

200 PENNICHUCK WATER WORKS INC
General ledger card

G/L 186244 / RATE CASE EXPENSE: 2018
Type, Sub-class. B/S

Date	Customer: Name	Our ref.	Your reference	Description	Debit USD	Vendor: Name
5/10/19		21443879	21443879	2019 Rate Case Expense	2,316.23	Marcia A. Brown
6/17/19		21444648	21444648	2019 PWW Rate Case	703.50	Marcia A. Brown
6/24/19		21444761	0012282	PWW Rate Case - May 2019	30,000.00	CONCENTRIC ENERGY ADVISORS, INC.
7/10/19		21445161	6-598-66170	Acct 1169-2026-3	32.76	FEDEX
7/19/19		21445358	21445358	2019 PWW Rate Case	19,131.01	Marcia A. Brown
7/19/19		21445364	82026	2019 PWW Rate Case	574.00	RATH, YOUNG AND PIGNATELLI PC
8/7/19		21445749	0012424	June 2019 Services	9,545.98	CONCENTRIC ENERGY ADVISORS, INC.
8/20/19		21445890	21445890	2019 PWW Rate Case	844.82	Marcia A. Brown
8/23/19		21446046	5690186	Rate Case Mailing	6,924.19	CURTIS 1000 INC
8/31/19		10006916	GJE 902	Reclass Curtis Charges to Rate Case Expense	1,077.28	
9/23/19		21446651	21446651	PWW 2018 Rate Case	2,822.42	Marcia A. Brown
9/30/19		10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	10,663.40	
11/12/19		21447681	21447681	2019 Rate Case	3,655.32	Marcia A. Brown
11/12/19		21447749	2342	10/3/19 Prehearing Conference/Fee/Copies	287.00	SUSAN J. ROBIDAS, LCR
11/30/19		21448217	0012835	PWW Allocated Cost of Service Study	5,895.00	CONCENTRIC ENERGY ADVISORS, INC.
1/15/20		21449025	0012916	Nov. 2019	12,847.41	CONCENTRIC ENERGY ADVISORS, INC.
1/20/20		21449090	21449090	PWW Rate Case - Nov & Dec 2019	3,227.75	Marcia A. Brown
1/31/20		21449322	0012985	Dec 2019 Services	515.59	CONCENTRIC ENERGY ADVISORS, INC.
2/19/20		21449673	21449673	Jan 2020 Rate Case	2,428.50	Marcia A. Brown
3/31/20		21450413	21450413	PWW Rate Case	5,519.00	Marcia A. Brown
3/31/20		21450420	84214	2019 PWW Rate Case	1,895.05	RATH, YOUNG AND PIGNATELLI PC
4/15/20		21450626	84420	2019 PWW Rate Case	7,018.31	RATH, YOUNG AND PIGNATELLI PC
4/29/20		21450863	21450863	PWW Rate Case - March 2020	6,988.98	Marcia A. Brown
4/30/20		21450893	5936577	Customer Letter Mailing	5,571.25	CURTIS 1000 INC
5/26/20		21451252	21451252	April 2020 Rate Case	5,096.00	Marcia A. Brown
5/31/20		10007786	GJE 411	Prepaid Curtis Postage - Reclass	10,278.35	
6/8/20		21451533	84882	2019 PWW Rate Case	3,024.00	RATH, YOUNG AND PIGNATELLI PC
6/17/20		21451662	2020-020	Legal Fees for Temporary Rate hearing	926.00	PATNAUDE, STEVEN E, LCR
6/22/20		21451753	85146	PWW Rate Case	84.00	RATH, YOUNG AND PIGNATELLI PC
6/30/20		21451952	21451952	PWW Rate Case - May 2020	5,985.50	Marcia A. Brown
6/30/20		21452050	21452050	Rate Case June 2020	7,182.50	Marcia A. Brown
7/29/20		21452383	85421	PWW Rate Case	84.00	RATH, YOUNG AND PIGNATELLI PC
8/17/20		21452724	0720-RATECASE	Rate Case July 2020	1,427.50	Marcia A. Brown
10/9/20		21454026	21454026	Rate Case - PWW	920.50	Marcia A. Brown
12/23/20		21455553	2401	DW19-098 PWW Rate Case	1,154.00	SUSAN J. ROBIDAS, LCR
12/30/20		21455617	12/28/2020	PWW Rate Case Oct-Dec 28, 2020	1,843.00	Marcia A. Brown
				Balance	178,490.10	

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
4/13/19	mab	Drafted waiver motion. Reviewed final approved schedules from 2016 rate case and compared schedules to requirements of PART Puc 1604. Corresponded with client regarding waiver items.			\$660.00
4/15/19	mab	Discussed filing requirements with client. Discussed with client compliance terms from 2016 rate settlement.			\$80.00
4/16/19	mab	Prepared for and attend pre-filing work session to discuss rate case schedules.			\$700.00
4/18/19	mab	Corresponded with Staff and OCA regarding waiver request.			\$20.00
4/19/19	mab	Corresponded with Staff regarding position on waiver. Telephone call to OCA regarding position. Corresponded with client regarding same.			\$40.00
4/24/19	mab	Corresponded with OCA regarding position on waiver request. Revised waiver accordingly. Advised client. Corresponded with Staff.			\$200.00
4/25/19	mab	Corresponded with Staff regarding additional revisions. Drafted cover letter and reviewed filing for completeness.			\$100.00
4/25/19	mlt	Arranged for filing of motion.			\$28.50
4/30/19	mab	Reviewed OCA objection and informed client. Telephone call with client regarding same. Drafted reply and forwarded to client for review.			\$440.00
				Subtotal:	\$2,268.50
Expenses:					
4/25/19		FedEx print	12.96		\$15.55
4/25/19		FedEx ship	26.82		\$32.18
				Subtotal:	\$47.73
				Total:	\$2,316.23

