

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

July 11, 2019

Debra A. Howland
Executive Director
Public Utilities Commission
21 Fruit Street, Suite
Concord, N. H. 03

Re: DW 17-165 Rate Case / ROE Expenditures
Company Reply to Staff's Disallowances

On July 3, 2019, Mr. Goyette emailed the Company the PUC Staff's recommendation on Deferred Rate Case and ROE expenses and Temporary/Permanent Rate Reconciliation Recoupment. The Total Amount to be Recovered as proposed by the Company was \$149,703. The PUC Staff made certain adjustments amounting to a disallowance of \$7,968, resulting in a Total Amount to be Recovered of \$141,735.

The Company has reviewed the PUC Staff adjustments and agrees with some and disagrees with some. Please see the attached worksheet which shows the PUC Proposed Disallowed Amounts, the Company Proposed Adjustment, and the Company Adjusted Amount along with the Company Response and a brief Company Explanation. If more of an explanation is necessary, please let us know.

Also, the Company has since incurred additional, actual rate case and ROE expenditures during the period March – June 2019 amounting to \$6,796.23. See attached Summary of Rate Case Costs & ROE Costs along with supporting documentation. The supporting documentation has been organized to facilitate easy and efficient review and consideration. The Company respectfully request that such March – June 2019 expenditures be included in the amount for recovery.

Lastly, although the Company proposed recovery of the total rate case / ROE expenditures on a per customer basis with a fixed charge, it is not opposed to Staff's proposal for recovery of the total rate case / ROE expenditures is on a volumetric per 1,000 gallons consumed basis, so long as the potential under and over collection associated with not knowing how much water customers will consume is addressed. Commission approval of a true-up mechanism would resolve this recovery uncertainty and could be done at the end of the 18 months.

If you have any question and / or comments, please let me know at 207-423-0215 or stephenpstcyr@yahoo.com.

Sincerely,



Stephen P. St. Cyr

AWC Rosebrook
Rate Case / ROE Expenditures
PUC list of Items disallowed-Company Response

Date	Vendor	Proposed Disallowed Amount	Company Proposed Adjustments	Company Adjusted Amount	Company Response	Company Explanation
2/12/18	SPS&A	\$ 388.13	\$ (388.13)	\$ -	Disagree	The invoice makes no reference to audit. No amount is related to audit.
11/6/17	NESC	270.00		270.00	Agree	
11/6/17	NESC	270.00		270.00	Agree	
11/6/17	NESC	270.00		270.00	Agree	
11/6/17	NESC	225.00		225.00	Agree	
11/6/17	NESC	195.00		195.00	Agree	
11/6/17	NESC	420.00		420.00	Agree	
11/6/17	NESC	270.00		270.00	Agree	
11/6/17	NESC	300.00		300.00	Agree	
11/6/17	NESC	93.75		93.75	Agree	
8/15/17	NESC	123.35		123.35	Agree	Immaterial
8/11/17	NESC	60.00		60.00	Agree	Immaterial
8/11/17	NESC	9.53		9.53	Agree	Immaterial
10/1/17	NESC	2.79		2.79	Agree	Immaterial
10/20/19	NESC	62.97		62.97	Agree	Immaterial
1/24/18	NESC	51.08		51.08	Agree	Immaterial
3/5/18	NESC	14.31		14.31	Agree	Immaterial
4/16/18	NESC	55.25		55.25	Agree	Immaterial
4/30/18	NESC	28.08		28.08	Agree	Immaterial
6/4/18	NESC	85.51		85.51	Agree	Immaterial
11/9/18	NESC	24.70		24.70	Agree	Immaterial
11/9/19	NESC	46.00		46.00	Agree	Immaterial
1/17/19	NESC	122.10		122.10	Agree	Immaterial
1/31/19	NESC	57.47		57.47	Agree	Immaterial
2/28/19	SPS&A	910.00	(910.00)	-	Disagree	All hours relate to rate case, including Staff's recovery of Woolridge's rate case costs and work performed after order approving permanent rates.
2/28/19	NHBrown	840.00	(840.00)	-	Disagree	Rate case work does not end with date of PUC order. Motion for confidentiality was directly related to the RC and recovery of expenses, some of which were confidential. The Commission allows recovery of such post-permanent rate order expenses: See Docket No. DE 16-384 (post-hearing rate case expenses incurred by Unitil Energy Systems, Inc. were allowed to be recovered through Unitil's External Delivery Charge ("EDC").) See also Docket No. DE 17-048 (Post-hearing rate case expenses were recovered in LDAC in Docket No. DE 18-137.)
2/28/19	NESC	713.27	\$ (713.27)		Disagree	See attached invoices/hours
2/28/19	SPS&A	385.00	(385.00)	-	Disagree	All hours related to rate case including discussions concerning Staff's recovery of Woolridge's rate case costs.
5/9/19	NESC	234.00		234.00	Agree	
Jul-17	NESC	153.98		153.98	Agree	
Aug-17	NESC	615.93		615.93	Agree	
Sep-17	NESC	110.48		110.48	Agree	
Sep-18	NESC	909.23		909.23	Agree	
Nov-17	NESC	997.22		997.22	Agree	
Jan-18	NESC	131.99		131.99	Agree	
11/7/19	NESC	(414.05)		(414.05)	Agree	
11/7/19	NESC	(429.38)		(429.38)	Agree	
11/7/19	NESC	(429.38)		(429.38)	Agree	
11/7/19	NESC	(475.39)		(475.39)	Agree	
Total		\$ 7,967.92	\$ (3,236.40)	\$ 4,731.52		

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Due on receipt	2/28/2019	FEB2019RB

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
LB-RWS Labor	CAD Operator/Utility O&M Tech	18-06-03 105	7	49.51	346.57
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	920-01-03-00	7.45	37.79	281.54
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	17-13-03 186	35.68	37.79	1,348.35
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	903-03-00-00	5.19	37.79	196.13
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	16-09-03 183	5.11	37.79	193.11
LK-RWS LABOR	Customer Service Representative	416-860	1	21.58	21.58
CM-RWS LABOR	Accountant/Customer Service	416-860	3.25	33.60	109.20
MS-RWS LABOR	Accountant/Customer Service Rep	416-860	0.71	36.27	25.75
AW- AWC Labor...	Affiliate Agreement Accountant/Customer Service Rep	903-03-00-00	11.5	22.32	256.68
AW- AWC Labor...	Affiliate Agreement Accountant/Customer Service Rep	920-01-03-00	2.25	22.32	50.22
AW- AWC Labor...	Affiliate Agreement Accountant/Customer Service Rep	903-02-00-00	4.25	22.32	94.86

Subtotal	\$2,923.99
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Balance Due	\$2,923.99
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Please Make Checks Payable to New England Service Company.

