569' of 2''' ,Fi	12/1/2006	\$1,520.39	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.06
60000-000793	Ripple Road: Barnstead - 584' of 2''' ,Fiel	12/1/2006	\$1,560.47	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.06
60000-000795	Sampson Drive & Davis Drive - Barnstead	12/1/2006	\$571.82	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.02
60000-000796	Sands Terrace - Barnstead - 255' of 2''' ,F	12/1/2006	\$681.37	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.03
60000-000797	Section S''' North of North Barnstead Road	12/1/2006	\$2,207.11	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.09
60000-000798	Section S''' Pumphouse to Hibbard Drive -	12/1/2006	\$1,405.50	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.06
60000-000799	Shelburn Lane - Barnstead - 778' of 2''' ,F	12/1/2006	\$2,078.85	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.08
60000-000800	Stratford Drive - Barnstead - 498' of 2'''	12/1/2006	\$1,330.68	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000801	Suncook Valley Road - Barnstead - 627' o	12/1/2006	\$1,675.37	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.07
60000-000803	Waterville Lane - Barnstead - 517' of 2'''	12/1/2006	\$1,381.45	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000804	Webster Lane - Barnstead - 1,297' of 2''' ,	12/1/2006	\$3,465.64	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.14
60000-000806	West Hill Place - Barnstead - 468' of 2'''	12/1/2006	\$1,250.52	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.05
60000-000807	Westchester Park - Barnstead - 532' of 2	12/1/2006	\$1,421.53	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.06
60000-000808	Winchester Drive - Barnstead - 1,497' of	12/1/2006	\$4,000.05	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.16
60000-000811	Win-wood Drive - Barnstead - 602' of 2''' ,	12/1/2006	\$1,608.57	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.06
60000-000812	Win-wood Drive & Barnstead Road - Barnst	12/1/2006	\$3,853.09	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.15
60000-000813	Win-wood Drive & Nutter Circle - Barnste	12/1/2006	\$2,605.24	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.1
60000-000814	Bradford Circle - Barnstead - 852' of 3'''	12/1/2006	\$2,600.34	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.1
60000-000815	Bradford Lane - Barnstead - 2,638' of 2'''	12/1/2006	\$8,051.30	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD		68.00	0.32

60000-000816	Dow Lane & Barnstead Road - Barnstead -	12/1/2006	\$2,227.99	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.09
60000-000817	Amherst Drive to Windsor Drive - Barnste	12/1/2006	\$2,779.32	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.11
60000-000820	Bay Drive - Barnstead - 460' of 4"" PVC	12/1/2006	\$1,498.81	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.06
60000-000821	Belmont Drive - Barnstead - 489' of 4""	12/1/2006	\$1,593.30	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.06
60000-000822	Brookwood Drive - Barnstead - 287' of 4""	12/1/2006	\$935.13	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.04
60000-000823	Dalton Drive (North Barnstead Road to St	12/1/2006	\$4,968.89	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.2
60000-000825	Danbury Road - Barnstead - 1,469' of 4""	12/1/2006	\$4,786.43	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.19
60000-000826	Davis Drive - Barnstead - 601' of 4""	12/1/2006	\$1,958.23	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.08
60000-000827	Dunbarton Drive - Barnstead - 931' of 4""	12/1/2006	\$3,033.47	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.12
60000-000828	Dustin Drive - Barnstead - 908' of 4""	12/1/2006	\$2,958.53	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.12
60000-000829	Georgetown Drive to North Barnstead Road	12/1/2006	\$2,199.35	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.09
60000-000830	North Barnstead Road to Airstip Pump Hou	12/1/2006	\$2,170.02	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.09
60000-000831	Georgetown Drive - Barnstead - 4,644' of	12/1/2006	\$15,131.50	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.6
60000-000832	Groton Road - Barnstead - 633' of 4""	12/1/2006	\$2,062.50	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.08
60000-000833	Meredith Lane - Barnstead - 2,443' of 4""	12/1/2006	\$7,960.00	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.31
60000-000834.2	Monroe Drive - Barnstead - 294' of 4""	12/1/2006	\$957.78	PEU	PEU MAINS 4" & UNDER	331101-7000-001	BARNSTEAD	68.00	0.04
60000-000562	DISTRIBUTION MAINS-GATES: LOCKE LAKE	8/1/2008	\$2,581.76	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.1
60000-000538	2 DISTRIBUTION MAINS - GATES: LOCKE LAKE	6/1/2008	\$4,522.67	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.18
60000-000607	DISTRIBUTION MAINS - GATES: LOCKE LAKE,	12/1/2008	\$3,332.35	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.13
60000-000610	DISTRIBUTION MAINS - LOCKE LAKE - MONROE	12/1/2008	\$15,804.30	PEU	PEU MAINS: UNKNOWN SIZE	331102-7000-001	BARNSTEAD 0700288, 0703108	68.00	0.62
60000-00238.24	COLONY DRIVE MAIN	10/1/2006	\$136,022.50	PEU	PEU MAINS: UNKNOWN SIZE	331102-7000-001	BARNSTEAD	68.00	5.37
60000-000355	DISTRIBUTION MAINS: GATES - LOCKE LAKE	5/1/2007	\$498.72	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.02
60000-000346	DISTRIBUTION MAINS - GATES: LOCKE LAKE	4/1/2007	\$6,859.66	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.27
60000-000311	DISTRIBUTION MAINS - GATES: LOCKE LAKE	1/1/2007	\$2,000.25	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.08
60000-000334	DISTRIBUTION MAINS: GATE - LOCKE LAKE	3/1/2007	\$2,161.46	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.09
60000-000325	Locke Lake: Barnstead - Gates	2/1/2007	\$7,471.50	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.29
60000-000449	DISTRIBUTION MAINS: GATES - LOCKE LAKE	12/1/2007	\$2,062.45	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.08
60000-000527	DISTRIBUTION MAINS - GATES: LOCKE LAKE	5/1/2008	\$2,645.70	PEU	PEU DISTRIBUTION GATES: UNKNOWN SIZE	331250-7000-001	BARNSTEAD	68.00	0.1
			\$1,723,148.62						
				Aggregate Weighted Average Useful Life (in years)					
				48.73					

