

Minimum Filing Requirements

1. The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year
2. Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years
3. Federal income tax reconciliation for the test year
4. A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income
5. A detailed list of charitable contributions charged in the test year showing donee and the amount according to the following guidelines:
 - a. If the utility's annual gross revenue are less than \$100,000, all contributions shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all contributions of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all contributions of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all contributions of \$5,000 and more shall be reported; and
 - e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution.
6. List of advertising charged in the test year above the line showing expenditures by media and by subject matter
 - a. If the utility's annual gross revenue are less than \$100,000, all expenditures shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all expenditures of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all expenditures of \$2,500 and more shall be reported;

- d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all expenditures of \$5,000 and more shall be reported
7. The Utility's most recent cost of service study
8. The Utility's most recent construction budget
9. The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600, and Puc 700
10. The utility's Securities and Exchange Commission 10K forms and 10Q forms, for the most recent 2 years
11. Detailed list of all membership fees, dues, donations for the test year charged above the line showing the trade, technical and professional associations and organizations and amount
 - a. If the utility's annual gross revenue are less than \$100,000, all membership fees, dues and donations shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all membership fees, dues and donations of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all membership fees, dues and donations of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all membership fees, dues and donations of \$5,000 and more shall be reported
12. A list of any management audit and depreciation studies performed within the last 5 years, specifying whether same are in file with the commission
13. Copies of any audits or studies referred to in (12) which the utility has not submitted to the commission
14. List of officers and director of the utility and their compensation for last 2 years
15. Lists of the amount of voting stock of the utility categorized as follows:
 - a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly
16. A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:

- a. If the utility's annual gross revenue are less than \$100,000, all payments shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all payments of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all payments of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all payments of \$5,000 and more shall be reported
 - e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
17. For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations
 18. Balance sheets and income statements for the previous 3 years
 19. Quarterly income statements for the previous 5 years
 20. Quarterly sales volumes for the previous 5 years, itemized for residential and other classifications of service
 21. A description of the utility's need for external capital for the 2 year period immediately following the test year
 22. The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately subsequent to the test year
 23. The provisions of any sinking funds associated with senior capital and a description of the rate at which any respective issues of senior capital will be retired, consistent with such sinking fund(s)
 24. If the short-term debt component of total invested capital is volatile, the amount outstanding, on a monthly basis, during the test period, for each short-term indebtedness
 25. If a utility is a subsidiary, duplicates of all items required by this section for the parent company except as provided in (26)
 26. As to a subsidiary as referred to in (25), in lieu of duplicate copies of documentation required by Puc 1604.02 (a)(5), (6), (11), and (17), a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service

27. For gas utilities, as defined in Puc 500, and for electric utilities, as defined in Puc 300, the uniform statistical report to the American Gas Association- Edison Electric Institute for the last 2 years

28. Support for the figures appearing on written testimony and/or in accompanying exhibits