Date	Item	Payroll Item	Duration	Notes	Total Hours	Actual Hours Worked	Multiplier	Based on 40 Hours	Total Hours (Salary)
Abenaki Water Company: February 2019									
02/05/2019	Rosebrook Water System	Hourly Rate	5.00	18-06-03 105	7				
Total Abenaki Water Company: February 2019									
Abenaki Water Company: January 2019									
01/29/2019	Rosebrook Water System	Hourly Rate	2.00	18-06-03 105					
Total Abenaki Water Company: January 2019									
					7.00				
Doucette, Pauline M									
Abenaki Water Company: February 2019									
02/04/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	1.25	920-01-03-00		42	0.95	1.19	7.45
02/04/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	1.00	186-17-13-03				0.95	35.68
02/04/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.25	903-03-00-00				0.24	5.19
02/04/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.75	183-16-09-03				0.74	5.11
02/05/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	1.00	920-01-03-00				0.95	
02/05/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	2.00	186-17-13-03				1.90	
02/05/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	1.00	903-03-00-00				0.95	
02/06/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	3.50	186-17-13-03				3.33	
02/06/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	903-03-00-00				0.48	
02/06/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	2.50	183-16-09-03				2.38	
02/07/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	4.00	186-17-13-03				3.80	
02/07/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	903-03-00-00				0.48	
02/08/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	5.00	186-17-13-03				4.75	
02/11/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	3.75	186-17-13-03		39.75	1.01	3.79	
02/11/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	903-03-00-00				0.51	
02/11/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	2.00	183-16-09-03				2.02	
02/12/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	1.00	186-17-13-03				1.01	
02/13/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.25	903-03-00-00				0.25	
02/13/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	920-01-03-00				0.51	
02/14/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	903-03-00-00				0.51	
02/14/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	1.50	920-01-03-00				1.52	
02/15/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.25	903-03-00-00				0.25	
02/15/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	2.00	920-01-03-00				2.02	
Total Abenaki Water Company: February 2019									
					35.50				
Abenaki Water Company: January 2019									
01/28/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	5.75	186-17-13-03		39.5	1.01	5.81	
01/29/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	3.75	186-17-13-03				3.79	
01/29/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	920-01-03-00				0.51	
01/30/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	6.50	186-17-13-03				6.57	
01/30/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.25	903-03-00-00				0.25	
01/31/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.50	903-03-00-00				0.51	
02/01/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.75	920-01-03-00				0.76	
02/01/2019	Rosebrook Water System:PD- AWC Labor RB	Salary	0.75	903-03-00-00				0.76	
Total Abenaki Water Company: January 2019									
					18.75				
Total Doucette, Pauline M					54.25				
Abenaki Water Company: February 2019									
02/01/2019	Rosebrook Water System	Hourly Rate	0.25	416-860	1				
02/05/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
02/15/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
Total Abenaki Water Company: February 2019									
Abenaki Water Company: January 2019									
01/31/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
Total Abenaki Water Company: January 2019									
					0.25				
					1.00				
Abenaki Water Company: February 2019									
02/01/2019	Rosebrook Water System	Hourly Rate	0.25	416-860	3.25				
02/06/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
02/13/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
02/14/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
02/19/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					
02/21/2019	Rosebrook Water System	Hourly Rate	0.25	416-860					

Rate Case
186-17-13-03
Total Hours =
35.68 hours

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Due on receipt	2/28/2019	FEB2019RB-2

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	17-18-03 186	0.26	37.79	9.83
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	920-01-03-00	6.04	37.79	228.25
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	903-03-00-00	0.78	37.79	29.48

Subtotal	\$267.56
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Balance Due	\$267.56
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Please Make Checks Payable to New England Service Company.

Date	Item	Payroll Item	Duration	Notes	Total Hours	Actual Hours Worked	Multiplier	Based on 40 Hours	Total Hours (Salary)
Doucette, Pauline M									
Abenaki Water Company: February 2019									
02/19/2019	ABENAKI WATER COMPANY	Salary	0.50	183-15-11-00 - Tioga					
02/19/2019	LAKELAND MANAGEMENT COMPANY: LMC Sewer Income: PD- LMC Labor	Salary	2.00	920-01-01-00				0.53 *	
02/19/2019	LAKELAND MANAGEMENT COMPANY: LMC Water Income: PD- LMC Labor	Salary	2.00	920-01-01-00				2.10	
02/20/2019	LAKELAND MANAGEMENT COMPANY: LMC Water Income: PD- LMC Labor	Salary	1.50	920-01-01-00				2.10	
02/21/2019	LAKELAND MANAGEMENT COMPANY: LMC Water Income: PD- LMC Labor	Salary	2.25	920-01-01-00		38	1.05	2.10	10.24
02/22/2019	LAKELAND MANAGEMENT COMPANY: LMC Water Income: PD- LMC Labor	Salary	2.00	920-01-01-00				1.58	
02/19/2019	LAKELAND MANAGEMENT COMPANY: PD- LMC Labor	Salary	0.25	903-01-00-00				2.36	
02/19/2019	LAKELAND MANAGEMENT COMPANY: PD- LMC Labor	Salary	0.25	903-01-00-00				2.10	
02/20/2019	LAKELAND MANAGEMENT COMPANY: PD- LMC Labor	Salary	0.25	186-17-18-01				0.26	1.83
02/21/2019	LAKELAND MANAGEMENT COMPANY: PD- LMC Labor	Salary	0.25	903-01-00-00				0.26	ROE
02/22/2019	LAKELAND MANAGEMENT COMPANY: PD- LMC Labor	Salary	0.25	903-01-00-00				0.26	
02/19/2019	Rosebrook Water System	Salary	1.00	903-01-00-00				0.26	
02/19/2019	Rosebrook Water System: PD- AWC Labor RB	Salary	0.25	186-17-18-03				1.05	
02/20/2019	Rosebrook Water System: PD- AWC Labor RB	Salary	0.25	903-03-00-00				0.26	ROE
02/20/2019	Rosebrook Water System: PD- AWC Labor RB	Salary	0.25	903-03-00-00				0.26	0.78
02/21/2019	Rosebrook Water System: PD- AWC Labor RB	Salary	1.50	920-01-03-00				0.26	
02/21/2019	Rosebrook Water System: PD- AWC Labor RB	Salary	0.25	903-03-00-00				1.58	6.04
02/22/2019	Rosebrook Water System: PD- AWC Labor RB	Salary	2.25	920-01-03-00				0.26	
02/19/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	2.00	920-01-03-00				2.36	
02/19/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	2.00	920-01-02-00				2.10	
02/19/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	0.25	903-02-00-00				2.10	8.14
02/20/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	0.25	186-17-18-02				0.26	0.78
02/20/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	1.50	920-01-02-00				0.26	ROE
02/21/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	0.25	903-02-00-00				1.58	
02/21/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	2.25	920-01-02-00				0.26	
02/22/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	0.25	903-02-00-00				2.36	
02/22/2019	WHITE ROCK WATER COMPANY: PD- AWC Labor WR	Salary	2.00	920-01-02-00				0.26	
			27.75					2.10	