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
5/1/19	mab	Telephone call with client regarding reply to OCA. Reviewed and revised reply for filing.			\$120.00
5/6/19	mab	Reviewed updated rate case timeline from client.			\$0.00
5/8/19	mab	Reviewed draft rate case schedules for completeness and corresponded with client.			\$200.00
5/14/19	mab	Drafted notice of intent. Corresponded with client regarding content. Reviewed additional draft rate case schedules for completeness.			\$200.00
5/14/19	mlt	Prepared notice of intent filing. Arranged for filing.			\$123.50
5/17/19	mab	Reviewed correspondence from NHPUC re change in docket number. Reviewed OCA letter of participation. Corresponded with client regarding same.			\$0.00
5/24/19	mab	Reviewed rate case schedules for DW 18-076 Fire Protection credit removal. Corresponded with client regarding same.			\$60.00
				Total:	\$703.50

Invoice

21444761



AWW
81345

June 19, 2019
Engagement No: 03687.00
Invoice No: 0012282

Donald Ware
Pennichuck Corp
25 Manchester Street
PO Box 1947
Merrimack, NH 03054-1947

Engagement 03687.00 Pennichuck Allocated Cost of Service Study
Professional Services from May 1, 2019 to May 31, 2019

Phase	01	Up-to-Filing		
Fee				
Total Fee		30,000.00		
Percent Complete		100.00	Total Earned	30,000.00
			Previous Fee Billing	0.00
			Current Fee Billing	30,000.00
			Total Fee	30,000.00
			Total this Phase	\$30,000.00
			Total this Invoice	\$30,000.00

Billings to Date

	Current	Prior	Total
Fee	30,000.00	0.00	30,000.00
Totals	30,000.00	0.00	30,000.00

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

AWW
5/19/19
Pennichuck rate case suspense
186244-2000-001

Engagement 03687.00 Pennichuck Allocated COS Study Invoice 0012282

Billing Backup

Wednesday, June 19, 2019

Concentric Energy Advisors, Inc.

Invoice 0012282 Dated 6/19/2019

12:42:13 PM

Engagement 03687.00 Pennichuck Allocated Cost of Service Study

Phase 01 Up-to-Filing

Fee 30,000.00

Total this Phase \$30,000.00

Total this Engagement \$30,000.00

Total this Report \$30,000.00



Invoice Number

Invoice Date

Account Number

6-598-66170

Jul 01, 2019

21445161

(R)

Billing Address:

PENNICHUCK WATER WORKS
PO BOX 1947
MERRIMACK NH 03054-1947

Shipping Address:

PENNICHUCK WATER WORKS
25 MANCHESTER ST
MERRIMACK NH 03054-4821

Invoice Questions?

Contact FedEx Revenue Services

Phone: 800.622.1147

M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST

Internet: fedex.com

Invoice Summary

FedEx Express Services

Total Charges USD \$32.76

TOTAL THIS INVOICE USD \$32.76

You saved \$2.40 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL:

<https://www.fedex.com/EarnedDiscounts/>

Other discounts may apply.

PWW

68313

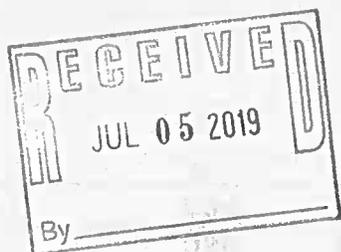
186244-2000

CABLE SD

PWW
RATE

CASE
2019

CAD



Detailed descriptions of surcharges can be located at fedex.com

Invoice Number 6-598-66170	Invoice Date Jul 01, 2019	Account Number [REDACTED]	Page 2 of 2
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FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Type	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Ret Chg/Tax Credits/Other	Discounts	Total Charges
Third Party	1		23.94	11.22		-2.40	32.76
Total FedEx Express	1		\$23.94	\$11.22		-\$2.40	\$32.76

TOTAL THIS INVOICE USD \$32.76

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Jun 25, 2019	Cust. Ref.: NO REFERENCE INFORMATION	Ref.#2:
Payor: Third Party	Ref.#3:	

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 1300.92
- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 03063 zip code
- 1st attempt Jun 26, 2019 at 04:39 PM.

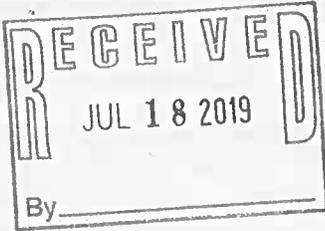
Automation	Tracking ID	Service Type	Package Type	Zone	Packages	Rated Weight	Delivered	Svc Area	Signed by	FedEx Use	Sender	Recipient	
SSFO	811927285130	FedEx Standard Overnight	FedEx Envelope	02	1	N/A	Jun 26, 2019 17:40	A7	N.BRO	00000000/200/_	CAROLINE HOWE	MARCIA BROWN	
											PENNICHUCK WATER WORKS	NH BROWN LAW	
											25 MANCHESTER ST	20 NOBLE ST	
											MERRIMACK NH 03054 US	SOMERSWORTH NH 03878 US	
											Transportation Charge		23.94
											Earned Discount		-1.20
											Automation Bonus Discount		-1.20
											Fuel Surcharge		1.82
											Direct Signature		5.00
											Residential Delivery		4.40
											Total Charge		USD \$32.76

