

**PDK Attachment 1**

**Patricia D. Kravtin**

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Swampscott, MA 01907  
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- Summary** Consulting economist with specialization in telecommunications, cable, and energy markets. Extensive knowledge of complex economic, policy and technical issues facing incumbents, new entrants, regulators, investors, and consumers in rapidly changing telecommunications, cable, and energy markets.
- Experience**
- CONSULTING ECONOMIST**  
2000–Present Independent Consulting Swampscott, MA  
Providing expert witness services and full range of economic, policy, and technical advisory services in the telecommunications, cable, and energy fields.
- SENIOR VICE PRESIDENT/SENIOR ECONOMIST**  
1982–2000 Economics and Technology, Inc. Boston, MA  
Active participant in regulatory proceedings in over thirty state jurisdictions, before the Federal Communications Commission, Federal Energy Regulatory Commission, and other international regulatory authorities on telecommunications, cable, and energy matters.
- Provided expert witness and technical advisory services in connection with litigation and arbitration proceedings before state and federal regulatory agencies, and before U.S. district court, on behalf of diverse set of public and private sector clients (see Record of Prior Testimony).
- Extensive cable television regulation expertise in connection with implementation of the Cable Act of 1992 and the Telecommunications Act of 1996 by the Federal Communications Commission and local franchising authorities.
- Led analysis of wide range of issues related to: rates and rate policies; cost methodologies and allocations; productivity; cost benchmarking; business case studies for entry into cable, telephony, and broadband markets; development of competition;

electric industry restructuring; incentive or performance based regulation; universal service; access charges; deployment of advanced services and broadband technologies; and access to pole attachments and other rights-of-way.

Served as advisor to state regulatory agencies, assisting in negotiations with utilities, non-partial review of record evidence, deliberations and drafting of final decisions.

Author of numerous industry reports and papers on topics including market structure and competition, alternative forms of regulation, patterns of investment, telecommunications modernization, and broadband deployment (see listing of Reports and Studies).

Invited speaker before various national organizations, state legislative committees and participant in industry symposiums.

Grant Reviewer for Broadband Technology Opportunities Program (BTOP) administered by National Telecommunications and Information Administration (NTIA), Fall 2009.

### **RESEARCH/POLICY ANALYST**

1978–1980 Various Federal Agencies Washington, DC  
Prepared economic impact analyses related to allocation of frequency spectrum (Federal Communications Commission).

Performed financial and statistical analysis of the effect of securities regulations on the acquisition of high-technology firms (Securities and Exchange Commission).

Prepared analyses and recommendations on national economic policy issues including capital recovery. (U.S. Dept. of Commerce).

### **Education**

1980–1982 Massachusetts Institute of Technology Boston, MA  
Graduate Study in the Ph.D. program in Economics (Abd).  
General Examinations passed in fields of Government Regulation of Industry, Industrial Organization, and Urban and Regional Economics.

National Science Foundation Fellow.

1976–1980 George Washington University Washington, DC

B.A. with Distinction in Economics.

Phi Beta Kappa, Omicron Delta Epsilon in recognition of high scholastic achievement in field of Economics. Recipient of four-year honor scholarship.

Prof. Affiliation      American Economic Association

### **Reports and Studies (authored and co-authored)**

Report on the Financial Viability of the Proposed Greenfield Overbuild in the City of Lincoln, California, prepared for Starstream Communications, August 12, 2003.

“Assessing SBC/Pacific’s Progress in Eliminating Barriers to Entry, The Local Market in California is Not Yet ‘Fully and Irreversibly Open,’” prepared for the California Association of Competitive Telecommunications Companies (CALTEL), August 2000.

“Final Report on the Qualifications of Wide Open West-Texas, LLC For a Cable Television Franchise in the City of Dallas,” prepared for the City of Dallas, July 31, 2000.

“Final Report on the Qualifications of Western Integrated Networks of Texas Operating L.P. For a Cable Television Franchise in the City of Dallas,” prepared for the City of Dallas, July 31, 2000.

“Price Cap Plan for USWC: Establishing Appropriate Price and Service Quality Incentives in Utah” prepared for The Division of Public Utilities, March, 2000.

“Building a Broadband America: The Competitive Keys to the Future of the Internet,” prepared for The Competitive Broadband Coalition, May 1999.

“Broken Promises: A Review of Bell Atlantic-Pennsylvania's Performance Under Chapter 30,” prepared for AT&T and MCI Telecommunications, June 1998.

“Analysis of Opportunities for Cross Subsidies Between GTA and GTA Cellular,” prepared for Guam Cellular and Paging, submitted to the Guam Public Utilities Commission, July 11, 1997.

“Reply to Incumbent LEC Claims to Special Revenue Recovery Mechanisms,” submitted in the Matter of Access Charge Reform in CC Docket 96-262, February 14, 1997.

“Assessing Incumbent LEC Claims to Special Revenue Recovery Mechanisms: Revenue opportunities, market assessments, and further empirical analysis of the ‘Gap’ between embedded and forward-looking costs,” FCC CC Docket 96-262, January 29, 1997.

“Analysis of Incumbent LEC Embedded Investment: An Empirical Perspective on the ‘Gap’ between Historical Costs and Forward-looking TSLRIC,” Implementation of the Local Competition Provisions in the Telecommunications Act of 1996, FCC CC 96-98, May 30, 1996.

“Reply to X-Factor Proposals for the FCC Long-Term LEC Price Cap Plan,” prepared for the Ad Hoc Telecommunications User Committee, submitted in FCC CC Docket 94-1, March 1, 1996.

“Establishing the X-Factor for the FCC Long-Term LEC Price Cap Plan,” prepared for the Ad Hoc Telecommunications User Committee, submitted in FCC CC Docket 94-1, December 1995.

“The Economic Viability of Stentor's ‘Beacon Initiative,’ exploring the extent of its financial dependency upon revenues from services in the Utility Segment,” prepared for Unitel, evidence before the Canadian Radio-television and Telecommunications Commission, March 1995.

“Fostering a Competitive Local Exchange Market in New Jersey: Blueprint for Development of a Fair Playing Field,” prepared for the New Jersey Cable Television Association, January 1995.

“The Enduring Local Bottleneck: Monopoly Power and the Local Exchange Carriers,” Feb. 1994.

“A Note on Facilitating Local Exchange Competition,” prepared for E.P.G., Nov. 1991.

“Testing for Effective Competition in the Local Exchange,” prepared for the E.P.G., October 1991.

“A Public Good/Private Good Framework for Identifying POTS Objectives for the Public Switched Network” prepared for the National Regulatory Research Institute, October 1991.

“Report on the Status of Telecommunications Regulation, Legislation, and modernization in the states of Arkansas, Kansas, Missouri, Nebraska, Oklahoma and Texas,” prepared for the Mid-America Cable-TV Association, December 13, 1990.

“The U S Telecommunications Infrastructure and Economic Development,” presented at the 18th Annual Telecommunications Policy Research Conference, Airlie, Virginia, October 1990.

“An Analysis of Outside Plant Provisioning and Utilization Practices of US West Communications in the State of Washington,” prepared for the Washington Utilities and Transportation Commission, Mar. 1990.

“Sustainability of Competition in Light of New Technologies,” presented at the Twentieth Annual Williamsburg Conference of the Institute of Public Utilities, Williamsburg, VA, December 1988.

“Telecommunications Modernization: Who Pays?,” prepared for the National Regulatory Research Institute, September 1988.

