

PENNICHUCK WATER WORKS, INC.
COMPUTATION OF REVENUE DEFICIENCY
For the Twelve Months Ended December 31, 2009

Schedule A

	TEST YEAR	PRO FORMA ADJUSTMENTS	PRO FORMA TEST YEAR
Consolidated Rate Base (Sch 3)	\$ 90,783,662	\$ 6,949,828	\$ 97,733,490
RATE of Return (1)	7.38%		7.86%
Income Required	\$ 6,699,834		\$ 7,677,233
Adjusted Net Operating Income (Sch 1)	\$ 5,126,962	\$ 185,896	\$ 5,312,859
Deficiency	\$ 1,572,872		\$ 2,364,374
Tax Factor	60.39%		60.39%
Revenue Deficiency	\$ 2,604,524		\$ 3,915,175
Water Revenues	\$ 23,087,262	\$ 1,029,163	\$ 24,116,426
Proposed Revenue Inc	11.28%		16.23%
New Revenue Levels			\$ 28,031,601
Actual Rate of Return	5.65%		5.44%

Notes:

(1) Test Year reflects last authorized rate of return from Order 25,006 (DW 08-073).

PENNICHUCK WATER WORKS, INC.
OPERATING INCOME STATEMENT
For The Twelve Months Ended December 31, 2009

Schedule 1

	Account Number	TWELVE MONTHS 12/31/09	PRO FORMA ADJUSTMENTS		PRO FORMA 12 MONTHS 12/31/09	TWELVE MONTHS 12/31/08	TWELVE MONTHS 12/31/07
Water Sales	461 & 462	\$ 23,087,262	\$ 1,029,163	(1)	\$ 24,116,426	\$ 21,724,120	\$ 21,312,996
Water Sales for Resale	466	698	-		698	2,617	933
Other Operating Revenue	471 to 474	217,364	147,902	(1)	365,266	207,813	233,983
Total Revenues		23,305,324	1,177,065		24,482,389	21,934,550	21,547,912
Production Expenses	601 to 652 & 926.7	3,404,896	(66,963)	(2)	3,337,933	3,726,430	3,449,914
Transmission & Distribution Expenses	660 to 678 & 921, 926,950	1,349,277	29,901	(3)	1,379,179	1,315,273	1,221,403
Engineering Expense	660 to 662	560,190	14,205	(4)	574,394	552,338	540,788
Customer Acct & Collection Exp	902 to 904	434,974	-		434,974	349,994	339,032
Administrative & General Expense	920 to 950	6,106,901	35,586	(5)	6,142,486	5,780,690	5,609,087
Inter Div Management Fee	930	(1,431,687)	(44,628)	(6)	(1,476,315)	(1,355,432)	(1,402,374)
Total Operating Expense		10,424,550	(31,899)		10,392,652	10,369,295	9,757,850
Dep Exp/Acq Adj Expense	403 & 406	3,908,054	162,486	(7)	4,070,540	3,803,704	3,329,392
Amortization Expense:CIAC	405	(480,385)	-		(480,385)	(474,994)	(446,433)
Amortization Expense	407	(16,008)	511,893	(8)	495,885	43,495	32,457
Gain on Disp/Utility Property	414	-	-		-	(15,000)	-
Property Taxes	408.1	2,447,350	226,759	(9)	2,674,109	1,886,699	1,512,803
Payroll Taxes	408.1	520,118	-		520,118	521,786	482,351
Income Tax	409 to 410	1,374,683	121,929	(10)	1,496,612	1,386,011	2,199,252
Total Operating Deductions		7,753,812	1,023,067		8,776,879	7,151,701	7,109,822
Net Operating Income		5,126,962	185,896		5,312,859	4,413,555	4,680,240

Notes:

- (1) adjust revenue to eliminate recoupment and to annualize the rate increases for the full year per Schedule 1, Attachment A
- (2) decrease for production expenses from chemicals partially offset by personnel, salary increases, and purchased water per Schedule 1, Attachment B, page 1
- (3) increase for distribution expenses including personnel, salary increases and fuel costs per Schedule 1, Attachment B, page 2
- (4) increases for engineering personnel and salary increases per Schedule 1, Attachment B, page 3
- (5) increase for Admin & General expenses including personnel, salary increases, and other expenses per Schedule 1, Attachment C, page 1 & 2
- (6) decrease for Management Fees from expense allocation to affiliates partially offset by and other expense increases per Schedule 1 Attachment C, page 3
- (7) increase/decrease depreciation for additions/deletions to plant assets and an adjustment per Schedule 1, Attachment E
- (8) increase/decrease amortization for additions to deferred charges per Schedule 1, Attachment F
- (9) adjust property taxes for annualization of taxes and plant additions per Schedule 1, Attachment D
- (10) reflect income tax effect on proforma adjustments calculated on effective tax rate of 39.61% per Schedule 1, Attachment G

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Total Revenues
For The Twelve Months Ended December 31, 2009

Schedule 1
Attachment A

I Water Sales

- A. In Order 25,006 (DW 08-073), the NHPUC authorized a step increase of 10.40% and a permanent increase of 11.42% as of the order date of August 13, 2009. The following pro forma adjustment reflects the increase annualized for the test year as follows:

Actual Billed Revenues 1/1 to 8/13		\$ 13,270,347
Combined Step & Permanent Increase	21.82%	
Temporary Rate	11.00%	
Incremental Increase over Temporary Rate	10.82%	
% Increase over Temp Rates Billed	111.00%	9.75%

Pro Rated Step Adj Revenues	<u>\$ 1,293,560</u>
-----------------------------	---------------------

Therefore: \$ 1,293,560

- B. The following pro forma adjustment eliminates the permanent revenue recoupment for 2008 and for 2009 that is reflected in Adjustment IA. above:

General Metered & Private Fire Protection	\$ 253,342
Public Fire Protection Credit	<u>\$ (175,770)</u>
Total Recoupment Booked in Aug 09	<u>\$ 77,573</u>

Therefore: \$ (77,573)

- C. The following pro forma adjustment eliminates the non-recurring revenues related to the Anheuser Busch contract. The contract provides usage decline protection and a true up. The true up in 2009 related to a one time process improvement in the Anheuser Busch's production process that reduced water usage.

Therefore: \$ (186,824)

TOTAL WATER SALES PRO FORMA:

\$ 1,029,163

I Other Operating Revenues

- A. In Order 25,006 (DW 08-073), the NHPUC authorized an increase in service fees as of the order date of August 13, 2009. The following pro forma adjustment reflects the increase annualized for the test year

Annualized Service Fees at new rates	\$ 176,697
2009 Billed Service Fees	<u>\$ 129,801</u>
Increase over Billed Fees	<u>\$ 46,896</u>

Therefore: \$ 46,896

- B. The following pro forma adjustment reflects the inclusion of jobbing revenues net of expenses as follows: (Per F-2 Annual Report)

Jobbing Revenues	\$ 268,842
Jobbing Expenses	<u>\$ 170,916</u>
Net Revenues	<u>\$ 97,926</u>

Therefore: \$ 97,926

- C. Per Schedule 1B, the following pro forma adjustment reflects the expected increase for regulated utilities in net jobbing revenues due to wage increases that will be marked up 25% as follows:

Wage Increase	<u>\$ 12,320</u>
Mark Up for Incremental Net Revenues	25.00% <u>\$ 3,080</u>

Therefore: \$ 3,080

TOTAL OTHER OPERATING REVENUES PRO FORMA:

\$ 147,902

Union Contract

A. In 2007, the Company signed a three year contract with the United Steelworkers Union which called for a 4% increase in union wages effective 02/16/09. Subsequently, in 2010 the Company signed a new three year contract that called for a 2% increase in union wages effective 02/16/10. To calculate the pro forma adjustments for production union payroll, the payroll data was extracted from the work order detail report for the year 2009. (See Schedule 1B)

Therefore:

01/01/09 to 02/16/09	\$ 2,928
02/17/10 to 2/16/11	\$ 11,713

B. As noted above, in 2010, the Company signed a new three year contract. In addition to the 2% increase in wages, the contract provided for an increase in the wage rate for the water treatment plant operator 1. The following pro forma adjustment reflects the increase in 2010:

Increase		\$ 0.64
Hours	2080	\$ 1,331
Employees	8	\$ 10,650

Therefore: \$ 10,650

C. During the test year and subsequent year, the Company experienced personnel hirings and terminations. The impact of the changes on salaries and wages are detailed on Schedule 1, Attachment H.

Therefore: \$ 29,188

Total Production Union Salaries Pro Forma: \$ 54,478

Salary

A. Salary adjustments and increases averaging 3.4% effective 4/1/09
Therefore: Wage adjustments 1/1/09-3/31/09

\$ 5,033

B. Salary adjustments and increases averaging 2.0% effective 4/1/10
Therefore: Wage adjustments 4/1/10-3/31/11

\$ 9,997

C. During the test year and subsequent year, the Company experienced personnel hirings and terminations. The impact of the changes on salaries and wages are detailed on Schedule 1, Attachment H.

Therefore: \$ (27,595)

Total Production Salaried Pro Forma: \$ (12,565)

Total Production Union and Salaried Pro Fro Forma: \$ 41,913

Operating and Maintenance Expenses:

A. Effective January 1, 2010, the cost of primary chemicals utilized at the Water Treatment Plant decreased. The calculation of the proforma adjustment is as follows:

Chemical	Quantity	Unit Price	Costs
Ferric Chloride	143,535	\$ 1.96	\$ 281,008
Zinc Ortho Phosphate	6,607	\$ 12.06	\$ 79,673
50% Sodium Hydroxide	98,818	\$ 1.67	\$ 165,056
Sludge	32,061	\$ 3.91	\$ 125,359
Total 2009			\$ 651,096
Ferric Chloride	143,535	\$ 1.26	\$ 180,854
Zinc Ortho Phosphate	6,607	\$ 7.63	\$ 50,411
50% Sodium Hydroxide	98,818	\$ 1.53	\$ 151,192
Sludge	32,061	\$ 4.97	\$ 159,343
Total Estimated 2009 w/2010 c			\$ 541,800
Total Pro Forma Adjustment			\$ (109,296)

Therefore: \$ (109,296)

B. Effective January 1, 2010, the rates for water purchased from the Merrimack Village District increased. The calculation of the pro forma adjustment is as follows:

Location	2009		Proforma 2010 w/increased rates			
	Water Charges	Volume (CCF)	Volumetric Chg/CCF	Volume Charge	Annual Meter Chg	Total Water Chg
Taconic Drive	\$ 4,389	324	1.914	\$ 620	\$ 4,471	\$ 5,091
Pearson Road	\$ 93,236	52,654	1.914	\$ 100,780	\$ 7,374	\$ 108,154
Totals	\$ 97,625	52,978		\$ 101,400	\$ 11,845	\$ 113,245

Therefore: \$ 15,620

C. In DW 09-111, the Company received approval for SRF Financing to construct the Armory Booster Station. In testimony, the Company indicated the new booster station would provide an annual savings in electric consumption. The project will be completed and placed in service in 2010.

Therefore: \$ (15,200)

TOTAL PRODUCTION EXPENSE PRO FORMA:

\$ (66,963)

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Distribution Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment B
Page 2

I Union Contract

- A. In 2007, the Company signed a three year contract with the United Steelworkers Union which called for a 4% increase in union wages effective 02/16/09. Subsequently, in 2010 the Company signed a new three year contract that called for a 2% increase in union wages effective 02/16/10. To calculate the pro forma adjustments for distribution union payroll, the payroll data was extracted from the work order detail report for the year 2009. (See Schedule 1B)

Therefore:

01/01/09 to 02/16/09	\$ 4,741
02/17/10 to 2/16/11	\$ 18,965

Total Distribution Union Salaries Pro Forma:	\$ 23,706
---	------------------

II Salary

- A. Salary adjustments and increases averaging 3.3% effective 4/1/09.
Therefore: Wage adjustments 1/1/09-3/31/09

\$ 2,576

- B. Salary adjustments and increases averaging 2.0% effective 4/1/10.
Therefore: Wage adjustments 4/1/10-3/31/11

\$ 5,563

- C. During the test year and subsequent year, the Company experienced personnel hirings and terminations. The impact of the changes on salaries and wages are detailed on Schedule 1, Attachment H.

Therefore:

\$ (18,650)

Distribution Salaries Pro Forma:

\$ (10,510)

Total Distribution Salaries Pro Forma:

\$ 13,195

- C. During 2009, the cost of fuel has increased. The majority of the Company's fuel costs is related to distribution and therefore, reflected in this section. Using 2009 year end prices, the calculation of the pro forma adjustment is as follows:

Fuel	Quantity	Unit Price	Costs
Gas	42,000		\$ 96,289
Diesel	29,270		\$ 74,849
Total 2009	71,270		\$ 171,138
Gas	42,000	\$ 2.68	\$ 112,560
Diesel	29,270	\$ 2.87	\$ 84,006
Total 2009 w/year end prices	71,270		\$ 196,566
Total Fuel Increase			\$ 25,428

Allocate to PWW based on Management Fee Work Order%
(1604.01 Section 25)

65.70%

Increased Fuel Costs Allocated to the Company

\$ 16,706

Therefore:

\$ 16,706

TOTAL DISTRIBUTION EXPENSE PRO FORMA:

\$ 29,901

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Engineering Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment B
Page 3

III Engineering Salaried

A. Salary adjustments and increases averaging 3.0% effective 4/1/09	
Therefore: Wage adjustments 1/1/09-3/31/09	\$ 3,904
B. Salary adjustments and increases averaging 2.0% effective 4/1/10.	
Therefore: Wage adjustments 4/1/10-3/31/11	\$ 10,300
 Total Engineering Salaries Pro Forma:	 <u>\$ 14,205</u>

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Administrative and General Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment C
Page 1

I Salary

A. Accounting Department

- | | |
|---|-----------|
| 1 Salary adjustments and increases averaging 2.8% effective 4/1/09
Therefore: Wage adjustments 1/1/09-3/31/09 | \$ 3,700 |
| 2 Salary adjustments and increases averaging 2.0% effective 4/01/10.
Therefore: Wage adjustments 4/1/10-3/31/11 | \$ 11,048 |
| 3 During the test year and subsequent year, the Company experienced personnel hirings and terminations. The impact of the changes on salaries and wages are detailed on Schedule 1, Attachment H.
Therefore: | \$ 8,733 |

Total Accounting Salaries Pro Forma:	<u>\$ 23,480</u>
--------------------------------------	------------------

B. Customer Service Department

- | | |
|---|-----------|
| 1 Salary adjustments and increases averaging 3.5% effective 4/1/09.
Therefore: Wage adjustments 1/1/09-3/31/09 | \$ 4,690 |
| 2 Salary adjustments and increases averaging 2.0% effective 4/01/10.
Therefore: Wage adjustments 4/1/10-3/31/11 | \$ 10,169 |
| 3 During the test year and subsequent year, the Company experienced personnel hirings and terminations. The impact of the changes on salaries and wages are detailed on Schedule 1, Attachment H.
Therefore: | \$ 20,230 |

Total Customer Service Salaries Pro Forma:	<u>\$ 35,090</u>
--	------------------

C Information Technology

- | | |
|--|----------|
| 1 Salary adjustments and increases averaging 3.0% effective 4/1/09.
Therefore: Wage adjustments 1/1/09-3/31/09 | \$ 1,933 |
| 2 Salary adjustments and increases averaging 2.0% effective 4/01/10.
Therefore: Wage adjustments 4/1/10-3/31/11 | \$ 5,074 |

Total Information Technology Salaries Pro Forma:	<u>\$ 7,007</u>
--	-----------------

D Other Administrative Salaries

- | | |
|--|----------|
| 1 Salary adjustments and increases averaging 2.6% effective 4/1/09.
Therefore: Wage adjustments 1/1/09-3/31/09 | \$ 1,907 |
| 2 Salary adjustments and increases averaging 2.0% effective 4/01/10.
Therefore: Wage adjustments 4/1/10-3/31/11 | \$ 5,760 |

Total Other Administrative Salaries Pro Forma:	<u>\$ 7,667</u>
--	-----------------

E Executives

- | | |
|--|-----------|
| 1 Average Salary increases of 0.0% for six Executives of the Company
Therefore: Wage adjustments 1/1/09-3/31/09 | \$ - |
| 2 Average Salary increases of 2.0% for six Executives of the Company
Therefore: Wage adjustments 4/1/10-3/31/11 | \$ 20,440 |

Total Executive Salaries Pro Forma:	<u>\$ 20,440</u>
-------------------------------------	------------------

Total Administrative Salaries Pro Forma:	<u><u>\$ 93,685</u></u>
--	-------------------------

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Administrative and General Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment C
Page 2

II Benefit Allocation

A To reflect the benefits costs associated with the increase payroll, summarized on Schedule 1B.	
Payroll Pro Forma	\$ 162,998
Benefits Pro Forma	52.3% \$ 85,248
Therefore:	

\$ 85,248

III Charitable Contributions

A In 2009, the Company contributed to non profit organizations. The pro forma adjustment eliminates the amounts from A & G expenses.	
Therefore:	

\$ (47,912)

IV Regulatory Commission Expense

A In 2009, the Company recorded regulatory commission expense based on quarterly assessments. Based on the latest assessment, the Company expects to incur higher levels in 2010 as follows:	
2009 Regulatory Expense	\$ 62,220
Latest Quarterly Assessment dated 1/15/10	\$ 17,586
Estimated Annualized 2010 Assessment	\$ 70,344
Additional Projected 2010 Expense	\$ 8,124
Therefore:	

\$ 8,124

V Pension Expense

A In 2010, the Company is expecting a reduction in pension expenses based on an actuarial valuation. The pro forma adjustment to reflect the decreased costs is as follows:	
2010 Estimated Pension Expense	\$ 948,133
2009 Actual Pension Expense	\$1,029,892
Reduced Pension Expense	\$ (81,759)
% Allocated to PWW	73.70%
	\$ (60,256)
Therefore:	

\$ (60,256)

VI Insurance

A In 2010, the Company is expecting a reduction in insurance expenses. The pro forma adjustment to reflect the decreased costs is as follows:	
2010 Estimated Insurance Expense	\$ 359,716
2009 Actual Insurance Expense	\$ 409,072
	\$ (49,357)
Therefore:	

\$ (49,357)

VII Computer Maintenance Expenses

A In 2010, the Company will experience increased computer maintenance costs in the area of new software support annual fees. The pro forma adjustment to reflect the increased costs is as follows:	
Cisco WAAS Appliance	\$ 1,946
Virtualization	\$ 8,413
De-Duplication	\$ 4,767
Incremental Annual Costs	\$ 15,126
% Allocated to PWW	73.70%
	\$ 11,148
Therefore:	

\$ 11,148

VIII Miscellaneous General Expense

A In the test year, the Company performed a general ledger true up of various accounts with the offset to miscellaneous general expense. The pro forma adjustment eliminates the impact on the test year.	
Therefore:	

\$ (5,094)

TOTAL ADMINISTRATIVE & GENERAL PRO FORMA:

\$ 35,586

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Management Fee Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment C
Page 3

I Management Fee Allocated to Affiliates (Rule 1601.01, Section 26)

- A** Schedule 1B reflects the payroll pro forma adjustment. Per the management fee (1604.01 Section 26) the allocation to affiliates, including benefits, is as follows:

O&M Payroll Pro Forma		\$ 162,998
Benefits Pro Forma	52.30%	\$ 85,248
Total Pro Forma		<u>\$ 248,246</u>
% Allocated to Affiliates	26.30%	<u>\$ 65,289</u>

Therefore: \$ (65,289)

- B.** During the test year, PCP added 2 additional directors to the Board as of May 2009. The following pro forma adjustment annualizes their costs for meetings and annual fee.

Annualized Expenses for 2 directors		\$31,301
2009 Expenses for 2 directors		\$20,114
Increase in Directors' Fees		<u>\$ 11,187</u>
% Allocated to PWW	74.9%	<u>\$ 8,379</u>

Therefore: \$ 8,379

- C.** Per PWW 06-073, the depreciation of leasehold improvements for rate making purposes should be over 10 years. Per GAAP, the Company is depreciating over the life of the lease, 5 years.

The proforma adjustment to reflect the lower depreciation is as follows:

2009 Depreciation Expense		\$ 45,411
Depreciation - 10 yrs		\$ 62,076
Depreciation Adjustment		<u>\$ (16,665)</u>
% Allocated to PWW	73.70%	<u>\$ (12,282)</u>

Therefore: \$ 12,282

- D.** Under the current lease at Manchester Street, lease payments increased on May 1, 2009. The following pro forma adjustment annualizes the current lease payments:

Annualized Fee at current rate		\$ 335,771
2009 Lease Expense		\$ 322,795
Increase in Lease Expense		<u>\$ 12,977</u>
% Allocated to PWW	73.70%	<u>\$ 9,564</u>

Therefore: \$ 9,564

TOTAL MANAGEMENT FEE PRO FORMA: \$ (44,628)

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Property and Other Taxes Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment D

I PROPERTY TAXES (Sch 1A, Pages 1-5)

- A. To reflect a pro forma property tax adjustment for the net increase in property taxes for all of the communities and the State of New Hampshire. Schedule 1A, Pages 1-3 reflects the tax rate, taxes paid in the test year, the pro forma adjustments for increases in property taxes based on the tax year for each community, and the consolidated property tax adjustment on page 3.

Therefore:

\$ (14,221)

- B. In 2009, the Company's taxable utility property increased. Schedule 1A, Attachment A, Pages 1-15 reflects those plant items by the various communities. The property tax for these items is not included in the test year and are summarized on the schedule below.

City/Town	Taxable Property	Tax Rate per \$1,000	Total Prop Tax
Amherst	\$ 52,258	\$ 18.04	\$ 943
Bedford	140,045	17.03	2,385
Derry	205,619	25.29	5,200
Epping	15,970	17.79	284
Hollis	451	18.36	8
Merrimack	630,157	17.03	10,732
Milford	1,379	19.21	26
Nashua	9,212,199	19.82	182,586
Newmarket	-	19.43	-
Plaistow	28,046	21.23	595
Salem	43,024	14.05	604
Sub Total	\$ 10,329,148		\$ 203,363
State NH	\$ 10,329,148	\$ 6.60	\$ 68,172
Total			\$ 271,535

Therefore

\$ 271,535

- C In 2009, the Company's taxable utility property decreased. Schedule 1A, Attachment B, Pages 1-5 reflects those plant items by the various communities. The property tax for these items is included in the test year and are summarized on the schedule below.

City/Town	Taxable Property	Tax Rate per \$1,000	Total Prop Tax
Amherst	\$ 6,973	18.04	\$ 126
Bedford	-	17.03	-
Derry	2,948	25.29	75
Epping	-	17.79	-
Hollis	-	18.36	-
Merrimack	251,754	17.03	4,287
Milford	55,783	19.21	1,072
Nashua	863,803	19.82	17,121
Newmarket	-	19.43	-
Plaistow	2,794	21.23	59
Salem	-	14.05	-
Sub Total	\$ 1,184,055		\$ 22,740
State NH	\$ 1,184,055	\$ 6.60	\$ 7,815
Total			\$ 30,555

Therefore

\$ (30,555)

TOTAL PROPERTY AND OTHER TAXES PRO FORMA:

\$ 226,759

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Depreciation Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment E

I DEPRECIATION

- A. In 2009, the Company added \$11,960,544 in depreciable assets and only 1/2 year depreciation expense of \$195,751 was reflected in the test year.

(See Schedule 3, Attachment A, Exhibit 1, Pages 1-12)

Therefore: \$ 195,751

- B. In 2009, the Company disposed of \$1,698,349 of depreciable assets. The total depreciation expense reflected in the test year for these assets was \$44,079

(Schedule 3, Attachment A, Exhibit 3, Pages 1-7)

Therefore: \$ (44,079)

- C. In Order 24,751(DW 06-073) dated May 25, 2007, the NHPUC approved a settlement agreement in which the settling parties agreed to a proforma adjustment for depreciation expense related to treatment of cost of removal (COR). In a subsequent letter, the settling parties agreed to continue to use the pro forma adjustment approach and modify the number as new information became available. The Company is reflecting the pro forma amount of \$69,701 from the settlement agreement.

Therefore: \$ (69,701)

- D. The Company's filter media estimated useful life historically is significantly less than the group rate of 15 years. In DW 08-073, the Company was allowed a separate depreciation rate for filter media of 7 years. Therefore, the following pro forma adjustment is made:

Filter Media Cost		\$ 930,368
Current Depreciation		\$ 52,395
Proposed Depreciation	7 years	\$ 132,910
Pro Forma Adjustment		\$ 80,515

Therefore: \$ 80,515

TOTAL DEPRECIATION EXPENSE PRO FORMA: \$ 162,486

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Amortization Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment F

I AMORTIZATION

A. In 2009, the Company began amortizing deferred charges.

The following is to reflect the full year impact
(See Schedule 2, Attachment D, page 1)

Therefore: **\$ 6,994**

B. In 2009, the Company completed amortizing certain deferred assets.

An adjustment is made to remove the related amortization expense
from the test year.

(See Schedule 2, Attachment D, page 2)

Therefore: **\$ (6,984)**

C. In 2010, certain accounts will be fully amortized. The following
pro forma adjustment reflects the 2010 amortization:

(Schedules F-26 and F-28 2009 Annual Report)

	<u>2009</u>	<u>12/31/09</u>	<u>Pro Forma</u>
	<u>Amortization</u>	<u>Asset Balance</u>	<u>Adjustment</u>
<u>Abandon Property (F-26):</u>			
Cabot Preserve Well	\$ 4,410	\$ 3,308	\$ 1,102
Dunlap Woods Well	\$ 3,430	\$ 2,574	\$ 856
Main Cushing Avenue	\$ 669	\$ 452	\$ 217
Deferred Debits			
<u>Deferred Debits (F-28):</u>			
Union Negotiations 06-07	\$ 25,474	\$ 2,123	\$ 23,351
Employee Recruiter Fees	\$ 39,337	\$ 17,411	\$ 21,926
Synergen Training 07	\$ 7,652	\$ 7,015	\$ 637
Depr & COR Analysis	\$ 4,680	\$ 3,459	\$ 1,221
		<u>Total</u>	<u>\$ 49,310</u>

Therefore: **\$ (49,310)**

D. In 2009 & 2010, the Company has engaged legal services to
negotiate a 3 year union contract.

The Company is proposing the following pro forma adjustment:

Union Contract Cost	<u>\$ 75,277</u>
Amortization over 3 years	<u>\$ 25,092</u>

Therefore: **\$ 25,092**

E. In Order 24,465 (DW 04-056), the Company was authorized to
create a deferred asset account to book costs associated with
its defense of the City of Nashua's eminent domain efforts.

The order also provided that after the conclusion of the docket,
the Company should submit its expenses booked to the
deferred account for the Commission to audit and review. On
March 25, 2010, the New Hampshire Supreme Court affirmed
Order 24,878, allowing the taking to proceed. The Company
proposes recovery of eminent domain costs as follows:

Eminent Domain Costs	<u>\$ 5,361,008</u>
Amortization over 10 years	<u>\$ 536,101</u>

Therefore: **\$ 536,101**

TOTAL AMORTIZATION EXPENSE PRO FORMA: **\$ 511,893**

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Income Taxes Account
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment G

I INCOME TAXES

A. To reflect the pro forma adjustment to record the income tax effect of the pro forma adjustments for the twelve months ended December 31, 2009.

Therefore:

(Sch1, Attach A)	Water Sales	\$ 1,029,163
(Sch1, Attach A)	Other Operating Revenues	147,902
	Total Revenues	<u>1,177,065</u>

Less:	Expenses	
(Sch1, Attach B)	Production	(66,963)
(Sch1, Attach B)	Distribution	29,901
(Sch1, Attach B)	Engineering	14,205
(Sch1, Attach C)	Administration	35,586
(Sch1, Attach C)	Management Fee	(44,628)
(Sch1, Attach D)	Total Prop & Other Taxes	226,759
(Sch1, Attach E)	Depreciation	162,486
(Sch1, Attach F)	Amortization	511,893
	Total	<u>\$ (869,239)</u>

Pro Forma NHBP Tax @ 8.5%.

Therefore:

\$ 307,825	8.5%		<u>\$ 26,165</u>
		Sub Total	<u>\$ 281,660</u>

Pro Forma FIT Tax 34%

Therefore:

\$ 281,660	34%		<u>\$ 95,764</u>
		Sub Total	<u>\$ 95,764</u>

TOTAL INCOME TAXES PRO FORMA:

\$ 121,929

Pennichuck Water Works Inc
Pro Forma Adjustment Income or Expense
Salary Adjustment Support
For the Twelve Months Ended December 31, 2009

Schedule 1
Attachment H

DATE OF HIRE	DATE OF TERM	Department	POSITION	ANNUAL SALARY	FT or PT	Hours	#Days	ProForma Adjustment	Status	Type	Notes
4/6/09	6/5/09	Accounting	Accounting Temp	\$ 20,800	PT	1	60	\$ (600)	Term	Salary	
4/13/09		Accounting	Accounts Payable Administrator	\$ 33,072	FT	40	103	\$ 9,333	Replace	Salary	1
		Accounting						\$ 8,733			
	5/21/09	Cust Serv	Customer Service Rep III	\$ 31,762	FT	40	141	\$ (12,270)	Term	Salary	
7/1/10		Cust Serv	Customer Service Rep III	\$ 32,500	FT	40		\$ 32,500	Replace		4
		Cust Serv						\$ 20,230			
6/9/09		OPS	Distribution Administrator	\$ 38,376	FT	40	160	\$ 16,822	Replace	Salary	
	7/3/09	OPS	Distribution Administrator	\$ 52,562	FT	40	184	\$ (26,497)	Term	Salary	
	6/9/09	OPS	Admin Asst	\$ 20,475	PT	25	160	\$ (8,975)	Term	Salary	2
		OPS (Distribution)						\$ (18,650)			
4/6/09		WTP	Operator II	\$ 39,458	FT	40	270	\$ 29,188	Replace	Union	3
	4/24/09	WTP	Project Engineer	\$ 88,353	FT	40	114	\$ (27,595)	Term	Salary	
		WTP (Production)						\$ 1,593			
		Total Pro Forma Adjustment for Wage and Salary Positions						\$ 11,906			

Notes:

- (1) The previous accounts payable administer left the company on December 5, 2008.
- (2) The employee was originally hired as admin assistant for the distribution administrator. When the administrator retired in 2009, the admin assistant was promoted to distribution administator and the admin assistant posiiton was eliminated.
- (3) The previous operator left the company on November 21, 2008.
- (4) The Company is proposing that the salary expense for the 2010 replacement be recognized for 12 months

PENNICHUCK WATER WORKS, INC.
PROPERTY TAXES
For the Twelve Months Ended December 31, 2009

Schedule 1A
Page 1

TOWN	TAX YEAR	TAX RATE 2009	TOTAL BILL FOR TAX YEAR 2009	TOTAL EXPENSE FOR 2009	PRO FORMA PROPERTY TAX	PROPERTY TAX ADJUSTMENTS	PRO FORMA PROPERTY TAX ADJUSTMENT
AMHERST	04/01/09 - 03/31/10	\$18.04					
002-139-000			\$ 28,940	\$ 31,891			
002-026-000			59,242	63,894			
012-001-000			962	968			
016-001-000			1,117	1,124			
005-007-000			3,747	3,771			
005-007-001			428	431			
016-021-001			3,772	3,797			
			<u>\$ 98,208</u>	<u>\$ 105,875</u>	<u>\$ (7,667)</u>	<u>\$ -</u>	<u>\$ (7,667)</u>
BEDFORD	04/01/09 - 03/31/10	\$17.03					
8-16-66			\$ 60,024	\$ 65,636			
39-98-85			1,369	1,364			
1-18-A			1,575	1,570			
26-7-A			3,106	3,095			
1-24-1-1			2,144	2,137			
3-5-55-1			68	68			
2-23-3-1			511	509			
34-28			974	972			
34-36			225	230			
34-36-A			4,142	4,214			
			<u>\$ 74,138</u>	<u>\$ 79,795</u>	<u>\$ (5,657)</u>	<u>\$ -</u>	<u>\$ (5,657)</u>
DERRY	04/01/09 - 03/31/10	\$25.29					
10-062-020			\$ 5,068	\$ 5,170			
07-047-007			4,198	4,243			
07-047-005			3,556	3,621			
09-057			2,933	2,963			
10-010-A			13,783	13,950			
06-105			4,719	4,804			
10-098-103			5,667	5,803			
13-015-001-054			4,942	5,031			
Towers			360	360			
Redfield Assoc			-	-			
			<u>\$ 45,226</u>	<u>\$ 45,946</u>	<u>\$ (720)</u>	<u>\$ -</u>	<u>\$ (720)</u>

PENNICHUCK WATER WORKS, INC.
PROPERTY TAXES
For the Twelve Months Ended December 31, 2009

Schedule 1A
Page 2

TOWN	TAX YEAR	TAX RATE 2009	TOTAL BILL FOR TAX YEAR 2009	TOTAL EXPENSE FOR 2009	PRO FORMA PROPERTY TAX	PROPERTY TAX ADJUSTMENTS	PRO FORMA PROPERTY TAX ADJUSTMENT
EPPING 040-500-001	04/01/09 - 03/31/10	\$17.79	\$ 4,028	\$ 4,168	\$ (140)	-	\$ (140)
HOLLIS 033-017	04/01/09 - 03/31/10	\$18.36	\$ 7,023	\$ 7,275	\$ (252)	-	\$ (252)
MERRIMACK	04/01/09 - 03/31/10	\$17.03					
2D/000			\$ 41,567	\$ 42,200			
2A/008			460	467			
1A/001			12	12			
2C/075			-	86		-	
2C/074			113	114			
2C/005			334	339			
2C/004			345	350			
2B/007			9	9			
2E/032-1			3,970	4,184			
1D/001-1			73	74			
2D/004-1			135	138			
			\$ 47,018	\$ 47,972	\$ (954)	-	\$ (954)
MILFORD 100005	04/01/09 - 03/31/10	\$19.21	\$ 25,584	\$ 26,311	\$ (727)	-	\$ (727)
NASHUA	04/01/09 - 03/31/10	\$19.82					
26,670			\$ 123	\$ 120			
33,078			75	76			
39,921			8,049	7,951		-	
39,924			132	134			
39,943			75	77			
39,950			71	72			
39,958			85	86			
39,972			71	72			
39,976			83	84			

PENNICHUCK WATER WORKS, INC.
PROPERTY TAXES
For the Twelve Months Ended December 31, 2009

Schedule 1A
Page 3

TOWN	TAX YEAR	TAX RATE 2009	TOTAL BILL FOR TAX YEAR 2009	TOTAL EXPENSE FOR 2009	PRO FORMA PROPERTY TAX	PROPERTY TAX ADJUSTMENTS	PRO FORMA PROPERTY TAX ADJUSTMENT
39,977			93	95			
39,990			89	91			
39,993			283	276			
40,037			8,074	7,850			
40,101			5,190	5,131			
40,110			75	75			
43,043			1,846	1,828			
43,138			4,309	4,222			
46,629			722	702			
46,686			42,006	40,842			
46,687			1,389,748	1,393,088			
47,421			1,154	1,130			
47,521			17,950	17,452			
47,522			5,664	5,507			
47,630			7,995	7,774			
47,631			1,707	1,668			
47,632			7,235	7,034			
47,835			858	839		-	
47,855			60,307	57,643			
49,868			1,708	1,705			
50,439			19,011	19,255		-	
			\$ 1,584,790	\$ 1,582,878	\$ 1,911	\$ -	\$ 1,911
NEWMARKET	04/01/09 - 03/31/10	\$19.43	\$ 1,943	\$ 1,914	\$ 29	-	\$ 29
R7-14W							
PLAISTOW	04/01/09 - 03/31/10	\$21.23	\$ 4,184	\$ 4,179	\$ 5	-	\$ 5
99-40							
SALEM	04/01/09 - 03/31/10	\$14.05	\$ 4,090	\$ 4,141	\$ (51)	-	\$ (51)
009 05899 001							
STATE OF NH	1/1/09 - 12/31/09	\$6.60	536,897	536,897	\$ -	-	\$ -
			\$ 2,433,129	\$ 2,447,349	\$ (14,221)	\$ -	\$ (14,221)

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 1

Asset ID	Description	Placed in Service	Book Cost	Tax Rate	Property Tax
Town or Department: Amherst					
Asset GL Acct #: 2310-000-001					
20000-009029	Atherton Commons: Amherst - Generator Connections - Reliance Transfer Panels 200ax50a	12/01/2009	378.00		
20000-009030	Atherton Commons: Amherst - Generator Connections - Reliance Inlet Boxes 50a	12/01/2009	67.25		
20000-009031	Atherton Commons: Amherst - Generator Connections - Eng Overhead	12/01/2009	322.92		
20000-009032	Atherton Commons: Amherst - Generator Connections - PWW Labor & Materials	12/01/2009	196.23		
Subtotal: 2310-000-001 (4)			964.40	18.04	17.40
Asset GL Acct #: 2331-300-001					
20000-008383	Truell Road: Amherst - 416' of 12" Main	03/01/2009	28,533.44		
Subtotal: 2331-300-001 (1)			28,533.44	18.04	514.74
Asset GL Acct #: 2333-100-001					
20000-008635	Stearns Rd. (#51), Amherst - 1" CT Service	09/01/2009	994.73		
Subtotal: 2333-100-001 (1)			994.73	18.04	17.94
Asset GL Acct #: 2333-230-001					
20000-008320	Route 101A (#125): Amherst - 2" New Service	02/01/2009	1,836.48		
20000-008538	Route 101A (#123): Amherst - 1" New Service	06/01/2009	1,369.33		
20000-008711	Boston Post Rd (#49), Amherst - 1" Developer Installed Services-CIAC	09/01/2009	1,369.33		
20000-008899	Stearns Road (#51): Amherst - 1" Service	12/01/2009	1,369.33		
Subtotal: 2333-230-001 (4)			5,944.47	18.04	107.24
Asset GL Acct #: 2333-250-001					
20000-008322.1	Scottie Way (#8): Amherst - 1" New Service	02/01/2009	451.39		
20000-008322.2	Scottie Way (#10): Amherst - 1" New Service	02/01/2009	451.39		
20000-008323	Thorntons Ferry Road (#8): Amherst - 2" New Service	02/01/2009	451.39		
20000-008330	Fells Drive (#19): Amherst - 1 1/2" New Service	02/01/2009	451.39		
20000-008407.1	Fells Drive (#16): Amherst - 1" New Service	04/01/2009	476.60		
20000-008407.2	Summerfield Way (#16): Amherst - 1" New Service	04/01/2009	476.60		
20000-008539.1	Fells Drive (#32): Amherst - 1 1/2" New Service	06/01/2009	476.60		
20000-008539.2	Fells Drive (#26): Amherst - 1 1/2" New Service	06/01/2009	476.60		
20000-008539.3	Peacock Brook Lane (#10): Amherst - 1 1/2" New Service	06/01/2009	476.60		
20000-008539.4	Peacock Brook Lane (#14): Amherst - 1 1/2" New Service	06/01/2009	476.60		
20000-008574	Scottie Way (#3): Amherst - 1" New Service	07/01/2009	476.60		
20000-008624	Patten Rd. (#77), Amherst - 1 1/2" Developer Installed Services-Paid	08/01/2009	476.60		
20000-008717	Beacon Ln (#2), Amherst - 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008746	Peacock Brook Ln. (#18), Amherst - 1/2" Developer Installed Service-PAID, 1	10/01/2009	476.60		
20000-008839	Summerfield Way (#7), Amherst: Developer Installed Services-Paid, 1	11/01/2009	476.60		
Subtotal: 2333-250-001 (15)			7,048.16	18.04	127.15
Asset GL Acct #: 2335-000-001					
20000-008369	Amherst Street (#132): Amherst - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	4,323.78		
20000-008379	Mack Hill Road: Amherst - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	4,448.52		
Subtotal: 2335-000-001 (2)			8,772.30	18.04	158.25
Subtotal: Amherst (27)			52,257.50	18.04	942.73

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 2

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
Town or Department: Bedford					
Asset GL Acct #: 2310-000-001					
20000-009014	English Woods: Bedford - Generator Connections - Reliance Transfer Panels 100x50a	12/01/2009	439.00		
20000-009015	English Woods: Bedford - Generator Connections - Meltric Unit 200a 120/208v	12/01/2009	489.35		
20000-009016	English Woods: Bedford - Generator Connections - Back Boxes	12/01/2009	268.95		
20000-009017	English Woods: Bedford - Generator Connections - Transfer Switch	12/01/2009	201.69		
20000-009018	English Woods: Bedford - Generator Connections - Eng Overhead	12/01/2009	322.92		
20000-009019	Bedford Water Company: Bedford - Generator Connections - Cutler Hammer Double Throw Safety Switch	12/01/2009	3,275.00		
20000-009020	Bedford Water Company: Bedford - Generator Connections - Meltric Unit	12/01/2009	489.35		
20000-009021	Bedford Water Company: Bedford - Generator Connections - Back Boxes	12/01/2009	268.95		
20000-009022	Bedford Water Company: Bedford - Generator Connections - Eng Overhead	12/01/2009	968.75		
20000-009023	Bedford Water Company: Bedford - Generator Connections -	12/01/2009	3,600.60		
20000-009024	Bedford Water Company: Bedford - Generator Connections - PWW Labor & Materials	12/01/2009	1,331.65		
Subtotal: 2310-000-001 (11)			11,656.21	17.03	198.51
Asset GL Acct #: 2311-210-001					
20000-008529	ENGLISH WOODS WELL #1, NEW WELL PUMP	06/01/2009	1,136.52		
Subtotal: 2311-210-001 (1)			1,136.52	17.03	19.35
Asset GL Acct #: 2331-200-001					
20000-008732	Hardy Road & Route 101: Bedford - 129' of 16" Main (Costs for upsizing from 8")	10/01/2009	6,823.60		
20000-008998	Bixby Farms: Bedford - Prep Work	12/01/2009	417.00		
Subtotal: 2331-200-001 (2)			7,240.60	17.03	123.31
Asset GL Acct #: 2331-250-001					
20000-008315	PRESSURE REDUCING VALVE: BEDFORD	02/01/2009	1,440.66		
Subtotal: 2331-250-001 (1)			1,440.66	17.03	24.53
Asset GL Acct #: 2331-300-001					
20000-008837	Bixby Farm Lane, Bedford: 4" Distribution Mains-CIAC, 1259'	11/01/2009	69,773.90		
20000-008880	Baileys Green: Bedford - 55' of 4" Main	12/01/2009	2,918.30		
20000-008882	Baileys Green: Bedford - 455' of 8" Main	12/01/2009	26,553.80		
Subtotal: 2331-300-001 (3)			99,246.00	17.03	1,690.16
Asset GL Acct #: 2333-100-001					
20000-008402	Boston Post Road (#422): Amherst - 1" CT New Service	04/01/2009	2,654.57		
Subtotal: 2333-100-001 (1)			2,654.57	17.03	45.21
Asset GL Acct #: 2333-230-001					
20000-008321	Nashua Road (#47): Bedford - 8" New Service	02/01/2009	6,420.56		
20000-008744	Burgandy Ter. (#10), Bedford - 1 1/2" Developer Installed Service-CIAC, 1	10/01/2009	1,485.04		
20000-008907	Jenkins Road (#160): Bedford - 4" Service	12/01/2009	5,930.42		
Subtotal: 2333-230-001 (3)			13,836.02	17.03	235.63
Asset GL Acct #: 2333-250-001					
20000-008324	Elizabeth Way: Bedford - 2" New Service	02/01/2009	451.39		
20000-008406	Settlers Court (#54): Bedford - 1" New Service	04/01/2009	476.60		
20000-008540	Settlers Court (#74): Bedford - 1" New Service	06/01/2009	476.60		
20000-008541	Elizabeth Way (#24): Bedford - 2" New Service	06/01/2009	476.60		
20000-008719	Settlers Ct, Bedford 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008747	Settlers Ct. (#11), Bedford - 1 1/2" Developer Installed Service-PAID, 1	10/01/2009	476.60		
Subtotal: 2333-250-001 (6)			2,834.39	17.03	48.27
Subtotal: Bedford (29)			140,044.97	17.03	2,384.97

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 3

Asset ID	Description	Placed in Service	Book Cost	Tax Rate	Property Tax
Town or Department: Derry					
<i>Asset GL Acct #: 2304-100-001</i>					
20000-008548	SWEET HILL WELL	07/01/2009	12,418.74		
20000-008557	SWEET HILL - BACK UP WELL	07/01/2009	11,618.72		
<i>Subtotal: 2304-100-001 (2)</i>			24,037.46	25.29	607.91
 <i>Asset GL Acct #: 2304-200-001</i>					
20000-008386	RICHARDSON PUMP HOUSE SECURITY FENCE	04/01/2009	4,550.00		
<i>Subtotal: 2304-200-001 (1)</i>			4,550.00	25.29	115.07
 <i>Asset GL Acct #: 2307-100-001</i>					
20000-008549	SWEET HILL WELL	07/01/2009	52,138.83		
20000-008556	SWEET HILL - BACK UP WELL	07/01/2009	5,094.64		
20000-008558	SWEET HILL - BACK UP WELL	07/01/2009	19,083.24		
20000-008776	SWEET HILL - NEW WELL - Water Quality Charges for Sampling	10/01/2009	1,499.43		
20000-008783	HI-LO: WELL #2 HYDROFRACKING	10/01/2009	3,306.25		
<i>Subtotal: 2307-100-001 (5)</i>			81,122.39	25.29	2,051.59
 <i>Asset GL Acct #: 2307-210-001</i>					
20000-008550	SWEET HILL WELL	07/01/2009	37,812.26		
20000-008651	SWEET HILL - NEW WELL - 48 Hour Pump Test	09/01/2009	5,755.83		
20000-008846	WELL #7 WIRE REPLACEMENT: REDFIELD	11/01/2009	26,139.44		
20000-008996	Drew Woods: Well #7 Pump Replacement - 3 HP 460V motor w/20\$25 pump end	12/01/2009	4,292.80		
<i>Subtotal: 2307-210-001 (4)</i>			74,000.33	25.29	1,871.47
 <i>Asset GL Acct #: 2311-200-001</i>					
20000-008600	SWEET HILL - NEW WELL	08/01/2009	2,163.32		
<i>Subtotal: 2311-200-001 (1)</i>			2,163.32	25.29	54.71
 <i>Asset GL Acct #: 2311-210-001</i>					
20000-008393	TWIN RIDGE WELL #6, PUMP REPLACEMENT	04/01/2009	3,136.69		
20000-008596	Hi-Lo Booster #1 - Motor Replacement	08/01/2009	1,975.50		
20000-008599	Drew Woods - Well #5 Pump Replacement	08/01/2009	7,586.93		
<i>Subtotal: 2311-210-001 (3)</i>			12,699.12	25.29	321.16
 <i>Asset GL Acct #: 2333-200-001</i>					
20000-008380	Cunningham Drive (#10): Derry - 3/4" CT Renewed Service	03/01/2009	2,556.98		
<i>Subtotal: 2333-200-001 (1)</i>			2,556.98	25.29	64.67
 <i>Asset GL Acct #: 2333-230-001</i>					
20000-008318	Fordway Extension (#197): Derry - 1 1/2" New Service	02/01/2009	1,519.72		
20000-008841	Hampstead Rd. (#195), Derry: 1 1/2" Developer Installed Services-CIAC, 1	11/01/2009	1,485.04		
20000-008842	Hampstead Rd. (#193), Derry: 1 1/2" Developer Installed Services-CIAC, 1	11/01/2009	1,485.04		
<i>Subtotal: 2333-230-001 (3)</i>			4,489.80	25.29	113.55
<i>Subtotal: Derry (23)</i>			205,619.40	25.29	5,200.11
 Town or Department: Epping					
<i>Asset GL Acct #: 2304-800-001</i>					
20000-008597	Glenwoodlands Security Fence Repair	08/01/2009	1,453.00		
<i>Subtotal: 2304-800-001 (1)</i>			1,453.00	17.79	25.85
 <i>Asset GL Acct #: 2320-310-001</i>					
20000-008995	Glenwoodlands: Epping - Arsenic Media Replacement - (6) 5' Drums of Layne RT Resin	12/01/2009	14,516.80		
<i>Subtotal: 2320-310-001 (1)</i>			14,516.80	17.79	258.25
<i>Subtotal: Epping (2)</i>			15,969.80	17.79	284.10

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 4

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
Town or Department: Hollis					
Asset GL Acct #: 2333-250-001					
20000-008325	Taylors Way (#1): Hollis - 1 1/2" New Service	02/01/2009	451.39		
Subtotal: 2333-250-001 (1)			451.39	18.36	8.29
Subtotal: Hollis (1)			451.39	18.36	8.29
Town or Department: Merrimack					
Asset GL Acct #: 2306-000-001					
20000-008660	MERRIMACK RIVER INTAKE, P.S., Pump Down Wet Well & Inspect, Clean Bar Gate, Grind Out Tracks/Repair	09/01/2009	8,348.11		
Subtotal: 2306-000-001 (1)			8,348.11	17.03	142.17
Asset GL Acct #: 2309-000-001					
20000-008559	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	103,603.89		
Subtotal: 2309-000-001 (1)			103,603.89	17.03	1,764.37
Asset GL Acct #: 2310-000-001					
20000-009025	Manchester Street Office - Genset - Eng Overhead	12/01/2009	618.15		
20000-009026	Manchester Street Office - Genset - Inventory	12/01/2009	281.21		
20000-009027	Manchester Street Office - Genset -	12/01/2009	58,500.00		
20000-009028	Manchester Street Office - Genset - PWW Labor & Materials	12/01/2009	1,500.75		
Subtotal: 2310-000-001 (4)			60,900.11	17.03	1,037.13
Asset GL Acct #: 2311-200-001					
20000-008553	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	1,211.64		
20000-008560	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	113,184.08		
20000-008561	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	281,076.91		
20000-008585	MERRIMACK RIVER INTAKE, P.S.	08/01/2009	8,696.60		
20000-008586	MERRIMACK RIVER INTAKE, P.S. - Goulds 350HP Line Shaft Turbines	08/01/2009	3,000.00		
20000-008590	MERRIMACK RIVER INTAKE, P.S.	08/01/2009	37,222.21		
20000-008750	MERRIMACK RIVER INTAKE, P.S. - Extra SS Rodding on Interior Piping	10/01/2009	6,744.27		
20000-008751	MERRIMACK RIVER INTAKE, P.S. - Roof Hatches too Small for Pumps	10/01/2009	4,111.83		
20000-008752	MERRIMACK RIVER INTAKE, P.S. - Add Gravel, Grade Yard to Heavy Rains	10/01/2009	963.45		
20000-008753	MERRIMACK RIVER INTAKE, P.S. - Core Hole in Concrete Floor for New Drain	10/01/2009	513.19		
20000-008955	Merrimack River Intake - Eng Overhead	12/01/2009	580.37		
Subtotal: 2311-200-001 (11)			457,304.55	17.03	7,787.90
Subtotal: Merrimack (47)			630,156.66	17.03	10,731.57
Town or Department: Milford					
Asset GL Acct #: 2333-250-001					
20000-008326	Badger Hill Road (#97): Milford - 1" New Service	02/01/2009	451.39		
20000-008327	Badger Hill Road (#122): Milford - 1 1/2" New Service	02/01/2009	451.39		
20000-008543	Badger Hill Drive (#166): Milford - 1" New Service	06/01/2009	476.60		
Subtotal: 2333-250-001 (3)			1,379.38	19.21	26.50
Subtotal: Milford (62)			1,379.38	19.21	26.50
Town or Department: Nashua					
Asset GL Acct #: 2303-300-001					
20000-008384	COBURN WOODS EASEMENT	03/01/2009	1,900.00		
20000-008435	COBURN WOODS-EASEMENT	04/01/2009	48.22		
20000-008520	FIFIELD TANK CONSTRUCTION - EASEMENT	06/01/2009	3,037.00		
Subtotal: 2303-300-001 (3)			4,985.22	19.82	98.81
Asset GL Acct #: 2304-100-001					
20000-008302	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	57.60		
20000-008385.1	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	40.65		
20000-008459	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - moved from 900119 5/31	05/01/2009	391.28		
20000-008562	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3)1405	07/01/2009	62.76		
Subtotal: 2304-100-001 (4)			552.29	19.82	10.95

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 5

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
<i>Asset GL Acct #: 2304-700-001</i>					
20000-008485	WILL ST FENCE REPAIR	06/01/2009	9,075.00		
<i>Subtotal: 2304-700-001 (1)</i>			9,075.00	19.82	179.87
<i>Asset GL Acct #: 2304-800-001</i>					
2000-08517.41	WTP - CONTRACT #4 - CO6.01 - Lab Glass Window	06/01/2009	398.91		
2000-08517.42	WTP - CONTRACT #4 - CO6.02 - Lab Fume Exhaust Damper	06/01/2009	588.37		
20000-008282	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	289.00		
20000-008286	Glass Front Door for WTP - Contract #4	01/01/2009	1,081.32		
20000-008303	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	684.43		
20000-008343.1	Headworks - Electrical - Ewing - Contract #4	02/01/2009	1,715.40		
20000-008343.2	Headworks - Concrete Headworks - Contract #4	02/01/2009	1,500.00		
20000-008385.2	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	483.02		
20000-008387	AUTUMN WOODS MN TREATMENT-KABA PEAKS IC CORE	04/01/2009	932.97		
20000-008419.1	Office Renovations - Sheet Metal - Lemire - Contract #4	04/01/2009	1,138.00		
20000-008419.2	Office Renovations - HVAC Insulation - Lemire - Contract #4	04/01/2009	1,000.00		
20000-008419.3	Office Renovations - Temperature Controls - Lemire - Contract #4	04/01/2009	5,000.00		
20000-008419.4	Office Renovations - HVAC Test & Balance - Lemire - Contract #4	04/01/2009	3,400.00		
20000-008419.5	Office Renovations - Electrical Office - Ewing - Contract #4	04/01/2009	1,000.00		
20000-008460	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - moved from 900119 5/31	05/01/2009	633.72		
20000-008462	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	4,015.33		
20000-008477	Headworks - Process Area Painting - Orlando - Contract #4	05/01/2009	7,500.00		
20000-008478	Office Renovations - Aluminum Windows - Contract #4	05/01/2009	5,900.00		
20000-008479	Office Renovations - Painting - Orlando - Contract #4	05/01/2009	5,000.00		
20000-008480	Office Renovations - Sprinklers - Lemire - Contract #4	05/01/2009	2,000.00		
20000-008481	Office Renovations - Fire Alarm System - Contract #4	05/01/2009	4,000.00		
20000-008482	Sitework - Top Soil & Hydroseed - Contract #4	05/01/2009	20,000.00		
20000-008517.6	WTP - CONTRACT #4 - door lock	06/01/2009	54.05		
20000-008563	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	745.76		
20000-008720	WTP CONTRACT #4 - PAVING (overlay parking lots & driveways, shim & install parking lines)	09/01/2009	83,347.00		
20000-008723.1	WTP Contract #4 - Fencing	10/01/2009	70,906.50		
20000-008723.2	WTP Contract #4 - Repair Roofing Insulation	10/01/2009	8,000.00		
20000-008724	Contract #3 - Finished Water Canopy	10/01/2009	9,000.00		
20000-008784	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	174,962.15		
20000-08517.11	WTP - CONTRACT #4 - CO3.08 - Relocate Loght Fixtures in Hypo Room	06/01/2009	2,045.72		
20000-08517.12	WTP - CONTRACT #4 - CO3.11 - Change 1 Ballast (277v to 120v)	06/01/2009	254.14		
20000-08517.13	WTP - CONTRACT #4 - CO3.13 - Credit for Floor Opening in Pump Room	06/01/2009	(3,563.52)		
20000-08517.14	WTP - CONTRACT #4 - CO3.14 - Credit for Tank Pads in Hypo Room	06/01/2009	(4,924.64)		
20000-08517.15	WTP - CONTRACT #4 - CO3.15 - Credit for Process Area Ceiling Painting	06/01/2009	(52,000.00)		
20000-08517.21	WTP - CONTRACT #4 - CO4.01 - Relocate Transformer	06/01/2009	10,182.28		
20000-08517.22	WTP - CONTRACT #4 - CO4.02 - Relocate P-Trap	06/01/2009	703.80		
20000-08517.31	WTP - CONTRACT #4 - CO5.03 - FWPS Gen Room Sprinkler Head Gages	06/01/2009	354.45		
20000-08517.32	WTP - CONTRACT #4 - CO5.07 - Control Room Wall Block Fill	06/01/2009	1,387.50		
20000-08517.33	WTP - CONTRACT #4 - CO5.09 - Misc. Plumbing Changes	06/01/2009	714.87		
20000-08517.34	WTP - CONTRACT #4 - CO5.10 - Misc Office Wiring Changes	06/01/2009	1,166.71		
20000-08517.42	WTP - CONTRACT #4 - CO6.03 - Loading Dock Lights	06/01/2009	885.52		
20000-08517.43	WTP - CONTRACT #4 - CO6.07 - Control Wiring to EF9 in Lab	06/01/2009	671.58		
20000-08517.44	WTP - CONTRACT #4 - CO6.09 - Flooring Change to Office Area (VCT)	06/01/2009	610.87		
20000-08517.45	WTP - CONTRACT #4 - CO6.10 - Vent Relocations in Lab & Hall	06/01/2009	2,219.95		
20000-08517.46	WTP - CONTRACT #4 - CO6.12 - Womens Locker Room Furring Buildout	06/01/2009	363.05		
20000-08517.47	WTP - CONTRACT #4 - CO6.13 - New Lab Diffuser	06/01/2009	260.86		
20000-08517.48	WTP - CONTRACT #4 - CO6.14 - Aluminum Floor Plates	06/01/2009	12,096.00		
20000-08517.49	WTP - CONTRACT #4 - CO6.15 - Ceiling Fans in Caustic Room	06/01/2009	12,323.35		
20000-08517.51	WTP - CONTRACT #4 - CO8.01 - Epoxy Floor Change - Process Area	06/01/2009	3,956.52		
20000-08517.52	WTP - CONTRACT #4 - CO8.03 - Bypasses	06/01/2009	6,979.66		
20000-08517.53	WTP - CONTRACT #4 - CO8.04 - Rebar Escalation	06/01/2009	5,574.92		
20000-08517.54	WTP - CONTRACT #4 - CO8.16 - Painting Materials (Spares)	06/01/2009	(1,166.88)		
<i>Subtotal: 2304-800-001 (52)</i>			416,372.64	19.82	8,252.51

Asset GL Acct #: 2309-200-001

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 6

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-008785	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	19,221.85		
<i>Subtotal: 2309-200-001 (1)</i>			19,221.85	19.82	380.98
<i>Asset GL Acct #: 2310-000-001</i>					
20000-008457	(2) 5500W Brigg & Stratton Generators	05/01/2009	1,398.00		
20000-008458	(2) Honda 2000W Invert Generators	05/01/2009	1,798.00		
20000-008786	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	23,381.08		
20000-008994	Portable Generators - 2 New 17.5 KW	12/01/2009	4,514.00		
<i>Subtotal: 2310-000-001 (4)</i>			31,091.08	19.82	616.23
<i>Asset GL Acct #: 2311-200-001</i>					
20000-008281	BOWERS LANDING VFD FOR FIRE PUMP #2	01/01/2009	1,884.06		
20000-008293	Headworks - Piping in Stilling Well - Contract #4	01/01/2009	1,000.00		
20000-008304	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	99.93		
20000-008385.3	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	70.52		
20000-008463	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	678.84		
20000-008564	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	108.89		
20000-008725	WTP Contract #4	10/01/2009	957.00		
20000-008787	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	12,603.51		
20000-008863	WTP - CONTRACT #4 - Electrical Material Escalation Cost	11/01/2009	12,191.00		
<i>Subtotal: 2311-200-001 (9)</i>			29,593.75	19.82	586.55
<i>Asset GL Acct #: 2311-210-001</i>					
20000-008350	Timberline Drive, Repair Booster Pump # 2	03/01/2009	14,967.76		
20000-008420.1	Headworks - Jet Pumps - Contract #4	04/01/2009	3,300.00		
20000-008420.2	Headworks - Recycle Pumps - Contract #4	04/01/2009	1,600.00		
20000-008476	TRAVELING SCREEN #2 CONTROL PANEL PARTS - Contract #4	05/01/2009	3,639.75		
20000-008592	REBUILD TAYLOR FALLS PUMP	08/01/2009	1,435.50		
20000-008593	REBUILD TAYLOR FALLS PUMP - 25 HP 1800 RPM Peerless Pump	08/01/2009	1,795.50		
20000-008594	REBUILD TAYLOR FALLS PUMP - Parts associated w/ pump rebuild	08/01/2009	295.56		
20000-008595	REBUILD TAYLOR FALLS PUMP - Val-Matic Silent Check Valve	08/01/2009	778.62		
20000-008598	WTP NORTHWEST PUMP #1 - MOTOR CONTROLL REPLACEMENT	08/01/2009	6,362.91		
20000-008788	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	2,091.74		
<i>Subtotal: 2311-210-001 (10)</i>			36,267.34	19.82	718.82
<i>Asset GL Acct #: 2320-000-001</i>					
20000-008789	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	3,997.67		
<i>Subtotal: 2320-000-001 (1)</i>			3,997.67	19.82	79.23
<i>Asset GL Acct #: 2320-200-001</i>					
20000-008294	Filter #5 - Piping in Filter Gallery - Contract #4	01/01/2009	239,000.00		
20000-008295.1	Filter #5 - Dust Protection - Contract #4	01/01/2009	8,000.00		
20000-008295.2	Filter #5 - Furnish Rebar - Contract #4	01/01/2009	14,833.33		
20000-008295.3	Filter #5 - Install Rebar - Contract #4	01/01/2009	10,833.33		
20000-008295.4	Filter #5 - Concrete Filter - Contract #4	01/01/2009	157,000.00		
20000-008295.5	Filter #5 - Cut Rebar & Patch Concrete - Contract #4	01/01/2009	5,000.00		
20000-008295.6	Filter #5 - Concrete Sealer - Contract #4	01/01/2009	3,000.00		
20000-008295.7	Filter #5 - Precast Concrete Plank Filter - Contract #4	01/01/2009	18,000.00		
20000-008296	Filter #5 - Engineering Services & Design - Contract #4	01/01/2009	312,357.05		
20000-008297	Filter #5 - Temp Support Floor - Contract #4	01/01/2009	3,000.00		
20000-008298.1	Filter #5 - Equipment - Contract #4	01/01/2009	187,000.00		
20000-008298.2	Filter #5 - Install Equipment - Contract #4	01/01/2009	70,000.00		
20000-008299	Filter #5 - Electrical - Ewing - Contract #4	01/01/2009	68,500.00		
20000-008300.1	Filter #5 - Instrumentation Piping Filter Gallery - Contract #4	01/01/2009	5,400.00		
20000-008300.2	Filter #5 - Instrumentation - Contract #4	01/01/2009	23,000.00		
20000-008301	Pulsator #1 - Thoroseal Removal - Contract #4	01/01/2009	10,000.00		
20000-008305	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	575.04		
20000-008310	Pulsator #2 - General Conditions & Engineering Design - Contract #4	02/01/2009	328,113.93		
20000-008344.1	Filter #5 - Instrumentation Piping Filter Gallery - Contract #4	02/01/2009	600.00		
20000-008344.2	Filter #5 - Electrical - Ewing - Contract #4	02/01/2009	1,500.00		
20000-008344.3	Pulsator #2 - Dust Protection - Contract #4	02/01/2009	2,000.00		