Total ROE Hours =
0.78 hours

**Abenaki Water Company
Roesbrook Rate Case Costs & ROE Costs
March 2019 - June 2019**

March 2019	
Rate Case Costs	516.11
ROE Costs	949.88
April 2019	
Rate Case Costs	261.92
ROE Costs	2,020.93
May 2019	
Rate Case Costs	1,454.89
ROE Costs	52.50
June 2019	
Rate Case Costs	1,295.00
ROE Costs	245.00
Total Rate Case Costs	3,527.92
Total ROE Costs	3,268.31
Total Rate Case & ROE Costs	\$ 6,796.23

Abenaki Water Company
Roesbrook Rate Case Costs
March 2019 - June 2019

DATE	VENDOR	INVOICE #	OUTSIDE SERVICES	DESCRIPTION
March 2019				
4/5/2019	New England Service Company	MAR2019RB	18.90	PD - Labor Charges
4/15/2019	Stephen St. Cyr	Mar-19	262.50	March 2019 Services
5/7/2019	New England Service Company	1QOH-2	13.02	1st Qtr 2019 OH Allocations
5/7/2019	New England Service Company	1QOH-1	18.13	1st Qtr 2019 OH Allocations
5/7/2019	New England Service Company	1QOH-1	202.03	1st Qtr 2019 OH Allocations
5/7/2019	New England Service Company	1QOH	1.53	1st Qtr 2019 OH Allocations
	March 2019 Totals		516.11	
April 2019				
5/24/2019	Stephen St. Cyr	Apr-19	175.00	April 2019 Services
5/31/2019	New England Service Company	Apr2019RB	86.92	PD - Labor Charges
	April 2019 Totals		261.92	
May 2019				
6/18/2019	New England Service Co.	May2019RB	9.26	May 2019 Admin Labor
6/18/2019	New England Service Co.	May19RB-1	16.62	May 2019 Management Labor
6/18/2019	New England Service Co.	May2019RB	143.25	May 2019 Admin Labor
6/18/2019	New England Service Co.	May2019RB	172.60	May 2019 Admin Labor
6/18/2019	Valley Water Systems	ABEPR5/19	14.07	NS - Labor Charges
6/18/2019	Stephen St. Cyr	May-19	175.00	May 2019 Services
6/18/2019	New England Service Co.	May2019RB	813.12	May 2019 Admin Labor
6/19/2019	New England Service Co.	May-19	85.71	May 2019 Admin Labor
6/19/2019	New England Service Co.	MAY19EXPRB	7.85	RBW Rate Case Filing
6/21/2019	New England Service Co.	May2019-1	17.41	May 2019 Management Labor
	May 2019 Totals		1,454.89	
June 2019				
7/2/2019	NH Brown Law	NHBrownLaw	1,295.00	Rate Case Expenses
	June 2019 Totals		1,295.00	
	March 2019 - June 2019 Totals		3,527.92	

Abenaki Water Company
 ROE Petition Costs - LMC
 March 2019 - June 2019

DATE	VENDOR	INVOICE #	OUTSIDE SERVICES	DESCRIPTION
March 2019				
4/5/2019	New England Service Company	Mar. 2019	56.69	PD - Labor Charges
4/5/2019	New England Service Company	MAR2019RB1	97.29	DV - Labor Charges
4/10/2019	New England Service Company	MAR19EXPLK	8.54	ROE Meeting Mileage
4/15/2019	Stephen St. Cyr	Mar-19	56.35	March 2019 Services
5/7/2019	New England Service Company	1QOH-1	6.38	1st Qtr 2019 OH Allocations
	March 2019 Totals		225.25	
April 2019				
5/10/2019	Scott Madden, Inc.	15579	448.50	Feb 2019 AWC Testimony
5/24/2019	Stephen St. Cyr	Apr-19	4.02	April 2019 Services
	April 2019 Totals		452.52	
May 2019				
6/18/2019	Stephen St. Cyr	May-19	12.08	May 2019 Services
	May 2019 Totals		12.08	
June 2019				
7/2/2019	NH Brown Law	NHBrownLaw	56.35	ROE Petition Expenses
	June 2019 Totals		56.35	
	March 2019 - June 2019 Totals		746.20	

Abenaki Water Company
 ROE Petition Costs - WR
 March 2019 - June 2019

DATE	VENDOR	INVOICE #	OUTSIDE SERVICES	DESCRIPTION
March 2019				
4/5/2019	New England Service Company	Mar. 2019	56.69	PD - Labor Charges
4/5/2019	New England Service Company	MAR2019RB1	76.13	DV - Labor Charges
4/10/2019	New England Service Company	MAR19ExpWR	6.68	ROE Meeting Mileage
4/15/2019	Stephen St. Cyr	Mar-19	44.10	March 2019 Services
5/7/2019	New England Service Company	1QOH-1	6.38	1st Qtr 2019 OH Allocations
	March 2019 Totals		189.98	
April 2019				
5/10/2019	Scott Madden, Inc.	15579	351.00	Feb 2019 AWC Testimony
5/24/2019	Stephen St. Cyr	Apr-19	3.15	April 2019 Services
	April 2019 Totals		354.15	
May 2019				
6/18/2019	Stephen St. Cyr	May-19	9.45	May 2019 Services
	May 2019 Totals		9.45	
June 2019				
7/2/2019	NH Brown Law	NHBrownLaw	44.10	ROE Petition Expenses
	June 2019 Totals		44.10	
	March 2019 - June 2019 Totals		597.68	