Pennichuck East Utility, Inc.
DW 23-024

Request For Approval Of Financing
Responses to DOE Data Requests – Set 1

Date Request Received: 3/16/23
Request No. Energy 1-1

Date of Response: 3/22/2023
Witness: George Torres

REQUEST: Ref: Petition, Bates page 3, para. 6

The Company indicated if the requested loan is approved, and, in aggregate with the loan being refinanced, it will take 20 years for both loans to amortize, which is less than the aggregate useful lives of the capital projects funded by the loans. Please provide a brief listing of those projects, their original anticipated useful lives, and an aggregate of the useful lives of those projects.

RESPONSE:

The original basis for these debt monies was an intercompany loan between PEU and Pennichuck Corporation in May 2008, for \$1,723,150. It was refinanced into an amortizing loan as approved in Docket No. DW 13-017, allowing for the loan to be fully amortizing on its current 25-year amortization with a 10-year repayment term, and balloon at maturity. The original intercompany loan was used to fund a number of capital projects in the North Country subsidiaries of PAC at that time. They were subsequently transferred to PEU in 2011 when those Community Water Systems in the North Country were transferred between the two utilities. The referenced direct testimony which states, *“it will take 20 years for both loans to amortize, which is less than the aggregate useful lives of the capital projects funded by the loans...”*, was intended to convey that the overall aggregate life of the debt, inclusive of the original intercompany loan, including the expiring T4 loan in June 2023, and the 10-year amortization of this new loan will be 25 years. This period is less than the overall aggregate useful life of the capital assets of PEU (which is greater than 40 years) which were funded with the original intercompany loan.

The Company is unable to provide a brief listing of these assets to be assembled in the short timeframe required for a response to this data request. However, the Company again states that the overall intent of this transaction and need is to convert the expiring debt obligation with a new fully amortizing debt obligation having an aggregate debt life less than the overall aggregate useful life of the fixed assets of the Company. As such, the basis and matching of this loan term to the underlying, originally financed assets is acceptable, especially given the fact that the preponderance of capital investments in those CWS systems has been for main replacement work and treatment upgrades, both of which on their own have useful lives that far exceed the 40-year weighted average useful lives of typical PEU fixed assets.

Pennichuck East Utility, Inc.
DW 23-024

Request For Approval Of Financing
Responses to DOE Data Requests – Set 1

Date Request Received: 3/16/23
Request No. Energy 1-2

Date of Response: 3/22/2023
Witness: George Torres

REQUEST: Ref: Petition, Bates page 3, para. 6 & Bates page 31

The Company indicated the requested loan will have a fixed interest rate. It appears, also, that the Company has been authorized by the Corporate Secretary to enter into either a variable or fixed rate loan. Please explain further.

RESPONSE:

The authorization recognizes that even though a variable rate loan is available on any loans made to the Company by CoBank, the Company locks in the fixed rate at closing in all cases, to bring absolute certainty to the debt service requirements on a level basis for the entire repayment term of the loan.

Pennichuck East Utility, Inc.
DW 23-024

Request For Approval Of Financing
Responses to DOE Data Requests – Set 1

Date Request Received: 3/16/23
Request No. Energy 1-3

Date of Response: 3/22/2023
Witness: George Torres

REQUEST: Ref: Petition & Attachment GT-4A

The Company indicated the net impact was an increase to the Company's debt service of \$27,915 on an annual basis. Due to the Company's unique structure as a primarily all-debt company, is the Company's instant request also to increase the Company's rates to cover that additional debt service? Please explain further.