“Industry Structure and Competition in Telecommunications Markets: An Empirical Analysis,” presented at the Seventh International Conference of the International Telecommunications Society, MIT, July 1988.

“Market Structure and Competition in the Michigan Telecommunications Industry,” prepared for the Michigan Divestiture Research Fund Board, April 1988.

“Impact of Interstate Switched Access Charges on Information Service Providers - Analysis of Initial Comments,” submitted in FCC CC Docket No. 87-215, October 26, 1987.

“An Economic Analysis of the Impact of Interstate Switched Access Charge Treatment on Information Service Providers,” submitted in FCC CC Docket No. 87-215, September 24, 1987.

“Regulation and Technological Change: Assessment of the Nature and Extent of Competition from A Natural Industry Structure Perspective and Implications for Regulatory Policy Options,” prepared for the State of New York in collaboration with the City of New York, February 1987.

“BOC Market Power and MFJ Restrictions: A Critical Analysis of the ‘Competitive Market’ Assumption,” submitted to the Department of Justice, July 1986.

“Long-Run Regulation of AT&T: A Key Element of a Competitive Telecommunications Policy,” *Telematics*, August 1984.

“Economic and Policy Considerations Supporting Continued Regulation of AT&T,” submitted in FCC CC Docket No. 83-1147, June 1984. “Multi-product Transportation Cost Functions,” MIT Working Paper, September 1982.

## **Record of Prior Testimony**

### **2012**

Before the **Chancery Court for Davidson County, Tennessee at Nashville**, *The Metropolitan Government of Nashville and Davidson County, Tennessee, Plaintiff v. XO Tennessee, Inc., Defendant, Docket No. 02-679-IV; The Metropolitan Government of Nashville and Davidson County, Tennessee, Plaintiff v. TCG Midsouth, Inc., Defendant, Docket No. 02-749-IV*, submitted May 15, 2012.

### **2011**

Before the **Ontario Energy Board**, *in the Matter of the Application by Canadian Distributed Antenna Systems Coalition (“CANDAS”), File No. EB-2011-1020, Reply Evidence, filed December 16, 2011.*

Before the **Public Utilities Commission of Ohio**, *In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company, Individually and, if Their Proposed Merger is Approved, as a Merged Company (collectively, AEP Ohio) for an Increase in Electric Distribution Rates, Case No. 11-351-EL-AIR, Case No. 11-352-EL-AIR; In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company, Individually and, if Their Proposed Merger is Approved, as a Merged Company (collectively, AEP Ohio) for Tariff Approval, Case No. 11-353-EL-ATA Case No. 11-354-EL-ATA; In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company, Individually and, if Their Proposed Merger is Approved, as a Merged Company (collectively, AEP Ohio) for Approval to Change Accounting Methods, Case No. 11-356-EL-AAM, Case No. 11-258-EL-AAM.* filed October 24, 2011.

Before the **Virginia State Corporation Commission**, *In the Matter of Determining Appropriate Regulation of Pole Attachments and Cost Sharing in Virginia*, Case No. PUE-2011-00033, Affidavit submitted June 22, 2011, Oral Testimony given July 13, 2011.

Before the **Public Utility Commission of Texas**, State Office of Administrative Hearings, *Petition of CPS Energy for Enforcement Against AT&T Texas and Time Warner Cable Regarding Pole Attachments*, SOAH Docket No.

473-09-5470, PUC Docket No. 36633, Supplemental Testimony submitted March 17, 2011; Further Supplemental Testimony submitted April 22, 2011, Cross-examination September 13, 2011.

## 2010

Before the **General Court of Justice Superior Court Division, State of North Carolina, County of Rowan**, *Time Warner Entertainment– Advance/Newhouse Partnership, Plaintiff, V. Town Of Landis, North Carolina, Defendant*, 10 CVS 1172, submitted October 20, 2010, Deposition December 1, 2010, Cross-examination July 20, 2011.

Before the **Federal Communications Commission**, *In the Matter of Implementation of Section 224 of the Act; Amendment of the Commission's Rules and Policies Governing Pole Attachments*, WC Docket No. 07-245, GN Docket No. 09-51. Report submitted August 16, 2010, Attachment A to Comments filed by the National Cable and Telecommunications Association.

Before the **Public Utility Commission of Texas**, State Office of Administrative Hearings, *Petition of CPS Energy for Enforcement Against AT&T Texas and Time Warner Cable Regarding Pole Attachments*, SOAH Docket No. 473-09-5470, PUC Docket No. 36633, Direct Testimony submitted July 23, 2010.

Before the **Kentucky Public Service Commission**, *In the Matter of: Application of Kentucky Utilities Company for An Adjustment of its Base Rates*, Case No. 2009-00548, submitted April 22, 2010.

Before the **Kentucky Public Service Commission** *In the Matter of: Application of Louisville Gas and Electric Company for An Adjustment of its Electric and Gas Base Rates*, Case No. 2009-00549, submitted April 22, 2010.

Before the **Arkansas Public Service Commission**, *Coxcom, Inc., D/B/A Cox Communications, Complainant V. Arkansas Valley Electric Cooperative Corporation, Respondent*. Docket No. 09-133-C, submitted March 17, 2010.

## 2009

Before the **Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County, State of Florida**, *Tampa Electric Company, Plaintiff, vs. Bright House Networks, LLC, Defendant*, Case No. 06-00819, Division L. Expert Report submitted December 30, 2009, Deposition February 2, 2010, Cross-examination, March 24, 2010.

Before the **Superior Court of the State Of Washington for the County of Pacific**, *Pacific Utility District No. 2 Of Pacific County, Plaintiff, V. Comcast of Washington Iv, Inc., Centurytel of Washington, Inc., and Falcon Community Ventures I, L.P. D/B/A Charter Communications, Defendants*, Case No. 07-2-00484-1, Expert Report submitted September 18, 2009, Reply Report submitted October 16, 2009, Deposition December 21, 2009, Deposition December 21, 2009, Cross-examination October 12-13, 2010.

Before the **Public Utilities Commission of Ohio**, *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates, Case No. 08-709-EL-AIR, In the Matter of the Application of Duke Energy Ohio, Inc., for a Tariff Approval, Case No. 08-710-EL-ATA, In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods, Case No. 08-11-EL-AAM, In the Matter of the Application of Cincinnati Gas & Electric Company for Approval of its Rider BDP, Backup Delivery Point, Case No. 06-718-EL-ATA*, filed February 26, 2009.

## 2008

Before the **Arkansas Public Service Commission**, *In the Matter of a Rulemaking Proceeding to Establish Pole Attachment Rules In Accordance With Act 740 of 2007*, Docket No. 08-073-R, filed May 13, 2008, reply filed June 3, 2008, Cross-examination, June 10, 2008.

Before the **Federal Communications Commission**, *In the Matter of Implementation of Section 224 of the Act;*

*Amendment of the Commission's Rules and Policies Governing Pole Attachments*, WC Docket No. 07-245, RM 11293, RM 11303, filed March 7, 2008, reply filed April 22, 2008.

#### **2006**

Before the **State of New Jersey Board of Public Utilities**, Office of Administrative Law, *in the Matter of the Verified Petition of TCG Delaware Valley, Inc. and Teleport Communications New York for an Order Requiring PSE&G Co. to Comply with the Board's Conduit Rental Regulations*, OAL Docket PUC 1191-06, BPU Docket No.EO0511005, filed September 29, 2006; rebuttal filed November 17, 2006.