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 7

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-008346.1	Pulsator #2 - Dust Protection - Contract #4	02/01/2009	7,000.00		
20000-008346.2	Pulsator #2 - Equipment - Contract #4	02/01/2009	712,500.00		
20000-008346.3	Pulsator #2 - Install Equipment - Contract #4	02/01/2009	204,250.00		
20000-008346.4	Pulsator #2 - Instruments - Contract #4	02/01/2009	5,075.00		
20000-008347	Pulsator #2 - Piping to Pulsator - Contract #4	02/01/2009	20,900.00		
20000-008348	Pulsator #2 - Electrical Ewing - Contract #4	02/01/2009	5,700.00		
20000-008370.1	Filter #6 - Engineering Design & General Conditions - Contract #4	03/01/2009	312,357.05		
20000-008370.2	Filter #6 - Dust Protection - Contract #4	03/01/2009	7,500.00		
20000-008370.6	Filter #6 - Electrical - Ewing - Contract #4	03/01/2009	66,500.00		
20000-008385.4	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	405.81		
20000-008388	AUTUMN WOODS MN TREATMENT	04/01/2009	889.83		
20000-008423	Filter #1 - Painting (Filter Gallery) - Orlando Painting - Contract #4	04/01/2009	4,000.00		
20000-008424	Filter #3 - Concrete Filter #3 - Contract #4	04/01/2009	1,656.00		
20000-008425.1	Filter #6 - Filter Area Dust Protection - Contract #4	04/01/2009	500.00		
20000-008425.2	Filter #6 - Equipment - Contract #4	04/01/2009	9,350.00		
20000-008425.3	Filter #6 - Install Filter Equipment - Contract #4	04/01/2009	3,500.00		
20000-008426.1	Filter #6 - Instrumentation Piping Filter Gallery - Contract #4	04/01/2009	300.00		
20000-008426.2	Filter #6 - Instruments - Contract #4	04/01/2009	1,000.00		
20000-008427	Filter #6 - Electrical - Ewing Electrical - Contract #4	04/01/2009	3,500.00		
20000-008428.1	Pulsator #2 - Equipment - Contract #4	04/01/2009	37,500.00		
20000-008428.2	Pulsator #2 - Install Equipment - Contract #4	04/01/2009	10,750.00		
20000-008429	Pulsator #2 - Instruments - Contract #4	04/01/2009	925.00		
20000-008430	Pulsator #2 - Piping to Pulsator #2 in Waste Pipe Gallery - Contract #4	04/01/2009	1,100.00		
20000-008431	Pulsator #2 - Electrical Work - Ewing Electrical - Contract #4	04/01/2009	300.00		
20000-008432	Chemical Feed - Painting - Orlando - Contract #4	04/01/2009	15,100.00		
20000-008433.1	Chemical Feed - Fiberglass Grating & Stairs - Contract #4	04/01/2009	105,000.00		
20000-008433.2	Chemical Feed - Install Fiberglass Grating & Stairs - Contract #4	04/01/2009	8,750.00		
20000-008461	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	3,906.05		
20000-008472	TRAVELING SCREEN #2 CONTROL PANEL PARTS - Contract #4	05/01/2009	192.01		
20000-008473.1	Chemical Feed - Fiberglass Grating & Stairs - Contract #4	05/01/2009	40,000.00		
20000-008473.2	Chemical Feed - Install Fiberglass Grating & Stairs - Contract #4	05/01/2009	26,250.00		
20000-008532.1	WTP CONTRACT #4 - CO2.00 Install Clearwell Suction Piping	06/01/2009	32,298.85		
20000-008565	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	626.59		
20000-008726	WTP Contract #4	10/01/2009	233,715.22		
20000-008790	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, truck, labor & inv)	10/01/2009	679,458.49		
20000-08370.31	Filter #6 - Furnish Rebar - Contract #4	03/01/2009	14,833.33		
20000-08370.32	Filter #6 - Install Rebar - Contract #4	03/01/2009	10,833.33		
20000-08370.33	Filter #6 - Concrete Filter - Contract #4	03/01/2009	157,000.00		
20000-08370.34	Filter #6 - Cut Rebar & Patch Concrete - Contract #4	03/01/2009	5,000.00		
20000-08370.35	Filter #6 - Concrete Sealer - Contract #4	03/01/2009	3,000.00		
20000-08370.36	Filter #6 - Temp Support Floor - Contract #4	03/01/2009	3,000.00		
20000-08370.37	Filter #6 - Precast Concrete Plank Filter - Contract #4	03/01/2009	18,000.00		
20000-08370.41	Filter #6 - Equipment - Contract #4	03/01/2009	177,650.00		
20000-08370.42	Filter #6 - Install Filter Equipment - Contract #4	03/01/2009	66,500.00		
20000-08370.51	Filter #6 - Instrumentation Piping Filter Gallery - Contract #4	03/01/2009	5,700.00		
20000-08370.52	Filter #6 - Instruments - Contract #4	03/01/2009	22,000.00		
20000-08370.53	Filter #6 - Piping in Filter Gallery - Contract #4	03/01/2009	239,000.00		
20000-08532.21	WTP CONTRACT #4 - CO3.02 - Filter Gallery Slab Conduits	06/01/2009	12,086.04		
20000-08532.22	WTP CONTRACT #4 - CO3.04 - Chem Feed Area Receptacles (SKE-12)	06/01/2009	6,521.45		
20000-08532.23	WTP CONTRACT #4 - CO3.05 - Middle Gallery Recipe Recept/Heater	06/01/2009	3,260.87		
20000-08532.24	WTP CONTRACT #4 - CO3.06 - Electric Actuators in Bulk/Day Tank	06/01/2009	4,818.24		
20000-08532.25	WTP CONTRACT #4 - CO3.07 - Plant Shutdown Assistance	06/01/2009	4,889.48		
20000-08532.26	WTP CONTRACT #4 - CO3.10 - 25% Caustic Revisions	06/01/2009	13,069.32		
20000-08532.31	WTP CONTRACT #4 - CO4.03 - Temp Relocate Ferric	06/01/2009	2,500.10		
20000-08532.32	WTP CONTRACT #4 - CO4.04 - Temp Ferric Electric	06/01/2009	482.53		
20000-08532.33	WTP CONTRACT #4 - CO4.05 - Relocate J-Boxes	06/01/2009	1,102.92		
20000-08532.34	WTP CONTRACT #4 - CO4.06 - Day Tank Calibration Columns	06/01/2009	3,358.00		

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 8

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-08532.35	WTP CONTRACT #4 - CO4.07 - Polymer Flash points	06/01/2009	525.94		
20000-08532.36	WTP CONTRACT #4 - CO4.08 - Y-Pattern Valves	06/01/2009	683.60		
20000-08532.37	WTP CONTRACT #4 - CO4.09 - Bigger Caustic Pumps	06/01/2009	805.00		
20000-08532.38	WTP CONTRACT #4 - CO4.10 - Transfer Pump Ball Checks	06/01/2009	1,293.83		
20000-08532.41	WTP CONTRACT #4 - CO5.01 - Eductor Pump 30 Amp Disconnect	06/01/2009	1,055.93		
20000-08532.42	WTP CONTRACT #4 - CO5.02 - Sample Pump 7 Power Source Switch	06/01/2009	438.76		
20000-08532.43	WTP CONTRACT #4 - CO5.04 - Cleaning of Tube Settlers - Pulsator 1	06/01/2009	7,088.84		
20000-08532.44	WTP CONTRACT #4 - CO5.05 - 8" Butterfly Valve(s)	06/01/2009	3,795.00		
20000-08532.45	WTP CONTRACT #4 - CO5.06 - Plastic Containment Shield	06/01/2009	1,089.63		
20000-08532.46	WTP CONTRACT #4 - CO5.08 - Recycle Station	06/01/2009	15,652.07		
20000-08532.47	WTP CONTRACT #4 - CO5.11 - Pulsator Drains	06/01/2009	8,768.43		
20000-08532.48	WTP CONTRACT #4 - CO5.14 - Credit Electricity for RHW Trailer	06/01/2009	(2,766.90)		
20000-08532.49	WTP CONTRACT #4 - CO5.15 - Credit Fuel Injector Pump	06/01/2009	(2,000.00)		
20000-08532.51	WTP CONTRACT #4 - CO6.04 - PLC Chem/Chopper Pump Controls	06/01/2009	4,547.18		
20000-08532.52	WTP CONTRACT #4 - CO6.05 - CO2 Backflow Bypass T&M	06/01/2009	2,933.42		
20000-08532.53	WTP CONTRACT #4 - CO6.08 - Pulsator Wiring	06/01/2009	1,897.73		
20000-08532.54	WTP CONTRACT #4 - CO6.11 - Insurment Drain	06/01/2009	6,041.78		
20000-08532.55	WTP CONTRACT #4 - CO6.16 - Infill Pulsator Vision Panels	06/01/2009	4,682.80		
20000-08532.56	WTP CONTRACT #4 - CO6.17 - Welded Angle at Pulsator Vision Panel	06/01/2009	2,125.20		
20000-08532.57	WTP CONTRACT #4 - CO6.19 - Credit for not Painting Decl Plates	06/01/2009	(1,800.00)		
20000-08532.61	WTP CONTRACT #4 - CO7.01 - Credit for Glazing of Front Entry Door	06/01/2009	(360.00)		
20000-08532.62	WTP CONTRACT #4 - CO7.02 - Suction Line Work	06/01/2009	5,730.60		
20000-08532.63	WTP CONTRACT #4 - CO7.03 - Hypo Sight Tubes	06/01/2009	1,630.40		
20000-08532.64	WTP CONTRACT #4 - CO7.04 - Flow Meter power & EF10 Switch	06/01/2009	479.00		
20000-08532.71	WTP CONTRACT #4 - CO8.02 - Air Compressor Wiring	06/01/2009	1,618.23		
20000-08532.72	WTP CONTRACT #4 - CO8.05 - Blower Control Wire Modifications	06/01/2009	1,760.13		
20000-08532.73	WTP CONTRACT #4 - CO8.06 - Additional Pulsator Drain	06/01/2009	1,307.33		
20000-08532.74	WTP CONTRACT #4 - CO8.13 - Unit Price #12 - Crack Repair	06/01/2009	(28,890.00)		
20000-08532.75	WTP CONTRACT #4 - CO8.14 - Unit Price #13 - Misc Concrete	06/01/2009	(73,500.00)		
20000-08532.76	WTP CONTRACT #4 - CO8.15 - Unit Price #16 - Utility Backcharge	06/01/2009	(13,573.35)		
Subtotal: 2320-200-001 (108)			4,758,134.77	19.82	94,306.23
Asset GL Acct #: 2320-310-001					
20000-008292	Filter #5 - Media - Contract #4	01/01/2009	145,000.00		
20000-008422	Filter #6 - Media - Contract #4	04/01/2009	145,000.00		
20000-008806	WTP Contract #4 - Final Allocation per all accounts used	10/01/2009	45,851.59		
Subtotal: 2320-310-001 (3)			335,851.59	19.82	6,656.58
Asset GL Acct #: 2330-500-001					
20000-008355	FIFIELD TANK CONSTRUCTION	03/01/2009	69,825.34		
20000-008356	FIFIELD TANK CONSTRUCTION	03/01/2009	2,176,694.37		
20000-008357	FIFIELD TANK DESIGN - TANK REPLACEMENT	03/01/2009	47,653.04		
20000-008358	FIFIELD TANK DESIGN - TANK REPLACEMENT	03/01/2009	6,188.31		
20000-008394	FIFIELD TANK CONSTRUCTION	04/01/2009	280.87		
20000-008467	FIFIELD TANK CONSTRUCTION	05/01/2009	16,409.51		
20000-008521	FIFIELD TANK CONSTRUCTION	06/01/2009	87,505.06		
20000-008567	FIFIELD TANK CONSTRUCTION	07/01/2009	722.22		
20000-008583	FIFIELD TANK CONSTRUCTION - PERMANENT FENCING AROUND TANK	08/01/2009	11,500.00		
20000-008662	FIFIELD TANK CONSTRUCTION	09/01/2009	125.70		
20000-008868	FIFIELD TANK CONSTRUCTION	11/01/2009	60.95		
Subtotal: 2330-500-001 (11)			2,416,965.37	19.82	47,904.25
Asset GL Acct #: 2331-000-001					
20000-008791	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	17.13		
Subtotal: 2331-000-001 (1)			17.13	19.82	0.34
Asset GL Acct #: 2331-002-001					
20000-008531.1	Morse Avenue/Morse Street: Nashua - Paving	06/01/2009	8,550.00		
20000-008531.3	Morse Avenue/Morse Street: Nashua - Paving	06/01/2009	24,443.23		
20000-008659	BOOTH ST MAIN REPLACEMENT- PAVING	09/01/2009	30,658.46		
Subtotal: 2331-002-001 (3)			63,651.69	19.82	1,261.58

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 9

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
<i>Asset GL Acct #: 2331-003-001</i>					
20000-008306.1	Temple Street @ Gorman Avenue: Nashua - Paving for Gate Work	01/01/2009	326.62		
20000-008306.2	Temple Street @ Amory Street: Nashua - Paving for Gate Work	01/01/2009	467.63		
20000-008488	Temple Street @ Amory Street: Nashua - Paving for Gate Work	06/01/2009	1,769.69		
20000-008489	Cardinal Circle (#5): Nashua - Paving for Gate Work	06/01/2009	2,715.97		
20000-008582	Spitbrook Rd. @ Royal Ridge Mall - Paving for Gate Work	08/01/2009	700.26		
20000-008812	Crown St. @ Intersection of Arlington St, Nashua: Services-Paving	11/01/2009	1,520.88		
20000-008814	Olde Mill Circle (in cul de sac), Nashua: Gate Valve Paving	11/01/2009	3,079.85		
<i>Subtotal: 2331-003-001 (7)</i>			10,580.90	19.82	209.71
<i>Asset GL Acct #: 2331-200-001</i>					
20000-008359	Gorman Avenue: Nashua - Main Replacement	03/01/2009	4,781.59		
20000-008395	Cross Street: Nashua - Main Replacement (Phase I)	04/01/2009	47,642.04		
20000-008396	Cross Street: Nashua - Main Replacement (Phase I)	04/01/2009	15,235.03		
20000-008524	Fletcher Street/Green Street: Nashua - Main Replacement	06/01/2009	3,767.56		
20000-008551	Buck Street: Nashua - Main Replacement	07/01/2009	4,866.99		
20000-008552	Fletcher Street/Green Street: Nashua - Main Replacement	07/01/2009	609.87		
20000-008591	Fletcher Street/Green Street: Nashua - Main Replacement	08/01/2009	1,097.56		
20000-008663	GREEN STREET MAIN REPLACEMENTS - 6" DIP Water, 98'	09/01/2009	10,780.00		
20000-008664	FLETCHER STREET MAIN REPLACEMENT - 6" DIP Water, 191'	09/01/2009	13,274.87		
20000-008665	FLETCHER/GREEN STREET MAIN REPLACEMENTS	09/01/2009	2,233.27		
20000-008666	GREEN STREET MAIN REPLACEMENTS - Temporary 2" Water	09/01/2009	2,000.00		
20000-008667	Green Street: Nashua - Main Replacement - Temp Service Connection Type 1	09/01/2009	1,200.00		
20000-008669	GREEN STREET MAIN REPLACEMENTS - Type 2 Trench Restoration	09/01/2009	5,805.00		
20000-008670	GREEN STREET MAIN REPLACEMENTS - Green St @ Winter St Connection	09/01/2009	9,500.00		
20000-008671	GREEN STREET MAIN REPLACEMENTS - Mobilization	09/01/2009	2,240.00		
20000-008672	FLETCHER STREET MAIN REPLACEMENT - Temporary 2" Water	09/01/2009	2,000.00		
20000-008673	Fletcher Street: Nashua - Main Replacement - Temp Service Connection Type 1	09/01/2009	1,200.00		
20000-008676	FLETCHER STREET MAIN REPLACEMENT - Type 2 Trench Restoration, 251'	09/01/2009	11,295.00		
20000-008677	FLETCHER STREET MAIN REPLACEMENT - Fletcher @ Beard St Connection (1)	09/01/2009	8,000.00		
20000-008678	FLETCHER STREET MAIN REPLACEMENT - Curb Resetting (9)	09/01/2009	108.00		
20000-008679	FLETCHER STREET MAIN REPLACEMENT - Mobilization	09/01/2009	2,380.00		
20000-008682	VAN BUREN STREET MAIN REPLACEMENT	09/01/2009	368.90		
20000-008683	VAN BUREN STREET MAIN REPLACEMENT - Van Buren 4" Temp Water	09/01/2009	7,500.00		
20000-008684	VAN BUREN STREET MAIN REPLACEMENT - 6" DIP Water, 413'	09/01/2009	37,432.87		
20000-008685	VAN BUREN STREET MAIN REPLACEMENT - 6" Bends, 2	09/01/2009	800.00		
20000-008686	Van Buren Street: Nashua - Main Replacement - Temp Service Connect Type 1, 9	09/01/2009	3,600.00		
20000-008688	VAN BUREN STREET MAIN REPLACEMENT - 1" Air Release, 1	09/01/2009	650.00		
20000-008691	VAN BUREN STREET MAIN REPLACEMENT - Bridge St @ Van Burnen Connection	09/01/2009	8,500.00		
20000-008692	VAN BUREN STREET MAIN REPLACEMENT - Bridge St @ Van Burnen Abandonment	09/01/2009	6,500.00		
20000-008693	VAN BUREN STREET MAIN REPLACEMENT - 8" PVC Pipe, 11'	09/01/2009	495.00		
20000-008694	VAN BUREN STREET MAIN REPLACEMENT - Drop Inlet Manhole	09/01/2009	900.00		
20000-008695	VAN BUREN STREET MAIN REPLACEMENT - Test Pit, 5.3CY	09/01/2009	132.50		
20000-008696	VAN BUREN STREET MAIN REPLACEMENT - Mobilization	09/01/2009	4,760.00		
20000-008697	VAN BUREN STREET MAIN REPLACEMENT	09/01/2009	3,934.91		
20000-008700	BUCK STREET MAIN REPLACEMENT -	09/01/2009	(479.91)		
20000-008701	BUCK STREET MAIN REPLACEMENT - 6" DIP Water	09/01/2009	220.00		
20000-008702	BUCK STREET MAIN REPLACEMENT - 6" DIP Water	09/01/2009	125.16		
20000-008703	BUCK STREET MAIN REPLACEMENT - 2" Temp Water	09/01/2009	4,000.00		
20000-008704	Buck Street: Nashua - Main Replacement - Temp Service Connection Type 1 (16)	09/01/2009	1,200.00		
20000-008706	BUCK STREET MAIN REPLACEMENT - Buck St @ Palm Connection	09/01/2009	7,500.00		
20000-008707	BUCK STREET MAIN REPLACEMENT - Buck St @ Ash St Connection	09/01/2009	11,500.00		
20000-008708	BUCK STREET MAIN REPLACEMENT - Mobilization	09/01/2009	4,620.00		
20000-008709	BUCK STREET MAIN REPLACEMENT - 6" DIP Water, 220'	09/01/2009	19,031.47		
20000-008755	Buck Street Main Replacement - 2' of 6" DIP Water	10/01/2009	220.00		
20000-008756	Buck Street Water Main Replacement - 230' of Type 2 Trench Restoration	10/01/2009	9,293.00		
20000-008757	Fletcher Street Main Replacement - 13 Temporary Service Connections Type 2	10/01/2009	6,267.28		
20000-008758	Fletcher Street Main Replacement - 1 Temporary Service Connection Type 3	10/01/2009	1,138.34		
20000-008759	Fletcher Street Main Replacement - Phase 2 Temp Main	10/01/2009	8,128.12		
20000-008760	Fletcher Street Main Replacement - Phase 2 Temp Main	10/01/2009	1,376.90		

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 10

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-008761	Fletcher Street Main Replacement - 6" DIP Water	10/01/2009	42,928.33		
20000-008762	Fletcher Street Main Replacement - 6" Temporary Caps	10/01/2009	300.00		
20000-008765	Fletcher Street Main Replacement - Type 2 Trench Restoration	10/01/2009	21,735.00		
20000-008766	Fletcher Street Main Replacement - Test Pit	10/01/2009	25.00		
20000-008767	Fletcher Street Main Replacement - Main St @ Fletcher Connection	10/01/2009	22,950.00		
20000-008769	Fletcher Street Main Replacement - Main St Base Pavement	10/01/2009	2,500.00		
20000-008771	Van Buren Street Main Replacement - 430' of Type 2 Trench Restoration	10/01/2009	16,505.00		
20000-008772	Van Buren Street Main Replacement - 40' of Type 3 Trench Restoration	10/01/2009	1,600.00		
20000-008773	Van Buren Street Main Replacement - Van Buren St @ N End Connection	10/01/2009	7,500.00		
20000-008848	Dolan Street Water Main Replacement - (5) Temporary Service Connection Type 1	11/01/2009	750.00		
20000-008851	Dolan St. Water Main Replacement - Plan Books	11/01/2009	38.70		
20000-008852	Dolan St. Water Main Replacement - Overhead, Labor & Truck	11/01/2009	2,104.22		
20000-008853	Dolan Street Water Main Replacement	11/01/2009	13.50		
20000-008854	Dolan Street Water Main Replacement - Temporary Water	11/01/2009	4,500.00		
20000-008855	Dolan Street Water Main Replacement - Mobilization	11/01/2009	5,400.00		
20000-008856	Dolan Street Water Main Replacement - 387' of 6" DIP Water	11/01/2009	20,898.00		
20000-008857	Dolan Street Water Main Replacement - Nightwork Allds St.	11/01/2009	1,350.00		
20000-008859	Dolan Street Water Main Replacement - 6" Bends	11/01/2009	405.00		
20000-008860	Dolan Street Water Main Replacement - 6" Bends	11/01/2009	495.00		
20000-008861	Dolan Street Water Main Replacement - Marshall @Dolan St. Connection	11/01/2009	4,680.00		
20000-008862	Dolan Street Water Main Replacement - Allds @Dolan St. Connection	11/01/2009	5,850.00		
20000-008864	Van Buren Street Main Replacement -	11/01/2009	37.55		
20000-008865	Buck Street Water Main Replacement	11/01/2009	18.77		
20000-008866	Fletcher Street Main Replacement	11/01/2009	18.78		
20000-008960	Sand Street Water Main Replacement - Plan Books	12/01/2009	76.32		
20000-008961	Sand Street Water Main Replacement - Mobilization	12/01/2009	2,700.00		
20000-008962	Sand Street Water Main Replacement - 257' of 4" C900 PVC	12/01/2009	10,871.10		
20000-008963	Sand Street Water Main Replacement - 4" CAPS	12/01/2009	225.00		
20000-008964	Sand Street Water Main Replacement - 1" Temporary Air Release	12/01/2009	495.00		
20000-008966	Sand Street Water Main Replacement - Sands St @ Haines St Connection	12/01/2009	3,150.00		
20000-008967.2	Sand Street Water Main Replacement - Eng Overhead	12/01/2009	650.25		
20000-008968	Haines Street Water Main Replacement - Plan Books	12/01/2009	293.40		
20000-008969	Haines Street Water Main Replacement - 841' of 6" DIP Water	12/01/2009	45,414.00		
20000-008970	Haines Street Water Main Replacement - Temporary Water	12/01/2009	18,000.00		
20000-008971	Haines Street Water Main Replacement - (22) Temporary Service Connections Type 1	12/01/2009	3,300.00		
20000-008972	Haines Street Water Main Replacement - 2 Temporary Service Connections Type 2	12/01/2009	1,000.00		
20000-008973	Haines Street Water Main Replacement - Newbury Street @ Haines Street Connection	12/01/2009	8,707.50		
20000-008974	Haines Street Water Main Replacement - Thomas Street @ Haines Street Connection	12/01/2009	4,860.00		
20000-008975	Haines Street Water Main Replacement - Mobilization	12/01/2009	18,900.00		
20000-008976	Thomas Street Water Main Replacement - 23' of 6" DIP Water	12/01/2009	1,242.00		
20000-008977	Newbury Street Water Main Replacement - 62' of 6" DIP Water	12/01/2009	3,348.00		
20000-008978	Haines Street Water Main Replacement - 1,067' of 6" DIP	12/01/2009	57,618.00		
20000-008979	Haines Street Water Main Replacement - (6) 6" Bends	12/01/2009	2,430.00		
20000-008980	Haines Street Water Main Replacement - (1) 6" Temp Caps	12/01/2009	270.00		
20000-008981	Haines Street Water Main Replacement - Temp Water Haines	12/01/2009	18,000.00		
20000-008982	Haines Street Water Main Replacement - (17) Temp ServiceConnection Type 1	12/01/2009	2,550.00		
20000-008983	Haines Street Water Main Replacement - 1" Temp Air Release	12/01/2009	495.00		
20000-008989	Haines Street Water Main Replacement - Arlington St @ Haines St Connection	12/01/2009	9,450.00		
20000-008990	Haines Street Water Main Replacement - Mailings	12/01/2009	55.08		
20000-008991	Haines Street Water Main Replacement - Eng Overhead	12/01/2009	7,749.62		
20000-008992.1	Haines Street Water Main Replacement - 52.5' of 6" DIP	12/01/2009	2,835.00		
20000-008992.2	Haines Street Water Main Replacement - (1) 6" Bends	12/01/2009	405.00		
20000-008992.3	Haines Street Water Main Replacement - (1) 6" Temporary Caps	12/01/2009	270.00		
20000-008992.7	Haines Street Water Main Replacement - (16) Type 1 Trench Restoration	12/01/2009	216.00		
20000-008992.8	Haines Street Water Main Replacement - Newbury Street @ Haines Street Connection	12/01/2009	2,902.50		
20000-008992.9	Haines Street Water Main Replacement - Allds Street @ Haines Street Connection	12/01/2009	10,260.00		
20000-008993.3	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	7,900.89		
Subtotal: 2331-200-001 (106)			708,973.83	19.82	14,051.86

Asset GL Acct #: 2331-250-001
20000-008360

Spitbrook Road: Nashu - PRV Pit

03/01/2009

6,373.03

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 11

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-008490	Distribution Mains: Gates	06/01/2009	488.21		
20000-008577.1	Crown Street @ Arlington Street: Nashua - Gate	07/01/2009	5,333.65		
20000-008577.2	Spitbrook Road: Nashua - Gate	07/01/2009	8,118.66		
20000-008633	Old Mill Ln, Nashua - Distribution Mains: Gates	09/01/2009	2,387.10		
20000-008634	Amory/Bridge St., Nashua - Distribution Mains: Gates	09/01/2009	3,734.20		
20000-008799	Distribution Mains - Gate Valves	10/01/2009	1,440.66		
<i>Subtotal: 2331-250-001 (7)</i>			27,875.51	19.82	552.49
<i>Asset GL Acct #: 2331-300-001</i>					
20000-008533	Kona Drive: Nashua - 870' of 8" Main	06/01/2009	50,773.20		
<i>Subtotal: 2331-300-001 (1)</i>			50,773.20	19.82	1,006.32
<i>Asset GL Acct #: 2333-004-001</i>					
20000-008307.1	Balcom Road (#21): Nashua - Paving for Service Work	01/01/2009	445.89		
20000-008307.2	Concord Street (#110): Nashua - Paving for Service Work	01/01/2009	430.55		
20000-008307.3	Rodgers Street (#3): Nashua - Paving for Service Work	01/01/2009	466.05		
20000-008469.1	Balcom Street (#26): Nashua - Paving for Service Work	05/01/2009	9,620.00		
20000-008469.2	Langholm Drive (#84): Nashua - Paving for Service Work	05/01/2009	4,250.00		
20000-008470.1	Hobbs Avenue (#12): Nashua - Paving for Service Work	05/01/2009	1,374.02		
20000-008470.2	Zellwood (#10): Nashua - Paving for Service Work	05/01/2009	1,485.76		
20000-008470.3	Belmont Street (#6): Nashua - Paving for Service Work	05/01/2009	2,301.07		
20000-008470.4	Rodgers Street (#3): Nashua - Paving for Service Work	05/01/2009	2,274.42		
20000-008470.5	Langholm Drive (#84): Nashua - Paving for Service Work	05/01/2009	1,716.34		
20000-008491	East Otterson Street (#43): Nashua - Paving for Service Work	06/01/2009	1,416.55		
20000-008492	Pemberton Road (#43): Nashua - Paving for Service Work	06/01/2009	2,363.89		
20000-008493	Linwood Street (#15): Nashua - Paving for Service Work	06/01/2009	2,032.56		
20000-008494	Ritter Street (#15): Nashua (Same as 41 Gilman Street) - Paving for Service Work	06/01/2009	2,240.96		
20000-008495	Concord Street (#110): Nashua - Paving for Service Work	06/01/2009	2,444.82		
20000-008604	Peele Road (#98): Nashua - Paving for Service Work	08/01/2009	1,077.02		
20000-008605	Wadleigh Street (#26): Nashua - Paving for Service Work	08/01/2009	420.41		
20000-008606	Amherst Street (#127): Nashua - Paving for Service Work	08/01/2009	546.97		
20000-008800	Services-Paving Nashua	10/01/2009	2,213.12		
20000-008813	Farmington Rd. (#47), Nashua: Services-Paving	11/01/2009	3,104.35		
20000-008871	Howard Street (#2): Nashua - Paving for Service Work	12/01/2009	5,018.26		
20000-008872	Coburn Woods (#197): Nashua - Paving for Service Work	12/01/2009	560.34		
20000-008873	Main Dunstable Road (#431): Nashua - Paving for Service Work	12/01/2009	477.90		
20000-008874	Main Dunstable Road (#433): Nashua - Paving for Service Work	12/01/2009	477.90		
20000-008875	Hastings Lane (#9): Nashua - Paving for Service Work	12/01/2009	2,253.46		
20000-008876	Weathersfield Way (#57): Nashua - Paving for Service Work	12/01/2009	2,151.51		
20000-008877	Broad Street (#252): Nashua - Paving for Service Work	12/01/2009	1,368.33		
20000-008878	Blue Hill Avenue (#5): Nashua - Paving for Service Work	12/01/2009	2,059.84		
20000-008879	Main Street on Temple Street (#146-154): Nashua - Paving for Service Work	12/01/2009	342.88		
<i>Subtotal: 2333-004-001 (29)</i>			56,935.17	19.82	1,128.46
<i>Asset GL Acct #: 2333-100-001</i>					
20000-008436.1	Quinton Drive (#11): Nashua - 1" CT New Service	05/01/2009	1,257.45		
20000-008436.2	Tenby Drive (#7): Nashua - 1" CT New Service	05/01/2009	2,770.41		
20000-008801	1" CT Services	10/01/2009	1,120.21		
20000-008809	Gilson Rd. (#45), Nashua: 2" CT Services	11/01/2009	2,736.73		
20000-008810	Main Dunstable Rd. (#431), Nashua: 1" CT Services	11/01/2009	981.53		
20000-008811	Main Dunstable Rd. (#433), Nashua: 1" CT Services	11/01/2009	1,362.30		
<i>Subtotal: 2333-100-001 (6)</i>			10,228.63	19.82	202.73
<i>Asset GL Acct #: 2333-200-001</i>					
20000-008272	Verona Street (#20): Nashua - 1" CT Renewed Service	01/01/2009	507.64		
20000-008341.1	Langholm Drive (#84): Nashua - 1" CT Renewed Services	02/01/2009	578.40		
20000-008341.2	Chestnut Street (#82): Nashua - 1" CT Renewed Services	02/01/2009	2,379.89		
20000-008341.3	Belmont Street (#6): Nashua - 1" CT Renewed Services	02/01/2009	3,645.94		
20000-008381.1	Nagle Street (#65): Nashua - 1" CT Renewed Service	03/01/2009	452.76		
20000-008381.2	Concord Street (#87): Nashua - 1" CT Renewed Service	03/01/2009	1,302.68		
20000-008400	Walnut Street (#89-89 1/2): Nashua - 1" CT Renewed Service	04/01/2009	850.12		

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 12

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-008401	Palm Street (#133): Nashua - 1 1/2" CT Renewed Service	04/01/2009	3,439.51		
20000-008437	Glastonbury Drive (#1): Nashua - 3/4" CT Renewed Service	05/01/2009	4,561.01		
20000-008438.1	Main Street (#212): Nashua - 1" CT Renewed Service	05/01/2009	691.86		
20000-008438.2	1" CT RENEWED SERVICES: CORE, 1	05/01/2009	947.46		
20000-008438.3	Ledge Street (#84): Nashua - 1" CT Renewed Service	05/01/2009	798.34		
20000-008438.4	Arlington Street (#65): Nashua - 1" CT Renewed Service	05/01/2009	2,108.47		
20000-008438.5	Vine Street (#94): Nashua - 1" CT Renewed Service	05/01/2009	662.46		
20000-008496	Beauview Avenue (#1): Nashua - 1 1/2" CT Renewed Service	06/01/2009	2,751.81		
20000-008497	Amherst Street (#127): Nashua - 1" CT Renewed Service	06/01/2009	1,887.26		
20000-008498	Glastonbury Drive (#1): Nashua - 3/4" CT Renewed Service	06/01/2009	493.48		
20000-008578.1	Nashua - 1" CT Renewed Service	07/01/2009	1,919.49		
20000-008578.2	West Hollis Street (#99-101): Nashua - 1" CT Renewed Service	07/01/2009	915.76		
20000-008578.3	Wadleigh Street (#26): Nashua - 1" CT Renewed Service	07/01/2009	1,016.57		
20000-008607	Peele Road (#98): Nashua - 3/4" CT Renewed Service	08/01/2009	3,005.42		
20000-008608	Dodge Street (#19): Nashua - 1" CT Renewed Service	08/01/2009	354.51		
20000-008609	West Allis Street (#5): Nashua - 1" CT Renewed Service	08/01/2009	1,306.97		
20000-008610	Main Street (#606): Nashua - 1" CT Renewed Service	08/01/2009	1,436.87		
20000-008636	Howard St. (#2), Nashua - 1" CT Renewed Service	09/01/2009	1,453.45		
20000-008637	Coburn Woods (#197), Nashua - 1" CT Renewed Service	09/01/2009	1,819.36		
20000-008638	Broad St. (#252), Nashua - 1" CT Renewed Service	09/01/2009	705.15		
20000-008668	Green Street: Nashua - Main Replacement - Reconnect 1" Copper Service	09/01/2009	1,050.00		
20000-008675	Fletcher Street: Nashua - Main Replacement - Reconnect 1" Copper (4)	09/01/2009	1,400.00		
20000-008680	FLETCHER/GREEN ST MAIN REPLACEMENTS	09/01/2009	627.61		
20000-008687	Van Buren Street: Nashua - Main Replacement - Temp Service Connect Type 2, 3	09/01/2009	1,200.00		
20000-008698	VAN BUREN ST MAIN REPLACEMENT	09/01/2009	248.40		
20000-008705	Buck Street: Nashua - Main Replacement - Reconnect 1" Copper (20)	09/01/2009	1,750.00		
20000-008710	BUCK STREET MAIN REPLACEMENT	09/01/2009	479.91		
20000-008764	Fletcher Street Main Replacement - Reconnect 1" Copper	10/01/2009	4,636.19		
20000-008768	Fletcher Street Main Replacement - 2" Service Reconnection	10/01/2009	1,750.00		
20000-008770	Van Buren Street Water Main Replacement: Reconnect 12 - 1" Copper Services	10/01/2009	4,200.00		
20000-008803	Orchard Ave. (#26), Nashua - 1" CT Service, 1	10/01/2009	701.61		
20000-008804	Wethersfield St. (#57) - 1" CT Service, 1	10/01/2009	4,816.84		
20000-008805	Hasting Ln. (#9), Nashua - 1" CT Service, 1	10/01/2009	1,890.58		
20000-008807	Blue Hill Ave. (#5), Nashua: 1" CT Service	11/01/2009	2,152.22		
20000-008808	Main St. (#146-154), Nashua: 2" CT Services	11/01/2009	2,576.40		
20000-008816	Lincoln Ave. (#11), Nashua: 3/4" CT Services	11/01/2009	339.92		
20000-008849	Dolan Street Water Main Replacement - (5) Typical Service Reconnection	11/01/2009	1,000.00		
20000-008850	Dolan St. Main Replacement - Overhead, Labor & Truck	11/01/2009	84.40		
20000-008884	West Hollis Street (#127): Nashua - 1" Renewed Service	12/01/2009	1,019.60		
20000-008885	Dublin Avenue (#58): Nashua - 3/4" Renewed Service	12/01/2009	2,964.85		
20000-008886	Main Street (#268): Nashua - 1" Renewed Service	12/01/2009	1,072.86		
20000-008887	Lincoln Avenue (#29): Nashua 1" Renewed Service	12/01/2009	1,190.94		
20000-008965	Sand Street Water Main Replacement - (4) Typical Service Reconnection	12/01/2009	800.00		
20000-008967.1	Sand Street Water Main Replacement - Eng Overhead	12/01/2009	29.70		
20000-008986	Haines Street Water Main Replacement - (18) Typical Service Reconnection	12/01/2009	3,600.00		
20000-008987	Haines Street Water Main Replacement - (3) Long Side Service Connection	12/01/2009	2,850.00		
20000-008988	Haines Street Water Main Replacement - (3) Short Side Service Connection	12/01/2009	1,950.00		
20000-008992.4	Haines Street Water Main Replacement - (18) Typical Service Connections	12/01/2009	3,600.00		
20000-008992.5	Haines Street Water Main Replacement - (2) Long Side Service Connections	12/01/2009	1,900.00		
20000-008992.6	Haines Street Water Main Replacement - (2) Short Side Service Connections	12/01/2009	1,300.00		
20000-008993.1	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	1,618.74		
20000-009057	Dublin Avenue (#58): Nashua - Renewed Service	12/01/2009	120.00		
Subtotal: 2333-200-001 (59)			96,913.41	19.82	1,920.82
Asset GL Acct #: 2333-230-001					
20000-008270	East Dunstable Road (#187): Nashua - 1 1/2" New Service	01/01/2009	1,519.72		

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 13

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
20000-008316	Amherst Gardens (#57): Nashua - 3/4" New Service	02/01/2009	1,049.41		
20000-008319	Main Dunstable Road (#500): Nashua - 2" New Service	02/01/2009	1,836.48		
20000-008373	Norfolk Street (#6): Nashua - 1 1/2" New Service	03/01/2009	1,519.72		
20000-008374	Amherst Street (#407): Nashua - 4" New Service	03/01/2009	5,214.34		
20000-008417	Hall Street (#7): Nashua - 1" New Service	04/01/2009	1,369.33		
20000-008418	Amherst Street (#607): Nashua - 2" New Service	04/01/2009	1,602.62		
20000-008453	Simon Street (#5-9): Nashua - 2" New Service	05/01/2009	1,602.62		
20000-008535	Edson Street (#22): Nashua - 2" New Service	06/01/2009	1,602.62		
20000-008572	Berkshire Road (#4): Nashua - 1" New Service	07/01/2009	1,369.33		
20000-008573	Kent Lane (#55): Nashua - 2" New Service	07/01/2009	1,602.62		
20000-008712	Coburn Woods (#49): Nashua - 1" Developer Installed Services-CIAC	09/01/2009	1,369.33		
20000-008713	King St (#99): Nashua - 1 1/2" Developer Installed Services-CIAC	09/01/2009	1,485.04		
20000-008714	Amherst St (#341): Nashua - 1 1/2" Developer Installed Services-CIAC	09/01/2009	1,485.04		
20000-008715	Amherst St (#505): Nashua - 2" Developer Installed Services-CIAC	09/01/2009	1,602.62		
20000-008716	DW Highway (#225): Nashua - 2" Developer Installed Services-CIAC	09/01/2009	1,602.62		
20000-008743	Coburn Ave. (#47): Nashua - 1" Developer Installed Services-CIAC, 1	10/01/2009	1,369.33		
20000-008745	Cox St. (#76): Nashua - 1 1/2" Developer Installed Service-CIAC, 1	10/01/2009	1,485.04		
20000-008843	Raymond St. (#17 1/2): Nashua: 1" Developer Installed Services-CIAC, 1	11/01/2009	1,369.33		
20000-008844	Bowers St. (#88 B): Nashua: 1" Developer Installed Services-CIAC, 1	11/01/2009	1,369.33		
20000-008895	Diamond Back (#0): Nashua - 1" Service	12/01/2009	1,369.33		
20000-008897	West Glenwood Drive (#24): Nashua - 1" Service	12/01/2009	1,369.33		
20000-008901	Linwood Street (#95): Nashua - 1" Service	12/01/2009	1,369.33		
20000-008903	Lake Street (#9): Nashua - 1 1/4" Service	12/01/2009	1,427.19		
20000-008906	Lake Street (#9): Nashua - 1 1/4" Service	12/01/2009	1,427.19		
20000-08317.1	West Adelaide Street (#25): Nashua - 1" New Service	02/01/2009	1,105.63		
20000-08317.2	Middle Dunstable Road (#33): Nashua - 1" New Service	02/01/2009	1,105.63		
20000-08317.3	Marshall Street (#17): Nashua - 1" New Service	02/01/2009	1,105.63		
20000-08317.4	Coburn Avenue (#135): Nashua - 1" New Service	02/01/2009	1,105.63		
20000-08536.1	Kent Lane (#55): Nashua - 1 1/2" New Service	06/01/2009	1,485.04		
20000-08536.2	Kent Lane (#55): Nashua - 1 1/2" New Service	06/01/2009	1,485.04		
20000-08536.3	Kent Lane (#55): Nashua - 1 1/2" New Service	06/01/2009	1,485.04		
20000-08537.1	Kinsley Street (#189 Unit 2): Nashua - 1" New Service	06/01/2009	1,369.33		
20000-08537.2	Majestic Avenue (#59): Nashua - 1" New Service	06/01/2009	1,369.33		
<i>Subtotal: 2333-230-001 (34)</i>			52,005.16	19.82	1,030.74
<i>Asset GL Acct #: 2333-250-001</i>					
20000-008271.1	Cherrywood Drive (#100): Nashua - 1" New Service	01/01/2009	451.39		
20000-008271.2	Cherrywood Drive (#94): Nashua - 1" New Service	01/01/2009	451.39		
20000-008271.3	Kona Drive (#7): Nashua - 1" New Service	01/01/2009	451.39		
20000-008271.4	Wild Rose Drive (#19): Nashua - 1" New Service	01/01/2009	451.39		
20000-008328.1	Prescott Street (#94): Nashua - 1" New Service	02/01/2009	451.39		
20000-008328.2	Cherrywood Drive (#92): Nashua - 1" New Service	02/01/2009	451.39		
20000-008328.3	Hydrangea Drive (#7): Nashua - 1" New Service	02/01/2009	451.39		
20000-008329.1	Prescott Street (#82): Nashua - 1 1/4" New Service	02/01/2009	451.39		
20000-008329.2	Prescott Street (#92): Nashua - 1 1/4" New Service	02/01/2009	451.39		
20000-008329.3	Prescott Street (#90): Nashua - 1 1/4" New Service	02/01/2009	451.39		
20000-008375.1	Kona Drive (#4): Nashua - 1" New Service	03/01/2009	476.00		
20000-008375.2	Annabelle Court (#10): Nashua - 1" New Service	03/01/2009	476.00		
20000-008408	Kona Drive (#3): Nashua - 1" New Service	04/01/2009	476.60		
20000-008454.1	Donna Street (#32): Nashua - 1" New Service	05/01/2009	476.60		
20000-008454.2	Donna Street (#34): Nashua - 1" New Service	05/01/2009	476.60		
20000-008455	Prescott Street (#66): Nashua - 1 1/4" New Service	05/01/2009	476.60		
20000-008456	Crystal Drive (#17): Nashua - 1 1/2" New Service	05/01/2009	476.60		
20000-008542.1	Wild Rose Drive (#8): Nashua - 1" New Service	06/01/2009	476.60		
20000-008542.2	Wild Rose Drive (#12): Nashua - 1" New Service	06/01/2009	476.60		
20000-008542.3	Annabelle Court (#14): Nashua - 1" New Service	06/01/2009	476.60		
20000-008542.4	Trek Street (#5): Nashua - 1" New Service	06/01/2009	476.60		
20000-008542.5	Sutherland Way (#17): Nashua - 1" New Service	06/01/2009	476.60		
20000-008575	Huffy Circle (#10): Nashua - 1 1/2" New Service	07/01/2009	476.60		
20000-008576.1	Kona Drive (#24): Nashua - 1" New Service	07/01/2009	476.60		

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 14

Asset ID	Description	Placed in Service	Book Cost	Tax Rate	Property Tax
20000-008576.2	Trek Street (#7): Nashua - 1" New Service	07/01/2009	476.60		
20000-008576.3	Wild Rose Drive (#14): Nashua - 1" New Service	07/01/2009	476.60		
20000-008576.4	Cherrywood Drive (#97): Nashua - 1" New Service	07/01/2009	476.60		
20000-008623	Sutherland Way (#12), Nashua - 1" Developer Installed Services-Paid	08/01/2009	476.60		
20000-008718.1	Middle Dunstable Rd (#67), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008718.2	Sutherland Way (#19), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008718.3	Huffy Circle (#7), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008718.4	Kona Dr (#14), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008718.5	Cherrywood Dr (#99-101), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008718.6	Moonstone Dr (#12), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008718.7	Cherrywood Dr (#115), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60		
20000-008748	Kona Dr. (#21), Nashua - 1" Developer Installed Services-PAID, 1	10/01/2009	476.60		
20000-008840	Sutherland Way (#15), Nashua: Developer Installed Services-Paid, 1	11/01/2009	476.60		
20000-008909	Woodbury Drive (#16): Nashua - 1" Service	12/01/2009	476.60		
20000-008910	Sutherland Way (#14): Nashua - 1" Service	12/01/2009	476.60		
20000-008911	Sutherland Way (#18): Nashua - 1" Service	12/01/2009	476.60		
20000-008912	Trek Street (#3): Nashua - 1" Service	12/01/2009	476.60		
20000-008913	Kona Drive (#9): Nashua - 1" Service	12/01/2009	476.60		
20000-008914	Annabelle Court (#11): Nashua - 1" Service	12/01/2009	476.60		
Subtotal: 2333-250-001 (43)			20,240.50	19.82	401.17
Asset GL Acct #: 2335-000-001					
20000-008340	Bridge Street (#46): Nashua - Hydrant (1) (Medallion 5'6" x 4')	02/01/2009	3,812.28		
20000-008361	Spitbrook Road: Nashua - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	1,229.85		
20000-008579	Keats St @ Browning Ave: Nashua - Repaired Hydrant	07/01/2009	3,653.02		
20000-008611	Nottingham Drive (#33): Nashua - Renewed Hydrant (4 1/2" x 6' Mueller)	08/01/2009	3,764.77		
20000-008674	FLETCHER STREET MAIN REPLACEMENT - Remove & Reset Hydrant (1)	09/01/2009	1,500.00		
20000-008681	FLETCHER/GREEN ST MAIN REPLACEMENTS	09/01/2009	166.07		
20000-008689	VAN BUREN STREET MAIN REPLACEMENT - Remove & Reset Hydrant	09/01/2009	1,500.00		
20000-008690	VAN BUREN STREET MAIN REPLACEMENT - Hydrant Assembly	09/01/2009	3,500.00		
20000-008699	VAN BUREN ST MAIN REPLACEMENT	09/01/2009	258.75		
20000-008763	Fletcher Street Main Replacement - Remove & Reset Hydrant	10/01/2009	1,368.47		
20000-008777	NFPA HYDRANT PAINTING	10/01/2009	9,964.49		
20000-008817	Lund Rd. @ Caldwell Rd.: Repaired Hydrant	11/01/2009	3,883.31		
20000-008847	Dolan Street Water Main Replacement - Remove & Reset Hydrant	11/01/2009	2,200.00		
20000-008858	Dolan St. Water Main Replacement - Overhead, Labor & Truck	11/01/2009	106.10		
20000-008984	Haines Street Water Main Replacement - Remove & Reset Hydrant	12/01/2009	2,200.00		
20000-008985	Haines Street Water Main Replacement - Hydrant Assembly	12/01/2009	3,800.00		
20000-008993.2	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	440.47		
Subtotal: 2335-000-001 (17)			43,347.58	19.82	859.15
Asset GL Acct #: 2335-005-001					
20000-008514	Mack Hill Road & Manchester Street: Hydrant Paving	06/01/2009	610.82		
Subtotal: 2335-005-001 (1)			610.82	19.82	12.11
Asset GL Acct #: 2335-100-001					
20000-008534	Kona Drive: Nashua - Hydrant (1)	06/01/2009	4,237.29		
Subtotal: 2335-100-001 (1)			4,237.29	19.82	83.98
Asset GL Acct #: 2339-300-001					
20000-008285	Scada Upgrade - Contract #4	01/01/2009	2,495.20		
20000-008372	Scada Upgrade - Contract #4	03/01/2009	469.82		
20000-008792	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	734.15		
Subtotal: 2339-300-001 (3)			3,699.17	19.82	73.32
Subtotal: Nashua (670)			9,212,198.56	19.82	182,585.78
Town or Department: Newmarket					
Subtotal: Newmarket (1)			-	19.43	-

Pennichuck Water Works, Inc.
Taxable Assets Additions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment A
Page 15

Asset ID	Description	Placed In Service	Book Cost	Tax Rate	Property Tax
Town or Department: Plaistow					
<i>Asset GL Acct #: 2307-210-001</i>					
20000-008997	Twin Ridge: Plaistow - Pump #5 Replacement - Submersible 3HP Pump End and Motor	12/01/2009	3,959.50		
20000-008999	Twin Ridge - Rolling Hills Interconnection - 250' 10-3 ufw/g wiring	12/01/2009	247.50		
20000-009000	Twin Ridge - Rolling Hills Interconnection - 1 1/2 HP submersible pump w/wire & fittings	12/01/2009	3,881.40		
20000-009001	Twin Ridge - Rolling Hills Interconnection - Eng Overhead	12/01/2009	748.25		
20000-009002	Twin Ridge - Rolling Hills Interconnection - 400' of 2" PVC SDR21 CL	12/01/2009	307.93		
20000-009003	Twin Ridge - Rolling Hills Interconnection - 200' of 2" PVC SDR21 CL	12/01/2009	163.93		
20000-009004	Twin Ridge - Rolling Hills Interconnection - Gravel	12/01/2009	846.12		
20000-009005	Twin Ridge - Rolling Hills Interconnection - PWW Labor & Materials	12/01/2009	11,388.22		
20000-009006	Twin Ridge: Plaistow - Deepen Well #2 (Franklin Submersible 1 1/2HP Pump End)	12/01/2009	4,223.59		
20000-009041	Twin Ridge - Rolling Hills Interconnection	12/01/2009	91.50		
20000-009042	Twin Ridge - Rolling Hills Interconnection	12/01/2009	52.50		
<i>Subtotal: 2307-210-001 (11)</i>			25,910.44	21.23	550.08
 <i>Asset GL Acct #: 2310-000-001</i>					
20000-009007	Sweet Hill: Plaistow - Generator Connections - Eng Overhead	12/01/2009	322.92		
20000-009008	Sweet Hill: Plaistow - Generator Connections - Reliance Transfer Panels 200ax125a	12/01/2009	439.00		
20000-009009	Sweet Hill: Plaistow - Generator Connections - Meltric Inlet 200a	12/01/2009	489.35		
20000-009010	Sweet Hill: Plaistow - Generator Connections - Back Boxes	12/01/2009	268.95		
20000-009011	Sweet Hill: Plaistow - Generator Connections - Transfer Switch	12/01/2009	223.10		
20000-009012	Sweet Hill: Plaistow - Generator Connections - PWW Labor & Materials	12/01/2009	392.46		
<i>Subtotal: 2310-000-001 (6)</i>			2,135.78	21.23	45.34
<i>Subtotal: Plaistow (18)</i>			28,046.22	21.23	595.42
 Town or Department: Salem					
<i>Asset GL Acct #: 2320-200-001</i>					
20000-008351	AUTUMN WOODS MN TREATMENT	03/01/2009	36,997.94		
20000-008352	AUTUMN WOODS MN TREATMENT	03/01/2009	6,026.39		
<i>Subtotal: 2320-200-001 (2)</i>			43,024.33	14.05	604.49
<i>Subtotal: Salem (2)</i>			43,024.33	14.05	604.49
<i>Grand Total</i>			10,329,148.21		203,363.95

Pennichuck Water Works, Inc.
Taxable Assets for Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment B
Page 1

Asset ID	Description	Placed In Service	Disposal Date	Cost	Tax Rate	Property Tax
Town or Department: Amherst						
<i>Asset Type: Hydrants</i>						
<i>Asset GL Acct #: 2335-000-001</i>						
20000-002708.1	HYDRANTS-AMHERST-(1)	12/31/1994	03/01/2009	3,486.39		
20000-002708.2	HYDRANTS-AMHERST-(1)	12/31/1994	03/01/2009	3,486.39		
<i>Subtotal: 2335-000-001 (2)</i>				6,972.78	18.04	125.79
<i>Subtotal: Amherst (41)</i>				6,972.78	18.04	125.79
Town or Department: Bedford						
<i>Subtotal: Bedford (74)</i>				-	17.03	-
Town or Department: Derry						
<i>Asset Type: Electric Pumping Equipment</i>						
<i>Asset GL Acct #: 2311-200-001</i>						
20500-000306	3 HP SERRES SUBMERSIBLE WELL-PUMP	11/30/1990	12/01/2009	2,935.51		
<i>Subtotal: 2311-200-001 (1)</i>				2,935.51	25.29	74.24
<i>Asset Type: Services</i>						
<i>Asset GL Acct #: 2333-100-001</i>						
21000-00004.1	3/4" SERVICES - PLASTIC-(62) SERVICES (CIAC)	06/30/1993	03/01/2009	12.73		
<i>Subtotal: 2333-100-001 (1)</i>				12.73	25.29	0.32
<i>Subtotal: Derry (100)</i>				2,948.24	25.29	74.56
Town or Department: Epping						
<i>Subtotal: Epping (4)</i>				-	17.79	-
Town or Department: Merrimack						
<i>Asset Type: Distribution Mains</i>						
<i>Asset GL Acct #: 2331-200-001</i>						
20000-0728.221	8" Cast Iron Pipe	01/01/1971	06/01/2009	83.67		
20000-728.2.21	8" Cast Iron Pipe	01/01/1973	12/01/2009	122.28		
<i>Subtotal: 2331-200-001 (2)</i>				205.95	17.03	3.51
<i>Asset Type: Electric Pumping Equipment</i>						
<i>Asset GL Acct #: 2311-200-001</i>						
20000-000591	MERR. RIVER PUMPING STATION-	07/01/1985	07/01/2009	249,140.45		
<i>Subtotal: 2311-200-001 (1)</i>				249,140.45	17.03	4,242.86
<i>Asset GL Acct #: 2311-202-001</i>						
20000-002259	LEVEL RECORDER AT MERRIMACK-RIVER	12/31/1991	07/01/2009	1,933.15		
20000-002885	INSTALL TIMER/MODIFY CONTROLS-MERRIMACK RIVER INTAKE	07/31/1995	07/01/2009	345.51		
<i>Subtotal: 2311-202-001 (2)</i>				2,278.66	17.03	38.81

Pennichuck Water Works, Inc.
Taxable Assets for Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment B
Page 2

Asset ID	Description	Placed In Service	Disposal Date	Cost	Tax Rate	Property Tax
<i>Asset Type: Hydrants</i>						
<i>Asset GL Acct #: 2335-000-001</i>						
20000-00761.21	Hydrants	01/01/1969	12/01/2009	128.92		
<i>Subtotal: 2335-000-001 (1)</i>				128.92	17.03	2.20
<i>Subtotal: Merrimack (43)</i>				251,753.98	17.03	4,287.37
 <i>Town or Department: Milford</i>						
<i>Asset Type: Electric Pumping Equipment</i>						
<i>Asset GL Acct #: 2311-200-001</i>						
20700-000105	BOOSTER PUMP-5HP AIR COMP-\$388-WELL PUMP - 3HP	\$116	08/31/1990	12/01/2009	504.00	
20700-000601	SCADA PHASE III-		12/31/1996	12/01/2009	9,765.00	
20700-000620	SCADA PHASE III-		12/31/1997	12/01/2009	2,853.86	
20700-000710	REPAIR OF WELL-ASHLEY COMMONS		07/01/1999	12/01/2009	7,444.24	
20700-000800	NEW 5HP MOTOR - ASHLEY COMMONS-		05/01/2000	12/01/2009	810.00	
<i>Subtotal: 2311-200-001 (5)</i>				21,377.10	19.21	410.65
 <i>Asset Type: Other Power Pumping Equipment</i>						
<i>Asset GL Acct #: 2311-600-001</i>						
20700-000600	INSTALL OIL-LESS COMPRESSOR-ASHLEY COMMONS		05/31/1996	12/01/2009	724.50	
<i>Subtotal: 2311-600-001 (1)</i>				724.50	19.21	13.92
 <i>Asset Type: Other Production Equipment</i>						
<i>Asset GL Acct #: 2320-100-001</i>						
20700-000624	BRINE TANK-ADDED TO BOOSTER STATION		12/31/1997	12/01/2009	530.00	
<i>Subtotal: 2320-100-001 (1)</i>				530.00	19.21	10.18
 <i>Asset Type: Power & Pumping Structures</i>						
<i>Asset GL Acct #: 2304-200-001</i>						
20700-000104	POWER & PUMPING STRUCTURES-ASHLEY COMMONS-MILFORD		08/31/1990	12/01/2009	2,560.00	
20700-000450	PROPANE HEAT FURNACE INSTALLED-		04/30/1994	12/01/2009	2,390.37	
<i>Subtotal: 2304-200-001 (2)</i>				4,950.37	19.21	95.10
 <i>Asset Type: Purification System Equipment</i>						
<i>Asset GL Acct #: 2320-000-001</i>						
20700-000500	METERING PUMP-ASHLEY COMMON TRT. SYS.		05/02/1995	12/01/2009	437.94	
20700-000621	TREATMENT SYSTEM-ASHLEY COMMONS		09/30/1997	12/01/2009	15,182.04	
<i>Subtotal: 2320-000-001 (2)</i>				15,619.98	19.21	300.06
 <i>Asset Type: Wells & Springs</i>						
<i>Asset GL Acct #: 2307-100-001</i>						
20700-000106	WELL @ ASHLEY COMMONS-844 LF/25 GPM		08/31/1990	12/01/2009	1,309.00	
20700-000700	UTILITY SHED 10' X 10'-VINYL SIDING		06/01/1998	12/01/2009	1,746.00	
20700-000712	DRAIN LINE AT ASHLEY COMMONS-		10/01/1999	12/01/2009	8,548.89	
20700-000802	Ashley Commons: Milford - Install 680' of 1" SCH80 PVC Down Well		12/01/2001	12/01/2009	977.63	
<i>Subtotal: 2307-100-001 (4)</i>				12,581.52	19.21	241.69
<i>Subtotal: Milford (33)</i>				55,783.47	19.21	1,071.60

Pennichuck Water Works, Inc.
Taxable Assets for Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment B
Page 3

Asset ID	Description	Placed In Service	Disposal Date	Cost	Tax Rate	Property Tax
<i>Town or Department: Nashua</i>						
<i>Asset Type: Developer Installed Distribution Mains: CIAC</i>						
<i>Asset GL Acct #: 2331-300-001</i>						
20000-000694.1	DIST. MAINS/DEVELOPER INSTALL-AND INSPECTIONS	07/01/1985	12/01/2009	4,953.12		
<i>Subtotal: 2331-300-001 (1)</i>				4,953.12	19.82	98.17
<i>Asset Type: Distribution Mains</i>						
<i>Asset GL Acct #: 2331-200-001</i>						
200-0701.1222	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19		
200-0701.1223	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19		
200-0701.1224	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19		
200-0701.1225	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19		
20000-002134.1	Winter Street: Nashua - 3' of 6" Main	09/30/1990	06/01/2009	124.80		
20000-00704.1	8"&6" CI PIPE	01/01/1984	12/01/2009	3,235.95		
20000-00707.21	8" DUCTILE IRON PIPE-	12/31/1968	09/01/2009	106.19		
20000-00716.1	16" Cast Iron Pipe	01/01/1965	12/01/2009	20.01		
20000-02134.21	Winter Street: Nashua - 8' of 6" Main	09/30/1990	09/01/2009	332.00		
20000-0703.221	4" CI PIPE & DUCTILE	01/01/1979	06/01/2009	51.45		
20000-703.1	4" CI PIPE & DUCTILE	01/01/1983	09/01/2009	366.45		
20000-703.21	4" CI PIPE & DUCTILE	01/01/1983	12/01/2009	276.68		
20000-704.3.21	8"&6" CI PIPE	01/01/1980	06/01/2009	25.39		
20000-704.5.21	8"&6" CI PIPE	01/01/1983	09/01/2009	866.58		
<i>Subtotal: 2331-200-001 (14)</i>				11,698.26	19.82	231.86
<i>Asset Type: Electric Pumping Equipment</i>						
<i>Asset GL Acct #: 2311-200-001</i>						
20000-004724	TIMBERLINE PUMP UPGRADES-	03/01/2001	03/01/2009	6,402.22		
<i>Subtotal: 2311-200-001 (1)</i>				6,402.22	19.82	126.89
<i>Asset Type: General & Miscellaneous Structures</i>						
<i>Asset GL Acct #: 2304-700-001</i>						
20000-000519	FENCE & DOUBLE GATES-CONCORD-ST PUMPING STATION-N.TAX	07/01/1973	03/01/2009	550.00		
20000-000524.1	WILL ST GARAGE 50'X200'-	07/01/1966	12/01/2009	382.00		
<i>Subtotal: 2304-700-001 (2)</i>				932.00	19.82	18.47
<i>Asset Type: Hydrants</i>						
<i>Asset GL Acct #: 2335-000-001</i>						
20000-00760.21	Hydrants	01/01/1979	03/01/2009	561.81		
20000-0760.231	Hydrants	01/01/1979	09/01/2009	128.92		
20000-760.1	Hydrants	01/01/1979	09/01/2009	8,379.80		
<i>Subtotal: 2335-000-001 (3)</i>				9,070.53	19.82	179.78
<i>Asset Type: Other Production Equipment</i>						
<i>Asset GL Acct #: 2320-100-001</i>						
20000-003326	SCADA PHASE II AMENDMENT-	11/30/1997	07/01/2009	5,528.21		

Pennichuck Water Works, Inc.
Taxable Assets for Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment B
Page 4

Asset ID	Description	Placed In Service	Disposal Date	Cost	Tax Rate	Property Tax
<i>Subtotal: 2320-100-001 (1)</i>				5,528.21	19.82	109.57
<i>Asset Type: Purification System Equipment</i>						
<i>Asset GL Acct #: 2320-000-001</i>						
20000-002605	TRT PLANT SCADA SYSTEM-	12/31/1994	07/01/2009	43,208.79		
20000-003317	GATE VALVE FOR BACKWASH RETURN-	10/31/1997	03/01/2009	412.02		
20000-005504	REDUNDANT COAGULATION FEED-LINE INSTALLATION	12/01/2003	06/01/2009	4,998.71		
<i>Subtotal: 2320-000-001 (3)</i>				48,619.52	19.82	963.64
<i>Asset Type: Services</i>						
<i>Asset GL Acct #: 2333-100-001</i>						
2000-00220.151	1" C T SERVICES: 1	12/31/1991	03/01/2009	843.51		
2000-00746.222	1" SERVICES-	07/01/1940	12/01/2009	0.83		
2000-0732.5.21	3/4" CT Services	01/01/1982	06/01/2009	530.98		
2000-732.3.231	3/4" CT Services	01/01/1980	06/01/2009	203.13		
20000-001056.1	3/4" CT SERVICES-	07/01/1988	06/01/2009	420.00		
20000-002018.1	1" COPPER TUBING 1 SERVICES-NEW & RENEWED SERVICES-1989	12/31/1989	09/01/2009	688.08		
20000-002829.1	1" SERVICES- 1	12/31/1995	09/01/2009	935.31		
20000-00745.75	1" CL SERVICES-	07/01/1935	12/01/2009	17.58		
20000-00745.76	1" CL SERVICES-	07/01/1935	06/01/2009	17.58		
20000-00745.77	1" CL SERVICES-	07/01/1935	06/01/2009	17.58		
20000-00745.78	1" CL SERVICES-	07/01/1935	06/01/2009	17.58		
20000-00745.81	1" CL SERVICES-	07/01/1935	03/01/2009	17.58		
20000-00745.82	1" CL SERVICES-	07/01/1935	12/01/2009	17.58		
20000-00745.83	1" CL SERVICES-	07/01/1935	12/01/2009	17.58		
20000-00745.91	1" CL SERVICES-	07/01/1935	09/01/2009	17.58		
20000-01060.1	1" COPPER TUBING-NEW SERVICES - 1	07/01/1988	09/01/2009	1,026.01		
20000-0731.3.2	1" CT Services	01/01/1980	03/01/2009	238.44		
20000-0731.331	1" CT Services	01/01/1980	03/01/2009	41.44		
20000-0741.211	1" & SMALLER GALVANIZED PIPE-	07/01/1930	12/01/2009	12.73		
20000-0745.53	1" CL SERVICES-	07/01/1935	09/01/2009	155.77		
20000-0745.791	1" CL SERVICES-	07/01/1935	12/01/2009	64.38		
20000-08240.1	Coburn Woods: Nashua - 3/4" Services (1)	12/01/2008	09/01/2009	413.95		
20000-1056.1	3/4" CT SERVICES	07/01/1988	09/01/2009	46.82		
20000-732.3251	3/4" CT Services	01/01/1980	12/01/2009	234.40		
<i>Subtotal: 2333-100-001 (24)</i>				5,996.42	19.82	118.85
<i>Asset Type: Water Treatment Equipment</i>						
<i>Asset GL Acct #: 2320-200-001</i>						
20000-000650.2	FILTER SYSTEM EQUIPMENT-	07/01/1980	03/01/2009	179,180.38		
20000-000651	INSTRUMENTATION & CONTROL-SYSTEM	07/01/1980	12/01/2009	233,201.54		
20000-000653	LABORATORY FIXTURES & EQUIPMENT	07/01/1980	12/01/2009	52,657.62		
20000-000655	MISC. GENERAL EQUIPMENT FOR WTP	07/01/1980	12/01/2009	18,926.58		
20000-002270.2	PULSATOR- #2	03/01/1992	03/01/2009	83,934.39		
20000-002380	WTP ORICISS MODIFICATION-SAFE DRINKING WATER ACT-N.TAX	12/31/1992	12/01/2009	44,895.37		
20000-002425	TRT PLANT PROCESS MODIFICATION-"SAFE DRINKING WATER ACT"	06/01/1993	12/01/2009	155,596.37		

Pennichuck Water Works, Inc.
Taxable Assets for Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 1A
Attachment B
Page 5

Asset ID	Description	Placed In Service	Disposal Date	Cost	Tax Rate	Property Tax
20000-003336	3 CHECK VALVES-WTP 1 IN SLUDGE-DISCHRG SYS,2 IN BACKWASH RET	12/31/1997	06/01/2009	2,210.48		
<i>Subtotal: 2320-200-001 (8)</i>				770,602.73	19.82	15,273.35
<i>Subtotal: Nashua (276)</i>				863,803.01	19.82	17,120.58
<i>Town or Department: Newmarket</i>						
<i>Subtotal: Newmarket (3)</i>				-	19.43	-
<i>Town or Department: Plaistow</i>						
<i>Asset Type: Electric Pumping Equipment</i>						
<i>Asset GL Acct #: 2311-200-001</i>						
20400-000301	1-3HP WELL PUMP WITH MOTOR-CONTROL BOX	10/18/1990	12/01/2009	2,794.00		
<i>Subtotal: 2311-200-001 (1)</i>				2,794.00	21.23	59.32
<i>Subtotal: Plaistow (59)</i>				2,794.00	21.23	59.32
<i>Town or Department: Salem</i>						
<i>Subtotal: Salem (25)</i>				-	14.05	-
Grand Total				1,184,055.48		22,739.21

PENNICHUCK WATER WORKS, INC.
PAYROLL SUMMARY
Pro Forma Adjustments
For The Twelve Months Ended
December 31, 2009

Schedule 1B

	Twelve Months Ending 12/31/09	Normalize Union Pro Forma Jan 1, 2009 Feb 16, 2009	Proforma Union Pro Forma Feb 17, 2010 - Feb 16, 2011	Proforma Union Wage Pro Forma Adjustment Feb 17, 2010 - Feb 16, 2011	Normalize Salaried Pro Forma Adjustment January 1, 2009 - March 31, 2009	Proforma Salaried Pro Forma Adjustment April 1, 2010 - March 31, 2011	Proforma Personnel Changes 2009 and 2010	Total Proforma for Payroll	Total Proformed Twelve Months 12/31/09
Operations & Maintenance			(1)	(1)		(1)			
Production Salaried	\$ 562,087	\$ -	\$ -	\$ -	\$ 5,033	\$ 9,997	\$ (27,595)	\$ (12,565)	\$ 549,522
Production Union	585,636	2,928	11,713	10,650	-	-	29,188	54,478	640,114
Distribution/Meter Salaried	325,247	-	-	-	2,576	5,563	(18,650)	(10,510)	314,737
Engineering Salaried	532,346	-	-	-	3,904	10,300	-	14,205	546,551
Distribution/Meter Union	948,229	4,741	18,965	-	-	-	-	23,706	971,934
Admin & General Salaried	2,937,249	-	-	-	12,231	52,491	28,963	93,685	3,030,933
O&M Salaries & Wages	5,890,794	7,669	30,677	10,650	23,744	78,351	11,906	162,998	6,053,791
Construction									
Recurring	86,699	433	1,734	-	-	-	-	2,167	88,867
Non-recurring	91,423	457	1,828	-	-	-	-	2,286	93,709
Other Accounts:									
Jobbing - PWSCO	461,389	2,307	9,228	-	-	-	-	11,535	472,924
Jobbing - PAC	152,559	763	3,051	-	-	-	-	3,814	156,373
Jobbing - PEU	295,251	1,476	5,905	-	-	-	-	7,381	302,632
Jobbing - PWW	44,994	225	900	-	-	-	-	1,125	46,118
Total	\$7,023,109	\$ 13,331	\$ 53,324	\$ 10,650	\$ 23,744	\$ 78,351	\$ 11,906	\$ 191,306	\$ 7,214,415
		Wage Increase 4.00%	Wage Increase 2.00%						

Notes:

(1) The Company is proposing that the wage and salary increase for 2010 be recognized for 12 months to reflect the Company's full costs on a going forward basis.