Abenaki Water Company
 ROE Petition Costs - RBW
 March 2019 - June 2019

DATE	VENDOR	INVOICE #	OUTSIDE SERVICES	DESCRIPTION
March 2019				
4/5/2019	New England Service Company	MAR2019RB	56.69	PD - Labor Charges
4/5/2019	New England Service Company	MAR2019RB1	249.56	DV - Labor Charges
4/10/2019	New England Service Company	Mar19ExpRB	21.90	ROE Meeting Mileage
4/15/2019	Stephen St. Cyr	Mar-19	144.55	March 2019 Services
5/7/2019	New England Service Company	1QOH-1	6.38	1st Qtr 2019 OH Allocations
5/7/2019	New England Service Company	1QOH-2	55.57	1st Qtr 2019 OH Allocations
	March 2019 Totals		534.65	
April 2019				
5/10/2019	Scott Madden, Inc.	15579	1,150.50	Feb 2019 AWC Testimony
5/24/2019	Stephen St. Cyr	Apr-19	10.33	April 2019 Services
5/31/2019	New England Service Company	Apr2019RB1	53.43	DV - Labor Charges
	April 2019 Totals		1,214.26	
May 2019				
6/18/2019	Stephen St. Cyr	May-19	30.97	May 2019 Services
	May 2019 Totals		30.97	
June 2019				
7/2/2019	NH Brown Law	NHBrownLaw	144.55	ROE Petition Expenses
	June 2019 Totals		144.55	
	March 2019 - June 2019 Totals		1,924.43	

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

Return on Equity

03/01	Review notes from tech ses; Review Summary of ROE settlement; Review Ahern's memo; Review Justin's set prop; Review Don's email re: prop; Draft AWC, HAWC & LRWC prop ROE; Review draft ROE prop; Prepare email re: same; Review Don's email	0.75
03/02	Review Don's email re: draft prop; Review Marcia's reply re: same; Review Don's reply	0.25
03/08	Review var emails; Review draft prop w/HAWC's comments; Prepare revised draft ROE Prop; Prepare email re: same; Review Don's comments	0.375
03/10	Review Marcia's email re: quest / comments; Review Don's reply	0.25
03/11	Review Ahern's email re: comments	<u>0.125</u>
Total		<u>1.75</u> × 140 = 245
Note:	Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook ROE	R+E

Lakeland Sewer Adjustment

03/01	Review PUC order approving sewer rate adj; Prepare email re: same; Review Pauline's email; Talk w/her re: new rates / surcharge	0.50
03/27	Review sewer adj surcharge; Talk w/Pauline re: same	<u>0.25</u>
Total		<u>0.75</u>
Note:	Please charge to Miscellaneous Deferred Debits (PUC account 186) Lakeland Sewer Increase	

Tioga

03/08	Talk w/Pauline re: combined F/S; Review workbook; Review workbook – revised; Prepare email re: same	0.50
Total		<u>0.50</u>
Note:	Please charge to Miscellaneous Deferred Debits (PUC account 186) Tioga Acquisition Costs	

Grand Total 36.375

SPSt. Cyr
04/13/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description of Service</u>	<u>Hours</u>
03/08	Talk w/Pauline re: PUC tax investigation, F/S & PUC Ann Rep	0.25
03/22	Review 2017 PUC Ann Rep; Prepare req for sup info	1.00
03/24	Review email; Review car sup docs; Review w/2018 TB; Prepare 2018 PUC Ann Rep	4.50
03/25	Prepare 2018 PUC Ann Rep	6.50
03/26	Prepare email re: status; Prepare 2018 PUC Ann Rep	5.50
03/27	Talk w/Pauline; Prepare 2018 PUC Ann Rep	1.00
03/28	Review email / sup docs; Review email re: S sch; Prepare S-1, 2, 4 & 6; Review F-49; Review / Update F-47, F-38, F-11, F-6 & A-12; Prepare req for add'l sup docs	3.00
03/29	Review 2018 PUC Ann Rep; Talk w/Pauline re: same; Review email re: Dworken's audit rep, etc. Update cert pgs	<u>2.50</u>
Total		<u>24.25</u>

Note: Please charge to Outside Services (PUC account 923).

Rosebrook Rate Case (DW 17-165)

03/01	Prepare email re: Woolridge's costs; Review / Reply to email re: cond resp	1.00
03/04	Review Pauline's email re: Woolridge's costs; Review Marcia's reply; Review Don's reply	0.375
03/08	Review emails re: Woolridges's costs; Talk w/Pauline re: same; Prepare email re: same	<u>0.50</u>
Total		<u>1.875</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186)
Rosebrook Rate Case.**

$1.875 \times 140 = 262.50$
R.C.

Rosebrook Rate Case (DW 17-165) Step 2 – Scope of Engineering

03/01	Review Don's email re: CoBank; Review SPS's resp to 2-2; Finalize same; Review Co resp to same	0.50
03/04	Review email re: Co resp to Omni DRs; Review Marcia's comments; Review Co resp to Omni DRs; Prepare email re: same; Review Don's email re: Co resp to DRs; Review Marcia's email re: same	1.00
03/18	Review var docs; Prepare email re: tech ses / set conf	0.25
03/19	Prepare reply re: Woolridge's costs; Review prop surcharge; Call Pauline	0.50
03/20	Prep for / Part in tech ses / set conf	<u>5.00</u>
Total		<u>7.25</u>

**Note: Please charge to Miscellaneous Deferred Debits (PUC account 186)
Rosebrook Rate Case.**

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	Mar. 2019

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
PD- AWC Labor ...	Customer Service/Accounting Manager-NH	17-18-02 186	1.5	37.79	56.69
PD- AWC Labor ...	Customer Service/Accounting Manager-NH	903-02-00-00	3.13	37.79	118.28
PD- AWC Labor ...	Customer Service/Accounting Manager-NH	19-09-02 105	0.25	37.79	9.45
LK-WRC LABOR	Customer Service Representative	416-680	2.25	21.58	48.56
CM-WRC LABOR	Accountant/Customer Service	416-680	3	33.60	100.80
MS-WRC LABOR	Accountant/Customer Service Rep	416-680	1	36.27	36.27
AW- AWC Labor...	Accountant/Customer Service Rep	903-02-00-00	14.75	22.32	329.22
AW- AWC Labor...	Accountant/Customer Service Rep	920-01-02-00	0.5	22.32	11.16
PD- AWC Labor	Accountant/Customer Service Rep	15-11-00 183	8.37	37.79	316.30
Subtotal					\$4,101.42

ROE-
WR

Balance Due	\$4,101.42
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-117.50