Before the **Federal Communications Commission**, *In the Matter of Florida Cable Telecommunications Association, Inc., Comcast Cablevision of Panama City, Inc.; Mediacom Southeast, L.L.C.; and Cox Communications Gulf, L.L.C.; Complainants v. Gulf Power Company, Respondent*. EB Docket No. 04-381. Testimony on behalf of Complainants filed March 31, 2006, Deposition March 15, 2006, Cross-Examination April 26-27, 2006.

#### **2005**

Before the **United States District Court for the Eastern District of New York**, *Coastal Communication Service, Inc. and Telebeam Telecommunications Corporation, Plaintiffs - against -The City of New York and New York City Department of Information Technology and Telecommunications*, 02 Civ. 2300 (RJD) (SMG), Expert Report filed February 4, 2005; Rebuttal Expert Report, filed August 29, 2005, Deposition December 1, 2005.

#### **2004**

Before the **Ontario Energy Board**, *In the Matter of the Ontario Energy Board Act 1998*, S.O.1998, c.15, (Schedule B); and *In the Matter of an Application pursuant to section 74 of the Ontario Energy Board Act, 1998* by the Canadian Cable Television Association for an Order or Orders to amend the licenses of electricity distributors, RP-2003-024, Reply Evidence, filed September 27, 2004 (jointly with Paul Glist), Cross-examination October 26-27, 2004.

#### **2003**

Before the **United States District Court for the Southern District of California**, *Level 3 Communications, LLC v. City of Santee*, Civil Action No. 02-CV-1193, Rebuttal Expert Report, filed July 18, 2003.

#### **2002**

Before the **New York State Public Service Commission**, *In the Matter of the Cable Television & Telecommunications Association of New York, Inc., Petitioner, v. Verizon New York, Inc., Respondent*, Affidavit filed December 19, 2002.

Before the **West Virginia Public Service Commission**, *Community Antenna Service, Inc. v. Charter Communications*, Case No. 01-0646-CTV-C, Live Direct Testimony and Cross-examination, June 12, 2002.

Before the **Public Service Commission of the District of Columbia**, *Comcast Cablevision of the District, L.L.C., Complainant, v. Verizon Communications Inc. - Washington, D.C., Respondent*, Formal Case No. 1006, Direct Testimony filed June 11, 2002; Rebuttal Testimony filed June 24, 2002.

Before the **Federal Communications Commission**, *in Cavalier Telephone, LLC, Complainant, v. Virginia Electric & Power Co., D/b/a Dominion Virginia Power, Respondent*, Case No. EB-02-MD-005, Declaration filed May 21, 2002.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: Petition of Centennial Puerto Rico License Corp. for arbitration pursuant to Sections 252(b) of the Telecommunications Act of 1996 to Establish an Interconnection Agreement with Puerto Rico Telephone Company*, on behalf of Centennial Puerto Rico License Corp., Direct Testimony filed April 16, 2002; Deposition May 7, 2002, May 14, 2002; Reply Testimony filed May 20, 2002, Cross-examination May 22, 2002.

Before the **Federal Energy Regulatory Commission**, in *Re: In the Matter of Transcontinental Gas Pipe Line Corporation*, Docket No. RP01-245, on behalf of the University of Maryland-College Park, Johns Hopkins University and Johns Hopkins University Health System, and the North Carolina Utilities Commission, Cross-answering Testimony filed January 23, 2002; Rebuttal Testimony filed May 31, 2002, Cross-examination July 31, 2002.

#### **2001**

Before the **United States District Court for the Northern District of New York**, *TC Systems, Inc. and Teleport Communications-New York vs. Town of Colonie, New York*, Civil Action No. 00-CV-1972, Expert Report filed November 16, 2001; Deposition December 7, 2001, Rebuttal Expert Report filed December 20, 2001, Deposition January 9, 2002.

Before the **Federal Energy Regulatory Commission**, in *Re: In the Matter of Transcontinental Gas Pipe Line Corporation*, Docket No. RP01-245, on behalf of the University of Maryland-College Park, Johns Hopkins University and Johns Hopkins University Health System, and the North Carolina Utilities Commission, filed November 15, 2001.

Before the **Public Service Commission of the District of Columbia**, Comcast Cable Communications, Inc. d/b/a/Comcast Cable of Washington, D.C., Complainant, v. Verizon Communications Inc. – Washington, D.C., Respondent, filed September 21, 2001.

Before the **Public Utility Commission of Texas**, State Office of Administrative Hearings, SOAH Docket No. 473-00-1014, PUC Docket No. 22349, *Application of Texas-New Mexico Power Company for Approval of Unbundled Cost of Service Rate Pursuant to PURA § 39.201 and Public Utility Commission Substantive Rule §25.344*, on behalf of Cities Served by Texas-New Mexico Power, filed January 25, 2001.

#### **2000**

Before the **Puerto Rico Telecommunications Regulatory Board**, in *AT&T of Puerto Rico, Inc. et al v. Puerto Rico Telephone Company, Inc., Re: Dialing Parity*, Docket Nos. 97-Q-0008, 98-Q-0002, on behalf of Lambda Communications Inc., Cross-examination October 19-20, 2000.

Before the **Department of Telecommunications and Energy of the Commonwealth of Massachusetts**, Docket No. DTE 98-57 – Phase III, *Re: Bell Atlantic- Massachusetts Tariff No. 17 Digital Subscriber Line Compliance Filing and Line Sharing Filing*, (Panel Testimony with Joseph Riolo, Robert Williams, and Michael Clancy) on behalf of Rhythms Links Inc. and Covad Communications Company, filed July 10, 2000.

Before the **New York State Public Service Commission** in *Re: Proceeding on Motion of the Commission to Examine New York Telephone Company's Rates for Unbundled Network Elements* on behalf of the Cable Television & Telecommunications Association of New York, Inc., Direct Testimony filed June 26, 2000, Supplemental Testimony filed November 29, 2000.

Before the **Maryland Public Service Commission**, on behalf of Rhythms Links Inc. and Covad Communications Company, filed jointly with Terry L. Murray and Richard Cabe, May 5, 2000.

Before the **Public Utility Commission of Texas**, in *Re: Proceeding to Examine Reciprocal Compensation Pursuant to Section 252 of the Federal Telecommunications Act of 1996*, CC Docket No. 21982, on behalf of AT&T Communications of Texas, L.P., TCG Dallas, and Teleport Communications Houston, Inc., filed March 31, 2000.

Before the **Federal Communications Commission**, in *Re: In the Matter of Price Caps Performance Review for Local Exchange Carriers, Access Charge Reform*, CC Dockets 94-1, 96-262, on behalf of Ad Hoc Telecommunications Users Committee, filed January 24, 2000.

Before the **Federal Energy Regulatory Commission**, in *Re: In the Matter of Northern Border Pipeline Company*, on behalf of the Canadian Association of Petroleum Producers and the Alberta Department of Resource Development, filed January 20, 2000.