PENNICHUCK WATER WORKS, INC.
BALANCE SHEET
ASSETS AND DEFERRED CHARGES
For the Twelve Months Ended December 31, 2009

Schedule 2

	Account Number	12/31/2009	13 MONTH TEST YR AVERAGE	12/31/2008	12/31/2007
<u>PLANT ASSETS</u>					
Plant in Service	301 to 348	154,119,649	150,247,311	143,926,734	135,008,499
Work in process	105	439,540	2,651,142	6,711,159	7,065,928
Utility Plant		154,559,189	152,898,452	150,637,893	142,074,427
Accumulated depreciation	108	32,044,968	31,386,678	30,558,698	30,529,748
Net Plant		122,514,221	121,511,774	120,079,195	111,544,680
Acquistion Adjustment, net	114 & 115	(534,870)	(548,383)	(561,896)	(588,921)
Net Utility Plant		121,979,351	120,963,391	119,517,299	110,955,758
<u>CURRENT ASSETS</u>					
Cash	131	2,450	2,399	2,278	2,278
Accounts receivable-billed, net	141 & 143	1,456,062	1,622,370	1,585,085	1,571,103
Accounts receivable-unbilled, net	173	1,640,587	1,659,783	2,130,598	1,984,559
Accounts receivable-other	142	13,427	21,288	28,196	45,910
Materials & Supplies	151	716,730	825,124	875,679	1,135,139
Prepaid expenses	162	421,361	391,159	442,536	412,019
Prepaid property taxes	163 & 236	350,305	55,545	525,849	339,928
Prepaid income taxes	162.3	-	-	-	2,011
		4,600,920	4,577,668	5,590,221	5,492,946
<u>OTHER ASSETS</u>					
Debt issuance expenses	181	4,111,959	3,925,113	3,897,668	3,231,421
	180,182,183,184 &				
Other & Def Charges	186	6,383,915	7,648,762	7,853,194	5,949,837
		10,495,874	11,573,875	11,750,862	9,181,258
TOTAL ASSETS		\$ 137,076,145	\$ 137,114,935	\$ 136,858,382	\$ 125,629,963
		-	-	-	-

PENNICHUCK WATER WORKS, INC.
BALANCE SHEET
EQUITY AND LIABILITIES
For the Twelve Months Ended December 31, 2009

Schedule 2A

	Account Number	12/31/2009	13 MONTH TEST YR AVERAGE	12/31/2008	12/31/2007
STOCKHOLDERS' EQUITY					
Common stock	201	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Paid in capital	211	39,011,141	30,222,295	29,306,141	27,056,141
Retained earnings	215 & 438	13,512,579	12,473,154	12,823,626	13,172,313
		<u>52,553,720</u>	<u>42,725,449</u>	<u>42,159,767</u>	<u>40,258,454</u>
LONG TERM DEBT					
Bonds, notes and mortgages	221	50,128,227	51,865,586	55,874,504	51,527,857
Current portion of long term debt	221	5,733,402	4,160,626	660,478	6,636,830
Intercompany advances	223	(20,638,273)	(10,375,168)	(10,611,650)	(19,020,353)
		<u>35,223,356</u>	<u>45,651,044</u>	<u>45,923,332</u>	<u>39,144,334</u>
CURRENT LIABILITIES					
Accounts payable	231	645,058	412,491	333,966	1,583,474
Accrued taxes	236	14,328	(3,042)	(14,716)	(7,115)
Accrued interest	237	693,054	640,256	780,831	598,126
Other accrued expenses	241	3,964,444	4,705,995	5,455,780	5,998,922
Customer deposits & other	235	118,483	138,757	131,679	158,677
		<u>5,435,367</u>	<u>5,894,457</u>	<u>6,687,540</u>	<u>8,332,084</u>
OTHER LIABILITIES AND DEFERRED CREDITS					
Deferred income taxes	282	14,769,177	12,920,917	12,144,191	10,407,200
Unamortized ITC	255	767,922	784,440	800,958	833,994
Deferred Tax liability & Other	253 & 283	841,834	960,741	1,112,992	1,003,061
Customer advances	252	84,000	84,000	84,000	84,000
CIAC, net	271 & 272	22,794,158	22,860,628	22,982,271	22,683,056
Accrued Pension liability	241	4,031,374	4,642,476	4,357,000	2,135,980
Unamortized Premium on Debt	251	575,237	590,784	606,330	747,798
		<u>43,863,702</u>	<u>42,843,985</u>	<u>42,087,742</u>	<u>37,895,090</u>
TOTAL EQUITY AND LIABILITIES		<u>\$ 137,076,145</u>	<u>\$ 137,114,935</u>	<u>\$ 136,858,382</u>	<u>\$ 125,629,963</u>

PENNICHUCK WATER WORKS, INC.
ACCUMULATED DEPRECIATION
For The Twelve Months Ended December 31, 2009

Schedule 2
Attachment A

ACCOUNT CLASSIFICATION	12/31/2009	12/31/2008
Structures	\$ 9,188,084	\$ 8,226,852
Pumping and Distribution Equipment	3,784,023	3,843,394
Transmission and Distribution Mains	14,236,895	13,308,946
Services	3,807,445	3,600,908
Meters	2,158,757	2,002,545
Hydrants	1,110,134	1,044,632
Intangible Plant	117,323	105,327
Other Equipment	4,810,766	4,403,508
TOTAL	\$ 39,213,427	\$ 36,536,112
Accumulated Depreciation - Loss	\$ (4,314,363)	\$ (3,902,956)
Accumulated Depreciation - Cost of Removal	\$ (1,794,616)	\$ (1,368,138)
Theoretical Depreciation Reserve 2007	\$ (1,059,480)	\$ (706,320)
GRAND TOTAL	\$ 32,044,968	\$ 30,558,698

Notes:

PENNICHUCK WATER WORKS, INC.
MATERIAL AND SUPPLIES
For the Twelve Months Ended December 31, 2009

Schedule 2
Attachment B

	12/31/2009	13 Month Average	12/31/2008	12/31/2007
INVENTORY: PIPES & FITTINGS	392,378	404,424	393,464	908,304
INVENTORY: NEW METERS	110,663	200,099	264,760	90,320
INVENTORY: MISC T & D	48,801	46,170	43,412	18,865
INVENTORY: WTP SPARE PARTS	14,747	17,044	16,076	18,532
INVENTORY: WTP CHEMICALS	107,221	111,776	110,452	52,817
INVENTORY: FLEET/VEHICLES	3,916	3,781	3,686	4,035
INVENTORY: BACKUP GENERAT FUEL	9,612	9,686	10,570	10,570
INV: CUSTOMER HANDBOOK/FOLDER	2,935	3,389	3,244	5,290
INV: CUSTOMER BROCHURE/INSERTS	6,345	6,785	7,223	8,141
INVENTORY: BILLING & ACCTING	19,162	19,443	21,843	8,025
INVENTORY: POCKET FOLDERS	950	950	950	8,253
INVENTORY: CCR'S	-	1,577	-	1,989
	716,730	825,124	875,679	1,135,139

Pennichuck Water Works, Inc.
Deferred Charges and Other Assets
For the Twelve Months Ended December 31, 2009

Schedule 2
Attachment C
Page 1

ACCOUNT #	DESCRIPTION	12/31/2009	12/31/2008	12/31/2007
2186-120-001	FIFIELD TANK INSPECTION	-	948	2,932
2186-126-001	MAST ROAD RAILROAD CROSSING	8,395	9,278	10,162
2186-136-001	WATER ST OFFICE RELOCATION	-	1,310	5,200
2186-140-001	SARBANES-OXLEY	356,716	515,257	673,797
2186-150-001	BOND DEFEASANCE PREMIUM	83,530	93,262	102,993
2186-173-001	BERKELY/SWART TERRACE STUDY	-	-	2,512
2186-203-001	UNION NEGOTIATIONS - 2006-2007	2,123	27,597	53,072
2186-225-001	EMPLOYEE RECRUITOR FEES	17,411	56,748	96,085
2186-230-001	SYNERGEN TRAINING - 2007	7,015	14,667	19,477
2186-233-001	WILL STREET RENOVATIONS 2006	3,300	3,300	3,300
2186-235-001	RATE CASE: 2008	-	64,059	-
2186-240-001	RATE CASE - 2006	-	-	43,879
2186-245-001	DEFERRED ASSET - SERP	579,308	524,957	470,919
2186-255-001	MERRIMACK VILLAGE DAM	-	-	35,228
2186-256-001	MERRIMACK VILLAGE DAM:PHASE II	-	-	68,286
2186-257-001	MERRIMACK VILLAGE DAM DEOMOLIT	-	-	91,151
2186-260-001	NASHUA AERIAL PHOTOGRAPHY PROJ	-	4,726	9,881
2186-270-001	STUDY: BROOK DAMS ACTION PLAN	5,877	8,815	11,754
2186-420-001	WATERSHED STUDY	-	-	457
2186-425-001	NRPC - MUTUAL AID STUDY	13,870	15,762	17,653
2186-430-001	CATCH BASIN MARKING 2004	4,760	5,817	6,875
2186-440-001	VEBA TRUST - UNION	448,763	384,291	405,593
2186-445-001	VEBA TRUST - NON-UNION	202,268	173,264	182,725
2186-450-001	PENNICHUCK BROOK WATERSHED STY	88,069	99,433	179,868
2186-460-001	STUMP PD WATRSHD:COMM BAS EDUC	10,084 (2)	-	-
2186-470-001	TOWN OF MILFORD-WATERSHED STDY	708	1,208	1,708
2186-475-001	UPPER MERRIMACK WTRSHED STUDY	65,450 (3)	-	-
2186-480-001	FACILIT STUDY:NASHUA/MERRIMACK	7,648 (4)	-	-
2186-650-001	EMINENT DOMAIN COSTS	7,563,188 (6)	7,064,077	6,851,229
2186-675-001	WEB SITE UPGRADE 2006	10,576	15,992	18,972
2186-700-001	ONGOING WATERSHED STUDY 00-04	18,512	34,838	51,164
2186-710-001	WATERSHED PROTECT STUDY - 2005	13,646	13,646	13,646
2186-720-001	COMPENSATION STUDY 2004	-	-	31,667
2186-730-001	COMPENSATION STUDY: 2008	18,838	32,967	-
2186-775-001	WTP SLUDGE TANK CLEANING 2005	-	-	492
2186-860-001	MSDC EXP - BEDFORD/POWDER HILL	338,375	358,579	378,974
2186-865-001	DEPRECIATION STUDY 2007	(5,354) (5)	4,407	7,933
2186-870-001	COST OF REMOVAL ANALYSIS-2007	8,813 (5)	3,732	5,937
2186-910-001	FILTRATION MEDIA STUDY 2001	-	-	28,261
2186-950-001	DEFERRED ASSET: PENSION	3,799,234 (1)	4,723,810	-
2186-955-001	DEFERRED ASSET:POST 65 HEALTH	(48,344) (1)	79,581	-
2186-960-001	DEF ASSET:EARLY RETIRE HEALTH	115,760 (1)	367,497	-
2186-998-001	EMINENT DOMAIN ALLOWANCE	(7,563,188)	(7,064,077)	(6,851,229)
	TOTAL 186	6,175,353	7,639,750	3,032,556
2162-900-001	DEFERRED ASSET - PENSION	-	-	2,405,929
2162-905-001	DEFERRED ASSET-POST 65 HEALTH	-	-	(69,570)
2162-915-001	DEFR ASSET:EARLY RETIRE HEALTH	-	-	352,622
	TOTAL 162	-	-	2,688,981
	Combined 162 and 186	6,175,353	7,639,750	5,721,537
2182-110-001	ABAND PROP:CABOT PRESERVE WELL	3,308	7,718	12,128
2182-120-001	ABAND PROP: DUNLAP WOODS WELLS	2,573	6,003	9,434
2182-300-001	SERV ABAND: BRIDGE/SANDERS ST	-	-	-
2182-500-001	MAIN ABANDONMENT: CUSHING AVE	452	1,121	1,790
	TOTAL 182	6,333	14,842	23,352

Pennichuck Water Works, Inc.
Deferred Charges and Other Assets
For the Twelve Months Ended December 31, 2009

Schedule 2
Attachment C
Page 2

ACCOUNT #	DESCRIPTION	12/31/2009	12/31/2008	12/31/2007
2183-000-001	DEFERRED TAX ASSET	193,621	201,689	209,757
2162-400-001	CLEARING ACCOUNT (DO NOT USE)	-	-	(4,809)
2184-100-001	CLEARING ACCOUNT	8,608	(3,088)	-
	Total Other	202,229	198,601	204,948
Total Deferred Charges & Other Assets		6,383,915	7,853,194	5,949,837

Notes:

- (1) The Company adopted SFAS 158 and recorded underfunded pension and postretirement obligations with offsets to deferred charges.
The amounts reflect the changes in the unfunded benefit obligation and updated actuarial valuation.
- (2) The study is to determine the effectiveness of community based education program that generates resident behavior more protective of the watershed.
The study will be funded 75% by the NHDES.
- (3) The study is to establish instream flow rules under direction of NHDES. The study is being funded by the State (58%) and the water utilities.
The Company's portion is \$66,000.
- (4) With the 2011 lease expiration at 25 Manchester St, the Company is analyzing the various options for a Corporate office.
- (5) In 2009, the Company made an entry to combine amounts related to the same activity that resided into 2 separate accounts. The amount transferred was the original cost vs the unamortized costs thereby creating a credit balance. The entry will be corrected in 2010.
- (6) The amount reflects the total costs the Company has incurred as a result of the eminent domain proceeding with the City of Nashua. Of the total, the Company is proposing that the amounts reflected in Schedule 1, Attachment F and Schedule 3, Attachment B be recovered through rates.

Pennichuck Water Works, Inc.
Analysis of Deferred Charges
For the Year Ended December 31, 2009

Schedule 2
Attachment D
Page 1

ASSET BALANCES						AMORTIZATION									
Asset ID	Description	Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Deletions	End. Balance	Net Book Value	Years	Months	Full Year Amort	Pro Forma Adjustment (1)	Adjusted Book Value
Additions:															
Asset GL Acct #: 2186-460-001															
95	STUMP POND WATERSHED WATER STUDY	-	-	-	-	-	-	-	-	-	10	0	-	-	-
95.7	STUMP POND WATERSHED WATER STUDY	-	403.50	-	403.50	-	3.74	-	3.74	399.76	9	0	44.83	41.09	358.67
95.5	STUMP POND WATERSHED WATER STUDY	-	3,116.27	-	3,116.27	-	57.18	-	57.18	3,059.09	9	1	343.08	285.90	2,773.19
95.6	STUMP POND WATERSHED WATER STUDY	-	(7,746.72)	-	(7,746.72)	-	(142.14)	-	(142.14)	(7,604.58)	9	1	(852.85)	(710.71)	(6,893.87)
95.4	STUMP POND WATERSHED WATER STUDY	-	2,472.57	-	2,472.57	-	89.10	-	89.10	2,383.47	9	3	267.30	178.20	2,205.27
95.3	STUMP POND WATERSHED WATER STUDY	-	7,451.78	-	7,451.78	-	332.67	-	332.67	7,119.11	9	4	798.41	465.74	6,653.38
95.2	STUMP POND WATERSHED WATER STUDY	-	2,754.78	-	2,754.78	-	169.15	-	169.15	2,585.63	9	6	289.98	120.83	2,464.80
95.1	STUMP POND WATERSHED WATER STUDY	-	2,301.60	-	2,301.60	-	160.11	-	160.11	2,141.49	9	7	240.17	80.06	2,061.43
Subtotal: 2186-460-001 (8)		-	10,753.78	-	10,753.78	-	669.81	-	669.81	10,083.97			1,130.91	461.10	9,622.87
Asset GL Acct #: 2186-475-001															
20000-009034	Upper Merrimack River Watershed Study	-	22,000.00	-	22,000.00	-	183.33	-	183.33	21,816.67	10	0	2,200.00	2,016.67	19,800.00
20000-009035	Upper Merrimack River Watershed Study	-	22,000.00	-	22,000.00	-	183.33	-	183.33	21,816.67	10	0	2,200.00	2,016.67	19,800.00
20000-009036	Upper Merrimack River Watershed Study	-	22,000.00	-	22,000.00	-	183.33	-	183.33	21,816.67	10	0	2,200.00	2,016.67	19,800.00
Subtotal: 2186-475-001 (3)		-	66,000.00	-	66,000.00	-	549.99	-	549.99	65,450.01			6,600.00	6,050.01	59,400.00
Asset GL Acct #: 2186-480-001															
96	FACILITIES STUDY - NASHUA/MERRIMACK	-	6,870.60	-	6,870.60	-	286.28	-	286.28	6,584.32	10	0	687.06	400.78	6,183.54
96.1	FACILITIES STUDY - NASHUA/MERRIMACK	-	1,091.25	-	1,091.25	-	27.28	-	27.28	1,063.97	10	0	109.13	81.85	982.13
Subtotal: 2186-480-001 (2)		-	7,961.85	-	7,961.85	-	313.56	-	313.56	7,648.29			796.19	482.63	7,165.67
Total Additions		0.00	84,715.63	0.00	84,715.63	0.00	1,533.36	0.00	1,533.36	83,182.27			8,527.10	6,993.74	76,188.53

Notes:

(1) The adjustment reflects the additional amortization expense to provide for a full year amortization in the test year

**Pennichuck Water Works, Inc.
Analysis of Deferred Charges
For the Year Ended December 31, 2009**

**Schedule 2
Attachment D
Page 2**

ASSET BALANCES						AMORTIZATION								Full Year Amort	Pro Forma Adjustment (1)	Adjusted Book Value
Asset ID	Description	Beginning	Additions	Deletions	Ending	Beg. Balance	Amort. Exp	Deletions	End. Balance	Net Book Value	Years	Months				
Retirements:																
Asset GL Acct #: 2186-120-001																
Life Yr Mo: 5 yr 0 mo																
08.1	FIFIELD TANK INSPECTION (cont)	875.38	-	875.38	-	831.63	43.75	875.38	-	-					43.75	
08.2	FIFIELD TANK INSPECTION (cont)	9,045.00	-	9,045.00	-	8,140.50	904.50	9,045.00	-	-					904.50	
Subtotal: 2186-120-001 (3)		9,920.38	-	9,920.38	-	8,972.13	948.25	9,920.38	-	-					948.25	
Asset GL Acct #: 2186-136-001																
Life Yr Mo: 5 yr 0 mo																
09	WATER STREET RELOCATION	18,662.43	-	18,662.43	-	17,418.28	1,244.15	18,662.43	-	-					1,244.15	
09.1	WATER STREET RELOCATION	790.00	-	790.00	-	724.17	65.83	790.00	-	-					65.83	
Subtotal: 2186-136-001 (2)		19,452.43	-	19,452.43	-	18,142.45	1,309.98	19,452.43	-	-					1,309.98	
Asset GL Acct #: 2186-260-001																
Life Yr Mo: 10 yr 0 mo																
19	NASHUA AERIAL PHOTOGRAPHY PROJECT	51,553.28	-	-	51,553.28	46,827.58	4,725.70	-	51,553.28	-					4,725.70	
Subtotal: 2186-260-001 (1)		51,553.28	-	-	51,553.28	46,827.58	4,725.70	-	51,553.28	-					4,725.70	
Total Retirements		80,926.09	-	29,372.81	51,553.28	73,942.16	6,983.93	29,372.81	51,553.28	-					6,983.93	

Notes:

(1) The adjustment eliminates the amortization expense recognized in the test year related to retirements.

PENNICHUCK WATER WORKS, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION
For the Twelve Months Ended December 31, 2009

Schedule 2B
Page 1

	2005	2006	2007	2008	2009
2252-001-001 CUST ADV FOR CONST: MVD INTER	84,000	84,000	84,000	84,000	84,000
2252-004-001 CUSTOMER ADVANCES - DREW	-	3,345	-	-	-
2252-004-005 CUSTOMER ADVANCES: DREW	3,345	-	-	-	-
TOTAL CUSTOMER ADVANCES	87,345	87,345	84,000	84,000	84,000
2271-200-001 CONTRIBUTIONS IN AID OF CONST	17,528,589	19,453,796	21,070,866	21,811,911	22,082,275
2271-200-005 CONTRIB IN AID OF CONST - DREW	64,577	-	-	-	-
2271-200-007 CONTRIB IN AID ON CONST - ASH	8,986	-	-	-	-
2271-200-010 CONTRIB IN AID OF CONST - MPL	83,641	-	-	-	-
2271-200-011 CONTRIB IN AID OF CONST - GWDS	2,217	-	-	-	-
2271-201-001 CIAC: BON TERRAIN	959,060.87	959,060.87	959,061	959,061	959,061
2271-202-001 CIAC: TAYLOR FALLS BOOSTER STA	150,000	150,000	150,000	150,000	150,000
2271-205-001 CIAC: TOWN OF AMHERST	43,000	43,000	43,000	43,000	43,000
2271-210-001 CIAC: MAST ROAD	8,500	8,500	8,500	8,500	8,500
2271-220-001 CIAC: LITTLE POND MAINS	148,435	148,435	148,435	148,435	148,435
2271-225-001 CIAC: PWDRHILL/DUNLAP WDS TANK	40,000	40,000	40,000	40,000	40,000
2271-230-001 CIAC: URBAN RUNOFF	62,600	62,600	62,600	62,600	62,600
2271-240-001 CIAC-NEW SERVICES:ENGLISH WOOD	7,611	7,611	7,611	7,611	7,611
2271-250-001 CIAC: SAFE WATER DRINKING ACT	55,366	55,366	55,366	55,366	55,366
2271-260-001 CIAC: AUTUMN WOODS BOOSTER STA	82,592	82,592	82,592	82,592	82,592
2271-270-001 CIAC: CHERRY LANE WELL	35,000	35,000	35,000	35,000	35,000
2271-275-001 CIAC: MANCHESTER INTERCONNECT	422,612	422,612	422,612	422,612	422,612
2271-310-001 CIAC - MAPLEWOOD	146,514	158,723	173,879	188,193	195,771
2271-320-001 CIAC - LAUREL WOODS	184,585	192,922	209,887	228,737	238,162
2271-400-001 CONTR IN AID OF CONST-DEV INST	2,215,464	2,348,456	2,348,456	2,348,456	2,348,456
2271-400-003 CONTR IN AID OF CONS:DEV- HILO	7,074	-	-	-	-
2271-400-005 CONTR IN AID OF CONS:DEV- DREW	26,693	-	-	-	-
2271-400-006 CONTR IN AID OF CONS:DEV- GLEN	383	-	-	-	-
2271-400-007 CONTR IN AID OF CONS:DEV- ASH	830	-	-	-	-
2271-400-011 CONTR IN AID OF CONS:DEV- GWDS	98,012	-	-	-	-
2271-550-001 CIAC: AUTUMN WOODS	189,755	189,755	189,755	189,755	189,755
TOTAL CIAC	22,572,096	24,358,428	26,007,619	26,781,828	27,069,194
2272-101-001 RESERVE FOR AMORT OF CIAC:PPW	(2,448,208)	(2,875,234)	(3,324,563)	(3,799,556)	(4,275,036)

PENNICHUCK WATER WORKS, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION
For the Twelve Months Ended December 31, 2009

Schedule 2B
Page 2

	2005	2006	2007	2008	2009
2272-101-003 RESERVE FOR AMORT OF CIAC:HILO	(110)	-	-	-	-
2272-101-005 RESERVE FOR AMORT OF CIAC:DREW	(29,591)	-	-	-	-
2272-101-006 RESERVE FOR AMORT OF CIAC:GLEN	(235)	-	-	-	-
2272-101-007 RESERVE FOR AMORT OF CIAC:ASH	(4,538)	-	-	-	-
2272-101-010 RESERVE FOR AMORT OF CIAC:MPL	(19,363)	-	-	-	-
2272-101-011 RESERVE FOR AMORT OF CIAC:GWDS	(5,334)	-	-	-	-
TOTAL RESERVE FOR AMORT OF CIAC	(2,507,379)	(2,875,234)	(3,324,563)	(3,799,556)	(4,275,036)
 SUBTOTAL OF CIAC & RESERVE FOR CIAC	 20,064,717	 21,483,194	 22,683,056	 22,982,271	 22,794,158
 GRAND TOTAL OF CIAC & CUSTOMER ADVANCES	 20,152,062	 21,570,539	 22,767,056	 23,066,271	 22,878,158

1) Advances received are net of refunds made to customers during the year.

PENNICHUCK WATER WORKS, INC.
COMPUTATION OF RATE BASE
For The Thirteen Months Ended December 31, 2009

Schedule 3

Description	Test Year Average (Sch 3B)	Year End Rate Base	Pro Forma Adjustments Permanent Rates	Pro Forma Test Year
Plant in Service	150,247,311	154,119,649	3,439,982 (1)	153,687,293
Accum Deprec	38,028,130	39,213,427	232,187 (2)	38,260,317
Accum Deprec: Loss	4,050,376	4,314,363	-	4,050,376
Accum Deprec: COR	1,708,176	1,794,616	-	1,708,176
Theoretical Reserve	882,900	1,059,480	-	882,900
Acquisition Adjustment	844,905	844,905	-	844,905
Accum Amort Acq Adj	296,522	310,035	-	296,522
CIAC	26,898,154	27,069,194	-	26,898,154
Amort of CIAC	4,037,526	4,275,036	-	4,037,526
	95,451,622	98,745,653	3,207,795	98,659,417
ADD:				-
Working Cap	1,300,304	1,272,195	(3,933) (3)	1,296,371
Materials & Supplies	825,124	716,730	-	825,124
Prepaid Expenses	391,159	421,361	-	391,159
Prepaid Property Taxes	55,545	350,305	-	55,545
Prepaid Income Taxes	-	-	-	-
Other & Deferred Charges	7,648,762	6,383,915	4,881,211 (4)	12,529,973
	10,220,894	9,144,506	4,877,278	15,098,172
DEDUCT:				-
Customer Advances	84,000	84,000	-	84,000
Customer deposits & other	138,756	118,483	-	138,756
Deferred Income Tax	12,920,917	14,769,177	-	12,920,917
Deferred Tax Liability	855,191	838,590	-	855,191
Unamort ITC	784,440	767,922	-	784,440
Deferred Rental Credits	105,550	3,244	-	105,550
Unfunded FAS 106 and 158 Costs	-	-	1,135,245 (5)	1,135,245
	14,888,854	16,581,416	1,135,245	16,024,099
TOTAL Rate Base	90,783,662	91,308,743	6,949,828	97,733,490

Notes:

- (1) adjust test year average to year end for non-revenue producing assets per Schedule 3, Attachment A
- (2) increase for the additional accumulated depreciation proforma for plant additions/retirements per Schedule 3, Attachment C
- (3) reflect impact of the expense proforma adjustments on working capital per Schedule 3, Attachment D
- (4) increase/decrease for additions/deletions and adjustments to deferred charges per Schedule 3, Attachment B
- (5) adjust test year average for unfunded FAS 106 and 158 Costs per Schedule 3, Attachment E

PENNICHUCK WATER WORKS, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Plant in Service
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A

I PLANT IN SERVICE

A Schedule 3, Attachment A, Exhibit 2, details additions to plant in service that were completed within the test year ending 12/31/09. All items are capital improvements that are necessitated by mandates, SDWA, regulation, replacement of aging infrastructure or upgrades to the system, or projects over \$50 thousand. All of these plant additions are considered non-revenue producing in nature.

These non revenue producing capital additions were calculated as part of the thirteen month average of plant in service for the test year. The pro forma adjustment reflects the difference between the total cost of the assets and the portion reflected in the thirteen month average.

Therefore:

\$ 4,203,078

B Schedule 3, Attachment A, Exhibit 4, details retirements to plant in service that were completed within the test year ending 12/31/09. All of these plant retirements are considered non-revenue producing in nature.

These non revenue producing capital retirements were calculated as part of the thirteen month average of plant in service for the test year. The pro forma adjustment reflects the difference between the total cost of the assets retired and the portion reflected in the thirteen month average.

Therefore:

\$ (763,096)

TOTAL PRO FORMA PLANT IN SERVICE

\$ 3,439,982

PENNICHUCK WATER WORKS, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Deferred Debits
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment B

II DEFERRED DEBITS

- A. To reflect amortization expense for deferred charges placed in service during 2009 and not reflected in the test year.
(See Schedule 2, Attachment D)

Therefore:

\$ 6,994

- B. To reflect the reduced amortization expense per Schedule 1, Attachment F, adjustment 1C for certain accounts that will be fully amortized in 2010.

Therefore:

\$ 49,310

- C. In Order 24,465 (DW 04-056), the Company was authorized to create a deferred asset account to book costs associated with its defense of the City of Nashua's eminent domain efforts. The order also provided that after the conclusion of the docket, the Company should submit its expenses booked to the deferred account for the Commission to audit and review. On March 25, 2010, the New Hampshire Supreme Court affirmed Order 24,878, allowing the taking to proceed. The Company proposes recovery of eminent domain costs as follows:

Eminent Domain Costs	\$ 5,361,008
Less: Annual Amortization over 10 years	<u>\$ 536,101</u>
Unamortized Eminent Domain Costs	<u>\$ 4,824,907</u>

Therefore:

\$ 4,824,907

TOTAL PRO FORMA UNAMORTIZED DEFERRED ASSETS:

\$ 4,881,211

PENNICHUCK WATER WORKS, INC.
PRO FORMA ADJUSTMENTS TO RATE BASE
Accumulated Depreciation
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment C

I ACCUMULATED DEPRECIATION

- A.** To reflect the additional 1/2 year depreciation expense
pro forma for capital assets added in the test year.
(See Schedule 3, Attachment A, Exhibit 1)

Therefore: **\$ 195,751**

- B.** To reflect the additional 1/2 year depreciation expense
pro forma for capital assets retired in the test year.
(See Schedule 3, Attachment A, Exhibit 3)

Therefore: **\$ (44,079)**

The Company's filter media estimated useful life historically is significantly less than the group rate of 15 years. In DW 08-073, the Company was allowed a separate depreciation rate for filter media of 7 years. Therefore, the following pro forma adjustment is made:

Filter Media Cost	<u>\$ 930,368</u>	
Current Depreciation	<u>\$ 52,395</u>	
Proposed Depreciation 7 years	<u>\$ 132,910</u>	
Pro Forma Adjustment	<u>\$ 80,515</u>	
Therefore:		\$ 80,515

TOTAL ACCUMULATED DEPRECIATION PRO FORMA: **\$ 232,187**

PENNICHUCK WATER WORKS, INC.
PRO FORMA ADJUSTMENT TO RATE BASE
Working Capital
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment D

I WORKING CAPITAL

- A.** A pro forma adjustment for working capital is calculated at 45 days divided by 365 days or 12.33%. (As found in the Company's last case DW 08-073.) Total pro forma operation and maintenance expenses (Schedule 1) for the test year as follows:

Therefore:

Total O & M Expenses	Working Capital Rate	
\$ (31,899)	12.33%	\$ (3,933)

TOTAL PRO FORMA WORKING CAPITAL:	<u><u>\$ (3,933)</u></u>
---	--------------------------

PENNICHUCK WATER WORKS, INC.
PRO FORMA ADJUSTMENT TO RATE BASE
Unfunded FAS 106 and 158 Costs

Schedule 3
Attachment E

UNFUNDED FAS 106 and 158 COSTS

- A.** A pro forma adjustment for unfunded FAS 106 costs is calculated to comply with Commission Order 20,806 in DA 92-199 as follows:
In 2009, the allocation of the unfunded portion to affiliates was accomplished through the management fee return on assets allocation.

Unfunded FAS 106 Costs (Schedule 3C)	<u>\$ 1,879,856</u>
After Tax Amount	60.39% <u>\$ 1,135,245</u>

Therefore:

\$ 1,135,245

- B.** In 2006, the Company adopted FAS 158 that requires the recognition of the overfunded or underfunded status for defined benefit and other post retirement plans. In accordance with the guidance provided by FAS 71, the Company records the appropriate deferred asset or liability which otherwise would be recognized as Other Comprehensive Income. Following the criteria for unfunded FAS 106 costs, noted in I A, a pro forma adjustment would be calculated for the unfunded costs. However, in 2009, per Schedule 3C, there are no unfunded costs.

Unfunded FAS 158 Costs (Schedule 3C)	<u>\$ -</u>
After Tax Amount	60.39% <u>\$ -</u>

Therefore:

\$ -

TOTAL PRO FORMA UNFUNDED FAS 106 AND 158 COSTS:

\$ 1,135,245

PENNICHUCK WATER WORKS, INC.
COMPUTATION OF WORKING CAPITAL (O&M) ALLOWANCE
For The Thirteen Months Ended December 31, 2009

Schedule 3A

	2008	2009												13 Months
	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
Production Expenses	281,378	281,080	259,798	263,564	275,943	293,873	333,003	310,991	326,686	328,976	233,890	242,629	254,464	
Transmission & Distribution Expenses	128,338	132,735	70,205	125,730	111,971	119,024	184,288	119,185	85,836	66,669	81,636	164,878	87,120	
Engineering Expense	49,261	45,271	41,364	50,678	48,295	47,408	48,914	45,644	41,119	51,183	49,125	45,991	45,197	
Customer Acct & Collection Exp	33,967	37,509	39,032	26,320	36,189	37,462	46,172	16,818	39,746	38,934	29,573	43,587	43,631	
Administrative & General Expense	662,936	513,574	479,749	555,982	492,081	515,654	476,565	493,053	484,411	476,009	521,072	515,118	583,632	
Inter Div Management Fee	(155,756)	(105,986)	(80,983)	(101,085)	(128,838)	(114,722)	(126,199)	(88,741)	(112,004)	(186,781)	(120,115)	(112,011)	(154,222)	
Total Operating Expense	1,000,125	904,183	809,165	921,189	835,642	898,700	962,743	896,949	865,794	774,991	795,180	900,193	859,823	
Allocation Factor	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	12.33%	
Working Capital	123,315	111,486	99,770	113,583	103,035	110,810	118,706	110,594	106,752	95,556	98,046	110,994	106,016	
Annualized	1,479,785	1,337,829	1,197,240	1,362,991	1,236,415	1,329,717	1,424,474	1,327,126	1,281,028	1,146,676	1,176,548	1,331,926	1,272,195	1,300,304

PENNICHUCK WATER WORKS, INC.
COMPUTATION OF THIRTEEN MONTH AVERAGE BALANCE
For The Thirteen Months Ended December 31, 2009

Schedule 3B

DESCRIPTION	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Average
Plant in Service	143,926,734	145,273,616	146,706,157	149,786,700	150,299,648	150,748,927	150,952,097	151,218,169	151,324,435	151,679,351	153,447,369	153,732,185	154,119,649	150,247,311
Accum Deprec	36,536,112	36,866,908	37,196,792	37,304,714	37,639,460	37,959,260	38,203,379	38,092,949	38,363,386	38,662,083	38,997,350	39,329,874	39,213,427	38,028,130
Accum Deprec: Loss	3,902,956	3,903,196	3,904,039	3,988,801	3,988,801	3,988,801	4,062,711	4,086,258	4,117,419	4,131,284	4,132,799	4,133,466	4,314,363	4,050,376
Accum Deprec: COR	1,368,138	1,469,329	1,618,269	1,898,425	1,906,285	1,691,278	1,719,139	1,721,435	1,727,618	1,752,525	1,766,519	1,772,713	1,794,616	1,708,176
Theoretical Reserve	706,320	735,750	765,180	794,610	824,040	853,470	882,900	912,330	941,760	971,190	1,000,620	1,030,050	1,059,480	882,900
Acquisition Adjustment	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905	844,905
Accum Amort Acq Adj	283,009	285,262	287,514	289,766	292,018	294,270	296,522	298,774	301,027	303,279	305,531	307,783	310,035	296,522
CIAC	26,781,828	26,783,347	26,800,433	26,842,245	26,847,102	26,849,547	26,915,565	26,922,948	26,936,017	26,947,244	26,951,583	27,028,951	27,069,194	26,898,154
Reserve of CIAC Amort	3,799,556	3,838,634	3,878,731	3,918,869	3,959,012	3,999,159	4,039,388	4,079,629	4,114,565	4,154,799	4,194,981	4,235,483	4,275,036	4,037,526
O&M Allowance	1,479,785	1,337,829	1,197,240	1,362,991	1,236,415	1,329,717	1,424,474	1,327,126	1,281,028	1,146,676	1,176,548	1,331,926	1,272,195	1,300,304
Materials & Supplies	875,679	861,370	977,500	876,506	913,420	832,784	774,409	780,568	696,991	812,510	848,750	759,390	716,730	825,124
Prepaid expenses	442,536	330,604	421,515	345,024	404,935	381,615	375,729	438,088	423,376	401,935	362,373	335,981	421,361	391,159
Prepaid Property Taxes	525,849	323,971	122,094	(79,784)	(221,914)	(423,792)	405,788	225,959	46,131	(36,345)	(216,173)	(299,999)	350,305	55,545
Prepaid Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other & Def Charges	7,853,194	7,828,981	7,807,962	7,786,473	7,805,026	7,794,848	7,795,498	7,768,676	7,753,189	7,727,169	7,581,181	7,547,800	6,383,915	7,648,762
Cust Advance	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
Customer deposits & other	131,679	124,805	122,150	123,654	157,426	157,847	156,444	159,833	160,990	123,784	134,579	132,159	118,483	138,756
Deferred Income Tax	12,144,191	12,146,286	12,148,380	12,420,716	12,422,811	12,424,905	12,642,739	12,644,833	12,646,928	13,851,558	13,853,652	13,855,747	14,769,177	12,920,917
Deferred Tax Liability	871,793	869,026	866,259	863,492	860,725	857,958	855,191	852,424	849,657	846,891	844,124	841,357	838,590	855,191
Unamortized ITC	800,958	798,205	795,452	792,699	789,946	787,193	784,440	781,687	778,934	776,181	773,428	770,675	767,922	784,440
Deferred Rental Credits	241,199	234,867	228,535	222,203	215,871	215,943	144	1,217	1,622	2,028	2,433	2,839	3,244	105,550
	86,727,091	87,436,193	88,599,295	91,469,753	91,545,440	91,309,519	92,241,848	92,472,216	92,061,100	90,905,699	92,114,444	91,996,271	91,308,743	90,783,662

PENNICHUCK WATER WORKS, INC.
COMPUTATION OF THIRTEEN MONTH AVERAGE BALANCE
For The Thirteen Months Ended December 31, 2009

Schedule 3C

DESCRIPTION	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Average
Unfunded FAS 106 Costs:														
EARLY RETIREE LIABILITY-HEALTH	(928,934)	(939,930)	(951,301)	(962,267)	(973,234)	(984,200)	(995,167)	(1,005,974)	(1,015,145)	(1,026,741)	(1,037,281)	(1,047,822)	(813,901)	(975,531)
POST-65 HEALTH LIABILITY	(1,407,906)	(1,435,909)	(1,443,211)	(1,450,514)	(1,457,817)	(1,465,120)	(1,472,422)	(1,479,725)	(1,487,028)	(1,494,330)	(1,501,633)	(1,508,936)	(1,493,355)	(1,469,070)
VEBA TRUST - UNION	384,291	384,291	384,291	384,291	384,291	384,291	384,291	384,291	384,291	384,291	384,291	384,291	448,763	389,250
VEBA TRUST - NON-UNION	173,264	173,264	173,264	173,264	173,264	173,264	173,264	173,264	173,264	173,264	173,264	173,264	202,268	175,495
Unfunded FAS 106 Costs:	(1,779,285)	(1,818,284)	(1,836,957)	(1,855,226)	(1,873,496)	(1,891,765)	(1,910,034)	(1,928,144)	(1,944,618)	(1,963,516)	(1,981,359)	(1,999,203)	(1,656,225)	(1,879,856)
Unfunded FAS 158 Costs:														
DEFERRED ASSET: PENSION	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	4,723,810	3,799,234	4,652,689
DEFERRED ASSET: POST 65 HEALTH	79,581	79,581	79,581	79,581	79,581	79,581	79,581	79,581	79,581	79,581	79,581	79,581	(48,344)	69,741
DEF ASSET: EARLY RETIRE HEALTH	367,497	367,497	367,497	367,497	367,497	367,497	367,497	367,497	367,497	367,497	367,497	367,497	115,760	348,133
DEFERRED ASSET - SERP	524,957	524,957	524,957	525,980	554,090	554,090	577,016	577,016	577,016	578,155	578,155	578,155	579,308	557,989
ACCURED LIAB PENSION-SHORT TRM	(243,800)	-	-	-	-	-	-	-	-	-	-	-	-	(18,754)
ACCURED LIABILITY: PENSION	(4,357,000)	(4,531,574)	(4,618,230)	(4,704,886)	(4,607,942)	(4,694,598)	(4,781,254)	(4,734,910)	(4,821,566)	(4,796,962)	(4,792,618)	(4,879,274)	(4,031,374)	(4,642,476)
EARLY RETIREE LIAB-HEALTH - ST	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(50,200)	(40,800)	(49,477)
POST-65 HEALTH LIABILITY - ST	(20,700)	-	-	-	-	-	-	-	-	-	-	-	-	(1,592)
ACC LIAB: SUP EXEC RETIRE PLAN	(880,454)	(875,020)	(870,973)	(933,590)	(929,406)	(925,176)	(913,707)	(909,387)	(905,157)	(836,804)	(832,573)	(828,343)	(800,785)	(880,106)
Unfunded FAS 158 Costs:	143,691	239,051	156,442	8,192	137,430	55,004	2,743	53,407	(29,019)	65,077	73,652	(8,774)	(427,001)	36,146

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 1

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
Town or Department: Amherst						
Asset GL Acct #: 2310-000-001						
20000-009029	Atherton Commons: Amherst - Generator Connections - Reliance Transfer Panels 200ax50a	12/01/2009	378.00	16	4	11.57
20000-009030	Atherton Commons: Amherst - Generator Connections - Reliance Inlet Boxes 50a	12/01/2009	67.25	16	4	2.06
20000-009031	Atherton Commons: Amherst - Generator Connections - Eng Overhead	12/01/2009	322.92	16	4	9.89
20000-009032	Atherton Commons: Amherst - Generator Connections - PWW Labor & Materials	12/01/2009	196.23	16	4	6.01
Subtotal: 2310-000-001 (4)			964.40			29.52
Asset GL Acct #: 2331-300-001						
20000-008383	Truell Road: Amherst - 416' of 12" Main	03/01/2009	28,533.44	62	6	228.27
Subtotal: 2331-300-001 (1)			28,533.44			228.27
Asset GL Acct #: 2333-100-001						
20000-008635	Stearns Rd. (#51), Amherst - 1" CT Service	09/01/2009	994.73	42	9	11.63
Subtotal: 2333-100-001 (1)			994.73			11.63
Asset GL Acct #: 2333-230-001						
20000-008320	Route 101A (#125): Amherst - 2" New Service	02/01/2009	1,836.48	42	9	21.48
20000-008538	Route 101A (#123): Amherst - 1" New Service	06/01/2009	1,369.33	42	9	16.02
20000-008711	Boston Post Rd (#49), Amherst - 1" Developer Installed Services-CIAC	09/01/2009	1,369.33	42	9	16.02
20000-008899	Stearns Road (#51): Amherst - 1" Service	12/01/2009	1,369.33	42	9	16.02
Subtotal: 2333-230-001 (4)			5,944.47			69.53
Asset GL Acct #: 2333-250-001						
20000-008322.1	Scottie Way (#8): Amherst - 1" New Service	02/01/2009	451.39	42	9	5.28
20000-008322.2	Scottie Way (#10): Amherst - 1" New Service	02/01/2009	451.39	42	9	5.28
20000-008323	Thorntons Ferry Road (#8): Amherst - 2" New Service	02/01/2009	451.39	42	9	5.28
20000-008330	Fells Drive (#19): Amherst - 1 1/2" New Service	02/01/2009	451.39	42	9	5.28
20000-008407.1	Fells Drive (#16): Amherst - 1" New Service	04/01/2009	476.60	42	9	5.57
20000-008407.2	Summerfield Way (#16): Amherst - 1" New Service	04/01/2009	476.60	42	9	5.57
20000-008539.1	Fells Drive (#32): Amherst - 1 1/2" New Service	06/01/2009	476.60	42	9	5.57
20000-008539.2	Fells Drive (#26): Amherst - 1 1/2" New Service	06/01/2009	476.60	42	9	5.57
20000-008539.3	Peacock Brook Lane (#10): Amherst - 1 1/2" New Service	06/01/2009	476.60	42	9	5.57
20000-008539.4	Peacock Brook Lane (#14): Amherst - 1 1/2" New Service	06/01/2009	476.60	42	9	5.57
20000-008574	Scottie Way (#3): Amherst - 1" New Service	07/01/2009	476.60	42	9	5.57
20000-008624	Patten Rd. (#77), Amherst - 1 1/2" Developer Installed Services-Paid	08/01/2009	476.60	42	9	5.57
20000-008717	Beacon Ln (#2), Amherst - 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008746	Peacock Brook Ln. (#18), Amherst - 1/2" Developer Installed Service-PAID, 1	10/01/2009	476.60	42	9	5.57
20000-008839	Summerfield Way (#7), Amherst: Developer Installed Services-Paid, 1	11/01/2009	476.60	42	9	5.57
Subtotal: 2333-250-001 (15)			7,048.16			82.43
Asset GL Acct #: 2335-000-001						
20000-008369	Amherst Street (#132): Amherst - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	4,323.78	44	8	48.40
20000-008379	Mack Hill Road: Amherst - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	4,448.52	44	8	49.80
Subtotal: 2335-000-001 (2)			8,772.30			98.20
Subtotal: Amherst (27)			52,257.50			519.58

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 2

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
<i>Town or Department: Bedford</i>						
<i>Asset GL Acct #: 2310-000-001</i>						
20000-009014	English Woods: Bedford - Generator Connections - Reliance Transfer Panels 100ax50a	12/01/2009	439.00	16	4	13.44
20000-009015	English Woods: Bedford - Generator Connections - Meltric Unit 200a 120/208v	12/01/2009	489.35	16	4	14.98
20000-009016	English Woods: Bedford - Generator Connections - Back Boxes	12/01/2009	268.95	16	4	8.23
20000-009017	English Woods: Bedford - Generator Connections - Transfer Switch	12/01/2009	201.69	16	4	6.17
20000-009018	English Woods: Bedford - Generator Connections - Eng Overhead	12/01/2009	322.92	16	4	9.89
20000-009019	Bedford Water Company: Bedford - Generator Connections - Cutler Hammer Double Throw Safety Switch	12/01/2009	3,275.00	16	4	100.26
20000-009020	Bedford Water Company: Bedford - Generator Connections - Meltric Unit	12/01/2009	489.35	16	4	14.98
20000-009021	Bedford Water Company: Bedford - Generator Connections - Back Boxes	12/01/2009	268.95	16	4	8.23
20000-009022	Bedford Water Company: Bedford - Generator Connections - Eng Overhead	12/01/2009	968.75	16	4	29.66
20000-009023	Bedford Water Company: Bedford - Generator Connections -	12/01/2009	3,600.60	16	4	110.22
20000-009024	Bedford Water Company: Bedford - Generator Connections - PWW Labor & Materials	12/01/2009	1,331.65	16	4	40.76
<i>Subtotal: 2310-000-001 (11)</i>			11,656.21			356.82
<i>Asset GL Acct #: 2311-210-001</i>						
20000-008529	ENGLISH WOODS WELL #1, NEW WELL PUMP	06/01/2009	1,136.52	22	9	24.98
<i>Subtotal: 2311-210-001 (1)</i>			1,136.52			24.98
<i>Asset GL Acct #: 2331-200-001</i>						
20000-008732	Hardy Road & Route 101: Bedford - 129' of 16" Main (Costs for upsizing from 8")	10/01/2009	6,823.60	62	6	54.59
20000-008998	Bixby Farms: Bedford - Prep Work	12/01/2009	417.00	62	6	3.34
<i>Subtotal: 2331-200-001 (2)</i>			7,240.60			57.92
<i>Asset GL Acct #: 2331-250-001</i>						
20000-008315	PRESSURE REDUCING VALVE: BEDFORD	02/01/2009	1,440.66	62	6	11.53
<i>Subtotal: 2331-250-001 (1)</i>			1,440.66			11.53
<i>Asset GL Acct #: 2331-300-001</i>						
20000-008837	Bixby Farm Lane, Bedford: 4" Distribution Mains-CIAC, 1259'	11/01/2009	69,773.90	62	6	558.19
20000-008880	Baileys Green: Bedford - 55' of 4" Main	12/01/2009	2,918.30	62	6	23.35
20000-008882	Baileys Green: Bedford - 455' of 8" Main	12/01/2009	26,553.80	62	6	212.43
<i>Subtotal: 2331-300-001 (3)</i>			99,246.00			793.97
<i>Asset GL Acct #: 2333-100-001</i>						
20000-008402	Boston Post Road (#422): Amherst - 1" CT New Service	04/01/2009	2,654.57	42	9	31.05
<i>Subtotal: 2333-100-001 (1)</i>			2,654.57			31.05
<i>Asset GL Acct #: 2333-230-001</i>						
20000-008321	Nashua Road (#47): Bedford - 8" New Service	02/01/2009	6,420.56	42	9	75.09
20000-008744	Burgandy Ter. (#10), Bedford - 1 1/2" Developer Installed Service-CIAC, 1	10/01/2009	1,485.04	42	9	17.37
20000-008907	Jenkins Road (#160): Bedford - 4" Service	12/01/2009	5,930.42	42	9	69.36
<i>Subtotal: 2333-230-001 (3)</i>			13,836.02			161.82
<i>Asset GL Acct #: 2333-250-001</i>						
20000-008324	Elizabeth Way: Bedford - 2" New Service	02/01/2009	451.39	42	9	5.28
20000-008406	Settlers Court (#54): Bedford - 1" New Service	04/01/2009	476.60	42	9	5.57
20000-008540	Settlers Court (#74): Bedford - 1" New Service	06/01/2009	476.60	42	9	5.57

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 3

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008541	Elizabeth Way (#24): Bedford - 2" New Service	06/01/2009	476.60	42	9	5.57
20000-008719	Settlers Ct, Bedford 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008747	Settlers Ct. (#11), Bedford - 1 1/2" Developer Installed Service-PAID, 1	10/01/2009	476.60	42	9	5.57
<i>Subtotal: 2333-250-001 (6)</i>			2,834.39			33.15
<i>Asset GL Acct #: 2346-000-001</i>						
20000-008652	Bedford Water - Convert Communications to High Speed Cable	09/01/2009	684.62	19	0	18.02
<i>Subtotal: 2346-000-001 (1)</i>			684.62			18.02
<i>Subtotal: Bedford (29)</i>			140,729.59			1,489.26

Town or Department: Community Systems

Asset GL Acct #: 2334-000-001

20000-008499	5/8" New Meters: Community Systems (3)	06/01/2009	495.01	20	11	11.83
20000-008500	3/4" New Meters: Community Systems (1)	06/01/2009	231.63	20	11	5.54
20000-008503	5/8" Renewed Meters: Community Systems (21)	06/01/2009	2,389.25	20	11	57.11
20000-008504	1" Renewed Meters: Community Systems (1)	06/01/2009	194.32	20	11	4.65
20000-008508	5/8" Sensus Chamber Comps: Community Systems (5)	06/01/2009	99.30	20	11	2.37
20000-008640	5/8" Meters: Comm Sys, 1 new	09/01/2009	193.03	20	11	4.61
20000-008642	5/8" Meters: Comm Sys, 5 renewed	09/01/2009	863.19	20	11	20.63
20000-008646.1	Chamber Comps: Comm Sys, 8 U-10015	09/01/2009	150.09	20	11	3.59
20000-008646.2	Chamber Comps: Comm Sys, 1 U-10019	09/01/2009	140.54	20	11	3.36
20000-008646.3	Chamber Comps: Comm Sys, 14 U-10037	09/01/2009	278.04	20	11	6.65
20000-008733	5/8" Meters: Comm Sys, 2 new	10/01/2009	324.67	20	11	7.76
20000-008734	3/4" Meters: Comm Sys, 1 new	10/01/2009	270.05	20	11	6.46
20000-008736	5/8" Meters: Comm Sys, 2 renewed	10/01/2009	363.18	20	11	8.68
20000-008737	3/4" Meters: Comm Sys, 1 renewed	10/01/2009	201.65	20	11	4.82
20000-008738	5/8" Meters: Core, 14 renewed	10/01/2009	1,636.25	20	11	39.11
20000-008740	Neptune Replacements: Comm Sys	10/01/2009	200.37	20	11	4.79
20000-008818	2" Meter: Comm Sys, 1 new	11/01/2009	604.32	20	11	14.45
20000-008819	5/8" Meters: Comm Sys, 2 new	11/01/2009	337.96	20	11	8.08
20000-008821	5/8" Meter: Comm Sys, 1 renewed	11/01/2009	113.77	20	11	2.72
20000-008824	Chamber Comps: Comm Sys, 1 U-10015	11/01/2009	18.76	20	11	0.45
20000-008825	Chamber Comps: Comm Sys, 1 U-10071	11/01/2009	204.00	20	11	4.88
20000-008826	Chamber Comps: Comm Sys, 1 U-10017	11/01/2009	48.08	20	11	1.15
20000-008827	Chamber Comps: Comm Sys, 3 U-10037	11/01/2009	59.58	20	11	1.42
20000-008834	Neptune Replacements: Comm Sys, 1	11/01/2009	66.79	20	11	1.60
<i>Subtotal: 2334-000-001 (24)</i>			9,483.83			226.71
<i>Subtotal: Community Systems (24)</i>			9,483.83			226.71

Town or Department: Core

Asset GL Acct #: 2334-000-001

20000-008501	1" New Meters: Core (3)	06/01/2009	846.37	20	11	20.23
20000-008502	5/8" New Meters: Core (11)	06/01/2009	1,645.79	20	11	39.34
20000-008505	5/8" Renewed Meters: Core (39)	06/01/2009	4,065.12	20	11	97.17
20000-008506	3/4" Renewed Meters: Core (2)	06/01/2009	269.24	20	11	6.44
20000-008507	1" Renewed Meters: Core (4)	06/01/2009	1,137.75	20	11	27.20
20000-008509	5/8" T-10 Chamber Comps: Core (13)	06/01/2009	243.80	20	11	5.83
20000-008510	3/4" T-10 Chamber Comps: Core (1)	06/01/2009	21.82	20	11	0.52

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 4

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008511	2" T-10 Chamber Comps: Core (1)	06/01/2009	140.19	20	11	3.35
20000-008512	5/8" Sensus Chamber Comps: Core (2)	06/01/2009	39.72	20	11	0.95
20000-008513	1" SR Chamber Comps: Core (1)	06/01/2009	52.65	20	11	1.26
20000-008639	5/8" Meters: Core, 9 new	09/01/2009	1,418.02	20	11	33.90
20000-008641	1 1/2" Meters: Core, 2 new	09/01/2009	927.22	20	11	22.16
20000-008643	5/8" Meters: Core, 14 renewed	09/01/2009	1,950.35	20	11	46.62
20000-008644	3" Meters: Core, 1 renewed	09/01/2009	396.51	20	11	9.48
20000-008645	1" Meters: Core, 1 renewed	09/01/2009	240.20	20	11	5.74
20000-008647.1	Chamber Comps: Core, 35 U-10015	09/01/2009	656.64	20	11	15.70
20000-008647.2	Chamber Comps: Core, 4 U-10017	09/01/2009	192.34	20	11	4.60
20000-008647.3	Chamber Comps: Core, 7 U-10037	09/01/2009	139.01	20	11	3.32
20000-008647.4	Chamber Comps: Core, 4 U-10056	09/01/2009	281.39	20	11	6.73
20000-008648	Neptune Replacement: Core	09/01/2009	65.61	20	11	1.57
20000-008735	5/8" Meters: Core, 9 new	10/01/2009	1,563.81	20	11	37.38
20000-008739.1	Chamber Comps: Core, 44 U-10015	10/01/2009	825.50	20	11	19.73
20000-008739.2	Chamber Comps: Core, 1 U-10018	10/01/2009	109.45	20	11	2.62
20000-008739.3	Chamber Comps: Core, 6 U-10037	10/01/2009	119.16	20	11	2.85
20000-008739.4	Chamber Comps: Core, 5 U-10056	10/01/2009	351.71	20	11	8.41
20000-008741	Neptune Replacements: Core	10/01/2009	267.16	20	11	6.39
20000-008820	5/8" Meters: Core, 7 new	11/01/2009	1,156.44	20	11	27.64
20000-008822	5/8" Meter: Core, 9 renewed	11/01/2009	1,256.88	20	11	30.04
20000-008823	3/4" Meter: Core, 1 renewed	11/01/2009	179.66	20	11	4.29
20000-008828	Chamber Comps: Core, 18 U-10015	11/01/2009	337.70	20	11	8.07
20000-008829	Chamber Comps: Core, 8 U-10016	11/01/2009	200.82	20	11	4.80
20000-008830	Chamber Comps: Core, 2 U-10017	11/01/2009	96.18	20	11	2.30
20000-008831	Chamber Comps: Core, 1 U-10019	11/01/2009	140.55	20	11	3.36
20000-008832	Chamber Comps: Core, 7 U-10037	11/01/2009	139.02	20	11	3.32
20000-008833	Chamber Comps: Core, 3 U-10056	11/01/2009	210.79	20	11	5.04
20000-008835	Neptune Replacements: Core, 2	11/01/2009	133.58	20	11	3.19
20000-008836	Chamber Comps: Core, 2 U-10042	11/01/2009	72.14	20	11	1.72
<i>Subtotal: 2334-000-001 (37)</i>			21,890.29			523.27
<i>Subtotal: Core (37)</i>			21,890.29			523.27

