

DEC 04 2013

APPENDIX II-G

Final Proposal No. 2013-124

Cats Filed 12-4-13

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COVER SHEET FOR FINAL PROPOSAL

Notice Number 2013-124 Rule Number Puc 1600

1. Agency Name & Address:

Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, New Hampshire 03301

*Substantive comments
p. 19, 20, 23, 24, & 25*

2. RSA Authority:

RSA 365:8, V and XII

3. Federal Authority:

4. Type of Action:

- Adopt
- Amendment
- Repeal
- Readoption
- Readoption w/amendment

5. Short Title: Puc 1600 Tariffs and Special Contracts

6. Contact person for copies and questions:

Name: Marcia Brown
Address: New Hampshire Public Utilities
Commission
21 South Fruit Street Suite 10
Concord NH 03301

Title: Staff Attorney
Phone #: 603-271-2431

7. Yes No X Agency requests review by Committee legal staff in the Office of Legislative Services and delayed Committee review pursuant to RSA 541-A:12, I-a.

8. The rulemaking notice appeared in the Rulemaking Register on September 5, 2013

9. Yes N/A X Agency notified policy committees, or House Speaker and Senate President, pursuant to RSA 541-A:10, I because this is the first time this rule or its amendments have been proposed to implement newly-enacted state authority.

**SEE THE INSTRUCTIONS—PLEASE SUBMIT ONE COPY OF THIS COVER SHEET
AND ONE COPY OF THE FOLLOWING:
(optional to number correspondingly)**

10. The "Final Proposal-Fixed Text," including the cross-reference table required by RSA 541-A:3-a, II as an appendix.

11.- Yes N/A X Incorporation by Reference Statement(s) because this rule incorporates a document or Internet content by reference for which an Incorporation by Reference Statement is required pursuant to RSA 541-A:12, III.

12. Yes X N/A The "Final Proposal-Annotated Text," indicating how the proposed rule was changed because the text of the rule changed from the Initial Proposal pursuant to RSA 541-A:12, II(e).

13. Yes N/A The amended fiscal impact statement because the change to the text of the Initial Proposal affects the original fiscal impact statement (FIS) pursuant to RSA 541-A:5, VI.
- INSTRUCTIONS FOR THE COVER SHEET FOR FINAL PROPOSAL**

The first and second unnumbered items, and Items 1 through 5, shall be completed with the same information as appeared in the "Rulemaking Notice Form" (Appendix II-C) as published for the Initial Proposal in the Rulemaking Register. Item 6 shall identify the name, title, address, and telephone number of the person in the agency who can answer questions about the proposed rule and supply copies.

The agency shall then indicate, by checking the appropriate box on Item 7, whether it is requesting that it receive and respond to comments of the Committee legal staff prior to the Committee meeting that is at least 28 days, but not more than 60 days, after the proposal is filed. In effect, this would be a request for postponement of Committee action. See RSA 541-A:12, I-a and Section 2.14 of Chapter 3 in the Drafting and Procedure Manual for Administrative Rules (Manual).

In Item 8 the agency shall list the full date, by month, day, and year, on which the "Rulemaking Notice Form" was published in the Rulemaking Register.

In Item 9 the agency shall indicate, by checking either the "Yes" box or the "N/A" (not applicable) box, whether it had notified the House and Senate policy committees, or the House Speaker and Senate President, pursuant to RSA 541-A:10, I because the Initial Proposal was the first time the rule or its amendments had been proposed to implement newly-enacted state authority.

Items 10 through 13 all relate to required attachments to the "Final Proposal Cover Sheet". PROVIDE ONE COPY OF EVERYTHING SUBMITTED. IT IS OPTIONAL TO NUMBER THEM ACCORDINGLY. Item 10 is required in every filing, and therefore is listed without a check-box. Items 11 through 13 will be required only under the circumstances set forth in the description of the items listed below. The agency shall determine whether such attachment is required and then check either the "Yes" box to indicate that the document is required and has been attached or the "N/A" box if the document is not required and therefore not applicable:

- Item 10. The "Final Proposal—Fixed Text," required by RSA 541-A:12, II(b). See also Section 2.12 of Chapter 3 in the Manual. Include the cross-reference table required by RSA 541-A:3-a, II as was done for the Initial Proposal. See Section 2.4 of Chapter 3 in the Manual.
- Item 11. An "Incorporation by Reference Statement" (Appendix II-H) if the agency has incorporated a third-party document or Internet content by reference for which such a statement is required pursuant to RSA 541-A:12, III. See Section 3.12 of Chapter 4 in the Manual.
- Item 12. The text of the final proposal annotated to reflect how the text of the Final Proposal differs from the text of the Initial Proposal, if the text has changed during the public hearing and comment process. See RSA 541-A:12, II(e) and Section 5.4 of Chapter 4 in the Manual.
- Item 13. The amended fiscal impact statement obtained from the Legislative Budget Assistant if, as a result of the public hearing and comment process, a change has been made to the rule which affects the original fiscal impact statement. See RSA 541-A:5, VI and Section 2.11 of Chapter 3 in the Manual.

Readopt with amendment Puc 1600, effective 9-10-05 (Doc. #8428), to read as follows:

CHAPTER Puc 1600 TARIFFS AND SPECIAL CONTRACTS

PART Puc 1601 APPLICATION OF RULES

Puc 1601.01 Application of Rules.

(a) Every utility shall file all tariffs with the commission pursuant to the requirements set forth in Puc 1600, except as provided in (b) and (c) below.

(b) Any utility which obtains more than 75% of its revenue from interstate service may, as to its service within New Hampshire, file tariffs with the commission which conform with the requirements of the federal authority to which it is subject.

(c) Telephone utilities that are "excepted local exchange carriers", as defined in RSA 362:7, I, shall not be required to comply with this chapter with respect to any retail services provided or offered by such utilities.

(d) Water utilities meeting the definition of "utility" in Puc 602.13 and having gross annual revenues under \$100,000 shall comply with tariff filing requirements pursuant to Puc 1600 unless the commission and the utility agree to alternative filings pursuant to a petition filed by the utility as specified in Puc 200.

(e) A utility shall document any request for emergency rate relief pursuant to RSA 378:9 but shall not be required to comply with the filing requirements of Puc 1600 when seeking emergency rate relief.

PART Puc 1602 APPLICATION OF RULES

Puc 1602.01 "Above the line" means any amount included in the computation of utility net operating income.

Puc 1602.012 "Full rate case" means a proceeding in which a revenue requirement is established for a utility and rates set to meet that revenue requirement.

Puc 1602.023 "Pro forma adjustment" means an adjustment in the test year to arrive at an adjusted test year appropriate for a forecasted period.

Puc 1602.034 "Rate" means any charge or price, and all related service provisions for services regulated and tarified by the commission, including, but not limited to, availability, terms of payment, and minimum service period.

Puc 1602.045 "Rate schedule" means the initial collection of information along with any revisions filed by a utility which includes the most recent rate schedule cover sheet and all effective rate sheets.

Puc 1602.056 "Special contract" means rates and charges, including terms and conditions, covering service rendered under prices and conditions which vary from those contained in the filed tariff. The term does not include any contract that applies to service furnished in accordance with an existing tariff.

Puc 1602.067 "Tariff" means the schedule of rates, charges and terms and conditions under which a regulated and tarified service is provided to customers, filed by a utility and either approved by the commission or effective by operation of law.

Puc 1602.078 "Test year" means a utility's actual financial data for a 12-month period.

Puc 1602.089 "Utility" means "public utility" as defined by RSA 362:2.

PART Puc 1603 GENERAL TARIFF FILING REQUIREMENTS

Puc 1603.01 Format and Page Markings.

(a) Each utility shall submit all tariff pages as follows:

- (1) Using 8-1/2 inches by 11 inches sized paper;
- (2) In loose leaf form with standard 3-hole punch in the left-hand margin;
- (3) Without alterations or erasures; and
- (4) In legible print.

(b) All tariff pages shall include the following:

- (1) A header which contains, in the order presented below, the following information:

- a. The tariff number, designated as "NHPUC No. _", located in the upper left hand corner of the page;
 - b. The name of the utility, located in the upper left hand corner of the page directly below the tariff number; and
 - c. The page number and designation of page as provided in (c) below, located in the upper right hand corner of the page; and
- (2) A footer which contains in the order presented below, the following information:
- a. The date the tariff is issued, located in the lower left hand corner of the page;
 - b. The effective date of the tariff, located directly under the date the tariff is issued; and
 - c. The name and title of the utility official issuing the tariff, located in the lower right hand corner of the page.

(c) An illustration of the tariff page markings described in (b) above appears below:

Figure 16.3.1 Tariff Page Markings, Header and Footer

(Top)

NHPUC No.	Original/Replacement Page
and	
Name of Company:	Section

(Bottom)

Issued:	Issued by:
Effective:	Title:

Puc 1603.02 Contents of and Requirements of Tariff

- (a) At the time of proposing an initial franchise, a utility shall propose a tariff and file the tariff with the commission.
- (b) When the commission approves the terms of a utility franchise pursuant to Puc 200, the utility shall file a tariff with the commission which complies with the terms approved.

(c) Once a utility franchise is established, the utility shall at all times maintain on file with the commission a tariff accurately reflecting any revisions to the tariff.

(d) A utility shall include a title page with each tariff.

(e) Each tariff title page shall include, in the order presented below, the following information:

- (1) The tariff number;
- (2) The type of utility;
- (3) The name of the utility;
- (4) The issue date of the tariff;
- (5) A space for inclusion of the effective date of the tariff;
- (6) The name and title of the officer issuing the tariff on behalf of the utility;
- (7) The signature of the official issuing the tariff on behalf of the utility; and
- (8) The commission authorization, where applicable.

(f) Utilities shall refer to "Appendix A" for the suggested format for the tariff page described in (e) above.

(g) A utility shall include a table of contents with each complete tariff which provides a summary of the contents of the tariff and shall refer to "Appendix B" for the suggested format for the table of contents.

(h) A utility shall include within each tariff a description of the service area to be served by the utility.

(i) The description of service area in a tariff shall include the following:

- (1) A map or maps identifying exchanges or service area or a list of all municipalities in which the utility has the authority to serve;
- (2) A map or maps identifying exchanges or service area or a list of municipalities in which the utility serves less than the entire municipality; and
- (3) As to municipalities in which the utility serves less than the entire municipality, a map, as specified in (j) below, on which the utility shall identify each area within a municipality which the utility shall serve.

(j) To fulfill the map requirements of (i) above, a utility shall file a map on which its service areas are properly identified, as follows:

(1) All electric, gas and telephone utilities shall file a United States Geological Survey based map; and

(2) Utilities other than electric, gas and telephone shall file either a United States Geological Survey based map or a municipal tax map.

(k) Utilities shall refer to "Appendix C" for the suggested format for the description of service area.

(l) The service area maps which a utility files with the commission shall be deemed to be incorporated into the utility's tariff.

(m) A utility shall provide with each tariff a full description of the rates and terms under which service shall be provided.

(n) The terms and conditions section of a tariff for items of general applicability shall include the following:

(1) The terms of and charges, where applicable, for application for service;

(2) The terms of and charges for deposits;

(3) The circumstances under which disconnection shall occur and charges associated with disconnection;

(4) The charges and consequences of failure of service; and

(5) The terms and circumstances under which line or service extensions shall be provided, including the basis for charges and refunds.

(o) A utility shall include in its tariff, where applicable, provisions under which fuel and commodity adjustments shall occur.

(p) The tariff section providing fuel and commodity adjustment terms shall include the following:

(1) The application and basis of computing fuel and commodity adjustments; and

(2) A sample derivation of the amount of the adjustment or adjustments.

(q) A utility shall provide with each proposed tariff a full classification of rate or rates under which the utility shall offer service to each class of service or customer group.

(r) The service classification required by (q) above shall include a description of the following:

- (1) Availability of service by class of customer and usage;
- (2) General characteristics of service;
- (3) Rates for service by base price or unit price, including any discounts from base price or fuel surcharge applied;
- (4) Fuel or commodity adjustments, if applicable;
- (5) Minimum charge, if applicable;
- (6) Any minimum service period connected with a rate;
- (7) Determination of demand and manner in which the demand charge is calculated for billing purposes, where applicable;
- (8) Terms of payment including terms of any discounts or deductions;
- (9) Discontinuance of service provisions; and
- (10) Any special provisions, riders or contract clauses affecting service classification.