#### **1999**

Before the **Connecticut Department of Public Utilities**, in *Re: Evaluation and Application to Modify Franchise Agreement by SBC Communications Inc., Southern New England telecommunications Corporation and SNET Personal Vision, Inc.*, Docket No. 99-04-02, on behalf of the Office of Consumer Counsel, filed June 22, 1999; cross-examination July 8, 1999

Before the **Illinois Commerce Commission**, in *Re: Illinois Commerce Commission on its own Motion v. Illinois Bell Telephone Company; et al: Investigation into Non-Cost Based Access Charge Rate Elements in the Intrastate Access Charges of the Incumbent Local Exchange Carriers in Illinois, Illinois Commerce Commission on its own Motion Investigation into Implicit Universal Service Subsidies in Intrastate Access Charges and to Investigate how these Subsidies should be Treated in the Future, Illinois Commerce Commission on its own motion Investigation into the Reasonableness of the LS2 Rate of Illinois Bell Telephone Company*, Docket No. 97-00601, 97-0602, 97-0516, Consolidated, on behalf of City of Chicago, filed January 4, 1999; rebuttal February 17, 1999.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: In the Matter of Arbitration of Interconnection Rates, Terms and Conditions between Centennial Wireless PCS Operations Corp., Lambda Communications Inc., and the Puerto Rico Telephone Company*, behalf of Centennial Wireless PCS Operations Corp. and Lambda Communications Inc., cross-examination February 16, 1999.

#### **1998**

Before the **California Public Utilities Commission**, in *Re: In the Matter of the Application of Pacific Bell (U 1001 C), a Corporation, for Authority for Pricing Flexibility and to Increase Prices of Certain Operator Services, to Reduce the Number of Monthly Assistance Call Allowances, and Adjust Prices for Four Centrex Optional Features*, Application No. 98-05-038, on behalf of County of Los Angeles, filed November 17, 1998, cross-examination, December 9, 1998.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: In the Matter of PRTC's Tariff K-2 (Intra-island access charges)*, Docket no. 97-Q-0001, 97-Q-0003, on behalf of Lambda Communications, Inc., filed October 9, 1998, cross-examination October 9, 1998.

Before the **Connecticut Department of Public Utility Control**, in *Re: Application of the Southern New England Telephone Company*, Docket no. 98-04-03, on behalf of the Connecticut Office of Consumer Counsel, filed August 17, 1998, cross-examination February 18, 1999.

Before the **California Public Utilities Commission**, in *Re: Pacific Gas & Electric General Rate Case*, A.97-12-020, on behalf of Office of Rate Payers Advocates CA PUC, filed June 8, 1998.

**1997**

Before the **South Carolina Public Service Commission**, in *Re: Proceeding to Review BellSouth Telecommunications, Inc.'s Cost for Unbundled Network Elements*, Docket no. 97-374-C, on behalf of the South Carolina Cable Television Association, filed November 17, 1997.

Before the **State Corporation Commission of Kansas**, in *Re: In the Matter of and Investigation to Determine whether the Exemption from Interconnection Granted by 47 U.S.C. 251(f) should be Terminated in the Dighton, Ellis, Wakeeney, and Hill City Exchanges*, Docket No. 98-GIMT-162-MIS, on behalf of classic Telephone, Inc., filed October 23, 1997.

Before the **Georgia Public Services Commission**, in *Re: Review of Cost Studies, Methodologies, and Cost-Based Rates for Interconnection and Unbundling of BellSouth Telecommunications Services*, Docket No. 7061-U, on behalf of the Cable Television Association of Georgia, filed August 29, 1997, cross-examination September 19, 1997.

Before the **Federal Communications Commission**, in *Re: In the Matter of Price Caps Performance Review for Local Exchange Carriers, Access Charge Reform*, CC Dockets 94-1, 96-262, on behalf of Ad Hoc Telecommunications Users Committee, filed July 11, 1997.

Before the **Federal Communications Commission**, in *Re: In the Matter of Amendment of Rules and Policies Governing Pole Attachments*, CS Docket 97-98, on behalf of NCTA, filed June 27, 1997.

Before the **Public Utilities Commission of the State of California**, in *Re: Rulemaking on the Commission's Own Motion to Govern Open Access to Bottleneck Services and Establish a Framework for Network Architecture Development of Dominant Carrier Networks*, R.93-04-003, I.93-04-002AT&T, filed March 19, 1997, reply April 7, 1997.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: In the Matter of Centennial Petition for Arbitration with PRTC*, on behalf of Centennial Cellular Corporation, filed February 14, 1997, supplemental March 10, 1997.

Before the **Federal Communications Commission**, in *Re: In the Matter of Access Charge Reform*, CC Docket 96-262, on behalf of AT&T, filed January 29, 1997, reply February 14, 1997.

**1996**

Before the **New Jersey Board of Public Utilities**, in *Re: In the Matter of the Investigation Regarding Local Exchange Competition for Telecommunications Services*, TX95120631, on behalf of New Jersey Cable Television Association, filed on August 30, 1996, reply September 9, 1997, October 20, 1997, cross-examination September 12, 1996, December 20, 1996.

Before the **State Corporation Commission of the State of Kansas**, in *Re: In the Matter of a General Investigation Into Competition Within the Telecommunications Industry in the State of Kansas*, 190, 492-U 94-GIMT-478-GIT, on behalf of Kansas Cable Telecommunications Association, Inc., filed July 15, 1996, cross-examination August 14, 1996.

Before the **Federal Communications Commission**, in *Re: Price Caps Performance Review for Local Exchange Carriers*, CC Docket 94-1, on behalf of Ad Hoc Telecommunications Users Committee, filed July 12, 1996.

Before the **State Corporation Commission of the State of Kansas**, in *Re: In the Matter of a General Investigation Into Competition Within the Telecommunications Industry in the State of Kansas*, 190, 492-U 94-GIMT-478-GIT,

on behalf of Kansas Cable Telecommunications Association, Inc., filed June 14, 1996, cross-examination August 14, 1996.

Before the **Federal Communications Commission**, in *Re: In the Matter of Implementation of the Local Competition Provisions of Telecommunications Act of 1996*, CC Docket 96-98, filed May 1996.

Before the **Federal Communications Commission**, in *Re: Puerto Rico Telephone Company (Tariff FCC No. 1)*, Transmittal No. 1, on behalf of Centennial Cellular Corp., filed April 29, 1996.

Before the **United States District Court for the Eastern District of Tennessee at Greeneville**, in *Re: Richard R. Land, Individually and d/b/a The Outer Shell, and on behalf of all others similarly situated, Plaintiffs, vs. United Telephone-Southeast, Inc., Defendant*, CIV 2-93-55, filed December 7, 1996.

### 1995

Before the **Federal Communications Commission**, in *Re: Bentleyville Telephone Company Petition and Waiver of Sections 63.54 and 63.55 of the Commission's Rules and Application for Authority to Construct and Operate, Cable Television Facilities in its Telephone Service Area*, W-P-C-6817, on behalf of the Helicon Group, L.P. d/b/a Helicon Cablevision, filed November 2, 1995.

Before the **US District Court for the Eastern District of Tennessee**, in *Re: Richard R. Land, Individually and d/b/a The Outer Shell, and on behalf of all others similarly situated, Plaintiffs, vs. United Telephone-Southeast, Inc., Defendant*, 2-93-55, Class Action, filed June 12, 1995.

Before the **Connecticut Department of Public Utility Control**, in *Re: Application of SNET Company for approval to trial video dial tone transport and switching*, 95-03-10, on behalf of New England Cable TV Association, filed May 8, 1995, cross-examination May 12, 1995.

Before **Canadian Radio-Television and Telecommunications Commission**, in *Re: CRTC Order in Council 1994-1689*, Public Notice CRTC 1994-130 (Information Highway), filed March 10, 1995.