Third Party Subtotal USD \$32.76
Total FedEx Express USD \$32.76

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
6/6/19	mab	Telephone call with client regarding COSS.			\$100.00
6/13/19	mab	Corresponded with client regarding receipt of draft testimony and schedules.			\$0.00
6/14/19	mab	Reviewed prior docket and order regarding excluding customer credits from rate case. Advise client.			\$40.00
6/16/19	mab	Reviewed client draft testimony.			\$100.00
6/17/19	mab	Reviewed draft testimony and corresponded with client regarding revisions and schedules.			\$60.00
6/18/19	jsb	Reviewed draft testimony and verified consistency with RoR and FR schedules.			\$142.50
6/19/19	mab	Reviewed and revised draft testimonies. Corresponded with client. Telephone calls with client. Drafted motion for confidential treatment.			\$540.00
6/20/19	mab	Reviewed and revised draft testimonies. Corresponded with client. Telephone calls with client.			\$1,080.00
6/20/19	jsb	Reviewed revised testimony and verified consistency with RoR and FR schedules.			\$332.50
6/21/19	mab	Reviewed and revised draft testimonies. Corresponded with client. Telephone calls with client.			\$1,120.00
6/21/19	jsb	Reviewed revised testimonies and verified consistency with RoR and FR schedules.			\$285.00
6/22/19	jsb	Reviewed revised testimony and verified consistency with RoR and FR schedules.			\$285.00
6/22/19	mab	Drafted and revised petition and motion.			\$260.00

6/23/19	jsb	Reviewed revised testimonies and verified consistency with RoR and FR schedules.		\$66.50
6/23/19	mab	Researched NHPUC caselaw and revised motion for protective treatment. Reviewed revisions by JBlaisdell on testimonies.		\$340.00
6/24/19	mab	Reviewed and revised testimony and schedules. Revised pleadings.		\$1,460.00
6/25/19	mab	Reviewed and revised testimony and schedules. Revised pleadings.		\$1,140.00
6/26/19	mab	Reviewed and revised testimony and schedules. Revised pleadings.		\$1,600.00
6/26/19	mlt	Reviewed rate case schedules for accuracy.		\$66.50
6/26/19	jsb	Verified index of tabs. Created, compiled master PDF documents for Confidential and Redacted versions of the filing.		\$427.50
6/27/19	jsb	Updated PDF masters with revised files, final formatting of documents for submission		\$522.50
6/28/19	mlt	Coordinate with print company to resolve page size discrepancies from client pdfs.		\$66.50
6/28/19	mab	Corresponded with client regarding revisions to filing. Prepared final portions of rate case filing. Telephone calls with print vendor to troubleshoot software difficulties with printing project (N/C).		\$120.00
6/29/19	mlt	Reviewed print project from vendor for completeness. Identified errors and discussed corrections with print vendor.		\$256.50
			Subtotal:	\$16,966.69

Expenses:					
6/27/19		Staples - Binders			\$45.00
6/29/19		FedEx Printing			\$1,804.42
6/26/19		Staples - Binders			\$134.90
6/26/19		Staples - Legal Tabs			\$180.00
				Subtotal:	\$2,164.32
				Total:	\$19,131.01



RATH, YOUNG AND PIGNATELLI PC

P.O. BOX 1500
CONCORD, NH 03302-1500
TELEPHONE: 603-226-2600
FEDERAL ID # 02-0410400

July 18, 2019

21445364

Pennichuck Water Works
Attn: Accounts Payable
P.O. Box 1947
Merrimack, NH 03054

Invoice# 82026
Account Number PENCHU - 49028
Billed through 06/30/2019

PWW
69697

186244-2000

VIA EMAIL: accounts.payable@pennichuck.com

2019 PWW Rate Case

FOR PROFESSIONAL SERVICES RENDERED

06/26/2019	PAB	Reviewed draft testimony of Mr. Goodhue; exchanged e-mails with Attorney Head regarding same.		\$210.00
06/26/2019	RWH	Review and provide comments on Mr. Goodhue's draft testimony.		\$364.00
TOTAL FEES FOR THIS MATTER				<u>\$574.00</u>

BILLING SUMMARY

Burkett, Paul A.		210.00
Head, Richard W.		364.00
TOTAL FEES		\$574.00
TOTAL CHARGES FOR THIS BILL		<u>\$574.00</u>
TOTAL BALANCE NOW DUE		<u><u>\$574.00</u></u>

Net payment is due upon receipt of invoice. A late fee of 1% per month will be assessed on any balance outstanding at the time of our next monthly billing.

OK P 7/19/19

Invoice



21445749

August 6, 2019
Engagement No: 03687.00
Invoice No: 0012424

RECEIVED
AUG 07 2019
By _____

PWW
81345

Donald Ware
Pennichuck Corp
25 Manchester Street
PO Box 1947
Merrimack, NH 03054-1947

Engagement 03687.00 Pennichuck Allocated Cost of Service Study
Professional Services from June 1, 2019 to June 30, 2019

Phase 02 Post-Filing
Professional Personnel

	Hours	Rate	Amount	
Senior Project Manager			9,517.50	
Totals			9,517.50	
Total Labor				9,517.50
Unit Billing				
Color Copies				
Color Copies, June 2019	48.0	Clr Copies @ 0.50	24.00	
Copies				
Black & White Copies, June 2019	56.0	Copies @ 0.08	4.48	
Total Units			28.48	28.48
		Total this Phase		\$9,545.98
		Total this Invoice		\$9,545.98

Billings to Date

	Current	Prior	Total
Fee	0.00	30,000.00	30,000.00
Labor	9,517.50	0.00	9,517.50
Unit	28.48	0.00	28.48
Totals	9,545.98	30,000.00	39,545.98

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

PWW
8/7/19
PWW rate case
expense

186244-2000-001

we back

Engagement 03687.00

Pennichuck Allocated COS Study

Invoice

0012424

Billing Backup

Tuesday, August 6, 2019

Concentric Energy Advisors, Inc.