(s) For gas and electric utilities, the service classification of rates required by this section shall provide classifications of separate schedules on separate pages for each classification of customer and rates with descriptive headings.

(t) Utilities shall refer to "Appendix D" for the suggested format for the description of service classification.

(u) When a utility files a complete proposed or complete compliance tariff, the official from the utility issuing the tariff shall sign the title page and all other pages shall bear the typed name and title of the issuer..

(v) A utility shall number each tariff sequentially according to all tariffs which it has ever filed with the commission.

(w) Except for the title page and table of contents, a utility shall consecutively number pages in each tariff, as a whole, or for each whole section, if the tariff has separately numbered sections.

Puc 1603.03 Method of Filing.

(a) Notwithstanding the requirements of Puc 203.02, each utility shall file an original and 2 copies of the tariff and all supporting documentation.

(b) Pursuant to Puc 203.03, each utility shall, in addition to filing an original, executed paper filing and copies thereof as required by this chapter, electronically file each tariff filing and, to the extent practicable, documentation connected therewith.

(c) For purposes of (b) above, a document shall be considered to be impracticable to electronically file if it is a document which has not been produced electronically such as certain maps, spread sheets or documents provided from another source.

(d) No party shall file any document with the commission by facsimile except pursuant to the procedure set forth in Puc 203.11.

(e) Utilities which lack the technological capability of electronic filing shall request a waiver of (b) and (c) above pursuant to Puc 201.05.

Puc 1603.04 Posting of Tariffs.

(a) Each utility shall maintain in any office in which it receives applications for utility service, the following:

(1) A copy of its currently effective tariff which shall be available for inspection by the public; and

(2) A notice as required in (b) below, printed in bold type, posted in a public and conspicuous place within the office.

(b) To the extent practicable, a copy of the ~~utilities'~~ currently effective tariff posted on its website.

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(bc) The notice required by (a)(2) above shall state the following:

(1) That rates, terms and conditions filed by the utility are on file at that office and at the office of the commission; and

(2) That rates, including terms and conditions, are open to examination by any person.

Puc 1603.05 Revisions to Presently Effective Tariffs.

(a) A utility that proposes to revise an existing tariff shall submit :

(1) The entire page on which any revision occurs; or

(2) When more than 50% of the pages of a tariff are proposed to be revised in a single filing, a new tariff.

(b) Each utility filing a proposed rate change shall file with the commission an original and 2 copies of the tariff pages containing the rate changes, on which additions and deletions shall be clearly annotated or marked.

(c) When a utility proposes changes or institutes approved changes in its service area, it shall promptly file with the commission a new map or maps reflecting any such change.

(d) Upon the commission's approval of a tariff revision pursuant to Puc 200, the utility shall file a complete updated electronic copy of its newly revised tariff.

Puc 1603.06 Page Designations, Tariff Revisions.

(a) A utility shall include page designations on each revised page of a tariff revision according to the requirements of this section.

(b) A utility shall designate in the upper right hand corner on each revised page, on separate lines, designations indicating:

(1) The revision number of this page and the page number; and

(2) The revision which this revision supersedes, whether original, first, second or so on, and page number.

(c) The designation required by (b) above shall appear as in the illustration below:

Figure 16.3.2 Page Designation

1st Revised Page 3 Superseding Original Page 3

(d) When a new tariff is filed, replacing an existing tariff, the utility shall include designations on separate lines in the upper left hand corner of the page, as follows:

(1) The title page of the new tariff shall show:

- a. The number of the new tariff and the utility type; and
- b. The number of the superseded tariff and the utility type; and

(2) Each page other than the title page shall show the number of the new tariff and the utility type.

(e) The designations required by (d)(1) above, to be shown on the title page of a new tariff, shall appear as in the illustration below:

Figure 16.3.3 Title Page Designation

NHPUC No. 2 - Electricity Superseding NHPUC No. 1 - Electricity
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(f) When tariff changes require that an additional page or pages be inserted, a utility shall use the same page number with a letter or numerical suffix for all additional pages.

(g) The utility shall include a designation on each added page, in the upper right hand corner of the page, which states the page number followed by a letter or numerical suffix.

(h) The designation as required by (g) above shall appear as in the illustration below:

Figure 16.3.4 Page Designation on Each Added Page

Original Page 2-A
or
Original Page 2.1

(i) When a page is to be deleted, a utility shall file a canceling page with a notation as to where the information can be found thereafter or stating that the information has been deleted, as applicable.

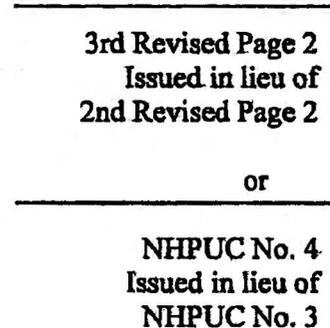
(j) When a proposed tariff revision is suspended by the commission before becoming effective, the utility shall include designations, in the upper right hand corner and on separate lines of each page affected, as follows:

- (1) The number of the page revision when single tariff pages are suspended or the number of the tariff when a whole tariff is suspended, and the page number;
- (2) A statement that the page or whole tariff is "Issued in lieu of"; and

(3) The number of the page revision or number of the whole tariff, as applicable, and the page number.

(k) The designations required by (j) above, the first for a suspended tariff page revision, and the second for a suspended whole tariff, shall appear as in the illustration below:

Figure 16.3.5 Page Designation for Suspensions



(l) When a proposed tariff revision is suspended by the commission before becoming effective, its number shall not be reused.

(m) When the commission approves a complete new tariff, the utility shall file a title page with the following information displayed at the bottom of the page:

- (1) A statement, which shall include the information required by (2) through (4) below, that the tariff is "Authorized by NHPUC Order No. ___ in Docket No. ___, dated ___.";
- (2) The order number which approves the tariff;
- (3) The commission docket number of the case; and
- (4) The date of the order approving the tariff.

(n) A utility shall designate on the title page the next consecutive tariff number, the superseded tariff number and the type of utility service.

(o) When the commission approves revised tariff pages to be inserted within the existing tariff, the utility shall file each revised page, bearing the notation as described in (m) (1) above.

Puc 1603.07 Proposed Tariff, When Effective.

(a) Proposed tariff changes, filed and published in accordance with RSA 378 and Puc 1600, shall become effective, unless suspended as provided in (c) below, as follows:

(1) After 30 days' notice to the commission and the providing of such notice to the public as directed by the commission; or

(2) Upon issuance of an order of the commission.

(b) If it has not yet made a final determination under RSA 378:7 as to the fixing of rates, the commission shall, within the 30-day filing period referred to in (a)(1) above, upon its own motion, suspend any schedule of proposed rates pursuant to RSA 378:6 or, with respect to telephone utilities, extend the time for its determination by up to 30 days pursuant to RSA 378:6, IV.

(c) During any periods when a proposed tariff change is suspended as referred to in this section, a utility's presently effective tariff shall then continue in effect until further order or as provided by law.

(d) While any proposed tariff change is suspended, a utility may petition for any changes in the tariff by the tariff supplement process as described in Puc 1603.08.

Puc 1603.08 Tariff Supplements.

(a) Each utility shall file a proposed tariff supplement when it proposes any of the following:

(1) To cancel a complete tariff or an existing supplement which is not to be superseded;

(2) To establish any change in an effective tariff for which a filed revision stands suspended;

(3) By a newly named utility, to adopt the tariff of its predecessor to become effective on the date it is filed with the commission; or

(4) To establish a temporary modification of an existing tariff.

(b) Any tariff supplement which a utility shall submit shall comply with the following:

(1) The tariff supplement itself shall be numbered serially and the pages therein shall be numbered consecutively; and

(2) The tariff supplement shall contain a title page in the same form as the title page of the tariff, with the additional notation of the supplement number, as follows:

"Supplement No. to NHPUC No. ".

(c) Utilities shall refer to "Appendix E" for the suggested format of a tariff supplement title page.

PART Puc 1604 FULL RATE CASE FILING REQUIREMENTS

Puc 1604.01 Contents of a Full Rate Case.

(a) Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:

- (1) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;
- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
- (3) Federal income tax reconciliation for the test year;
- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
 - a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines;
 - a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

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(7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;

(8) The utility's most recent construction budget;

(9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;

(10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

(11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:

a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and

b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;

(12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;

(13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;

(14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;

(15) Copies of all officer and executive incentive plans;

(16) Lists of the amount of voting stock of the utility categorized as follows:

a. Owned by an officer or director individually;

b. Owned by the spouse or minor child of an officer or director; or

c. Controlled by the officer or director directly or indirectly;

(17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:

- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
- b. For utilities with \$10,000,000 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
- c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
- d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

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- (18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission;
- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;
- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;
- (24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
- (25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and
- (26) Support for figures appearing on written testimony and in accompanying exhibits.

(b) Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of less than \$1,000,000 filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:

- (1) A detailed list of charitable contributions charged in the test year above the line, showing donee, the amount, and the account charged;
- (2) A detailed list of advertising charges in the test year above the line, showing donee, the amount, and the account charged;
- (3) The utility's most recent construction budget;
- (4) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
- (5) A detailed list of all membership fees, dues, lobbying expenses and donations charged in the test year above the line, showing donee, the amount, and the account charged;
- (6) Copies of any depreciation studies if not previously filed in an adjudicative proceeding;
- (7) Copies of any management or financial audits which the utility has not submitted to the commission;
- (8) A list of officers, executives, and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
- (9) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services;
- (10) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;

(11) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;

(12) Quarterly income statements for the previous 2 years if not previously filed with the commission;

(13) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

(14) A description of the utility's projected need for external capital for the 2 year period immediately following the test year; and

(15) Support for figures appearing on written testimony and in accompanying exhibits.

(c) Pursuant to Puc 203.03, each utility shall, in addition to filing an original, executed paper filing and copies thereof as required by this chapter, electronically file each document, to the extent practicable, in a format compatible with the computer system of the commission.

Puc 1604.02 Procedure and Contents of Full Rate Case Proposal.

(a) Notwithstanding the requirements of Puc 203.02, each utility filing a proposed rate change as part of a full rate case shall file with the commission an original and 6 copies of the following:

(1) A cover letter summarizing the requested rate relief and the nature and magnitude of the requested changes;

(2) A "Report of Proposed Rate Changes", which shall set forth the following:

a. Rate or class of service;

b. Effect of proposed change showing increases, decreases and net changes in each rate classification separately, where applicable;

c. Average number of customers;

d. Estimated annual revenue under present rates and under proposed rates; and

e. Proposed rates by amount and percentage increase or decrease;

(3) Written direct testimony;

(4) A "Filing Requirement Schedule" for the appropriate utility area of the utility, as established by Puc 1604.07; and

(5) A copy of the proposed statement to be transmitted to the utility's customers pursuant to Puc 1203.02(c) and (d).

(b) Utilities shall refer to "Appendix F" and "Appendix G" for examples of the suggested format for the "Report of Proposed Rate Changes" required by (a)(2) above.

(c) Pursuant to Puc 202.08, each utility shall, in addition to filing an original, executed paper filing and copies thereof as required by this chapter, electronically file each document, to the extent technologically feasible, in a format compatible with the computer system of the commission.

(d) The commission shall maintain a list on its web site of the types of electronic file formats compatible with its computer system.

Puc 1604.03 Publication of Proposed Rate Change.

(a) A utility shall notify the public of a proposed rate change by publishing an order of notice issued by the commission.

(b) The commission's order of notice shall:

(1) Plainly state the existing rates, the proposed rates and the proposed effective date thereof;

(2) Be written in such a way as to be understood by the customers affected; and

(3) Include the commission docket number.

(c) For those rate cases involving multiple services and classes of service, the commission's order of notice shall include a summary of the charges for the major classes of service rather than delineating all charges to all classes of service.

(d) The utility shall publish the order of notice no less than 14 days prior to the hearing or pre-hearing conference before the commission or, in the event no hearing is ordered, prior to the effective date.

(e) The utility shall publish the notice required by this section in a newspaper of general circulation in the area affected.

(f) The utility shall provide to the commission prior to the effective date of any tariff change an affidavit of publication of the notice required by (a) above.

(g) In addition to publication of the order of notice, the commission shall require dissemination of notice, and the utility shall complete such dissemination, to individual customers when there is reason to believe the customers are unlikely to see a published notice, as in the case of a seasonal community.

Puc 1604.04 Attestation.

(a) Each utility shall submit to the commission, along with any proposed or compliance tariff filing, a signed, written attestation by the officer in charge of the utility accounts.