Before the **Federal Communications Commission**, in *Re: GTE Hawaii's Section 214 Application to provide Video Dialtone in Honolulu, Hawaii*, W-P-C- 6958, on behalf of Hawaii Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

Before the **Federal Communications Commission**, in *Re: GTE Hawaii's Section 214 Application to provide Video Dialtone in Ventura County*, W-P-C 6957, on behalf of the California Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

Before the **Federal Communications Commission**, in *Re: GTE Florida's Section 214 Application to Provide Video Dialtone in the Pinellas County and Pasco County, Florida areas*, W-P-C 6956, on behalf of Florida Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

Before the **Federal Communications Commission**, in *Re: GTE Virginia's Section 214 Application to provide Video Dialtone in the Manassas, Virginia area*, W-P-C 6956, on behalf of Virginia Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

**1994**

Before the **Federal Communications Commission**, in *Re: NET's Section 214 Application to provide Video Dialtone in Rhode Island and Massachusetts*, W-P-C 6982, W-P-C 6983, on behalf of New England Cable TV Association, filed December 22, 1994 (Reply to Supp. Responses).

Before the **State Corporation Commission of the State of Kansas**, in *Re: General Investigation into Competition*, 190, 492-U 94-GIMT-478-GIT, on behalf of Kansas CATV Association, filed November 14, 1994, cross-examination December 1, 1994.

Before the **Federal Communication Commission**, in *Re: Carolina Telephone's Section 214 Application to provide Video Dialtone in areas of North Carolina*, W-P-C 6999, on behalf of North Carolina Cable TV Association, filed October 20, 1994, reply November 8, 1994.

Before the **Federal Communication Commission**, in *Re: NET's Section 214 Application to provide Video Dialtone in Rhode Island and Massachusetts*, W-P-C 6982, W-P-C 6983, on behalf of New England Cable TV Association, filed September 8, 1994, reply October 3, 1994.

Before the **California Public Utilities Commission**, in *Re: Petition of GTE-California to Eliminate the Preapproval Requirement for Fiber Beyond the Feeder*, I.87-11-033, on behalf of California Bankers Clearing House, County of LA, filed August 24, 1994.

Before the **Federal Communications Commission**, in *Re: BellSouth Telecommunications Inc., Section 214 Application to provide Video Dialtone in Chamblee, GA and Dekalb County, GA*, W-P-C 6977, on behalf of Georgia Cable TV Association, filed August 5, 1994.

Before the **Federal Communications Commission**, in *Re: Bell Atlantic Telephone Companies Section 214 Application to provide Video Dialtone within their Telephone Services Areas*, W-P-C 6966, on behalf of Mid Atlantic Cable Coalition, filed July 28, 1994, reply August 22, 1994.

Before the **Federal Communication Commission**, in *Re: GTE Hawaii's 214 Application to provide Video Dialtone in Honolulu, Hawaii*, W-P-C 6958, on behalf of Hawaii Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communication Commission**, in *Re: GTE California's Section 214 Application to provide Video Dialtone in Ventura County*, W-P-C 6957, on behalf of California Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communication Commission**, in *Re: GTE Florida's 214 Application to provide Video Dialtone in the Pinellas and Pasco County, Florida areas*, W-P-C 6956, on behalf of Florida Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communication Commission**, in *Re: GTE Virginia's 214 Application to provide Video Dialtone in the Manassas, Virginia area*, W-P-C 6955, on behalf of the Virginia Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communications Commission**, in *Re: US WEST's Section 214 Application to provide Video Dialtone in Boise, Idaho and Salt Lake City, Utah*, W-P-C 6944-45, before the Idaho and Utah Cable TV Association, filed May 31, 1994.

Before the **Federal Communication Commission**, in *Re: US WEST's Section 214 Application to provide Video Dialtone in Portland, OR; Minneapolis, St. Paul, MN; and Denver, CO*, W-P-C 6919-22, on behalf of Minnesota & Oregon Cable TV Association, filed March 28, 1994.

Before the **Federal Communications Commission**, in *Re: Ameritech's Section 214 Application to provide Video Dialtone within areas in Illinois, Indiana, Michigan, Ohio, and Wisconsin*, W-P-C-6926-30, on behalf of Great Lakes Cable Coalition, filed March 10, 1994, reply April 4, 1994.

Before the **Federal Communications Commission**, in *Re: Pacific Bell's Section 214 Application to provide Video Dialtone in Los Angeles, Orange County, San Diego, and Southern San Francisco Bay areas*, W-P-C-6913-16, on behalf of Comcast/Cablevision Inc., filed February 11, 1994, reply March 11, 1994.

Before the **Federal Communications Commission**, in *Re: SNET's Section 214 Application to provide Video Dialtone in Connecticut*, W-P-C 6858, on behalf of New England Cable TV Association, filed January 20, 1994, reply February 23, 1994.

### 1993

Before the **Arkansas Public Service Commission**, in *Re: Earnings Review of Southwestern Bell Telephone Company*, 92-260-U, on behalf of Arkansas Press Association, filed September 2, 1993.

Before the **United States District Court for the Eastern District of Tennessee at Greenville**, in *Re: Cleo Stinnett, et al. Vs. BellSouth Telecommunications, Inc. d/b/a/ South Central Bell Telephone Company, Defendant*, Civil Action No 2-92-207, Class Action, cross-examination May 10, 1993, and February 10, 1994.

Before the **Federal Communications Commission**, in *Re: NJ Bell's Section 214 Application to provide Video Dialtone service within Dover Township, and Ocean County, New Jersey*, W-P-C-6840, on behalf of New Jersey Cable TV Association, filed January 21, 1993.

### 1992

Before the **New Jersey Board of Regulatory Commissioners**, in *Re: NJ Bell Alternative Regulation*, T092030358, on behalf of NJ Cable TV Association, filed September 21, 1992.

Before the **New Hampshire Public Utilities Commission**, in *Re: Generic competition docket*, DR 90-002, on behalf of Office of the Consumer Advocate, filed May 1, 1992, reply July 10, 1992, Surrebuttal August 21, 1992.

Before the **New Jersey General assembly Transportation, Telecommunications, and Technology Committee**, *Concerning A-5063*, on behalf of NJ Cable TV Association, filed January 6, 1992.

### 1991

Before the **New Jersey Senate Transportation and Public Utilities Committee**, in *Re: Concerning Senate Bill S-3617*, on behalf of New Jersey Cable Television Association, filed December 10, 1991.

Before the **119<sup>th</sup> Ohio General Assembly Senate Select Committee on Telecommunications Infrastructure and Technology**, in *Re: Issues Surrounding Telecommunications Network Modernization*, on behalf of the Ohio Cable TV Association, filed March 7, 1991.

Before the **Tennessee Public Service Commission**, in *Re: Master Plan Development and TN Regulatory Reform Plan*, on behalf of TN Cable TV Association, filed February 20, 1991.

**1990**

Before the **Tennessee Public Service Commission**, in *Re: Earnings Investigation of South Central Bell*, 90-05953, on behalf of the TN Cable Television Association, filed September 28, 1990.

Before the **New York Public Service Commission**, in *Re: NYT Rates, 90-C-0191, on behalf of User Parties NY Clearing House Association*, filed July 13, 1990, Surrebuttal July 30, 1990.

Before the **Louisiana Public Service Commission**, in *Re: South Central Bell Bidirectional Usage Rate Service*, U-18656, on behalf of Answerphone of New Orleans, Inc., Executive Services, Inc., King Telephone Answering Service, et al, filed January 11, 1990.