Town or Department: Derry

Asset GL Acct #: 2304-100-001

20000-008548	SWEET HILL WELL	07/01/2009	12,418.74	43	6	142.74
20000-008557	SWEET HILL - BACK UP WELL	07/01/2009	11,618.72	43	6	133.55
<i>Subtotal: 2304-100-001 (2)</i>			24,037.46			276.29

Asset GL Acct #: 2304-200-001

20000-008386	RICHARDSON PUMP HOUSE SECURITY FENCE	04/01/2009	4,550.00	41	0	55.49
<i>Subtotal: 2304-200-001 (1)</i>			4,550.00			55.49

Asset GL Acct #: 2307-100-001

20000-008549	SWEET HILL WELL	07/01/2009	52,138.83	30	0	868.98
20000-008556	SWEET HILL - BACK UP WELL	07/01/2009	5,094.64	30	0	84.91
20000-008558	SWEET HILL - BACK UP WELL	07/01/2009	19,083.24	30	0	318.05
20000-008776	SWEET HILL - NEW WELL - Water Quality Charges for Sampling	10/01/2009	1,499.43	30	0	24.99

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 5

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008783	HI-LO: WELL #2 HYDROFRACKING	10/01/2009	3,306.25	30	0	55.10
<i>Subtotal: 2307-100-001 (5)</i>			81,122.39			1,352.04
<i>Asset GL Acct #: 2307-210-001</i>						
20000-008550	SWEET HILL WELL	07/01/2009	37,812.26	30	0	630.20
20000-008651	SWEET HILL - NEW WELL - 48 Hour Pump Test	09/01/2009	5,755.83	30	0	95.93
20000-008846	WELL #7 WIRE REPLACEMENT: REDFIELD	11/01/2009	26,139.44	30	0	435.66
20000-008996	Drew Woods: Well #7 Pump Replacement - 3 HP 460V motor w/20\$25 pump end	12/01/2009	4,292.80	30	0	71.55
<i>Subtotal: 2307-210-001 (4)</i>			74,000.33			1,233.34
<i>Asset GL Acct #: 2311-200-001</i>						
20000-008600	SWEET HILL - NEW WELL	08/01/2009	2,163.32	30	0	36.06
<i>Subtotal: 2311-200-001 (1)</i>			2,163.32			36.06
<i>Asset GL Acct #: 2311-210-001</i>						
20000-008393	TWIN RIDGE WELL #6, PUMP REPLACEMENT	04/01/2009	3,136.69	22	9	68.94
20000-008596	Hi-Lo Booster #1 - Motor Replacement	08/01/2009	1,975.50	22	9	43.42
20000-008599	Drew Woods - Well #5 Pump Replacement	08/01/2009	7,586.93	22	9	166.75
<i>Subtotal: 2311-210-001 (3)</i>			12,699.12			279.10
<i>Asset GL Acct #: 2333-200-001</i>						
20000-008380	Cunningham Drive (#10): Derry - 3/4" CT Renewed Service	03/01/2009	2,556.98	42	9	29.91
<i>Subtotal: 2333-200-001 (1)</i>			2,556.98			29.91
<i>Asset GL Acct #: 2333-230-001</i>						
20000-008318	Fordway Extension (#197): Derry - 1 1/2" New Service	02/01/2009	1,519.72	42	9	17.77
20000-008841	Hampstead Rd. (#195), Derry: 1 1/2" Developer Installed Services-CIAC, 1	11/01/2009	1,485.04	42	9	17.37
20000-008842	Hampstead Rd. (#193), Derry: 1 1/2" Developer Installed Services-CIAC, 1	11/01/2009	1,485.04	42	9	17.37
<i>Subtotal: 2333-230-001 (3)</i>			4,489.80			52.51
<i>Asset GL Acct #: 2334-000-001</i>						
20000-008353	AUTUMN WOODS MN TREATMENT - METER	03/01/2009	1,547.73	20	11	37.00
<i>Subtotal: 2334-000-001 (1)</i>			1,547.73			37.00
<i>Asset GL Acct #: 2346-000-001</i>						
20000-008287	WARNER HILL RADIO ANTENNAS	01/01/2009	2,872.50	19	0	75.59
20000-008354	AUTUMN WOODS MN TREATMENT	03/01/2009	4,582.40	19	0	120.59
<i>Subtotal: 2346-000-001 (2)</i>			7,454.90			196.18
<i>Subtotal: Derry (23)</i>			214,622.03			3,547.91
<i>Town or Department: Epping</i>						
<i>Asset GL Acct #: 2304-800-001</i>						
20000-008597	Glenwoodlands Security Fence Repair	08/01/2009	1,453.00	40	8	17.86
<i>Subtotal: 2304-800-001 (1)</i>			1,453.00			17.86
<i>Asset GL Acct #: 2320-310-001</i>						
20000-008995	Glenwoodlands: Epping - Arsenic Media Replacement - (6) 5' Drums of Layne RT Resin	12/01/2009	14,516.80	15	0	483.89
<i>Subtotal: 2320-310-001 (1)</i>			14,516.80			483.89

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 6

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
Subtotal: Epping (2)			15,969.80			501.76
Town or Department: Hollis						
Asset GL Acct #: 2333-250-001						
20000-008325	Taylor's Way (#1): Hollis - 1 1/2" New Service	02/01/2009	451.39	42	9	5.28
Subtotal: 2333-250-001 (1)			451.39			5.28
Subtotal: Hollis (1)			451.39			5.28
Town or Department: Merrimack						
Asset GL Acct #: 2306-000-001						
20000-008660	MERRIMACK RIVER INTAKE, P.S., Pump Down Wet Well & Inspect, Clean Bar Gate, Grind Out Tracks/Repair	09/01/2009	8,348.11	30	0	139.14
Subtotal: 2306-000-001 (1)			8,348.11			139.14
Asset GL Acct #: 2309-000-001						
20000-008559	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	103,603.89	66	8	777.03
Subtotal: 2309-000-001 (1)			103,603.89			777.03
Asset GL Acct #: 2310-000-001						
20000-009025	Manchester Street Office - Genset - Eng Overhead	12/01/2009	618.15	16	4	18.92
20000-009026	Manchester Street Office - Genset - Inventory	12/01/2009	281.21	16	4	8.61
20000-009027	Manchester Street Office - Genset -	12/01/2009	58,500.00	16	4	1,790.82
20000-009028	Manchester Street Office - Genset - PWW Labor & Materials	12/01/2009	1,500.75	16	4	45.94
Subtotal: 2310-000-001 (4)			60,900.11			1,864.29
Asset GL Acct #: 2311-200-001						
20000-008553	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	1,211.64	22	9	26.63
20000-008560	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	113,184.08	22	9	2,487.56
20000-008561	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	281,076.91	22	9	6,177.51
20000-008585	MERRIMACK RIVER INTAKE, P.S.	08/01/2009	8,696.60	22	9	191.13
20000-008586	MERRIMACK RIVER INTAKE, P.S. - Goulds 350HP Line Shaft Turbines	08/01/2009	3,000.00	22	9	65.93
20000-008590	MERRIMACK RIVER INTAKE, P.S.	08/01/2009	37,222.21	22	9	818.07
20000-008750	MERRIMACK RIVER INTAKE, P.S. - Extra SS Rodding on Interior Piping	10/01/2009	6,744.27	22	9	148.23
20000-008751	MERRIMACK RIVER INTAKE, P.S. - Roof Hatches too Small for Pumps	10/01/2009	4,111.83	22	9	90.37
20000-008752	MERRIMACK RIVER INTAKE, P.S. - Add Gravel, Grade Yard to Heavy Rains	10/01/2009	963.45	22	9	21.17
20000-008753	MERRIMACK RIVER INTAKE, P.S. - Core Hole in Concrete Floor for New Drain	10/01/2009	513.19	22	9	11.28
20000-008955	Merrimack River Intake - Eng Overhead	12/01/2009	580.37	22	9	12.76
Subtotal: 2311-200-001 (11)			457,304.55			10,050.65
Asset GL Acct #: 2341-000-001						
20000-008313.1	2008 Chevy Colorado - Vehicle #32	02/01/2009	1,120.87	10	7	52.95
20000-008313.2	2008 Chevy Colorado - Vehicle #32	02/01/2009	21,030.13	10	7	993.55
20000-008554	2009 Jeep Grand Cherokee - Vehicle #103, B Rousseau	07/01/2009	22,466.00	10	7	1,061.39
Subtotal: 2341-000-001 (3)			44,617.00			2,107.89
Asset GL Acct #: 2343-000-001						
20000-008364	2008 CHEVY COLORADO - ENGINEERING VEHICLE #32 REPLACEMENT - TOOL BOX	03/01/2009	333.11	15	0	11.10
20000-009033	(2) Schonstedt GA-52Cx Pipe Locator (w/Case) & (2) 1/4" Jack Stereo Headphones	12/01/2009	1,681.93	15	0	56.06
Subtotal: 2343-000-001 (2)			2,015.04			67.17

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 7

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
<i>Asset GL Acct #: 2347-110-001</i>						
20000-008269	EDGE - BUSINESS INTELLIGENCE SOFTWARE	01/01/2009	11,502.11	7	0	821.58
20000-008288	CASH PROCESSING UPGRADE	01/01/2009	3,600.00	7	0	257.14
20000-008289	EDGE - BUSINESS INTELLIGENCE SOFTWARE	01/01/2009	2,697.44	7	0	192.67
20000-008290	EDGE - BUSINESS INTELLIGENCE SOFTWARE	01/01/2009	12,261.00	7	0	875.79
20000-008342	EDGE - BUSINESS INTELLIGENCE SOFTWARE	02/01/2009	377.64	7	0	26.97
20000-008349	ACCESS DATE BASE CONVERSION TO MS SQL	03/01/2009	6,803.46	7	0	485.96
20000-008366	MUNIS IMPORT PROGRAM	03/01/2009	17,325.00	7	0	1,237.50
20000-008367	ACCESS DATE BASE CONVERSION TO MS SQL	03/01/2009	1,499.50	7	0	107.11
20000-008368	4 NEW MONITORS	03/01/2009	944.81	7	0	67.49
20000-008391	EDGE - BUSINESS INTELLIGENCE SOFTWARE	04/01/2009	1,066.03	7	0	76.15
20000-008466	MUNIS HARDWARE UPGRADE	05/01/2009	5,025.45	7	0	358.96
20000-008526	EMAIL ARCHIVE	06/01/2009	6,147.09	7	0	439.08
20000-008527	EXCHANGE SERVER UPGRADE/REPLACEMENT	06/01/2009	29,753.30	7	0	2,125.24
20000-008528	POSTCARD PRINTED - OKI Monochrome LED Printer	06/01/2009	548.92	7	0	39.21
20000-008530	EDGE - BUSINESS INTELLIGENCE SOFTWARE	06/01/2009	897.71	7	0	64.12
20000-008661	EDGE - BUSINESS INTELLIGENCE SOFTWARE	09/01/2009	224.43	7	0	16.03
20000-008742	Headsets (12) for Customer Service	10/01/2009	2,246.88	7	0	160.49
20000-008869	MACOLA INTERFACE/UPGRADE (SYNERGEN)	11/01/2009	2,590.52	7	0	185.04
20000-008870	MACOLA INTERFACE/UPGRADE (SYNERGEN) - FLEXIBILITY SUITE ONLY	11/01/2009	1,887.50	7	0	134.82
20000-008956	OPS32 Upgrade - IS Overhead	12/01/2009	5,538.36	7	0	395.60
20000-008957	OPS32 Upgrade - Upgrade OPS32/EZ to WM Std	12/01/2009	300.00	7	0	21.43
20000-008958	OPS32 Upgrade - Programming	12/01/2009	309.95	7	0	22.14
20000-008959.1	OPS32 Upgrade - (8) USB Communications Cable	12/01/2009	120.00	7	0	8.57
20000-008959.2	OPS32 Upgrade - (8) Single Slot Cradle Kit for Motorola MC55	12/01/2009	1,082.00	7	0	77.29
20000-008959.4	OPS32 Upgrade - (8) MC55 Mobile Computer	12/01/2009	10,142.16	7	0	724.44
<i>Subtotal: 2347-110-001 (25)</i>			124,891.26			8,920.80
<i>Subtotal: Merrimack (47)</i>			801,679.96			23,926.96
<i>Town or Department: Milford</i>						
<i>Asset GL Acct #: 2330-500-001</i>						
20000-008944	Ashley Commons: Milford - Interconnection - Test Probing	12/01/2009	2,185.00	45	10	23.84
20000-008947.1	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	901.61	45	10	9.84
<i>Subtotal: 2330-500-001 (2)</i>			3,086.61			33.67
<i>Asset GL Acct #: 2331-200-001</i>						
20000-008919	Ashley Commons: Milford - Interconnection - Mailings	12/01/2009	854.65	62	6	6.84
20000-008920	Ashley Commons: Milford - Interconnection - Notification of Bid	12/01/2009	342.55	62	6	2.74
20000-008921	Ashley Commons: Milford - Interconnection - Bid Announcement	12/01/2009	546.76	62	6	4.37
20000-008922	Ashley Commons: Milford - Interconnection - Bid Announcement	12/01/2009	476.00	62	6	3.81
20000-008923	Ashley Commons: Milford - Interconnection - Copies of Plan Specs	12/01/2009	495.00	62	6	3.96
20000-008924	Ashley Commons: Milford - Interconnection - 1,110' of 12" Class 51 DiPCL	12/01/2009	51,060.00	62	6	408.48
20000-008925	Ashley Commons: Milford - Interconnection - (2) 12" MJ DI Bends	12/01/2009	1,265.00	62	6	10.12
20000-008926	Ashley Commons: Milford - Interconnection - 12"X12" MJ DI Tee-complete w/spec glands & trust block	12/01/2009	935.00	62	6	7.48
20000-008929	Ashley Commons: Milford - Interconnection - 1" Air Release Valve Assy-	12/01/2009	778.00	62	6	6.22
20000-008930	Ashley Commons: Milford - Interconnection - Mobilization/Demobilization	12/01/2009	9,365.25	62	6	74.92
20000-008931	Ashley Commons: Milford - Interconnection - Sitation Fencing, Installed, Maintained & Removed	12/01/2009	4,860.00	62	6	38.88

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 8

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008932	Ashley Commons: Milford - Interconnection - Police Detail/Traffic Control	12/01/2009	5,613.35	62	6	44.91
20000-008933	Ashley Commons: Milford - Interconnection - Bottled Water	12/01/2009	15.00	62	6	0.12
20000-008934	Ashley Commons: Milford - Interconnection - Water Entrance Fee 29 Residential Homes	12/01/2009	25,872.93	62	6	206.98
20000-008935	Ashley Commons: Milford - Interconnection - (1060') Type 1 Trench Restoration	12/01/2009	61,289.20	62	6	490.31
20000-008937	Ashley Commons: Milford - Interconnection - Eng Overhead, PWW Labor & Materials (& Credits for Plans	12/01/2009	23,505.10	62	6	188.04
20000-008940	Ashley Commons: Milford - Interconnection - Route Survey	12/01/2009	10,438.75	62	6	83.51
20000-008941	Ashley Commons: Milford - Interconnection - Mailing	12/01/2009	23.32	62	6	0.19
20000-008942	Ashley Commons: Milford - Interconnection - Street Opening Permit	12/01/2009	55.00	62	6	0.44
20000-008943	Ashley Commons: Milford - Interconnection - Paint	12/01/2009	19.98	62	6	0.16
20000-008945	Ashley Commons: Milford - Interconnection - Police Detail	12/01/2009	318.00	62	6	2.54
20000-008946	Ashley Commons: Milford - Interconnection - PWW Legal Counsel	12/01/2009	42.01	62	6	0.34
20000-008947.2	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	4,496.55	62	6	35.97
20000-008948.1	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	15,166.56	62	6	121.33
20000-009058	Ashley Commons: Milford - Interconnection - 12" Class 51 DiPCL Installed w/ restoration to subgrade	12/01/2009	4,692.00	62	6	37.54
20000-009059	Ashley Commons: Milford - Interconnection - 12" MJ DI Bends-all degrees complete w/ spec. glands	12/01/2009	1,265.00	62	6	10.12
20000-009060	Ashley Commons: Milford - Interconnection - 12" DI Coupling Installed w/ restoration to subgrade	12/01/2009	314.00	62	6	2.51
20000-009062	Ashley Commons: Milford - Interconnection - Type 3 Trench Restoration	12/01/2009	11,060.00	62	6	88.48
20000-009064	Ashley Commons: Milford - Interconnection - Traffic Control, police detail	12/01/2009	2,709.92	62	6	21.68
20000-08936.11	Ashley Commons: Milford - Interconnection - 2,340' of 12" Class 51 DiPCL Pipe	12/01/2009	107,640.00	62	6	861.12
20000-08936.12	Ashley Commons: Milford - Interconnection - 605' of 8" Class 52 DiPCL Pipe	12/01/2009	20,872.50	62	6	166.98
20000-08936.21	Ashley Commons: Milford - Interconnection - 226' of 4" Class 52 CICPL Pipe	12/01/2009	6,328.00	62	6	50.62
20000-08936.22	Ashley Commons: Milford - Interconnection - 280' of 14" HDPE SDR 9 Pipe	12/01/2009	42,098.00	62	6	336.78
20000-08936.31	Ashley Commons: Milford - Interconnection - (4) 12" MJ DI Bends	12/01/2009	2,530.00	62	6	20.24
20000-08936.32	Ashley Commons: Milford - Interconnection - (3) 8" MJ DI Bends	12/01/2009	1,125.00	62	6	9.00
20000-08936.41	Ashley Commons: Milford - Interconnection - (2) 4" MJ DI Bends	12/01/2009	500.00	62	6	4.00
20000-08936.42	Ashley Commons: Milford - Interconnection - (3) 12"x8" MJ DI Tee	12/01/2009	2,325.00	62	6	18.60
20000-08936.61	Ashley Commons: Milford - Interconnection - (1) 12" MJDI Cap	12/01/2009	370.00	62	6	2.96
20000-08936.62	Ashley Commons: Milford - Interconnection - (2) 8" MJDI Cap	12/01/2009	630.00	62	6	5.04
20000-08936.72	Ashley Commons: Milford - Interconnection - (2) 1" Air Release Valves	12/01/2009	1,556.00	62	6	12.45
20000-08936.81	Ashley Commons: Milford - Interconnection - 222' of Type 1 Trench Restoration	12/01/2009	15,540.00	62	6	124.32
20000-08936.82	Ashley Commons: Milford - Interconnection - 1,000' of Type 2 Trench Restoration - Loam & Seed	12/01/2009	6,500.00	62	6	52.00
20000-08936.83	Ashley Commons: Milford - Interconnection - 120' of Type 3 Trench Restoration	12/01/2009	8,400.00	62	6	67.20
20000-08936.91	Ashley Commons: Milford - Interconnection - Mobilization/Demobilization	12/01/2009	1,873.05	62	6	14.98
20000-08936.92	Ashley Commons: Milford - Interconnection - 900' of Siltation Fencing	12/01/2009	2,700.00	62	6	21.60
20000-08936.93	Ashley Commons: Milford - Interconnection - Traffic Control - Police Detail	12/01/2009	8,734.95	62	6	69.88
Subtotal: 2331-200-001 (46)			467,597.38			3,740.78
Asset GL Acct #: 2331-250-001						
20000-008927	Ashley Commons: Milford - Interconnection - (2) 12"x12" MJRS Gate Valve	12/01/2009	4,790.00	62	6	38.32
20000-008938	Ashley Commons: Milford - Interconnection - Eng Overhead, PWW Labor & Materials	12/01/2009	1,189.60	62	6	9.52
20000-008948.2	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	736.13	62	6	5.89
20000-009061	Ashley Commons: Milford - Interconnection - 12" MJRS Gate Valve Installed glands & valve box	12/01/2009	2,395.00	62	6	19.16
20000-08936.51	Ashley Commons: Milford - Interconnection - (4) 12" MJRS Gate Valves	12/01/2009	9,580.00	62	6	76.64
20000-08936.52	Ashley Commons: Milford - Interconnection - (4) 8" MJRS Gate Valves	12/01/2009	4,680.00	62	6	37.44
Subtotal: 2331-250-001 (6)			23,370.73			186.97
Asset GL Acct #: 2333-250-001						
20000-008326	Badger Hill Road (#97): Milford - 1" New Service	02/01/2009	451.39	42	9	5.28

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 9

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008327	Badger Hill Road (#122): Milford - 1 1/2" New Service	02/01/2009	451.39	42	9	5.28
20000-008543	Badger Hill Drive (#166): Milford - 1" New Service	06/01/2009	476.60	42	9	5.57
<i>Subtotal: 2333-250-001 (3)</i>			1,379.38			16.13
<i>Asset GL Acct #: 2334-000-001</i>						
20000-009063	Ashley Commons: Milford - Interconnection - Water Meter Pit	12/01/2009	7,050.00	20	11	168.53
<i>Subtotal: 2334-000-001 (1)</i>			7,050.00			168.53
<i>Asset GL Acct #: 2335-000-001</i>						
20000-008928	Ashley Commons: Milford - Interconnection -- New Hydrant	12/01/2009	4,700.00	44	8	52.61
20000-008939	Ashley Commons: Milford - Interconnection - Eng Overhead, PWW Labor & Materials	12/01/2009	1,173.99	44	8	13.14
20000-008948.3	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	726.47	44	8	8.13
20000-08936.71	Ashley Commons: Milford - Interconnection - (3) New Hydrants	12/01/2009	14,100.00	44	8	157.84
<i>Subtotal: 2335-000-001 (4)</i>			20,700.46			231.72
<i>Subtotal: Milford (62)</i>			523,184.56			4,377.80
<i>Town or Department: Nashua</i>						
<i>Asset GL Acct #: 2303-300-001</i>						
20000-008384	COBURN WOODS EASEMENT	03/01/2009	1,900.00	0	0	-
20000-008435	COBURN WOODS-EASEMENT	04/01/2009	48.22	0	0	-
20000-008520	FIFIELD TANK CONSTRUCTION - EASEMENT	06/01/2009	3,037.00	0	0	-
<i>Subtotal: 2303-300-001 (3)</i>			4,985.22			-
<i>Asset GL Acct #: 2304-100-001</i>						
20000-008302	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	57.60	43	6	0.66
20000-008385.1	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	40.65	43	6	0.47
20000-008459	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - moved from 900119 5/31	05/01/2009	391.28	43	6	4.50
20000-008562	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3)1406	07/01/2009	62.76	43	6	0.72
<i>Subtotal: 2304-100-001 (4)</i>			552.29			6.35
<i>Asset GL Acct #: 2304-700-001</i>						
20000-008485	WILL ST FENCE REPAIR	06/01/2009	9,075.00	40	8	111.58
<i>Subtotal: 2304-700-001 (1)</i>			9,075.00			111.58
<i>Asset GL Acct #: 2304-800-001</i>						
2000-08517.41	WTP - CONTRACT #4 - CO6.01 - Lab Glass Window	06/01/2009	398.91	40	8	4.90
2000-08517.42	WTP - CONTRACT #4 - CO6.02 - Lab Fume Exhaust Damper	06/01/2009	588.37	40	8	7.23
20000-008282	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	289.00	40	8	3.55
20000-008286	Glass Front Door for WTP - Contract #4	01/01/2009	1,081.32	40	8	13.29
20000-008303	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	684.43	40	8	8.42
20000-008343.1	Headworks - Electrical - Ewing - Contract #4	02/01/2009	1,715.40	40	8	21.09
20000-008343.2	Headworks - Concrete Headworks - Contract #4	02/01/2009	1,500.00	40	8	18.44
20000-008385.2	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	483.02	40	8	5.94
20000-008387	AUTUMN WOODS MN TREATMENT-KABA PEAKS IC CORE	04/01/2009	932.97	40	8	11.47
20000-008419.1	Office Renovations - Sheet Metal - Lemire - Contract #4	04/01/2009	1,138.00	40	8	13.99
20000-008419.2	Office Renovations - HVAC Insulation - Lemire - Contract #4	04/01/2009	1,000.00	40	8	12.30
20000-008419.3	Office Renovations - Temperature Controls - LeMire - Contract #4	04/01/2009	5,000.00	40	8	61.48
20000-008419.4	Office Renovations - HVAC Test & Balance - Lemire - Contract #4	04/01/2009	3,400.00	40	8	41.80

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 10

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008419.5	Office Renovations - Electrical Office - Ewing - Contract #4	04/01/2009	1,000.00	40	8	12.30
20000-008460	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - moved from 900119 5/31	05/01/2009	633.72	40	8	7.79
20000-008462	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	4,015.33	40	8	49.37
20000-008477	Headworks - Process Area Painting - Orlando - Contract #4	05/01/2009	7,500.00	40	8	92.21
20000-008478	Office Renovations - Aluminum Windows - Contract #4	05/01/2009	5,900.00	40	8	72.54
20000-008479	Office Renovations - Painting - Orlando - Contract #4	05/01/2009	5,000.00	40	8	61.48
20000-008480	Office Renovations - Sprinklers - Lemire - Contract #4	05/01/2009	2,000.00	40	8	24.59
20000-008481	Office Renovations - Fire Alarm System - Contract #4	05/01/2009	4,000.00	40	8	49.18
20000-008482	Sitework - Top Soil & Hydroseed - Contract #4	05/01/2009	20,000.00	40	8	245.90
20000-008517.6	WTP - CONTRACT #4 - door lock	06/01/2009	54.05	40	8	0.66
20000-008563	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	745.76	40	8	9.17
20000-008720	WTP CONTRACT #4 - PAVING (overlay parking lots & driveways, shim & install parking lines)	09/01/2009	83,347.00	40	8	1,024.76
20000-008723.1	WTP Contract #4 - Fencing	10/01/2009	70,906.50	40	8	871.80
20000-008723.2	WTP Contract #4 - Repair Roofing Insulation	10/01/2009	8,000.00	40	8	98.36
20000-008724	Contract #3 - Finished Water Canopy	10/01/2009	9,000.00	40	8	110.66
20000-008784	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	174,962.15	40	8	2,151.17
20000-08517.11	WTP - CONTRACT #4 - CO3.08 - Relocate Loght Fixtures in Hypo Room	06/01/2009	2,045.72	40	8	25.15
20000-08517.12	WTP - CONTRACT #4 - CO3.11 - Change 1 Ballast (277v to 120v)	06/01/2009	254.14	40	8	3.12
20000-08517.13	WTP - CONTRACT #4 - CO3.13 - Credit for Floor Opening in Pump Room	06/01/2009	(3,563.52)	40	8	(43.81)
20000-08517.14	WTP - CONTRACT #4 - CO3.14 - Credit for Tank Pads in Hypo Room	06/01/2009	(4,924.64)	40	8	(60.55)
20000-08517.15	WTP - CONTRACT #4 - CO3.15 - Credit for Process Area Ceiling Painting	06/01/2009	(52,000.00)	40	8	(639.34)
20000-08517.21	WTP - CONTRACT #4 - CO4.01 - Relocate Transformer	06/01/2009	10,182.28	40	8	125.19
20000-08517.22	WTP - CONTRACT #4 - CO4.02 - Relocate P-Trap	06/01/2009	703.80	40	8	8.65
20000-08517.31	WTP - CONTRACT #4 - CO5.03 - FWPS Gen Room Sprinkler Head Gages	06/01/2009	354.45	40	8	4.36
20000-08517.32	WTP - CONTRACT #4 - CO5.07 - Control Room Wall Block Fill	06/01/2009	1,387.50	40	8	17.06
20000-08517.33	WTP - CONTRACT #4 - CO5.09 - Misc. Plumbing Changes	06/01/2009	714.87	40	8	8.79
20000-08517.34	WTP - CONTRACT #4 - CO5.10 - Misc Office Wiring Changes	06/01/2009	1,166.71	40	8	14.34
20000-08517.42	WTP - CONTRACT #4 - CO6.03 - Loading Dock Lights	06/01/2009	885.52	40	8	10.89
20000-08517.43	WTP - CONTRACT #4 - CO6.07 - Control Wiring to EF9 in Lab	06/01/2009	671.58	40	8	8.26
20000-08517.44	WTP - CONTRACT #4 - CO6.09 - Flooring Change to Office Area (VCT)	06/01/2009	610.87	40	8	7.51
20000-08517.45	WTP - CONTRACT #4 - CO6.10 - Vent Relocations in Lab & Hall	06/01/2009	2,219.95	40	8	27.29
20000-08517.46	WTP - CONTRACT #4 - CO6.12 - Womens Locker Room Furring Buildout	06/01/2009	363.05	40	8	4.46
20000-08517.47	WTP - CONTRACT #4 - CO6.13 - New Lab Diffuser	06/01/2009	260.86	40	8	3.21
20000-08517.48	WTP - CONTRACT #4 - CO6.14 - Aluminum Floor Plates	06/01/2009	12,096.00	40	8	148.72
20000-08517.49	WTP - CONTRACT #4 - CO6.15 - Ceiling Fans in Caustic Room	06/01/2009	12,323.35	40	8	151.52
20000-08517.51	WTP - CONTRACT #4 - CO8.01 - Epoxy Floor Change - Process Area	06/01/2009	3,956.52	40	8	48.65
20000-08517.52	WTP - CONTRACT #4 - CO8.03 - Bypasses	06/01/2009	6,979.66	40	8	85.82
20000-08517.53	WTP - CONTRACT #4 - CO8.04 - Rebar Escalation	06/01/2009	5,574.92	40	8	68.54
20000-08517.54	WTP - CONTRACT #4 - CO8.16 - Painting Materials (Spares)	06/01/2009	(1,166.88)	40	8	(14.35)
Subtotal: 2304-800-001 (52)			416,372.64			5,119.34
 Asset GL Acct #: 2309-200-001						
20000-008785	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	19,221.85	66	8	144.16
Subtotal: 2309-200-001 (1)			19,221.85			144.16
 Asset GL Acct #: 2310-000-001						
20000-008457	(2) 5500W Brigg & Stratton Generators	05/01/2009	1,398.00	16	4	42.80
20000-008458	(2) Honda 2000W Invert Generators	05/01/2009	1,798.00	16	4	55.04

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 11

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008786	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	23,381.08	16	4	715.75
20000-008994	Portable Generators - 2 New 17.5 KW	12/01/2009	4,514.00	16	4	138.18
<i>Subtotal: 2310-000-001 (4)</i>			31,091.08			951.77
<i>Asset GL Acct #: 2311-200-001</i>						
20000-008281	BOWERS LANDING VFD FOR FIRE PUMP #2	01/01/2009	1,884.06	22	9	41.41
20000-008293	Headworks - Piping in Stilling Well - Contract #4	01/01/2009	1,000.00	22	9	21.98
20000-008304	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	99.93	22	9	2.20
20000-008385.3	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	70.52	22	9	1.55
20000-008463	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	678.84	22	9	14.92
20000-008564	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	108.89	22	9	2.39
20000-008725	WTP Contract #4	10/01/2009	957.00	22	9	21.03
20000-008787	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	12,603.51	22	9	277.00
20000-008863	WTP - CONTRACT #4 - Electrical Material Escalation Cost	11/01/2009	12,191.00	22	9	267.93
<i>Subtotal: 2311-200-001 (9)</i>			29,593.75			650.41
<i>Asset GL Acct #: 2311-210-001</i>						
20000-008350	Timberline Drive, Repair Booster Pump # 2	03/01/2009	14,967.76	22	9	328.96
20000-008420.1	Headworks - Jet Pumps - Contract #4	04/01/2009	3,300.00	22	9	72.53
20000-008420.2	Headworks - Recycle Pumps - Contract #4	04/01/2009	1,600.00	22	9	35.16
20000-008476	TRAVELING SCREEN #2 CONTROL PANEL PARTS - Contract #4	05/01/2009	3,639.75	22	9	79.99
20000-008592	REBUILD TAYLOR FALLS PUMP	08/01/2009	1,435.50	22	9	31.55
20000-008593	REBUILD TAYLOR FALLS PUMP - 25 HP 1800 RPM Peerless Pump	08/01/2009	1,795.50	22	9	39.46
20000-008594	REBUILD TAYLOR FALLS PUMP - Parts associated w/ pump rebuild	08/01/2009	295.56	22	9	6.50
20000-008595	REBUILD TAYLOR FALLS PUMP - Val-Matic Silent Check Valve	08/01/2009	778.62	22	9	17.11
20000-008598	WTP NORTHWEST PUMP #1 - MOTOR CONTROLL REPLACEMENT	08/01/2009	6,362.91	22	9	139.84
20000-008788	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	2,091.74	22	9	45.97
<i>Subtotal: 2311-210-001 (10)</i>			36,267.34			797.08
<i>Asset GL Acct #: 2320-000-001</i>						
20000-008789	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	3,997.67	15	0	133.26
<i>Subtotal: 2320-000-001 (1)</i>			3,997.67			133.26
<i>Asset GL Acct #: 2320-200-001</i>						
20000-008294	Filter #5 - Piping in Filter Gallery - Contract #4	01/01/2009	239,000.00	30	3	3,950.41
20000-008295.1	Filter #5 - Dust Protection - Contract #4	01/01/2009	8,000.00	30	3	132.23
20000-008295.2	Filter #5 - Furnish Rebar - Contract #4	01/01/2009	14,833.33	30	3	245.18
20000-008295.3	Filter #5 - Install Rebar - Contract #4	01/01/2009	10,833.33	30	3	179.06
20000-008295.4	Filter #5 - Concrete Filter - Contract #4	01/01/2009	157,000.00	30	3	2,595.04
20000-008295.5	Filter #5 - Cut Rebar & Patch Concrete - Contract #4	01/01/2009	5,000.00	30	3	82.64
20000-008295.6	Filter #5 - Concrete Sealer - Contract #4	01/01/2009	3,000.00	30	3	49.59
20000-008295.7	Filter #5 - Precast Concrete Plank Filter - Contract #4	01/01/2009	18,000.00	30	3	297.52
20000-008296	Filter #5 - Engineering Services & Design - Contract #4	01/01/2009	312,357.05	30	3	5,162.93
20000-008297	Filter #5 - Temp Support Floor - Contract #4	01/01/2009	3,000.00	30	3	49.59
20000-008298.1	Filter #5 - Equipment - Contract #4	01/01/2009	187,000.00	30	3	3,090.91
20000-008298.2	Filter #5 - Install Equipment - Contract #4	01/01/2009	70,000.00	30	3	1,157.02
20000-008299	Filter #5 - Electrical - Ewing - Contract #4	01/01/2009	68,500.00	30	3	1,132.23
20000-008300.1	Filter #5 - Instrumentation Piping Filter Gallery - Contract #4	01/01/2009	5,400.00	30	3	89.26

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 12

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008300.2	Filter #5 - Instrumentation - Contract #4	01/01/2009	23,000.00	30	3	380.17
20000-008301	Pulsator #1 - Thoroseal Removal - Contract #4	01/01/2009	10,000.00	30	3	165.29
20000-008305	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	575.04	30	3	9.50
20000-008310	Pulsator #2 - General Conditions & Engineering Design - Contract #4	02/01/2009	328,113.93	30	3	5,423.37
20000-008344.1	Filter #5 - Instrumentation Piping Filter Gallery - Contract #4	02/01/2009	600.00	30	3	9.92
20000-008344.2	Filter #5 - Electrical - Ewing - Contract #4	02/01/2009	1,500.00	30	3	24.79
20000-008344.3	Pulsator #2 - Dust Protection - Contract #4	02/01/2009	2,000.00	30	3	33.06
20000-008346.1	Pulsator #2 - Dust Protection - Contract #4	02/01/2009	7,000.00	30	3	115.70
20000-008346.2	Pulsator #2 - Equipment - Contract #4	02/01/2009	712,500.00	30	3	11,776.86
20000-008346.3	Pulsator #2 - Install Equipment - Contract #4	02/01/2009	204,250.00	30	3	3,376.03
20000-008346.4	Pulsator #2 - Instruments - Contract #4	02/01/2009	5,075.00	30	3	83.88
20000-008347	Pulsator #2 - Piping to Pulsator - Contract #4	02/01/2009	20,900.00	30	3	345.45
20000-008348	Pulsator #2 - Electrical Ewing - Contract #4	02/01/2009	5,700.00	30	3	94.21
20000-008370.1	Filter #6 - Engineering Design & General Conditions - Contract #4	03/01/2009	312,357.05	30	3	5,162.93
20000-008370.2	Filter #6 - Dust Protection - Contract #4	03/01/2009	7,500.00	30	3	123.97
20000-008370.6	Filter #6 - Electrical - Ewing - Contract #4	03/01/2009	66,500.00	30	3	1,099.17
20000-008385.4	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	405.81	30	3	6.71
20000-008388	AUTUMN WOODS MN TREATMENT	04/01/2009	889.83	30	3	14.71
20000-008423	Filter #1 - Painting (Filter Gallery) - Orlando Painting - Contract #4	04/01/2009	4,000.00	30	3	66.12
20000-008424	Filter #3 - Concrete Filter #3 - Contract #4	04/01/2009	1,656.00	30	3	27.37
20000-008425.1	Filter #6 - Filter Area Dust Protection - Contract #4	04/01/2009	500.00	30	3	8.26
20000-008425.2	Filter #6 - Equipment - Contract #4	04/01/2009	9,350.00	30	3	154.55
20000-008425.3	Filter #6 - Install Filter Equipment - Contract #4	04/01/2009	3,500.00	30	3	57.85
20000-008426.1	Filter #6 - Instrumentation Piping Filter Gallery - Contract #4	04/01/2009	300.00	30	3	4.96
20000-008426.2	Filter #6 - Instruments - Contract #4	04/01/2009	1,000.00	30	3	16.53
20000-008427	Filter #6 - Electrical - Ewing Electrical - Contract #4	04/01/2009	3,500.00	30	3	57.85
20000-008428.1	Pulsator #2 - Equipment - Contract #4	04/01/2009	37,500.00	30	3	619.83
20000-008428.2	Pulsator #2 - Install Equipment - Contract #4	04/01/2009	10,750.00	30	3	177.69
20000-008429	Pulsator #2 - Instruments - Contract #4	04/01/2009	925.00	30	3	15.29
20000-008430	Pulsator #2 - Piping to Pulsator #2 in Waste Pipe Gallery - Contract #4	04/01/2009	1,100.00	30	3	18.18
20000-008431	Pulsator #2 - Electrical Work - Ewing Electrical - Contract #4	04/01/2009	300.00	30	3	4.96
20000-008432	Chemical Feed - Painting - Orlando - Contract #4	04/01/2009	15,100.00	30	3	249.59
20000-008433.1	Chemical Feed - Fiberglass Grating & Stairs - Contract #4	04/01/2009	105,000.00	30	3	1,735.54
20000-008433.2	Chemical Feed - Install Fiberglass Grating & Stairs - Contract #4	04/01/2009	8,750.00	30	3	144.63
20000-008461	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	3,906.05	30	3	64.56
20000-008472	TRAVELING SCREEN #2 CONTROL PANEL PARTS - Contract #4	05/01/2009	192.01	30	3	3.17
20000-008473.1	Chemical Feed - Fiberglass Grating & Stairs - Contract #4	05/01/2009	40,000.00	30	3	661.16
20000-008473.2	Chemical Feed - Install Fiberglass Grating & Stairs - Contract #4	05/01/2009	26,250.00	30	3	433.88
20000-008532.1	WTP CONTRACT #4 - CO2.00 Install Clearwell Suction Piping	06/01/2009	32,298.85	30	3	533.87
20000-008565	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	626.59	30	3	10.36
20000-008726	WTP Contract #4	10/01/2009	233,715.22	30	3	3,863.06
20000-008790	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, truck, labor & inv)	10/01/2009	679,458.49	30	3	11,230.72
20000-008370.31	Filter #6 - Furnish Rebar - Contract #4	03/01/2009	14,833.33	30	3	245.18
20000-008370.32	Filter #6 - Install Rebar - Contract #4	03/01/2009	10,833.33	30	3	179.06
20000-008370.33	Filter #6 - Concrete Filter - Contract #4	03/01/2009	157,000.00	30	3	2,595.04
20000-008370.34	Filter #6 - Cut Rebar & Patch Concrete - Contract #4	03/01/2009	5,000.00	30	3	82.64
20000-008370.35	Filter #6 - Concrete Sealer - Contract #4	03/01/2009	3,000.00	30	3	49.59
20000-008370.36	Filter #6 - Temp Support Floor - Contract #4	03/01/2009	3,000.00	30	3	49.59

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 13

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-08370.37	Filter #6 - Precast Concrete Plank Filter - Contract #4	03/01/2009	18,000.00	30	3	297.52
20000-08370.41	Filter #6 - Equipment - Contract #4	03/01/2009	177,650.00	30	3	2,936.36
20000-08370.42	Filter #6 - Install Filter Equipment - Contract #4	03/01/2009	66,500.00	30	3	1,099.17
20000-08370.51	Filter #6 - Instrumentation Piping Filter Gallery - Contract #4	03/01/2009	5,700.00	30	3	94.21
20000-08370.52	Filter #6 - Instruments - Contract #4	03/01/2009	22,000.00	30	3	363.64
20000-08370.53	Filter #6 - Piping in Filter Gallery - Contract #4	03/01/2009	239,000.00	30	3	3,950.41
20000-08532.21	WTP CONTRACT #4 - CO3.02 - Filter Gallery Slab Conduits	06/01/2009	12,086.04	30	3	199.77
20000-08532.22	WTP CONTRACT #4 - CO3.04 - Chem Feed Area Receptacles (SKE-12)	06/01/2009	6,521.45	30	3	107.79
20000-08532.23	WTP CONTRACT #4 - CO3.05 - Middle Gallery Recipe Recept/Heater	06/01/2009	3,260.87	30	3	53.90
20000-08532.24	WTP CONTRACT #4 - CO3.06 - Electric Actuators in Bulk/Day Tank	06/01/2009	4,818.24	30	3	79.64
20000-08532.25	WTP CONTRACT #4 - CO3.07 - Plant Shutdown Assistance	06/01/2009	4,889.48	30	3	80.82
20000-08532.26	WTP CONTRACT #4 - CO3.10 - 25% Caustic Revisions	06/01/2009	13,069.32	30	3	216.02
20000-08532.31	WTP CONTRACT #4 - CO4.03 - Temp Relocate Ferric	06/01/2009	2,500.10	30	3	41.32
20000-08532.32	WTP CONTRACT #4 - CO4.04 - Temp Ferric Electric	06/01/2009	482.53	30	3	7.98
20000-08532.33	WTP CONTRACT #4 - CO4.05 - Relocate J-Boxes	06/01/2009	1,102.92	30	3	18.23
20000-08532.34	WTP CONTRACT #4 - CO4.06 - Day Tank Calibration Columns	06/01/2009	3,358.00	30	3	55.50
20000-08532.35	WTP CONTRACT #4 - CO4.07 - Polymer Flash points	06/01/2009	525.94	30	3	8.69
20000-08532.36	WTP CONTRACT #4 - CO4.08 - Y-Pattern Valves	06/01/2009	683.60	30	3	11.30
20000-08532.37	WTP CONTRACT #4 - CO4.09 - Bigger Caustic Pumps	06/01/2009	805.00	30	3	13.31
20000-08532.38	WTP CONTRACT #4 - CO4.10 - Transfer Pump Ball Checks	06/01/2009	1,293.83	30	3	21.39
20000-08532.41	WTP CONTRACT #4 - CO5.01 - Eductor Pump 30 Amp Disconnect	06/01/2009	1,055.93	30	3	17.45
20000-08532.42	WTP CONTRACT #4 - CO5.02 - Sample Pump 7 Power Source Switch	06/01/2009	438.76	30	3	7.25
20000-08532.43	WTP CONTRACT #4 - CO5.04 - Cleaning of Tube Settlers - Pulsator 1	06/01/2009	7,088.84	30	3	117.17
20000-08532.44	WTP CONTRACT #4 - CO5.05 - 8" Butterfly Valve(s)	06/01/2009	3,795.00	30	3	62.73
20000-08532.45	WTP CONTRACT #4 - CO5.06 - Plastic Containment Shield	06/01/2009	1,089.63	30	3	18.01
20000-08532.46	WTP CONTRACT #4 - CO5.08 - Recycle Station	06/01/2009	15,652.07	30	3	258.71
20000-08532.47	WTP CONTRACT #4 - CO5.11 - Pulsator Drains	06/01/2009	8,768.43	30	3	144.93
20000-08532.48	WTP CONTRACT #4 - CO5.14 - Credit Electricity for RHW Trailer	06/01/2009	(2,766.90)	30	3	(45.73)
20000-08532.49	WTP CONTRACT #4 - CO5.15 - Credit Fuel Injector Pump	06/01/2009	(2,000.00)	30	3	(33.06)
20000-08532.51	WTP CONTRACT #4 - CO6.04 - PLC Chem/Chopper Pump Controls	06/01/2009	4,547.18	30	3	75.16
20000-08532.52	WTP CONTRACT #4 - CO6.05 - CO2 Backflow Bypass T&M	06/01/2009	2,933.42	30	3	48.49
20000-08532.53	WTP CONTRACT #4 - CO6.08 - Pulsator Wiring	06/01/2009	1,897.73	30	3	31.37
20000-08532.54	WTP CONTRACT #4 - CO6.11 - Insrument Drain	06/01/2009	6,041.78	30	3	99.86
20000-08532.55	WTP CONTRACT #4 - CO6.16 - Infill Pulsator Vision Panels	06/01/2009	4,682.80	30	3	77.40
20000-08532.56	WTP CONTRACT #4 - CO6.17 - Welded Angle at Pulsator Vision Panel	06/01/2009	2,125.20	30	3	35.13
20000-08532.57	WTP CONTRACT #4 - CO6.19 - Credit for not Painting Decl Plates	06/01/2009	(1,800.00)	30	3	(29.75)
20000-08532.61	WTP CONTRACT #4 - CO7.01 - Credit for Glazing of Front Entry Door	06/01/2009	(360.00)	30	3	(5.95)
20000-08532.62	WTP CONTRACT #4 - CO7.02 - Suction Line Work	06/01/2009	5,730.60	30	3	94.72
20000-08532.63	WTP CONTRACT #4 - CO7.03 - Hypo Sight Tubes	06/01/2009	1,630.40	30	3	26.95
20000-08532.64	WTP CONTRACT #4 - CO7.04 - Flow Meter power & EF10 Switch	06/01/2009	479.00	30	3	7.92
20000-08532.71	WTP CONTRACT #4 - CO8.02 - Air Compressor Wiring	06/01/2009	1,618.23	30	3	26.75
20000-08532.72	WTP CONTRACT #4 - CO8.05 - Blower Control Wire Modifications	06/01/2009	1,760.13	30	3	29.09
20000-08532.73	WTP CONTRACT #4 - CO8.06 - Additional Pulsator Drain	06/01/2009	1,307.33	30	3	21.61
20000-08532.74	WTP CONTRACT #4 - CO8.13 - Unit Price #12 - Crack Repair	06/01/2009	(28,890.00)	30	3	(477.52)
20000-08532.75	WTP CONTRACT #4 - CO8.14 - Unit Price #13 - Misc Concrete	06/01/2009	(73,500.00)	30	3	(1,214.88)
20000-08532.76	WTP CONTRACT #4 - CO8.15 - Unti Price #16 - Utility Backcharge	06/01/2009	(13,573.35)	30	3	(224.35)
<i>Subtotal: 2320-200-001 (108)</i>			4,758,134.77			78,646.86

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 14

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
<i>Asset GL Acct #: 2320-310-001</i>						
20000-008292	Filter #5 - Media - Contract #4	01/01/2009	145,000.00	15	0	4,833.33
20000-008422	Filter #6 - Media - Contract #4	04/01/2009	145,000.00	15	0	4,833.33
20000-008806	WTP Contract #4 - Final Allocation per all accounts used	10/01/2009	45,851.59	15	0	1,528.39
<i>Subtotal: 2320-310-001 (3)</i>			335,851.59			11,195.05
<i>Asset GL Acct #: 2330-500-001</i>						
20000-008355	FIFIELD TANK CONSTRUCTION	03/01/2009	69,825.34	45	10	761.73
20000-008356	FIFIELD TANK CONSTRUCTION	03/01/2009	2,176,694.37	45	10	23,745.76
20000-008357	FIFIELD TANK DESIGN - TANK REPLACEMENT	03/01/2009	47,653.04	45	10	519.85
20000-008358	FIFIELD TANK DESIGN - TANK REPLACEMENT	03/01/2009	6,188.31	45	10	67.51
20000-008394	FIFIELD TANK CONSTRUCTION	04/01/2009	280.87	45	10	3.06
20000-008467	FIFIELD TANK CONSTRUCTION	05/01/2009	16,409.51	45	10	179.01
20000-008521	FIFIELD TANK CONSTRUCTION	06/01/2009	87,505.06	45	10	954.60
20000-008567	FIFIELD TANK CONSTRUCTION	07/01/2009	722.22	45	10	7.88
20000-008583	FIFIELD TANK CONSTRUCTION - PERMANENT FENCING AROUND TANK	08/01/2009	11,500.00	45	10	125.45
20000-008662	FIFIELD TANK CONSTRUCTION	09/01/2009	125.70	45	10	1.37
20000-008868	FIFIELD TANK CONSTRUCTION	11/01/2009	60.95	45	10	0.66
<i>Subtotal: 2330-500-001 (11)</i>			2,416,965.37			26,366.89
<i>Asset GL Acct #: 2331-000-001</i>						
20000-008791	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	17.13	63	8	0.13
<i>Subtotal: 2331-000-001 (1)</i>			17.13			0.13
<i>Asset GL Acct #: 2331-002-001</i>						
20000-008531.1	Morse Avenue/Morse Street: Nashua - Paving	06/01/2009	8,550.00	63	8	67.15
20000-008531.3	Morse Avenue/Morse Street: Nashua - Paving	06/01/2009	24,443.23	63	8	191.96
20000-008659	BOOTH ST MAIN REPLACEMENT- PAVING	09/01/2009	30,658.46	63	8	240.77
<i>Subtotal: 2331-002-001 (3)</i>			63,651.69			499.88
<i>Asset GL Acct #: 2331-003-001</i>						
20000-008306.1	Temple Street @ Gorman Avenue: Nashua - Paving for Gate Work	01/01/2009	326.62	63	8	2.57
20000-008306.2	Temple Street @ Amory Street: Nashua - Paving for Gate Work	01/01/2009	467.63	63	8	3.67
20000-008488	Temple Street @ Amory Street: Nashua - Paving for Gate Work	06/01/2009	1,769.69	63	8	13.90
20000-008489	Cardinal Circle (#5): Nashua - Paving for Gate Work	06/01/2009	2,715.97	63	8	21.33
20000-008582	Spitbrook Rd. @ Royal Ridge Mall - Paving for Gate Work	08/01/2009	700.26	63	8	5.50
20000-008812	Crown St. @ Intersection of Arlington St, Nashua: Services-Paving	11/01/2009	1,520.88	63	8	11.94
20000-008814	Olde Mill Circle (in cul de sac), Nashua: Gate Valve Paving	11/01/2009	3,079.85	63	8	24.19
<i>Subtotal: 2331-003-001 (7)</i>			10,580.90			83.10
<i>Asset GL Acct #: 2331-200-001</i>						
20000-008359	Gorman Avenue: Nashua - Main Replacement	03/01/2009	4,781.59	62	6	38.25
20000-008395	Cross Street: Nashua - Main Replacement (Phase I)	04/01/2009	47,642.04	62	6	381.14
20000-008396	Cross Street: Nashua - Main Replacement (Phase I)	04/01/2009	15,235.03	62	6	121.88
20000-008524	Fletcher Street/Green Street: Nashua - Main Replacement	06/01/2009	3,767.56	62	6	30.14
20000-008551	Buck Street: Nashua - Main Replacement	07/01/2009	4,866.99	62	6	38.94
20000-008552	Fletcher Street/Green Street: Nashua - Main Replacement	07/01/2009	609.87	62	6	4.88
20000-008591	Fletcher Street/Green Street: Nashua - Main Replacement	08/01/2009	1,097.56	62	6	8.78

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 15

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008663	GREEN STREET MAIN REPLACEMENTS - 6" DIP Water, 98'	09/01/2009	10,780.00	62	6	86.24
20000-008664	FLETCHER STREET MAIN REPLACEMENT - 6" DIP Water, 191'	09/01/2009	13,274.87	62	6	106.20
20000-008665	FLETCHER/GREEN STREET MAIN REPLACEMENTS	09/01/2009	2,233.27	62	6	17.87
20000-008666	GREEN STREET MAIN REPLACEMENTS - Temporary 2" Water	09/01/2009	2,000.00	62	6	16.00
20000-008667	Green Street: Nashua - Main Replacement - Temp Service Connection Type 1	09/01/2009	1,200.00	62	6	9.60
20000-008669	GREEN STREET MAIN REPLACEMENTS - Type 2 Trench Restoration	09/01/2009	5,805.00	62	6	46.44
20000-008670	GREEN STREET MAIN REPLACEMENTS - Green St @ Winter St Connection	09/01/2009	9,500.00	62	6	76.00
20000-008671	GREEN STREET MAIN REPLACEMENTS - Mobilization	09/01/2009	2,240.00	62	6	17.92
20000-008672	FLETCHER STREET MAIN REPLACEMENT - Temporary 2" Water	09/01/2009	2,000.00	62	6	16.00
20000-008673	Fletcher Street: Nashua - Main Replacement - Temp Service Connection Type 1	09/01/2009	1,200.00	62	6	9.60
20000-008676	FLETCHER STREET MAIN REPLACEMENT - Type 2 Trench Restoration, 251'	09/01/2009	11,295.00	62	6	90.36
20000-008677	FLETCHER STREET MAIN REPLACEMENT - Fletcher @ Beard St Connection (1)	09/01/2009	8,000.00	62	6	64.00
20000-008678	FLETCHER STREET MAIN REPLACEMENT - Curb Resetting (9)	09/01/2009	108.00	62	6	0.86
20000-008679	FLETCHER STREET MAIN REPLACEMENT - Mobilization	09/01/2009	2,380.00	62	6	19.04
20000-008682	VAN BUREN STREET MAIN REPLACEMENT	09/01/2009	368.90	62	6	2.95
20000-008683	VAN BUREN STREET MAIN REPLACEMENT - Van Buren 4" Temp Water	09/01/2009	7,500.00	62	6	60.00
20000-008684	VAN BUREN STREET MAIN REPLACEMENT - 6" DIP Water, 413'	09/01/2009	37,432.87	62	6	299.46
20000-008685	VAN BUREN STREET MAIN REPLACEMENT - 6" Bends, 2	09/01/2009	800.00	62	6	6.40
20000-008686	Van Buren Street: Nashua - Main Replacement - Temp Service Connect Type 1, 9	09/01/2009	3,600.00	62	6	28.80
20000-008688	VAN BUREN STREET MAIN REPLACEMENT - 1" Air Release, 1	09/01/2009	650.00	62	6	5.20
20000-008691	VAN BUREN STREET MAIN REPLACEMENT - Bridge St @ Van Buren Connection	09/01/2009	8,500.00	62	6	68.00
20000-008692	VAN BUREN STREET MAIN REPLACEMENT - Bridge St @ Van Buren Abandonment	09/01/2009	6,500.00	62	6	52.00
20000-008693	VAN BUREN STREET MAIN REPLACEMENT - 8" PVC Pipe, 11'	09/01/2009	495.00	62	6	3.96
20000-008694	VAN BUREN STREET MAIN REPLACEMENT - Drop Inlet Manhole	09/01/2009	900.00	62	6	7.20
20000-008695	VAN BUREN STREET MAIN REPLACEMENT - Test Pit, 5.3CY	09/01/2009	132.50	62	6	1.06
20000-008696	VAN BUREN STREET MAIN REPLACEMENT - Mobilization	09/01/2009	4,760.00	62	6	38.08
20000-008697	VAN BUREN STREET MAIN REPLACEMENT	09/01/2009	3,934.91	62	6	31.48
20000-008700	BUCK STREET MAIN REPLACEMENT -	09/01/2009	(479.91)	62	6	(3.84)
20000-008701	BUCK STREET MAIN REPLACEMENT - 6" DIP Water	09/01/2009	220.00	62	6	1.76
20000-008702	BUCK STREET MAIN REPLACEMENT - 6" DIP Water	09/01/2009	125.16	62	6	1.00
20000-008703	BUCK STREET MAIN REPLACEMENT - 2" Temp Water	09/01/2009	4,000.00	62	6	32.00
20000-008704	Buck Street: Nashua - Main Replacement - Temp Service Connection Type 1 (16)	09/01/2009	1,200.00	62	6	9.60
20000-008706	BUCK STREET MAIN REPLACEMENT - Buck St @ Palm Connection	09/01/2009	7,500.00	62	6	60.00
20000-008707	BUCK STREET MAIN REPLACEMENT - Buck St @ Ash St Connection	09/01/2009	11,500.00	62	6	92.00
20000-008708	BUCK STREET MAIN REPLACEMENT - Mobilization	09/01/2009	4,620.00	62	6	36.96
20000-008709	BUCK STREET MAIN REPLACEMENT - 6" DIP Water, 220'	09/01/2009	19,031.47	62	6	152.25
20000-008755	Buck Street Main Replacement - 2' of 6" DIP Water	10/01/2009	220.00	62	6	1.76
20000-008756	Buck Street Water Main Replacement - 230' of Type 2 Trench Restoration	10/01/2009	9,293.00	62	6	74.34
20000-008757	Fletcher Street Main Replacement - 13 Temporary Service Connections Type 2	10/01/2009	6,267.28	62	6	50.14
20000-008758	Fletcher Street Main Replacement - 1 Temporary Service Connection Type 3	10/01/2009	1,138.34	62	6	9.11
20000-008759	Fletcher Street Main Replacement - Phase 2 Temp Main	10/01/2009	8,128.12	62	6	65.02
20000-008760	Fletcher Street Main Replacement - Phase 2 Temp Main	10/01/2009	1,376.90	62	6	11.02
20000-008761	Fletcher Street Main Replacement - 6" DIP Water	10/01/2009	42,928.33	62	6	343.43
20000-008762	Fletcher Street Main Replacement - 6" Temporary Caps	10/01/2009	300.00	62	6	2.40
20000-008765	Fletcher Street Main Replacement - Type 2 Trench Restoration	10/01/2009	21,735.00	62	6	173.88
20000-008766	Fletcher Street Main Replacement - Test Pit	10/01/2009	25.00	62	6	0.20
20000-008767	Fletcher Street Main Replacement - Main St @ Fletcher Connection	10/01/2009	22,950.00	62	6	183.60
20000-008769	Fletcher Street Main Replacement - Main St Base Pavement	10/01/2009	2,500.00	62	6	20.00

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 16

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008771	Van Buren Street Main Replacement - 430' of Type 2 Trench Restoration	10/01/2009	16,505.00	62	6	132.04
20000-008772	Van Buren Street Main Replacement - 40' of Type 3 Trench Restoration	10/01/2009	1,600.00	62	6	12.80
20000-008773	Van Buren Street Main Replacement - Van Buren St @ N End Connection	10/01/2009	7,500.00	62	6	60.00
20000-008848	Dolan Street Water Main Replacement - (5) Temporary Service Connection Type 1	11/01/2009	750.00	62	6	6.00
20000-008851	Dolan St. Water Main Replacement - Plan Books	11/01/2009	38.70	62	6	0.31
20000-008852	Dolan St. Water Main Replacement - Overhead, Labor & Truck	11/01/2009	2,104.22	62	6	16.83
20000-008853	Dolan Street Water Main Replacement	11/01/2009	13.50	62	6	0.11
20000-008854	Dolan Street Water Main Replacement - Temporary Water	11/01/2009	4,500.00	62	6	36.00
20000-008855	Dolan Street Water Main Replacement - Mobilization	11/01/2009	5,400.00	62	6	43.20
20000-008856	Dolan Street Water Main Replacement -387' of 6" DIP Water	11/01/2009	20,898.00	62	6	167.18
20000-008857	Dolan Street Water Main Replacement - Nightwork Allds St.	11/01/2009	1,350.00	62	6	10.80
20000-008859	Dolan Street Water Main Replacement - 6" Bends	11/01/2009	405.00	62	6	3.24
20000-008860	Dolan Street Water Main Replacement - 6" Bends	11/01/2009	495.00	62	6	3.96
20000-008861	Dolan Street Water Main Replacement - Marshall @Dolan St. Connection	11/01/2009	4,680.00	62	6	37.44
20000-008862	Dolan Street Water Main Replacement - Allds @Dolan St. Connection	11/01/2009	5,850.00	62	6	46.80
20000-008864	Van Buren Street Main Replacement -	11/01/2009	37.55	62	6	0.30
20000-008865	Buck Street Water Main Replacement	11/01/2009	18.77	62	6	0.15
20000-008866	Fletcher Street Main Replacement	11/01/2009	18.78	62	6	0.15
20000-008960	Sand Street Water Main Replacement - Plan Books	12/01/2009	76.32	62	6	0.61
20000-008961	Sand Street Water Main Replacement - Mobilization	12/01/2009	2,700.00	62	6	21.60
20000-008962	Sand Street Water Main Replacement - 257' of 4" C900 PVC	12/01/2009	10,871.10	62	6	86.97
20000-008963	Sand Street Water Main Replacement - 4" CAPS	12/01/2009	225.00	62	6	1.80
20000-008964	Sand Street Water Main Replacement - 1" Temporary Air Release	12/01/2009	495.00	62	6	3.96
20000-008966	Sand Street Water Main Replacement - Sands St @ Haines St Connection	12/01/2009	3,150.00	62	6	25.20
20000-008967.2	Sand Street Water Main Replacement - Eng Overhead	12/01/2009	650.25	62	6	5.20
20000-008968	Haines Street Water Main Replacement - Plan Books	12/01/2009	293.40	62	6	2.35
20000-008969	Haines Street Water Main Replacement - 841' of 6" DIP Water	12/01/2009	45,414.00	62	6	363.31
20000-008970	Haines Street Water Main Replacement - Temporary Water	12/01/2009	18,000.00	62	6	144.00
20000-008971	Haines Street Water Main Replacement - (22) Temporary Service Connections Type 1	12/01/2009	3,300.00	62	6	26.40
20000-008972	Haines Street Water Main Replacement - 2 Temporary Service Connections Type 2	12/01/2009	1,000.00	62	6	8.00
20000-008973	Haines Street Water Main Replacement - Newbury Street @ Haines Street Connection	12/01/2009	8,707.50	62	6	69.66
20000-008974	Haines Street Water Main Replacement - Thomas Street @ Haines Street Connection	12/01/2009	4,860.00	62	6	38.88
20000-008975	Haines Street Water Main Replacement - Moilization	12/01/2009	18,900.00	62	6	151.20
20000-008976	Thomas Street Water Main Replacement - 23' of 6" DIP Water	12/01/2009	1,242.00	62	6	9.94
20000-008977	Newbury Street Water Main Replacement - 62' of 6" DIP Water	12/01/2009	3,348.00	62	6	26.78
20000-008978	Haines Street Water Main Replacement - 1,067' of 6" DIP	12/01/2009	57,618.00	62	6	460.94
20000-008979	Haines Street Water Main Replacement - (6) 6" Bends	12/01/2009	2,430.00	62	6	19.44
20000-008980	Hainres Street Water Main Replacement - (1) 6" Temp Caps	12/01/2009	270.00	62	6	2.16
20000-008981	Haines Street Water Main Replacement - Temp Water Haines	12/01/2009	18,000.00	62	6	144.00
20000-008982	Haines Street Water Main Replacement - (17) Temp ServiceConnection Type 1	12/01/2009	2,550.00	62	6	20.40
20000-008983	Haines Street Water Main Replacement - 1" Temp Air Release	12/01/2009	495.00	62	6	3.96
20000-008989	Haines Street Water Main Replacement - Arlington St @ Haines St Connection	12/01/2009	9,450.00	62	6	75.60
20000-008990	Haines Street Water Main Replacement - Mailings	12/01/2009	55.08	62	6	0.44
20000-008991	Haines Street Water Main Replacement - Eng Overhead	12/01/2009	7,749.62	62	6	62.00
20000-008992.1	Haines Street Water Main Replacement - 52.5' of 6" DIP	12/01/2009	2,835.00	62	6	22.68
20000-008992.2	Haines Street Water Main Replacement - (1) 6" Bends	12/01/2009	405.00	62	6	3.24
20000-008992.3	Haines Street Water Main Replacement - (1) 6" Temporary Caps	12/01/2009	270.00	62	6	2.16
20000-008992.7	Haines Street Water Main Replacement - (16) Type 1 Trench Restoration	12/01/2009	216.00	62	6	1.73