(b) The attestation required by (a) above shall state:

"I affirm, based on my personal knowledge, information and belief, that the cost and revenue statements and the supporting data submitted, which purport to reflect the books and records of the company, do in fact set forth the results shown by such books records and that all differences between the books and the test year data and any changes in the manner of recording an item on the utility's books during the test year, have been expressly noted."

(c) A utility which operates in any state other than New Hampshire may limit its response to the items required in this section to the utility's New Hampshire operations, unless the commission determines information that has been submitted by the utility shall not be sufficient to allow the commission to properly evaluate the proposed tariff.

(d) A utility shall file an additional copy of the documentation required by this section as follows:

- (1) With the New Hampshire office of the consumer advocate at the same time the utility files its proposed case with the commission; and
- (2) With any intervenor, in the event the commission grants the intervenor's petition to intervene consistent with proprietary protection as granted by the commission.

Puc 1604.05 Notice of Intent to File Rate Schedules.

(a) Any utility intending to file a proposed rate schedule change pursuant to RSA 378 shall file with the commission and the New Hampshire office of consumer advocate written notice of its intent to file rate schedules at least 30 days prior to the actual filing of such schedules.

(b) The notice required by (a) above shall state the approximate amount of the proposed change in rates.

(c) Compliance with (a) and (b) above shall be deemed to have expired if the utility has not filed its proposed rate schedule with the commission by the earlier of the following:

- (1) Within 60 days of the commission's receipt of the written notice required in (a) above; or

(2) If the commission has granted a utility's request for a waiver pursuant to Puc 201.05 of the 30 day notice requirement of (a) above and authorized it to file its proposed rate schedule earlier than 30 days, by the date established by such waiver.

(d) When a utility proposes that tariff revisions shall become effective on less than 30 days notice to customers, the utility shall submit a written request, which shall describe the reason for the request, for a waiver pursuant to Puc 201.05 for such authority.

Puc 1604.06 Filing Requirement Schedules.

(a) As part of a filing for a full rate case, a utility shall complete and submit to the commission the "Filing Requirement Schedules", the requirements of which are set forth in detail in Puc 1604.07.

Unclear. Based on these paragraphs, it appears that each utility must file all of the schedules listed in (a) below. However, this is not the case. There is no "Schedule 1C" or "Schedule 2C" for several types of utilities. That is not apparent in the rules until Puc 1604.06(k) and (i).

Puc 1604.07 Contents of Filing Requirement Schedules.

(a) A utility shall include with the "Filing Requirement Schedules" required by Puc 1604.06 each of the following:

- (1) "Computation of Revenue Deficiency";
- (2) "Schedule 1 - Operating Income Statement";
- (3) "Schedule 1 Attachment - Pro Forma Adjustment Income or Expense";
- (4) "Schedule 1A - Property Taxes";
- (5) "Schedule 1B - Payroll";
- (6) "Schedule 1C - Normalization";
- (7) "Schedule 2 - Assets and Deferred Charges";
- (8) "~~Schedule 2A~~ - Stockholders Equity and Liabilities";
- (9) "~~Schedule 2B~~ - Material and Supplies";
- (10) "~~Schedule 2C~~ - Contributions in Aid of Construction";
- (10) "Schedule 3 - Rate Base";
- (11) "Schedule 3A - Working Capital";

Unclear. On the actual schedules, these are numbered "2", "2A", and "2B", respectively. This is also unclear by resulting in 2 schedules numbered as "2".

Unclear. For each utility type, there is, in addition to the schedules listed in (a) above, a sheet labeled "Sch. 2 Attachment" and titled "INSTRUCTIONS FOR BALANCE SHEET ITEMS". This sheet contains requirements that are rules, but which are not contained in the text of the proposal.

(12) "Schedule 3 Attachment - Pro Forma Adjustment Rate Base"; and

(13) "Schedule 3 Attachment - Name of Account".

(b) The "Computation of Revenue Deficiency" schedule for the test year ended shall include for the actual test period, the proposed required increase, and the pro forma test period, the following:

- (1) Rate base from "Schedule 3-Rate Base";
- (2) Rate of return;
- (3) Income required;
- (4) Adjusted net operating income from "Schedule 1";
- (5) Income deficiency;
- (6) Tax effect by percentage; and
- (7) Revenue deficiency.

(c) A utility shall provide on a document entitled "Schedule 1 - Operating Income Statement" revenue figures for the 12-month period, pro forma adjustments, adjustments to the test year, first preceding year and second preceding year. Edit. "(c)"

(d) All utilities shall provide on the "Schedule 1 - Operating Income Statement" for each of the categories specified in (b) above, operating revenues and expenses, as follows:

- (1) Total operating revenues; and
- (2) Operating expenses, categorized as follows:
 - a. Fuel;
 - b. Production expenses;
 - c. Power purchased and interchanged;
 - d. Total cost of power;
 - e. Other operations;
 - f. Customers' accounting;
 - g. General administration;

Unclear. Here, and in numerous subsequent schedules there are requirements stated in the rules, such as "total operating revenues", that have several subcategories the details of which are only spelled out in the schedules. Therefore, all the requirements are not stated in the rules.

- h. Energy applications;**
- i. Customer service and sub-total;**
- j. Depreciation;**
- k. Investment tax credit adjustment;**
- l. Taxes other than income;**
- m. Taxes based on income;**
- n. Deferred taxes, including federal income taxes, and taxes from unbilled fuel costs; and**
- o. Total operating expenses and grand total.**

(e) In addition to the requirements of (d) above, gas utilities shall also include the following:

(1) Operating revenues which include:

- a. Firm revenues net of cost of gas adjustment (CGA);**
- b. Other revenues net of CGA;**
- c. CGA over or under collection; and**
- d. Total revenues; and**

(2) Operating expenses for:

- a. Cost of gas for firm customers;**
- b. Cost of gas for non-firm customers;**
- c. Production expenses;**
- d. Distribution;**
- e. Customer Accounting;**
- f. Sales and new business;**
- g. Administrative and General;**
- h. Amortization; and**

i. Operating rents.

(f) In addition to the requirements of (d) above, telephone utilities shall also include the following:

(1) Operating revenues, less uncollectible operating revenues, categorized by RSA 374:8, I and II and Puc 406.03 for:

- a. Local service revenues;
- b. Toll service revenues;
- c. Access revenues; and
- d. Miscellaneous revenues less uncollectible operating revenues;

(2) Total operating revenue; and

(3) Operating expenses categorized by RSA 374:8, I and II and Puc 406.03 for:

- a. Plant specific;
- b. Plant non-specific;
- c. Customer operations;
- d. Corporation operations;
- e. Other expenses as specified;
- f. Accelerated depreciation; and
- g. Income credits and charges resulting from prior deferrals of federal income taxes.

(g) In addition to the requirements of (d) above, water and sewer utilities shall also separately list:

(1) Revenues on a monthly basis or, if revenues are not available on a monthly basis, on a quarterly basis; and

(2) Expenses categorized by:

- a. Production;
- b. Distribution;

- c. Sales and new business;
- d. Administrative;
- e. General; and
- f. Amortization.

(h) A utility shall provide on an individual document entitled "Schedule 1 Attachment - Pro Forma Adjustment Income or Expense", for each pro forma adjustment, an income or expense sheet identifying:

Unclear. This schedule does not contain the requirements of (1) - (8).

- (1) The name of the account;
- (2) A detailed explanation of the adjustment and reasons for the adjustment;
- (3) A description of data and source of data;
- (4) Comparable data and source for at least 2 preceding years, where applicable;
- (5) Calculation of adjustments including explanation and justification of method used; and
- (6) The dollar amount of adjustment.

(i) A utility shall provide on a document entitled "Schedule 1A - Property Taxes" a listing of property taxes identifying the following:

- (1) Municipality where taxes paid;
- (2) Period of taxation;
- (3) Amount paid;
- (4) Amount accrued;
- (5) Amount not applicable to utility operations;
- (6) Pro forma adjustments;
- (7) Pro forma property tax;
- (8) The tax rate; and

(9) Whether a discount was available, the tax rate, and whether the utility used the discount.

(j) A utility shall provide on a document entitled "Schedule 1B - Payroll", payroll figures for the 12-month test year, pro forma adjustments, and pro forma test year, the following:

- (1) Operation;
- (2) Maintenance;
- (3) Construction;
- (4) Plant removal; and
- (5) Any other accounts relating to payroll.

Unclear. This requirement does not appear in the schedule.

(k) Gas utilities shall provide a document entitled "Schedule 1C - Normalizations" and shall show thereon abnormal casualty losses, other extraordinary normalizations, and weather normalizations on the basis of actual and normal degree days calculated separately for each test year month.

(l) A utility shall provide a document entitled "Schedule 2 - Assets and Deferred Charges" including the following:

- (1) A balance sheet of assets and deferred charges for the 12-month period; and
- (2) The test year average of 13 monthly or 5 quarterly balance sheets for the first preceding year and second preceding year.

(m) A utility shall provide for the periods shown in (l) above, a balance sheet of assets and deferred charges for the following:

- (1) Plant;
- (2) Other property;
- (3) Investments and funds;
- (4) Current, accrued and other assets;
- (5) Special deposits; and
- (6) Prepaid accounts and deferred charges.

(n) A utility shall provide on a document entitled "Schedule 2A - Stockholders Equity and Liabilities" a balance sheet for:

- (1) The 12-month period; and
- (2) The test year of 13 monthly or 5 quarter average for the first preceding year and second preceding year.

(o) A utility shall provide for the periods set forth in (n) above, stockholder equity as to each of the following:

- (1) Common stock equity and surplus;
- (2) Long term debt;
- (3) Preferred stock;
- (4) Current and accrued liabilities;
- (5) Deferred credits;
- (6) Operating reserves;
- (7) Accumulated deferred taxes on income; and
- (8) Contributions in aid of construction.

(p) A utility shall provide on a document entitled "Schedule 2B - Material and Supplies" indicating materials and supplies for:

- (1) The test year; and
- (2) The 13 monthly or 5 quarter average for the first preceding year and second preceding year.

(q) A utility shall describe, for the periods set forth in (m) above, materials and supplies, as to the following:

- (1) Transmission and distribution inventory;
- (2) Appliance inventory;
- (3) Other material and supplies;
- (4) Maintenance inventory;
- (5) Station repair inventory; and

Unclear. The requirements in (4) - (8) do not appear in the schedule.

(6) Telephone utilities only, non-telephone inventories;

(r) Water and sewer utilities shall provide a document entitled "Schedule 2C - Contribution in Aid of Construction" showing:

- (1) The name of contributor and year received;**
- (2) Actual amount;**
- (3) Original annual amount booked; and**
- (4) Depreciation taken on contributed capital.**

(s) A utility shall provide on a document entitled "Schedule 3 - Rate Base", for the jurisdictional pro forma test year average, jurisdictional 13 monthly or 5 quarter average, pro forma test year average and total 13 monthly or 5 quarter average, the following:

- (1) Plant in service minus accumulated depreciation;**
- (2) Plant held for future use;**
- (3) Net utility plant plus cash working capital, material and supplies and prepayments minus deferred taxes, investment tax credit, customer deposits and customer advances;**
- (4) Rate base;**
- (5) Net operating income applicable to the rate base; and**
- (6) The rate of return.**

(t) A utility shall describe on a document entitled "Schedule 3A - Working Capital", its working capital, based on a detailed lead-lag study or a formula based on the length of ½ of the utility's billing cycle plus 30 days.

(u) If a utility uses a lead-lag study as allowed in (t) above, the utility shall provide working papers showing the computation of working capital.

(v) A utility shall explain in detail in a document entitled "Schedule 3 Attachment-Pro Forma Adjustment Rate Base" the adjustment and how it was calculated.

(w) A utility shall provide a document entitled "Schedule 3 Attachment-Name of Account" which shall show, for each rate base item, the name of the account on which the item was entered for each month of the test year average, including the 13 monthly or 5 quarterly average.

Puc 1604.08 Rate of Return Information.

(a) Each utility filing for a change in the rate proposed to be charged for any service shall complete and provide the rate of return schedules, called "Rate of Return Information Required of All Electric, Gas, Telephone, Water and Sewer Utilities", the specific requirements of which are set forth in (c) below.

(b) Utilities shall refer to

"Appendix I" for the suggested format for the information required in (c) below in the "Rate of Return Information Required of All Electric, Gas, Telephone, Water and Sewer Utilities."