**1989**

Before the **Georgia Public Service Commission**, in *Re: Southern Bell Tariff Revision and Bidirectional Usage Rate Service*, 3896-U, on behalf of Atlanta Journal Const./Voice Information Services Company, Inc., GA Association of Telemessaging Services, Prodigy Services, Company, Telnet Communications, Corp., filed November 28, 1989.

Before the **New York State Public Service Commission**, in *Re: NYT Co. - Rate Moratorium Extension - Fifth Stage Filing*, 28961 Fifth Stage, on behalf of User Parties NY Clearing House Association Committee of Corporate Telecommunication Users, filed October 16, 1989.

Before the **Delaware Public Service Commission**, in *Re: Diamond State Telephone Co. Rate Case*, 86-20, on behalf of DE PSC, filed June 16, 1989.

Before the **Arizona Corporation Committee**, in *Re: General Rate Case*, 86-20, on behalf of Arizona Corporation Committee, filed March 6, 1989.

**1988**

Before **New York State Public Service Commission**, in *Re: NYT Rate Moratorium Extension*, 28961, on behalf of Capital Cities/ ABC, Inc., AMEX Co., CBS, Inc., NBC, Inc., filed December 23, 1988.

**1989**

Before **Rhode Island Public Utilities Commission**, in *Re: New England Telephone*, 1475, on behalf of RI Bankers Association, filed August 11, 1987, cross-examination August 21, 1987.

Before the **New York State Public Service Commission**, in *Re: General Rate Case Subject to Competition*, 29469, on behalf of AMEX Co., Capital Cities/ ABNC, Inc., NBC, Inc., filed April 17, 1987, cross-examination May 20, 1987.

Before the **Minnesota Public Utilities Commission**, in *Re: Northwestern Bell*, P-421/ M-86-508, on behalf of MN Bus. Utilities Users Counsel, filed February 10, 1987, cross-examination March 5, 1987.

**1986**

Before the **Kansas Public Utilities Commission**, in *Re: Southwestern Bell*, 127, 140-U, on behalf of Boeing Military, et al., filed August 15, 1986.

**1985**

Before the **Washington Utilities and Transportation Commission**, in *Re: Cost of Service Issues bearing on the Regulation of Telecommunications Company*, on behalf of US Department of Energy, filed November 18, 1985 (Reply Comments).

**1984**

Before the **Maine Public Utilities Commission**, in *Re: New England Telephone*, 83-213, on behalf of Staff, ME PUC, filed February 7, 1984, cross-examination March 16, 1984.

Before the **Minnesota Public Service Commission**, in *Re: South Central Bell*, U-4415, on behalf of MS PSC, filed January 24, 1984, cross-examination February 1984.

**1983**

Before the **Kentucky Public Service Commission**, in *Re: South Central Bell*, 8847, on behalf of KY PSC, filed November 28, 1983, cross-examination December 1983.

Before the **Florida Public Service Commission**, in *Re: Southern Bell Rate Case*, 820294-TP, on behalf of Florida Department of General Services, FL Ad Hoc Telecommunications Users, filed March 21, 1983, cross-examination May 5, 1983.

**1982**

Before the **Maine Public Utilities Commission**, in *Re: New England Telephone*, 82-142, on behalf of Staff, ME PUC, filed November 15, 1982, cross-examination December 9, 1982.

Before the **Kentucky Public Service Commission**, in *Re: South Central Bell*, 8467, on behalf of the Commonwealth of Kentucky, cross-examination August 26, 1982.

## Attachment 2

**Pole Attachment Rate Calculations**  
**Public Service Company of New Hampshire (PSNH)**

<b>Calculation of FCC Rate Formula Methodology Using Data for Year End 2010</b>	<b>FCC Just &amp; Reasonable</b>	<b>PSNH</b>
<b>Net Investment Per Bare Pole</b>		
Investment in Pole Plant	\$208,842,716	\$208,842,716
- Depreciation Reserve for Poles	\$62,277,835	\$62,277,835
- Accumulated Deferred Taxes	\$25,871,978	\$25,871,978
Net Investment in Pole Plant	\$120,692,902	\$120,692,902
- Net Investment in Appurtenances	\$18,103,935	\$18,103,935
Net Investment in Bare Pole Plant	\$102,588,967	\$102,588,967
/ Number of Poles--Equivalent	265,071	265,071
Net Investment per Bare Pole	\$387.02	\$387.02
<b>Carrying Charge Factor</b>		
<b>Maintenance</b>		
Maintenance Expenses	\$25,006,174	\$25,006,174
Net Investment in 364,365,369	\$364,716,872	\$364,716,872
=Maintenance Carrying Charge	6.856%	6.856%
<b>Depreciation</b>		
Annual Depreciation Rate for Poles	2.44%	2.44%
Gross Investment in Pole Plant	\$208,842,716	\$208,842,716
/Net Investment in Pole Plant	\$120,692,902	\$120,692,902
Gross/Net Adjustment	1.73	1.73
Deprec Rate Applied to Net Pole Plant	4.222%	4.222%
<b>Administrative</b>		
Administrative Expenses	\$112,765,246	\$112,765,246
Total Plant--Electric	\$2,526,645,146	\$2,526,645,146
-Depreciation Reserve--Electric	\$890,944,704	\$890,944,704
-Accumulated Deferred Taxes--Electric	\$313,007,368	\$313,007,368
Net Plant in Service	\$1,322,693,074	\$1,322,693,074
Administrative Carrying Charge	8.525%	8.525%
<b>Taxes</b>		
Normalized Tax Expense	\$104,900,107	\$104,900,107
Total Plant	\$2,526,645,146	\$2,526,645,146
-Depreciation Reserve	\$890,944,704	\$890,944,704
-Accumulated Deferred Taxes	\$313,007,368	\$313,007,368
Net Plant in Service	\$1,322,693,074	\$1,322,693,074
Tax Carrying Charge	7.931%	7.931%
<b>Return</b>		
Return	7.585%	7.585%
<b>Total Carrying Charges</b>	<b>35.12%</b>	<b>35.12%</b>

Attachment 2

<b>FCC Rate Formula Methodology - Calculated Using Data for Year End 2010</b>	<b>FCC Just &amp; Reasonable</b>	<b>PSNH</b>		
<b>Space Factor</b>				
Space Occupied	1.0			1.0
Usable Space	13.5			13.5
Unusable Space	24.0			24.0
Pole Height	37.5			37.5
<b>Cable Rate Formula</b>	7.41%			7.41%
<b>Telecom Rate Formula</b>				
Telecom - 5 AE's (Urban Presumption)	11.20%			11.20%
Telecom - 4 AE's	13.33%			13.33%
Telecom - 3 AE's (Rural Presumption)	16.89%			16.89%
<b>FCC Rate Formula Methodology - Calculated Using Data for Year End 2010</b>				
		<b>FCC Just &amp; Reasonable</b>	<b>FCC Just &amp; Reasonable</b>	<b>PSNH</b>
<b>Calculation of Maximum Rates</b>				
		<b>Solely Owned Pole</b>	<b>Jointly Owned Pole</b>	<b>Solely / Jointly Owned</b>
<b>Cable Rate Formula (Unified)</b>				
<b>Maximum Cable Rate = [Net Bare Pole Cost] x [Carrying Charge Factor] x [Space Factor]</b>				
Maximum Rate Solely Owned		<b>\$10.07</b>		\$10.07
Max Rate Jointly Owned (=1/2 Solely Owned)			<b>\$5.03</b>	\$5.03
<b>Revised FCC Telecom Rate</b>				
<b>Maximum Revised Telecom Rate = [Net Bare Pole Cost] x [Carrying Charge Factor] x [Space Factor] x [Cost Factor]</b>				
Application of FCC Cost Factor:**				
Telecom - 5 AE's (Urban Presumption)	0.660	\$10.05	\$5.02	
Telecom - 4 AE's	0.556	\$10.07	\$5.03	
Telecom - 3 AE's (Rural Presumption)	0.440	\$10.10	\$5.05	
<b>Old Telecom Rate Formula (PSNH)</b>				
Telecom - 5 AE's (Urban Presumption) Solely Own				\$15.22
Telecom - 3 AE's (Rural Presumption) Solely Own				\$22.96
Telecom - 5 AE's (Urban Presumption) Jointly Own				\$7.61
Telecom - 3 AE's (Rural Presumption) Jointly Own				\$11.48
*Under FCC Methodology: Maximum Rate Jointly Owned = 1/2 Solely Owned Rate				
**Cost Factor calculated as ratio:(Space Factor Old Telecom Formula for given no. AE)/(Space Factor Cable)				