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 17

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008992.8	Haines Street Water Main Replacement - Newbury Street @ Haines Street Connection	12/01/2009	2,902.50	62	6	23.22
20000-008992.9	Haines Street Water Main Replacement - Allds Street @ Haines Street Connection	12/01/2009	10,260.00	62	6	82.08
20000-008993.3	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	7,900.89	62	6	63.21
<i>Subtotal: 2331-200-001 (106)</i>			708,973.83			5,671.79
<i>Asset GL Acct #: 2331-250-001</i>						
20000-008360	Spitbrook Road; Nashua - PRV Pit	03/01/2009	6,373.03	62	6	50.98
20000-008490	Distribution Mains: Gates	06/01/2009	488.21	62	6	3.91
20000-008577.1	Crown Street @ Arlington Street: Nashua - Gate	07/01/2009	5,333.65	62	6	42.67
20000-008577.2	Spitbrook Road: Nashua - Gate	07/01/2009	8,118.66	62	6	64.95
20000-008633	Old Mill Ln, Nashua - Distribution Mains: Gates	09/01/2009	2,387.10	62	6	19.10
20000-008634	Amory/Bridge St., Nashua - Distribution Mains: Gates	09/01/2009	3,734.20	62	6	29.87
20000-008799	Distriburion Mains - Gate Valves	10/01/2009	1,440.66	62	6	11.53
<i>Subtotal: 2331-250-001 (7)</i>			27,875.51			223.00
<i>Asset GL Acct #: 2331-300-001</i>						
20000-008533	Kona Drive: Nashua - 870' of 8" Main	06/01/2009	50,773.20	62	6	406.19
<i>Subtotal: 2331-300-001 (1)</i>			50,773.20			406.19
<i>Asset GL Acct #: 2333-004-001</i>						
20000-008307.1	Balcom Road (#21): Nashua - Paving for Service Work	01/01/2009	445.89	41	0	5.44
20000-008307.2	Concord Street (#110): Nashua - Paving for Service Work	01/01/2009	430.55	41	0	5.25
20000-008307.3	Rodgers Street (#3): Nashua - Paving for Service Work	01/01/2009	466.05	41	0	5.68
20000-008469.1	Balcom Street (#26): Nashua - Paving for Service Work	05/01/2009	9,620.00	41	0	117.32
20000-008469.2	Langholm Drive (#84): Nashua - Paving for Service Work	05/01/2009	4,250.00	41	0	51.83
20000-008470.1	Hobbs Avenue (#12): Nashua - Paving for Service Work	05/01/2009	1,374.02	41	0	16.76
20000-008470.2	Zellwood (#10): Nashua - Paving for Service Work	05/01/2009	1,485.76	41	0	18.12
20000-008470.3	Belmont Street (#6): Nashua - Paving for Service Work	05/01/2009	2,301.07	41	0	28.06
20000-008470.4	Rodgers Street (#3): Nashua - Paving for Service Work	05/01/2009	2,274.42	41	0	27.74
20000-008470.5	Langholm Drive (#84): Nashua - Paving for Service Work	05/01/2009	1,716.34	41	0	20.93
20000-008491	East Otterson Street (#43): Nashua - Paving for Service Work	06/01/2009	1,416.55	41	0	17.28
20000-008492	Pemberton Road (#43): Nashua - Paving for Service Work	06/01/2009	2,363.89	41	0	28.83
20000-008493	Linwood Street (#15): Nashua - Paving for Service Work	06/01/2009	2,032.56	41	0	24.79
20000-008494	Ritter Street (#15): Nashua (Same as 41 Gilman Street) - Paving for Service Work	06/01/2009	2,240.96	41	0	27.33
20000-008495	Concord Street (#110): Nashua - Paving for Service Work	06/01/2009	2,444.82	41	0	29.81
20000-008604	Peele Road (#98): Nashua - Paving for Service Work	08/01/2009	1,077.02	41	0	13.13
20000-008605	Wadleigh Street (#26): Nashua - Paving for Service Work	08/01/2009	420.41	41	0	5.13
20000-008606	Amherst Street (#127): Nashua - Paving for Service Work	08/01/2009	546.97	41	0	6.67
20000-008800	Services-Paving Nashua	10/01/2009	2,213.12	41	0	26.99
20000-008813	Farmington Rd. (#47): Nashua: Services-Paving	11/01/2009	3,104.35	41	0	37.86
20000-008871	Howard Street (#2): Nashua - Paving for Service Work	12/01/2009	5,018.26	41	0	61.20
20000-008872	Coburn Woods (#197): Nashua - Paving for Service Work	12/01/2009	560.34	41	0	6.83
20000-008873	Main Dunstable Road (#431): Nashua - Paving for Service Work	12/01/2009	477.90	41	0	5.83
20000-008874	Main Dunstable Road (#433): Nashua - Paving for Service Work	12/01/2009	477.90	41	0	5.83
20000-008875	Hastings Lane (#9): Nashua - Paving for Service Work	12/01/2009	2,253.46	41	0	27.48
20000-008876	Weathersfield Way (#57): Nashua - Paving for Service Work	12/01/2009	2,151.51	41	0	26.24
20000-008877	Broad Street (#252): Nashua - Paving for Service Work	12/01/2009	1,368.33	41	0	16.69
20000-008878	Blue Hill Avenue (#5): Nashua - Paving for Service Work	12/01/2009	2,059.84	41	0	25.12

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 18

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008879	Main Street on Temple Street (#146-154): Nashua - Paving for Service Work	12/01/2009	342.88	41	0	4.18
<i>Subtotal: 2333-004-001 (29)</i>			56,935.17			694.33
<i>Asset GL Acct #: 2333-100-001</i>						
20000-008436.1	Quinton Drive (#11): Nashua - 1" CT New Service	05/01/2009	1,257.45	42	9	14.71
20000-008436.2	Tenby Drive (#7): Nashua - 1" CT New Service	05/01/2009	2,770.41	42	9	32.40
20000-008801	1" CT Services	10/01/2009	1,120.21	42	9	13.10
20000-008809	Gilson Rd. (#45), Nashua: 2" CT Services	11/01/2009	2,736.73	42	9	32.01
20000-008810	Main Dunstable Rd. (#431), Nashua: 1" CT Services	11/01/2009	981.53	42	9	11.48
20000-008811	Main Dunstable Rd. (#433), Nashua: 1" CT Services	11/01/2009	1,362.30	42	9	15.93
<i>Subtotal: 2333-100-001 (6)</i>			10,228.63			119.63
<i>Asset GL Acct #: 2333-200-001</i>						
20000-008272	Verona Street (#20): Nashua - 1" CT Renewed Service	01/01/2009	507.64	42	9	5.94
20000-008341.1	Langholm Drive (#84): Nashua - 1" CT Renewed Services	02/01/2009	578.40	42	9	6.76
20000-008341.2	Chestnut Street (#82): Nashua - 1" CT Renewed Services	02/01/2009	2,379.89	42	9	27.83
20000-008341.3	Belmont Street (#6): Nashua - 1" CT Renewed Services	02/01/2009	3,645.94	42	9	42.64
20000-008381.1	Nagle Street (#65): Nashua - 1" CT Renewed Service	03/01/2009	452.76	42	9	5.30
20000-008381.2	Concord Street (#87): Nashua - 1" CT Renewed Service	03/01/2009	1,302.68	42	9	15.24
20000-008400	Walnut Street (#89-89 1/2): Nashua - 1" CT Renewed Service	04/01/2009	850.12	42	9	9.94
20000-008401	Palm Street (#133): Nashua - 1 1/2" CT Renewed Service	04/01/2009	3,439.51	42	9	40.23
20000-008437	Glastonbury Drive (#1): Nashua - 3/4" CT Renewed Service	05/01/2009	4,561.01	42	9	53.35
20000-008438.1	Main Street (#212): Nashua - 1" CT Renewed Service	05/01/2009	691.86	42	9	8.09
20000-008438.2	1" CT RENEWED SERVICES: CORE, 1	05/01/2009	947.46	42	9	11.08
20000-008438.3	Ledge Street (#84): Nashua - 1" CT Renewed Service	05/01/2009	798.34	42	9	9.34
20000-008438.4	Arlington Street (#65): Nashua - 1" CT Renewed Service	05/01/2009	2,108.47	42	9	24.66
20000-008438.5	Vine Street (#94): Nashua - 1" CT Renewed Service	05/01/2009	662.46	42	9	7.75
20000-008496	Beauview Avenue (#1): Nashua - 1 1/2" CT Renewed Service	06/01/2009	2,751.81	42	9	32.18
20000-008497	Amherst Street (#127): Nashua - 1" CT Renewed Service	06/01/2009	1,887.26	42	9	22.07
20000-008498	Glastonbury Drive (#1): Nashua - 3/4" CT Renewed Service	06/01/2009	493.48	42	9	5.77
20000-008578.1	Nashua - 1" CT Renewed Service	07/01/2009	1,919.49	42	9	22.45

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 19

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008578.2	West Hollis Street (#99-101): Nashua - 1" CT Renewed Service	07/01/2009	915.76	42	9	10.71
20000-008578.3	Wadleigh Street (#26): Nashua - 1" CT Renewed Service	07/01/2009	1,016.57	42	9	11.89
20000-008607	Peele Road (#98): Nashua - 3/4" CT Renewed Service	08/01/2009	3,005.42	42	9	35.15
20000-008608	Dodge Street (#19): Nashua - 1" CT Renewed Service	08/01/2009	354.51	42	9	4.15
20000-008609	West Allds Street (#5): Nashua - 1" CT Renewed Service	08/01/2009	1,306.97	42	9	15.29
20000-008610	Main Street (#606): Nashua - 1" CT Renewed Service	08/01/2009	1,436.87	42	9	16.81
20000-008636	Howard St. (#2), Nashua - 1" CT Renewed Service	09/01/2009	1,453.45	42	9	17.00
20000-008637	Coburn Woods (#197), Nashua - 1" CT Renewed Service	09/01/2009	1,819.36	42	9	21.28
20000-008638	Broad St. (#252), Nashua - 1" CT Renewed Service	09/01/2009	705.15	42	9	8.25
20000-008668	Green Street: Nashua - Main Replacement - Reconnect 1" Copper Service	09/01/2009	1,050.00	42	9	12.28
20000-008675	Fletcher Street: Nashua - Main Replacement - Reconnect 1" Copper (4)	09/01/2009	1,400.00	42	9	16.37
20000-008680	FLETCHER/GREEN ST MAIN REPLACEMENTS	09/01/2009	627.61	42	9	7.34
20000-008687	Van Buren Street: Nashua - Main Replacement - Temp Service Connect Type 2, 3	09/01/2009	1,200.00	42	9	14.04
20000-008698	VAN BUREN ST MAIN REPLACEMENT	09/01/2009	248.40	42	9	2.91
20000-008705	Buck Street: Nashua - Main Replacement - Reconnect 1" Copper (20)	09/01/2009	1,750.00	42	9	20.47
20000-008710	BUCK STREET MAIN REPLACEMENT	09/01/2009	479.91	42	9	5.61
20000-008764	Fletcher Street Main Replacement - Reconnect 1" Copper	10/01/2009	4,636.19	42	9	54.22
20000-008768	Fletcher Street Main Replacement - 2" Service Reconnection	10/01/2009	1,750.00	42	9	20.47
20000-008770	Van Buren Street Water Main Replacement: Reconnect 12 - 1" Copper Services	10/01/2009	4,200.00	42	9	49.12
20000-008803	Orchard Ave. (#26), Nashua - 1" CT Service, 1	10/01/2009	701.61	42	9	8.21
20000-008804	Wethersfield St. (#57) - 1" CT Service, 1	10/01/2009	4,816.84	42	9	56.34
20000-008805	Hasting Ln. (#9), Nashua - 1" CT Service, 1	10/01/2009	1,890.58	42	9	22.11
20000-008807	Blue Hill Ave. (#5), Nashua: 1" CT Service	11/01/2009	2,152.22	42	9	25.17
20000-008808	Main St. (#146-154), Nashua: 2" CT Services	11/01/2009	2,576.40	42	9	30.13
20000-008816	Lincoln Ave. (#11), Nashua: 3/4" CT Services	11/01/2009	339.92	42	9	3.98
20000-008849	Dolan Street Water Main Replacement - (5) Typical Service Reconnection	11/01/2009	1,000.00	42	9	11.70
20000-008850	Dolan St. Main Replacement - Overhead, Labor & Truck	11/01/2009	84.40	42	9	0.99
20000-008884	West Hollis Street (#127): Nashua - 1" Renewed Service	12/01/2009	1,019.60	42	9	11.93
20000-008885	Dublin Avenue (#58): Nashua - 3/4" Renewed Service	12/01/2009	2,964.85	42	9	34.68
20000-008886	Main Street (#268): Nashua - 1" Renewed Service	12/01/2009	1,072.86	42	9	12.55
20000-008887	Lincoln Avenue (#29): Nashua 1" Renewed Service	12/01/2009	1,190.94	42	9	13.93
20000-008965	Sand Street Water Main Replacement - (4) Typical Service Reconnection	12/01/2009	800.00	42	9	9.36
20000-008967.1	Sand Street Water Main Replacement - Eng Overhead	12/01/2009	29.70	42	9	0.35
20000-008986	Haines Street Water Main Replacement - (18) Typical Service Reconnection	12/01/2009	3,600.00	42	9	42.11
20000-008987	Haines Street Water Main Replacement - (3) Long Side Service Connection	12/01/2009	2,850.00	42	9	33.33
20000-008988	Haines Street Water Main Replacement - (3) Short Side Service Connection	12/01/2009	1,950.00	42	9	22.81
20000-008992.4	Haines Street Water Main Replacement - (18) Typical Service Connections	12/01/2009	3,600.00	42	9	42.11
20000-008992.5	Haines Street Water Main Replacement - (2) Long Side Service Connections	12/01/2009	1,900.00	42	9	22.22
20000-008992.6	Haines Street Water Main Replacement - (2) Short Side Service Connections	12/01/2009	1,300.00	42	9	15.20
20000-008993.1	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	1,618.74	42	9	18.93
20000-009057	Dublin Avenue (#58): Nashua - Renewed Service	12/01/2009	120.00	42	9	1.40
Subtotal: 2333-200-001 (59)			96,913.41			1,133.49
Asset GL Acct #: 2333-230-001						
20000-008270	East Dunstable Road (#187): Nashua - 1 1/2" New Service	01/01/2009	1,519.72	42	9	17.77
20000-008316	Amherst Gardens (#57): Nashua - 3/4" New Service	02/01/2009	1,049.41	42	9	12.27
20000-008319	Main Dunstable Road (#500): Nashua - 2" New Service	02/01/2009	1,836.48	42	9	21.48
20000-008373	Norfolk Street (#6): Nashua - 1 1/2" New Service	03/01/2009	1,519.72	42	9	17.77

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 20

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008374	Amherst Street (#407): Nashua - 4" New Service	03/01/2009	5,214.34	42	9	60.99
20000-008417	Hall Street (#7): Nashua - 1" New Service	04/01/2009	1,369.33	42	9	16.02
20000-008418	Amherst Street (#607): Nashua - 2" New Service	04/01/2009	1,602.62	42	9	18.74
20000-008453	Simon Street (#5-9): Nashua - 2" New Service	05/01/2009	1,602.62	42	9	18.74
20000-008535	Edson Street (#22): Nashua - 2" New Service	06/01/2009	1,602.62	42	9	18.74
20000-008572	Berkshire Road (#4): Nashua - 1" New Service	07/01/2009	1,369.33	42	9	16.02
20000-008573	Kent Lane (#55): Nashua - 2" New Service	07/01/2009	1,602.62	42	9	18.74
20000-008712	Coburn Woods (#49): Nashua - 1" Developer Installed Services-CIAC	09/01/2009	1,369.33	42	9	16.02
20000-008713	King St (#99): Nashua - 1 1/2" Developer Installed Services-CIAC	09/01/2009	1,485.04	42	9	17.37
20000-008714	Amherst St (#341): Nashua - 1 1/2" Developer Installed Services-CIAC	09/01/2009	1,485.04	42	9	17.37
20000-008715	Amherst St (#505): Nashua - 2" Developer Installed Services-CIAC	09/01/2009	1,602.62	42	9	18.74
20000-008716	DW Highway (#225): Nashua - 2" Developer Installed Services-CIAC	09/01/2009	1,602.62	42	9	18.74
20000-008743	Coburn Ave. (#47): Nashua - 1" Developer Installed Services-CIAC, 1	10/01/2009	1,369.33	42	9	16.02
20000-008745	Cox St. (#76): Nashua - 1 1/2" Developer Installed Service-CIAC, 1	10/01/2009	1,485.04	42	9	17.37
20000-008843	Raymond St. (#17 1/2): Nashua: 1" Developer Installed Services-CIAC, 1	11/01/2009	1,369.33	42	9	16.02
20000-008844	Bowers St. (#88 B): Nashua: 1" Developer Installed Services-CIAC, 1	11/01/2009	1,369.33	42	9	16.02
20000-008895	Diamond Back (#0): Nashua - 1" Service	12/01/2009	1,369.33	42	9	16.02
20000-008897	West Glenwood Drive (#24): Nashua - 1" Service	12/01/2009	1,369.33	42	9	16.02
20000-008901	Linwood Street (#95): Nashua - 1" Service	12/01/2009	1,369.33	42	9	16.02
20000-008903	Lake Street (#9): Nashua - 1 1/4" Service	12/01/2009	1,427.19	42	9	16.69
20000-008906	Lake Street (#9): Nashua - 1 1/4" Service	12/01/2009	1,427.19	42	9	16.69
20000-08317.1	West Adelaide Street (#25): Nashua - 1" New Service	02/01/2009	1,105.63	42	9	12.93
20000-08317.2	Middle Dunstable Road (#33): Nashua - 1" New Service	02/01/2009	1,105.63	42	9	12.93
20000-08317.3	Marshall Street (#17): Nashua - 1" New Service	02/01/2009	1,105.63	42	9	12.93
20000-08317.4	Coburn Avenue (#135): Nashua - 1" New Service	02/01/2009	1,105.63	42	9	12.93
20000-08536.1	Kent Lane (#55): Nashua - 1 1/2" New Service	06/01/2009	1,485.04	42	9	17.37
20000-08536.2	Kent Lane (#55): Nashua - 1 1/2" New Service	06/01/2009	1,485.04	42	9	17.37
20000-08536.3	Kent Lane (#55): Nashua - 1 1/2" New Service	06/01/2009	1,485.04	42	9	17.37
20000-08537.1	Kinsley Street (#189 Unit 2): Nashua - 1" New Service	06/01/2009	1,369.33	42	9	16.02
20000-08537.2	Majestic Avenue (#59): Nashua - 1" New Service	06/01/2009	1,369.33	42	9	16.02
Subtotal: 2333-230-001 (34)			52,005.16			608.25
Asset GL Acct #: 2333-250-001						
20000-008271.1	Cherrywood Drive (#100): Nashua - 1" New Service	01/01/2009	451.39	42	9	5.28
20000-008271.2	Cherrywood Drive (#94): Nashua - 1" New Service	01/01/2009	451.39	42	9	5.28
20000-008271.3	Kona Drive (#7): Nashua - 1" New Service	01/01/2009	451.39	42	9	5.28
20000-008271.4	Wild Rose Drive (#19): Nashua - 1" New Service	01/01/2009	451.39	42	9	5.28
20000-008328.1	Prescott Street (#94): Nashua - 1" New Service	02/01/2009	451.39	42	9	5.28
20000-008328.2	Cherrywood Drive (#92): Nashua - 1" New Service	02/01/2009	451.39	42	9	5.28
20000-008328.3	Hydrangea Drive (#7): Nashua - 1" New Service	02/01/2009	451.39	42	9	5.28
20000-008329.1	Prescott Street (#82): Nashua - 1 1/4" New Service	02/01/2009	451.39	42	9	5.28
20000-008329.2	Prescott Street (#92): Nashua - 1 1/4" New Service	02/01/2009	451.39	42	9	5.28
20000-008329.3	Prescott Street (#90): Nashua - 1 1/4" New Service	02/01/2009	451.39	42	9	5.28
20000-008375.1	Kona Drive (#4): Nashua - 1" New Service	03/01/2009	476.00	42	9	5.57
20000-008375.2	Annabelle Court (#10): Nashua - 1" New Service	03/01/2009	476.00	42	9	5.57
20000-008408	Kona Drive (#3): Nashua - 1" New Service	04/01/2009	476.60	42	9	5.57
20000-008454.1	Donna Street (#32): Nashua - 1" New Service	05/01/2009	476.60	42	9	5.57
20000-008454.2	Donna Street (#34): Nashua - 1" New Service	05/01/2009	476.60	42	9	5.57

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 21

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008455	Prescott Street (#66): Nashua - 1 1/4" New Service	05/01/2009	476.60	42	9	5.57
20000-008456	Crystal Drive (#17): Nashua - 1 1/2" New Service	05/01/2009	476.60	42	9	5.57
20000-008542.1	Wild Rose Drive (#8): Nashua - 1" New Service	06/01/2009	476.60	42	9	5.57
20000-008542.2	Wild Rose Drive (#12): Nashua - 1" New Service	06/01/2009	476.60	42	9	5.57
20000-008542.3	Annabelle Court (#14): Nashua - 1" New Service	06/01/2009	476.60	42	9	5.57
20000-008542.4	Trek Street (#5): Nashua - 1" New Service	06/01/2009	476.60	42	9	5.57
20000-008542.5	Sutherland Way (#17): Nashua - 1" New Service	06/01/2009	476.60	42	9	5.57
20000-008575	Huffy Circle (#10): Nashua - 1 1/2" New Service	07/01/2009	476.60	42	9	5.57
20000-008576.1	Kona Drive (#24): Nashua - 1" New Service	07/01/2009	476.60	42	9	5.57
20000-008576.2	Trek Street (#7): Nashua - 1" New Service	07/01/2009	476.60	42	9	5.57
20000-008576.3	Wild Rose Drive (#14): Nashua - 1" New Service	07/01/2009	476.60	42	9	5.57
20000-008576.4	Cherrywood Drive (#97): Nashua - 1" New Service	07/01/2009	476.60	42	9	5.57
20000-008623	Sutherland Way (#12), Nashua - 1" Developer Installed Services-Paid	08/01/2009	476.60	42	9	5.57
20000-008718.1	Middle Dunstable Rd (#67), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008718.2	Sutherland Way (#19), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008718.3	Huffy Circle (#7), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008718.4	Kona Dr (#14), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008718.5	Cherrywood Dr (#99-101), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008718.6	Moonstone Dr (#12), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008718.7	Cherrywood Dr (#115), Nashua 1" Developer Installed Services-Paid	09/01/2009	476.60	42	9	5.57
20000-008748	Kona Dr. (#21), Nashua - 1" Developer Installed Services-PAID, 1	10/01/2009	476.60	42	9	5.57
20000-008840	Sutherland Way (#15), Nashua: Developer Installed Services-Paid, 1	11/01/2009	476.60	42	9	5.57
20000-008909	Woodbury Drive (#16): Nashua - 1" Service	12/01/2009	476.60	42	9	5.57
20000-008910	Sutherland Way (#14): Nashua - 1" Service	12/01/2009	476.60	42	9	5.57
20000-008911	Sutherland Way (#18): Nashua - 1" Service	12/01/2009	476.60	42	9	5.57
20000-008912	Trek Street (#3): Nashua - 1" Service	12/01/2009	476.60	42	9	5.57
20000-008913	Kona Drive (#9): Nashua - 1" Service	12/01/2009	476.60	42	9	5.57
20000-008914	Annabelle Court (#11): Nashua - 1" Service	12/01/2009	476.60	42	9	5.57
Subtotal: 2333-250-001 (43)			20,240.50			236.73
Asset GL Acct #: 2334-000-001						
20000-008273	5/8" METERS: CORE, 5 NEW	01/01/2009	947.14	20	11	22.64
20000-008274	1" METERS: CORE, 1 RENEWED	01/01/2009	190.84	20	11	4.56
20000-008275	5/8" METERS: CORE & COMM SYS, 31 RENEWED	01/01/2009	3,608.72	20	11	86.26
20000-008276	CHAMBER COMPS: CORE & COMM SYS, 38 U-10015	01/01/2009	710.61	20	11	16.99
20000-008277	CHAMBER COMPS: CORE, 1 U-10018	01/01/2009	109.45	20	11	2.62
20000-008278	CHAMBER COMPS: CORE, 5 U-10037	01/01/2009	99.30	20	11	2.37
20000-008279	CHAMBER COMPS: CORE, 4 U-10040	01/01/2009	239.70	20	11	5.73
20000-008280	CHAMBER COMPS: CORE, 3 U-10056	01/01/2009	211.03	20	11	5.04
20000-008283	Neptune Radio Installs - Core - 75 Neptunes	01/01/2009	5,888.32	20	11	140.76
20000-008284	Neptune Radio Installs - Community Systems - 15 Neptunes	01/01/2009	1,536.91	20	11	36.74
20000-008308	NEPTUNE REPLACEMENT: CORE	01/01/2009	64.26	20	11	1.54
20000-008311	Neptune Radio Installs - Core - 75 Neptunes	02/01/2009	5,747.14	20	11	137.38
20000-008312	Neptune Radio Installs - Community Systems - 668 Neptunes	02/01/2009	57,986.12	20	11	1,386.12
20000-008331	5/8" METERS: CORE & COMM SYS, 10 NEW	02/01/2009	2,790.20	20	11	66.70
20000-008332	3/4" METERS: COMM SYS, 1 NEW	02/01/2009	132.42	20	11	3.17
20000-008333	5/8" METERS: CORE & COMM SYS, 25 RENEWED	02/01/2009	3,189.45	20	11	76.24
20000-008334	CHAMBER COMPS: CORE, 52 U-10015	02/01/2009	972.42	20	11	23.25

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 22

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008335	CHAMBER COMPS: CORE, 2 U-10017	02/01/2009	96.02	20	11	2.30
20000-008336	CHAMBER COMPS: CORE, 10 U-10037	02/01/2009	198.59	20	11	4.75
20000-008337	CHAMBER COMPS: CORE, 1 U-10040	02/01/2009	59.93	20	11	1.43
20000-008338	CHAMBER COMPS: CORE, 1 U-10062	02/01/2009	306.45	20	11	7.33
20000-008339	CHAMBER COMPS: CORE, 1 U-10042	02/01/2009	36.07	20	11	0.86
20000-008362	Neptune Radio Installs - Community Systems - 461 Neptunes	03/01/2009	35,166.43	20	11	840.63
20000-008363	Neptune Radio Installs - Core - 65 Neptunes	03/01/2009	6,173.14	20	11	147.57
20000-008376	5/8" METERS: CORE, 5 NEW	03/01/2009	714.05	20	11	17.07
20000-008377.1	CHAMBER COMPS - 4 U-10056	03/01/2009	281.36	20	11	6.73
20000-008377.2	CHAMBER COMPS - 1 U-10062	03/01/2009	306.45	20	11	7.33
20000-008377.3	CHAMBER COMPS - 4 U-10016	03/01/2009	87.25	20	11	2.09
20000-008377.4	CHAMBER COMPS - 23 U-10037	03/01/2009	456.77	20	11	10.92
20000-008377.5	CHAMBER COMPS - 8 U-10017	03/01/2009	384.10	20	11	9.18
20000-008377.6	CHAMBER COMPS - 48 U-10015	03/01/2009	899.31	20	11	21.50
20000-008378	5/8" METERS: CORE & COMM SYS, 24 RENEWED	03/01/2009	2,287.49	20	11	54.68
20000-008389	Neptune Radio Installs - Core - 68 Neptunes	04/01/2009	4,734.15	20	11	113.17
20000-008390	Neptune Radio Installs - Community Systems - 369 Neptunes	04/01/2009	45,197.52	20	11	1,080.42
20000-008397	5/8" METERS: CORE & COMM SYS, 36 RENEWED	04/01/2009	3,992.00	20	11	95.43
20000-008398	4" METERS: CORE, 4 RENEWED	04/01/2009	1,501.05	20	11	35.88
20000-008399	1" METERS: CORE, 1 RENEWED	04/01/2009	461.77	20	11	11.04
20000-008403	3/4" METERS: COMM SYS, 1 NEW	04/01/2009	366.14	20	11	8.75
20000-008404	5/8" METERS: CORE, 6 NEW	04/01/2009	1,076.82	20	11	25.74
20000-008405	1 1/2" METERS: CORE, 1 NEW	04/01/2009	432.85	20	11	10.35
20000-008409	CHAMBER COMPS: CORE & COMM SYS, 28 U-10015	04/01/2009	524.60	20	11	12.54
20000-008410	CHAMBER COMPS: CORE & COMM SYS, 1 U-10016	04/01/2009	21.82	20	11	0.52
20000-008411	CHAMBER COMPS: CORE & COMM SYS, 1 U-10017	04/01/2009	48.01	20	11	1.15
20000-008412	CHAMBER COMPS: CORE & COMM SYS, 1 U-10018	04/01/2009	109.45	20	11	2.62
20000-008413	CHAMBER COMPS: CORE & COMM SYS, 1 U-10019	04/01/2009	140.19	20	11	3.35
20000-008414	CHAMBER COMPS: CORE & COMM SYS, 15 U-10037	04/01/2009	297.89	20	11	7.12
20000-008415	CHAMBER COMPS: CORE & COMM SYS, 3 U-10040	04/01/2009	179.78	20	11	4.30
20000-008416	CHAMBER COMPS: CORE & COMM SYS, 4 U-10056	04/01/2009	281.37	20	11	6.73
20000-008439	3/4" METERS: CORE, 49 NEW	05/01/2009	205.19	20	11	4.90
20000-008440	5/8" METERS: CORE, 15 NEW	05/01/2009	2,052.96	20	11	49.07
20000-008441	3/4" METERS: CORE, 2 RENEWED	05/01/2009	264.84	20	11	6.33
20000-008442	1" METERS: CORE, 1 RENEWED	05/01/2009	193.90	20	11	4.64
20000-008443	5/8" METERS: CORE & COMM SYS, 72 RENEWED	05/01/2009	7,283.66	20	11	174.11
20000-008444	1 1/2" METERS: CORE, 2 RENEWED	05/01/2009	873.06	20	11	20.87
20000-008445	CHAMBER COMPS: CORE & COMM SYS, 45 U-10015	05/01/2009	843.91	20	11	20.17
20000-008446	CHAMBER COMPS: COMM SYS, 2 U-10017	05/01/2009	96.02	20	11	2.30
20000-008447	CHAMBER COMPS: CORE, 2 U-10019	05/01/2009	280.37	20	11	6.70
20000-008448	CHAMBER COMPS: CORE & COMM SYS, 21 U-10037	05/01/2009	417.05	20	11	9.97
20000-008449	CHAMBER COMPS: CORE, 1 U-10040	05/01/2009	59.93	20	11	1.43
20000-008450	CHAMBER COMPS: CORE, 2 U-10056	05/01/2009	140.68	20	11	3.36
20000-008451	CHAMBER COMPS: CORE, 1 U-10062	05/01/2009	306.45	20	11	7.33
20000-008452	CHAMBER COMPS: CORE, 1 U-10079	05/01/2009	528.77	20	11	12.64
20000-008464	Neptune Radio Installs - Community Systems - 181 Neptunes	05/01/2009	17,871.41	20	11	427.21
20000-008465.1	Neptune Radio Installs - Core - 5 Neptunes	05/01/2009	354.44	20	11	8.47
20000-008465.2	Neptune Radio Installs - Core - 7 Neptunes	05/01/2009	496.18	20	11	11.86

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 23

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-008465.3	Neptune Radio Installs - Core - 7 Neptunes	05/01/2009	496.18	20	11	11.86
20000-008465.4	Neptune Radio Installs - Core - 7 Neptunes	05/01/2009	496.18	20	11	11.86
20000-008465.5	Neptune Radio Installs - Core - 7 Neptunes	05/01/2009	496.18	20	11	11.86
20000-008465.6	Neptune Radio Installs - Core - 7 Neptunes	05/01/2009	496.18	20	11	11.86
20000-008465.7	Neptune Radio Installs - Core - 7 Neptunes	05/01/2009	496.18	20	11	11.86
20000-008465.9	Neptune Radio Installs - Core - 6 Neptunes	05/01/2009	425.30	20	11	10.17
20000-008483	Neptune Radio Installs - Core	05/01/2009	6,995.67	20	11	167.23
20000-008523	Neptune Radio Installs - Core - 64 Neptunes	06/01/2009	4,592.53	20	11	109.78
20000-008525	Neptune Radio Installs: Community Systems - 206 Neptunes	06/01/2009	19,264.93	20	11	460.52
20000-008546	Neptune Radio Installs - Core - 66 Neptunes	07/01/2009	5,351.30	20	11	127.92
20000-008547	Neptune Radio Installs - Community Systems - 161 Neptunes	07/01/2009	17,488.22	20	11	418.05
20000-008566	5/8" METERS: CORE & COMM SYS, 9 NEW	07/01/2009	1,405.78	20	11	33.60
20000-008568	5/8" METERS: CORE & COMM SYS, 61 RENEWED	07/01/2009	6,767.73	20	11	161.78
20000-008569	3/4" METERS: CORE, 1 RENEWED	07/01/2009	179.66	20	11	4.29
20000-008570	2" METERS: CORE & COMM SYS, 2 RENEWED	07/01/2009	2,321.56	20	11	55.50
20000-008571	CHAMBER COMPS: NASHUA	07/01/2009	2,028.15	20	11	48.48
20000-008587	Neptune Radio Installs: Core - 103 Neptunes	08/01/2009	8,661.15	20	11	207.04
20000-008588	Neptune Radio Installs: Community Systems - 108 Neptunes	08/01/2009	11,082.73	20	11	264.93
20000-008649	RADIO INSTALLS FOR COMM SYS RADIO READ PROGRAM - 40 NEPTUNES	09/01/2009	5,330.62	20	11	127.43
20000-008650	RADIO READ INSTALLS FOR RADIO READ PROGRAM - 204 NEPTUNES INSTALLED	09/01/2009	15,255.63	20	11	364.68
20000-008754	RADIO INSTALLS FOR COMM SYS RADIO READ PROGRAM	10/01/2009	909.67	20	11	21.75
20000-008845	RADIO INSTALLS FOR COMM SYS RADIO READ PROGRAM - 8 NEPTUNES INSTALLED	11/01/2009	725.50	20	11	17.34
20000-08465.81	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	70.88	20	11	1.69
20000-08465.82	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	70.88	20	11	1.69
20000-08465.83	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	70.88	20	11	1.69
20000-08465.84	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	70.88	20	11	1.69
20000-08465.85	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	70.88	20	11	1.69
20000-08465.86	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	70.90	20	11	1.69
Subtotal: 2334-000-001 (93)			335,204.00			8,012.84
Asset GL Acct #: 2335-000-001						
20000-008340	Bridge Street (#46): Nashua - Hydrant (1) (Medallion 5'6" x 4')	02/01/2009	3,812.28	44	8	42.67
20000-008361	Spitbrook Road: Nashua - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	1,229.85	44	8	13.77
20000-008579	Keats St @ Browning Ave: Nashua - Repaired Hydrant	07/01/2009	3,653.02	44	8	40.89
20000-008611	Nottingham Drive (#33): Nashua - Renewed Hydrant (4 1/2" x 6' Mueller)	08/01/2009	3,764.77	44	8	42.14
20000-008674	FLETCHER STREET MAIN REPLACEMENT - Remove & Reset Hydrant (1)	09/01/2009	1,500.00	44	8	16.79
20000-008681	FLETCHER/GREEN ST MAIN REPLACEMENTS	09/01/2009	166.07	44	8	1.86
20000-008689	VAN BUREN STREET MAIN REPLACEMENT - Remove & Reset Hydrant	09/01/2009	1,500.00	44	8	16.79
20000-008690	VAN BUREN STREET MAIN REPLACEMENT - Hydrant Assembly	09/01/2009	3,500.00	44	8	39.18
20000-008699	VAN BUREN ST MAIN REPLACEMENT	09/01/2009	258.75	44	8	2.90
20000-008763	Fletcher Street Main Replacement - Remove & Reset Hydrant	10/01/2009	1,368.47	44	8	15.32
20000-008777	NFPA HYDRANT PAINTING	10/01/2009	9,964.49	44	8	111.54
20000-008817	Lund Rd. @ Caldwell Rd.: Repaired Hydrant	11/01/2009	3,883.31	44	8	43.47
20000-008847	Dolan Street Water Main Replacement - Remove & Reset Hydrant	11/01/2009	2,200.00	44	8	24.63
20000-008858	Dolan St. Water Main Replacement - Overhead, Labor & Truck	11/01/2009	106.10	44	8	1.19
20000-008984	Haines Street Water Main Replacement - Remove & Reset Hydrant	12/01/2009	2,200.00	44	8	24.63
20000-008985	Haines Street Water Main Replacement - Hydrant Assembly	12/01/2009	3,800.00	44	8	42.54
20000-008993.2	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	440.47	44	8	4.93

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 24

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
<i>Subtotal: 2335-000-001 (17)</i>			43,347.58			485.23
<i>Asset GL Acct #: 2335-005-001</i>						
20000-008514	Mack Hill Road & Manchester Street: Hydrant Paving	06/01/2009	610.82	44	8	6.84
<i>Subtotal: 2335-005-001 (1)</i>			610.82			6.84
<i>Asset GL Acct #: 2335-100-001</i>						
20000-008534	Kona Drive: Nashua - Hydrant (1)	06/01/2009	4,237.29	44	8	47.43
<i>Subtotal: 2335-100-001 (1)</i>			4,237.29			47.43
<i>Asset GL Acct #: 2339-300-001</i>						
20000-008285	Scada Upgrade - Contract #4	01/01/2009	2,495.20	40	0	31.19
20000-008372	Scada Upgrade - Contract #4	03/01/2009	469.82	40	0	5.87
20000-008792	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	734.15	40	0	9.18
<i>Subtotal: 2339-300-001 (3)</i>			3,699.17			46.24
<i>Asset GL Acct #: 2340-100-001</i>						
20000-008291	WTP - CONTRACT #4 - STORAGE CABINET	01/01/2009	361.50	12	4	14.66
20000-008475	SAFETY CABINET, CAN - Contract #4	05/01/2009	900.00	12	4	36.49
20000-008727	WTP Contract #4	10/01/2009	701.80	12	4	28.45
20000-008793	WTP Contract #4-final alloaction per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	2,257.47	12	4	91.52
<i>Subtotal: 2340-100-001 (4)</i>			4,220.77			171.11
<i>Asset GL Acct #: 2341-000-001</i>						
20000-008518	2010 Peterbilt Dump Truck - Vehicle #7 - Radio Installed	06/01/2009	888.50	10	7	41.98
20000-008519	2010 Peterbilt Dump Truck - Vehicle #7	06/01/2009	87,130.09	10	7	4,116.38
20000-008589	2010 Peterbilt Dump Truck - Vehicle #7 (lettering)	08/01/2009	245.00	10	7	11.57
20000-008602	2009 Ford E-350 Cargo Van - Vehicle #70	08/01/2009	26,416.49	10	7	1,248.02
20000-008603	2009 Ford E-350 Cargo Van - Vehicle #72	08/01/2009	27,205.37	10	7	1,285.29
<i>Subtotal: 2341-000-001 (5)</i>			141,885.45			6,703.25
<i>Asset GL Acct #: 2343-000-001</i>						
20000-008484	FLOOR JACK REPLACEMENT FOR MECHANIC'S BAY	06/01/2009	1,290.00	15	0	43.00
20000-008555	FLEET DIAGNOSTIC EQUIPMENT	07/01/2009	6,084.00	15	0	202.80
20000-008778	TOOLS FOR SERVICE TRUCKS -	10/01/2009	3,183.87	15	0	106.13
20000-008794	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	215.30	15	0	7.18
20000-008949	DEWATERING PUMP - OPS - 3" x 30' HI-VAC Suction Hose (female camlok X male ip)	12/01/2009	461.43	15	0	15.38
20000-008950	DEWATERING PUMP - OPS - pump 3" diaphram	12/01/2009	1,469.10	15	0	48.97
20000-008951	DEWATERING PUMP - OPS - 3" camlock coupling adapter (2)	12/01/2009	27.90	15	0	0.93
20000-008954	Pipe Saws (3) - OPS	12/01/2009	2,637.00	15	0	87.90
20000-009013	(2) Modine Space Heaters at Will Street Garage	12/01/2009	4,025.00	15	0	134.17
<i>Subtotal: 2343-000-001 (9)</i>			19,393.60			646.45
<i>Asset GL Acct #: 2344-000-001</i>						
20000-008365	NEW DR 890 COLORIMETER	03/01/2009	1,212.95	20	0	30.32
20000-008515	WTP - CONTRACT #4 - Model 5310C Laboratory TOC Analyzer	06/01/2009	15,526.44	20	0	388.16
20000-008795	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	818.29	20	0	20.46
20000-008867	WTP - CONTRACT #4 - PH Meter for Lab	11/01/2009	1,465.00	20	0	36.63

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 25

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
<i>Subtotal: 2344-000-001 (4)</i>			19,022.68			475.57
<i>Asset GL Acct #: 2346-000-001</i>						
20000-008309	SCADA - Contract #4	02/01/2009	664.00	19	0	17.47
20000-008345	Scada Upgrade - Contract #4	02/01/2009	1,997.90	19	0	52.58
20000-008371	3/4" Ridgid Pipe for Garage Door - Ralph Pill - Contract #4	03/01/2009	97.78	19	0	2.57
20000-008421	Headworks - Pump Room PLC - Contract #4	04/01/2009	2,000.00	19	0	52.63
20000-008516	WTP - CONTRACT #4 - Indoor Cell Phone Repeater	06/01/2009	4,017.22	19	0	105.72
20000-008522	FIFIELD TANK CONSTRUCTION	06/01/2009	1,969.00	19	0	51.82
20000-008728	WTP Contract #4	10/01/2009	8,571.67	19	0	225.57
20000-008782	PORTABLE DATA RECORDER AND SOFTWARE	10/01/2009	3,031.42	19	0	79.77
20000-008796	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	14,451.10	19	0	380.29
20000-009037	WTP - CONTRACT #4 - 8 chanel analog current	12/01/2009	1,499.91	19	0	39.47
20000-009038	WTP - CONTRACT #4 - AC Input module for Prog	12/01/2009	301.50	19	0	7.93
20000-009039	WTP - CONTRACT #4 - Remote I/O Scanner	12/01/2009	1,051.20	19	0	27.66
20000-009040	WTP - CONTRACT #4 - SLC 5/05 Controller 32K	12/01/2009	3,342.04	19	0	87.95
<i>Subtotal: 2346-000-001 (13)</i>			42,994.74			1,131.44
<i>Asset GL Acct #: 2347-110-001</i>						
20000-008780	GPS REPLACEMENT UNITS - (3) nuvi 265T NA/Traffic units	10/01/2009	602.55	7	0	43.04
20000-008781	GPS REPLACEMENT UNITS - (19) Garmin Nuvi 205 units	10/01/2009	2,624.34	7	0	187.45
20000-008797	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	429.53	7	0	30.68
<i>Subtotal: 2347-110-001 (3)</i>			3,656.42			261.17
<i>Asset GL Acct #: 2348-000-001</i>						
20000-008314	6 REPLACEMENT BACKFLOW TEST UNITS	02/01/2009	4,260.00	25	0	85.20
20000-008471	POWER BROOM	05/01/2009	598.00	25	0	11.96
20000-008653	CONSTRUCTION SIGN PACKAGE - 12 Hydrant Flushing Signs	09/01/2009	1,005.24	25	0	20.10
20000-008654	CONSTRUCTION SIGN PACKAGE - 6 "Be Prepared to Stop" Signs	09/01/2009	502.62	25	0	10.05
20000-008655	CONSTRUCTION SIGN PACKAGE - 8 "One Lane Road Ahead" Signs	09/01/2009	670.16	25	0	13.40
20000-008656	CONSTRUCTION SIGN PACKAGE - 4 "Utility Work Ahead" Signs	09/01/2009	335.08	25	0	6.70
20000-008657	CONSTRUCTION SIGN PACKAGE - 4 "Shoulder Work Ahead" Signs	09/01/2009	335.08	25	0	6.70
20000-008658	CONSTRUCTION SIGN PACKAGE - 3 Detour Signs W/ Swivel Arrow	09/01/2009	125.85	25	0	2.52
20000-008729	WTP Contract #4 - Security Cameras	10/01/2009	30,129.00	25	0	602.58
20000-008730	WTP Contract #4 - Item #11-Electrical Backcharge	10/01/2009	10,000.00	25	0	200.00
20000-008779	SECURITY CAMERAS FOR WILL ST FACILITY	10/01/2009	11,250.40	25	0	225.01
20000-008798	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & inv)	10/01/2009	2,226.93	25	0	44.54
20000-008952	PLATE COMPACTOR: WILL ST - 2009 Weber CR4	12/01/2009	6,800.00	25	0	136.00
20000-008953	PLATE COMPACTOR: WILL ST - 2009 Weber CR4	12/01/2009	1,695.00	25	0	33.90
<i>Subtotal: 2348-000-001 (14)</i>			69,933.36			1,398.67
<i>Subtotal: Nashua (670)</i>			9,848,509.58			153,185.53
<i>Town or Department: Newmarket</i>						
<i>Asset GL Acct #: 2346-000-001</i>						
20000-008601	GREAT BAY HIGH SPEED COMMUNICATION CONVERSION	08/01/2009	1,772.37	19	0	46.64
<i>Subtotal: 2346-000-001 (1)</i>			1,772.37			46.64
<i>Subtotal: Newmarket (1)</i>			1,772.37			46.64

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 26

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
<i>Town or Department: Pennichuck Water</i>						
<i>Asset GL Acct #: 2334-000-001</i>						
20000-008612	2" New Meters: Core (1)	08/01/2009	604.66	20	11	14.45
20000-008613	5/8" New Meters: Core (5)	08/01/2009	669.20	20	11	16.00
20000-008614	5/8" Renewed Meters: Community Systems (28)	08/01/2009	3,578.42	20	11	85.54
20000-008615	5/8" Renewed Meters: Core (37)	08/01/2009	4,539.74	20	11	108.52
20000-008616	1" Renewed Meters: Core (2)	08/01/2009	480.41	20	11	11.48
20000-008617	3/4" Renewed Meters: Core (2)	08/01/2009	317.45	20	11	7.59
20000-008618	5/8" T-10 Chamber Comps: Core (34)	08/01/2009	637.62	20	11	15.24
20000-008619	5/8" SR (Sensus) Chamber Comps: Core (24)	08/01/2009	476.63	20	11	11.39
20000-008620	5/8" T-10 Chamber Comps: Community Systems (7)	08/01/2009	131.27	20	11	3.14
20000-008621	5/8" SR (Sensus) Chamber Comps: Community Systems (13)	08/01/2009	258.17	20	11	6.17
20000-008622	Neptune Registers: Community Systems (1)	08/01/2009	70.34	20	11	1.68
20000-008749	Install Neptune Radios - Core, 890 Neptunes Installed	10/01/2009	75,346.65	20	11	1,801.12
20000-008815	Install Radio Reads: Core - 989 Neptunes Installed	11/01/2009	87,967.46	20	11	2,102.81
20000-008888	5/8" New Meters: Community Systems (1)	12/01/2009	194.01	20	11	4.64
20000-008889	3/4" New Meters: Community Systems (1)	12/01/2009	284.96	20	11	6.81
20000-008890	5/8" New Meters: Core (6)	12/01/2009	988.65	20	11	23.63
20000-008891	5/8" Renewed Meters: Core (15)	12/01/2009	1,742.20	20	11	41.65
20000-008892	3/4" Renewed Meters: Core (3)	12/01/2009	549.59	20	11	13.14
20000-008893	Neptune Radio Installs: Core - 740 Neptunes	12/01/2009	69,925.50	20	11	1,671.53
20000-008894	Neptune Radio Installs: Community Systems (-4) Neptunes	12/01/2009	(98.91)	20	11	(2.36)
20000-009046	Neptune Registers - All Sizes (1)	12/01/2009	70.11	20	11	1.68
20000-009047	5/8" T-10 Chamber Comps - 161	12/01/2009	3,021.17	20	11	72.22
20000-009048	3/4" T-10 Chamber Comps - 1	12/01/2009	25.10	20	11	0.60
20000-009049	1 1/2" T-10 Chamber Comps - 3	12/01/2009	328.34	20	11	7.85
20000-009050	2" T-10 Chamber Comps - 9	12/01/2009	1,264.90	20	11	30.24
20000-009051	5/8" Sensus Chamber Comps - 90	12/01/2009	1,787.35	20	11	42.73
20000-009052	1 1/2" Sensus Chamber Comps - 2	12/01/2009	205.95	20	11	4.92
20000-009053	3/4" SR Chamber Comps - 11	12/01/2009	396.79	20	11	9.49
20000-009054	1" SR Chamber Comps - 26	12/01/2009	1,369.10	20	11	32.73
20000-009055	Neptune Registers - All Sizes (3)	12/01/2009	210.34	20	11	5.03
20000-009056	2" Neptune UME - 1	12/01/2009	204.00	20	11	4.88
20000-009065	Neptune Radios: Core (5)	12/01/2009	333.96	20	11	7.98
20000-009066	Neptune Radios: Community Systems (1)	12/01/2009	66.79	20	11	1.60
<i>Subtotal: 2334-000-001 (33)</i>			257,947.92			6,166.09
<i>Subtotal: Pennichuck Water (33)</i>			257,947.92			6,166.09
<i>Town or Department: Plaistow</i>						
<i>Asset GL Acct #: 2307-210-001</i>						
20000-008997	Twin Ridge: Plaistow - Pump #5 Replacement - Submersible 3HP Pump End and Motor	12/01/2009	3,959.50	30	0	65.99
20000-008999	Twin Ridge - Rolling Hills Interconnection - 250' 10-3 ufw/g wiring	12/01/2009	247.50	30	0	4.13
20000-009000	Twin Ridge - Rolling Hills Interconnection - 1 1/2 HP submersible pump w/wire & fittings	12/01/2009	3,881.40	30	0	64.69
20000-009001	Twin Ridge - Rolling Hills Interconnection - Eng Overhead	12/01/2009	748.25	30	0	12.47
20000-009002	Twin Ridge - Rolling Hills Interconnection - 400' of 2" PVC SDR21 CL	12/01/2009	307.93	30	0	5.13
20000-009003	Twin Ridge - Rolling Hills Interconnection - 200' of 2" PVC SDR21 CL	12/01/2009	163.93	30	0	2.73
20000-009004	Twin Ridge - Rolling Hills Interconnection - Gravel	12/01/2009	846.12	30	0	14.10
20000-009005	Twin Ridge - Rolling Hills Interconnection - PWW Labor & Materials	12/01/2009	11,388.22	30	0	189.80

Pennichuck Water Works, Inc.
Asset Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 1
Page 27

Asset ID	Description	Placed In Service	Book Cost	Years	Months	Half Yr Dep
20000-009006	Twin Ridge: Plaistow - Deepen Well #2 (Franklin Submersible 1 1/2HP Pump End)	12/01/2009	4,223.59	30	0	70.39
20000-009041	Twin Ridge - Rolling Hills Interconnection	12/01/2009	91.50	30	0	1.53
20000-009042	Twin Ridge - Rolling Hills Interconnection	12/01/2009	52.50	30	0	0.88
<i>Subtotal: 2307-210-001 (11)</i>			25,910.44			431.84
<i>Asset GL Acct #: 2310-000-001</i>						
20000-009007	Sweet Hill: Plaistow - Generator Connections - Eng Overhead	12/01/2009	322.92	16	4	9.89
20000-009008	Sweet Hill: Plaistow - Generator Connections - Reliance Transfer Panels 200ax125a	12/01/2009	439.00	16	4	13.44
20000-009009	Sweet Hill: Plaistow - Generator Connections - Meltric Inlet 200a	12/01/2009	489.35	16	4	14.98
20000-009010	Sweet Hill: Plaistow - Generator Connections - Back Boxes	12/01/2009	268.95	16	4	8.23
20000-009011	Sweet Hill: Plaistow - Generator Connections - Transfer Switch	12/01/2009	223.10	16	4	6.83
20000-009012	Sweet Hill: Plaistow - Generator Connections - PWW Labor & Materials	12/01/2009	392.46	16	4	12.01
<i>Subtotal: 2310-000-001 (6)</i>			2,135.78			65.38
<i>Asset GL Acct #: 2346-000-001</i>						
20000-008775	TWIN RIDGE HIGH SPEED COMMUNICATION CONVERSION	10/01/2009	975.12	19	0	25.66
<i>Subtotal: 2346-000-001 (1)</i>			975.12			25.66
<i>Subtotal: Plaistow (18)</i>			29,021.34			522.88
<i>Town or Department: Salem</i>						
<i>Asset GL Acct #: 2320-200-001</i>						
20000-008351	AUTUMN WOODS MN TREATMENT	03/01/2009	36,997.94	30	3	611.54
20000-008352	AUTUMN WOODS MN TREATMENT	03/01/2009	6,026.39	30	3	99.61
<i>Subtotal: 2320-200-001 (2)</i>			43,024.33			711.15
<i>Subtotal: Salem (2)</i>			43,024.33			711.15
<i>Grand Total</i>			11,960,544.49			195,750.82

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 1

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Amherst						
<i>Asset GL Acct #: 2310-000-001</i>						
20000-009029	Atherton Commons: Amherst - Generator Connections - Reliance Transfer Panels 200ax50a	12/01/2009	378.00	1/13	29.08	348.92
20000-009030	Atherton Commons: Amherst - Generator Connections - Reliance Inlet Boxes 50a	12/01/2009	67.25	1/13	5.17	62.08
20000-009031	Atherton Commons: Amherst - Generator Connections - Eng Overhead	12/01/2009	322.92	1/13	24.84	298.08
20000-009032	Atherton Commons: Amherst - Generator Connections - PWW Labor & Materials	12/01/2009	196.23	1/13	15.09	181.14
<i>Subtotal: 2310-000-001 (4)</i>			964.40		74.18	890.22
<i>Asset GL Acct #: 2331-300-001</i>						
20000-008383	Truell Road: Amherst - 416' of 12" Main	03/01/2009	28,533.44	10/13	21,948.80	6,584.64
<i>Subtotal: 2331-300-001 (1)</i>			28,533.44		21,948.80	6,584.64
Subtotal: Amherst (27)			29,497.84		22,022.98	7,474.86
Town or Department: Bedford						
<i>Asset GL Acct #: 2310-000-001</i>						
20000-009014	English Woods: Bedford - Generator Connections - Reliance Transfer Panels 100ax50a	12/01/2009	439.00	1/13	33.77	405.23
20000-009015	English Woods: Bedford - Generator Connections - Meltric Unit 200a 120/208v	12/01/2009	489.35	1/13	37.64	451.71
20000-009016	English Woods: Bedford - Generator Connections - Back Boxes	12/01/2009	268.95	1/13	20.69	248.26
20000-009017	English Woods: Bedford - Generator Connections - Transfer Switch	12/01/2009	201.69	1/13	15.51	186.18
20000-009018	English Woods: Bedford - Generator Connections - Eng Overhead	12/01/2009	322.92	1/13	24.84	298.08
20000-009019	Bedford Water Company: Bedford - Generator Connections - Cutler Hammer Double Throw Safety S	12/01/2009	3,275.00	1/13	251.92	3,023.08
20000-009020	Bedford Water Company: Bedford - Generator Connections - Meltric Unit	12/01/2009	489.35	1/13	37.64	451.71
20000-009021	Bedford Water Company: Bedford - Generator Connections - Back Boxes	12/01/2009	268.95	1/13	20.69	248.26
20000-009022	Bedford Water Company: Bedford - Generator Connections - Eng Overhead	12/01/2009	968.75	1/13	74.52	894.23
20000-009023	Bedford Water Company: Bedford - Generator Connections -	12/01/2009	3,600.60	1/13	276.97	3,323.63
20000-009024	Bedford Water Company: Bedford - Generator Connections - PWW Labor & Materials	12/01/2009	1,331.65	1/13	102.43	1,229.22
<i>Subtotal: 2310-000-001 (11)</i>			11,656.21		896.63	10,759.58
<i>Asset GL Acct #: 2311-210-001</i>						
20000-008529	ENGLISH WOODS WELL #1, NEW WELL PUMP	06/01/2009	1,136.52	7/13	611.97	524.55
<i>Subtotal: 2311-210-001 (1)</i>			1,136.52		611.97	524.55
<i>Asset GL Acct #: 2331-200-001</i>						
20000-008732	Hardy Road & Route 101: Bedford - 129' of 16" Main (Costs for upsizing from 8")	10/01/2009	6,823.60	3/13	1,574.68	5,248.92
20000-008998	Bixby Farms: Bedford - Prep Work	12/01/2009	417.00	1/13	32.08	384.92
<i>Subtotal: 2331-200-001 (2)</i>			7,240.60		1,606.75	5,633.85
<i>Asset GL Acct #: 2331-250-001</i>						
20000-008315	PRESSURE REDUCING VALVE: BEDFORD	02/01/2009	1,440.66	11/13	1,219.02	221.64
<i>Subtotal: 2331-250-001 (1)</i>			1,440.66		1,219.02	221.64
<i>Asset GL Acct #: 2331-300-001</i>						
20000-008837	Bixby Farm Lane, Bedford: 4" Distribution Mains-CIAC, 1259'	11/01/2009	69,773.90	2/13	10,734.45	59,039.45
20000-008880	Baileys Green: Bedford - 55' of 4" Main	12/01/2009	2,918.30	1/13	224.48	2,693.82
20000-008882	Baileys Green: Bedford - 455' of 8" Main	12/01/2009	26,553.80	1/13	2,042.60	24,511.20
<i>Subtotal: 2331-300-001 (3)</i>			99,246.00		13,001.53	86,244.47
Subtotal: Bedford (29)			120,719.99		17,335.91	103,384.08

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 2

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Derry						
<i>Asset GL Acct #: 2304-100-001</i>						
20000-008548	SWEET HILL WELL	07/01/2009	12,418.74	6/13	5,731.73	6,687.01
20000-008557	SWEET HILL - BACK UP WELL	07/01/2009	11,618.72	6/13	5,362.49	6,256.23
<i>Subtotal: 2304-100-001 (2)</i>			24,037.46		11,094.21	12,943.25
 <i>Asset GL Acct #: 2304-200-001</i>						
20000-008386	RICHARDSON PUMP HOUSE SECURITY FENCE	04/01/2009	4,550.00	9/13	3,150.00	1,400.00
<i>Subtotal: 2304-200-001 (1)</i>			4,550.00		3,150.00	1,400.00
 <i>Asset GL Acct #: 2307-100-001</i>						
20000-008549	SWEET HILL WELL	07/01/2009	52,138.83	6/13	24,064.08	28,074.75
20000-008556	SWEET HILL - BACK UP WELL	07/01/2009	5,094.64	6/13	2,351.37	2,743.27
20000-008558	SWEET HILL - BACK UP WELL	07/01/2009	19,083.24	6/13	8,807.65	10,275.59
20000-008776	SWEET HILL - NEW WELL - Water Quality Charges for Sampling	10/01/2009	1,499.43	3/13	346.02	1,153.41
20000-008783	HI-LO: WELL #2 HYDROFRACKING	10/01/2009	3,306.25	3/13	762.98	2,543.27
<i>Subtotal: 2307-100-001 (5)</i>			81,122.39		36,332.10	44,790.29
 <i>Asset GL Acct #: 2307-210-001</i>						
20000-008550	SWEET HILL WELL	07/01/2009	37,812.26	6/13	17,451.81	20,360.45
20000-008651	SWEET HILL - NEW WELL - 48 Hour Pump Test	09/01/2009	5,755.83	4/13	1,771.02	3,984.81
20000-008846	WELL #7 WIRE REPLACEMENT: REDFIELD	11/01/2009	26,139.44	2/13	4,021.45	22,117.99
20000-008996	Drew Woods: Well #7 Pump Replacement - 3 HP 460V motor w/20\$25 pump end	12/01/2009	4,292.80	1/13	330.22	3,962.58
<i>Subtotal: 2307-210-001 (4)</i>			74,000.33		23,574.50	50,425.83
 <i>Asset GL Acct #: 2311-200-001</i>						
20000-008600	SWEET HILL - NEW WELL	08/01/2009	2,163.32	5/13	832.05	1,331.27
<i>Subtotal: 2311-200-001 (1)</i>			2,163.32		832.05	1,331.27
 <i>Asset GL Acct #: 2311-210-001</i>						
20000-008393	TWIN RIDGE WELL #6, PUMP REPLACEMENT	04/01/2009	3,136.69	9/13	2,171.55	965.14
20000-008596	Hi-Lo Booster #1 - Motor Replacement	08/01/2009	1,975.50	5/13	759.81	1,215.69
20000-008599	Drew Woods - Well #5 Pump Replacement	08/01/2009	7,586.93	5/13	2,918.05	4,668.88
<i>Subtotal: 2311-210-001 (3)</i>			12,699.12		5,849.41	6,849.71
Subtotal: Derry (23)			198,572.62		80,832.28	117,740.34
 Town or Department: Epping						
<i>Asset GL Acct #: 2304-800-001</i>						
20000-008597	Glenwoodlands Security Fence Repair	08/01/2009	1,453.00	5/13	558.85	894.15
<i>Subtotal: 2304-800-001 (1)</i>			1,453.00		558.85	894.15
 <i>Asset GL Acct #: 2320-310-001</i>						
20000-008995	Glenwoodlands: Epping - Arsenic Media Replacement - (6) 5' Drums of Layne RT Resin	12/01/2009	14,516.80	1/13	1,116.68	13,400.12
<i>Subtotal: 2320-310-001 (1)</i>			14,516.80		1,116.68	13,400.12
<i>Subtotal: Epping (2)</i>			15,969.80		1,675.52	14,294.28