(c) A utility shall include with the rate of return schedules required by (a) above the following:

(1) Schedule 1, "Overall Rate of Return", showing the component ratio, component cost rate, and weighted average cost rate of:

- a. Common and preferred stock;
- b. Long and short term debt; and
- c. The total of a. and b.;

(2) Schedule 2, "Capital Structure for Ratemaking Purposes", showing the amount and component ratio for:

- a. Common equity, stock, surplus, retained earnings and capital stock expenses;
- b. Preferred stock equity, stock and capital stock expenses;
- c. Long term debt, mortgage debt, long term notes, pollution revenue control bonds, industrial revenue bonds, capital lease, unamortized premium and discount, and unamortized expenses;
- d. Short term debt and notes payable;
- e. Deferred taxes; and
- f. Total capital;

(3) Schedule 3, "Historical Capital Structure as of December 31 or Other Fiscal Year End For Each Year", for each of the preceding 5 years showing:

- a. Common and preferred stock;

- b. Long and short term debt;
- c. Deferred taxes;
- d. Investment tax credit; and
- e. The total of a. through d. above;

(4) Schedule 4, "Capitalization Ratios at December 31 or for Other Fiscal Year End", for each of the preceding 5 years showing the information as found in (c)(2) a. through f. above, which may be shown without deferred taxes and investment tax credits.

(5) Schedule 5, "Weighted Average Cost of Long-Term Debt", showing, for each entry, the following:

- a. Item;
- b. Date issued;
- c. Face value;
- d. Financing costs;
- e. Net proceeds ratio;
- f. Outstanding amount;
- g. Cost rate based upon net proceeds;
- h. Annual cost;
- i. Total amount outstanding; and
- j. Weighted average cost rate;

(6) Schedule 6, "Cost of Short-Term Debt", showing the cost rate, outstanding amount and annual cost for:

- a. Bank loans;
- b. Loans from individuals;
- c. Commercial paper; and
- d. Weighted average cost;

(7) Schedule 7, "Weighted Average Cost of Preferred Stock", showing, for each entry, the following:

- a. Item;
- b. Date sold;
- c. Financing costs;
- d. Net proceeds ratio;
- e. Outstanding amount;
- f. Cost rate based upon net proceeds;
- g. Annual cost;
- h. Total amount outstanding; and
- i. Weighted average cost rate;

(8) Schedule 8, "Cost of Common Equity Capital", showing the rate of return on common equity; and

(9) A "Report of Proposed Rate Changes", including the following:

- a. Rate or class of service;
- b. Effect of proposed change showing increases, decreases and net changes in each rate classification separately, where applicable;
- c. Average number of customers;
- d. Annual revenue under present rates and under proposed rates;
- e. Proposed annual change in revenues by amount and by percentage;
- f. Proposed change in rates by amount and by percentage;
- g. Signature and title of signatory; and
- h. Title section showing the utility's name, date filed, tariff number, tariff page numbers and effective date.

Puc 1604.09 Adjustments to Test Year.

(a) A utility shall provide an explanation with its proposed tariff of any change in the manner of recording accounting data on the utility's books during the test year.

(b) As to the explanation of any adjustment in the manner of recording data as required by (a) above, a utility shall provide with its proposed tariff a justification for the change and an explanation of its financial impact.

(c) A utility shall make adjustments in projections to reflect what the utility reasonably anticipates for the following:

(1) All items of unusual magnitude which occurred during the test year, but which are not expected to recur beyond the test year; and

(2) All items which are fixed, determinable, and likely to occur in the future, but which did not occur during the test year.

(d) A utility shall describe in detail and justify all aspects of any adjustment and shall complete a "Schedule 1 Attachment-Pro Forma Adjustment Income or Expense" appropriate to the particular utility area as required by Puc 1604.07(a)(3).

PART Puc 1605 SERVICE OR TARIFF CHANGE OTHER THAN FULL RATE CASE

Puc 1605.01 Service or Tariff Change.

(a) "Service or tariff change" means any proposed change in any rate, fare, charge, price or the terms or conditions under which service ~~shall~~ be provided, including, but not limited to, the following:

Edt. "will"

(1) A fuel or commodity adjustment;

(2) A purchased power adjustment;

(3) A line or main extension; and

(4) A new service.

(b) If the commission determines that a filing results in a significant change to the return on the cost of the property of the utility used and useful in the provision of services, less accrued depreciation, then the filing shall not be deemed to be a service or tariff change case and the utility shall file according to the requirements of Puc 1604.

Puc 1605.02 Service or Tariff Change, Filing Requirements.

(a) Notwithstanding the requirements of Puc 203.02, in a service or tariff change filing, a utility shall file one original and 2 copies of each of the following:

- (1) A cover letter summarizing the proposed tariff change and, where applicable, percentage change in existing rate and revenue effect;
- (2) Annotated and clean tariff pages showing the proposed changes as required pursuant to Puc 1604;
- (3) Supportive narrative, testimony or technical statement;
- (4) Supportive schedules documenting the adjustments and supporting the calculations made in the proposal; and
- (5) Any additional documentation required by the commission pursuant to (b) below.

(b) Pursuant to Puc 203.03, each utility shall electronically file each document, to the extent technologically feasible, in a format compatible with the computer system of the commission.

(c) If the commission determines that a utility has submitted, as part of a service or tariff change filing, information not sufficient to enable the commission to properly evaluate the proposed change in tariff, the commission shall notify the utility as to such further documentation required by Puc 1603 and Puc 1604 which the utility shall be required to file.

(d) The utility shall submit additional documentation requested by the commission pursuant to (c) above.

(e) Until all documentation required pursuant to (a)(1) through (4) above has been submitted, the tariff filing shall not be deemed to be complete.

(f) A utility which files documents under this section shall comply with all applicable requirements of Puc 1603.

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Puc 1605.03 Publication of Proposed Tariff Change. When a utility proposes a service or tariff change pursuant to this part, it shall publish notice of the proposed service or tariff change pursuant to the requirements set forth in Puc 1604.03.

PART Puc 1606 SPECIAL CONTRACTS

Puc 1606.01 Effective Date of Special Contract. A utility shall not provide service under a special contract until the commission has issued written approval of the terms of the proposed special contract pursuant to this part or by operation of law.

Puc 1606.02 Filing Requirements.

(a) Each utility shall comply with filing requirements relating to special contracts, as follows:

(1) Any utility which proposes a special contract shall file the terms of the proposed agreement at least 30 days before its proposed effective date;

(2) If both parties to the proposed contract are utilities, the seller of utility services shall be responsible for filing;

(3) An authorized official from the utility shall sign the special contract filing;

(4) A utility shall file a special contract filing, including letters of transmittal and all supportive documentation, as follows:

a. With the commission, notwithstanding the requirements of Puc 202.07, 3 copies;

b. With the office of consumer advocate, one hard copy; and

c. Pursuant to Puc 203.03, electronically file each document, to the extent technologically feasible, in a format compatible with the computer system of the commission.

(5) In the case of special contracts for electric service, the utility shall file a written statement of the customer to the special contract confirming that the tariffed rate will not serve its needs.

(b) A utility shall include as part of any proposed special contract filing, a statement describing the special circumstances that justify the departure from its existing tariff.

Puc 1606.03 Procedural Requirements.

(a) A utility shall make a copy of any special contract to which it is a party available for inspection by any person at its principal office unless:

(1) A protective order from the commission provides otherwise; or

(2) The contract contains information exempt from public inspection pursuant to RSA 91-A:5; or

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~~(3) With respect to telephone utilities, the contract has been filed with the commission pursuant to RSA 378:43, or other applicable laws~~

(b) Any person shall be permitted to inspect a copy of any proposed or existing special contract at the office of the commission unless:

(1) A protective order from the commission provides otherwise; or

(2) The contract contains information exempt from public inspection pursuant to RSA 91-A:5. ~~1804~~

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~~(2) With respect to telephone utilities, the contract has been filed with the commission pursuant to RSA 378:43, or other applicable law.~~

(c) Each utility shall file amendments to special contracts with the commission in accordance with Puc 203.02.

(d) Any change to a special contract shall be filed as an amendment, except as limited by (e) below.

(e) A change which exercises an option clearly delineated in the original contract shall not be deemed an amendment.

(f) An amendment in a special contract shall not become effective until approved by the commission.

(g) A utility shall provide to the commission upon request a list of all special contracts currently in effect.

(h) A utility shall notify the commission of the termination of any special contract for any reason whatsoever, on any date prior to the expiration date provided in the contract.

Puc 1606.04 Format of Special Contracts.

(a) A utility shall number each special contract serially in order of filing date.

(b) Each utility shall provide a title page to any proposed and existing special contract.

(c) The title page to a special contract shall include:

(1) The serial number of the contract;

(2) The serial number of any superseded contract, if applicable;

(3) The names of the parties to the contract;

- (4) The date of execution of the contract;
- (5) The effective date of the contract, if known; and
- (6) The date of termination of the contract, if known.

(d) Utilities shall refer to "Appendix H" for the suggested format for a title page to a special contract.

(e) The commission shall use the standards established in RSA 378:18, 378:18-a and 378:18-b in the review and approval of special contracts.

Appendix

Rule	Specific State Statute the Rules Implements
Puc 1601.01 (a) - (d)	RSA 365:8, V and XII
Puc 1601.01 (e)	RSA 365:8, V and XII; 378:9
Puc 1602.01 - 1602.09	RSA 365:8, V and XII
Puc 1603.01 - 1603.08	RSA 365:8, V and XII; 378:1-3
Puc 1604.01 - 1604.09	RSA 365:8, V and XII; 378:5-10
Puc 1605.01 - 1605.03	RSA 365:8, V and XII; 378:6
Puc 1606.01 - 1606.04	RSA 365:8, V and XII; 378:18

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APPENDIX I

**ELECTRIC UTILITIES
FILING REQUIREMENT SCHEDULES**

ELECTRIC COMPANY

**Computation of Revenue Deficiency
For Test Year Ended**

2

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3) .			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (%)			
7. Revenue Deficiency (L6 x L5)			

ELECTRIC COMPANY

**OPERATING INCOME STATEMENT
TWELVE MONTHS ENDED**

	Ending	Adjustments	Twelve Months Pro Formed	Pro Forma Preceding	Test Year Preceding	First Year	Second Year
1	<u>Operating Revenues</u>						
2	<u>Operating Expenses</u>						
3	Fuel						
4	Production Expenses						
5	Power Purchased and Inter- changed - Net						
6	Total Cost of Power						
7	Other Electric Operations						
8	Customers' Accounting, etc.						
9	General Administrative						
10	Energy Applications						
11	Customer Service						
12	Sub-Total						
13	Depreciation						
14	Investment Tax Credit Adj.						
15	Taxes, Other than Income						
16	Taxes, Based on Income						
17	Taxes, Deferred Federal Income						
18	Taxes, Deferred - Unbilled Fuel Costs						
19	Total Operating Expenses						
20	Net Operating Income						

Note: For each proformed adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attached sheet). On a separate sheet provide the revenue, KWH's sold, and the number of expenses versus prior year, explain increases over 10%.