Invoice 0012424 Dated 8/6/2019

4:27:43 PM

Engagement 03687.00

Pennichuck Allocated Cost of Service Study

Phase 02 Post-Filing

Professional Personnel

		Hours	Rate	Amount	
Senior Project Manager					
Rimal, Bickey	6/6/2019			1,620.00	
	ACOSS Model Update (Non-Contract Classes)				
Rimal, Bickey	6/7/2019			810.00	
	ACOSS Model Update (Non-Contract Classes)				
Rimal, Bickey	6/10/2019			810.00	
	ACOSS Model Update (Non-Contract Classes)				
Rimal, Bickey	6/11/2019			1,012.50	
	ACOSS Model Update				
Rimal, Bickey	6/12/2019			202.50	
	ACOSS Model Update				
Rimal, Bickey	6/14/2019			1,215.00	
	ACOSS Model Update ; Testimony Update				
Rimal, Bickey	6/17/2019			1,215.00	
	Incorporate New revenue requirement; Update Model; Update Exhibits				
Rimal, Bickey	6/18/2019			1,620.00	
	Incorporate New Revenue Requirement into the Model; Update Model; Update Exhibits				
Rimal, Bickey	6/19/2019			1,012.50	
	Update Model; Update Exhibits; Update Testimony				
	Totals			9,517.50	
	Total Labor				9,517.50

Unit Billing

Color Copies					
Color Copies, June 2019		48.0 Clr Copies @ 0.50		24.00	
Copies					
Black & White Copies, June 2019		56.0 Copies @ 0.08		4.48	
	Total Units			28.48	28.48

Total this Phase \$9,545.98

Total this Engagement \$9,545.98

Total this Report \$9,545.98

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
7/1/19	mab	Resolve errors with printing vendor in advance of filing.			\$0.00
7/1/19	mlt	Prepared 15 copies from print vendor for filing with Commission. Replaced erroneous pages with corrected versions. Prepared digital version, filed filing, distributed filing to the OCA, and client team.			\$190.00
7/15/19	mab	Corresponded with Staff regarding testimony attachments for Gregg Therrien. Reviewed full rate case filing to locate attachments.			\$120.00
7/15/19	mlt	Prepared Tab 41 testimony attachments for filing.			\$38.00
7/25/19	mab	Discussed timing of MOES recovery with Staff.			\$0.00
7/31/19	mab	Telephone call to Staff to inquire of summary suspension order. Reviewed suspension order.			\$0.00
				Subtotal:	\$348.00
Expenses:					
7/8/19		U.S. Postal Service			\$29.00
7/16/19		FedEx copies			\$34.03
7/16/19		FedEx copies			\$433.79
				Subtotal:	\$496.82
				Total:	\$844.82

CURTIS1000

A Taylor Company

INVOICE

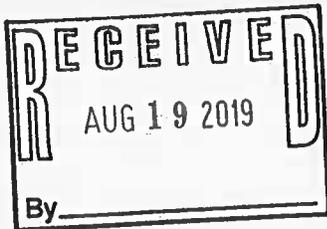
DW 19-084
CUSTOMER ID: 25899

INVOICE AMOUNT
6924.19

Please call
877-287-8715
with questions or inquiries.

DATE INVOICE #
08/12/2019 5690186

Customer Phone # 603-882-5191



REMIT TO:
CURTIS 1000 INC - NORTHEAST
BOX 88237
MILWAUKEE, WI 53288-0237 98

PENNICHUCK WATER
ACCT PAYABLE DEPT
PO BOX 1947
MERRIMACK NH 03054-1947

Currency: USD
Terms: NET30

F.O.B. SHIPPING POINT

PLEASE DETACH THIS PORTION AND RETURN WITH PAYMENT

CUSTOMER ID	SALES ORDER #	YOUR REFERENCE	DATE SHIPPED
25899	4356717	21446046	08/09/2019

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	27808 RATE NOTIFICATION MAILING	.248 E	6924.19

Ship To: ACCT PAYABLE DEPT
PO BOX 1947
MERRIMACK NH 03054-1947

Customer PO: TARA KING

PWW
68042

PWW Rate Case expense
186244-2000

8/22/19

Freight Amount: .00
Tax Amount: .00

Only the products that are identified as such on this document are FSC certified.



Curtis 1000 Invoice No: 5690186

Curtis 1000 Inc.'s assent to this sale is expressly conditional to the terms posted at www.mastertermsofsale.com and no terms of the buyer which are different or additional to or in conflict with those herein are accepted.

SALES CONSULTANT Amy Schlägel	Thank you for your business.	INVOICE AMOUNT 6924.19
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INVOICE

CUSTOMER ID: 25899

INVOICE AMOUNT
1162.20

Please call
877-287-8715
with questions or inquiries.