Town or Department: Merrimack

Asset GL Acct #: 2306-000-001

20000-008660	MERRIMACK RIVER INTAKE, P.S., Pump Down Wet Well & Inspect, Clean Bar Gate, Grind Out Tr	09/01/2009	8,348.11	4/13	2,568.65	5,779.46
--------------	--	------------	----------	------	----------	----------

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 3

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
<i>Subtotal: 2306-000-001 (1)</i>			8,348.11		2,568.65	5,779.46
<i>Asset GL Acct #: 2309-000-001</i>						
20000-008559	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	103,603.89	6/13	47,817.18	55,786.71
<i>Subtotal: 2309-000-001 (1)</i>			103,603.89		47,817.18	55,786.71
<i>Asset GL Acct #: 2310-000-001</i>						
20000-009025	Manchester Street Office - Genset - Eng Overhead	12/01/2009	618.15	1/13	47.55	570.60
20000-009026	Manchester Street Office - Genset - Inventory	12/01/2009	281.21	1/13	21.63	259.58
20000-009027	Manchester Street Office - Genset -	12/01/2009	58,500.00	1/13	4,500.00	54,000.00
20000-009028	Manchester Street Office - Genset - PWW Labor & Materials	12/01/2009	1,500.75	1/13	115.44	1,385.31
<i>Subtotal: 2310-000-001 (4)</i>			60,900.11		4,684.62	56,215.49
<i>Asset GL Acct #: 2311-200-001</i>						
20000-008553	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	1,211.64	6/13	559.22	652.42
20000-008560	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	113,184.08	6/13	52,238.81	60,945.27
20000-008561	MERRIMACK RIVER INTAKE, P.S.	07/01/2009	281,076.91	6/13	129,727.80	151,349.11
20000-008585	MERRIMACK RIVER INTAKE, P.S.	08/01/2009	8,696.60	5/13	3,344.85	5,351.75
20000-008586	MERRIMACK RIVER INTAKE, P.S. - Goulds 350HP Line Shaft Turbines	08/01/2009	3,000.00	5/13	1,153.85	1,846.15
20000-008590	MERRIMACK RIVER INTAKE, P.S.	08/01/2009	37,222.21	5/13	14,316.23	22,905.98
20000-008750	MERRIMACK RIVER INTAKE, P.S. - Extra SS Rodding on Interior Piping	10/01/2009	6,744.27	3/13	1,556.37	5,187.90
20000-008751	MERRIMACK RIVER INTAKE, P.S. - Roof Hatches too Small for Pumps	10/01/2009	4,111.83	3/13	948.88	3,162.95
20000-008752	MERRIMACK RIVER INTAKE, P.S. - Add Gravel, Grade Yard to Heavy Rains	10/01/2009	963.45	3/13	222.33	741.12
20000-008753	MERRIMACK RIVER INTAKE, P.S. - Core Hole in Concrete Floor for New Drain	10/01/2009	513.19	3/13	118.43	394.76
20000-008955	Merrimack River Intake - Eng Overhead	12/01/2009	580.37	1/13	44.64	535.73
<i>Subtotal: 2311-200-001 (11)</i>			457,304.55		204,231.42	253,073.13
<i>Subtotal: Merrimack (47)</i>			630,156.66		259,301.87	370,854.79
<i>Town or Department: Milford</i>						
<i>Asset GL Acct #: 2330-500-001</i>						
20000-008944	Ashley Commons: Milford - Interconnection - Test Probing	12/01/2009	2,185.00	1/13	168.08	2,016.92
20000-008947.1	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	901.61	1/13	69.35	832.26
<i>Subtotal: 2330-500-001 (2)</i>			3,086.61		237.43	2,849.18
<i>Asset GL Acct #: 2331-200-001</i>						
20000-008919	Ashley Commons: Milford - Interconnection - Mailings	12/01/2009	854.65	1/13	65.74	788.91
20000-008920	Ashley Commons: Milford - Interconnection - Notification of Bid	12/01/2009	342.55	1/13	26.35	316.20
20000-008921	Ashley Commons: Milford - Interconnection - Bid Announcement	12/01/2009	546.76	1/13	42.06	504.70
20000-008922	Ashley Commons: Milford - Interconnection - Bid Announcement	12/01/2009	476.00	1/13	36.62	439.38
20000-008923	Ashley Commons: Milford - Interconnection - Copies of Plan Specs	12/01/2009	495.00	1/13	38.08	456.92
20000-008924	Ashley Commons: Milford - Interconnection - 1,110' of 12" Class 51 DiPCL	12/01/2009	51,060.00	1/13	3,927.69	47,132.31
20000-008925	Ashley Commons: Milford - Interconnection - (2) 12" MJ DI Bends	12/01/2009	1,265.00	1/13	97.31	1,167.69
20000-008926	Ashley Commons: Milford - Interconnection - 12"X12" MJ DI Tee-complete w/spec glands & trust bloc	12/01/2009	935.00	1/13	71.92	863.08
20000-008929	Ashley Commons: Milford - Interconnection - 1" Air Release Valve Assy-	12/01/2009	778.00	1/13	59.85	718.15
20000-008930	Ashley Commons: Milford - Interconnection - Mobilization/Demobilization	12/01/2009	9,365.25	1/13	720.40	8,644.85
20000-008931	Ashley Commons: Milford - Interconnection - Sitation Fencing, Installed, Maintained & Removed	12/01/2009	4,860.00	1/13	373.85	4,486.15
20000-008932	Ashley Commons: Milford - Interconnection - Police Detail/Traffic Control	12/01/2009	5,613.35	1/13	431.80	5,181.55
20000-008933	Ashley Commons: Milford - Interconnection - Bottled Water	12/01/2009	15.00	1/13	1.15	13.85
20000-008934	Ashley Commons: Milford - Interconnection - Water Entrance Fee 29 Residential Homes	12/01/2009	25,872.93	1/13	1,990.23	23,882.70

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 4

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-008935	Ashley Commons: Milford - Interconnection - (1060') Type 1 Trench Restoration	12/01/2009	61,289.20	1/13	4,714.55	56,574.65
20000-008937	Ashley Commons: Milford - Interconnection - Eng Overhead, PWW Labor & Materials (& Credits for	12/01/2009	23,505.10	1/13	1,808.08	21,697.02
20000-008940	Ashley Commons: Milford - Interconnection - Route Survey	12/01/2009	10,438.75	1/13	802.98	9,635.77
20000-008941	Ashley Commons: Milford - Interconnection - Mailing	12/01/2009	23.32	1/13	1.79	21.53
20000-008942	Ashley Commons: Milford - Interconnection - Street Opening Permit	12/01/2009	55.00	1/13	4.23	50.77
20000-008943	Ashley Commons: Milford - Interconnection - Paint	12/01/2009	19.98	1/13	1.54	18.44
20000-008945	Ashley Commons: Milford - Interconnection - Police Detail	12/01/2009	318.00	1/13	24.46	293.54
20000-008946	Ashley Commons: Milford - Interconnection - PWW Legal Counsel	12/01/2009	42.01	1/13	3.23	38.78
20000-008947.2	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	4,496.55	1/13	345.89	4,150.66
20000-008948.1	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	15,166.56	1/13	1,166.66	13,999.90
20000-009058	Ashley Commons: Milford - Interconnection - 12" Class 51 DiPCL Installed w/ restoration to subgrad	12/01/2009	4,692.00	1/13	360.92	4,331.08
20000-009059	Ashley Commons: Milford - Interconnection - 12" MJ DI Bends-all degrees complete w/ spec. glands	12/01/2009	1,265.00	1/13	97.31	1,167.69
20000-009060	Ashley Commons: Milford - Interconnection - 12" DI Coupling Installed w/ restoration to subgrade	12/01/2009	314.00	1/13	24.15	289.85
20000-009062	Ashley Commons: Milford - Interconnection - Type 3 Trench Restoration	12/01/2009	11,060.00	1/13	850.77	10,209.23
20000-009064	Ashley Commons: Milford - Interconnection - Traffic Control, police detail	12/01/2009	2,709.92	1/13	208.46	2,501.46
20000-08936.11	Ashley Commons: Milford - Interconnection - 2,340' of 12" Class 51 DiPCL Pipe	12/01/2009	107,640.00	1/13	8,280.00	99,360.00
20000-08936.12	Ashley Commons: Milford - Interconnection - 605' of 8" Class 52 DiPCL Pipe	12/01/2009	20,872.50	1/13	1,605.58	19,266.92
20000-08936.21	Ashley Commons: Milford - Interconnection - 226' of 4" Class 52 CiCPL Pipe	12/01/2009	6,328.00	1/13	486.77	5,841.23
20000-08936.22	Ashley Commons: Milford - Interconnection - 280' of 14" HDPE SDR 9 Pipe	12/01/2009	42,098.00	1/13	3,238.31	38,859.69
20000-08936.31	Ashley Commons: Milford - Interconnection - (4) 12" MJ DI Bends	12/01/2009	2,530.00	1/13	194.62	2,335.38
20000-08936.32	Ashley Commons: Milford - Interconnection - (3) 8" MJ DI Bends	12/01/2009	1,125.00	1/13	86.54	1,038.46
20000-08936.41	Ashley Commons: Milford - Interconnection - (2) 4" MJ DI Bends	12/01/2009	500.00	1/13	38.46	461.54
20000-08936.42	Ashley Commons: Milford - Interconnection - (3) 12"x8" MJ DI Tee	12/01/2009	2,325.00	1/13	178.85	2,146.15
20000-08936.61	Ashley Commons: Milford - Interconnection - (1) 12" MJDI Cap	12/01/2009	370.00	1/13	28.46	341.54
20000-08936.62	Ashley Commons: Milford - Interconnection - (2) 8" MJDI Cap	12/01/2009	630.00	1/13	48.46	581.54
20000-08936.72	Ashley Commons: Milford - Interconnection - (2) 1" Air Release Valves	12/01/2009	1,556.00	1/13	119.69	1,436.31
20000-08936.81	Ashley Commons: Milford - Interconnection - 222' of Type 1 Trench Restoration	12/01/2009	15,540.00	1/13	1,195.38	14,344.62
20000-08936.82	Ashley Commons: Milford - Interconnection - 1,000' of Type 2 Trench Restoration - Loam & Seed	12/01/2009	6,500.00	1/13	500.00	6,000.00
20000-08936.83	Ashley Commons: Milford - Interconnection - 120' of Type 3 Trench Restoration	12/01/2009	8,400.00	1/13	646.15	7,753.85
20000-08936.91	Ashley Commons: Milford - Interconnection - Mobilization/Demobilization	12/01/2009	1,873.05	1/13	144.08	1,728.97
20000-08936.92	Ashley Commons: Milford - Interconnection - 900' of Siltation Fencing	12/01/2009	2,700.00	1/13	207.69	2,492.31
20000-08936.93	Ashley Commons: Milford - Interconnection - Traffic Control - Police Detail	12/01/2009	8,734.95	1/13	671.92	8,063.03
Subtotal: 2331-200-001 (46)			467,597.38		35,969.03	431,628.35
Asset GL Acct #: 2331-250-001						
20000-008927	Ashley Commons: Milford - Interconnection - (2) 12"x12" MJRS Gate Valve	12/01/2009	4,790.00	1/13	368.46	4,421.54
20000-008938	Ashley Commons: Milford - Interconnection - Eng Overhead, PWW Labor & Materials	12/01/2009	1,189.60	1/13	91.51	1,098.09
20000-008948.2	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	736.13	1/13	56.63	679.50
20000-009061	Ashley Commons: Milford - Interconnection - 12" MJRS Gate Valve Installed glands & valve box	12/01/2009	2,395.00	1/13	184.23	2,210.77
20000-08936.51	Ashley Commons: Milford - Interconnection - (4) 12" MJRS Gate Valves	12/01/2009	9,580.00	1/13	736.92	8,843.08
20000-08936.52	Ashley Commons: Milford - Interconnection - (4) 8" MJRS Gate Valves	12/01/2009	4,680.00	1/13	360.00	4,320.00
Subtotal: 2331-250-001 (6)			23,370.73		1,797.75	21,572.98
Asset GL Acct #: 2335-000-001						
20000-008928	Ashley Commons: Milford - Interconnection -- New Hydrant	12/01/2009	4,700.00	1/13	361.54	4,338.46
20000-008939	Ashley Commons: Milford - Interconnection - Eng Overhead, PWW Labor & Materials	12/01/2009	1,173.99	1/13	90.31	1,083.68
20000-008948.3	Ashley Commons: Milford - Interconnection - Eng Overhead	12/01/2009	726.47	1/13	55.88	670.59
20000-08936.71	Ashley Commons: Milford - Interconnection - (3) New Hydrants	12/01/2009	14,100.00	1/13	1,084.62	13,015.38
Subtotal: 2335-000-001 (4)			20,700.46		1,592.34	19,108.12
Subtotal: Milford (62)			514,755.18		39,596.55	475,158.63

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 5

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Nashua						
<i>Asset GL Acct #: 2303-300-001</i>						
20000-008520	FIFIELD TANK CONSTRUCTION - EASEMENT	06/01/2009	3,037.00	7/13	1,635.31	1,401.69
<i>Subtotal: 2303-300-001 (3)</i>			3,037.00		1,635.31	1,401.69
<i>Asset GL Acct #: 2304-100-001</i>						
20000-008302	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	57.60	12/13	53.17	4.43
20000-008385.1	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	40.65	9/13	28.14	12.51
20000-008459	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - moved from 900119 5/3-	05/01/2009	391.28	8/13	240.79	150.49
20000-008562	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3)1406	07/01/2009	62.76	6/13	28.97	33.79
<i>Subtotal: 2304-100-001 (4)</i>			552.29		351.07	201.22
<i>Asset GL Acct #: 2304-800-001</i>						
2000-08517.41	WTP - CONTRACT #4 - CO6.01 - Lab Glass Window	06/01/2009	398.91	7/13	214.80	184.11
2000-08517.42	WTP - CONTRACT #4 - CO6.02 - Lab Fume Exhaust Damper	06/01/2009	588.37	7/13	316.81	271.56
20000-008282	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	289.00	12/13	266.77	22.23
20000-008286	Glass Front Door for WTP - Contract #4	01/01/2009	1,081.32	12/13	998.14	83.18
20000-008303	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	684.43	12/13	631.78	52.65
20000-008343.1	Headworks - Electrical - Ewing - Contract #4	02/01/2009	1,715.40	11/13	1,451.49	263.91
20000-008343.2	Headworks - Concrete Headworks - Contract #4	02/01/2009	1,500.00	11/13	1,269.23	230.77
20000-008385.2	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	483.02	9/13	334.40	148.62
20000-008387	AUTUMN WOODS MN TREATMENT-KABA PEAKS IC CORE	04/01/2009	932.97	9/13	645.90	287.07
20000-008419.1	Office Renovations - Sheet Metal - Lemire - Contract #4	04/01/2009	1,138.00	9/13	787.85	350.15
20000-008419.2	Office Renovations - HVAC Insulation - Lemire - Contract #4	04/01/2009	1,000.00	9/13	692.31	307.69
20000-008419.3	Office Renovations - Temperature Controls - Lemire - Contract #4	04/01/2009	5,000.00	9/13	3,461.54	1,538.46
20000-008419.4	Office Renovations - HVAC Test & Balance - Lemire - Contract #4	04/01/2009	3,400.00	9/13	2,353.85	1,046.15
20000-008419.5	Office Renovations - Electrical Office - Ewing - Contract #4	04/01/2009	1,000.00	9/13	692.31	307.69
20000-008460	CA/RI - FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - moved from 900119 5/3-	05/01/2009	633.72	8/13	389.98	243.74
20000-008462	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	4,015.33	8/13	2,470.97	1,544.36
20000-008477	Headworks - Process Area Painting - Orlando - Contract #4	05/01/2009	7,500.00	8/13	4,615.38	2,884.62
20000-008478	Office Renovations - Aluminum Windows - Contract #4	05/01/2009	5,900.00	8/13	3,630.77	2,269.23
20000-008479	Office Renovations - Painting - Orlando - Contract #4	05/01/2009	5,000.00	8/13	3,076.92	1,923.08
20000-008480	Office Renovations - Sprinklers - Lemire - Contract #4	05/01/2009	2,000.00	8/13	1,230.77	769.23
20000-008481	Office Renovations - Fire Alarm System - Contract #4	05/01/2009	4,000.00	8/13	2,461.54	1,538.46
20000-008482	Sitework - Top Soil & Hydroseed - Contract #4	05/01/2009	20,000.00	8/13	12,307.69	7,692.31
20000-008517.6	WTP - CONTRACT #4 - door lock	06/01/2009	54.05	7/13	29.10	24.95
20000-008563	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	745.76	6/13	344.20	401.56
20000-008720	WTP CONTRACT #4 - PAVING (overlay parking lots & driveways, shim & install parking lines)	09/01/2009	83,347.00	4/13	25,645.23	57,701.77
20000-008723.1	WTP Contract #4 - Fencing	10/01/2009	70,906.50	3/13	16,363.04	54,543.46
20000-008723.2	WTP Contract #4 - Repair Roofing Insulation	10/01/2009	8,000.00	3/13	1,846.15	6,153.85
20000-008724	Contract #3 - Finished Water Canopy	10/01/2009	9,000.00	3/13	2,076.92	6,923.08
20000-008784	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	174,962.15	3/13	40,375.88	134,586.27
20000-08517.11	WTP - CONTRACT #4 - CO3.08 - Relocate Loght Fixtures in Hypo Room	06/01/2009	2,045.72	7/13	1,101.54	944.18
20000-08517.12	WTP - CONTRACT #4 - CO3.11 - Change 1 Ballast (277v to 120v)	06/01/2009	254.14	7/13	136.84	117.30
20000-08517.13	WTP - CONTRACT #4 - CO3.13 - Credit for Floor Opening in Pump Room	06/01/2009	(3,563.52)	7/13	(1,918.82)	(1,644.70)
20000-08517.14	WTP - CONTRACT #4 - CO3.14 - Credit for Tank Pads in Hypo Room	06/01/2009	(4,924.64)	7/13	(2,651.73)	(2,272.91)
20000-08517.15	WTP - CONTRACT #4 - CO3.15 - Credit for Process Area Ceiling Painting	06/01/2009	(52,000.00)	7/13	(28,000.00)	(24,000.00)
20000-08517.21	WTP - CONTRACT #4 - CO4.01 - Relocate Transformer	06/01/2009	10,182.28	7/13	5,482.77	4,699.51
20000-08517.22	WTP - CONTRACT #4 - CO4.02 - Relocate P-Trap	06/01/2009	703.80	7/13	378.97	324.83

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 6

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-08517.31	WTP - CONTRACT #4 - CO5.03 - FWPS Gen Room Sprinkler Head Gages	06/01/2009	354.45	7/13	190.86	163.59
20000-08517.32	WTP - CONTRACT #4 - CO5.07 - Control Room Wall Block Fill	06/01/2009	1,387.50	7/13	747.12	640.38
20000-08517.33	WTP - CONTRACT #4 - CO5.09 - Misc. Plumbing Changes	06/01/2009	714.87	7/13	384.93	329.94
20000-08517.34	WTP - CONTRACT #4 - CO5.10 - Misc Office Wiring Changes	06/01/2009	1,166.71	7/13	628.23	538.48
20000-08517.42	WTP - CONTRACT #4 - CO6.03 - Loading Dock Lights	06/01/2009	885.52	7/13	476.82	408.70
20000-08517.43	WTP - CONTRACT #4 - CO6.07 - Control Wiring to EF9 in Lab	06/01/2009	671.58	7/13	361.62	309.96
20000-08517.44	WTP - CONTRACT #4 - CO6.09 - Flooring Change to Office Area (VCT)	06/01/2009	610.87	7/13	328.93	281.94
20000-08517.45	WTP - CONTRACT #4 - CO6.10 - Vent Relocations in Lab & Hall	06/01/2009	2,219.95	7/13	1,195.36	1,024.59
20000-08517.46	WTP - CONTRACT #4 - CO6.12 - Womens Locker Room Furring Buildout	06/01/2009	363.05	7/13	195.49	167.56
20000-08517.47	WTP - CONTRACT #4 - CO6.13 - New Lab Diffuser	06/01/2009	260.86	7/13	140.46	120.40
20000-08517.48	WTP - CONTRACT #4 - CO6.14 - Aluminum Floor Plates	06/01/2009	12,096.00	7/13	6,513.23	5,582.77
20000-08517.49	WTP - CONTRACT #4 - CO6.15 - Ceiling Fans in Caustic Room	06/01/2009	12,323.35	7/13	6,635.65	5,687.70
20000-08517.51	WTP - CONTRACT #4 - CO8.01 - Epoxy Floor Change - Process Area	06/01/2009	3,956.52	7/13	2,130.43	1,826.09
20000-08517.52	WTP - CONTRACT #4 - CO8.03 - Bypasses	06/01/2009	6,979.66	7/13	3,758.28	3,221.38
20000-08517.53	WTP - CONTRACT #4 - CO8.04 - Rebar Escalation	06/01/2009	5,574.92	7/13	3,001.88	2,573.04
20000-08517.54	WTP - CONTRACT #4 - CO8.16 - Painting Materials (Spares)	06/01/2009	(1,166.88)	7/13	(628.32)	(538.56)
Subtotal: 2304-800-001 (52)			416,372.64		131,572.27	284,800.37
Asset GL Acct #: 2309-200-001						
20000-008785	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	19,221.85	3/13	4,435.81	14,786.04
Subtotal: 2309-200-001 (1)			19,221.85		4,435.81	14,786.04
Asset GL Acct #: 2310-000-001						
20000-008457	(2) 5500W Brigg & Stratton Generators	05/01/2009	1,398.00	8/13	860.31	537.69
20000-008458	(2) Honda 2000W Invert Generators	05/01/2009	1,798.00	8/13	1,106.46	691.54
20000-008786	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	23,381.08	3/13	5,395.63	17,985.45
20000-008994	Portable Generators - 2 New 17.5 KW	12/01/2009	4,514.00	1/13	347.23	4,166.77
Subtotal: 2310-000-001 (4)			31,091.08		7,709.63	23,381.45
Asset GL Acct #: 2311-200-001						
20000-008281	BOWERS LANDING VFD FOR FIRE PUMP #2	01/01/2009	1,884.06	12/13	1,739.13	144.93
20000-008293	Headworks - Piping in Stilling Well - Contract #4	01/01/2009	1,000.00	12/13	923.08	76.92
20000-008304	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	99.93	12/13	92.24	7.69
20000-008385.3	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	70.52	9/13	48.82	21.70
20000-008463	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	678.84	8/13	417.75	261.09
20000-008564	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	108.89	6/13	50.26	58.63
20000-008725	WTP Contract #4	10/01/2009	957.00	3/13	220.85	736.15
20000-008787	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	12,603.51	3/13	2,908.50	9,695.01
20000-008863	WTP - CONTRACT #4 - Electrical Material Escalation Cost	11/01/2009	12,191.00	2/13	1,875.54	10,315.46
Subtotal: 2311-200-001 (9)			29,593.75		8,276.17	21,317.58
Asset GL Acct #: 2311-210-001						
20000-008350	Timberline Drive, Repair Booster Pump # 2	03/01/2009	14,967.76	10/13	11,513.66	3,454.10
20000-008420.1	Headworks - Jet Pumps - Contract #4	04/01/2009	3,300.00	9/13	2,284.62	1,015.38
20000-008420.2	Headworks - Recycle Pumps - Contract #4	04/01/2009	1,600.00	9/13	1,107.69	492.31
20000-008476	TRAVELING SCREEN #2 CONTROL PANEL PARTS - Contract #4	05/01/2009	3,639.75	8/13	2,239.85	1,399.90
20000-008592	REBUILD TAYLOR FALLS PUMP	08/01/2009	1,435.50	5/13	552.12	883.38
20000-008593	REBUILD TAYLOR FALLS PUMP - 25 HP 1800 RPM Peerless Pump	08/01/2009	1,795.50	5/13	690.58	1,104.92
20000-008594	REBUILD TAYLOR FALLS PUMP - Parts associated w/ pump rebuild	08/01/2009	295.56	5/13	113.68	181.88
20000-008595	REBUILD TAYLOR FALLS PUMP - Val-Matic Silent Check Valve	08/01/2009	778.62	5/13	299.47	479.15

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 7

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-008598	WTP NORTHWEST PUMP #1 - MOTOR CONTROLL REPLACEMENT	08/01/2009	6,362.91	5/13	2,447.27	3,915.64
20000-008788	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, turck & in	10/01/2009	2,091.74	3/13	482.71	1,609.03
Subtotal: 2311-210-001 (10)			36,267.34		21,731.64	14,535.70
Asset GL Acct #: 2320-000-001						
20000-008789	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, tuck & inv	10/01/2009	3,997.67	3/13	922.54	3,075.13
Subtotal: 2320-000-001 (1)			3,997.67		922.54	3,075.13
Asset GL Acct #: 2320-200-001						
20000-008294	Filter #5 - Piping in Filter Gallery - Contract #4	01/01/2009	239,000.00	12/13	220,615.38	18,384.62
20000-008295.1	Filter #5 - Dust Protection - Contract #4	01/01/2009	8,000.00	12/13	7,384.62	615.38
20000-008295.2	Filter #5 - Furnish Rebar - Contract #4	01/01/2009	14,833.33	12/13	13,692.30	1,141.03
20000-008295.3	Filter #5 - Install Rebar - Contract #4	01/01/2009	10,833.33	12/13	10,000.00	833.33
20000-008295.4	Filter #5 - Concrete Filter - Contract #4	01/01/2009	157,000.00	12/13	144,923.08	12,076.92
20000-008295.5	Filter #5 - Cut Rebar & Patch Concrete - Contract #4	01/01/2009	5,000.00	12/13	4,615.38	384.62
20000-008295.6	Filter #5 - Concrete Sealer - Contract #4	01/01/2009	3,000.00	12/13	2,769.23	230.77
20000-008295.7	Filter #5 - Precast Concrete Plank Filter - Contract #4	01/01/2009	18,000.00	12/13	16,615.38	1,384.62
20000-008296	Filter #5 - Engineering Services & Design - Contract #4	01/01/2009	312,357.05	12/13	288,329.58	24,027.47
20000-008297	Filter #5 - Temp Support Floor - Contract #4	01/01/2009	3,000.00	12/13	2,769.23	230.77
20000-008298.1	Filter #5 - Equipment - Contract #4	01/01/2009	187,000.00	12/13	172,615.38	14,384.62
20000-008298.2	Filter #5 - Install Equipment - Contract #4	01/01/2009	70,000.00	12/13	64,615.38	5,384.62
20000-008299	Filter #5 - Electrical - Ewing - Contract #4	01/01/2009	68,500.00	12/13	63,230.77	5,269.23
20000-008300.1	Filter #5 - Instrumentation Piping Filter Gallery - Contract #4	01/01/2009	5,400.00	12/13	4,984.62	415.38
20000-008300.2	Filter #5 - Instrumentation - Contract #4	01/01/2009	23,000.00	12/13	21,230.77	1,769.23
20000-008301	Pulsator #1 - Thoroseal Removal - Contract #4	01/01/2009	10,000.00	12/13	9,230.77	769.23
20000-008305	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - ENGINEERING	01/01/2009	575.04	12/13	530.81	44.23
20000-008310	Pulsator #2 - General Conditions & Engineering Design - Contract #4	02/01/2009	328,113.93	11/13	277,634.86	50,479.07
20000-008344.1	Filter #5 - Instrumentation Piping Filter Gallery - Contract #4	02/01/2009	600.00	11/13	507.69	92.31
20000-008344.2	Filter #5 - Electrical - Ewing - Contract #4	02/01/2009	1,500.00	11/13	1,269.23	230.77
20000-008344.3	Pulsator #2 - Dust Protection - Contract #4	02/01/2009	2,000.00	11/13	1,692.31	307.69
20000-008346.1	Pulsator #2 - Dust Protection - Contract #4	02/01/2009	7,000.00	11/13	5,923.08	1,076.92
20000-008346.2	Pulsator #2 - Equipment - Contract #4	02/01/2009	712,500.00	11/13	602,884.62	109,615.38
20000-008346.3	Pulsator #2 - Install Equipment - Contract #4	02/01/2009	204,250.00	11/13	172,826.92	31,423.08
20000-008346.4	Pulsator #2 - Instruments - Contract #4	02/01/2009	5,075.00	11/13	4,294.23	780.77
20000-008347	Pulsator #2 - Piping to Pulsator - Contract #4	02/01/2009	20,900.00	11/13	17,684.62	3,215.38
20000-008348	Pulsator #2 - Electrical Ewing - Contract #4	02/01/2009	5,700.00	11/13	4,823.08	876.92
20000-008370.1	Filter #6 - Engineering Design & General Conditions - Contract #4	03/01/2009	312,357.05	10/13	240,274.65	72,082.40
20000-008370.2	Filter #6 - Dust Protection - Contract #4	03/01/2009	7,500.00	10/13	5,769.23	1,730.77
20000-008370.6	Filter #6 - Electrical - Ewing - Contract #4	03/01/2009	66,500.00	10/13	51,153.85	15,346.15
20000-008385.4	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	04/01/2009	405.81	9/13	280.95	124.86
20000-008388	AUTUMN WOODS MN TREATMENT	04/01/2009	889.83	9/13	616.04	273.79
20000-008423	Filter #1 - Painting (Filter Gallery) - Orlando Painting - Contract #4	04/01/2009	4,000.00	9/13	2,769.23	1,230.77
20000-008424	Filter #3 - Concrete Filter #3 - Contract #4	04/01/2009	1,656.00	9/13	1,146.46	509.54
20000-008425.1	Filter #6 - Filter Area Dust Protection - Contract #4	04/01/2009	500.00	9/13	346.15	153.85
20000-008425.2	Filter #6 - Equipment - Contract #4	04/01/2009	9,350.00	9/13	6,473.08	2,876.92
20000-008425.3	Filter #6 - Install Filter Equipment - Contract #4	04/01/2009	3,500.00	9/13	2,423.08	1,076.92
20000-008426.1	Filter #6 - Instrumentation Piping Filter Gallery - Contract #4	04/01/2009	300.00	9/13	207.69	92.31
20000-008426.2	Filter #6 - Instruments - Contract #4	04/01/2009	1,000.00	9/13	692.31	307.69
20000-008427	Filter #6 - Electrical - Ewing Electrical - Contract #4	04/01/2009	3,500.00	9/13	2,423.08	1,076.92
20000-008428.1	Pulsator #2 - Equipment - Contract #4	04/01/2009	37,500.00	9/13	25,961.54	11,538.46

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 8

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-008428.2	Pulsator #2 - Install Equipment - Contract #4	04/01/2009	10,750.00	9/13	7,442.31	3,307.69
20000-008429	Pulsator #2 - Instruments - Contract #4	04/01/2009	925.00	9/13	640.38	284.62
20000-008430	Pulsator #2 - Piping to Pulsator #2 in Waste Pipe Gallery - Contract #4	04/01/2009	1,100.00	9/13	761.54	338.46
20000-008431	Pulsator #2 - Electrical Work - Ewing Electrical - Contract #4	04/01/2009	300.00	9/13	207.69	92.31
20000-008432	Chemical Feed - Painting - Orlando - Contract #4	04/01/2009	15,100.00	9/13	10,453.85	4,646.15
20000-008433.1	Chemical Feed - Fiberglass Grating & Stairs - Contract #4	04/01/2009	105,000.00	9/13	72,692.31	32,307.69
20000-008433.2	Chemical Feed - Install Fiberglass Grating & Stairs - Contract #4	04/01/2009	8,750.00	9/13	6,057.69	2,692.31
20000-008461	FINISHED WATER PUMPING STATION - WTP (CONTRACT #3) - PUNCHLIST ITEMS	05/01/2009	3,906.05	8/13	2,403.72	1,502.33
20000-008472	TRAVELING SCREEN #2 CONTROL PANEL PARTS - Contract #4	05/01/2009	192.01	8/13	118.16	73.85
20000-008473.1	Chemical Feed - Fiberglass Grating & Stairs - Contract #4	05/01/2009	40,000.00	8/13	24,615.38	15,384.62
20000-008473.2	Chemical Feed - Install Fiberglass Grating & Stairs - Contract #4	05/01/2009	26,250.00	8/13	16,153.85	10,096.15
20000-008532.1	WTP CONTRACT #4 - CO2.00 Install Clearwell Suction Piping	06/01/2009	32,298.85	7/13	17,391.69	14,907.16
20000-008565	FINISHED WATER PUMPING STATION & STORAGE TANK	07/01/2009	626.59	6/13	289.20	337.39
20000-008726	WTP Contract #4	10/01/2009	233,715.22	3/13	53,934.28	179,780.94
20000-008790	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, truck, labor & in	10/01/2009	679,458.49	3/13	156,798.11	522,660.38
20000-08370.31	Filter #6 - Furnish Rebar - Contract #4	03/01/2009	14,833.33	10/13	11,410.25	3,423.08
20000-08370.32	Filter #6 - Install Rebar - Contract #4	03/01/2009	10,833.33	10/13	8,333.33	2,500.00
20000-08370.33	Filter #6 - Concrete Filter - Contract #4	03/01/2009	157,000.00	10/13	120,769.23	36,230.77
20000-08370.34	Filter #6 - Cut Rebar & Patch Concrete - Contract #4	03/01/2009	5,000.00	10/13	3,846.15	1,153.85
20000-08370.35	Filter #6 - Concrete Sealer - Contract #4	03/01/2009	3,000.00	10/13	2,307.69	692.31
20000-08370.36	Filter #6 - Temp Support Floor - Contract #4	03/01/2009	3,000.00	10/13	2,307.69	692.31
20000-08370.37	Filter #6 - Precast Concrete Plank Filter - Contract #4	03/01/2009	18,000.00	10/13	13,846.15	4,153.85
20000-08370.41	Filter #6 - Equipment - Contract #4	03/01/2009	177,650.00	10/13	136,653.85	40,996.15
20000-08370.42	Filter #6 - Install Filter Equipment - Contract #4	03/01/2009	66,500.00	10/13	51,153.85	15,346.15
20000-08370.51	Filter #6 - Instrumentation Piping Filter Gallery - Contract #4	03/01/2009	5,700.00	10/13	4,384.62	1,315.38
20000-08370.52	Filter #6 - Instruments - Contract #4	03/01/2009	22,000.00	10/13	16,923.08	5,076.92
20000-08370.53	Filter #6 - Piping in Filter Gallery - Contract #4	03/01/2009	239,000.00	10/13	183,846.15	55,153.85
20000-08532.21	WTP CONTRACT #4 - CO3.02 - Filter Gallery Slab Conduits	06/01/2009	12,086.04	7/13	6,507.87	5,578.17
20000-08532.22	WTP CONTRACT #4 - CO3.04 - Chem Feed Area Receptacles (SKE-12)	06/01/2009	6,521.45	7/13	3,511.55	3,009.90
20000-08532.23	WTP CONTRACT #4 - CO3.05 - Middle Gallery Recipe Recept/Heater	06/01/2009	3,260.87	7/13	1,755.85	1,505.02
20000-08532.24	WTP CONTRACT #4 - CO3.06 - Electric Actuators in Bulk/Day Tank	06/01/2009	4,818.24	7/13	2,594.44	2,223.80
20000-08532.25	WTP CONTRACT #4 - CO3.07 - Plant Shutdown Assistance	06/01/2009	4,889.48	7/13	2,632.80	2,256.68
20000-08532.26	WTP CONTRACT #4 - CO3.10 - 25% Caustic Revisions	06/01/2009	13,069.32	7/13	7,037.33	6,031.99
20000-08532.31	WTP CONTRACT #4 - CO4.03 - Temp Relocate Ferric	06/01/2009	2,500.10	7/13	1,346.21	1,153.89
20000-08532.32	WTP CONTRACT #4 - CO4.04 - Temp Ferric Electric	06/01/2009	482.53	7/13	259.82	222.71
20000-08532.33	WTP CONTRACT #4 - CO4.05 - Relocate J-Boxes	06/01/2009	1,102.92	7/13	593.88	509.04
20000-08532.34	WTP CONTRACT #4 - CO4.06 - Day Tank Calibration Columns	06/01/2009	3,358.00	7/13	1,808.15	1,549.85
20000-08532.35	WTP CONTRACT #4 - CO4.07 - Polymer Flash points	06/01/2009	525.94	7/13	283.20	242.74
20000-08532.36	WTP CONTRACT #4 - CO4.08 - Y-Pattern Valves	06/01/2009	683.60	7/13	368.09	315.51
20000-08532.37	WTP CONTRACT #4 - CO4.09 - Bigger Caustic Pumps	06/01/2009	805.00	7/13	433.46	371.54
20000-08532.38	WTP CONTRACT #4 - CO4.10 - Transfer Pump Ball Checks	06/01/2009	1,293.83	7/13	696.68	597.15
20000-08532.41	WTP CONTRACT #4 - CO5.01 - Eductor Pump 30 Amp Disconnect	06/01/2009	1,055.93	7/13	568.58	487.35
20000-08532.42	WTP CONTRACT #4 - CO5.02 - Sample Pump 7 Power Source Switch	06/01/2009	438.76	7/13	236.26	202.50
20000-08532.43	WTP CONTRACT #4 - CO5.04 - Cleaning of Tube Settlers - Pulsator 1	06/01/2009	7,088.84	7/13	3,817.07	3,271.77
20000-08532.44	WTP CONTRACT #4 - CO5.05 - 8" Butterfly Valve(s)	06/01/2009	3,795.00	7/13	2,043.46	1,751.54
20000-08532.45	WTP CONTRACT #4 - CO5.06 - Plastic Containment Shield	06/01/2009	1,089.63	7/13	586.72	502.91
20000-08532.46	WTP CONTRACT #4 - CO5.08 - Recycle Station	06/01/2009	15,652.07	7/13	8,428.04	7,224.03
20000-08532.47	WTP CONTRACT #4 - CO5.11 - Pulsator Drains	06/01/2009	8,768.43	7/13	4,721.46	4,046.97
20000-08532.48	WTP CONTRACT #4 - CO5.14 - Credit Electricity for RHW Trailer	06/01/2009	(2,766.90)	7/13	(1,489.87)	(1,277.03)
20000-08532.49	WTP CONTRACT #4 - CO5.15 - Credit Fuel Injector Pump	06/01/2009	(2,000.00)	7/13	(1,076.92)	(923.08)

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 9

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-08532.51	WTP CONTRACT #4 - CO6.04 - PLC Chem/Chopper Pump Controls	06/01/2009	4,547.18	7/13	2,448.48	2,098.70
20000-08532.52	WTP CONTRACT #4 - CO6.05 - CO2 Backflow Bypass T&M	06/01/2009	2,933.42	7/13	1,579.53	1,353.89
20000-08532.53	WTP CONTRACT #4 - CO6.08 - Pulsator Wiring	06/01/2009	1,897.73	7/13	1,021.85	875.88
20000-08532.54	WTP CONTRACT #4 - CO6.11 - Insrument Drain	06/01/2009	6,041.78	7/13	3,253.27	2,788.51
20000-08532.55	WTP CONTRACT #4 - CO6.16 - Infill Pulsator Vision Panels	06/01/2009	4,682.80	7/13	2,521.51	2,161.29
20000-08532.56	WTP CONTRACT #4 - CO6.17 - Welded Angle at Pulsator Vision Panel	06/01/2009	2,125.20	7/13	1,144.34	980.86
20000-08532.57	WTP CONTRACT #4 - CO6.19 - Credit for not Painting Decl Plates	06/01/2009	(1,800.00)	7/13	(969.23)	(830.77)
20000-08532.61	WTP CONTRACT #4 - CO7.01 - Credit for Glazing of Front Entry Door	06/01/2009	(360.00)	7/13	(193.85)	(166.15)
20000-08532.62	WTP CONTRACT #4 - CO7.02 - Suction Line Work	06/01/2009	5,730.60	7/13	3,085.71	2,644.89
20000-08532.63	WTP CONTRACT #4 - CO7.03 - Hypo Sight Tubes	06/01/2009	1,630.40	7/13	877.91	752.49
20000-08532.64	WTP CONTRACT #4 - CO7.04 - Flow Meter power & EF10 Switch	06/01/2009	479.00	7/13	257.92	221.08
20000-08532.71	WTP CONTRACT #4 - CO8.02 - Air Compressor Wiring	06/01/2009	1,618.23	7/13	871.35	746.88
20000-08532.72	WTP CONTRACT #4 - CO8.05 - Blower Control Wire Modifications	06/01/2009	1,760.13	7/13	947.76	812.37
20000-08532.73	WTP CONTRACT #4 - CO8.06 - Additional Pulsator Drain	06/01/2009	1,307.33	7/13	703.95	603.38
20000-08532.74	WTP CONTRACT #4 - CO8.13 - Unit Price #12 - Crack Repair	06/01/2009	(28,890.00)	7/13	(15,556.15)	(13,333.85)
20000-08532.75	WTP CONTRACT #4 - CO8.14 - Unit Price #13 - Misc Concrete	06/01/2009	(73,500.00)	7/13	(39,576.92)	(33,923.08)
20000-08532.76	WTP CONTRACT #4 - CO8.15 - Unti Price #16 - Utility Backcharge	06/01/2009	(13,573.35)	7/13	(7,308.73)	(6,264.62)
Subtotal: 2320-200-001 (108)			4,758,134.77		3,406,745.68	1,351,389.09
Asset GL Acct #: 2320-310-001						
20000-008292	Filter #5 - Media - Contract #4	01/01/2009	145,000.00	12/13	133,846.15	11,153.85
20000-008422	Filter #6 - Media - Contract #4	04/01/2009	145,000.00	9/13	100,384.62	44,615.38
20000-008806	WTP Contract #4 - Final Allocation per all accounts used	10/01/2009	45,851.59	3/13	10,581.14	35,270.45
Subtotal: 2320-310-001 (3)			335,851.59		244,811.91	91,039.68
Asset GL Acct #: 2330-500-001						
20000-008355	FIFIELD TANK CONSTRUCTION	03/01/2009	69,825.34	10/13	53,711.80	16,113.54
20000-008356	FIFIELD TANK CONSTRUCTION	03/01/2009	2,176,694.37	10/13	1,674,380.28	502,314.09
20000-008357	FIFIELD TANK DESIGN - TANK REPLACEMENT	03/01/2009	47,653.04	10/13	36,656.18	10,996.86
20000-008358	FIFIELD TANK DESIGN - TANK REPLACEMENT	03/01/2009	6,188.31	10/13	4,760.24	1,428.07
20000-008394	FIFIELD TANK CONSTRUCTION	04/01/2009	280.87	9/13	194.45	86.42
20000-008467	FIFIELD TANK CONSTRUCTION	05/01/2009	16,409.51	8/13	10,098.16	6,311.35
20000-008521	FIFIELD TANK CONSTRUCTION	06/01/2009	87,505.06	7/13	47,118.11	40,386.95
20000-008567	FIFIELD TANK CONSTRUCTION	07/01/2009	722.22	6/13	333.33	388.89
20000-008583	FIFIELD TANK CONSTRUCTION - PERMANENT FENCING AROUND TANK	08/01/2009	11,500.00	5/13	4,423.08	7,076.92
20000-008662	FIFIELD TANK CONSTRUCTION	09/01/2009	125.70	4/13	38.68	87.02
20000-008868	FIFIELD TANK CONSTRUCTION	11/01/2009	60.95	2/13	9.38	51.57
Subtotal: 2330-500-001 (11)			2,416,965.37		1,831,723.69	585,241.68
Asset GL Acct #: 2331-000-001						
20000-008791	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	17.13	3/13	3.95	13.18
Subtotal: 2331-000-001 (1)			17.13		3.95	13.18
Asset GL Acct #: 2331-200-001						
20000-008359	Gorman Avenue: Nashua - Main Replacement	03/01/2009	4,781.59	10/13	3,678.15	1,103.44
20000-008395	Cross Street: Nashua - Main Replacement (Phase I)	04/01/2009	47,642.04	9/13	32,982.95	14,659.09
20000-008396	Cross Street: Nashua - Main Replacement (Phase I)	04/01/2009	15,235.03	9/13	10,547.33	4,687.70
20000-008524	Fletcher Street/Green Street: Nashua - Main Replacement	06/01/2009	3,767.56	7/13	2,028.69	1,738.87
20000-008551	Buck Street: Nashua - Main Replacement	07/01/2009	4,866.99	6/13	2,246.30	2,620.69
20000-008552	Fletcher Street/Green Street: Nashua - Main Replacement	07/01/2009	609.87	6/13	281.48	328.39

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 10

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-008591	Fletcher Street/Green Street: Nashua - Main Replacement	08/01/2009	1,097.56	5/13	422.14	675.42
20000-008663	GREEN STREET MAIN REPLACEMENTS - 6" DIP Water, 98'	09/01/2009	10,780.00	4/13	3,316.92	7,463.08
20000-008664	FLETCHER STREET MAIN REPLACEMENT - 6" DIP Water, 191'	09/01/2009	13,274.87	4/13	4,084.58	9,190.29
20000-008665	FLETCHER/GREEN STREET MAIN REPLACEMENTS	09/01/2009	2,233.27	4/13	687.16	1,546.11
20000-008666	GREEN STREET MAIN REPLACEMENTS - Temporary 2" Water	09/01/2009	2,000.00	4/13	615.38	1,384.62
20000-008667	Green Street: Nashua - Main Replacement - Temp Service Connection Type 1	09/01/2009	1,200.00	4/13	369.23	830.77
20000-008669	GREEN STREET MAIN REPLACEMENTS - Type 2 Trench Restoration	09/01/2009	5,805.00	4/13	1,786.15	4,018.85
20000-008670	GREEN STREET MAIN REPLACEMENTS - Green St @ Winter St Connection	09/01/2009	9,500.00	4/13	2,923.08	6,576.92
20000-008671	GREEN STREET MAIN REPLACEMENTS - Mobilization	09/01/2009	2,240.00	4/13	689.23	1,550.77
20000-008672	FLETCHER STREET MAIN REPLACEMENT - Temporary 2" Water	09/01/2009	2,000.00	4/13	615.38	1,384.62
20000-008673	Fletcher Street: Nashua - Main Replacement - Temp Service Connection Type 1	09/01/2009	1,200.00	4/13	369.23	830.77
20000-008676	FLETCHER STREET MAIN REPLACEMENT - Type 2 Trench Restoration, 251'	09/01/2009	11,295.00	4/13	3,475.38	7,819.62
20000-008677	FLETCHER STREET MAIN REPLACEMENT - Fletcher @ Beard St Connection (1)	09/01/2009	8,000.00	4/13	2,461.54	5,538.46
20000-008678	FLETCHER STREET MAIN REPLACEMENT - Curb Resetting (9)	09/01/2009	108.00	4/13	33.23	74.77
20000-008679	FLETCHER STREET MAIN REPLACEMENT - Mobilization	09/01/2009	2,380.00	4/13	732.31	1,647.69
20000-008682	VAN BUREN STREET MAIN REPLACEMENT	09/01/2009	368.90	4/13	113.51	255.39
20000-008683	VAN BUREN STREET MAIN REPLACEMENT - Van Buren 4" Temp Water	09/01/2009	7,500.00	4/13	2,307.69	5,192.31
20000-008684	VAN BUREN STREET MAIN REPLACEMENT - 6" DIP Water, 413'	09/01/2009	37,432.87	4/13	11,517.81	25,915.06
20000-008685	VAN BUREN STREET MAIN REPLACEMENT - 6" Bends, 2	09/01/2009	800.00	4/13	246.15	553.85
20000-008686	Van Buren Street: Nashua - Main Replacement - Temp Service Connect Type 1, 9	09/01/2009	3,600.00	4/13	1,107.69	2,492.31
20000-008688	VAN BUREN STREET MAIN REPLACEMENT - 1" Air Release, 1	09/01/2009	650.00	4/13	200.00	450.00
20000-008691	VAN BUREN STREET MAIN REPLACEMENT - Bridge St @ Van Burnen Connection	09/01/2009	8,500.00	4/13	2,615.38	5,884.62
20000-008692	VAN BUREN STREET MAIN REPLACEMENT - Bridge St @ Van Burnen Abandonment	09/01/2009	6,500.00	4/13	2,000.00	4,500.00
20000-008693	VAN BUREN STREET MAIN REPLACEMENT - 8" PVC Pipe, 11'	09/01/2009	495.00	4/13	152.31	342.69
20000-008694	VAN BUREN STREET MAIN REPLACEMENT - Drop Inlet Manhole	09/01/2009	900.00	4/13	276.92	623.08
20000-008695	VAN BUREN STREET MAIN REPLACEMENT - Test Pit, 5.3CY	09/01/2009	132.50	4/13	40.77	91.73
20000-008696	VAN BUREN STREET MAIN REPLACEMENT - Mobilization	09/01/2009	4,760.00	4/13	1,464.62	3,295.38
20000-008697	VAN BUREN STREET MAIN REPLACEMENT	09/01/2009	3,934.91	4/13	1,210.74	2,724.17
20000-008700	BUCK STREET MAIN REPLACEMENT -	09/01/2009	(479.91)	4/13	(147.66)	(332.25)
20000-008701	BUCK STREET MAIN REPLACEMENT - 6" DIP Water	09/01/2009	220.00	4/13	67.69	152.31
20000-008702	BUCK STREET MAIN REPLACEMENT - 6" DIP Water	09/01/2009	125.16	4/13	38.51	86.65
20000-008703	BUCK STREET MAIN REPLACEMENT - 2" Temp Water	09/01/2009	4,000.00	4/13	1,230.77	2,769.23
20000-008704	Buck Street: Nashua - Main Replacement - Temp Service Connection Type 1 (16)	09/01/2009	1,200.00	4/13	369.23	830.77
20000-008706	BUCK STREET MAIN REPLACEMENT - Buck St @ Palm Connection	09/01/2009	7,500.00	4/13	2,307.69	5,192.31
20000-008707	BUCK STREET MAIN REPLACEMENT - Buck St @ Ash St Connection	09/01/2009	11,500.00	4/13	3,538.46	7,961.54
20000-008708	BUCK STREET MAIN REPLACEMENT - Mobilization	09/01/2009	4,620.00	4/13	1,421.54	3,198.46
20000-008709	BUCK STREET MAIN REPLACEMENT - 6" DIP Water, 220'	09/01/2009	19,031.47	4/13	5,855.84	13,175.63
20000-008755	Buck Street Main Replacement - 2' of 6" DIP Water	10/01/2009	220.00	3/13	50.77	169.23
20000-008756	Buck Street Water Main Replacement - 230' of Type 2 Trench Restoration	10/01/2009	9,293.00	3/13	2,144.54	7,148.46
20000-008757	Fletcher Street Main Replacement - 13 Temporary Service Connections Type 2	10/01/2009	6,267.28	3/13	1,446.30	4,820.98
20000-008758	Fletcher Street Main Replacement - 1 Temporary Service Connection Type 3	10/01/2009	1,138.34	3/13	262.69	875.65
20000-008759	Fletcher Street Main Replacement - Phase 2 Temp Main	10/01/2009	8,128.12	3/13	1,875.72	6,252.40
20000-008760	Fletcher Street Main Replacement - Phase 2 Temp Main	10/01/2009	1,376.90	3/13	317.75	1,059.15
20000-008761	Fletcher Street Main Replacement - 6" DIP Water	10/01/2009	42,928.33	3/13	9,906.54	33,021.79
20000-008762	Fletcher Street Main Replacement - 6" Temporary Caps	10/01/2009	300.00	3/13	69.23	230.77
20000-008765	Fletcher Street Main Replacement - Type 2 Trench Restoration	10/01/2009	21,735.00	3/13	5,015.77	16,719.23
20000-008766	Fletcher Street Main Replacement - Test Pit	10/01/2009	25.00	3/13	5.77	19.23
20000-008767	Fletcher Street Main Replacement - Main St @ Fletcher Connection	10/01/2009	22,950.00	3/13	5,296.15	17,653.85
20000-008769	Fletcher Street Main Replacement - Main St Base Pavement	10/01/2009	2,500.00	3/13	576.92	1,923.08
20000-008771	Van Buren Street Main Replacement - 430' of Type 2 Trench Restoration	10/01/2009	16,505.00	3/13	3,808.85	12,696.15

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 11

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-008772	Van Buren Street Main Replacement - 40' of Type 3 Trench Restoration	10/01/2009	1,600.00	3/13	369.23	1,230.77
20000-008773	Van Buren Street Main Replacement - Van Buren St @ N End Connection	10/01/2009	7,500.00	3/13	1,730.77	5,769.23
20000-008848	Dolan Street Water Main Replacement - (5) Temporary Service Connection Type 1	11/01/2009	750.00	2/13	115.38	634.62
20000-008851	Dolan St. Water Main Replacement - Plan Books	11/01/2009	38.70	2/13	5.95	32.75
20000-008852	Dolan St. Water Main Replacement - Overhead, Labor & Truck	11/01/2009	2,104.22	2/13	323.73	1,780.49
20000-008853	Dolan Street Water Main Replacement	11/01/2009	13.50	2/13	2.08	11.42
20000-008854	Dolan Street Water Main Replacement - Temporary Water	11/01/2009	4,500.00	2/13	692.31	3,807.69
20000-008855	Dolan Street Water Main Replacement - Mobilization	11/01/2009	5,400.00	2/13	830.77	4,569.23
20000-008856	Dolan Street Water Main Replacement -387' of 6" DIP Water	11/01/2009	20,898.00	2/13	3,215.08	17,682.92
20000-008857	Dolan Street Water Main Replacement - Nightwork Allds St.	11/01/2009	1,350.00	2/13	207.69	1,142.31
20000-008859	Dolan Street Water Main Replacement - 6" Bends	11/01/2009	405.00	2/13	62.31	342.69
20000-008860	Dolan Street Water Main Replacement - 6" Bends	11/01/2009	495.00	2/13	76.15	418.85
20000-008861	Dolan Street Water Main Replacement - Marshall @Dolan St. Connection	11/01/2009	4,680.00	2/13	720.00	3,960.00
20000-008862	Dolan Street Water Main Replacement - Allds @Dolan St. Connection	11/01/2009	5,850.00	2/13	900.00	4,950.00
20000-008864	Van Buren Street Main Replacement -	11/01/2009	37.55	2/13	5.78	31.77
20000-008865	Buck Street Water Main Replacement	11/01/2009	18.77	2/13	2.89	15.88
20000-008866	Fletcher Street Main Replacement	11/01/2009	18.78	2/13	2.89	15.89
20000-008960	Sand Street Water Main Replacement - Plan Books	12/01/2009	76.32	1/13	5.87	70.45
20000-008961	Sand Street Water Main Replacement - Mobilization	12/01/2009	2,700.00	1/13	207.69	2,492.31
20000-008962	Sand Street Water Main Replacement - 257' of 4" C900 PVC	12/01/2009	10,871.10	1/13	836.24	10,034.86
20000-008963	Sand Street Water Main Replacement - 4" CAPS	12/01/2009	225.00	1/13	17.31	207.69
20000-008964	Sand Street Water Main Replacement - 1" Temporary Air Release	12/01/2009	495.00	1/13	38.08	456.92
20000-008966	Sand Street Water Main Replacement - Sands St @ Haines St Connection	12/01/2009	3,150.00	1/13	242.31	2,907.69
20000-008967.2	Sand Street Water Main Replacement - Eng Overhead	12/01/2009	650.25	1/13	50.02	600.23
20000-008968	Haines Street Water Main Replacement - Plan Books	12/01/2009	293.40	1/13	22.57	270.83
20000-008969	Haines Street Water Main Replacement - 841' of 6" DIP Water	12/01/2009	45,414.00	1/13	3,493.38	41,920.62
20000-008970	Haines Street Water Main Replacement - Temporary Water	12/01/2009	18,000.00	1/13	1,384.62	16,615.38
20000-008971	Haines Street Water Main Replacement - (22) Temporary Service Connections Type 1	12/01/2009	3,300.00	1/13	253.85	3,046.15
20000-008972	Haines Street Water Main Replacement - 2 Temporary Service Connections Type 2	12/01/2009	1,000.00	1/13	76.92	923.08
20000-008973	Haines Street Water Main Replacement - Newbury Street @ Haines Street Connection	12/01/2009	8,707.50	1/13	669.81	8,037.69
20000-008974	Haines Street Water Main Replacement - Thomas Street @ Haines Street Connection	12/01/2009	4,860.00	1/13	373.85	4,486.15
20000-008975	Haines Street Water Main Replacement - Mobilization	12/01/2009	18,900.00	1/13	1,453.85	17,446.15
20000-008976	Thomas Street Water Main Replacement - 23' of 6" DIP Water	12/01/2009	1,242.00	1/13	95.54	1,146.46
20000-008977	Newbury Street Water Main Replacement - 62' of 6" DIP Water	12/01/2009	3,348.00	1/13	257.54	3,090.46
20000-008978	Haines Street Water Main Replacement - 1,067' of 6" DIP	12/01/2009	57,618.00	1/13	4,432.15	53,185.85
20000-008979	Haines Street Water Main Replacement - (6) 6" Bends	12/01/2009	2,430.00	1/13	186.92	2,243.08
20000-008980	Haines Street Water Main Replacement - (1) 6" Temp Caps	12/01/2009	270.00	1/13	20.77	249.23
20000-008981	Haines Street Water Main Replacement - Temp Water Haines	12/01/2009	18,000.00	1/13	1,384.62	16,615.38
20000-008982	Haines Street Water Main Replacement - (17) Temp ServiceConnection Type 1	12/01/2009	2,550.00	1/13	196.15	2,353.85
20000-008983	Haines Street Water Main Replacement - 1" Temp Air Release	12/01/2009	495.00	1/13	38.08	456.92
20000-008989	Haines Street Water Main Replacement - Arlington St @ Haines St Connection	12/01/2009	9,450.00	1/13	726.92	8,723.08
20000-008990	Haines Street Water Main Replacement - Mailings	12/01/2009	55.08	1/13	4.24	50.84
20000-008991	Haines Street Water Main Replacement - Eng Overhead	12/01/2009	7,749.62	1/13	596.12	7,153.50
20000-008992.1	Haines Street Water Main Replacement - 52.5' of 6" DIP	12/01/2009	2,835.00	1/13	218.08	2,616.92
20000-008992.2	Haines Street Water Main Replacement - (1) 6" Bends	12/01/2009	405.00	1/13	31.15	373.85
20000-008992.3	Haines Street Water Main Replacement - (1) 6" Temporary Caps	12/01/2009	270.00	1/13	20.77	249.23
20000-008992.7	Haines Street Water Main Replacement - (16) Type 1 Trench Restoration	12/01/2009	216.00	1/13	16.62	199.38
20000-008992.8	Haines Street Water Main Replacement - Newbury Street @ Haines Street Connection	12/01/2009	2,902.50	1/13	223.27	2,679.23
20000-008992.9	Haines Street Water Main Replacement - Allds Street @ Haines Street Connection	12/01/2009	10,260.00	1/13	789.23	9,470.77
20000-008993.3	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	7,900.89	1/13	607.76	7,293.13

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 12

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
<i>Subtotal: 2331-200-001 (106)</i>			708,973.83	23.38	171,293.78	537,680.05
<i>Asset GL Acct #: 2331-250-001</i>						
20000-008360	Spitbrook Road: Nashua - PRV Pit	03/01/2009	6,373.03	10/13	4,902.33	1,470.70
20000-008490	Distribution Mains: Gates	06/01/2009	488.21	7/13	262.88	225.33
20000-008577.1	Crown Street @ Arlington Street: Nashua - Gate	07/01/2009	5,333.65	6/13	2,461.68	2,871.97
20000-008577.2	Spitbrook Road: Nashua - Gate	07/01/2009	8,118.66	6/13	3,747.07	4,371.59
20000-008633	Old Mill Ln, Nashua - Distribution Mains: Gates	09/01/2009	2,387.10	4/13	734.49	1,652.61
20000-008634	Amory/Bridge St., Nashua - Distribution Mains: Gates	09/01/2009	3,734.20	4/13	1,148.98	2,585.22
20000-008799	Distriburion Mains - Gate Valves	10/01/2009	1,440.66	3/13	332.46	1,108.20
<i>Subtotal: 2331-250-001 (7)</i>			27,875.51		13,589.91	14,285.60
<i>Asset GL Acct #: 2331-300-001</i>						
20000-008533	Kona Drive: Nashua - 870' of 8" Main	06/01/2009	50,773.20	7/13	27,339.42	23,433.78
<i>Subtotal: 2331-300-001 (1)</i>			50,773.20		27,339.42	23,433.78
<i>Asset GL Acct #: 2335-000-001</i>						
20000-008340	Bridge Street (#46): Nashua - Hydrant (1) (Medallion 5'6" x 4')	02/01/2009	3,812.28	11/13	3,225.78	586.50
20000-008361	Spitbrook Road: Nashua - Hydrant (1) (Medallion 5'6" x 4')	03/01/2009	1,229.85	10/13	946.04	283.81
20000-008579	Keats St @ Browning Ave: Nashua - Repaired Hydrant	07/01/2009	3,653.02	6/13	1,686.01	1,967.01
20000-008611	Nottingham Drive (#33): Nashua - Renewed Hydrant (4 1/2" x 6" Mueller)	08/01/2009	3,764.77	5/13	1,447.99	2,316.78
20000-008674	FLETCHER STREET MAIN REPLACEMENT - Remove & Reset Hydrant (1)	09/01/2009	1,500.00	4/13	461.54	1,038.46
20000-008681	FLETCHER/GREEN ST MAIN REPLACEMENTS	09/01/2009	166.07	4/13	51.10	114.97
20000-008689	VAN BUREN STREET MAIN REPLACEMENT - Remove & Reset Hydrant	09/01/2009	1,500.00	4/13	461.54	1,038.46
20000-008690	VAN BUREN STREET MAIN REPLACEMENT - Hydrant Assembly	09/01/2009	3,500.00	4/13	1,076.92	2,423.08
20000-008699	VAN BUREN ST MAIN REPLACEMENT	09/01/2009	258.75	4/13	79.62	179.13
20000-008763	Fletcher Street Main Replacement - Remove & Reset Hydrant	10/01/2009	1,368.47	3/13	315.80	1,052.67
20000-008777	NFPA HYDRNAT PAINTING	10/01/2009	9,964.49	3/13	2,299.50	7,664.99
20000-008817	Lund Rd. @ Caldwell Rd.: Repaired Hydrant	11/01/2009	3,883.31	2/13	597.43	3,285.88
20000-008847	Dolan Street Water Main Replacement - Remove & Reset Hydrant	11/01/2009	2,200.00	2/13	338.46	1,861.54
20000-008858	Dolan St. Water Main Replacement - Overhead, Labor & Truck	11/01/2009	106.10	2/13	16.32	89.78
20000-008984	Haines Street Water Main Replacement - Remove & Reset Hydrant	12/01/2009	2,200.00	1/13	169.23	2,030.77
20000-008985	Haines Street Water Main Replacement - Hydrant Assembly	12/01/2009	3,800.00	1/13	292.31	3,507.69
20000-008993.2	Haines Street Water Main Replacement - Eng Overhead, PWW Labor & Materials	12/01/2009	440.47	1/13	33.88	406.59
<i>Subtotal: 2335-000-001 (17)</i>			43,347.58		13,499.46	29,848.12
<i>Asset GL Acct #: 2339-300-001</i>						
20000-008285	Scada Upgrade - Contract #4	01/01/2009	2,495.20	12/13	2,303.26	191.94
20000-008372	Scada Upgrade - Contract #4	03/01/2009	469.82	10/13	361.40	108.42
20000-008792	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	734.15	3/13	169.42	564.73
<i>Subtotal: 2339-300-001 (3)</i>			3,699.17		2,834.08	865.09
<i>Asset GL Acct #: 2340-100-001</i>						
20000-008291	WTP - CONTRACT #4 - STORAGE CABINET	01/01/2009	361.50	12/13	333.69	27.81
20000-008475	SAFETY CABINET, CAN - Contract #4	05/01/2009	900.00	8/13	553.85	346.15
20000-008727	WTP Contract #4	10/01/2009	701.80	3/13	161.95	539.85
20000-008793	WTP Contract #4-final alloaction per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	2,257.47	3/13	520.95	1,736.52
<i>Subtotal: 2340-100-001 (4)</i>			4,220.77		1,570.45	2,650.32
<i>Asset GL Acct #: 2344-000-001</i>						