6

Sch. 1 Attachment

4

ELECTRIC COMPANY

**NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheet for each pro forma adjustment.

Sch. 1A

5

ELECTRIC COMPANY

PROPERTY TAXES

Town	Period	Actual Amount Paid	Amount Accrued	Amount Not Applicable to Utility Operations	Pro Forma Adjustments	Proformed Prop. Tax	Rate
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Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

ELECTRIC COMPANY

PAYROLL

12 Months Ending	Pro Forma Adjustment	Proformed 12 Months Ending
---------------------	-------------------------	----------------------------------

Operation:

Production
Transmission
Distribution
Customer Accounts
Customer Service & Information
Sales
Administrative & General
Total Operation

Maintenance:

Production
Transmission
Distribution
Administrative & General
Total Maintenance

Construction:

Electric Plant
Other

Plant Removal:

Electric Plant
Other

Other Accounts: (Specify)

ELECTRIC COMPANY

BALANCE SHEET
ASSETS AND DEFERRED CHARGES

	12 Months Ending	Test Year Ave. 13 Monthly Balance Sheets	First Prec. Yr.	Second Prec. Yr.
<u>Electric Plant</u>				
In Service				
Held for Future Use (1)				
Unfinished Construction				
Total Electric Plant - Gross				
Less: Reserve for Depreciation (1)				
Total Electric Plant - Net				
<u>Other Property</u>				
Non-Utility Property				
Less: Reserve for Depreciation				
Total Other Property - Net				
<u>Investments</u>				
Nuclear Generating Companies				
Subsidiary Companies				
Other				
Total Investments				
<u>Current and Accrued Assets</u>				
Cash				
Accounts Receivable - Net				
Notes Receivable				
Materials and Supplies				
Prepayments				
Accrued Utility Revenue				
Unbilled Fuel Costs Above Base				
Temporary Investments				
Total Current and Accrued Assets				
<u>Special Deposits</u>				
<u>Deferred Charges (1)</u>				
Total Asset and Deferred Charges				
(1) See Instruction Attached				

ELECTRIC COMPANY

BALANCE SHEET
CAPITALIZATION AND LIABILITIES

	12 Months Ending	Test Year Ave. 13 Monthly Balance Sheets	First Prec. Yr.	Second Prec. Yr.
--	---------------------	--	-----------------------	------------------------

CapitalizationCommon Stock Equity

Common Stock
Premium on Common Stock
Retained Earnings
Capital Stock Expense
Total Common Stock Equity

Long Term Debt

First Mortgage Bonds
Pollution Control Obligation
Term Loan
General and Refunding Mortgage Bonds
Unamortized Debt Premium and Discount
Total Long Term Debt

Preferred Stock

Total Capitalization

Current and Accrued Liabilities

Notes Payable
Accounts Payable
Customers' Deposits and Accrued Interest
Taxes Accrued
Interest Accrued
Other Current and Accrued Liabilities

Total Current and Accrued Liabilities

Deferred Credits (1)Operating ReservesAccumulated Deferred Taxes on Income (1)

Total Capitalization and Liabilities

(1) See Instructions Attached

9

Sch. 2 Attachment

INSTRUCTIONS FOR BALANCE SHEET ITEMS

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account of Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classification of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

ELECTRIC COMPANY

10

MATERIALS AND SUPPLIES

	<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Average</u>	<u>First</u> <u>Preceed</u> <u>Year</u>	<u>Second</u> <u>Preceed</u> <u>Year</u>
Fuel - Oil				
- Coal				
- Other (Specify)				
Transmission & Distribution Inventory				
Appliance Inventory				
Other Materials & Supplies				

Sch. 3

ELECTRIC COMPANY

Line		RATE BASE			
		<u>Jurisdictional ProFormed Test Year Average</u>	<u>Jurisdictional 13 Month Average</u>	<u>Total ProFormed2 Test Year Ave.</u>	<u>Total 13 Month Average</u>
	<u>Rate Base</u>				
1	Plant in Service (Sch. 2)				
2	Less: Accumulated Depreciation (Sch. 2)				
3	Plant Held for Future Use (Sch. 2)				
4	Net Utility Plant				
5	Plus: Cash Working Capital (Sch. 3A)				
6	Materials & Supplies (Sch. 2)*				
7	Prepayments (Sch. 2)*				
8	Less: Deferred Taxes (Sch. 2)				
9	Investment Tax Credit (Sch. 2)**				
10	Customers Deposits (Sch. 2)*				
11	Customer Advances (Sch. 2)*				
12	Rate Base				
13	Net Operating Income applicable to Rate Base				
14	Rate of Return				

*Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.

**Provide the period covered by the ITC and the accounting method used.

2 For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

11

Sch. 3A

ELECTRIC COMPANY

12

WORKING CAPITAL

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 450day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3B Attachment

ELECTRIC COMPANY

NAME OF ACCOUNT
(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on line 13.

Sch. 3 Attachment

ELECTRIC COMPANY

NAME OF ACCOUNT

Pro Forma Adjustment Rate Base

14

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

15

APPENDIX II

**GAS UTILITIES
FILING REQUIREMENT SCHEDULES**

GAS UTILITIES

Computation of Revenue Deficiency
For Test Year Ended

16

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (&)			
7. Revenue Deficiency (L6 x L5)			

Sch. 1

GAS UTILITIES

OPERATING INCOME STATEMENT

12 Months Ending Adjustments	Pro Forma Proformed Year	Test Year as Preceding Year	First Preceding	Second Preceding
---	---	--	----------------------------	-----------------------------

Operating Revenues¹

Revenues - Firm (net of CGA)
Revenues - Other (net of CGA)
CGA
CGA (over-under collection)
Total Revenue

Operating Expenses²

Cost of Gas - Firm
Cost of Gas - Other
Other Production
Distribution
Customer Accounting
Sales & New Business
Administrative & General
Taxes
Federal Income Tax (Sch. 1D)
Property (Sch. 1A)
State
Other
Depreciation
Amortization
Total Revenue Deductions

Operating Rents - Net

Net Operating Income

¹Provide on a separate sheet the revenue, terms sold and number of customers by class, on a monthly basis (or as frequently as available). ²In operating expenses versus prior year, explain increases over 10%.

Note: For each proformed adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attachment sheet).

17

Sch. 1 Attachment

GAS UTILITIES

**NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

18

This sheet should be used to show and explain in detail the adjustment and how was calculated with one or more sheet for each pro forma adjustment.

Sch. 1B

GAS UTILITIES

PAYROLL

20

12 Months Ending	Adj.	Pro Forma 12 Months Ending	Proforma
---------------------	------	----------------------------------	----------

Operation:

Production
Storage, LNG Terminaling and Processing
Distribution
Customer Accounts
Customer Service & Information
Sales
Administrative & General
Total Operation

Maintenance:

Production
Storage, LNG Terminaling & Processing
Distribution
Administrative & General
Total Maintenance

Construction:

Gas Plant
Other

Plant Removal:

Gas Plant
Other

Other Accounts: (Specify)

Sch. 1C

NORMALIZATIONS

21

Abnormal Casualty Loss

Other Extraordinary Normalizations

**GAS UTILITIES
BALANCE SHEET**

22

ASSETS & DEFERRED CHARGES

12 Months Ending	1st Pre- ceding Year	2nd Pre- ceding Year	Test Year Ave. of Monthly	Balance
<u>Sheets</u>				

Gas Plant

In Service
Construction Work in Progress
Less: Reserve for Depreciation (1)
Total Gas Plant

Other Property

Plant - Other (1)
Non Operating Property
Less: Reserve for Depreciation
Total Other & Non Operating Plant

Investments

Investments in Affiliated Companies
Other Investments
Total Investments

Current Assets

Cash
Accounts Receivable - Gas
Accounts Receivable - Other
Notes Receivable
Materials & Supplies (Sch. 2A)
Prepayments
Temporary Cash Investments
Miscellaneous Current Assets
Total

Deferred Charges

Unamortized Debt Expense
Abandoned Property
Clearing Accounts
Other - Deferred Debits (Specify) (1)
Total Deferred Charges
Total Assets & Deferred Charges

(1) See Instruction Attachment

**GAS UTILITIES
BALANCE SHEET**

23

STOCKHOLDERS EQUITY & LIABILITIES

	12 Months Ending	1st Pre- ceding Year	2nd Pre- ceding Year	Test Year Ave. of Monthly	
Sheets					Balance

Capitalization

Common Stock
Preferred Capital Stock
Earned Surplus
Premium on Capital Stock
Stockholders Equity

Non Corporate Proprietorship
Total

Long Term Debt

Bonds and Notes
Advances from Affiliated Companies
Total

Current and Accrued Liabilities

Notes Payable
Accounts Payable
Accounts Payable - Affiliated Companies
Customer Deposits
Dividends Declared
Interest Accrued
Income & Franchise Tax Liabilities
Other Tax Liabilities
Other Accrued Liabilities (provide detail)
Total

Deferred Credits

Unamortized Premium on Bonds
Cost of Gas Adjustment
Accumulated Investment Tax Credits
Deferred Taxes
Refunds
Other Deferred Credits (provide detail) (1)
Total

Reserves

Amortization
Uncollectible Accounts
Insurance
Injuries & Damages
Contingent
Other Reserves (Specify)
Total

Contributions in Aid of Construction

Total Equity & Liabilities
(1) See Instruction Attachment

INSTRUCTIONS FOR BALANCE SHEET ITEMS

24

For each of the following items, submit a separate detailed schedule:

Plan

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classifications of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

GAS UTILITIES

MATERIALS & SUPPLIES

	<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Average</u>	<u>First Preceding</u> <u>Year</u>	<u>Second Preceding</u> <u>Year</u>
Gas Inventories - LPG				
LNG				
Other - Specify				
Transmission & Distribution Inventory				
Appliance Inventory				
Other Materials & Supplies				

25

Sch. 3

GAS UTILITIES

RATE BASE

Line		Jurisdictional ProFormed Test <u>Year Average</u>	Jurisdictional 13 Month <u>Average</u>	Total ProFormed2 Test Year Ave. <u>Average</u>	Total 13 Month <u>Average</u>
	<u>Rate Base</u>				
1	Plant in Service (Sch. 2)				
2	Less: Accumulated Depreciation (Sch. 2)				
3	Plant Held for Future Use (Sch. 2)				
4	Net Utility Plant				
5	Plus: Cash Working Capital (Sch. 3A)				
6	Materials & Supplies (Sch. 2)*				
7	Prepayments (Sch. 2)*				
8	Less: Deferred Taxes (Sch. 2)				
9	Investment Tax Credit (Sch. 2)**				
10	Customers Deposits (Sch. 2)*				
11	Customer Advances (Sch. 2)*				
12	Rate Base				
13	Net Operating income applicable to Rate Base				
14	Rate of Return				

* Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.

**Provide the period covered by the ITC and the accounting method used.

2 For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

Sch. 3A

GAS UTILITIES

27

WORKING CAPITAL

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3 Attachment

GAS UTILITIES

~~NAME OF ACCOUNT~~
Pro Forma Adjustment Rate Base

28

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch. 3B Attachment

GAS UTILITY

29

NAME OF ACCOUNT
(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on Line 13.

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APPENDIX III

**TELEPHONE UTILITIES
FILING REQUIREMENT SCHEDULES**

TELEPHONE COMPANY

Computation of Revenue Deficiency
For Test Year Ended

32

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (%)			
7. Revenue Deficiency (L6 x L5)			

TELEPHONE COMPANY

INCOME STATEMENT

	12 Months Ending	Pro Forma Adjustments As Proformed	Test Year As Proformed	1st Pre- ceding Year	2nd Pre- ceding Year
<u>Operating Revenues</u>					
Local Service Revenues					
Toll Service Revenues					
Miscellaneous Revenues					
Less: Uncollectible Operating Revenues					
Total Operating Revenues					
<u>Operating Expenses</u>					
Maintenance					
Depreciation					
Amortization					
Joint Traffic					
Other Traffic					
Commercial Expenses					
General Office Salaries & Expenses					
Other Operating Expenses (Specify)					
Taxes:					
Federal Income Tax - Net					
State Taxes					
Other Taxes (Specify)					
Investment Tax Credit - Net					
Operating Fed. Inc. Taxes Deferred:					
Accelerated Depreciation					
Other					
Income Credits and Charges Resulting from Prior Deferrals of Federal Income Taxes					
Total Revenue Deductions					
<u>Operating Rents - Net</u>					
<u>Net Operating Income</u>					

55

Sch. 1 Attachment

38

TELEPHONE COMPANY

**NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheets for each pro forma adjustment.

Sch. 1A

TELEPHONE COMPANY

85

PROPERTY TAXES

Town	Period	Act. Amt. Paid	Amt. Accr.	Amt. Not Appl. to Utility Operations	Pro Forma Adj.	Proformed Prop. Tax	Rate
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Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

TELEPHONE COMPANY

36

PAYROLL

	<u>12 Month</u>	<u>Pro Forma</u>	<u>Proformed</u>
	<u>Ending</u>	<u>Adjustment</u>	<u>12 Months</u>
			<u>Ending</u>
1. Officials & Managerial Assists			
2. Professional & Semi Professional Employees			
3. Business Office & Sales Employees			
4. Non-Supervising Business Office & Sales Employees			
5. Clerical Employees			
6. Telephone Operators			
7. Construction, Installation & Maintenance Employees			
8. Installation & Exchange Repair Craftsmen			
9. Building, Sups., & Motor Vehicle Employees			
10. Total			
11. Amount Capitalized per Line Above			