DATE INVOICE #

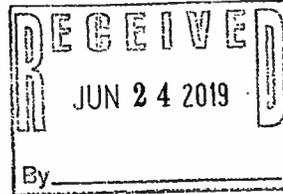
06/12/2019 5637348

Customer Phone # 603-882-5191

REMIT TO:

CURTIS 1000 INC - NORTHEAST
BOX 88237
MILWAUKEE, WI 53288-0237 98

PENNICHUCK WATER
ACCT PAYABLE DEPT
PO BOX 1947
MERRIMACK NH 03054-1947



21444872

Currency: USD
Terms: NET30

F.O.B. SHIPPING POINT

PLEASE DETACH THIS PORTION AND RETURN WITH PAYMENT

CUSTOMER ID	SALES ORDER #	YOUR REFERENCE	DATE SHIPPED
25899	4301324		06/12/2019
QUANTITY	DESCRIPTION	PRICE	AMOUNT
30000 #10	LIGHTWEIGHT ENVELOPES 1= 1 BOX @ 500	38.740 M	1162.20
	MERRIMACK NH 03054-1947		

PWW
68042

Customer PO: TARA

TK 6/27/19
PWW
903100 - 2108

*Please reclass \$1077.28
to Rate Case Expense
186244-2000
for mailing count of
27,808
(\$0.03874 per item)*

Only the products that are identified as such on this document are FSC certified.

Curtis 1000 Invoice No: 5637348

Curtis 1000 Inc.'s assent to this sale is expressly conditional to the terms posted at www.mastertermsofsale.com and no terms of the buyer which are different or additional to or in conflict with those herein are accepted.



SALES CONSULTANT Amy Schlage1	Thank you for your business.	INVOICE AMOUNT 1162.20
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When orders are manufactured there may be a nominal overrun or underrun. Many different operations are involved in manufacturing custom printed products such as envelopes, forms, and labels. Provisions must be made for any spoilage that may occur during manufacture. For this reason, the final count can vary and we trust you will accept a reasonable variation from the quantity you ordered. This is a customary practice in the printing industry which we always try to keep to a minimum.

Entry report general journal 95 GL Upload

Created by vitullid **Company** 200 PENNICHUCK WATER WORKS INC **Year** 2019 **Report** 650925
Currency USD

Created 8/31/2019 **Posted** **No** **Entry no.** 1990208

Line	Date	Reporting date	GL account	Our ref.	Your reference	Description	Cur	XRate	Amount
1	8/31/2019	8/31/2019	186244 RATE CASE EXPENSE: 2018	10006916	GJE 902	Reclass Curtis Charges to Rate Case Expense	USD	1.00000	\$1,077.28
Deb/Crd				Tax code	0	VAT 0%			
2	8/31/2019	8/31/2019	903100 BILLING AND ACCOUNTING	10006916	GJE 902	Reclass Curtis Charges to Rate Case Expense	USD	1.00000	(\$1,077.28)
Deb/Crd				Tax code	0	VAT 0%			

Total debit amount USD \$1,077.28
Total credit amount USD \$1,077.28

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
8/1/19	mab	Reviewed customer notice, corresponded with client regarding old/new version. Reviewed notice from Telegraph for accuracy. Corresponded with Staff.			\$100.00
8/7/19	mab	Corresponded with Staff and client regarding conference call.			\$0.00
8/13/19	mab	Prepared for conference call with PWW/Staff. Conference call with Staff.			\$200.00
8/16/19	mab	Prepared pre-draft of supplemental testimony and reviewed relevant exhibits for same.			\$380.00
8/18/19	mab	Prepared filing for affidavit of publication. Reviewed affidavit for accuracy.			\$80.00
8/20/19	mab	Reviewed Goodhue supplemental testimony and attachments for content and accuracy. Revised same. Prepared cover letter for transmittal.			\$220.00
8/20/19	mlt	Arranged for filing of supplemental testimony.			\$38.00
				Subtotal:	\$1,018.00
Expenses					
8/1/19		Nashua Telegraph publication			\$1,497.60
8/19/19		Postal Charge Affidavit of Publication			\$32.58
8/20/19		Copy Charge Supp Testimony and Attachments			\$255.83
8/20/19		Courier Charge			\$18.41
				Subtotal:	\$1,804.42
				Total:	\$2,822.42

REF. NO. _____ DIVISION PWW TYPE G/L SOURCE GJE 411

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
09/30/19	903100	2108	001	BILLING & ACCOUNTING	11,748.55	
	233700	2000	001	INTERCO PAY/REC: PWW/PEU	3,436.34	
	233600	2000	001	INTERCO PAY/REC: PWW/PAC	279.35	
	162500	2000	001	PREPAID POSTAGE		15,464.24
	930200	2108	001	PUBLIC RELATIONS	-	
	186244	2000	001	RATE CASE EXPENSE: 2018	10,663.40	
	162500	2000	001	PREPAID POSTAGE		10,663.40
Totals:					26,127.64	26,127.64

COMMENT:

Curtis Postage Reclass to PAC and PEU
1 Month in Arrears - true-up for 12/31.

SUPPORTING DOCUMENTATION:

See Attached	Stamp: POSTED SEP 27 2019 <i>JN</i>
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AUTHORIZED SIGNATURE: *DY* 9/20/19

Wye 9/27/19

	Bills	Notices	Total
PWW	\$ 10,970.32	\$ 778.23	\$ 11,748.55
PEU	\$ 3,131.72	\$ 304.62	\$ 3,436.34
PAC	\$ 230.92	\$ 48.43	\$ 279.35
Total	\$ 14,332.96	\$ 1,131.28	\$ 15,464.24
			\$ 15,464.24

Public Relations	
\$	-
\$	-
\$	-
\$	-

Bills	
Salisbury	\$ 1,654.87
Amesbury	\$ -
Rowley	\$ 688.67
Eastham	\$ 430.57
Penacook/Boscawen	
	\$ 2,774.11