## Attachment 2

<b>DATA ENTRY AND SOURCE</b>	
Accumulated Deferred Taxes 190 (Plant)	\$159,985,999
Accumulated Deferred Taxes 281 (Plant)	\$0
Accumulated Deferred Taxes 282 (Plant)	\$286,296,274
Accumulated Deferred Taxes 283 (Plant)	<u>\$189,386,943</u>
Accumulated Deferred Taxes--Total (Plant)	\$315,697,218
Accumulated Deferred Taxes 190 (Electric)	\$160,102,483
Accumulated Deferred Taxes 281 (Electric)	\$0
Accumulated Deferred Taxes 282 (Electric)	\$286,592,172
Accumulated Deferred Taxes 283 (Electric)	<u>\$186,517,679</u>
Accumulated Deferred Taxes--Total (Electric)	\$313,007,368
Taxes 408.1	\$52,563,459
Taxes 409.1 Federal	\$7,833,830
Taxes 409.1 Other	\$5,573,933
Taxes 410.1	\$98,467,104
Taxes 411.1 Cr.	\$59,450,319
Taxes 411.4	<u>-\$87,900</u>
Total Normalized Taxes	\$104,900,107
Gross Investment in Total Plant	\$2,526,645,146
Gross Investment in Total Plant--Electric	\$2,526,645,146
Gross Investment in Total Plant--Distrib.	\$1,197,253,170
Accumulated Prov for Deprec.--Total	\$891,564,797
Accumulated Prov for Deprec.--Electric	\$890,944,704
Accumulated Prov for Deprec.--Distrib.	\$357,026,270
Gross Investment in 364	\$208,842,716
Gross Investment in 365	\$311,030,860
Gross Investment in 369	<u>\$111,219,561</u>
Sum	\$631,093,137
Pole Maintenance Expense 593	\$25,006,174
Administrative Expense 920-931	\$111,883,261
Administrative Expense 935	<u>\$881,985</u>
Total Administrative Expenses	\$112,765,246
Depreciation Reserve for 364 (prorated)	\$62,277,835
Depreciation Reserve for 365 (prorated)	\$92,750,799
Depreciation Reserve for 369 (prorated)	<u>\$33,166,172</u>
Total Depreciation Reserve	\$188,194,807
Accumulated Deferred Taxes (Prorated to 364)	\$25,871,978
Accumulated Deferred Taxes (Prorated to 365)	\$38,531,311
Accumulated Deferred Taxes (Prorated to 369)	<u>\$13,778,168</u>
Total Accumulated Deferred Taxes (prorated)	\$78,181,458
Depreciation Rate for Poles	2.44%
Overall Rate of Return	7.585%
Number of Poles--Equivalent	265,071

Attachment 3

**Pole Attachment Rate Calculations**  
**Unitil**

	Unitil Sole	Unitil Joint	FCC Just & Reasonable w/Unitil Adj. for Regulatory Assets	FCC Just & Reasonable w/o Unitil Adj. for Regulatory Assets
<b>FCC Rate Formula Methodology - Calculated Using Data for Year End 2011</b>				
Investment in Pole Plant (Net of Appurtenances)	\$11,894,005	\$20,687,863	\$32,581,868	\$32,581,868
- Depreciation Reserve for Poles	\$4,977,805	\$8,658,156	\$13,635,961	\$13,635,961
- Accumulated Deferred Taxes	\$1,195,654	\$2,079,664	\$3,275,318	\$2,413,663
Net Investment in Pole Plant	\$5,720,546	\$9,950,043	\$15,670,589	\$16,532,245
- Investment in Appurtenances (Netted out of Gross)				
Investment in Bare Pole Plant	5,720,546	9,950,043	\$15,670,589	16,532,245
/ Number of Poles - Equivalent	9,036	49,725	33,899	33,899
Net Investment per Bare Pole	\$633.08	\$200.10	\$462.28	\$487.70
<b>Carrying Charges</b>				
<b>Maintenance</b>				
Gross Investment in 364,365,369	\$2,873,767	\$2,873,767	\$2,873,767	\$2,979,486
- Depreciation Reserve--364,365,369	\$116,333,374	\$116,333,374	\$116,333,374	\$116,333,374
- Accumulated Deferred Taxes--364,365,369	\$45,058,712	\$45,058,712	\$45,058,712	\$45,058,712
/ Net Investment in 364,365,369	\$12,321,773	\$12,321,773	\$12,321,773	\$6,540,167
= Maintenance Carrying Charge	4.87%	4.87%	4.87%	4.60%
<b>Depreciation</b>				
Annual Depreciation Rate for Poles	3.80%	3.80%	3.80%	3.80%
Gross Investment in Pole Plant	\$42,933,084	\$42,933,084	\$42,933,084	\$42,933,084
- Depreciation Reserve--Poles	\$17,968,087	\$17,968,087	\$17,968,087	\$17,968,087
- Accumulated Deferred Taxes--Poles	\$4,315,882	\$4,315,882	\$4,315,882	\$2,413,663
Net Investment in Pole Plant	\$20,649,115	\$20,649,115	\$20,649,115	\$22,551,334
Gross Net Adjustment	207.92%	207.92%	207.92%	190.38%
Deprec Rate Applied to Net Pole Plant	7.90%	7.90%	7.90%	7.23%
<b>Administrative</b>				
Administrative Expenses	\$8,600,897	\$8,600,897	\$8,600,897	\$8,295,025
Total Plant--Electric	\$230,641,602	\$230,641,602	\$230,641,602	\$230,641,602
- Depreciation Reserve--Electric	\$74,907,202	\$74,907,202	\$74,907,202	\$74,907,202
- Accumulated Deferred Taxes--Electric	\$26,922,946	\$26,922,946	\$26,922,946	\$12,486,794
Net Plant - Electric	\$128,811,454	\$128,811,454	\$128,811,454	\$143,247,606
Administrative Carrying Charge	6.68%	6.68%	6.68%	5.79%