TELEPHONE COMPANY

BALANCE SHEET
ASSETS & OTHER DEBITS

37

	<u>12 Months</u> <u>Ending</u>	<u>1st Pre-</u> <u>ceding</u> <u>Year</u>	<u>2nd Pre-</u> <u>ceding</u> <u>Year</u>	<u>Test Year</u> <u>Ave. of</u> <u>13 Month</u>
<u>Telephone Plant</u>				
Telephone Plant in Service				
Telephone Plant Under Construction				
Property Held for Future Tel. Use (1)				
Telephone Plant Acquisition Adjust.				
Telephone Plant Adjustment				
Less: Depreciation Reserve				
Amortization Reserve				
Total				
<u>Investment & Funds</u>				
Investments in Affiliated Co.				
Advances to Affiliated Co.				
Other Investments (Specify)				
Misc. Physical Property				
Sinking Funds				
Company Securities Owned				
Total				
<u>Current Assets</u>				
Cash				
Special Cash Deposits				
Working Funds				
Temporary Cash Investments				
Notes Receivable from Affiliate Co.				
Other Notes Receivable				
Due from Customers & Agents (1)				
Accounts Receivable from Affiliate Co.				
Other Accounts Receivable (Specify)				
Interest & Dividends Receivable				
Materials & Supplies (Sch. 2A)				
Other Current Assets (Specify)				
Total				
<u>Other Assets</u>				
Subscriptions to Capital Stock				
Subscriptions to Funded Debt				
Total				
<u>Prepaid Accounts & Deferred Charges</u>				
Prepaid Rents				
Prepaid Taxes				
Prepaid Insurance				
Prepaid Directory Expenses				
Other Payments				
Discount on Long Term Debt				
Extraordinary Maintenance & Retirements				
Other Deferred Charges (1)				
Total Prepaid Accounts & Deferred Charges				
Total Assets and other Debits				
(1) See Instructions Attached				

**TELEPHONE COMPANY
BALANCE SHEET
CAPITAL & LIABILITIES**

38

	<u>12 Months</u> <u>Ending</u>	<u>1st Pre-</u> <u>ceding</u> <u>Year</u>	<u>2nd Pre-</u> <u>ceding</u> <u>Year</u>	<u>Test Year</u> <u>Ave. of</u> <u>13 Month</u>
<u>Capital Stock & Surplus</u>				
Capital Stock				
Stock Liability for Conversion				
Capital Stock Subscribed				
Installments Paid on Capital Stock				
Premium Paid on Capital Stock				
Other Capital Surplus				
Earned Surplus Reserved				
Unappropriated Earned Surplus				
Less: Discount on Capital Stock				
Capital Stock Expense				
Total				
<u>Long Term Debt</u>				
Funded Debt				
Advances from Affiliated Co.				
Other Long Term Debt				
Total				
<u>Current and Accrued Liabilities</u>				
Notes Payable to Affiliated Co.				
Other Notes Payable				
Accounts Payable to Affiliated Co.				
Other Accounts Payable (Specify)				
Customers Deposits				
Other Current Liabilities (Specify)				
Taxes Accrued				
Unmatured Interest, Dividends, and Rents Accrued				
Total				
<u>Deferred Credits & Operating Reserves</u>				
Premium on Long Term Debt				
Other Deferred Credits (1)				
Accumulated Deferred Taxes (1)				
Total Deferred Credits & Reserves				
Total Capital & Liabilities				

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account name
2. Amount

Due from Customers & Agents:

1. Provide total accounts receivable, customers and agents
2. Provide total uncollectible reserve
3. Present the above requests in a similar format as the balance sheet
4. Provide percent of accounts receivable which were uncollectible for the previous three years

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classifications of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

TELEPHONE COMPANY

MATERIALS & SUPPLIES

	<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Average</u>	<u>First Pre-</u> <u>ceding Year</u>	<u>Second Pre-</u> <u>ceding Year</u>
Maintenance Inventory				
Station Repair Inventory				
Other Materials & Supplies				
Non Telephone Inventory				

2/10

Sch. 3 Attachment

TELEPHONE COMPANY

~~NAME OF ACCOUNT~~

Pro Forma Adjustment Rate Base

42

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch. 3A

TELEPHONE COMPANY

WORKING CAPITAL

43

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3B Attachment

TELEPHONE COMPANY

NAME OF ACCOUNT
(complete for each rate base item)

44

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31,, 1979 figures on Line 13.

45

APPENDIX IV

**WATER UTILITIES
FILING REQUIREMENT SCHEDULES**

WATER UTILITIES

**Computation of Revenue Deficiency
For Test Year Ended**

46

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (%)			
7. Revenue Deficiency (L6 x L5)			

Sch. 1

WATER UTILITIES

OPERATING INCOME STATEMENT

	12 Months Ending	Pro Forma Adj.	Test Year as Proformed	1st Pre- ceding Year	2nd Pre- ceding Year
<u>Operating Revenues</u> ¹					
Revenues - Water					
<u>Operating Expenses</u>					
Production					
Distribution					
Customer Accounting					
Sales & New Business					
Administrative & General					
Taxes					
Federal Income Tax (Sch. 1D)					
Property (Sch. 1A)					
State					
Other					
Depreciation					
Amortization					
Total Revenue Deductions					

Operating Rents - Net

Net Operating Income

¹Provide on a separate sheet the revenue, gallons sold and number of customers by class, on a monthly basis (or as frequently as available). In operating expenses versus prior year, explain increases over 10%.

Note: For each pro formed adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attachment sheet).

47

Sch. 1 Attachment

WATER UTILITIES

**NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

48

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheets for each pro forma adjustment.

Sch. 1A

WATER UTILITIES

49

PROPERTY TAXES

Town	Period	Act. Amt. Paid	Amt. Accr.	Amt. Not Appl. to Utility Operations	Pro Forma Adj.	Proformed Prop. Tax
------	--------	-------------------	---------------	---	-------------------	------------------------

Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

WATER UTILITIES

50

PAYROLL

12 Months
Ending

Pro Forma
Adj.

Proformed
12 Month
Ending

Operation:

Production
Storage
Distribution
Customer Accounts
Customer Service & Information
Sales
Administrative & General
Total Operation

Maintenance:

Production
Storage
Distribution
Administrative & General
Total Maintenance

Construction:

Water Plant
Other

Plant Removal:

Water Plant
Other

Other Accounts: (Specify)

WATER UTILITIES

BALANCE SHEET

51

ASSETS & DEFERRED CHARGES

	12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
<u>Water Plant</u>				
In Service				
Construction Work in Progress				
Less: Reserve for Depreciation (1)				
Total Water Plant				
<u>Other Property</u>				
Plant - Other (1)				
Non Operating Property				
Less: Reserve for Depreciation				
Total Other & Non Operating Plant				
<u>Investments</u>				
Investments in Affiliated Companies				
Other Investments				
Total Investments				
<u>Current Assets</u>				
Cash				
Accounts Receivable - Water				
Accounts Receivable - Other				
Notes Receivable				
Materials & Supplies (Sch. 2A)				
Prepayments				
Temporary Cash Investments				
Miscellaneous Current Assets				
Total				
<u>Deferred Charges</u>				
Unamortized Debt Expense				
Abandoned Property				
Clearing Accounts				
Other - Deferred Debits (Specify) (1)				
Total Deferred Charges				
Total Assets & Deferred Charges				

(1) See Instruction Attachment

WATER UTILITIES

BALANCE SHEET
STOCK HOLDERS EQUITY & LIABILITIES

52

	12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
--	---------------------	-----------------------------	-----------------------------	--

Capitalization

Common Stock
 Preferred Surplus
 Earned Surplus
 Premium on Capital Stock
 Stockholders Equity

Non Corporate Proprietorship
 Total

Long Term Debt

Bonds and Notes
 Advances from Affiliated Companies
 Total

Current and Accrued Liabilities

Notes Payable
 Accounts Payable
 Accounts Payable - Affiliated Companies
 Customers Deposits
 Dividends Declared
 Interest Accrued
 Income & Franchise Tax Liabilities
 Other Tax Liabilities
 Other Accrued Liabilities (provide detail)
 Total

Deferred Credits

Unamortized Premium on Bonds
 Cost of Gas Adjustment
 Accumulated Investment Tax Credits
 Deferred Taxes
 Refunds
 Other Deferred Credits (provide detail) (1)
 Total

Reserves

Amortization
 Uncollectible Accounts
 Insurance
 Injuries & Damages
 Contingent
 Other Reserves (Specify)
 Total

Contributions in Aid of Construction

Total Equity & Liabilities
 (1) See Instruction Attachment

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classification of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

WATER UTILITIES

MATERIALS & SUPPLIES

<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Average</u>	<u>1st Preceding</u> <u>Year</u>	<u>2nd Preceding</u> <u>Year</u>
----------------------------------	-----------------------------------	-------------------------------------	-------------------------------------

Transmission & Distribution Inventory

Appliance Inventory

Other Materials & Supplies

54

Sch. 2B

WATER UTILITIES

55

Contributions in Aid of Construction

<u>Name or Year Received</u>	<u>Actual Amount</u>	<u>Original Amt. Booked</u>	<u>Annual Depreciation Taken on Contributed Capital</u>
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Sch. 3

WATER UTILITIES

Line	RATE BASE			
	Jurisdictional ProFormed Test <u>Year Average</u>	Jurisdictional 13 Month <u>Average</u>	Total ProFormed2 Test Year Ave. :	Total 13 Month <u>Average</u>
	<u>Rate Base</u>			
1	Plant in Service (Sch. 2)			
2	Less: Accumulated Depreciation (Sch. 2)			
3	Plant Held for Future Use (Sch. 2)			
4	Net Utility Plant .			
5	Plus: Cash Working Capital (Sch. 3A)			
6	Materials & Supplies (Sch. 2)*			
7	Prepayments (Sch. 2)*			
8	Less: Deferred Taxes (Sch. 2)			
9	Investment Tax Credit (Sch. 2)**			
10	Customers Deposits (Sch. 2)*			
11	Customer Advances (Sch. 2)*			
12	Rate Base			
13	Net Operating Income applicable to Rate Base			
14	Rate of Return			

*Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.

**Provide the period covered by the ITC and the accounting method used.

2 For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

56

Sch. 3A

WATER UTILITIES

WORKING CAPITAL

57

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3 Attachment

WATER UTILITIES

58

NAME OF ACCOUNT

Pro Forma Adjustment Rate Base

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch 3B Attachment

WATER UTILITIES

GAS UTILITY

59

NAME OF ACCOUNT
(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on Line 13.

60

61

APPENDIX V

**SEWER UTILITIES
FILING REQUIREMENT SCHEDULES**

SEWER UTILITIES

Computation of Revenue Deficiency
For Test Year Ended

62

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (%)			
7. Revenue Deficiency (L6 x L5)			

Sch. 1

SEWER UTILITIES

OPERATING INCOME STATEMENT

	<u>12 Months Ending</u>	<u>Pro Forma Adj.</u>	<u>Test Year as Proformed</u>	<u>1st Pre- ceding Year</u>	<u>2nd Pre- ceding Year</u>
<u>Operating Revenues 1</u>					
Revenues - Sewer					
<u>Operating Expenses</u>					
Production					
Distribution					
Customer Accounting					
Sales & New Business					
Administrative & General					
Taxes					
Federal Income Tax (Sch. 1D)					
Property (Sch. 1A)					
State					
Other					
Depreciation					
Amortization					
Total Revenue Deductions					
<u>Operating Rents - Net</u>					
<u>Net Operating Income</u>					

1Provide on a separate sheet the revenue, gallons sold and number of customers by class, on a monthly basis (or as frequently as available). In operating expenses versus prior year, explain increases over 10%.

Note: For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attachment sheet).

63

Sch. 1 Attachment

64

SEWER UTILITIES

**NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheet for each pro forma adjustment.

Sch. 1A

SEWER UTILITIES

65

PROPERTY TAXES

Town	Period	Act. Amt. Paid	Amt. Accr.	Amt. Not Appl. to Utility Operations	Pro Forma .Adj.	Proformed Prop. Tax	Rate
------	--------	-------------------	---------------	---	--------------------	------------------------	------

Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

SEWER UTILITIES

PAYROLL

12 Months
Ending

Pro Forma
Adj.

