

1 **Attachments**

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Appendix A

Educational and Professional Background Al-Azad Iqbal

I am employed by the New Hampshire Public Utilities Commission (PUC) as a Utility Analyst. My business address is 21 S. Fruit Street, Suite 10, Concord New Hampshire, 03301.

I received my Bachelor degree in Architecture (B. Arch) from Bangladesh University of Engineering and Technology. Later, I received my Masters (MS) in Environmental Management from Asian Institute of Technology and another Masters in City and Regional Planning (MCRP) from the Ohio State University. I was a Doctoral Candidate at the City and Regional Planning Department at the Ohio State University. After joining the PUC in 2007, I participated in several utility related training courses including Marginal cost training by NERA, Advanced Regulatory Studies at Institute of Public Utilities, Michigan State University, Depreciation Training by Society of Depreciation Professionals.

Prior to joining the PUC, I was involved in teaching and research activities in different academic and research organizations. Most of my research work was related to quantitative analysis of regional and environmental issues.

Attachment AI-DEP-1

Depreciation and Amortization Adjustments

Depreciation and Amortization	Proposed	Staff Recommendation	Difference
Depreciation Expenses ³	\$6,996,962	\$6,765,597	(231,365)
Amortization of Reserve Variance ⁴	(\$69,136)	(\$69,136)	0
Total	\$6,927,826	\$6,696,461	(\$231,365)

³ Based on Schedule B, Bates page 000604

⁴ Total reserve variance is amortized over 12 years. This amount will change with updated reserve variance with the change of ASL and net salvage values.

Attachment AI-DEP-2⁵ Staff recommendation of Depreciation											
			Proposed				Staff Proposal				Difference
ACCOUNT NUMBER	Description	Plant balance	ASL	NET SALVAGE	ANNUAL ACCRUAL RATES	DEPREC. ACCRUAL	ASL	NET SALVAGE	ANNUAL ACCRUAL RATES	DEPREC. ACCRUAL	
				%				%			
	<u>DISTRIBUTION PLANT</u>										
375.20	STRUCTURES-CITY GATE	45,256	60.0	0	1.67	756	70.0	0	1.43%	647	109
375.70	STRUCTURES & IMPROVEMENTS-OTHER	2,864,939	60.0	0	1.67	47,844	70.0	0	1.43%	40,928	6,916
	<u>MAINS</u>										
376.20	COATED/WAPPED	17,974,411	47.0	-50	3.19	573,384	47.0	-25	2.66%	478,043	95,341
376.40	PLASTIC	87,306,939	47.0	-35	2.87	2,505,709	47.0	-35	2.87%	2,507,753	-2,044
376.60	CATHODIC PROTECTION	<u>798,083</u>	30.0	-35	4.50	<u>35,914</u>	30.0	-25	4.17%	33,253	2,661
	TOTAL ACCOUNT 376	106,079,433	46.8		2.94	3,115,007				3,019,049	95,958
										0	
378.20	MEASURING & REGULATING STATION EQUIPMENT	3,445,431	30.0	-5	3.50	120,590	30.0	-5	3.50%	120,590	0
379.00	MEASURING & REGULATING STATION EQUIPMENT-CITY GATE	39,266	N/A	N/A	N/A	N/A		N/A		0	
380.00	SERVICES	60,250,315	45.0	-75	3.89	2,343,737	45.0	-65	3.67%	2,209,178	134,559
381.00	METERS	3,913,705	30.0	0	3.33	130,326	30.0	0	3.33%	130,457	-131
382.00	METER INSTALLATIONS	19,938,729	33.0	-10	3.33	663,960	33.0	-10	3.33%	664,624	-664

5 It is based on original Depreciation Schedule A. Updated numbers with same accrual rates are included in revenue requirement testimony of Laflamme and Mullinax.

383.00	HOUSE REGULATORS	537,766	30.0	0	3.33	17,908	30.0	0	3.33%	17,926	-18
386.00	WATER HEATERS/CONVERSION BURNERS	1,637,356	14.0	0	7.14	116,907	13.5	0	7.41%	121,286	-4,379
	<u>TOTAL DEPREC. DISTRIBUTION PLANT</u>	198,752,196	42.8		3.30	6,557,035	41.8	0		6,324,684	232,351
										0	
										0	
	<u>GENERAL PLANT</u>									0	
391.10	OFFICE FURNITURE & EQUIPMENT-UNSPEC.	420,149	12.0	0	8.33	34,998	11.5	0	8.70%	36,535	-1,537
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	1,173,029	19.0	0	5.26	61,701	19.0	0	5.26%	61,738	-37
396.00	POWER OPERATED EQUIPMENT	75,266	15.0	0	6.67	5,020	15.0	10	6.00%	4,516	504
397.00	COMMUNICATION EQUIPMENT	1,565,838	11.0	0	9.09	142,335	11.0	0	9.09%	142,349	-14
397.35	COMMUNICATION EQUIPMENT-ERTS	2,936,629	15.0	0	6.67	195,873	15.0	0	6.67%	195,775	98
	<u>TOTAL DEPREC. GENERAL PLANT</u>	6,170,911	14.0		7.13	439,927				440,913	-986
										0	
	<u>TOTAL DEPREC. GAS PLANT EXCL. MAINS REPL. PROGRAM</u>	204,923,107				\$6,996,962				\$6,765,597	231,365