3983.92

Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	Mar. 2019

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
TH - AWC Labor	Utility Worker	416-985	2	58.75	117.50
JA- LMC Labor	Accountant/Customer Service Rep	416-631	0.5	25.60	12.80
RCA-LMC LAB...	Office Manager	416-631	0.21	40.05	8.41
PD- LMC Labor	Customer Service/Accounting Manager-NH	920-01-01-00	19.34	37.79	730.86
PD- LMC Labor	Customer Service/Accounting Manager-NH	17-18-01 186	1.5	37.79	56.69
PD- LMC Labor	Customer Service/Accounting Manager-NH	903-01-00-00	3.38	37.79	127.73
PD- LMC Labor	Customer Service/Accounting Manager-NH	920-01-01-00	4.25	37.79	160.61
PD- LMC Labor	Customer Service/Accounting Manager-NH	775-03-00-00	1	37.79	37.79
PD- LMC Labor	Customer Service/Accounting Manager-NH	920-01-01-00	1	37.79	37.79
PD- LMC Labor	Customer Service/Accounting Manager-NH	19-09-01 105	0.25	37.79	9.45
LK-LMC LABOR	Customer Service Representative	416-631	2.25	21.58	48.56
CM-LMC LABOR	Accountant/Customer Service	416-631	5.25	33.60	176.40
MS-LMC LABOR	Accountant/Customer Service Rep	416-631	1	36.27	36.27
AW- LMC Labor...	Accountant/Customer Service Rep.	663-01-00-00	9	31.29	281.61
AW- LMC Labor	Accountant/Customer Service Rep	903-01-00-00	14.25	22.32	318.06
AW- LMC Labor	Accountant/Customer Service Rep	920-01-01-00	2	22.32	44.64
JA- WRC LABOR	Accountant/Customer Service Rep	416-680	0.25	25.60	6.40
PD- AWC Labor ...	Customer Service/Accounting Manager-NH	920-01-02-00	22.84	37.79	863.12

*ROE
LM*

Subtotal

Balance Due

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	MAR2019RB

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
JA- RWS LABOR	Accountant/Customer Service Rep	17-13-03 186	1	25.60	25.60
LB-RWS Labor	CAD Operator/Utility O&M Tech	18-06-03 105	9.5	49.51	470.35
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	920-01-03-00	21.34	37.79	806.44
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	17-13-03 186	0.5	37.79	18.90
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	903-03-00-00	4.88	37.79	184.42
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	16-09-03 183	9.66	37.79	365.05
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	17-18-03 186	1.5	37.79	56.69
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	19-09-03 105	0.25	37.79	9.45
LK-RWS LABOR	Customer Service Representative	416-860	2	21.58	43.16
CM-RWS LABOR	Accountant/Customer Service	416-860	3.75	33.60	126.00
MS-RWS LABOR	Accountant/Customer Service Rep	416-860	1	36.27	36.27
AW- AWC Labor...	Affiliate Agreement	903-03-00-00	19.75	22.32	440.82
AW- AWC Labor...	Affiliate Agreement Accountant/Customer Service Rep	920-01-03-00	4	22.32	89.28

RC

ROE-
RB

Subtotal	\$2,672.43
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Balance Due	\$2,672.43
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	MAR19RB-1

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
SF-RWS LABOR	Controller	416-860	2.14	65.25	139.64
NL-RWS LABOR	Vice President	416-860	2.43	114.26	277.65
DV-RWS LABOR	President/General Manager	17-18-03 186	3.8	111.31	422.98
DV-RWS LABOR	President/General Manager	416-860	0.94	111.31	104.63
DV-RWS LABOR	President/General Manager	16-09-03 183	5.26	111.31	585.49
Subtotal					\$1,530.39

ROE

Balance Due	\$1,530.39
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	MAR19EXPS...

PAID
05/14/2019

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
	Expenses booked to March 2019 (AWC-White Rock Water Company's portion):				
WHITE ROCK ...	metrocast 4/4/19-5/3/19			9.11	9.11
WHITE ROCK ...	Dawson's Excavation - Curbstop Replacement			1,245.00	1,245.00
WHITE ROCK ...	EJP - Curbstop Replacement			186.64	186.64
WHITE ROCK ...	PO #1243 Concord PUC - ROE meeting (186-17-18-02)			6.68	6.68
WHITE ROCK ...	PO #1254 Disposal of materials in shop			14.25	14.25

ROE

Subtotal	\$1,461.68
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Balance Due	\$0.00
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Due on receipt	3/31/2019	MAR19EXPSLK

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
	Expenses booked to March 2019 (AWC-Lakeland Management Company's portion):				
LAKELAND M...	PO #1227 Mail Sewer paperwork (920-01-01-00)			1.15	1.15
LAKELAND M...	Clearing of Snow 2/18,2/20,2/21,2/24,2/28,3/4,3/10 sand sanding			190.00	190.00
LAKELAND M...	PO #1243 Concord PUC - ROE meeting (186-17-18-01)			8.54	8.54
LAKELAND M...	metrocast 3/4/19-4/3/19			14.13	14.13
Subtotal					\$213.82

ROE-
LM

Balance Due	\$213.82
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Due on receipt	3/31/2019	MAR19EXPSRB

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
	Expenses booked to February 2019 (AWC-Rosebrook's portion):				
Rosebrook Water...	293-8580 - 4/4/19-5/3/19 METROCAST			31.73	31.73
Rosebrook Water...	PO #1212 Items for pump station (624-03-00-00)			37.70	37.70
Rosebrook Water...	PO #1231 Space heater for pump house (631-03-00-00)			49.98	49.98
Rosebrook Water...	T. Hansen 19-108			1,100.00	1,100.00
Rosebrook Water...	T. Hansen 19-111			400.00	400.00
Rosebrook Water...	PO #1229 Parts for chemical feed pump install (105-19-10-03)			11.80	11.80
Rosebrook Water...	PO #1240 Items to organize pump station (631-03-00-00)			71.14	71.14
Rosebrook Water...	PO #1243 Concord PUC - ROE meeting (186-17-18-03)			21.90	21.90
Rosebrook Water...	PO #1243 Concord Step II Pressure Reduction (186-16-09-03)			37.12	37.12
Subtotal					\$1,761.37

ROE
RB

Balance Due	\$1,761.37
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	1QOH

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
JA- LMC Labor	Accountant/Customer Service Rep			0.76	0.76
JA- RWS LABOR	Accountant/Customer Service Rep			1.53	1.53
JA- WRC LABOR	Accountant/Customer Service Rep			0.38	0.38
LB-RWS Labor	CAD Operator/Utility O&M Tech			71.26	71.26
LK-LMC LABOR	Customer Service Representative			13.26	13.26
LK-RWS LABOR	Customer Service Representative			12.35	12.35
LK-WRC LABOR	Customer Service Representative			13.26	13.26
CM-LMC LABOR	Accountant/Customer Service			35.36	35.36
CM-RWS LABOR	Accountant/Customer Service			21.80	21.80
CM-WRC LABOR	Accountant/Customer Service			22.98	22.98
MS-LMC LABOR	Accountant/Customer Service Rep			4.42	4.42
MS-RWS LABOR	Accountant/Customer Service Rep			4.42	4.42
MS-WRC LABOR	Accountant/Customer Service Rep			4.42	4.42
	1ST QUARTER 2019 OVERHEAD ALLOCATIONS				
Subtotal					\$206.20