RESPONSE:

It is not the Company's intent to adjust permanent rates with this request, at this time. The impact of this refinancing will be proformed into Schedule 5 of the rate case filing schedules, for which the Company will be filing in its full rate case proceeding to be noticed and filed in the Spring of 2023.

Pennichuck East Utility, Inc.
DW 23-024

Request For Approval Of Financing
Responses to DOE Data Requests – Set 1

Date Supplemental Request Received: 3/24/23
Request No. Energy 1-1

Date of Response: 3/28/2023
Witness: George Torres

REQUEST: Ref: Petition, Bates page 3, para. 6

The Company indicated if the requested loan is approved, and, in aggregate with the loan being refinanced, it will take 20 years for both loans to amortize, which is less than the aggregate useful lives of the capital projects funded by the loans. Please provide a brief listing of those projects, their original anticipated useful lives, and an aggregate of the useful lives of those projects.

SUPPLEMENTAL RESPONSE:

The Company re-asserts and repeats its responses to Request No. 1 above. The Company supplements the response by providing the attached Exhibit DR 1-1 with a list of assets initially funded through the intercompany loans that was later financed May 2008 for \$1,723,150 through an amortizing loan as approved in Docket No. DW 13-017.

Pennichuck East Utility, Inc.
DW 23-024

Request For Approval of Financing
Responses to DOE Data Requests – Set 2

Date Request Received: 3/30/23
Request No. Energy 2-1

Date of Response: 3/31/23
Witness: George Torres

REQUEST: Ref: Petition, Bates page 5, para. 11

Please provide additional details on the status of the City of Nashua's approval of this financing, with the next anticipated date, the City will meet to consider formalizing their determination

RESPONSE:

On March 3, 2023, the Company submitted a letter to the City of Nashua requesting authorization for the proposed financing. See *Exhibit GT-6* (Bates 037-039). On March 29, 2023, the Company met with the Pennichuck Water Special Committee, a subcommittee of the Board of Alderman for the City of Nashua, to review our submitted request. The Committee unanimously voted to recommend approval of this financing by the Board of Alderman in their next meeting on April 11, 2023. Upon receipt of written verification of the resolution and approval from the BOA, on or about April 12 or April 13, 2023, the Company will submit the documentation into the docket.

Pennichuck East Utility, Inc.
DW 23-024

Request For Approval of Financing
Responses to DOE Data Requests – Set 2

Date Request Received: 3/30/23
Request No. Energy 2-2

Date of Response: 3/31/2023
Witness: George Torres

REQUEST: Ref: Commission Order dated March 24, 2023, and Petition, Bates page 9, para. 16

Please provide a summary, complete with corresponding specific details and amounts, in support of why this request should be considered a “routine” financing.

RESPONSE:

The Company states that a “routine” financing is one that:

- will not have a discernible impact on rates,
- or a deleterious effect on capitalization, and
- the funds are needed to enable numerous investments appropriate in the ordinary course of utility operations.

In response to these considerations:

- As stated in the Company’s petition, the proposed financing will not have a significant impact on rates. See *Petition* at 8 (Bates 009). The projected impact upon customers is estimated at \$0.24 per month. See *Petition, Schedule GT-4A* at 1 (Bates 029).
- The underlying purpose of this request is to refinance the balloon maturity note that previously refinanced short-term intercompany loans for capital improvements to the North Country water systems of Locke Lake and Birch Hill.
- These investments were ordinary and necessary for the maintenance and operation of those water systems. See *Petition* at 4, *Response to DOE DR 1-1*, and *Supplemental Response to DOE DR 1-1*, and *Exhibit DOE DR 1-1*.

The authorization for this financing will provide the Company with funds needed to repay and refinance the balloon maturity payment due on June 20, 2023 and avoid default. Since the expiring loan has a balloon maturity obligation of approximately \$1.025 million dollars, absent a term loan to refinance and re-term this obligation, the Company does not have funds available from its current approved revenues to pay this obligation at the due date. This financing will allow the Company to avoid default and allow continued access to existing and future credit

facilities to make numerous investments in its ordinary water operations.

Finally, the Company asserts that use of the long-term debt to refinance the balloon maturity payment over a 20-year term better aligns with the weighted average useful lives of the underlying capital assets that were initially financed with the initial intercompany loan in 2008, and then refinanced with the expiring loan in 2013 (as approved in Docket No. DW 13-017). Therefore, this financing is also consistent with the public good as contemplated in the *Appeal of Easton*. See *Appeal of Easton*, 125 N.H. 205, 211 (1984). See *Petition* at 7, *Response to DOE DR 1-1*, *Supplemental Response to DOE DR 1-1*, and *Exhibit DOE DR 1-1*.