Attachment 3

DATA ENTRY AND SOURCE					FERC Form 1:
Accumulated Deferred Taxes 190 (Plant)	\$231,890	\$231,890	\$231,890	\$231,890	\$231,890 pg. 234, c 18
Accumulated Deferred Taxes 281 (Plant)	\$0	\$0	\$0	\$0	\$0 pg. 273, k 17
Accumulated Deferred Taxes 282 (Plant)	\$12,718,684	\$12,718,684	\$12,718,684	\$12,718,684	\$12,718,684 pg. 275, k 9
Accumulated Deferred Taxes 283 (Plant)	\$0	\$0	\$0	\$0	\$0 pg. 277, k 19
Accumulated Deferred Taxes-Total (Plant)	\$12,486,794	\$12,486,794	\$12,486,794	\$12,486,794	sum
Accumulated Deferred Taxes 190 (Electric)	\$231,890	\$231,890	\$231,890	\$231,890	\$231,890 pg. 234, c 8
Accumulated Deferred Taxes 281 (Electric)	\$0	\$0	\$0	\$0	\$0 pg. 273, k 8
Accumulated Deferred Taxes 282 (Electric)	\$12,718,684	\$12,718,684	\$12,718,684	\$12,718,684	\$12,718,684 pg. 275, k 2
Accumulated Deferred Taxes 283 (Electric)	\$0	\$0	\$0	\$0	\$0 pg. 277, k 9
Accumulated Deferred Taxes-Total (Electric)	\$12,486,794	\$12,486,794	\$12,486,794	\$12,486,794	sum
Taxes 408.1	\$4,175,914	\$4,175,914	\$4,175,914	\$4,175,914	\$4,175,914 pg. 114, c 14
Taxes 409.1 Federal	\$1,312,554	\$1,312,554	\$1,312,554	\$1,312,554	\$1,312,554 pg. 114, c 15
Taxes 409.1 Other	\$358,621	\$358,621	\$358,621	\$358,621	\$358,621 pg. 114, c 16
Taxes 410.1	\$2,013,326	\$2,013,326	\$2,013,326	\$2,013,326	\$2,013,326 pg. 114, c 17
Taxes 411.1 Cr.	\$0	\$0	\$0	\$0	\$0 pg. 114, c 18
Taxes 411.4	\$0	\$0	\$0	\$0	\$0 pg. 114, c 19
Total Normalized Taxes	\$7,860,415	\$7,860,415	\$7,860,415	\$7,860,415	sum
Gross Investment in Total Plant In Service	\$222,109,158	\$222,109,158	\$222,109,158	\$222,109,158	\$222,109,158 pg. 200, b 8
Gross Investment in Total Plant (Inc CWIP, Future Use)	\$230,641,602	\$230,641,602	\$230,641,602	\$230,641,602	\$230,641,602 pg. 200, b13
Gross Investment in Distribution Plant	\$206,563,932	\$206,563,932	\$206,563,932	\$206,563,932	\$206,563,932 pg. 207, g 75
Gross Investment in Total Plant--Electric	\$222,109,158	\$222,109,158	\$222,109,158	\$222,109,158	\$222,109,158 pg. 200, c 8
Accumulated Prov for Deprec.--Total	\$74,907,202	\$74,907,202	\$74,907,202	\$74,907,202	\$74,907,202 pg. 200, b 22
Accumulated Prov for Deprec. - Distribution	\$65,935,542	\$65,935,542	\$65,935,542	\$65,935,542	\$65,935,542 pg. 219, b 26
Accumulated Prov for Deprec.--Electric	\$74,907,202	\$74,907,202	\$74,907,202	\$74,907,202	\$74,907,202 pg. 200, c 22
Gross Investment in Acc 364	\$42,933,084	\$42,933,084	\$42,933,084	\$42,933,084	\$42,933,084 pg. 207, g 64
Gross Investment in Acc 365	\$56,362,508	\$56,362,508	\$56,362,508	\$56,362,508	\$56,362,508 pg. 207, g 65
Gross Investment in Acc 369	\$17,037,782	\$17,037,782	\$17,037,782	\$17,037,782	\$17,037,782 pg. 207, g 69
Sum	\$116,333,374	\$116,333,374	\$116,333,374	\$116,333,374	sum
Pole Maintenance Expense 593	\$2,873,767	\$2,873,767	\$2,873,767	\$2,873,767	\$2,979,486 pg. 322, b 149
Administrative Expense 920-931	\$8,300,794	\$8,300,794	\$8,300,794	\$8,300,794	\$8,300,794 pg 323, b 194
Administrative Expense 935	-\$5,769	-\$5,769	-\$5,769	-\$5,769	-\$5,769 pg 323, b 196
Total Administrative Expenses	\$8,295,025	\$8,295,025	\$8,295,025	\$8,295,025	sum

Attachment 3

DATA ENTRY AND SOURCE					FERC Form 1:
Accumulated Deferred Taxes (Prorated to 364)					\$2,413,663 prorated
Accumulated Deferred Taxes (Prorated to 365)					\$3,168,654 prorated
Accumulated Deferred Taxes (Prorated to 369)					\$957,850 prorated
Total Accumulated Deferred Taxes (prorated)					\$6,540,167 sum
Overall Rate of Return	8.39%	8.39%	8.39%	8.39%	NHPUC DE 10-055 Order No 125214, p 7
Accumulated Deferred Taxes (Plant) incl Reg. Assets	\$26,922,946	\$26,922,946	\$26,922,946	\$26,922,946	Unitil Ex. A, p3
Gross Inv in Poles Net of Appurtenances	\$11,894,005	\$20,687,863	\$32,581,868	\$32,581,868	Unitil Ex. A, p1
Depreciation Reserve for 364	\$17,968,087	\$17,968,087	\$17,968,087	\$17,968,087	Unitil Ex. A, p2
Depreciation Reserve for 365	\$17,512,585	\$17,512,585	\$17,512,585	\$17,512,585	Unitil Ex. A, p2
Depreciation Reserve for 369	\$9,578,040	\$9,578,040	\$9,578,040	\$9,578,040	Unitil Ex. A, p2
Total Depreciation Reserve	\$45,058,712	\$45,058,712	\$45,058,712	\$45,058,712	sum
Deprec Reserve Poles Net of Appurt (Prorated)	\$4,977,805	\$8,658,156	\$13,635,961	\$13,635,961	Unitil Ex A, p1
Accum Def Taxes Poles Net of Appurt (Prorated)	\$1,195,654	\$2,079,664	\$3,275,318	\$3,275,318	Unitil Ex A, p1
Accumulated Deferred Taxes (Prorated to 364)	\$4,315,882	\$4,315,882	\$4,315,882	\$4,315,882	Unitil Ex A, p2
Accumulated Deferred Taxes (Prorated to 365)	\$6,716,271	\$6,716,271	\$6,716,271	\$6,716,271	Unitil Ex A, p2
Accumulated Deferred Taxes (Prorated to 369)	\$1,289,620	\$1,289,620	\$1,289,620	\$1,289,620	Unitil Ex. A, p2
Total Accumulated Deferred Taxes (prorated)	\$12,321,773	\$12,321,773	\$12,321,773	\$12,321,773	sum
FAS 109 Amortization Expense	\$305,872	\$305,872	\$305,872	\$305,872	Unitil Ex A, p2
Depreciation Rate for Poles	3.80%	3.80%	3.80%	3.80%	Unitil Ex A, p2
Cost of Capital	9.01%	9.01%	9.01%	9.01%	Unitil Ex A, p3
Number of Poles - Equivalent	9,036	49,725	33898.5	33898.5	J&R:Sole Owned + 1/2 Joint Owned
Usable Space	13.82	13.82	13.82	13.82	Unitil Ex A, p4
Unusable Space	23.76	23.76	23.76	23.76	Unitil Ex A, p4
Pole Height	37.57	37.57	37.57	37.57	Unitil Ex A, p4