RC

Balance Due	\$206.20
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	1QOH-1

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
TD-LMC LABOR	Affiliate Agreement - Managing Systems Operator			-21.97	-21.97 ✓
TD-RWS LABOR	Affiliate Agreement - Managing Systems Operator			-106.13	-106.13 ✓
TD- WHITE RO...	Affiliate Agreement - Managing Systems Operator			-61.42	-61.42 ✓
PD- AWC Labor	Accountant/Customer Service Rep			51.95	51.95 ✓
PD- LMC Labor	Customer Service/Accounting Manager-NH			83.51	83.51 ✓
① PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH			671.56	671.56 ✓
PD- AWC Labor ...	Customer Service/Accounting Manager-NH			258.11	258.11 ✓
EM-LMC LABOR	Affiliate Agreement- Utility O&M Tech			-3.14	-3.14 ✓
EM-RWS LABOR	Affiliate Agreement- Utility O&M Tech			-7.15	-7.15 ✓
EM-WHITE RO...	Affiliate Agreement- Utility O&M Tech			-2.52	-2.52 ✓
SP-LMC LABOR	Affiliate Agreement-Utility O&M Tech/Customer Service Rep			55.58	55.58 ✓
SP-RWS LABOR	Affiliate Agreement-Utility O&M Tech/Customer Service Rep			319.59	319.59 ✓
SP-WHITE ROCK	Affiliate Agreement-Utility O&M Tech/Customer Service Rep			107.68	107.68 ✓
PS-LMC LABOR	Affiliate Agreement - O&M Utility Tech			734.98	734.98 ✓
PS-RWS LABOR	Affiliate Agreement - Utility O&M Tech			973.99	973.99 ✓
PS- WHITE ROCK	Affiliate Agreement - O&M Utility Tech			1,088.27	1,088.27 ✓
② AW- LMC Labor	Accountant/Customer Service Rep			283.88	283.88 ✓
				Subtotal	

① $ROE-LMC = 6.38$

$ROE-RB = 6.38$

$ROE-LR = 6.38$

$RC = 267.03$

② $RC = 18.13$

Balance Due

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	1QOH-1

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
AW- AWC Labor...	Affiliate Agreement			208.87	208.87
AW- AWC Labor...	Accountant/Customer Service Rep				
AW- AWC Labor...	Accountant/Customer Service Rep			280.54	280.54
	1ST QUARTER 2019 OVERHEAD ALLOCATIONS				
Subtotal					\$4,916.18

Balance Due	\$4,916.18
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	3/31/2019	1QOH-2

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
SF-LMC LABOR	Controller			16.30	16.30
SF-RWS LABOR	Controller			11.10	11.10
SF-WRC LABOR	Controller			14.58	14.58
NL-AWC Labor	Vice President			-21.55	-21.55
NL-LMC LABOR	Vice President			-48.92	-48.92
NL-RWS LABOR	Vice President			-14.02	-14.02
NL-WRC LABOR	Vice President			-21.69	-21.69
DV-LMC LABOR	President/General Manager			57.73	57.73
① DV-RWS LABOR	President/General Manager			258.50	258.50
DV-WRC LABOR	President/General Manager			30.52	30.52
	1ST QUARTER 2019 OVERHEAD ALLOCATION				
Subtotal					\$282.55

① RC = 13.02
RDE = 55.57

Balance Due	\$282.55
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Please Make Checks Payable to New England Service Company.

186-17-18-01 -23
02 -18
03 -59

rec'd 4/30/19



Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

April 29, 2019

Invoice Number: 015579

PO Number: ~~09415~~

Don Vaughn
Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

In Reference To: Professional services provided in February 2019 for project 444-001
Abenaki Water Testimony

Professional Fees

\$ 1,950.00

Total Fees and Expenses

\$ 1,950.00

Total Due

\$ 1,950.00

ROE LMC-449.50

ROE LMC-351.00

ROE RB=1150.50

1,950.00

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Robert Hevert
Partner

ScottMadden, Inc.
Tax ID: 56-1445505

Solely ours or should it be
a 3-way split?

D

This is for
AWC alone, per
Pauline Ahern

NO

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description of Service</u>	<u>Hours</u>
04/01	Review audited F/S; Adj F-1 for ADIT amts; Review act rep for ADIT; Prepare F-30; Prepare F-45; Talk w/Pauline re: same; Review depr sch; Prepare AD by func; Prepare A-8; Scan / Email A-8, F-1, F-11, F-30 & F-45	3.00
04/22	Review PUC email re: B/S by system	<u>0.125</u>
Total		<u>3.125</u>

Note: Please charge to Outside Services (PUC account 923).

Rosebrook Rate Case (DW 17-165)

04/04	Talk w/Pauline re: RC exp / Woolridge's costs; Talk w/Marcia re: RC exp	0.25	
04/05	Review/ Reply to email re: Woolridge's costs; Review Marcia's email re: same; Review Pauline's email re: same	0.375	
04/10	Review var emails re: Woolridge's costs	0.25	RC
04/11	Review email re: conf call; Talk w/Marcia re: same; Review email re: summary	<u>0.375</u>	
Total		<u>1.25</u>	$\times 140 = 175$

Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook Rate Case.

Rosebrook Rate Case (DW 17-165) Step 2 – Scope of Engineering

04/02	Talk w/Don re: OMNI / PR proj	0.25
04/04	Talk w/Marica re: PR report	0.125
04/17	Review var emails between Co & OMNI	<u>0.25</u>
Total		<u>0.625</u>

Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook Rate Case.

Return on Equity

04/04	Talk w/Marcia re: ROE	<u>0.125</u>	ROE
Total		<u>0.125</u>	$\times 140 = 17.5$

Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook ROE

Lakeland Sewer Adjustment

Total		<u>0.00</u>
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Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Lakeland Sewer Increase

Valley Water Systems

37 Northwest Drive
Plainville, CT 06062
860-747-8000 Fax 860-747-5954

Invoice No.