Rate Case Expense	
PWW	\$ 10,663.40 ✓
PEU	
PAC	
\$	10,663.40

August 2019 Postage Allocation for Jobs processed by Curtis

Notices				
Postage Allocation by Company				
Invoice #	PWW - (903100-2108)	PEU - (903100-7108)	PAC - (903100-6108)	Total
4357174	\$ 21.27	\$ 38.39	\$ 9.86	\$ 69.510
4363664	\$ 365.57	\$ 37.60	\$ -	\$ 403.170
4369353	\$ 34.94	\$ 190.59	\$ 38.57	\$ 264.100
4376014	\$ 356.45	\$ 38.05	\$ -	\$ 394.493
0				
	<u>\$ 778.23</u>	<u>\$ 304.62</u>	<u>\$ 48.43</u>	<u>\$ 1,131.273</u>

Bills				
Postage Allocation by Company				
Invoice #	PWW - (903100-2108)	PEU - (903100-7108)	PAC - (903100-6108)	Total
4360248	\$ 2,413.563	\$ 746.692	\$ 230.924	\$ 3,391.179
4365829	\$ 3,174.208	\$ 1,115.462	\$ -	\$ 4,289.670
4370984	\$ 3,150.519	\$ 226.061	\$ -	\$ 3,376.580
4377671	\$ 2,232.030	\$ 1,043.500	\$ -	\$ 3,275.530
				\$ -
	<u>\$ 10,970.320</u>	<u>\$ 3,131.716</u>	<u>\$ 230.924</u>	<u>\$ 14,332.959</u>

Public Relations Postage				
Invoice #	PWW - (9030200-2109)	PEU - (9030200-7109)	PAC - (9030200-6109)	Total
				\$ -
				\$ -
				\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Rate Case Expense (Regulatory)				
Invoice #	PWW	PEU	PAC	Total
	\$ -	\$ -		\$ -
4356717	\$ 10,663.400			\$ 10,663.400
				\$ -
	<u>\$ 10,663.400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,663.400</u>

186244

Customer Notification

Rowley Postage Allocation Bills	
Invoice #	Postage Used
4361292	<u>\$ 688.670</u>

Eastham Postage Allocation Bills	
Invoice #	Postage Used
4361639	<u>\$ 430.571</u>

Amesbury Postage Allocation for Bills	
Invoice #	Postage Used
0	<u>0.00</u>

Salisbury Postage Allocation for Bills and Notices	
Invoice #	Postage Used
4330328	\$ 54.813 Notice
4357187	\$ 20.020 Notice
4369354	\$ 94.680 Notice
4368018	\$ 595.210 Bills
4381176	\$ 890.150 Bills
	<u>\$ 1,654.873</u>

From July but not included with July report as originally missing from Postage Report

*TK
9/18/19*

Entry report general journal 95 GL Upload

Created by vitullid **Company** 200 PENNICHUCK WATER WORKS INC **Year** 2019 **Report** 650925
Currency USD

Created 9/30/2019 **Posted** **No** **Entry no.** 1941109

Line	Date	Reporting date	GL account	Our ref.	Your reference	Description	Cur	XRate	Amount
1	9/30/2019	9/30/2019	903100 BILLING AND ACCOUNTING ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	\$11,748.55 ✓
Deb/Crd				Tax code	0	VAT 0%			
2	9/30/2019	9/30/2019	233700 INTERCO PAY/REC: PWW/PEU ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	\$3,436.34 ✓
Deb/Crd				Tax code	0	VAT 0%			
3	9/30/2019	9/30/2019	233600 INTERCO PAY/REC: PWW/PAC ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	\$279.35 ✓
Deb/Crd				Tax code	0	VAT 0%			
4	9/30/2019	9/30/2019	162500 PREPAID POSTAGE ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	(\$15,464.24) ✓
Deb/Crd				Tax code	0	VAT 0%			
5	9/30/2019	9/30/2019	930200 PUBLIC RELATIONS ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	\$0.00 ✓
Deb/Crd				Tax code	0	VAT 0%			
6	9/30/2019	9/30/2019	186244 RATE CASE EXPENSE: 2018 ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	\$10,663.40 ✓
Deb/Crd				Tax code	0	VAT 0%			
7	9/30/2019	9/30/2019	162500 PREPAID POSTAGE ✓	10007002	GJE 411	Curtis Postage Reclass to PAC and PEU	USD	1.00000	(\$10,663.40) ✓
Deb/Crd				Tax code	0	VAT 0%			
Total debit amount USD									\$26,127.64
Total credit amount USD									\$26,127.64

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
10/2/19	mab	Prepared for prehearing and technical session. Drafted rate case expense report. Drafted prehearing statement and corresponded with client.			\$300.00
10/3/19	mab	Represented client at prehearing and technical session. Revised rate case expense report for client review. Corresponded with client.			\$640.00
10/6/19	mab	Reviewed rate case expense summary from client. Revised rate case expense report accordingly. Corresponded with client regarding same.			\$40.00
10/8/19	mab	Revised Attachment LDG-1 and arranged for filing with NHPUC (N/C). Corresponded with client. Researched NH privacy case on union employee wages.			\$100.00
10/11/19	mab	Reviewed Staff date request. Corresponded with client regarding issues raised.			\$180.00
10/14/19	mab	Corresponded with client's HR department regarding responsive information to data requests. Reviewed documents and identified issues to discuss with client.			\$40.00
10/15/19	mab	Telephone call with client HR and regulatory assistant to discuss data responses. Obtained NH Superior Court decision on confidential employee wages information. Drafted supplemental motion for confidential treatment. Corresponded with client regarding same.			\$400.00
10/19/19	mab	Reviewed Staff data requests for confidentiality.			\$80.00