66
Proformed
12 Month
Ending

Operation:

Production
Storage
Distribution
Customer Accounts
Customer Service & Information
Sales
Administrative & General
Total Operation

Maintenance:

Production
Storage
Distribution
Administrative & General
Total Maintenance

Construction:

Sewer Plant
Other

Plant Removal:

Sewer Plant
Other

Other Accounts: (Specify)

SEWER UTILITIES

BALANCE SHEET

67

ASSETS & DEFERRED CHARGES

	12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
<u>Sewer Plant</u>				
In Service				
Construction Work in Progress				
Less: Reserve for Depreciation (1)				
Total Sewer Plant				
<u>Other Property</u>				
Plant - Other (1)				
Non Operating Property				
Less: Reserve for Depreciation				
Total Other & Non Operating Plant				
<u>Investments</u>				
Investments in Affiliated Companies				
Other Investments				
Total Investments				
<u>Current Assets</u>				
Cash				
Accounts Receivable - Sewer				
Accounts Receivable - Other				
Notes Receivable				
Materials & Supplies (Sch. 2A)				
Prepayments				
Temporary Cash Investments				
Miscellaneous Current Assets				
Total				
<u>Deferred Charges</u>				
Unamortized Debt Expense				
Abandoned Property				
Clearing Accounts				
Other - Deferred Debits (Specify) (1)				
Total Deferred Charges				
Total Assets & Deferred Charges				

(1) See Instruction Attachment

SEWER UTILITIES

68

BALANCE SHEET
STOCKHOLDERS EQUITY & LIABILITY

	12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
--	---------------------	-----------------------------	-----------------------------	--

Capitalization

Common Stock
Preferred Capital Stock
Earned Surplus
Premium on Capital Stock
Stockholders Equity

Non Corporate Proprietorship
Total

Long Term Debt

Bonds and Notes
Advances from Affiliated Companies
Total

Current and Accrued Liabilities

Notes Payable
Accounts Payable - Affiliated Companies
Customer Deposits
Dividends Declared
Interest Accrued
Income & Franchise Tax Liabilities
Other Tax Liabilities
Other Accrued Liabilities (provide detail)
Total

Deferred Credits

Unamortized Premium on Bonds
Cost of Gas Adjustment
Accumulated Investment Tax Credits
Deferred Taxes
Refunds
Other Deferred Credits (provide detail) (1)

Reserves

Amortization
Uncollectible Accounts
Insurance
Injuries & Damages
Contingent
Other Reserves (Specify)
Total

Contributions in Aid of Construction

Total Equity & Liabilities
(1) See Instruction Attachment

Sch. 2 Attachment

INSTRUCTIONS FOR BALANCE SHEET ITEMS

69

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classification of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

SEWER UTILITIES

MATERIALS & SUPPLIES

<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Ending</u>	<u>1st Preceeding</u> <u>Year</u>	<u>2nd Preceeding</u> <u>Year</u>
----------------------------------	----------------------------------	--------------------------------------	--------------------------------------

Transmission & Distribution Inventory

Appliance Inventory

Other Materials & Supplies

70

Sch. 2B

SEWER UTILITIES

71

Contributions in Aid of Construction

<u>Name or Year Received</u>	<u>Actual Amount</u>	<u>Original Amt. Booked</u>	<u>Annual Depreciation Taken on Contributed Capital</u>
------------------------------	--------------------------	---------------------------------	---

Sch. 3A

SEWER UTILITIES

WORKING CAPITAL

73

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3 Attachment

SEWER UTILITIES

NAME OF ACCOUNT
Pro Forma Adjustment Rate Base

74

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch. 3B Attachment

SEWER UTILITIES

GAS UTILITY

75

NAME OF ACCOUNT
(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on Line 13.

76

77

APPENDIX VI

RATE OF RETURN INFORMATION

REQUIRED OF

ALL

ELECTRIC, GAS, TELEPHONE, WATER AND SEWER UTILITIES

78

ITEM I

Overall Rate of Return

<u>* Item</u>	<u>Component Ratio</u>	<u>Component Cost Rate</u>	<u>Weighted Average Cost Rate</u>
Common Stock			
Preferred Stock			
Long Term Debt			
Short Term Debt			
Total	1.000		

Discussion I

This is the summary schedule as to the cost of capital estimation and therefore represents the Applicant's recommendation

* Zero Cost Capital may sometimes be included as a component of total capital.

ITEM II

79

Capital Structure For Ratemaking Purposes

Discussion II

This schedule will show the capital structure that the Applicant proposes to use for the calculation of the overall cost of capital for ratemaking purposes and will appear in the form:

<u>ITEM</u>	<u>AMOUNT</u>	<u>COMPONENT RATIO</u>
A. Common Equity		
Stock		
Surplus		
Retained Earnings		
(Capital Stock Expenses) (1)		
Total		
B. Preferred Stock Equity		
Stock		
(Capital Stock Expenses) (1)		
Total		
C. Long Term Debt		
Mortgage Debt (2)		
L-T Notes		
PCRB Bonds		
Industrial Revenue Bonds		
Capital Lease		
(Unamortized Premium & (1) Discount)		

<u>ITEM</u>	<u>AMOUNT</u>	<u>COMPONENT RATIO</u>
(Unamortized Expenses) (1)		80
Total		
D. Short Term Debt		
Notes Payable		
E. Deferred Taxes (3)		
F. Total Capital		

(1) May be deleted.

(2) Includes current maturities

(3) Excluded if any appropriate deduction is made from the Petitioner's Recommendation as to Rate Base.

ITEM III

Historical Capital Structure

@ Dec. 31, for each year

Discussion III

This page of Schedule II would show the historical capitalization at December 31 for each of the preceding five years and would appear,

<u>ITEM</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>
Common Stock					
Preferred Stock					
Long Term Debt					
Short Term Debt					
Deferred Taxes					
Investment Tax Credit					
Total Capital					

The items as shown above are defined precisely the same as they are defined on Page 1 of Schedule II.

Schedule IV

ITEM IV

Capitalization Ratios*

@ Dec 31, each year

82

Discussion IV

This page of Schedule IV may be generated from the capitalization as shown on page 2 of 3, and will appear,

<u>ITEM</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>
Common Stock					
Preferred Stock					
Long-Term Debt					
Short-Term Debt					
Deferred Taxes					
Investment Tax Credit					
Total					

* May be shown without deferred taxes and investment tax credit.

Discussion V

83

A. Item:

The specific Item(s) of mortgage debt long term notes and PCRB Bonds, etc.

B. Financing Costs:

The issue-specific initial cost of each item of long-term debt associated with floating the respective issue.

C. Net Proceeds:

This represents the ration of the net proceeds realized by the applicant in the sale of each issue of long-term debt to the face amount of each issue.

D. Amount Outstanding:

The amount of Bonds remaining at the time that the estimated cost of long-term debt is made.

E. Cost Rate Based Upon Net Proceed:

This may be derived with any one of several methods. Usually, however, the coupon rate is simply factored by the net proceeds or a bond table is employed along with interpolation.

Wherein, a sinking fund provision is a component of the bond issue, however, either of these two methods may understate the true cost rate if such sinking fund is ignored. The sinking fund may be recognized in two ways. The annual interest cost plus sinking obligation may simply be factored by the face amount or the annual interest cost plus the sinking fund obligation can be "strung out" over the life of the bond and then solve for the "internal cost rate". The latter method is tedious and a memorandum is available in this regard. Alternatively, if the Petitioner furnishes the cash flows over the life of the bond(s), the PUC will calculate the cost rate.

F. Annual Cost:

The amount outstanding of each issue times the respective cost rate based on net proceeds.

G. Weighted Average Cost:

Computed by dividing the sum of the annual costs by the sum of the amount outstanding.

ITEM V

Weighted Average Cost of Long-Term Debt

<u>Item</u>	<u>Date Sold</u>	<u>Face Amount</u>	<u>Financing Costs</u>	<u>Net Proceeds Ratio</u>	<u>Outstanding Amount</u>	<u>Cost Rate Based Upon Net Proceed</u>	<u>Annual Cost</u>
-------------	------------------	--------------------	----------------------------	-----------------------------------	-------------------------------	---	------------------------

Total Amount Outstanding

Weighted Average Cost Rate

AS

Discussion VI

85

A. Item:

The various "type" of short-term debt that the Applicant may recommend as a component for ratemaking purposes.

B. Cost Rate:

The cost recommended for each item of the short-term debt items.

C. Amount Outstanding:

As with long-term debt, the amount outstanding is the amount that remains on the books of account at the time that is used to estimate the cost of short-term debt for ratemaking purposes.

D. Annual Cost:

The Cost Rate times the amount outstanding generates the Annual Cost.

E. Weighted Average Cost:

This rate is generated by taking the sum of the annual cost divided by the amount outstanding.

ITEM VI

Cost of Short-Term Debt

<u>Item</u>	<u>Cost Rate</u>	<u>Outstanding Amount</u>	<u>Annual Cost</u>
-------------	------------------	---------------------------	--------------------

Bank Loans

Loans from
Individuals

Commercial Paper

Weighted Average Cost

98

Discussion VII

87

A. Item:

The items of preferred stock that are included in the recommendation for the weighted cost of preferred stock.

B. Face Amount:

The amount of the issue when originally sold.

C. Financing Cost:

The total cost of financing cost incurred when the preferred stock was sold.

D. Net Proceeds:

The ratio of the amount of net capital gleaned by the company to the original amount of respective issue when it was sold.

E. Amount Outstanding:

The amount of preferred stock to be included in the recommendation for ratemaking purposes.

F. Cost Rate Based on Net Proceeds:

Merely divide the coupon rate of the issue by the net proceeds.

G. Annual Cost:

The amount outstanding times the cost rate based upon net proceeds. As with bonds, some issues of preferred stock may have a finite life and sinking funds as well. If the life of the preferred stock is finite, the cost rate should be generated with the same method that is used to compute the cost rates for mortgage debt. Additionally, if a sinking fund is involved, Applicant may want to follow the procedure as outlined in the previous explanation of long-term debt cost rates.

ITEM VII

Weighted Average Cost of Preferred Stock

<u>Item</u>	<u>Date Sold</u>	<u>Financing</u>	<u>Net Proceeds Ratio</u>	<u>Amount Outstanding</u>	<u>Cost Rate Based On Net Proceeds</u>	<u>Annual Cost</u>
-------------	------------------	------------------	-----------------------------------	-------------------------------	--	------------------------

Total

Weighted Average Cost

88

ITEM VIII

Cost of the Common Equity Capital

Discussion VIII

Following the summary sheet, or cover sheet for Schedule VI, will follow any and all pages which deal with the rate of return on common equity and may be show in any way.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
Concord**

REPORT OF PROPOSED RATE CHANGES

90

UTILITY _____ DATE FILED _____
TARIFF NO. _____ or PAGE NOS. _____ EFF. DATE _____

Rate or Class of Service	Effect of Proposed Change*	Average No. of Customers	Est. Ann. Rev.		Proposed Change	
			Pres. Rts R	Prop. Rts	Amt.	±
TOTALS						

* Show increases, decreases and net changes in each rate classification separately, where applicable.

Signed by: _____

Title:

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APPENDIX I

RATE OF RETURN INFORMATION

REQUIRED OF

ALL

ELECTRIC, GAS, TELEPHONE, WATER AND SEWER UTILITIES

PURSUANT TO PUC 1604.08(b)

OVERALL RATE OF RETURN

92

<u>Item*</u>	<u>Component Ratio</u>	<u>Component Cost Rate</u>	<u>Weighted Average Cost Rate</u>
Common Stock			
Preferred Stock			
Long Term Debt			
Short Term Debt			
Total	1.000		

This is the summary schedule as to the cost of capital estimation and therefore represents the Applicant's recommendation.

* Zero Cost Capital may sometimes be included as a component of total capital.

CAPITAL STRUCTURE FOR RATEMAKING PURPOSES

93

This schedule will show the capital structure that the Applicant proposes to use for the calculation of the overall cost of capital for ratemaking purposes and will appear in the form:

	<u>ITEM</u>	<u>AMOUNT</u>	<u>COMPONENT RATIO</u>
A.	Common Equity		
	Stock		
	Surplus		
	Retained Earnings		
	(Capital Stock Expenses) (1)		
	Total		
B.	Preferred Stock Equity		
	Stock		
	(Capital Stock Expenses) (1)		
	Total		
C.	Long Term Debt		
	Mortgage Debt (2)		
	L-T Notes		
	PCRB Bonds		
	Industrial Revenue Bonds		
	Capital Lease		
	(Unamortized Premium & (1) Disco		

94

<u>ITEM</u>	<u>AMOUNT</u>	<u>COMPONENT RATIO</u>
(Unamortized Expenses) (1)		
Total		
D. Short Term Debt		
Notes Payable		
E. Deferred Taxes (3)		
F. Total Capital		

(1) May be deleted.

(2) Includes current maturities.

(3) Excluded if any appropriate deduction is made from the Petitioner's Recommendation as to Rate Base.