ABEPR-MAY19

INVOICE

Customer	
Name	Abenaki Water Company
Address	37 Northwest Drive
City	Plainville State CT Zip 06062
Phone	860-747-1665

Date	5/31/2019
P.O. #	
Invoice #	

QTY	Description	Unit Price	Total
	Abenaki Water Co. Intercompany payroll for May 2019		
	JJ		
0.25	WEEK ENDING 5/17	45.46	11.37
0.5	WEEK ENDING 5/24	45.46	22.73
	NS		
0.5	WEEK ENDING 4/26	28.14	14.07 - RC
		Subtotal	48.17
		Tax	
		Total	48.17

PLEASE REMIT PAYMENT TO VALLEY WATER SYSTEMS

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	4/30/2019	Apr2019RB

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
JA- RWS LABOR	Accountant/Customer Service Rep	16-09-03 183	4	25.60	102.40
JA- RWS LABOR	Accountant/Customer Service Rep	416-860	1.5	25.60	38.40
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	920-01-03-00	16.96	37.79	640.92
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	17-13-03 186	2.3	37.79	86.92 - RC
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	903-03-00-00	2.5	37.79	94.48
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	902-03	0.23	37.79	8.69
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	105-19-09-03	1.14	37.79	43.08
LK-RWS LABOR	Customer Service Representative	416-860	0.75	21.58	16.19
CM-RWS LABOR	Accountant/Customer Service	416-860	3.25	33.60	109.20
MS-RWS LABOR	Accountant/Customer Service Rep	416-860	0.25	36.27	9.07
AW- AWC Labo...	Affiliate Agreement	903-03-00-00	13	22.32	290.16
AW- AWC Labo...	Accountant/Customer Service Rep	920-01-03-00	7	22.32	156.24
AW- AWC Labo...	Affiliate Agreement	663-03	5	22.32	111.60

Subtotal	\$1,707.35
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Balance Due	\$1,707.35
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	4/30/2019	Apr2019RB1

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
SF-RWS LABOR	Controller	416-860	0.45	65.25	29.36
DV-RWS LABOR	President/General Manager	17-18-03 186	0.48	111.31	53.43
DV-RWS LABOR	President/General Manager	416-860	1.37	111.31	152.49
DV-RWS LABOR	President/General Manager	16-09-03 183	2.24	111.31	249.33
DV-RWS LABOR	President/General Manager	19-11-03	0.23	111.31	25.60

RDE

Subtotal	\$510.21
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Balance Due	\$510.21
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	5/31/2019	MAY2019RB

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	920-01-03-00	21.03	44.00	925.32
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	17-13-03 186	18.48	44.00	813.12 RC
PD- AWC Labor ...	Affiliate Agreement Customer Service/Accounting Manager-NH	903-03-00-00	4.43	44.00	194.92
LK-RWS LABOR	Customer Service Representative	416-860	0.25	25.88	6.47
MS-RWS LABOR	Accountant/Customer Service Rep	186-17-13-03	3.56	40.24	143.25 RC
AW- AWC Labo...	Affiliate Agreement	903-03-00-00	18	25.57	460.26
AW- AWC Labo...	Accountant/Customer Service Rep	920-01-03-00	8.75	25.57	223.74
AW- AWC Labo...	Affiliate Agreement	17-13-03 186	6.75	25.57	172.60 RC
AW- AWC Labo...	Accountant/Customer Service Rep	17-13-03 186	6.75	25.57	172.60 RC
RCA-RWS LAB...	Office Manager	186-17-13-03	0.21	44.09	9.26 RC

Subtotal	\$2,948.94
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Balance Due	\$2,948.94
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	5/31/2019	MAY2019RB-1

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
SF-RWS LABOR	Controller	416-860	2.42	79.12	191.47
SF-RWS LABOR	Controller	17-13-03 186	0.21	79.12	16.62
DV-RWS LABOR	President/General Manager	416-860	0.67	111.31	74.58
DV-RWS LABOR	President/General Manager	19-15-03	0.22	111.31	24.49
NL-RWS LABOR	Vice President	416-860	0.55	123.22	67.77

RC

Subtotal	\$374.93
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Balance Due	\$374.93
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Due on receipt	5/31/2019	MAY2019RB

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
	Expenses booked to May 2019 (AWC-Rosebrook's portion):				
Rosebrook Water...	PO #1381 PA-20 Report to NHDRA			4.41	4.41
Rosebrook Water...	PO #1365 RBW - Rate Case Exp Filing (186-17-13-03)			7.85	7.85
Rosebrook Water...	T. Hansen 19-118			400.00	400.00
Rosebrook Water...	PO#1354 Roll of Stamps			32.00	32.00
Rosebrook Water...	Answering service 4/1/19 - 4/30/19			11.74	11.74

RC

Subtotal	\$456.00
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Balance Due	\$456.00
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	5/31/2019	MAY2019

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
RCA- AWC Labor	Office Manager	183-15-11-00	0.21	44.09	9.26
PD- AWC Labor ...	Customer Service/Accounting Manager-NH	920-01-02-00	20.65	44.00	908.60
PD- LMC Labor	Customer Service/Accounting Manager-NH	920-01-01-00	6.47	44.00	284.68
PD- AWC Labor ...	Customer Service/Accounting Manager-NH	903-02-00-00	3.2	44.00	140.80
PD- AWC Labor	Accountant/Customer Service Rep	183-15-11-00	35.67	44.00	1,569.48
PD- AWC Labor	Accountant/Customer Service Rep	183-14-11-01	0.19	44.00	8.36
PD- AWC Labor	Accountant/Customer Service Rep	183-14-11-02	0.19	44.00	8.36
PD- AWC Labor	Accountant/Customer Service Rep	183-14-11-03	0.19	44.00	8.36
LK-LMC LABOR	Customer Service Representative	416-631	1	25.88	25.88
LK-WRC LABOR	Customer Service Representative	416-680	1	25.88	25.88
LK-RWS LABOR	Customer Service Representative	416-860	0.75	25.88	19.41
MS-RWS LABOR	Accountant/Customer Service Rep	416-860	1.17	40.24	47.08
MS-RWS LABOR	Accountant/Customer Service Rep	186-17-13-03	2.13	40.24	85.71 RC
MS-LMC LABOR	Accountant/Customer Service Rep	416-631	0.69	40.24	27.77
MS-WRC LABOR	Accountant/Customer Service Rep	416-680	0.69	40.24	27.77
AW- LMC Labor	Accountant/Customer Service Rep	903-01-00-00	15	25.57	383.55
AW- AWC Labo...	Accountant/Customer Service Rep	903-02-00-00	16.25	25.57	415.51
AW- LMC Labor	Accountant/Customer Service Rep	920-01-01-00	9	25.57	230.13
AW- AWC Labo...	Accountant/Customer Service Rep	920-01-02-00	9.75	25.57	249.31
Subtotal					\$4,475.90

Balance Due	\$4,475.90
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Please Make Checks Payable to New England Service Company.