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 13

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-008365	NEW DR 890 COLORIMETER	03/01/2009	1,212.95	10/13	933.04	279.91
20000-008515	WTP - CONTRACT #4 - Model 5310C Laboratory TOC Analyzer	06/01/2009	15,526.44	7/13	8,360.39	7,166.05
20000-008795	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	818.29	3/13	188.84	629.45
20000-008867	WTP - CONTRACT #4 - PH Meter for Lab	11/01/2009	1,465.00	2/13	225.38	1,239.62
<i>Subtotal: 2344-000-001 (4)</i>			19,022.68		9,707.65	9,315.03
<i>Asset GL Acct #: 2346-000-001</i>						
20000-008309	SCADA - Contract #4	02/01/2009	664.00	11/13	561.85	102.15
20000-008345	Scada Upgrade - Contract #4	02/01/2009	1,997.90	11/13	1,690.53	307.37
20000-008371	3/4" Ridgid Pipe for Garage Door - Ralph Pill - Contract #4	03/01/2009	97.78	10/13	75.22	22.56
20000-008421	Headworks - Pump Room PLC - Contract #4	04/01/2009	2,000.00	9/13	1,384.62	615.38
20000-008516	WTP - CONTRACT #4 - Indoor Cell Phone Repeater	06/01/2009	4,017.22	7/13	2,163.12	1,854.10
20000-008522	FIFIELD TANK CONSTRUCTION	06/01/2009	1,969.00	7/13	1,060.23	908.77
20000-008728	WTP Contract #4	10/01/2009	8,571.67	3/13	1,978.08	6,593.59
20000-008782	PORTABLE DATA RECORDER AND SOFTWARE	10/01/2009	3,031.42	3/13	699.56	2,331.86
20000-008796	WTP Contract #4-final allocation per account % of contract (FS&T, AFUDC, Eng/IS, labor, truck & in	10/01/2009	14,451.10	3/13	3,334.87	11,116.23
20000-009037	WTP - CONTRACT #4 - 8 chanel analog current	12/01/2009	1,499.91	1/13	115.38	1,384.53
20000-009038	WTP - CONTRACT #4 - AC Input module for Prog	12/01/2009	301.50	1/13	23.19	278.31
20000-009039	WTP - CONTRACT #4 - Remote I/O Scanner	12/01/2009	1,051.20	1/13	80.86	970.34
20000-009040	WTP - CONTRACT #4 - SLC 5/05 Controller 32K	12/01/2009	3,342.04	1/13	257.08	3,084.96
<i>Subtotal: 2346-000-001 (13)</i>			42,994.74		13,424.57	29,570.17
<i>Asset GL Acct #: 2348-000-001</i>						
20000-008729	WTP Contract #4 - Security Cameras	10/01/2009	30,129.00	3/13	6,952.85	23,176.15
20000-008730	WTP Contract #4 - Item #11-Electrical Backcharge	10/01/2009	10,000.00	3/13	2,307.69	7,692.31
20000-008779	SECURITY CAMERAS FOR WILL ST FACILITY	10/01/2009	11,250.40	3/13	2,596.25	8,654.15
<i>Subtotal: 2348-000-001 (14)</i>			51,379.40		11,856.78	39,522.62
<i>Subtotal: Nashua (670)</i>			9,003,389.36		5,925,035.76	3,078,353.60

Town or Department: Plaistow

Asset GL Acct #: 2307-210-001

20000-008997	Twin Ridge: Plaistow - Pump #5 Replacement - Submersible 3HP Pump End and Motor	12/01/2009	3,959.50	1/13	304.58	3,654.92
20000-008999	Twin Ridge - Rolling Hills Interconnection - 250' 10-3 ufw/g wiring	12/01/2009	247.50	1/13	19.04	228.46
20000-009000	Twin Ridge - Rolling Hills Interconnection - 1 1/2 HP submersible pump w/wire & fittings	12/01/2009	3,881.40	1/13	298.57	3,582.83
20000-009001	Twin Ridge - Rolling Hills Interconnection - Eng Overhead	12/01/2009	748.25	1/13	57.56	690.69
20000-009002	Twin Ridge - Rolling Hills Interconnection - 400' of 2" PVC SDR21 CL	12/01/2009	307.93	1/13	23.69	284.24
20000-009003	Twin Ridge - Rolling Hills Interconnection - 200' of 2" PVC SDR21 CL	12/01/2009	163.93	1/13	12.61	151.32
20000-009004	Twin Ridge - Rolling Hills Interconnection - Gravel	12/01/2009	846.12	1/13	65.09	781.03
20000-009005	Twin Ridge - Rolling Hills Interconnection - PWV Labor & Materials	12/01/2009	11,388.22	1/13	876.02	10,512.20
20000-009006	Twin Ridge: Plaistow - Deepen Well #2 (Franklin Submersible 1 1/2HP Pump End)	12/01/2009	4,223.59	1/13	324.89	3,898.70
20000-009041	Twin Ridge - Rolling Hills Interconnection	12/01/2009	91.50	1/13	7.04	84.46
20000-009042	Twin Ridge - Rolling Hills Interconnection	12/01/2009	52.50	1/13	4.04	48.46
<i>Subtotal: 2307-210-001 (11)</i>			25,910.44		1,993.11	23,917.33

Asset GL Acct #: 2310-000-001

20000-009007	Sweet Hill: Plaistow - Generator Connections - Eng Overhead	12/01/2009	322.92	1/13	24.84	298.08
20000-009008	Sweet Hill: Plaistow - Generator Connections - Reliance Transfer Panels 200ax125a	12/01/2009	439.00	1/13	33.77	405.23
20000-009009	Sweet Hill: Plaistow - Generator Connections - Meltric Inlet 200a	12/01/2009	489.35	1/13	37.64	451.71
20000-009010	Sweet Hill: Plaistow - Generator Connections - Back Boxes	12/01/2009	268.95	1/13	20.69	248.26
20000-009011	Sweet Hill: Plaistow - Generator Connections - Transfer Switch	12/01/2009	223.10	1/13	17.16	205.94

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Additions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 2
Page 14

Asset ID	Description	Placed In Service	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-009012	Sweet Hill: Plaistow - Generator Connections - PWW Labor & Materials	12/01/2009	392.46	1/13	30.19	362.27
<i>Subtotal: 2310-000-001 (6)</i>			2,135.78		164.29	1,971.49
<i>Subtotal: Plaistow (18)</i>			28,046.22		2,157.40	25,888.82
<i>Town or Department: Salem</i>						
<i>Asset GL Acct #: 2320-200-001</i>						
20000-008351	AUTUMN WOODS MN TREATMENT	03/01/2009	36,997.94	10/13	28,459.95	8,537.99
20000-008352	AUTUMN WOODS MN TREATMENT	03/01/2009	6,026.39	10/13	4,635.68	1,390.71
<i>Subtotal: 2320-200-001 (2)</i>			43,024.33		33,095.64	9,928.69
<i>Subtotal: Salem (2)</i>			43,024.33		33,095.64	9,928.69
<i>Grand Total</i>			10,584,132.00		6,381,053.92	4,203,078.08

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 1

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
<i>Town or Department: Amherst</i>									
<i>Asset Type: Computer Equipment</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
20000-004359	WATER QUALITY REPORTS-BON TERRAIN	08/01/1999	07/01/2009	573.02	573.02	7	0	81.86	40.93
20000-004372	WATER QUALITY REPORTS-AMHERST VILLAGE DISTRICT	09/01/1999	07/01/2009	903.04	903.04	7	0	129.01	64.50
<i>Subtotal: 2347-110-001 (2)</i>				1,476.06	1,476.06			210.87	105.43
<i>Asset Type: Computer Software</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
20000-005106	WATER QUALITY REPORTS-SOUHEGAN WOODS	08/01/2002	07/01/2009	283.02	283.02	7	0	40.43	20.22
<i>Subtotal: 2347-110-001 (1)</i>				283.02	283.02			40.43	20.22
<i>Asset Type: Hydrants</i>									
<i>Asset GL Acct #: 2335-000-001</i>									
20000-002708.1	HYDRANTS-AMHERST-(1)	12/31/1994	03/01/2009	3,486.39	1,066.63	44	8	78.05	39.03
20000-002708.2	HYDRANTS-AMHERST-(1)	12/31/1994	03/01/2009	3,486.39	1,066.63	44	8	78.05	39.03
<i>Subtotal: 2335-000-001 (2)</i>				6,972.78	2,133.26			156.11	78.05
<i>Asset Type: Meters</i>									
<i>Asset GL Acct #: 2334-000-001</i>									
2000-5223.4.51	5/8" METERS: AVD, fireflies	05/01/2003	07/01/2009	9.24	2.87	20	11	0.44	0.22
50000-012108.1	5/8" METERS - AMHERST-21	12/01/1999	06/01/2009	2,909.34	1,382.77	20	11	139.09	69.55
50000-012108.2	5/8" METERS - AMHERST-1	12/01/1999	09/01/2009	138.54	66.00	20	11	6.62	3.31
50000-012108.3	5/8" METERS - AMHERST-1	12/01/1999	09/01/2009	138.54	66.00	20	11	6.62	3.31
<i>Subtotal: 2334-000-001 (4)</i>				3,195.66	1,517.64			152.78	76.39
<i>Asset GL Acct #: 2334-450-001</i>									
200-5336.5.222	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	06/01/2009	62.54	17.99	20	11	2.99	1.49
200-5336.5.232	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	06/01/2009	62.54	17.99	20	11	2.99	1.49
200-5336.5.242	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	06/01/2009	62.54	17.99	20	11	2.99	1.49
200-5336.5.252	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	03/01/2009	63.89	18.03	20	11	3.05	1.53
200-5336.5.262	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	03/01/2009	67.54	19.43	20	11	3.23	1.61
200-5336.5.272	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	03/01/2009	67.54	19.43	20	11	3.23	1.61
200-5336.5.282	5/8" METERS: BARTLETT COMMONS Firefly	07/01/2003	03/01/2009	67.54	19.35	20	11	3.23	1.61
2000-5336.1	5/8" METERS: BARTLETT COMMONS 5 Fireflies	08/01/2003	06/01/2009	481.15	137.38	20	11	23.00	11.50
2000-5336.2	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	06/01/2009	96.23	27.40	20	11	4.60	2.30
2000-5336.3	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	08/01/2009	96.23	27.39	20	11	4.60	2.30
2000-5336.4	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	08/01/2009	96.23	27.39	20	11	4.60	2.30
2000-5336.4.22	5/8" METERS: BARTLETT COMMONS Firefly	06/01/2003	03/01/2009	67.77	19.43	20	11	3.24	1.62
2000-5336.4.32	5/8" METERS: BARTLETT COMMONS Firefly	06/01/2003	03/01/2009	67.38	19.42	20	11	3.22	1.61
2000-5336.4.42	5/8" METERS: BARTLETT COMMONS Firefly	06/01/2003	03/01/2009	66.77	18.79	20	11	3.19	1.60
2000-5336.4.52	5/8" METERS: BARTLETT COMMONS Firefly	06/01/2003	03/01/2009	66.77	18.79	20	11	3.19	1.60
2000-5336.4.62	5/8" METERS: BARTLETT COMMONS Firefly	06/01/2003	03/01/2009	66.77	18.79	20	11	3.19	1.60
2000-5336.4.72	5/8" METERS: BARTLETT COMMONS Firefly	06/01/2003	03/01/2009	66.77	18.98	20	11	3.19	1.60
2000-5336.5	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	08/01/2009	96.23	27.39	20	11	4.60	2.30
2000-5336.6	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	08/01/2009	96.23	27.39	20	11	4.60	2.30

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 2

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
2000-5336.7	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	09/01/2009	96.22	27.38	20	11	4.60	2.30
2000-5336.8	5/8" METERS: BARTLETT COMMONS 1 Fireflies	08/01/2003	09/01/2009	96.22	28.00	20	11	4.60	2.30
20000-004580.2	5/8" METERS (5)-BARTLETT COMMONS	07/01/2000	06/01/2009	2.20	1.07	20	11	0.11	0.05
20000-5336.2.1	5/8" METERS: BARTLETT COMMONS 2 Fireflies	04/01/2003	06/01/2009	180.58	51.69	20	11	8.63	4.32
20000-5336.7.2	5/8" METERS: BARTLETT COMMONS Fireflies	09/01/2003	06/01/2009	208.00	59.33	20	11	9.94	4.97
Subtotal: 2334-450-001 (24)				2,401.88	686.22			114.83	57.42
Asset GL Acct #: 2334-650-001									
20000-5373.221	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	03/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.222	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	03/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.223	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	03/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.224	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	06/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.225	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	06/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.226	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	08/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.227	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 11 - Fireflies	03/01/2003	08/01/2009	1,100.00	314.11	20	11	52.59	26.29
20000-5373.228	METER REPLACE & INSTALL RADIO READS: SOUHEGAN WOODS 10 Fireflies	03/01/2003	06/01/2009	1,096.54	312.97	20	11	52.42	26.21
Subtotal: 2334-650-001 (8)				8,796.54	2,511.74			420.55	210.28
Subtotal: Amherst (41)				23,125.94	8,607.94			1,095.57	547.78

Town or Department: Bedford

Asset Type: Computer Equipment

Asset GL Acct #: 2347-110-001

20000-004360	WATER QUALITY REPORTS-ENGLISH WOODS	08/01/1999	07/01/2009	283.02	283.02	7	0	40.43	20.22
20000-004362	WATER QUALITY REPORTS-POWDER HILL	08/01/1999	07/01/2009	581.02	581.02	7	0	83.00	41.50
20800-000321	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	567.02	567.02	7	0	81.00	40.50
Subtotal: 2347-110-001 (3)				1,431.06	1,431.06			204.44	102.22

Asset Type: Meters

Asset GL Acct #: 2334-000-001

200-5220.1.223	5/8" METERS: POWDER HILL, Firefly)	03/01/2003	06/01/2009	219.00	62.64	20	11	10.47	5.24
2000-4700.1	5/8" METERS POWDER HILL-1 Ramar	10/01/2001	08/01/2009	76.49	28.91	20	11	3.66	1.83
2000-5220.2.21	55/8" METERS: POWDER HILL, 1 (with Firefly)	04/01/2003	06/01/2009	113.71	32.53	20	11	5.44	2.72
2000-5220.6.21	5/8" METERS: POWDER HILL, 1 Firefly)	08/01/2003	06/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.31	5/8" METERS: POWDER HILL, 1 NEW (with Firefly)	08/01/2003	06/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.41	5/8" METERS: POWDER HILL, 1 NEW (with Firefly)	08/01/2003	06/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.51	5/8" METERS: POWDER HILL, 1 NEW (with Firefly)	08/01/2003	06/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.61	5/8" METERS: POWDER HILL, 1 Firefly)	08/01/2003	06/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.71	5/8" METERS: POWDER HILL, 1 Firefly)	08/01/2003	06/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.81	5/8" METERS: POWDER HILL, 1 Firefly)	08/01/2003	07/01/2009	106.20	30.58	20	11	5.08	2.54
2000-5220.6.91	5/8" METERS: POWDER HILL, 1 Firefly)	08/01/2003	07/01/2009	106.20	29.73	20	11	5.08	2.54
20000-003138	5/8" METER-POWDER HILL (1)	12/31/1996	12/01/2009	148.71	91.80	20	11	7.11	3.55
20000-005024.1	5/8" METERS: POWDER HILL 1 - NEW	02/01/2002	06/01/2009	213.11	70.96	20	11	10.19	5.09
20000-4700.0.1	5/8" METERS: POWDER HILL (2) Ramars	01/01/2001	08/01/2009	227.60	86.63	20	11	10.88	5.44
20000-4700.2.1	5/8" METERS: POWDER HILL (1) Ramar	05/01/2001	08/01/2009	127.41	48.38	20	11	6.09	3.05

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 3

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-4700.3.1	5/8" METERS: POWDER HILL (1) Ramar	07/01/2001	08/01/2009	110.43	42.13	20	11	5.28	2.64
20000-4700.4.1	5/8" METERS: POWDER HILL (1) Ramar	09/01/2001	08/01/2009	101.96	38.74	20	11	4.87	2.44
20000-5220.4.1	5/8" METERS: POWDER HILL, 2 Fireflies	06/01/2003	06/01/2009	220.67	62.95	20	11	10.55	5.27
20000-5220.7.2	5/8" METERS: POWDER HILL, 1 Fireflies	09/01/2003	06/01/2009	180.00	51.42	20	11	8.61	4.30
20000-5367.4.2	METER REPLACEMENT/RADIO READS - INSTALLATION: POWDER HILL 1F	07/01/2003	03/01/2009	42.65	12.24	20	11	2.04	1.02
Subtotal: 2334-000-001 (20)				2,631.34	873.12			125.80	62.90
Asset GL Acct #: 2334-220-001									
20000-004512.1	5/8" METERS-LITTLE POND- 3	07/01/2000	06/01/2009	530.61	229.63	20	11	25.37	12.68
20000-004512.2	5/8" METERS-LITTLE POND- 1	07/01/2000	12/01/2009	176.87	76.62	20	11	8.46	4.23
20000-004512.3	5/8" METERS-LITTLE POND- 1	07/01/2000	09/01/2009	176.88	76.69	20	11	8.46	4.23
20000-004627.1	3/4" METERS - LITTLE POND-(1) Ramar	10/01/2000	08/01/2009	109.65	47.37	20	11	5.24	2.62
20000-4719.0.1	5/8" METERS: LITTLE POND (1) Ramar	02/01/2001	08/01/2009	101.95	38.78	20	11	4.87	2.44
20000-4719.1.1	5/8" METERS: LITTLE POND (1) Ramar	03/01/2001	08/01/2009	110.43	42.20	20	11	5.28	2.64
20000-4719.2.1	5/8" METERS: LITTLE POND (1) Ramar	05/01/2001	08/01/2009	101.95	38.71	20	11	4.87	2.44
Subtotal: 2334-220-001 (7)				1,308.34	550.00			62.55	31.28
Asset GL Acct #: 2334-360-001									
200-5219.2	5/8" METERS: CABOT PRESERVE firefly costs	06/01/2003	06/01/2009	64.93	18.69	20	11	3.10	1.55
200-5219.5.242	5/8" METERS: CABOT PRESERVE firefly costs	06/01/2003	06/01/2009	65.70	18.71	20	11	3.14	1.57
200-5219.6.222	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	101.47	29.11	20	11	4.85	2.43
200-5219.6.232	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	104.24	29.81	20	11	4.98	2.49
200-5219.6.242	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	101.47	29.11	20	11	4.85	2.43
200-5219.6.252	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	103.47	29.53	20	11	4.95	2.47
200-5219.6.262	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	101.47	29.11	20	11	4.85	2.43
200-5219.6.272	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	103.47	29.53	20	11	4.95	2.47
200-5219.6.282	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	101.47	29.11	20	11	4.85	2.43
200-5219.6.292	5/8" METERS: CABOT PRESERVE Firefly Costs	07/01/2003	06/01/2009	103.47	29.31	20	11	4.95	2.47
200-5219.8.222	5/8" METERS: CABOT PRESERVE firefly	09/01/2003	06/01/2009	86.21	24.50	20	11	4.12	2.06
200-5219.8.232	5/8" METERS: CABOT PRESERVE firefly	09/01/2003	06/01/2009	86.21	24.50	20	11	4.12	2.06
200-5219.8.242	5/8" METERS: CABOT PRESERVE firefly	09/01/2003	06/01/2009	86.21	24.50	20	11	4.12	2.06
200-5219.8.252	5/8" METERS: CABOT PRESERVE firefly	09/01/2003	06/01/2009	86.21	24.50	20	11	4.12	2.06
200-5219.8.262	5/8" METERS: CABOT PRESERVE Firefly	09/01/2003	06/01/2009	86.77	24.84	20	11	4.15	2.07
2000-05370.1.2	METER REPLACE & INSTALL RADIO READS: CABOT PRESERVE	07/01/2003	06/01/2009	103.64	29.60	20	11	4.95	2.48
2000-5219.2	5/8" METERS: CABOT PRESERVE firefly costs	06/01/2003	06/01/2009	64.93	18.69	20	11	3.10	1.55
2000-5219.3.31	5/8" METERS: CABOT PRESERVE fireflies	04/01/2003	03/01/2009	131.48	37.66	20	11	6.29	3.14
2000-5219.7.22	5/8" METERS: CABOT PRESERVE Firefly	08/01/2003	06/01/2009	94.42	26.96	20	11	4.51	2.26
2000-5219.7.32	5/8" METERS: CABOT PRESERVE Firefly	08/01/2003	06/01/2009	94.42	26.96	20	11	4.51	2.26
2000-5219.7.42	5/8" METERS: CABOT PRESERVE Firefly	08/01/2003	06/01/2009	91.09	25.93	20	11	4.35	2.18
2000-5219.7.52	5/8" METERS: CABOT PRESERVE Firefly	08/01/2003	06/01/2009	71.21	20.20	20	11	3.40	1.70
2000-5219.7.62	5/8" METERS: CABOT PRESERVE Firefly	08/01/2003	06/01/2009	71.22	20.37	20	11	3.40	1.70
20000-005021.0	5/8" METERS: CABOT PRESERVE 9 - NEW	02/01/2002	06/01/2009	807.16	268.73	20	11	38.59	19.29
20000-005370.2	METER REPLACE & INSTALL RADIO READS: CABOT PRESERVE	12/01/2003	06/01/2009	189.51	54.11	20	11	9.06	4.53
20000-04705.1	5/8" METERS - CABOT PRESERVE-3 Ramars	10/01/2001	08/01/2009	311.92	118.77	20	11	14.91	7.46
20000-4705.0.2	5/8" METERS: CABOT PRESERVE (4)	01/01/2001	08/01/2009	85.40	32.64	20	11	4.08	2.04
20000-4705.2.1	5/8" METERS: CABOT PRESERVE (3) Ramars	03/01/2001	08/01/2009	367.01	139.51	20	11	17.55	8.77

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 4

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-4705.3.1	5/8" METERS: CABOT PRESERVE (1) Ramar	04/01/2001	08/01/2009	117.78	44.52	20	11	5.63	2.82
20000-4705.4.1	5/8" METERS: CABOT PRESERVE (5) Ramars	05/01/2001	08/01/2009	501.28	190.66	20	11	23.97	11.98
20000-4705.5.1	5/8" METERS: CABOT PRESERVE (4) Ramars	06/01/2001	08/01/2009	390.84	148.45	20	11	18.69	9.34
20000-4705.6.1	5/8" METERS: CABOT PRESERVE (2) Ramars	07/01/2001	08/01/2009	212.38	80.79	20	11	10.15	5.08
20000-4705.7.1	5/8" METERS: CABOT PRESERVE (4) Ramars	08/01/2001	08/01/2009	492.80	187.55	20	11	23.56	11.78
20000-4705.8.1	5/8" METERS: CABOT PRESERVE (1) Ramar	09/01/2001	08/01/2009	101.95	38.63	20	11	4.87	2.44
20000-5219.2.1	5/8" METERS: CABOT PRESERVE 3 Fireflies	03/01/2003	06/01/2009	317.56	90.59	20	11	15.18	7.59
20000-5219.3.2	5/8" METERS: CABOT PRESERVE fireflies	04/01/2003	03/01/2009	178.61	51.01	20	11	8.54	4.27
20000-5219.9.1	5/8" METERS: CABOT PRESERVE Firefly - 1	10/01/2003	07/01/2009	110.50	31.65	20	11	5.28	2.64
Subtotal: 2334-360-001 (37)				6,289.88	2,078.84			300.71	150.36
Asset GL Acct #: 2334-570-001									
20000-004559.1	5/8" METERS-GREENFIELD FARMS (22) ABB Meters & (28) Ramars	12/01/2000	08/01/2009	5,653.77	2,448.93	20	11	270.30	135.15
20000-4707.2.1	5/8" METERS: GREENFIELD FARMS (1) Ramar	03/01/2001	08/01/2009	110.43	42.20	20	11	5.28	2.64
20000-4707.4.1	5/8" METERS: GREENFIELD FARMS (1) Ramar	07/01/2001	08/01/2009	101.95	38.71	20	11	4.87	2.44
20000-4707.5.1	5/8" METERS: GREENFIELD FARMS (1) Ramar	08/01/2001	08/01/2009	111.95	42.56	20	11	5.35	2.68
Subtotal: 2334-570-001 (4)				5,978.10	2,572.40			285.81	142.90
Asset GL Acct #: 2334-600-001									
20000-003314.1	5/8" METERS-DUNLAP WOODS-(1)	12/31/1997	12/01/2009	160.92	91.97	20	11	7.69	3.85
20000-004209	5/8" METERS-DUNLAP WOODS (20)	11/01/1999	09/01/2009	3,236.97	1,555.19	20	11	154.76	77.38
20000-004515.1	5/8" METERS-DUNLAP WOODS- ABB Meter & Ramar	12/01/2000	08/01/2009	228.38	98.72	20	11	10.92	5.46
Subtotal: 2334-600-001 (3)				3,626.27	1,745.88			173.37	86.68
Subtotal: Bedford (74)				21,264.99	9,251.30			1,152.67	576.34
Town or Department: Derry									
Asset Type: Computer Equipment									
Asset GL Acct #: 2347-110-001									
20200-000750	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	567.02	567.02	7	0	81.00	40.50
20300-000702	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	567.02	567.02	7	0	81.00	40.50
20500-000847	WATER QUALITY REPORTS-	10/01/1999	07/01/2009	2,074.08	2,074.08	7	0	296.30	148.15
20600-000761	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	573.02	573.02	7	0	81.86	40.93
21000-000336	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	567.02	567.02	7	0	81.00	40.50
Subtotal: 2347-110-001 (5)				4,348.16	4,348.16			621.17	310.58
Asset Type: Electric Pumping Equipment									
Asset GL Acct #: 2311-200-001									
20500-000306	3 HP SERRES SUBMERSIBLE WELL-PUMP	11/30/1990	12/01/2009	2,935.51	2,881.75	22	9	129.03	64.52
Subtotal: 2311-200-001 (1)				2,935.51	2,881.75			129.03	64.52
Asset Type: Meters									
Asset GL Acct #: 2334-000-001									
202-804.22.222	METER REPLACEMENT/RAIDO READS - RICHARDSON, Fireflies - 5	03/01/2003	07/01/2009	589.43	168.37	20	11	28.18	14.09
202-804.222.23	METER REPLACEMENT/RAIDO READS - RICHARDSON, Fireflies - 6	03/01/2003	03/01/2009	700.00	200.01	20	11	33.47	16.73
202804.222.241	METER REPLACEMENT/RAIDO READS - RICHARDSON, Fireflies - 3	03/01/2003	06/01/2009	268.34	76.65	20	11	12.83	6.41

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 5

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20300-00806.2	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 15FF	03/01/2003	03/01/2009	1,658.55	473.57	20	11	79.29	39.65
20300-00806.3	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 5FF	03/01/2003	06/01/2009	552.85	157.78	20	11	26.43	13.22
20300-00806.41	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 1FF	03/01/2003	08/01/2009	110.57	31.64	20	11	5.29	2.64
20300-00806.42	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 1FF	03/01/2003	09/01/2009	110.57	31.64	20	11	5.29	2.64
20300-00806.43	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 1FF	03/01/2003	09/01/2009	110.57	31.64	20	11	5.29	2.64
20300-00806.44	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 2FF	03/01/2003	06/01/2009	221.14	62.85	20	11	10.57	5.29
20300-00806.5	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 5ff	03/01/2003	07/01/2009	552.85	157.78	20	11	26.43	13.22
20300-00806.6	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 5ff	03/01/2003	07/01/2009	552.85	157.78	20	11	26.43	13.22
20300-00806.7	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 5ff	03/01/2003	06/01/2009	552.85	157.78	20	11	26.43	13.22
20300-00806.8	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 5ff	03/01/2003	06/01/2009	552.85	157.78	20	11	26.43	13.22
20300-00806.9	METER REPLACEMENT/RADIO READS-INSTALLATION: HILO 5ff	03/01/2003	06/01/2009	552.60	158.33	20	11	26.42	13.21
2050-01024.171	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 2 Fireflies	03/01/2003	09/01/2009	205.10	58.65	20	11	9.81	4.90
2050-01024.172	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 2 Fireflies	03/01/2003	10/01/2009	205.09	58.22	20	11	9.81	4.90
2050-01026.852	METER REPLACEMENT/RADIO READS: DREW WOODS - 1	08/01/2003	03/01/2009	60.53	17.30	20	11	2.89	1.45
2050-1021.2	5/8" METERS: DREW WOODS, Firefly	06/01/2003	06/01/2009	35.71	10.09	20	11	1.71	0.85
20500-00901.1	5/8" METERS- 1 ABB Meter	12/01/2000	08/01/2009	200.85	85.81	20	11	9.60	4.80
20500-01024.11	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 51 Fireflies	03/01/2003	06/01/2009	5,229.54	1,493.08	20	11	250.02	125.01
20500-01024.12	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 3 Fireflies	03/01/2003	07/01/2009	307.65	88.11	20	11	14.71	7.35
20500-01024.13	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 3 Fireflies	03/01/2003	07/01/2009	307.65	88.11	20	11	14.71	7.35
20500-01024.14	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 3 Fireflies	03/01/2003	07/01/2009	307.65	88.11	20	11	14.71	7.35
20500-01024.15	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 3 Fireflies	03/01/2003	07/01/2009	307.65	88.11	20	11	14.71	7.35
20500-01024.16	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 3 Fireflies	03/01/2003	07/01/2009	307.65	88.11	20	11	14.71	7.35
20500-01024.18	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 4 Fireflies	03/01/2003	06/01/2009	410.19	116.93	20	11	19.61	9.81
20500-01024.19	METER REPLACEMENT/RADIO READS-INSTALLATION: REDFIELD 4 Fireflies	03/01/2003	06/01/2009	410.20	116.20	20	11	19.61	9.81
20500-01026.7	METER REPLACEMENT/RADIO READS: DREW WOODS - Fireflies 13	08/01/2003	03/01/2009	900.00	257.18	20	11	43.03	21.51
20500-01026.86	METER REPLACEMENT/RADIO READS: DREW WOODS - Fireflies 1	08/01/2003	03/01/2009	90.00	25.90	20	11	4.30	2.15
20500-01026.87	METER REPLACEMENT/RADIO READS: DREW WOODS - Fireflies 1	08/01/2003	03/01/2009	90.00	25.18	20	11	4.30	2.15
20500-01026.92	METER REPLACEMENT/RADIO READS: DREW WOODS - Fireflies	08/01/2003	06/01/2009	7.16	2.12	20	11	0.34	0.17
20500-1020.1.1	5/8" METERS: DREW WOODS, 1 Firefly	08/01/2003	06/01/2009	110.50	31.63	20	11	5.28	2.64
20500-1021.2	5/8" METERS: DREW WOODS, Firefly	06/01/2003	06/01/2009	55.14	15.85	20	11	2.64	1.32
20500-1025.211	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 21 Fireflies	03/01/2003	06/01/2009	2,403.87	686.45	20	11	114.93	57.46
20500-1025.212	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	06/01/2009	114.47	32.69	20	11	5.47	2.74
20500-1025.213	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	06/01/2009	114.47	32.69	20	11	5.47	2.74
20500-1025.214	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	06/01/2009	114.47	32.69	20	11	5.47	2.74
20500-1025.215	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	06/01/2009	114.48	32.69	20	11	5.47	2.74
20500-1025.216	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	06/01/2009	114.48	32.69	20	11	5.47	2.74
20500-1025.217	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	06/01/2009	114.48	32.69	20	11	5.47	2.74
20500-1025.218	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	08/01/2009	114.48	32.71	20	11	5.47	2.74
20500-1025.219	METER REPLACEMENT/RADIO READS-INSTALLATION: HUBBARD HILL 1 Fireflies	03/01/2003	08/01/2009	114.48	32.60	20	11	5.47	2.74
20500-1026.11	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 188	03/01/2003	06/01/2009	20,758.96	5,927.36	20	11	992.46	496.23
20500-1026.12	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 14	03/01/2003	06/01/2009	1,545.88	441.45	20	11	73.91	36.95
20500-1026.13	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 14	03/01/2003	06/01/2009	1,545.88	441.45	20	11	73.91	36.95
20500-1026.14	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 14	03/01/2003	06/01/2009	1,545.88	441.45	20	11	73.91	36.95
20500-1026.151	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 6	03/01/2003	06/01/2009	662.52	189.22	20	11	31.67	15.84
20500-1026.152	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.153	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 6

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20500-1026.154	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.155	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	11/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.156	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	12/31/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.158	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	09/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.159	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	09/01/2009	110.42	30.76	20	11	5.28	2.64
20500-1026.161	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.162	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.163	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.164	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.165	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 1	03/01/2003	08/01/2009	110.42	31.64	20	11	5.28	2.64
20500-1026.166	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 9	03/01/2003	07/01/2009	993.78	283.26	20	11	47.51	23.76
20500-1026.17	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 14	03/01/2003	07/01/2009	1,545.88	441.45	20	11	73.91	36.95
20500-1026.18	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 14	03/01/2003	07/01/2009	1,545.88	441.45	20	11	73.91	36.95
20500-1026.19	METER REPLACEMENT/RADIO READS-INSTALLATION: DREW WOODS Fireflies - 15	03/01/2003	07/01/2009	1,656.58	472.50	20	11	79.20	39.60
20600-000206.2	INSTALLATION 1 5/8"-METERS - GLENRIDGE, DERRY	09/30/1989	09/01/2009	102.00	96.27	20	11	4.88	2.44
20600-000206.3	INSTALLATION 1 5/8"-METERS - GLENRIDGE, DERRY	09/30/1989	09/01/2009	102.00	96.27	20	11	4.88	2.44
20600-000206.4	INSTALLATION 1 5/8"-METERS - GLENRIDGE, DERRY	09/30/1989	12/01/2009	102.00	96.29	20	11	4.88	2.44
20600-000603	5/8" METERS-(1)	08/31/1993	12/01/2009	138.54	105.25	20	11	6.62	3.31
20600-000850	5/8" METERS-GLENN RIDGE-NEW(2), RENEWED(1)	02/01/2002	06/01/2009	513.97	171.14	20	11	24.57	12.29
20600-000855.2	METER REPLACEMENT/RADIO READS: GLENN RIDGE, 1FF	11/01/2003	07/01/2009	68.25	19.49	20	11	3.26	1.63
20600-00851.1	5/8" METERS-GLENN RIDGE 82 Ramars	02/01/2002	08/01/2009	7,782.59	2,591.33	20	11	372.08	186.04
20600-00855.2	METER REPLACEMENT/RADIO READS-INSTALLATION: GLENN RIDGE	03/01/2003	07/01/2009	162.71	46.33	20	11	7.78	3.89
20600-0851.1.1	5/8" METERS: GLENN RIDGE 2 Ramars	07/01/2002	08/01/2009	207.65	69.17	20	11	9.93	4.96
20600-0854.1.1	5/8" METERS: GLENN RIDGE, 1 Firefly	02/01/2003	06/01/2009	132.50	37.67	20	11	6.33	3.17
20600-0854.3.1	5/8" METERS: GLENN RIDGE, 1 Firefly	06/01/2003	06/01/2009	129.51	36.99	20	11	6.19	3.10
20600-0854.4.1	5/8" METERS: GLENN RIDGE, 1 Firefly	11/01/2003	06/01/2009	100.51	28.78	20	11	4.81	2.40
20600-0855.3.2	METER REPLACEMENT/RADIO READS: GLENN RIDGE 1FF	12/01/2003	07/01/2009	35.60	10.09	20	11	1.70	0.85
21000-000008.5	5/8" METERS- 1 METERS	12/31/1993	09/01/2009	208.62	158.40	20	11	9.97	4.99
21000-000008.6	5/8" METERS- 1 METERS	12/31/1993	09/01/2009	208.62	158.40	20	11	9.97	4.99
21000-000008.7	5/8" METERS- 1 METERS	12/31/1993	09/01/2009	208.62	158.40	20	11	9.97	4.99
21000-000008.9	5/8" METERS- 1 METERS	12/31/1993	12/01/2009	202.76	155.38	20	11	9.69	4.85
21000-0008.422	5/8" METERS- METERS	12/31/1993	12/01/2009	29.00	21.53	20	11	1.39	0.69
21000-0008.423	5/8" METERS- METERS	12/31/1993	12/01/2009	27.94	21.55	20	11	1.34	0.67
21000-0008.424	5/8" METERS- METERS	12/31/1993	12/01/2009	27.00	20.48	20	11	1.29	0.65
21000-00453.24	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 11 - Fireflies	03/01/2003	07/01/2009	1,200.00	342.55	20	11	57.37	28.69
21000-0453.231	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 1 - Fireflies	03/01/2003	07/01/2009	109.09	30.98	20	11	5.22	2.61
21000-0453.232	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 1 - Fireflies	03/01/2003	07/01/2009	109.09	30.98	20	11	5.22	2.61
21000-0453.233	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 9 - Fireflies	03/01/2003	06/01/2009	981.82	280.58	20	11	46.94	23.47
21000-0453.291	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 7 - Fireflies	03/01/2003	03/01/2009	758.31	216.58	20	11	36.25	18.13
21000-0453.292	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 5 - Fireflies	03/01/2003	06/01/2009	541.69	154.67	20	11	25.90	12.95
21000-453.1	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 8 - Fireflies	03/01/2003	06/01/2009	872.72	249.28	20	11	41.72	20.86
21000-453.2	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 1 - Fireflies	03/01/2003	08/01/2009	109.09	30.98	20	11	5.22	2.61
21000-453.3	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 1 - Fireflies	03/01/2003	08/01/2009	109.09	30.98	20	11	5.22	2.61
21000-453.4	METER REPLACEMENT/RADIO READS-MAPLE HAVEN 1 - Fireflies	03/01/2003	08/01/2009	109.10	31.29	20	11	5.22	2.61
Subtotal: 2334-000-001 (93)				68,470.63	20,682.66			3,273.50	1,636.75

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 7

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
<i>Asset Type: Services</i>									
<i>Asset GL Acct #: 2333-100-001</i>									
21000-00004.1	3/4" SERVICES - PLASTIC-(62) SERVICES (CIAC)	06/30/1993	03/01/2009	12.73	2.06	42	9	0.30	0.15
<i>Subtotal: 2333-100-001 (1)</i>				12.73	2.06			0.30	0.15
<i>Subtotal: Derry (100)</i>				75,767.03	27,914.63			4,023.99	2,012.00
<i>Town or Department: Epping</i>									
<i>Asset Type: Computer Equipment</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
21100-000200	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	567.02	567.02	7	0	81.00	40.50
<i>Subtotal: 2347-110-001 (1)</i>				567.02	567.02			81.00	40.50
<i>Asset Type: Meters</i>									
<i>Asset GL Acct #: 2334-000-001</i>									
21100-00009.21	NEW METERS (1)-GLENNWOODLANDS	11/01/1995	09/01/2009	123.98	82.61	20	11	5.93	2.96
21100-00009.22	NEW METERS (1)-GLENNWOODLANDS	11/01/1995	12/01/2009	97.00	64.11	20	11	4.64	2.32
21100-00009.23	NEW METERS (1)-GLENNWOODLANDS	11/01/1995	12/01/2009	97.00	64.11	20	11	4.64	2.32
<i>Subtotal: 2334-000-001 (3)</i>				317.98	210.83			15.20	7.60
<i>Subtotal: Epping (4)</i>				885.00	777.85			96.21	48.10
<i>Town or Department: Merrimack</i>									
<i>Asset Type: Computer Equipment</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
20000-002478	AUTO CAD LICENSE FOR 2ND-CAD WORKSTATION	09/30/1993	07/01/2009	3,185.72	3,185.72	7	0	455.10	227.55
20000-002931.2	UNINTERRUPTABLE POWER SUPPLY,-SOFTWARE/3YR SERVICE CONTRACT (IT Department)	12/15/1995	09/01/2009	1,549.65	1,549.65	7	0	221.38	110.69
20000-003325	Gemini - Annual SOFTWARE SUPPORT & LICENSE FEE-	11/30/1997	07/01/2009	4,514.00	4,514.00	7	0	644.86	322.43
20000-003329.1	EXCHANGE SERVER- LICENSING	12/31/1997	07/01/2009	2,205.66	2,205.66	7	0	315.09	157.55
20000-004043	Performed Asset & Depreciation Training - Kent Group	08/01/1998	07/01/2009	468.75	468.75	7	0	66.96	33.48
20000-004225	LAPTOP REPLACEMENT SOFTWARE &-OH CHARGES (Senior Management)	11/01/1999	07/01/2009	4,393.14	4,393.14	7	0	627.59	313.80
20000-004322	MACOLA SOFTWARE UPGRADED-	06/01/1999	07/01/2009	1,000.00	1,000.00	7	0	142.86	71.43
20000-004525.2	Ramar Installations - Various Locations	12/01/2000	08/01/2009	24,893.81	24,893.81	7	0	3,556.26	1,778.13
20000-004585	EAGLE POINT SOFTWARE-	04/01/2000	07/01/2009	1,315.00	1,315.00	7	0	187.86	93.93
20000-004613	MACOLA UPGRADE-	10/01/2000	07/01/2009	1,730.86	1,730.86	7	0	247.27	123.63
20000-004635	MACOLA SERVER- Dell Poweredge 1300 Base, PIIIK 600MHz/512K Cache	07/01/2000	07/01/2009	3,015.00	3,015.00	7	0	430.71	215.36
20000-004640	APPOINTMENT SCHEDULE-	12/01/2000	07/01/2009	16,669.54	16,669.54	7	0	2,381.36	1,190.68
20000-004711.1	PACE SERVER UPGRADE	04/01/2001	06/01/2009	3,900.00	3,900.00	7	0	557.14	278.57
20000-004714.1	Greenfield Farms: Bedford - Install Ramars (7)	02/01/2001	08/01/2009	552.21	552.21	7	0	78.89	39.44
20000-004714.2	Cabot Preserve (5 Ramars) & Greenfield Farms (3 Ramars)	03/01/2001	10/01/2009	649.43	649.43	7	0	92.78	46.39
20000-004785	APPOINTMENT SCHEDULE-	07/01/2001	07/01/2009	4,095.00	4,095.00	7	0	585.00	292.50
20000-004795	INTERNET CONNECTION UPGRADE-	09/01/2001	07/01/2009	4,409.63	4,409.63	7	0	629.95	314.97
20000-005032	Raster Design R3 - SN:340-22410852	04/01/2002	07/01/2009	1,260.00	1,260.00	7	0	180.00	90.00
20000-005054	Pentium 4 Processor at 2.0 GHz Dimension 8200 Series - Lisa Chamberlain	04/01/2002	07/01/2009	1,855.27	1,855.27	7	0	265.04	132.52
20000-005116	CUSTOMER SERVICE: JENNY PC-REPLACEMENTS	09/01/2002	07/01/2009	169.33	169.33	7	0	24.19	12.10

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 8

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-005117	ENGINEERING: RICH PHILBROOK-PC REPLACEMENTS	09/01/2002	07/01/2009	169.34	169.34	7	0	24.19	12.10
20000-005131	T1 ROUTER INSTALL- IS Time	09/01/2002	07/01/2009	394.12	394.12	7	0	56.30	28.15
20000-005617	AUTOCAD CIVIL SERIES 2004-	04/01/2004	07/01/2009	4,956.81	3,540.60	7	0	708.12	354.06
20000-04525.11	Great Bay (Ramars)	12/01/2000	10/01/2009	1,007.48	1,007.48	7	0	143.93	71.96
20000-04714.1	Bedford Water - Install Ramars (1)	01/01/2001	10/01/2009	69.09	69.09	7	0	9.87	4.94
20000-04714.2	Bedford Water - Install Ramars (6)	01/01/2001	08/01/2009	414.51	414.51	7	0	59.22	29.61
20000-04789.1	LAPTOPS FOR SENIOR MANAGEMENT (1)	08/01/2001	07/01/2009	2,918.67	2,918.67	7	0	416.95	208.48
20000-04789.2	LAPTOPS FOR SENIOR MANAGEMENT (1)	08/01/2001	07/01/2009	2,918.67	2,918.67	7	0	416.95	208.48
20000-5072.22	HP 32MB C7845A Laserjet Modules (1)	05/01/2002	11/01/2009	39.73	39.73	7	0	5.68	2.84
Subtotal: 2347-110-001 (29)				94,720.42	93,304.21			13,531.49	6,765.74
Asset Type: Computer Software									
Asset GL Acct #: 2347-110-001									
20000-004096	CRYSTAL REPORTS SOFTWARE-	12/01/1998	07/01/2009	3,393.83	3,393.83	7	0	484.83	242.42
20000-005070	Project Management/Administration	05/01/2002	07/01/2009	1,151.98	1,151.98	7	0	164.57	82.28
20000-005085	INOCULATEIT 6.0 ANTIVIRUM-SOFTWARE	06/01/2002	07/01/2009	770.83	770.83	7	0	110.12	55.06
20000-005132	INTERNET FILTERING SOFTWARE- IS Time	09/01/2002	07/01/2009	335.72	335.72	7	0	47.96	23.98
Subtotal: 2347-110-001 (4)				5,652.36	5,652.36			807.48	403.74
Asset Type: Distribution Mains									
Asset GL Acct #: 2331-200-001									
20000-0728.221	8" Cast Iron Pipe	01/01/1971	06/01/2009	83.67	39.04	62	6	1.34	0.67
20000-728.2.21	8" Cast Iron Pipe	01/01/1973	12/01/2009	122.28	53.24	62	6	1.96	0.98
Subtotal: 2331-200-001 (2)				205.95	92.28			3.30	1.65
Asset Type: Electric Pumping Equipment									
Asset GL Acct #: 2311-200-001									
20000-000591	MERR. RIVER PUMPING STATION-	07/01/1985	07/01/2009	249,140.45	249,140.45	22	9	10,951.23	5,475.61
Subtotal: 2311-200-001 (1)				249,140.45	249,140.45			10,951.23	5,475.61
Asset GL Acct #: 2311-202-001									
20000-002259	LEVEL RECORDER AT MERRIMACK-RIVER	12/31/1991	07/01/2009	1,933.15	1,933.15	22	9	84.97	42.49
20000-002885	INSTALL TIMER/MODIFY CONTROLS-MERRIMACK RIVER INTAKE	07/31/1995	07/01/2009	345.51	281.20	22	9	15.19	7.59
Subtotal: 2311-202-001 (2)				2,278.66	2,214.35			100.16	50.08
Asset Type: Hydrants									
Asset GL Acct #: 2335-000-001									
20000-00761.21	Hydrants	01/01/1969	12/01/2009	128.92	83.35	44	8	2.89	1.44
Subtotal: 2335-000-001 (1)				128.92	83.35			2.89	1.44
Asset Type: Non-Union Vehicles									
Asset GL Acct #: 2341-000-001									
20000-005142	NEW DODGE TRUCK #32-ENGINEERING	11/01/2002	03/01/2009	685.79	489.73	10	7	64.80	32.40
20000-005142.1	NEW DODGE TRUCK #32 - ENGINEERING	10/01/2002	03/01/2009	21,525.24	15,371.11	10	7	2,033.88	1,016.94
20000-005611	2004 JEEP GRAND CHEROKEE-VEHICLE #103 - B ROUSSEAU	04/01/2004	07/01/2009	25,389.00	12,737.85	10	7	2,398.96	1,199.48
Subtotal: 2341-000-001 (3)				47,600.03	28,598.69			4,497.64	2,248.82

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 9

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
<i>Asset Type: Transportation Equipment</i>									
<i>Asset GL Acct #: 2341-000-001</i>									
20000-5751.38	2002 Dodge Dakota Pickup - Cleaned & Lettered - Vehicle #32	12/01/2004	08/01/2009	285.00	142.81	10	7	26.93	13.46
<i>Subtotal: 2341-000-001 (1)</i>				285.00	142.81			26.93	13.46
<i>Subtotal: Merrimack (43)</i>				400,011.79	379,228.50			29,921.11	14,960.55
<i>Town or Department: Milford</i>									
<i>Asset Type: Communication Equipment</i>									
<i>Asset GL Acct #: 2346-000-001</i>									
20700-000623	SCADA PHASE III-	12/31/1997	12/01/2009	6,570.01	3,985.22	19	0	345.79	172.90
<i>Subtotal: 2346-000-001 (1)</i>				6,570.01	3,985.22			345.79	172.90
<i>Asset Type: Computer Equipment</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
20700-000711	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	283.02	283.02	7	0	40.43	20.22
20900-000750	WATER QUALITY REPORTS-	11/01/1999	07/01/2009	218.00	218.00	7	0	31.14	15.57
<i>Subtotal: 2347-110-001 (2)</i>				501.02	501.02			71.57	35.79
<i>Asset Type: Electric Pumping Equipment</i>									
<i>Asset GL Acct #: 2311-200-001</i>									
20700-000105	BOOSTER PUMP-5HP AIR COMP-\$388-WELL PUMP - 3HP \$116	08/31/1990	12/01/2009	504.00	494.78	22	9	22.15	11.08
20700-000601	SCADA PHASE III-	12/31/1996	12/01/2009	9,765.00	7,350.61	22	9	429.23	214.62
20700-000620	SCADA PHASE III-	12/31/1997	12/01/2009	2,853.86	1,973.53	22	9	125.44	62.72
20700-000710	REPAIR OF WELL-ASHLEY COMMONS	07/01/1999	12/01/2009	7,444.24	4,236.32	22	9	327.22	163.61
20700-000800	NEW 5HP MOTOR - ASHLEY COMMONS-	05/01/2000	12/01/2009	810.00	411.34	22	9	35.60	17.80
<i>Subtotal: 2311-200-001 (5)</i>				21,377.10	14,466.58			939.65	469.83
<i>Asset Type: Meters</i>									
<i>Asset GL Acct #: 2334-000-001</i>									
20700-00201.37	5/8" METERS 1991-11--METERS	12/31/1991	09/01/2009	50.00	43.09	20	11	2.39	1.20
20700-00201.38	5/8" METERS 1991-11--METERS	12/31/1991	09/01/2009	50.00	43.09	20	11	2.39	1.20
		12/31/1991	09/01/2009	50.00	43.09	20	11	2.39	1.20
20700-00300.22	5/8" METERS-(2)	12/31/1992	12/01/2009	196.86	158.84	20	11	9.41	4.71
<i>Subtotal: 2334-000-001 (3)</i>				296.86	245.02			14.19	7.10
<i>Asset GL Acct #: 2334-250-001</i>									
200-5335.1	5/8" METERS: BADGER HILL 1 - Firefly	09/01/2003	08/01/2009	98.41	28.07	20	11	4.70	2.35
2000-5335.31	5/8" METERS: BADGER HILL fireflies (1)	07/01/2003	08/01/2009	68.53	19.45	20	11	3.28	1.64
2000-5335.4.21	5/8" METERS: BADGER HILL Firefly - 1	08/01/2003	08/01/2009	110.19	31.28	20	11	5.27	2.63
2000-5335.5.32	5/8" METERS: BADGER HILL 1 - Firefly	09/01/2003	08/01/2009	98.20	28.07	20	11	4.69	2.35
20000-004781.1	5/8" METERS BADGER HILL-3 Ramars	10/01/2001	10/01/2009	293.14	111.66	20	11	14.01	7.01
20000-005335.4	5/8" METERS: BADGER HILL 2 fireflies	02/01/2003	10/01/2009	197.42	56.52	20	11	9.44	4.72
20000-005335.5	5/8" METERS: BADGER HILL 1 - fireflies	02/01/2003	08/01/2009	108.14	30.70	20	11	5.17	2.59
20000-4781.0.1	5/8" METERS: BADGER HILL (11) Ramars	06/01/2001	08/01/2009	1,210.88	460.71	20	11	57.89	28.95

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 10

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-4781.1.1	5/8" METERS: BADGER HILL (1) Ramar	08/01/2001	08/01/2009	108.91	41.33	20	11	5.21	2.60
20000-4781.2.1	5/8" METERS: BADGER HILL (2) Ramars	09/01/2001	08/01/2009	212.38	80.95	20	11	10.15	5.08
20000-5335.2.1	5/8" METERS: BADGER HILL 1 - firefly	05/01/2003	06/01/2009	110.50	31.68	20	11	5.28	2.64
20000-5335.3.2	5/8" METERS: BADGER HILL fireflies (2)	07/01/2003	08/01/2009	233.00	66.53	20	11	11.14	5.57
<i>Subtotal: 2334-250-001 (12)</i>				2,849.70	986.95			136.24	68.12
<i>Asset Type: Other Power Pumping Equipment</i>									
<i>Asset GL Acct #: 2311-600-001</i>									
20700-000600	INSTALL OIL-LESS COMPRESSOR-ASHLEY COMMONS	05/31/1996	12/01/2009	724.50	277.72	30	0	24.15	12.08
<i>Subtotal: 2311-600-001 (1)</i>				724.50	277.72			24.15	12.08
<i>Asset Type: Other Production Equipment</i>									
<i>Asset GL Acct #: 2320-100-001</i>									
20700-000624	BRINE TANK-ADDED TO BOOSTER STATION	12/31/1997	12/01/2009	530.00	395.87	21	12	24.09	12.05
<i>Subtotal: 2320-100-001 (1)</i>				530.00	395.87			24.09	12.05
<i>Asset Type: Power & Pumping Structures</i>									
<i>Asset GL Acct #: 2304-200-001</i>									
20700-000104	POWER & PUMPING STRUCTURES-ASHLEY COMMONS-MILFORD	08/31/1990	12/01/2009	2,560.00	1,262.76	40	12	62.44	31.22
20700-000450	PROPANE HEAT FURNACE INSTALLED-	04/30/1994	12/01/2009	2,390.37	928.62	40	12	58.30	29.15
<i>Subtotal: 2304-200-001 (2)</i>				4,950.37	2,191.38			120.74	60.37
<i>Asset Type: Purification System Equipment</i>									
<i>Asset GL Acct #: 2320-000-001</i>									
20700-000500	METERING PUMP-ASHLEY COMMON TRT. SYS.	05/02/1995	12/01/2009	437.94	408.80	14	12	29.20	14.60
20700-000621	TREATMENT SYSTEM-ASHLEY COMMONS	09/30/1997	12/01/2009	15,182.04	12,145.68	14	12	1,012.14	506.07
<i>Subtotal: 2320-000-001 (2)</i>				15,619.98	12,554.48			1,041.33	520.67
<i>Asset Type: Wells & Springs</i>									
<i>Asset GL Acct #: 2307-100-001</i>									
20700-000106	WELL @ ASHLEY COMMONS-844 LF/25 GPM	08/31/1990	12/01/2009	1,309.00	541.05	30	0	43.63	21.82
20700-000700	UTILITY SHED 10' X 10'-VINYL SIDING	06/01/1998	12/01/2009	1,746.00	442.32	30	0	58.20	29.10
20700-000712	DRAIN LINE AT ASHLEY COMMONS-	10/01/1999	12/01/2009	8,548.89	1,994.75	30	0	284.96	142.48
20700-000802	Ashley Commons: Milford - Install 680' of 1" SCH80 PVC Down Well	12/01/2001	12/01/2009	977.63	189.00	30	0	32.59	16.29
<i>Subtotal: 2307-100-001 (4)</i>				12,581.52	3,167.12			419.38	209.69
<i>Subtotal: Milford (33)</i>				66,001.06	38,771.36			3,137.15	1,568.57
<i>Town or Department: Nashua</i>									
<i>Asset Type: Backhoe</i>									
<i>Asset GL Acct #: 2345-000-001</i>									
20000-002490	1990 Backhoe - Vehicle #17 - Tires	12/01/1993	06/01/2009	1,198.00	1,198.00	16	8	71.88	35.94
<i>Subtotal: 2345-000-001 (1)</i>				1,198.00	1,198.00			71.88	35.94
<i>Asset Type: Communication Equipment</i>									
<i>Asset GL Acct #: 2346-000-001</i>									

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 11

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-002825	PAGING UNIT - OPERATIONS-HILATT	03/15/1995	06/01/2009	320.00	226.10	19	0	16.84	8.42
20000-003328	SCADA PHASE II AMENDMENT-	11/30/1997	07/01/2009	15,001.84	9,099.79	19	0	789.57	394.79
20000-004258	CONFERENCE PHONE WITH SOUND-STATION - CONF. RM on Water Street	03/01/1999	07/01/2009	1,174.00	600.82	19	0	61.79	30.89
20000-004802	INSTALLED NEW PHONE-WILL STREET	09/01/2001	03/01/2009	319.00	131.36	19	0	16.79	8.39
Subtotal: 2346-000-001 (4)				16,814.84	10,058.07			884.99	442.50
Asset Type: Computer Equipment									
Asset GL Acct #: 2347-110-001									
20000-002486	LASER PRINTER-HP - 4MP	12/01/1993	06/01/2009	1,425.00	1,425.00	7	0	203.57	101.79
20000-002735	MAINTENANCE PROGRAM - PENGUIN-WATER TRT PLT	12/29/1994	06/01/2009	250.29	250.29	7	0	35.76	17.88
20000-003251	SCADA System - 2 HARD DRIVES	11/30/1997	07/01/2009	2,454.29	2,454.29	7	0	350.61	175.31
20000-003312	BACKUP SOFTWARE FOR NT-	09/30/1997	06/01/2009	779.00	779.00	7	0	111.29	55.64
20000-004053	EXCHANGE SERVER SOFTWARE-& LICENSING	11/01/1998	06/01/2009	6,692.06	6,692.06	7	0	956.01	478.00
20000-004260	ANTIVIRUS & NOTES-OH CHARGES	03/01/1999	07/01/2009	640.30	640.30	7	0	91.47	45.74
20000-004261.1	MISC HARDWARE/SOFTWARE-	08/01/1999	07/01/2009	3,066.70	3,066.70	7	0	438.10	219.05
20000-004261.2	HP Surestor Tape Drive Enclosure	08/01/1999	07/01/2009	720.00	720.00	7	0	102.86	51.43
20000-004262	AUTO CAD UPGRADES-	03/01/1999	07/01/2009	1,490.00	1,490.00	7	0	212.86	106.43
20000-004522	TREATMENT PLANT PC-O'HEAD CHARGES	01/01/2000	07/01/2009	179.97	179.97	7	0	25.71	12.86
20000-004711	PACE SERVER UPGRADE-	01/01/2001	06/01/2009	4,240.00	4,240.00	7	0	605.71	302.86
20000-004747	AUTOCAD MAP VIP-	04/01/2001	07/01/2009	1,980.00	1,980.00	7	0	282.86	141.43
20000-005003	18GB DISK DRIVES-	01/01/2002	07/01/2009	1,449.00	1,449.00	7	0	207.00	103.50
20000-005006	DATA PROCESSING OVERHEAD-	02/01/2002	07/01/2009	1,986.42	1,986.42	7	0	283.77	141.89
20000-005118	WTP PC REPLACEMENTS: GARY-TETLEY	09/01/2002	07/01/2009	169.33	169.33	7	0	24.19	12.10
20000-005345	GOLD TOUCH KEYBOARD, NUMERIC-PAD & MOUSE - SHIRLEY	02/01/2003	07/01/2009	180.00	155.20	7	0	25.71	12.86
20000-005355.2	Email Server Replacement	03/01/2003	07/01/2009	1,028.72	887.29	7	0	146.96	73.48
20000-005500	KEYBOARD SOLUTION INSTALLED-ACCOUNTING	11/01/2003	07/01/2009	119.00	102.62	7	0	17.00	8.50
20000-005526	COLOR PRINTER - WILL STREET (1)-	12/01/2003	06/01/2009	2,463.63	2,111.69	7	0	351.95	175.97
20000-007905.1	PORTABLE GPS NAVIGATION UNITS (22 Units)	05/01/2008	06/01/2009	3,646.50	520.92	7	0	520.93	260.46
Subtotal: 2347-110-001 (20)				34,960.21	31,300.08			4,994.32	2,497.16
Asset Type: Computer Software									
Asset GL Acct #: 2347-110-001									
20000-005043	OpsWin32 Plant Operations Software - Eng/IS Time	10/01/2002	12/01/2009	181.72	181.72	7	0	25.96	12.98
20000-005043.1	OpsWin32 Plant Operations Software - Eng/IS Time	07/01/2002	12/01/2009	181.72	181.72	7	0	25.96	12.98
20000-005043.2	OpsWin32 Plant Operations Software - Eng/IS Time	09/01/2002	12/01/2009	2,041.92	2,041.92	7	0	291.70	145.85
20000-05043.1	OpsWin32 Plant Operations Software - Eng/IS Time	04/01/2002	12/01/2009	11,694.17	11,694.17	7	0	1,670.60	835.30
20000-05043.6	OpsWin32 Plant Operations Software - CRD1700-100S Single Cradle	04/01/2002	12/01/2009	129.50	129.50	7	0	18.50	9.25
20000-05043.7	OpsWin32 Plant Operations Software - SPT1700ZRG20200 (6)	04/01/2002	12/01/2009	4,403.45	4,403.45	7	0	629.06	314.53
20000-05043.8	OpsWin32 Plant Operations Software - CBL1700-100U	04/01/2002	12/01/2009	70.00	70.00	7	0	10.00	5.00
20000-05043.91	OpsWin32 Plant Operations Software - CRD1700-400S	04/01/2002	12/01/2009	485.00	485.00	7	0	69.29	34.64
20000-05043.92	OpsWin32 Plant Operations Software - OPS32 Single User License	04/01/2002	12/01/2009	2,995.00	2,995.00	7	0	427.86	213.93
20000-05043.93	OpsWin32 Plant Operations Software - Intellution Interface SCADA	04/01/2002	12/01/2009	1,200.00	1,200.00	7	0	171.43	85.71
20000-05043.94	OpsWin32 Plant Operations Software - OPS32 Additional Network Users (10)	04/01/2002	12/01/2009	995.00	995.00	7	0	142.14	71.07
20000-05043.95	OpsWin32 Plant Operations Software - Pocket OPS Additional Users (6)	04/01/2002	12/01/2009	870.00	870.00	7	0	124.29	62.14
20000-05043.96	OpsWin32 Plant Operations Software - Setup Equipment & Tasks	04/01/2002	12/01/2009	600.00	600.00	7	0	85.71	42.86
20000-05043.97	OpsWin32 Plant Operations Software - Training Days - Install, Training & Travel	04/01/2002	12/01/2009	3,265.00	3,265.00	7	0	466.43	233.21