HISTORICAL CAPITAL STRUCTURE AS OF DECEMBER 31
OR
OTHER FISCAL YEAR END FOR EACH YEAR

95

This page of Schedule 3 would show the historical capitalization at December 31 for each of the preceding five years and would appear,

<u>ITEM</u>	2009	2010	2011	2012	2013
Common Stock					
Preferred Stock					
Long-Term Debt					
Short-Term Debt					
Deferred Taxes					
Investment Tax Credit					
Total Capital					

The items as shown above are defined precisely the same as they are defined on Page 1 of Schedule 2.

CAPITALIZATION RATIOS AT DECEMBER 31
OR
FOR OTHER FISCAL YEAR END*

96

This page of Schedule 4 may be generated from the capitalization as shown on page 2 of 3, and will appear,

<u>ITEM</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Common Stock					
Preferred Stock					
Long-Term Debt					
Short-Term Debt					
Deferred Taxes					
Investment Tax Credit					
Total Capital					

*May be shown without deferred taxes and investment tax credit.

A. Item:

The specific Item(s) of mortgage debt long term notes and PCRB Bonds, etc.

97

B. Financing Cost:

The issue-specific initial cost of each item of long-term debt associated with floating the respective issue.

C. Net Proceeds:

This represents the ration of the net proceeds realized by the applicant in the sale of each issue of long-term debt to the face amount of each issue.

D. Amount Outstanding:

The amount of Bonds remaining at the time that the estimated cost of long-term debt is made.

E. Cost Rate Based Upon Net Proceed

This may be derived with any one of several methods. Usually, however, the coupon rate is simply factored by the net proceeds or a bond table is employed along with interpolation. Wherein, a sinking fund provision is a component of the bond issue, however, either of these two methods may understate the true cost rate if such sinking fund is ignored. The sinking fund may be recognized in two ways. The annual interest cost plus sinking obligation may simply be factored by the face amount or the annual interest cost plus the sinking fund obligation can be "strung out" over the life of the bond and then solve for the "internal cost rate". The latter method is tedious and a memorandum is available in this regard. Alternatively, if the Petitioner furnishes the cash flows over the life of the bond(s), the PUC will calculate the cost rate.

F. Annual Cost:

The amount outstanding of each issue times the respective cost rate based on net proceeds.

G. Weighted Average Cost:

Computed by dividing the sum of the annual costs by the sum of the amount outstanding.

WEIGHTED AVERAGE COST OF LONG-TERM DEBT

<u>ITEM</u>	<u>DATE SOLD</u>	<u>FACE AMOUNT</u>	<u>FINANCING COSTS</u>	<u>NET PROCEEDS RATIO</u>	<u>OUTSTANDING AMOUNT</u>	<u>COST RATE BASED UPON NET PROCEED</u>	<u>ANNUAL COST</u>
-------------	------------------	--------------------	------------------------	---------------------------	---------------------------	---	--------------------

Total Amount Outstanding

Weighted Average Cost Rate

86

A. Item:

The various "type" of short-term debt that the Applicant may recommend as a component for ratemaking purposes.

99

B. Cost Rate:

The cost recommended for each item of the short-term debt items.

C. Amount Outstanding:

As with long-term debt, the amount outstanding is the amount that remains on the books of account at the time that is used to estimate the cost of short-term debt for ratemaking purposes.

D. Annual Cost:

The Cost Rate times the amount outstanding generates the Annual Cost.

E. Weighted Average Cost:

This rate is generated by taking the sum of the annual cost divided by the amount outstanding.

COST OF SHORT-TERM DEBT

<u>Item</u>	<u>Cost Rate</u>	<u>Outstanding Amount</u>	<u>Annual Cost</u>
Bank Loans			
Loans from Individuals			
Commercial Paper			

Weighted Average Cost

100

A. Item:

The items of preferred stock that are included in the recommendation for the weighted cost of preferred stock.

101

B. Face Amount:

The amount of the issue when originally sold.

C. Financing Cos

The total cost of financing cost incurred when the preferred stock was sold.

D. Net Proceeds:

The ratio of the amount of net capital gleaned by the company to the original amount of respective issue when it was sold.

E. Amount Outstanding:

The amount of preferred stock to be included in the recommendation for ratemaking purposes.

F. Cost Rate Based on Net Proceeds:

Merely divide the coupon rate of the issue by the net proceeds.

G. Annual Cost:

The amount outstanding times the cost rate based upon net proceeds. As with bonds, some issues of preferred stock may have a finite life and sinking funds as well. If the life of the preferred stock is finite, the cost rate should be generated with the same method that is used to compute the cost rates for mortgage debt. Additionally, if a sinking fund is involved, Applicant may want to follow the procedure as outlined in the previous explanation of long-term debt cost rates

WEIGHTED AVERAGE COST OF PREFERRED STOCK

<u>Item</u>	<u>Date Sold</u>	<u>Financing</u>	<u>Net Proceeds</u> <u>Ratio</u>	<u>Amount</u> <u>Outstanding</u>	<u>Cost Rate Based</u> <u>On Net Proceeds</u>	<u>Annual Cost</u>
-------------	------------------	------------------	-------------------------------------	-------------------------------------	--	--------------------

Total Amount Outstanding

Weighted Average Cost Rate

102

103

COST OF THE COMMON EQUITY CAPITAL

Following the summary sheet, or cover sheet for Schedule 6 will follow any and all pages which deal with the rate of return on common equity and may be shown in any way.

104

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

105

REPORT OF PROPOSED RATE CHANGES

UTILITY: _____

DATE FILED: _____

TARIFF NO. _____ OR PAGE NOS. _____

EFFECTIVE DATE: _____

RATE OR CLASS OF SERVICE	EFFECT OF PROPOSED CHANGE*	AVERAGE NO. OF CUSTOMERS	EST. ANN. REV.		PROPOSED ANNUAL CHANGE		PROPOSED CHANGE IN	
			PRES. RTS R	PROP. RTS	AMOUNT	%	AMOUNT	%
Totals								

*Show increases, decreases, and net changes in each rate classification separately, where applicable.

Signed by: _____

Title: _____

106

NHPUC NO. _____ ELECTRICITY

STANDARD ELECTRIC COMPANY

TARIFF

FOR

ELECTRIC SERVICE

IN

THE STATE OF NEW HAMPSHIRE

DATED: _____

ISSUED BY: _____

EFFECTIVE: _____

TITLE: _____

AUTHORIZED BY DOCKET NO. _____ NHPUC ORDER NO. _____ DATE

NHPUC No. _____ Electricity
Standard Electric Company

Original Page 1

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TABLE OF CONTENTS AND INDEX

CONTENTS

SERVICE AREA

TERMS AND CONDITIONS

LINE EXTENSIONS

FUEL AND COMMODITY ADJUSTMENTS (If ap)

RATE SCHEDULES

Domestic
Commercial
Industrial
etc.

INDEX

APPLICATION

DEPOSITS

TRIAL INSTALLATIONS

LINE EXTENSIONS

DISCONNECTION OF SERVICE

RESTORATION OF SERVICE

etc.

Dated: _____

Issued by: _____

Effective: _____

Title: _____

108

NHPUC No. _____ Electricity
Standard Electric Company

Original Page 2

SERVICE AREA

The territory authorized to be serviced by this Company and to which this tariff applies is as follows:

(A list of municipalities serviced in whole or in part shall be inserted and appropriately grouped or noted to identify those served in whole and those served in part.)

Limited areas of the towns so identified above are as shown on the maps filed separately with the Commission and incorporated in this tariff by reference.

Dated: _____

Issued by: _____

Effective: _____

Title: _____

NHPUC No. _____ Electricity
Standard Electric Company

Original Page 3

SERVICE CLASSIFICATION _____

109

AVAILABILITY:

(Here state clearly the use or uses of the service.)

CHARACTER OF SERVICE:

(Here state clearly the general characteristics of the service.)

RATE:

(Monthly, Quarterly, Semi-annual, Annual

(This is the base or unit price or prices or series of unit prices used in computing the total charge to customer. If a system of discounts from a base price is used instead of a series of unit prices, such discounts must be shown. Such discounts should not, however, be confused with discounts allowed only in connection with time of payment. If fuel surcharge applies to this service classification, that fact should be stated at this point.)

FUEL OR COMMODITY ADJUSTMENT:

(When a fuel or commodity adjustment is applicable, reference to its provisions shall be made here.)

MINIMUM CHARGE:

(Here state clearly the amount of minimum charge in dollars and the period which it covers. If there is no minimum charge, so state.)

DETERMINATION OF DEMAND:

(This heading need not be included except in connection with rates in which the demand is an element. In such case the manner in which the demand is determined and applied for billing purposes must be clearly explained.)

TERMS OF PAYMENT:

Here state what discounts or reductions, if any, are allowed on account of payment within a specified period. Care should be used to make perfectly clear how the discount is determined. If no discount be allowed, this may be indicated by the use of the expression "Net".)

TERMS OF CONTRACT:

(Here state such requirements as may reasonably apply relative to the discontinuance of the service at the request of the customer.)

SPECIAL PROVISIONS:

(Here state or refer to all special provisions, riders, or contract clauses which may be applied to or which affect this classification. Each such provision, rider, or contract clause should be lettered "a", "b", "c", etc. Where reference is made to special provisions shown elsewhere than in the service classification, such reference shall definitely state the page and schedule in which such provisions appear. General provisions relative to all classifications shall be shown under Terms and Conditions.)

Dated: _____

Issued by: _____

Effective: _____

Title: _____

Puc 1603.08(c)
Appendix E
Sample Tariff Title Page, Tariff Supplement

NHPUC NO. _____ ELECTRICITY

110

STANDARD ELECTRIC COMPANY

SUPPLEMENT NO. _____

TARIFF
FOR
ELECTRIC SERVICE
IN
THE STATE OF NEW HAMPSHIRE

DATED: _____

ISSUED BY: _____

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

REPORT OF PROPOSED RATE CHANGES

///

UTILITY: Standard Electric CompanyDATE FILED: Sept. 1, 2012TARIFF NO. 3 OR PAGE NOS. _____EFFECTIVE DATE: Oct. 1, 2012

RATE OR CLASS OF SERVICE	EFFECT OF PROPOSED CHANGE*	AVERAGE NO. OF CUSTOMERS	EST. ANN. REV.		PROPOSED ANNUAL CHANGE		PROPOSED CHANGE IN RATES	
			PRESENT RATES	PROPOSED RATES	AMOUNT	%	AMOUNT	%
Domestic	Increased	5,000						
	Decreased	1,000						
	No change	100						
	Total	6,100	\$500,000	\$550,000	\$50,000	10.0		
Commercial	Increased	1,200	\$200,000	\$210,000	\$10,000	5.0		
Industrial	Decreased	200	\$150,000	\$145,000	(4,500)	(3.0)		
Street Lighting	No Change	10	\$20,000	\$20,000	0	0		
Totals		7,510	\$870,000	\$925,500	\$55,500	6.38		

*Show increases, decreases and net changes in each rate classification separately, where applicable.

Denotes Decrease ()

Signed by: _____

Title: _____

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

REPORT OF PROPOSED RATE CHANGES

112

UTILITY: Standard Electric Company DATE FILED: Sept. 1, 2012

TARIFF NO. 4 OR PAGE NOS. EFFECTIVE DATE: Oct. 1, 2012

RATE OR CLASS OF SERVICE	EFFECT OF PROPOSED CHANGE*	AVERAGE NO. OF CUSTOMERS	ANNUAL REVENUES		PROPOSED RATES	
			PRESENT RATES	PROPOSED RATES	AMOUNT	%
Residence	Increased	10,000	800,000	800,000	80,000	10.0
	Decreased	2,000	200,000	198,000	(2,000)	
	No change	1,000	100,000	100,000	\$78,000	
	Total	13,000	\$1,100,000	\$1,178,000		
Business	Increased	2,000	\$400,000	\$420,000	\$20,000	5.0
Totals		15,000	\$2,100,000	\$2,198,000	\$98,000	4.7

*Show increases, decreases and net changes in each rate classification separately, where applicable.

Denotes Decrease ()

Signed by: _____

Title: _____

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SPECIAL CONTRACT - ELECTRICITY

CONTRACT NO. NHPUC _____

STANDARD ELECTRIC COMPANY OF NEW HAMPSHIRE

WITH

COMPANY NAME

Date of Execution:

Effective Date:

Date of Termination:

Authorized by Docket No. _____ NHPUC Order No. _____ Dated _____