10/20/19	mab	Reviewed draft data responses for completeness.		\$180.00
10/21/19	mab	Reviewed draft data responses for completeness.		\$200.00
10/21/19	jsb	Prepared data response attachments for filing with Staff and parties.		\$47.50
10/22/19	mab	Corresponded with Staff regarding data responses. Corresponded with client regarding response to Staff 1-32 and revenue requirement schedules. Telephone with client regarding Staff recommended changes to rate schedules. Reviewed data responses to Staff for completeness.		\$260.00
10/27/19	mab	Reviewed data requests from OCA for subject matter and scope. Corresponded with client regarding responses.		\$120.00
10/27/19	jsb	Prepared pre-draft of data responses and cross-referenced OCA's Bates page references to testimony and schedules.		\$66.50
10/28/19	jsb	Prepared data response attachments for filing with Staff in format receivable by NHPUC. Addressed IT complications with client emails [N/C].		\$95.00
10/28/19	mab	Reviewed data responses for content and completeness and discussed with client. Telephone calls and correspondence with client. Drafted cover letter for transmittal.		\$700.00
10/29/19	jsb	Telephone call with NHPUC to confirm receipt of data responses. Addressed Staff IT error.		\$0.00

10/31/19	mab	Reviewed client draft data responses, court cases cited by OCA, and advised client accordingly.			\$60.00
				Subtotal:	\$3,509.00
Expenses					
10/9/19		FedEx Copies - Supp Testimony			\$146.32
				Total:	\$3,655.32

SUSAN J. ROBIDAS, NH LCR

**30 James Pollock Drive
 Manchester, NH 03102
 (603)622-0068 (Office/Fax)
 (603)540-2083 (Cell)
 shortprtr@comcast.net**

21447749

Invoice #: 2342
 Invoice Date: 11/4/2019

BILL TO:
 Marcia Brown, Esq.
 NH Brown Law, PLLC
 P.O. Box 1623
 Concord, NH 03302

Description	Amount
October 3, 2019 IN RE: DW 19-084 Prehearing Conference	
(1/2-DAY) APPEARANCE FEE	125.00
ORIG + COMPRESSED COPIES	162.00
DISTRIBUTION: ORIG + compressed transcript to: NH PUC COPY (compressed) transcript to: OCA ELECTRONIC COPY ONLY to: Atty. Brown	186244
Transcript e-mailed to PUC + counsel	
RECEIVED NOV 12 2019 By _____	Pnw 76248 Pnw RATE CASE OK CBW 11/12/19
TOTAL	\$287.00

FED. I.D. 27-4652732

**THANK YOU FOR YOUR BUSINESS!
 PAYMENT DUE UPON RECEIPT.**

Invoice

2144 8217



December 3, 2019
Engagement No: 03687.00
Invoice No: 0012835

pmw
81345

Donald Ware
Pennichuck Corp
25 Manchester Street
PO Box 1947
Merrimack, NH 03054-1947

Engagement 03687.00 Pennichuck Allocated Cost of Service Study
Professional Services from October 1, 2019 to October 31, 2019

Phase 02 Post-Filing

Professional Personnel

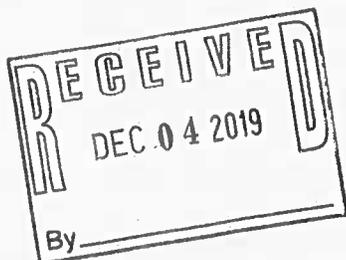
	Hours	Rate	Amount
Assistant VP			2,047.50
Senior Project Manager			3,847.50
Totals			5,895.00
Total Labor			5,895.00
Total this Phase			\$5,895.00
Total this Invoice			\$5,895.00

Billings to Date

	Current	Prior	Total
Fee	0.00	30,000.00	30,000.00
Labor	5,895.00	9,517.50	15,412.50
Unit	0.00	28.48	28.48
Totals	5,895.00	39,545.98	45,440.98

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063



pmw
12/4/19
pmw Rate Case Expense
GL # 186244

Engagement 03687.00

Pennichuck Allocated COS Study

Invoice

0012835

Billing Backup

Tuesday, December 3, 2019

Concentric Energy Advisors, Inc.

Invoice 0012835 Dated 12/3/2019

11:10:59 AM

Engagement 03687.00

Pennichuck Allocated Cost of Service Study

Phase 02 Post-Filing

Professional Personnel

		Hours	Rate	Amount
Assistant VP				
Therrien, Gregg	10/22/2019			455.00
	Review DRs 1-38 through 1-45 with B. Rimal.			
Therrien, Gregg	10/24/2019			227.50
	Respond to Staff 1-2.			
Therrien, Gregg	10/25/2019			455.00
	Finalize responses to Staff 1-38 through 1-43.			
Therrien, Gregg	10/28/2019			455.00
	Tie out ACOS model for submission to Staff (working model)			
Therrien, Gregg	10/29/2019			455.00
	OCA 1-17.			
Senior Project Manager				
Rimal, Bickey	10/21/2019			202.50
	Responding to Data Request			
Rimal, Bickey	10/22/2019			607.50
	Responding to Data Request			
Rimal, Bickey	10/22/2019			607.50
	Review data request with Gregg; Prepare Data Response.			
Rimal, Bickey	10/25/2019			405.00
	Responding to Data Request			
Rimal, Bickey	10/26/2019			405.00
	Responding to Data Request			
Rimal, Bickey	10/28/2019			405.00
	Data Request			
Rimal, Bickey	10/29/2019			810.00
	Data Request			
Rimal, Bickey	10/30/2019			202.50
	Responding to Data Request			
Rimal, Bickey	10/31/2019			202.50
	Call w/ Don to discuss Sch 1C and Sch 9 tie-out			
	Totals			5,895.00
	Total Labor			5,895.00
			Total this Phase	\$5,895.00
			Total this Engagement	\$5,895.00
			Total this Report	\$5,895.00