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 12

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-05043.98	OpsWin32 Plant Operations Software - Additional Variables	04/01/2002	12/01/2009	1,200.00	1,200.00	7	0	171.43	85.71
<i>Subtotal: 2347-110-001 (15)</i>				30,312.48	30,312.48			4,330.35	2,165.18
<i>Asset Type: Developer Installed Distribution Mains: CIAC</i>									
<i>Asset GL Acct #: 2331-300-001</i>									
20000-000694.1	DIST. MAINS/DEVELOPER INSTALL-AND INSPECTIONS	07/01/1985	12/01/2009	4,953.12	1,529.26	62	6	79.25	39.62
<i>Subtotal: 2331-300-001 (1)</i>				4,953.12	1,529.26			79.25	39.62
<i>Asset Type: Distribution Mains</i>									
<i>Asset GL Acct #: 2331-200-001</i>									
200-0701.1222	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	730.30	62	6	25.17	12.59
200-0701.1223	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	730.30	62	6	25.17	12.59
200-0701.1224	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	730.30	62	6	25.17	12.59
200-0701.1225	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	730.30	62	6	25.17	12.59
20000-002134.1	Winter Street: Nashua - 3' of 6" Main	09/30/1990	06/01/2009	124.80	33.16	62	6	2.00	1.00
20000-00704.1	8" & 6" CI PIPE	01/01/1984	12/01/2009	3,235.95	1,056.38	62	6	51.78	25.89
20000-00707.21	8" DUCTILE IRON PIPE-	12/31/1968	09/01/2009	106.19	60.22	62	6	1.70	0.85
20000-00716.1	16" Cast Iron Pipe	01/01/1965	12/01/2009	20.01	10.88	62	6	0.32	0.16
20000-02134.21	Winter Street: Nashua - 8' of 6" Main	09/30/1990	09/01/2009	332.00	89.01	62	6	5.31	2.66
20000-0703.221	4" CI PIPE & DUCTILE	01/01/1979	06/01/2009	51.45	32.80	62	6	0.82	0.41
20000-703.1	4" CI PIPE & DUCTILE	01/01/1983	09/01/2009	366.45	123.05	62	6	5.86	2.93
20000-703.21	4" CI PIPE & DUCTILE	01/01/1983	12/01/2009	276.68	93.57	62	6	4.43	2.21
20000-704.3.21	8" & 6" CI PIPE	01/01/1980	06/01/2009	25.39	9.66	62	6	0.41	0.20
20000-704.5.21	8" & 6" CI PIPE	01/01/1983	09/01/2009	866.58	290.93	62	6	13.87	6.93
<i>Subtotal: 2331-200-001 (14)</i>				11,698.26	4,720.86			187.17	93.59
<i>Asset Type: Dump Truck</i>									
<i>Asset GL Acct #: 2341-000-001</i>									
20000-5751.19	1988 International Dump Truck - Clean & Lettered - Vehicle #10	12/01/2004	08/01/2009	160.00	82.88	10	7	15.12	7.56
<i>Subtotal: 2341-000-001 (1)</i>				160.00	82.88			15.12	7.56
<i>Asset Type: Electric Pumping Equipment</i>									
<i>Asset GL Acct #: 2311-200-001</i>									
20000-004724	TIMBERLINE PUMP UPGRADES-	03/01/2001	03/01/2009	6,402.22	2,892.64	22	9	281.42	140.71
<i>Subtotal: 2311-200-001 (1)</i>				6,402.22	2,892.64			281.42	140.71
<i>Asset Type: General & Miscellaneous Structures</i>									
<i>Asset GL Acct #: 2304-700-001</i>									
20000-000519	FENCE & DOUBLE GATES-CONCORD-ST PUMPING STATION-N.TAX	07/01/1973	03/01/2009	550.00	511.18	40	8	13.52	6.76
20000-000524.1	WILL ST GARAGE 50'X200'-	07/01/1966	12/01/2009	382.00	382.00	40	8	9.39	4.70
<i>Subtotal: 2304-700-001 (2)</i>				932.00	893.18			22.92	11.46
<i>Asset Type: Hydrants</i>									
<i>Asset GL Acct #: 2335-000-001</i>									
20000-00760.21	Hydrants	01/01/1979	03/01/2009	561.81	291.29	44	8	12.58	6.29

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 13

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-0760.231	Hydrants	01/01/1979	09/01/2009	128.92	66.15	44	8	2.89	1.44
20000-760.1	Hydrants	01/01/1979	09/01/2009	8,379.80	4,345.10	44	8	187.61	93.80
<i>Subtotal: 2335-000-001 (3)</i>				9,070.53	4,702.54			203.07	101.54
<i>Asset Type: Laboratory Equipment</i>									
<i>Asset GL Acct #: 2344-000-001</i>									
20000-000010	STERILZER,STERILMATIC W/FEET-VWR SCIENTIFIC INC	07/01/1977	06/01/2009	2,473.37	2,473.37	20	0	123.67	61.83
<i>Subtotal: 2344-000-001 (1)</i>				2,473.37	2,473.37			123.67	61.83
<i>Asset Type: Meters</i>									
<i>Asset GL Acct #: 2334-000-001</i>									
20-000750.142	5/8" Meters	01/01/1983	06/01/2009	182.66	182.66	20	11	8.73	4.37
20-000750.15	5/8" Meters	01/01/1983	03/01/2009	850.00	850.00	20	11	40.64	20.32
20-000750.16	5/8" Meters	01/01/1983	03/01/2009	850.00	850.00	20	11	40.64	20.32
20-000750.171	5/8" Meters	01/01/1983	06/01/2009	71.98	71.98	20	11	3.44	1.72
20-000750.172	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.173	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.174	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.175	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.176	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.177	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.178	5/8" Meters	01/01/1983	06/01/2009	94.44	94.44	20	11	4.52	2.26
20-000750.179	5/8" Meters	01/01/1983	06/01/2009	116.94	116.94	20	11	5.59	2.80
20-000750.18	5/8" Meters	01/01/1983	06/01/2009	850.00	850.00	20	11	40.64	20.32
20-000750.19	5/8" Meters	01/01/1983	06/01/2009	850.00	850.00	20	11	40.64	20.32
20-000750.22	5/8" Meters	01/01/1983	06/01/2009	900.00	900.00	20	11	43.03	21.51
20-000750.23	5/8" Meters	01/01/1983	09/01/2009	900.00	900.00	20	11	43.03	21.51
20-000750.24	5/8" Meters	01/01/1983	09/01/2009	900.00	900.00	20	11	43.03	21.51
20-000750.25	5/8" Meters	01/01/1983	09/01/2009	900.00	900.00	20	11	43.03	21.51
20-000750.26	5/8" Meters	01/01/1983	12/01/2009	1,000.00	1,000.00	20	11	47.81	23.90
20-000750.27	5/8" Meters	01/01/1983	12/01/2009	1,000.00	1,000.00	20	11	47.81	23.90
200-000750.291	5/8" Meters	01/01/1983	12/01/2009	270.04	270.04	20	11	12.91	6.46
200-000750.122	5/8" Meters	01/01/1984	09/01/2009	895.50	895.50	20	11	42.81	21.41
200-000750.131	5/8" Meters	01/01/1984	03/01/2009	404.50	404.50	20	11	19.34	9.67
200-000750.132	5/8" Meters	01/01/1984	09/01/2009	404.50	404.50	20	11	19.34	9.67
200-000750.133	5/8" Meters	01/01/1984	06/01/2009	491.00	491.00	20	11	23.47	11.74
200-000750.142	5/8" Meters	01/01/1984	09/01/2009	75.00	75.00	20	11	3.59	1.79
200-000750.143	5/8" Meters	01/01/1984	09/01/2009	76.87	76.87	20	11	3.68	1.84
200-000750.144	5/8" Meters	01/01/1984	09/01/2009	76.00	76.00	20	11	3.63	1.82
200-000750.145	5/8" Meters	01/01/1984	09/01/2009	76.00	76.00	20	11	3.63	1.82
200-000750.149	5/8" Meters	01/01/1984	12/01/2009	75.00	75.00	20	11	3.59	1.79
200-000750.15	5/8" Meters	01/01/1984	12/01/2009	1,300.00	1,300.00	20	11	62.15	31.08
200-05365.32	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 2	06/01/2003	06/01/2009	168.66	48.22	20	11	8.06	4.03
200-05365.33	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 2	06/01/2003	06/01/2009	168.66	48.22	20	11	8.06	4.03
200-05365.34	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 2	06/01/2003	06/01/2009	168.66	48.22	20	11	8.06	4.03
200-05365.35	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 2	06/01/2003	08/01/2009	168.66	48.22	20	11	8.06	4.03

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 14

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
200-05365.36	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 3	06/01/2003	06/01/2009	252.98	72.31	20	11	12.09	6.05
200-05365.37	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 3	06/01/2003	08/01/2009	252.98	72.32	20	11	12.09	6.05
200-05365.38	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 3	06/01/2003	08/01/2009	252.98	72.32	20	11	12.09	6.05
200-05365.39	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA, Fireflies - 3	06/01/2003	11/01/2009	252.98	71.54	20	11	12.09	6.05
2000-000754.12	2" METERS-	07/01/1972	06/01/2009	396.97	396.97	20	11	18.98	9.49
2000-002840.92	1" METERS: 3	12/31/1995	07/01/2009	0.12	0.01	20	11	0.01	0.00
2000-00750.132	5/8" Meters	01/01/1985	06/01/2009	135.00	135.00	20	11	6.45	3.23
2000-00750.133	5/8" Meters	01/01/1985	06/01/2009	135.00	135.00	20	11	6.45	3.23
2000-00750.134	5/8" Meters	01/01/1985	06/01/2009	135.00	135.00	20	11	6.45	3.23
2000-00750.135	5/8" Meters	01/01/1985	06/01/2009	135.60	135.60	20	11	6.48	3.24
2000-00750.136	5/8" Meters	01/01/1985	06/01/2009	136.00	136.00	20	11	6.50	3.25
2000-00750.139	5/8" Meters	01/01/1985	09/01/2009	145.00	145.00	20	11	6.93	3.47
2000-00750.141	5/8" Meters	01/01/1985	03/01/2009	556.36	556.36	20	11	26.60	13.30
2000-00750.142	5/8" Meters	01/01/1985	09/01/2009	556.36	556.36	20	11	26.60	13.30
2000-02314.221	1" METERS- 1	12/31/1992	09/01/2009	160.61	129.69	20	11	7.68	3.84
2000-02627.422	1" METERS: 1	12/31/1994	12/01/2009	158.08	113.37	20	11	7.56	3.78
2000-02629.325	5/8" METERS: 2	12/31/1994	06/01/2009	377.72	268.53	20	11	18.06	9.03
2000-02629.326	5/8" METERS: 3	12/31/1994	12/01/2009	300.00	214.49	20	11	14.34	7.17
2000-05365.1.2	METER REPLACEMENTS/RADIO READS - INSTALLATION: NASHUA 1F	04/01/2003	08/01/2009	150.89	43.21	20	11	7.21	3.61
2000-3387.1	5/8" METERS: 3	12/01/1998	06/01/2009	388.32	203.53	20	11	18.57	9.28
2000-750.132	5/8" Meters	01/01/1987	09/01/2009	80.95	80.95	20	11	3.87	1.94
2000-750.135	5/8" Meters	01/01/1987	03/01/2009	161.90	161.90	20	11	7.74	3.87
2000-750.136	5/8" Meters	01/01/1987	12/01/2009	161.90	161.90	20	11	7.74	3.87
2000-750.137	5/8" Meters	01/01/1987	12/01/2009	161.90	161.90	20	11	7.74	3.87
2000-750.138	5/8" Meters	01/01/1987	12/01/2009	161.90	161.90	20	11	7.74	3.87
2000-750.139	5/8" Meters	01/01/1987	09/01/2009	155.95	155.95	20	11	7.46	3.73
2000-750.161	5/8" Meters	01/01/1987	03/01/2009	315.80	315.80	20	11	15.10	7.55
20000-004637	4 DIGIT REPLACEMENT REGISTERS-FOR 6 DIGIT ABB METERS	08/01/2000	07/01/2009	5,444.26	2,357.46	20	11	260.28	130.14
20000-005365.2	METER REPLACEMENT/RADIO READS-INSTALLATION: NASHUA Fireflies - 10	03/01/2003	08/01/2009	906.94	259.11	20	11	43.36	21.68
20000-005892.1	5/8" METERS: NASHUA, 2 NEW	07/01/2005	03/01/2009	254.36	48.49	20	11	12.16	6.08
20000-006230	1" METERS: NASHUA, 1 RENEWED	02/01/2006	03/01/2009	230.17	32.96	20	11	11.00	5.50
20000-00750.22	5/8" Meters	01/01/1986	12/01/2009	1,709.10	1,709.10	20	11	81.71	40.85
20000-00750.29	5/8" Meters	01/01/1986	09/01/2009	1,709.06	1,709.06	20	11	81.71	40.85
20000-00750.31	5/8" Meters	01/01/1986	03/01/2009	1,361.87	1,361.87	20	11	65.11	32.55
20000-007633.1	Neptune Radio Installs - Community Systems - 18 Neptunes	10/01/2007	09/01/2009	1,362.60	130.21	20	11	65.14	32.57
20000-007633.2	Neptune Radio Installs - Community Systems - 1 Neptunes	10/01/2007	12/01/2009	75.70	7.20	20	11	3.62	1.81
20000-007633.3	Neptune Radio Installs - Community Systems - 1 Neptunes	10/01/2007	12/01/2009	75.69	7.20	20	11	3.62	1.81
20000-007633.4	Neptune Radio Installs - Community Systems - 1 Neptunes	10/01/2007	12/01/2009	75.69	7.20	20	11	3.62	1.81
20000-007633.5	Neptune Radio Installs - Community Systems - 1 Neptunes	10/01/2007	12/01/2009	75.69	7.46	20	11	3.62	1.81
20000-007700.1	Neptune Radio Installs - Core - 79 Neptunes	11/01/2007	06/01/2009	6,833.50	653.31	20	11	326.70	163.35
20000-007851.2	Neptune Radio Installs - Community Systems - 16 Neptunes	03/01/2008	12/01/2009	1,065.91	50.96	20	11	50.96	25.48
20000-008090	Neptune Radio Installs - Core - 68 Neptunes	09/01/2008	06/01/2009	5,239.30	250.48	20	11	250.48	125.24
20000-008132	Neptune Radio Installs - Core - 93 Neptunes	10/01/2008	06/01/2009	7,212.86	344.84	20	11	344.84	172.42
20000-008133	Neptune Radio Installs - Community Systems - 14 Neptunes	10/01/2008	09/01/2009	970.05	46.38	20	11	46.38	23.19
20000-008244	Neptune Radio Installs - Core - 10 Neptunes	12/01/2008	09/01/2009	1,096.43	52.42	20	11	52.42	26.21
20000-008465.1	Neptune Radio Installs - Core - 5 Neptunes	05/01/2009	06/01/2009	354.44	0.00	20	11	16.95	8.47

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 15

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-01032.61	3/4" METERS-	07/01/1988	09/01/2009	113.45	112.65	20	11	5.42	2.71
20000-02106.61	5/8" METERS:2	12/31/1990	03/01/2009	195.56	175.87	20	11	9.35	4.67
20000-02202.51	5/8" METERS: 2	12/31/1991	03/01/2009	195.90	166.65	20	11	9.37	4.68
20000-02316.51	5/8" METERS: 4	12/31/1992	03/01/2009	400.56	322.92	20	11	19.15	9.58
20000-02412.51	5/8" METERS: 2	12/31/1993	03/01/2009	214.44	163.22	20	11	10.25	5.13
20000-02628.32	3/4" METERS- 1	12/31/1994	12/01/2009	146.82	104.73	20	11	7.02	3.51
20000-02629.61	5/8" METERS: 4	12/31/1994	03/01/2009	449.68	320.69	20	11	21.50	10.75
20000-02838.41	5/8" METERS: 4	12/31/1995	03/01/2009	495.92	329.85	20	11	23.71	11.85
20000-03034.41	5/8" METERS: 3	12/31/1996	03/01/2009	380.58	234.61	20	11	18.20	9.10
20000-03239.41	5/8" METERS: 13	12/31/1997	03/01/2009	1,650.87	941.44	20	11	78.93	39.46
20000-03239.42	5/8" METERS: 4	12/31/1997	09/01/2009	507.96	289.73	20	11	24.28	12.14
20000-03239.43	5/8" METERS: 3	12/31/1997	06/01/2009	380.97	217.70	20	11	18.21	9.11
20000-03239.44	5/8" METERS: 2	12/31/1997	09/01/2009	253.98	144.33	20	11	12.14	6.07
20000-03239.45	5/8" METERS: 1	12/31/1997	09/01/2009	126.99	72.32	20	11	6.07	3.04
20000-03239.46	5/8" METERS: 4	12/31/1997	09/01/2009	507.96	289.73	20	11	24.28	12.14
20000-03239.48	5/8" METERS: 3	12/31/1997	12/01/2009	380.97	217.72	20	11	18.21	9.11
20000-03387.51	5/8" METERS: 1	12/01/1998	03/01/2009	129.44	67.60	20	11	6.19	3.09
20000-04571.21	3/4" METERS- 1 NEW	12/01/2000	03/01/2009	160.93	69.95	20	11	7.69	3.85
20000-04720.1	1" METERS: NASHUA 1 - RENEWED	02/01/2001	03/01/2009	209.98	79.85	20	11	10.04	5.02
20000-05365.22	METER REPLACEMENTS/RADIO READS - INSTALLATION : NASHUA 4 Fireflies	05/01/2003	08/01/2009	315.41	90.24	20	11	15.08	7.54
20000-05365.3	METER REPLACEMENTS/RADIO READS - INSTALLATION : NASHUA 18 - Fireflies	05/01/2003	09/01/2009	1,390.00	396.80	20	11	66.45	33.23
20000-05365.41	METER REPLACEMENTS/RADIO READS - INSTALLATION : NASHUA 16 - Fireflies	05/01/2003	10/01/2009	1,242.88	354.83	20	11	59.42	29.71
20000-05365.42	METER REPLACEMENTS/RADIO READS - INSTALLATION : NASHUA 1 - Fireflies	05/01/2003	11/01/2009	77.68	22.30	20	11	3.71	1.86
20000-05548.1	5/8" METERS: NASHUA, 1 NEW	11/01/2004	03/01/2009	127.92	30.58	20	11	6.12	3.06
20000-05772.1	1" METERS: NASHUA, 1 RENEWED	06/01/2005	03/01/2009	227.25	43.43	20	11	10.86	5.43
20000-0750.192	5/8" Meters	01/01/1986	06/01/2009	110.00	110.00	20	11	5.26	2.63
20000-0750.193	5/8" Meters	01/01/1986	06/01/2009	110.00	110.00	20	11	5.26	2.63
20000-0750.194	5/8" Meters	01/01/1986	06/01/2009	111.81	111.81	20	11	5.35	2.67
20000-0750.195	5/8" Meters	01/01/1986	06/01/2009	120.00	120.00	20	11	5.74	2.87
20000-0750.196	5/8" Meters	01/01/1986	06/01/2009	120.00	120.00	20	11	5.74	2.87
20000-0750.197	5/8" Meters	01/01/1986	06/01/2009	120.00	120.00	20	11	5.74	2.87
20000-0750.198	5/8" Meters	01/01/1986	06/01/2009	120.00	120.00	20	11	5.74	2.87
20000-0750.199	5/8" Meters	01/01/1986	06/01/2009	120.00	120.00	20	11	5.74	2.87
20000-0750.231	5/8" Meters	01/01/1986	12/01/2009	1,254.97	1,254.97	20	11	60.00	30.00
20000-08465.81	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	09/01/2009	70.88	0.00	20	11	3.39	1.69
20000-08465.82	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	12/01/2009	70.88	0.00	20	11	3.39	1.69
20000-08465.83	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	12/01/2009	70.88	0.00	20	11	3.39	1.69
20000-08465.84	Neptune Radio Installs - Core - 1 Neptunes	05/01/2009	12/01/2009	70.88	0.00	20	11	3.39	1.69
20000-2106.681	5/8" METERS: 176	12/31/1990	09/01/2009	97.78	88.90	20	11	4.67	2.34
20000-2315.1	3/4" METERS: 1	12/31/1992	06/01/2009	125.40	101.97	20	11	6.00	3.00
20000-2315.2	3/4" METERS: 1	12/31/1992	12/01/2009	125.40	101.97	20	11	6.00	3.00
20000-2316.223	5/8" METERS: 6	12/31/1992	06/01/2009	600.00	484.09	20	11	28.69	14.34
20000-2316.226	5/8" METERS: 5	12/31/1992	09/01/2009	520.44	420.52	20	11	24.88	12.44
20000-2412.224	5/8" METERS: 3	12/31/1993	06/01/2009	585.50	445.79	20	11	27.99	14.00
20000-2629.223	5/8" METERS: 4	12/31/1994	09/01/2009	446.04	317.42	20	11	21.32	10.66
20000-2838.224	5/8" METERS: 3	12/31/1995	06/01/2009	500.00	332.93	20	11	23.90	11.95

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 16

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-2840.521	1" METERS: 1	12/31/1995	07/01/2009	44.88	29.86	20	11	2.15	1.07
20000-3034.228	5/8" METERS: 3	12/31/1996	09/01/2009	550.00	339.15	20	11	26.29	13.15
20000-3034.229	5/8" METERS: 3	12/31/1996	06/01/2009	550.00	340.50	20	11	26.29	13.15
20000-3036.224	3/4" METERS- 1	12/31/1996	06/01/2009	171.10	106.31	20	11	8.18	4.09
20000-5365.4.2	METER REPLACEMENT/RADIO READS - INSTALLATION: NASHUA 10F	07/01/2003	02/28/2009	1,070.81	305.74	20	11	51.19	25.60
<i>Subtotal: 2334-000-001 (132)</i>				75,126.33	39,060.24			3,591.70	1,795.85

Asset Type: Miscellaneous Equipment

Asset GL Acct #: 2348-000-001

20000-000261	LCD METER READER-NEPUNE METER CO,CLINTON, NJ	07/01/1980	12/01/2009	401.54	401.54	25	0	16.06	8.03
20000-000276	HUSTLER LAWN MOWER-MODEL #251	07/09/1987	07/01/2009	6,430.00	5,658.40	25	0	257.20	128.60
20000-000277	ALUM PLATFORM TRUCK NON TILT-LANGLEY HANDLING EQUIP CO	07/01/1985	08/01/2009	474.96	456.00	25	0	19.00	9.50
20000-000278	HOMELITE WEED WACKER ST200-R WHITE EQUIP CENTER	07/01/1982	06/01/2009	179.95	179.95	25	0	7.20	3.60
20000-000280	LAWNMOWER & SNOWBLOWER-ATTACHMENT - DICKINSON'S	07/01/1980	06/01/2009	3,871.75	3,871.75	25	0	154.87	77.44
20000-000281	PUMP-THE MAHER CORP. NO. READING,MA	07/01/1980	08/01/2009	330.00	330.00	25	0	13.20	6.60
20000-000282	SEARS ALUMINUM BOAT-SEARS ROEBUCK, NASHUA, NH	07/01/1977	08/01/2009	159.99	159.99	25	0	6.40	3.20
20000-000288	CHAIN SAW-R. WHITE EQUIPMENT,NASHUA,NH	07/01/1980	06/01/2009	281.70	281.70	25	0	11.27	5.63
20000-000305	HACH DR COLORIMETER-HACH CO.,AMES, IOWA	07/01/1962	08/01/2009	183.50	183.50	25	0	7.34	3.67
20000-000350	HOMELITE 2" TRASH PUMP-	07/01/1978	08/01/2009	544.00	544.00	25	0	21.76	10.88
20000-000352	B100 TAPPING MACHINE-HILCO SUPPLY,SUDBURY,MA	07/01/1972	12/01/2009	378.70	378.70	25	0	15.15	7.57
20000-000356	STEAMER LESS NYLON TUBING-C A TURNER COMPANY	07/01/1972	07/01/2009	196.50	196.50	25	0	7.86	3.93
20000-000381	MUELLER B100 TAPPING MACHINE-3/4" AND 1"	07/01/1967	12/01/2009	329.45	329.45	25	0	13.18	6.59
20000-000398	LINCOLN 225S AC WELDER-CP LOVELL INC	07/01/1963	07/01/2009	128.00	128.00	25	0	5.12	2.56
20000-001004	FT60 LOCATOR/DUAL HEAD SET-C A TURNER CO INC	06/09/1988	07/01/2009	621.87	522.28	25	0	24.87	12.44
20000-002016	3" Diaphragm Pump S#8511652 w/3"x20' Rubber Suction Hose & 3"x50' Blue PVC Disch Hose-Will Street	05/23/1989	12/01/2009	1,475.00	1,180.00	25	0	59.00	29.50
20000-002017	TRIMMER-HAMMAR CORP	05/17/1989	06/01/2009	399.00	319.20	25	0	15.96	7.98
20000-002215.2	1 GAS UNIT - 1 CHARGER	01/01/1991	07/01/2009	2,063.74	1,485.72	25	0	82.55	41.27
20000-002229	Neotex H2S Monitor	06/30/1991	08/01/2009	760.01	547.20	25	0	30.40	15.20
20000-002323	PIPE LOCATOR-UTILITRONICS	04/16/1992	07/01/2009	2,108.92	1,434.12	25	0	84.36	42.18
20000-002493	STAND FOR CALCOMP 24X36-DIGITIZER	12/01/1993	06/01/2009	480.00	307.20	25	0	19.20	9.60
20000-002504	EMERGENCY PUMP PARTS - TRT.-PLANT FACILITY	12/31/1993	08/01/2009	495.00	316.80	25	0	19.80	9.90
20000-002896	8 - ROAD SIGNS AND STANDS-	07/31/1995	07/01/2009	1,560.00	873.60	25	0	62.40	31.20
20000-002923	CAMCORDER/BATTERY/BAG/TRIPOD-SERVICE CONTRACT	11/01/1995	07/01/2009	1,095.84	613.63	25	0	43.83	21.92
20000-003079	MICRON 150 PORTABLE READER-WITH 12V AUTO ADAPTER	06/30/1996	12/01/2009	505.19	262.72	25	0	20.21	10.10
20000-006001	20" WET ASPHALT BLADE (1)	09/01/2005	06/01/2009	425.00	68.00	25	0	17.00	8.50
<i>Subtotal: 2348-000-001 (26)</i>				25,879.61	21,029.95			1,035.18	517.59

Asset Type: Non-Union Vehicles

Asset GL Acct #: 2341-000-001

20000-005145.1	2003 Jeep Grand Cherokee - WTP - Vehicle #102 (Don's Old Jeep) - Plates & Registration	11/01/2002	11/01/2009	357.50	254.99	10	7	33.78	16.89
20000-005146.1	2003 Jeep Grand Cherokee - WTP - Vehicle #3 - Plates & Registration	11/01/2002	11/01/2009	357.50	256.97	10	7	33.78	16.89
<i>Subtotal: 2341-000-001 (2)</i>				715.00	511.96			67.56	33.78

Asset Type: Office Furniture & Equipment

Asset GL Acct #: 2340-100-001

20000-000099	IBM WHEELWRITER TYPEWRITER-MERRIMACK VALLEY BUS MACHINES	07/01/1986	06/01/2009	755.00	755.00	12	4	61.22	30.61
--------------	--	------------	------------	--------	--------	----	---	-------	-------

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 17

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-000128	92E MULTI PURPOSE EASEL-	07/01/1984	03/01/2009	225.00	225.00	12	4	18.24	9.12
20000-000165	OAK OFFICE FURNITURE-(FLAT/ROLLTOP DESKS, CHAIRS)	07/01/1985	03/01/2009	1,640.00	1,640.00	12	4	132.97	66.49
20000-002372	NEW WORK STATION/REDESIGN AND-REPAINT 3 OTHER STATIONS	10/01/1992	06/01/2009	8,317.04	8,317.04	12	4	674.35	337.18
20000-004736	ENGINEERING WORK STATIONS- Office Furniture at Water Street	03/01/2001	08/01/2009	6,597.86	4,076.40	12	4	534.96	267.48
Subtotal: 2340-100-001 (5)				17,534.90	15,013.44			1,421.75	710.87
<i>Asset Type: Other Production Equipment</i>									
<i>Asset GL Acct #: 2320-100-001</i>									
20000-003326	SCADA PHASE II AMENDMENT-	11/30/1997	07/01/2009	5,528.21	4,129.42	21	12	251.28	125.64
Subtotal: 2320-100-001 (1)				5,528.21	4,129.42			251.28	125.64
<i>Asset Type: Purification System Equipment</i>									
<i>Asset GL Acct #: 2320-000-001</i>									
20000-002605	TRT PLANT SCADA SYSTEM-	12/31/1994	07/01/2009	43,208.79	43,208.79	14	12	2,880.59	1,440.29
20000-003317	GATE VALVE FOR BACKWASH RETURN-	10/31/1997	03/01/2009	412.02	329.63	14	12	27.47	13.73
20000-005504	REDUNDANT COAGULATION FEED-LINE INSTALLATION	12/01/2003	06/01/2009	4,998.71	1,999.49	14	12	333.25	166.62
Subtotal: 2320-000-001 (3)				48,619.52	45,537.91			3,241.30	1,620.65
<i>Asset Type: Services</i>									
<i>Asset GL Acct #: 2333-100-001</i>									
2000-00220.151	1" C T SERVICES: 1	12/31/1991	03/01/2009	843.51	373.86	42	9	19.73	9.87
2000-00746.222	1" SERVICES-	07/01/1940	12/01/2009	0.83	0.83	42	9	0.02	0.01
2000-0732.5.21	3/4" CT Services	01/01/1982	06/01/2009	530.98	368.57	42	9	12.42	6.21
2000-732.3.231	3/4" CT Services	01/01/1980	06/01/2009	203.13	150.95	42	9	4.75	2.38
20000-001056.1	3/4" CT SERVICES-	07/01/1988	06/01/2009	420.00	217.73	42	9	9.82	4.91
20000-002018.1	1" COPPER TUBING 1 SERVICES-NEW & RENEWED SERVICES-1989	12/31/1989	09/01/2009	688.08	338.42	42	9	16.10	8.05
20000-002829.1	1" SERVICES- 1	12/31/1995	09/01/2009	935.31	320.95	42	9	21.88	10.94
20000-00745.75	1" CL SERVICES-	07/01/1935	12/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.76	1" CL SERVICES-	07/01/1935	06/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.77	1" CL SERVICES-	07/01/1935	06/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.78	1" CL SERVICES-	07/01/1935	06/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.81	1" CL SERVICES-	07/01/1935	03/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.82	1" CL SERVICES-	07/01/1935	12/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.83	1" CL SERVICES-	07/01/1935	12/01/2009	17.58	17.58	42	9	0.41	0.21
20000-00745.91	1" CL SERVICES-	07/01/1935	09/01/2009	17.58	17.58	42	9	0.41	0.21
20000-01060.1	1" COPPER TUBING-NEW SERVICES - 1	07/01/1988	09/01/2009	1,026.01	530.64	42	9	24.00	12.00
20000-0731.3.2	1" CT Services	01/01/1980	03/01/2009	238.44	177.25	42	9	5.58	2.79
20000-0731.331	1" CT Services	01/01/1980	03/01/2009	41.44	30.96	42	9	0.97	0.48
20000-0741.211	1" & SMALLER GALVANIZED PIPE-	07/01/1930	12/01/2009	12.73	12.73	42	9	0.30	0.15
20000-0745.53	1" CL SERVICES-	07/01/1935	09/01/2009	155.77	155.77	42	9	3.64	1.82
20000-0745.791	1" CL SERVICES-	07/01/1935	12/01/2009	64.38	64.38	42	9	1.51	0.75
20000-08240.1	Coburn Woods: Nashua - 3/4" Services (1)	12/01/2008	09/01/2009	413.95	9.68	42	9	9.68	4.84
20000-1056.1	3/4" CT SERVICES	07/01/1988	09/01/2009	46.82	24.91	42	9	1.10	0.55
20000-732.3251	3/4" CT Services	01/01/1980	12/01/2009	234.40	173.92	42	9	5.48	2.74
Subtotal: 2333-100-001 (24)				5,996.42	3,092.19			140.27	70.13

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 18

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
<i>Asset Type: Shop Equipment</i>									
<i>Asset GL Acct #: 2343-000-001</i>									
20000-002503.1	FLOOR JACK	12/31/1993	06/01/2009	814.00	814.00	14	12	54.27	27.13
<i>Subtotal: 2343-000-001 (1)</i>				814.00	814.00			54.27	27.13
<i>Asset Type: Transportation Equipment</i>									
<i>Asset GL Acct #: 2341-000-001</i>									
20000-5751.11	1999 Ford Pickup - Clean & Letter - Vehicle #2	12/01/2004	08/01/2009	300.00	150.34	10	7	28.35	14.17
20000-5751.14	1994 Dodge Pickup - Clean & Lettered - Vehicle #5	12/01/2004	08/01/2009	300.00	150.34	10	7	28.35	14.17
20000-5751.29	1994 Dodge Dakota Pickup - Clean & Lettered - Vehicle #23	12/01/2004	08/01/2009	160.00	80.14	10	7	15.12	7.56
20000-5751.39	2001 Ford Ranger Pickup - Cleaned & Lettered - Vehicle #35	12/01/2004	08/01/2009	160.00	81.56	10	7	15.12	7.56
20000-5751.55	1995 Chevy Dump Truck - Lettered - Vehicle #71	12/01/2004	08/01/2009	160.00	80.38	10	7	15.12	7.56
20000-5751.59	1994 Chevy Pickup - Cleaned & Lettered - Vehicle #76	12/01/2004	08/01/2009	300.00	150.63	10	7	28.35	14.17
20000-5751.61	1996 Chevy K2500 Pickup - Cleaned & Lettered - Vehicle #77	12/01/2004	08/01/2009	300.00	150.46	10	7	28.35	14.17
20000-5751.73	1994 Chevy Astro Van - Cleaned & Lettered - Vehicle #93	12/01/2004	08/01/2009	285.00	142.82	10	7	26.93	13.46
20000-5751.75	2002 Chevy S10 Pickup - Cleaned & Lettered - Vehicle #95	12/01/2004	08/01/2009	160.00	80.38	10	7	15.12	7.56
<i>Subtotal: 2341-000-001 (9)</i>				2,125.00	1,067.05			200.79	100.39
<i>Asset Type: Union Vehicles</i>									
<i>Asset GL Acct #: 2341-000-001</i>									
20000-5123.2.2	2002 Ford F-350 Truck - Vehicle #75 - Plates & Registration	09/01/2002	11/01/2009	516.09	368.55	10	7	48.76	24.38
<i>Subtotal: 2341-000-001 (1)</i>				516.09	368.55			48.76	24.38
<i>Asset Type: Water Treatment Equipment</i>									
<i>Asset GL Acct #: 2320-200-001</i>									
20000-000650.2	FILTER SYSTEM EQUIPMENT-	07/01/1980	03/01/2009	179,180.38	152,772.60	30	3	5,923.32	2,961.66
20000-000651	INSTRUMENTATION & CONTROL-SYSTEM	07/01/1980	12/01/2009	233,201.54	198,832.35	30	3	7,709.14	3,854.57
20000-000653	LABORATORY FIXTURES & EQUIPMENT	07/01/1980	12/01/2009	52,657.62	44,896.87	30	3	1,740.75	870.37
20000-000655	MISC. GENERAL EQUIPMENT FOR WTP	07/01/1980	12/01/2009	18,926.58	18,665.88	30	3	625.67	312.84
20000-002270.2	PULSATOR- #2	03/01/1992	03/01/2009	83,934.39	42,298.86	30	3	2,774.69	1,387.35
20000-002380	WTP ORICISS MODIFICATION-SAFE DRINKING WATER ACT-N.TAX	12/31/1992	12/01/2009	44,895.37	22,625.16	30	3	1,484.14	742.07
20000-002425	TRT PLANT PROCESS MODIFICATION-SAFE DRINKING WATER ACT*	06/01/1993	12/01/2009	155,596.37	73,892.16	30	3	5,143.68	2,571.84
20000-003336	3 CHECK VALVES-WTP 1 IN SLUDGE-DISCHRG SYS,2 IN BACKWASH RET	12/31/1997	06/01/2009	2,210.48	792.86	30	3	73.07	36.54
<i>Subtotal: 2320-200-001 (8)</i>				770,602.73	554,776.74			25,474.47	12,737.24
<i>Subtotal: Nashua (276)</i>				1,072,432.84	775,564.81			46,721.48	23,360.74
<i>Town or Department: Newmarket</i>									
<i>Asset Type: Computer Equipment</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
20000-004361	WATER QUALITY REPORTS-GREAT BAY	08/01/1999	07/01/2009	567.02	567.02	7	0	81.00	40.50
<i>Subtotal: 2347-110-001 (1)</i>				567.02	567.02			81.00	40.50
<i>Asset Type: Meters</i>									
<i>Asset GL Acct #: 2334-770-001</i>									
20000-004368.1	5/8" METERS-GREAT BAY NEWMARKET (69) ABB Meters	11/01/1999	08/01/2009	10,625.84	5,106.29	20	11	508.01	254.00

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 19

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20000-004755	5/8" METERS GREAT BAY-1 ABB Meter	08/01/2001	08/01/2009	77.49	29.49	20	11	3.70	1.85
<i>Subtotal: 2334-770-001 (2)</i>				10,703.33	5,135.78			511.71	255.86
<i>Subtotal: Newmarket (3)</i>				11,270.35	5,702.80			592.72	296.36
Town or Department: Plaistow									
<i>Asset Type: Computer Equipment</i>									
<i>Asset GL Acct #: 2347-110-001</i>									
20000-004357	WATER QUALITY REPORTS-SWEET HILL	08/01/1999	07/01/2009	283.02	283.02	7	0	40.43	20.22
20400-000750	WATER QUALITY REPORTS-	08/01/1999	07/01/2009	573.02	573.02	7	0	81.86	40.93
<i>Subtotal: 2347-110-001 (2)</i>				856.04	856.04			122.29	61.15
<i>Asset Type: Electric Pumping Equipment</i>									
<i>Asset GL Acct #: 2311-200-001</i>									
20400-000301	1-3HP WELL PUMP WITH MOTOR-CONTROL BOX	10/18/1990	12/01/2009	2,794.00	2,742.83	22	9	122.81	61.41
<i>Subtotal: 2311-200-001 (1)</i>				2,794.00	2,742.83			122.81	61.41
<i>Asset Type: Meters</i>									
<i>Asset GL Acct #: 2334-000-001</i>									
20400-00007.22	5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	06/01/2009	82.63	81.46	20	11	3.95	1.98
20400-00007.23	1 5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	09/01/2009	162.74	161.61	20	11	7.78	3.89
20400-00007.24	1 5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	09/01/2009	162.74	161.61	20	11	7.78	3.89
20400-00007.25	1 5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	09/01/2009	162.74	161.61	20	11	7.78	3.89
20400-00007.26	1 5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	09/01/2009	162.74	161.61	20	11	7.78	3.89
20400-00007.27	1 5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	09/01/2009	162.74	161.61	20	11	7.78	3.89
20400-00007.28	1 5/8" METERS INSTALLED-TWIN RIDGE, PLAISTOW, N.H.	07/01/1988	09/01/2009	162.74	161.61	20	11	7.78	3.89
20400-00857.21	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 27 Fireflies	03/01/2003	06/01/2009	2,985.39	852.59	20	11	142.73	71.36
20400-00857.22	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 6 Fireflies	03/01/2003	06/01/2009	663.36	189.24	20	11	31.71	15.86
20400-00857.23	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 6 Fireflies	03/01/2003	08/01/2009	663.36	189.24	20	11	31.71	15.86
20400-00857.25	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 6 Fireflies	03/01/2003	07/01/2009	663.36	189.24	20	11	31.71	15.86
20400-00857.26	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 6 Fireflies	03/01/2003	07/01/2009	663.36	189.24	20	11	31.71	15.86
20400-00857.27	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 5 Fireflies	03/01/2003	08/01/2009	552.83	157.69	20	11	26.43	13.22
20400-00857.28	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 5 Fireflies	03/01/2003	08/01/2009	552.83	157.69	20	11	26.43	13.22
20400-0857.1.5	METER REPLACEMENT/RADIO READS - TWIN RIDGE 1 Firefly	04/01/2003	06/01/2009	68.25	19.45	20	11	3.26	1.63
20400-0857.1.6	METER REPLACEMENT/RADIO READS - TWIN RIDGE 1 - Firefly	04/01/2003	06/01/2009	68.25	19.45	20	11	3.26	1.63
20400-0857.1.7	METER REPLACEMENT/RADIO READS - TWIN RIDGE 1 - Firefly	04/01/2003	06/01/2009	68.25	19.45	20	11	3.26	1.63
20400-0857.1.8	METER REPLACEMENT/RADIO READS - TWIN RIDGE 1 - Firefly	04/01/2003	01/01/2009	68.25	19.45	20	11	3.26	1.63
20400-0857.1.9	METER REPLACEMENT/RADIO READS - TWIN RIDGE 2 - Fireflies	04/01/2003	01/01/2009	136.47	38.46	20	11	6.52	3.26
20400-0857.241	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 4 Fireflies	03/01/2003	09/01/2009	442.24	126.31	20	11	21.14	10.57
20400-0857.242	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 2 Fireflies	03/01/2003	10/01/2009	221.12	62.93	20	11	10.57	5.29
20400-0857.291	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 2 Fireflies	03/01/2003	06/01/2009	221.14	63.68	20	11	10.57	5.29
20400-0857.292	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 1 Fireflies	03/01/2003	08/01/2009	110.57	31.74	20	11	5.29	2.64
20400-0857.293	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 1 Fireflies	03/01/2003	07/01/2009	110.56	31.74	20	11	5.29	2.64
20400-0857.294	METER REPLACEMENT/RADIO READS-TWIN RIDGE - 1 Fireflies	03/01/2003	07/01/2009	110.56	31.85	20	11	5.29	2.64
20400-0857.4.2	METER REPLACEMENT/RADIO READS - TWIN RIDGE	11/01/2003	06/01/2009	50.00	14.38	20	11	2.39	1.20
20400-0857.4.3	METER REPLACEMENT/RADIO READS - TWIN RIDGE	11/01/2003	06/01/2009	50.00	14.38	20	11	2.39	1.20

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 20

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
20400-0857.4.4	METER REPLACEMENT/RADIO READS - TWIN RIDGE	11/01/2003	06/01/2009	107.50	30.46	20	11	5.14	2.57
<i>Subtotal: 2334-000-001 (28)</i>				9,636.72	3,499.78			460.72	230.36
<i>Asset GL Acct #: 2334-370-001</i>									
2000-05371.223	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies 2	03/01/2003	03/01/2009	113.20	32.41	20	11	5.41	2.71
2000-05371.224	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (1)	03/01/2003	08/01/2009	113.20	32.05	20	11	5.41	2.71
2000-05371.23	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (3)	03/01/2003	07/01/2009	400.00	114.09	20	11	19.12	9.56
2000-05371.24	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (4)	03/01/2003	07/01/2009	450.00	128.50	20	11	21.51	10.76
2000-05371.25	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (3)	03/01/2003	07/01/2009	400.00	114.09	20	11	19.12	9.56
2000-05371.26	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (4)	03/01/2003	08/01/2009	450.00	128.50	20	11	21.51	10.76
2000-05371.27	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (3)	03/01/2003	08/01/2009	400.00	114.09	20	11	19.12	9.56
2000-05371.281	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (1)	03/01/2003	08/01/2009	112.50	32.03	20	11	5.38	2.69
2000-05371.282	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (1)	03/01/2003	08/01/2009	112.50	32.03	20	11	5.38	2.69
2000-05371.283	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (1)	03/01/2003	09/01/2009	112.50	32.03	20	11	5.38	2.69
2000-05371.284	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (1)	03/01/2003	09/01/2009	112.50	32.33	20	11	5.38	2.69
2000-05371.29	METER REPLACE & INSTALL RADIO READS: VALLEYFIELD - Fireflies (3)	03/01/2003	08/01/2009	424.35	121.65	20	11	20.29	10.14
2000-5221.1.22	5/8" METERS: VALLEYFIELD firefly	04/01/2003	06/01/2009	71.79	20.49	20	11	3.43	1.72
2000-5221.1.32	5/8" METERS: VALLEYFIELD firefly	04/01/2003	06/01/2009	76.79	21.90	20	11	3.67	1.84
2000-5221.1.42	5/8" METERS: VALLEYFIELD firefly	04/01/2003	06/01/2009	72.84	20.85	20	11	3.48	1.74
<i>Subtotal: 2334-370-001 (15)</i>				3,422.17	977.04			163.61	81.80
<i>Asset GL Acct #: 2334-890-001</i>									
20000-005374.1	METER REPLACE & INSTALL RADIO READS: SWEET HILL Firefly - 1	08/01/2003	03/01/2009	49.59	14.16	20	11	2.37	1.19
20000-005441.2	5/8" METERS: SWEET HILL 1 Firefly	08/01/2003	06/01/2009	129.51	36.98	20	11	6.19	3.10
20000-05374.21	METER REPLACEMENT/RADIO READS-SWEET HILL - 4 FIREFLIES	03/01/2003	06/01/2009	442.28	126.31	20	11	21.14	10.57
20000-05374.22	METER REPLACEMENT/RADIO READS-SWEET HILL - 2 FIREFLIES	03/01/2003	08/01/2009	221.14	62.95	20	11	10.57	5.29
20000-05374.23	METER REPLACEMENT/RADIO READS-SWEET HILL - 2 FIREFLIES	03/01/2003	07/01/2009	221.13	62.95	20	11	10.57	5.29
20000-05374.24	METER REPLACEMENT/RADIO READS-SWEET HILL - 3 FIREFLIES	03/01/2003	07/01/2009	331.69	94.67	20	11	15.86	7.93
20000-05374.25	METER REPLACEMENT/RADIO READS-SWEET HILL - 3 FIREFLIES	03/01/2003	08/01/2009	331.69	94.67	20	11	15.86	7.93
20000-05374.26	METER REPLACEMENT/RADIO READS-SWEET HILL - 3 FIREFLIES	03/01/2003	08/01/2009	331.69	94.67	20	11	15.86	7.93
20000-05374.28	METER REPLACEMENT/RADIO READS-SWEET HILL - 3 FIREFLIES	03/01/2003	06/01/2009	331.69	94.67	20	11	15.86	7.93
20000-05374.29	METER REPLACEMENT/RADIO READS-SWEET HILL - 3 FIREFLIES	03/01/2003	06/01/2009	331.69	95.56	20	11	15.86	7.93
20000-5374.271	METER REPLACEMENT/RADIO READS-SWEET HILL - 1 FIREFLIES	03/01/2003	08/01/2009	110.56	31.64	20	11	5.29	2.64
20000-5374.272	METER REPLACEMENT/RADIO READS-SWEET HILL - 1 FIREFLIES	03/01/2003	08/01/2009	110.56	31.64	20	11	5.29	2.64
20000-5374.273	METER REPLACEMENT/RADIO READS-SWEET HILL - 1 FIREFLIES	03/01/2003	09/01/2009	110.57	31.38	20	11	5.29	2.64
<i>Subtotal: 2334-890-001 (13)</i>				3,053.79	872.25			146.00	73.00
<i>Subtotal: Plaistow (59)</i>				19,762.72	8,947.94			1,015.43	507.72

Town or Department: Salem
Asset Type: Computer Equipment
Asset GL Acct #: 2347-110-001

20000-004358	WATER QUALITY REPORTS-AUTUMN WOODS	08/01/1999	07/01/2009	283.02	283.02	7	0	40.43	20.22
<i>Subtotal: 2347-110-001 (1)</i>				283.02	283.02			40.43	20.22

Asset Type: Meters

Pennichuck Water Works, Inc.
Asset Dispositions
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 3
Page 21

Asset ID	Description	Placed In Service	Disposal Date	Cost	Depr	Years	Months	Depr Exp	Half Year Depr Exp
<i>Asset GL Acct #: 2334-500-001</i>									
2000-05354.2.1	5/8" METERS: AUTUMN WOODS 1 - Firefly	07/01/2003	01/01/2009	130.00	37.01	20	11	6.22	3.11
2000-05372.222	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	80.00	23.01	20	11	3.82	1.91
2000-05372.223	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	80.00	23.01	20	11	3.82	1.91
2000-05372.224	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	80.00	23.01	20	11	3.82	1.91
2000-05372.225	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	88.38	25.21	20	11	4.23	2.11
2000-05372.229	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	90.00	24.58	20	11	4.30	2.15
20000-004545.1	5/8" METERS-AUTUMN WOODS - ((3) ABB Meters	12/01/2000	08/01/2009	521.99	225.86	20	11	24.96	12.48
20000-004545.2	5/8" METERS-AUTUMN WOODS - (6)	12/01/2000	09/01/2009	992.57	430.00	20	11	47.45	23.73
20000-05372.23	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	800.00	228.44	20	11	38.25	19.12
20000-05372.24	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies	03/01/2003	06/01/2009	800.00	228.44	20	11	38.25	19.12
20000-05372.25	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 7	03/01/2003	06/01/2009	772.59	220.49	20	11	36.94	18.47
20000-05372.27	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 7	03/01/2003	07/01/2009	750.00	214.32	20	11	35.86	17.93
20000-5354.1.1	5/8" METERS: AUTUMN WOODS 1 Firefly	04/01/2003	02/28/2009	109.08	30.98	20	11	5.21	2.61
20000-5372.261	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	08/01/2009	107.14	30.52	20	11	5.12	2.56
20000-5372.262	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 6	03/01/2003	06/01/2009	642.86	183.82	20	11	30.73	15.37
20000-5372.281	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	07/01/2009	107.14	30.51	20	11	5.12	2.56
20000-5372.282	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	07/01/2009	107.14	30.51	20	11	5.12	2.56
20000-5372.283	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	08/01/2009	107.14	30.52	20	11	5.12	2.56
20000-5372.284	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	08/01/2009	107.14	30.52	20	11	5.12	2.56
20000-5372.285	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	09/01/2009	107.14	30.52	20	11	5.12	2.56
20000-5372.286	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	09/01/2009	107.14	30.52	20	11	5.12	2.56
20000-5372.287	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	09/01/2009	107.16	31.17	20	11	5.12	2.56
20000-5372.291	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 6	03/01/2003	08/01/2009	642.84	183.24	20	11	30.73	15.37
20000-5372.292	METER REPLACE & INSTALL RADIO READS: AUTUMN WOODS - Fireflies 1	03/01/2003	09/01/2009	107.16	30.51	20	11	5.12	2.56
<i>Subtotal: 2334-500-001 (24)</i>				7,544.61	2,376.72			360.70	180.35
<i>Subtotal: Salem (25)</i>				7,827.63	2,659.74			401.13	200.56
Grand Total				1,698,349.35	1,257,426.87			88,157.46	44,078.73

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 4
Page 1

Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
Town or Department: Amherst							
<i>Asset Type: Hydrants</i>							
<i>Asset GL Acct #: 2335-000-001</i>							
20000-002708.1	HYDRANTS-AMHERST-(1)	12/31/1994	03/01/2009	3,486.39	10/13	2,681.84	804.55
20000-002708.2	HYDRANTS-AMHERST-(1)	12/31/1994	03/01/2009	3,486.39	10/13	2,681.84	804.55
<i>Subtotal: 2335-000-001 (2)</i>				6,972.78		5,363.68	1,609.10
Subtotal: Amherst (41)				6,972.78		5,363.68	1,609.10
Town or Department: Derry							
<i>Asset Type: Electric Pumping Equipment</i>							
<i>Asset GL Acct #: 2311-200-001</i>							
20500-000306	3 HP SERRES SUBMERSIBLE WELL-PUMP	11/30/1990	12/01/2009	2,935.51	1/13	225.81	2,709.70
<i>Subtotal: 2311-200-001 (1)</i>				2,935.51		225.81	2,709.70
Subtotal: Derry (100)				2,935.51		225.81	2,709.70
Town or Department: Merrimack							
<i>Asset Type: Distribution Mains</i>							
<i>Asset GL Acct #: 2331-200-001</i>							
20000-0728.221	8" Cast Iron Pipe	01/01/1971	06/01/2009	83.67	7/13	45.05	38.62
20000-728.2.21	8" Cast Iron Pipe	01/01/1973	12/01/2009	122.28	1/13	9.41	112.87
<i>Subtotal: 2331-200-001 (2)</i>				205.95		54.46	151.49
<i>Asset Type: Electric Pumping Equipment</i>							
<i>Asset GL Acct #: 2311-200-001</i>							
20000-000591	MERR. RIVER PUMPING STATION-	07/01/1985	07/01/2009	249,140.45	6/13	114,987.90	134,152.55
<i>Subtotal: 2311-200-001 (1)</i>				249,140.45		114,987.90	134,152.55
<i>Asset GL Acct #: 2311-202-001</i>							
20000-002259	LEVEL RECORDER AT MERRIMACK-RIVER	12/31/1991	07/01/2009	1,933.15	6/13	892.22	1,040.93
20000-002885	INSTALL TIMER/MODIFY CONTROLS-MERRIMACK RIVER INTAKE	07/31/1995	07/01/2009	345.51	6/13	159.47	186.04
<i>Subtotal: 2311-202-001 (2)</i>				2,278.66		1,051.69	1,226.97
<i>Asset Type: Hydrants</i>							
<i>Asset GL Acct #: 2335-000-001</i>							
20000-00761.21	Hydrants	01/01/1969	12/01/2009	128.92	1/13	9.92	119.00
<i>Subtotal: 2335-000-001 (1)</i>				128.92		9.92	119.00
Subtotal: Merrimack (43)				251,753.98		116,103.97	135,650.01
Town or Department: Milford							
<i>Asset Type: Electric Pumping Equipment</i>							
<i>Asset GL Acct #: 2311-200-001</i>							
20700-000105	BOOSTER PUMP-5HP AIR COMP-\$388-WELL PUMP - 3HP	08/31/1990	12/01/2009	504.00	1/13	38.77	465.23
20700-000601	SCADA PHASE III-	12/31/1996	12/01/2009	9,765.00	1/13	751.15	9,013.85

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 4
Page 2

Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20700-000620	SCADA PHASE III-	12/31/1997	12/01/2009	2,853.86	1/13	219.53	2,634.33
20700-000710	REPAIR OF WELL-ASHLEY COMMONS	07/01/1999	12/01/2009	7,444.24	1/13	572.63	6,871.61
20700-000800	NEW 5HP MOTOR - ASHLEY COMMONS-	05/01/2000	12/01/2009	810.00	1/13	62.31	747.69
<i>Subtotal: 2311-200-001 (5)</i>				21,377.10		1,644.39	19,732.71
<i>Asset Type: Other Power Pumping Equipment</i>							
<i>Asset GL Acct #: 2311-600-001</i>							
20700-000600	INSTALL OIL-LESS COMPRESSOR-ASHLEY COMMONS	05/31/1996	12/01/2009	724.50	1/13	55.73	668.77
<i>Subtotal: 2311-600-001 (1)</i>				724.50		55.73	668.77
<i>Asset Type: Other Production Equipment</i>							
<i>Asset GL Acct #: 2320-100-001</i>							
20700-000624	BRINE TANK-ADDED TO BOOSTER STATION	12/31/1997	12/01/2009	530.00	1/13	40.77	489.23
<i>Subtotal: 2320-100-001 (1)</i>				530.00		40.77	489.23
<i>Asset Type: Power & Pumping Structures</i>							
<i>Asset GL Acct #: 2304-200-001</i>							
20700-000104	POWER & PUMPING STRUCTURES-ASHLEY COMMONS-MILFORD	08/31/1990	12/01/2009	2,560.00	1/13	196.92	2,363.08
20700-000450	PROPANE HEAT FURNACE INSTALLED-	04/30/1994	12/01/2009	2,390.37	1/13	183.87	2,206.50
<i>Subtotal: 2304-200-001 (2)</i>				4,950.37		380.80	4,569.57
<i>Asset Type: Purification System Equipment</i>							
<i>Asset GL Acct #: 2320-000-001</i>							
20700-000500	METERING PUMP-ASHLEY COMMON TRT. SYS.	05/02/1995	12/01/2009	437.94	1/13	33.69	404.25
20700-000621	TREATMENT SYSTEM-ASHLEY COMMONS	09/30/1997	12/01/2009	15,182.04	1/13	1,167.85	14,014.19
<i>Subtotal: 2320-000-001 (2)</i>				15,619.98		1,201.54	14,418.44
<i>Asset Type: Wells & Springs</i>							
<i>Asset GL Acct #: 2307-100-001</i>							
20700-000106	WELL @ ASHLEY COMMONS-844 LF/25 GPM	08/31/1990	12/01/2009	1,309.00	1/13	100.69	1,208.31
20700-000700	UTILITY SHED 10' X 10'-VINYL SIDING	06/01/1998	12/01/2009	1,746.00	1/13	134.31	1,611.69
20700-000712	DRAIN LINE AT ASHLEY COMMONS-	10/01/1999	12/01/2009	8,548.89	1/13	657.61	7,891.28
20700-000802	Ashley Commons: Milford - Install 680' of 1" SCH80 PVC Down Well	12/01/2001	12/01/2009	977.63	1/13	75.20	902.43
<i>Subtotal: 2307-100-001 (4)</i>				12,581.52		967.81	11,613.71
<i>Subtotal: Milford (33)</i>				55,783.47		4,291.04	51,492.43
<i>Town or Department: Nashua</i>							
<i>Asset Type: Distribution Mains</i>							
<i>Asset GL Acct #: 2331-200-001</i>							
200-0701.1222	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	1/13	121.01	1,452.18
200-0701.1223	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	1/13	121.01	1,452.18
200-0701.1224	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	1/13	121.01	1,452.18
200-0701.1225	1-2" WI PIPE OR 2" PVC - DIST MAINS	01/01/1980	12/01/2009	1,573.19	1/13	121.01	1,452.18
20000-002134.1	Winter Street: Nashua - 3' of 6" Main	09/30/1990	06/01/2009	124.80	7/13	67.20	57.60
20000-00704.1	8" & 6" CI PIPE	01/01/1984	12/01/2009	3,235.95	1/13	248.92	2,987.03
20000-00707.21	8" DUCTILE IRON PIPE-	12/31/1968	09/01/2009	106.19	4/13	32.67	73.52

Pennichuck Water Works, Inc.
Non Revenue Producing Capital Retirements
For the Twelve Months Ended December 31, 2009

Schedule 3
Attachment A
Exhibit 4
Page 3

Asset ID	Description	Placed In Service	Disposal Date	Book Cost	Test Yr Period	Test Yr Amount	Annualized Differential Pro Forma
20000-00704.1	8"&6" CI PIPE	01/01/1984	12/01/2009	3,235.95	1/13	248.92	2,987.03
20000-00707.21	8" DUCTILE IRON PIPE-	12/31/1968	09/01/2009	106.19	4/13	32.67	73.52
20000-00716.1	16" Cast Iron Pipe	01/01/1965	12/01/2009	20.01	1/13	1.54	18.47
20000-02134.21	Winter Street: Nashua - 8' of 6" Main	09/30/1990	09/01/2009	332.00	4/13	102.15	229.85
20000-0703.221	4" CI PIPE & DUCTILE	01/01/1979	06/01/2009	51.45	7/13	27.70	23.75
20000-703.1	4" CI PIPE & DUCTILE	01/01/1983	09/01/2009	366.45	4/13	112.75	253.70
20000-703.21	4" CI PIPE & DUCTILE	01/01/1983	12/01/2009	276.68	1/13	21.28	255.40
20000-704.3.21	8"&6" CI PIPE	01/01/1980	06/01/2009	25.39	7/13	13.67	11.72
20000-704.5.21	8"&6" CI PIPE	01/01/1983	09/01/2009	866.58	4/13	266.64	599.94
<i>Subtotal: 2331-200-001 (14)</i>				11,698.26		1,378.60	10,319.66
<i>Asset Type: Electric Pumping Equipment</i>							
<i>Asset GL Acct #: 2311-200-001</i>							
20000-004724	TIMBERLINE PUMP UPGRADES-	03/01/2001	03/01/2009	6,402.22	10/13	4,924.78	1,477.44
<i>Subtotal: 2311-200-001 (1)</i>				6,402.22		4,924.78	1,477.44
<i>Asset Type: Hydrants</i>							
<i>Asset GL Acct #: 2335-000-001</i>							
20000-00760.21	Hydrants	01/01/1979	03/01/2009	561.81	10/13	432.16	129.65
20000-0760.231	Hydrants	01/01/1979	09/01/2009	128.92	4/13	39.67	89.25
20000-760.1	Hydrants	01/01/1979	09/01/2009	8,379.80	4/13	2,578.40	5,801.40
<i>Subtotal: 2335-000-001 (3)</i>				9,070.53		3,050.23	6,020.30
<i>Asset Type: Purification System Equipment</i>							
<i>Asset GL Acct #: 2320-000-001</i>							
20000-002605	TRT PLANT SCADA SYSTEM-	12/31/1994	07/01/2009	43,208.79	6/13	19,942.52	23,266.27
20000-003317	GATE VALVE FOR BACKWASH RETURN-	10/31/1997	03/01/2009	412.02	10/13	316.94	95.08
20000-005504	REDUNDANT COAGULATION FEED-LINE INSTALLATION	12/01/2003	06/01/2009	4,998.71	7/13	2,691.61	2,307.10
<i>Subtotal: 2320-000-001 (3)</i>				48,619.52		22,951.07	25,668.45
<i>Asset Type: Water Treatment Equipment</i>							
<i>Asset GL Acct #: 2320-200-001</i>							
20000-000650.2	FILTER SYSTEM EQUIPMENT-	07/01/1980	03/01/2009	179,180.38	10/13	137,831.06	41,349.32
20000-000651	INSTRUMENTATION & CONTROL-SYSTEM	07/01/1980	12/01/2009	233,201.54	1/13	17,938.58	215,262.96
20000-000653	LABORATORY FIXTURES &-EQUIPMENT	07/01/1980	12/01/2009	52,657.62	1/13	4,050.59	48,607.03
20000-000655	MISC. GENERAL EQUIPMENT FOR WTP	07/01/1980	12/01/2009	18,926.58	1/13	1,455.89	17,470.69
20000-002270.2	PULSATOR- #2	03/01/1992	03/01/2009	83,934.39	10/13	64,564.92	19,369.47
20000-002380	WTP ORICISS MODIFICATION-SAFE DRINKING WATER ACT-N.TAX	12/31/1992	12/01/2009	44,895.37	1/13	3,453.49	41,441.88
20000-002425	TRT PLANT PROCESS MODIFICATION-"SAFE DRINKING WATER ACT"	06/01/1993	12/01/2009	155,596.37	1/13	11,968.95	143,627.42
20000-003336	3 CHECK VALVES-WTP 1 IN SLUDGE-DISCHRG SYS,2 IN BACKWASH RET	12/31/1997	06/01/2009	2,210.48	7/13	1,190.26	1,020.22
<i>Subtotal: 2320-200-001 (8)</i>				770,602.73		242,453.73	528,149.00
<i>Subtotal: Nashua (276)</i>				846,393.26		274,758.41	571,634.85
<i>Grand Total</i>				1,163,839.00		400,742.90	763,096.10