New England Service Company
37 Northwest Drive
Plainville, CT 06062

Invoice

Terms	Date	Invoice #
Net 30	5/31/2019	MAY2019-1

Bill To

Abenaki Water Company
37 Northwest Drive
Plainville, CT 06062

Item	Description	Account #	Qty	Rate	Amount
SF-LMC LABOR	Controller	416-631	6.16	79.12	487.38
SF-WRC LABOR	Controller	416-680	6.05	79.12	478.68
SF - AWC Labor	Controller	183-14-11	0.5	79.12	39.56
SF-RWS LABOR	Controller	416-860	2.92	79.12	231.03
SF-RWS LABOR	Controller	186-17-13-03	0.22	79.12	17.41
DV-LMC LABOR	President/General Manager	416-631	2.93	129.50	379.44
DV-WRC LABOR	President/General Manager	416-680	1.14	129.50	147.63
DV-RWS LABOR	President/General Manager	416-860	1.61	129.50	208.50
DV-RWS LABOR	President/General Manager	183-16-09-03	0.47	129.50	60.87
NL-AWC Labor	Vice President	183-15-11-00	14.91	123.22	1,837.21
NL-LMC LABOR	Vice President	416-631	3.58	123.22	441.13
NL-WRC LABOR	Vice President	416-680	2.93	123.22	361.03
NL-AWC Labor	Vice President	183-14-11-00	0.46	123.22	56.68
NL-RWS LABOR	Vice President	416-860	2.49	123.22	306.82
NL-AWC Labor	Vice President	183-14-11-03	0.21	123.22	25.88
NL-AWC Labor	Vice President	183-14-11-01	0.21	123.22	25.88
NL-AWC Labor	Vice President	183-14-11-02	0.21	123.22	25.88

RC

Subtotal \$5,131.01

Balance Due \$5,131.01

Please Make Checks Payable to New England Service Company.

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
05/04	Review status	0.125
05/06	Prepare email re: B/S by system	0.25
05/16	Review email re: PUC Ann Rep; Review PUC ltr	0.25
	Total	0.625

Note: Please charge to Outside Services (PUC account 923).

Rosebrook Rate Case (DW 17-165)

05/04	Review status	0.125
05/06	Review status of RC exp	0.125
05/10	Talk w/Nick re: imputed ROE / cap struct; Review / Reply to email re: same; Scan / Email Att A, Sch 2 revised	0.375
05/15	Talk w/Don re: RC exp	0.125
05/28	Talk w/Don re: RC exp	0.125
05/29	Talk w/PUC re: RC exp; Talk w/Pauline re: same	0.25
05/30	Review / Forward PUC reply re: RC exp	0.125
	Total	1.25 X 140 = 175

Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook Rate Case.

Rosebrook Rate Case (DW 17-165) Step 2 – Scope of Engineering

05/02	Talk w/Marcia re: OMNI	0.125
05/04	Review status	0.125
05/06	Review recon of PR Initiative; Review 5/3/19 ltr re: sum of dis w/Omni & req to amend proc sch	0.625
05/08	Review 4/8/19 PRI; Review 5/3/19 Ltr re: sum / proc sch; Talk w/Marcia re: same	1.00
05/10	Review 5/9/19 ltr re: sum / req for cont; Review revised 5/9/19 ltr	0.625
05/16	Review email from OCA re: 5/10/19 ltr concerns & Marcia's resp	0.25
05/17	Review Marcia's email re: DES mtg mtg w/PUC Staff / Sanitary Survey	0.125
05/28	Talk w/Don re: Sanitary Survey / Financing	0.25
	Total	3.125

Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook Rate Case.

Return on Equity

05/02	Talk w/Marcia re: ROE	0.125
05/04	Review status	0.125
05/15	Talk w/Don re: ROE	0.125
	Total	0.375 X 140 = 52.50

Note: Please charge to Miscellaneous Deferred Debits (PUC account 186) Rosebrook ROE

REDACTED



Marcia A. Brown
Attorney at Law

Environmental Law ■ Utility Law

Date		NH Brown Law - Rosebrook	Hours	Rate	Total
4/4/19	mab	Telephone call with Stephen St. Cyr regarding resolution of Woolridge costs. Stephen St. Cyr will follow up with email summarizing agreed-to terms. Discussed that Stephen St. Cyr will send ROE email to Staff to outline companies' proposal.			
4/5/19	mab	Telephone calls with client, Stephen St. Cyr, and Staff regarding resolution of Woolridge costs.			
4/8/19	mab	Telephone call with client to discuss content of Horizon's report.			
4/10/19	mab	Telephone call with client to discuss Staff's request for a conference call to discuss payment of Woolridge's costs.			
4/11/19	mab	Telephone calls with client and Stephen St. Cyr. Conference call with Staff to resolve Woolridge costs.			
4/28/19	mab	Corresponded with client regarding report on discussions with Omni.			
				Total:	\$245.00

-ROE

Date		NH Brown Law - Rosebrook Rate Case	Hours	Rate	Total
5/2/19	mab	Telephone call with client to discuss summary report of Omni discussions and Omni service line break. Telephone call with Stephen St Cyr regarding ROE update. Reviewed Horizons reports. Drafted pressure report to Staff.			

5/3/19	mab	Revise letter to Staff, OCA, and Omni. Reviewed data responses for content for reply letter. Corresponded with client regarding draft and review by engineer.			
5/6/19	mab	Telephone call with Pauline Doucette regarding Audit Staff request for true-up documentation			
5/6/19	mab	Telephone call with Don Vaughan regarding draft letter to Staff. Discussed pressure liability waivers. [.2] Corresponded with Pauline Doucette regarding rate case expense filing. Reviewed cover letter and attachments. Revised cover letter for client. [.2]			
5/8/19	mab	Further revisions to letter to Staff/parties.			
5/9/19	mab	Telephone call with client to discuss content of letter to Staff and parties. Telephone call with Randy Suozzo. Corresponded with R. Suozzo on content of letter. Finalized letter and distributed it to Staff and parties.			
5/14/19	mab	Corresponded with OCA regarding OCA's questions. Drafted reply.			
5/17/19	mab	Telephone call with NHDES (R.Suozzo) regarding enforcement. Corresponded with client regarding content of call.			
5/21/19	mab	Corresponded with client regarding draft reply to OCA. Reviewed settlement agreement, transcript, and order to confirm OCA's mistaken reference. Transmitted reply to OCA.			
				Total:	\$1,242.50

RC

Date		NH Brown Law - Rosebrook Rate Case	Hours	Rate	Total
6/6/19	mab	Telephone call with Randy Suosso to discuss NHDES support for phased approach to pressure problem. Discussed timing of sanitary survey and meeting between NHDES and Staff.	[REDACTED]	[REDACTED]	[REDACTED]
6/25/19	mab	Telephone call with Stephen P. St. Cyr regarding moving Staff concurrence forward.	[REDACTED]	[REDACTED]	[REDACTED]
				Total:	\$52.50

RLC