Invoice



(A)

21449025

plw
81345

January 14, 2020
Engagement No: 03687.00
Invoice No: 0012916

Donald Ware
Pennichuck Corp
25 Manchester Street
PO Box 1947
Merrimack, NH 03054-1947

Engagement 03687.00 Pennichuck Allocated Cost of Service Study
Professional Services from November 1, 2019 to November 30, 2019

Phase 02 Post-Filing
Professional Personnel

	Hours	Rate	Amount
Assistant VP			5,346.25
Senior Project Manager			7,087.50
Totals			12,433.75
Total Labor			12,433.75

Reimbursable Expenses

Billable Travel Expenses	269.29
Billable Meals & Entertainment Expenses	144.37
Total Reimbursables	413.66

Total this Phase \$12,847.41

Total this Invoice \$12,847.41

Billings to Date

	Current	Prior	Total
Fee	0.00	30,000.00	30,000.00
Labor	12,433.75	15,412.50	27,846.25
Expense	413.66	0.00	413.66
Unit	0.00	28.48	28.48
Totals	12,847.41	45,440.98	58,288.39

DW
1/14/2020
GL # 186244

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063



Engagement 03687.00 Pennichuck Allocated COS Study Invoice 0012916

Billing Backup

Tuesday, January 14, 2020

Concentric Energy Advisors, Inc.

Invoice 0012916 Dated 1/14/2020

1:15:42 PM

Engagement 03687.00 Pennichuck Allocated Cost of Service Study

Phase 02 Post-Filing

Professional Personnel

		Hours	Rate	Amount
Assistant VP				
Therrien, Gregg	11/11/2019			1,365.00
Prepare for technical session.				
Therrien, Gregg	11/12/2019			1,592.50
Review with B. Rimal 2.0; Review with PWW Management 1-5 PWW offices				
Therrien, Gregg	11/13/2019			2,047.50
PWW rate case technical session, NHPUC.				
Therrien, Gregg	11/21/2019			341.25
Review Staff Tech 1-1 through 1-11.				
Senior Project Manager				
Rimal, Bickey	11/8/2019			405.00
Responding to Data Request				
Rimal, Bickey	11/11/2019			1,417.50
Prep for Technical Session				
Rimal, Bickey	11/12/2019			1,417.50
Prep for Technical Session; Onsite Meeting at PWW Offices				
Rimal, Bickey	11/13/2019			1,620.00
Technical Session @ PUC (Concord)				
Rimal, Bickey	11/14/2019			405.00
Responding to Data Request				
Rimal, Bickey	11/18/2019			1,215.00
Responding to Data Requests				
Rimal, Bickey	11/19/2019			405.00
MI Index ROR Research				
Rimal, Bickey	11/21/2019			202.50
Data Request				
Totals				12,433.75
Total Labor				12,433.75

Reimbursable Expenses

Billable Travel Expenses

EX 0008743	11/13/2019	Therrien, Gregg / Tolls - RT	9.55
EX 0008743	11/13/2019	Therrien, Gregg / Mileage - RT	89.90
EX 0008743	11/13/2019	Therrien, Gregg / Hotel - Hampton Inn	169.84

Billable Meals & Entertainment Expenses

EX 0008743	11/12/2019	Therrien, Gregg / Meal - Barley House	122.80
EX 0008743	11/13/2019	Therrien, Gregg / Meal - True Brew Cafe	21.57

Total Reimbursables 413.66

Total this Phase \$12,847.41

Total this Engagement \$12,847.41

Total this Report \$12,847.41

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
11/1/19	mab	Reviewed draft data responses to OCA for content and completeness. Corresponded with client regarding issues raised in requests. Telephone call with client regarding same.			\$600.00
11/7/19	mab	Reviewed additional tech session DRs from Staff and forwarded to client with comments.			\$40.00
11/12/19	mab	Conference call with client team to prepare for technical session. Prepared for technical session. Reviewed data responses for completeness.			\$260.00
11/13/19	mab	Prepared confidentiality Agreement.			\$100.00
11/13/19	mab	Attended technical session with client at NHPUC. [Travel: N/C]			\$800.00
11/18/19	mab	Corresponded to and telephone call with Concentric to discuss response to Staff Tech data requests.			\$60.00
11/22/19	mab	Reviewed final draft of data responses and attachments for completeness. Drafted cover letter for data responses and for confidentiality agreement.			\$100.00
11/22/19	mlt	Prepared data responses and attachments for filing.			\$47.50
				Total:	\$2,007.50
Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
12/6/19	mab	Reviewed Staff Set 2 discovery for content, confidentiality. Followed up with Staff regarding having already provided live Excel documents. Corresponded with client regarding same.			\$200.00

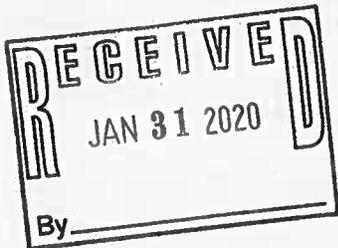
12/9/19	mab	Telephone call with client and to NHPUC regarding clarification on data request. Followed up with email correspondence.			\$0.00
12/13/19	mab	Reviewed additional data requests from Staff, corresponded with client regarding same.			\$60.00
12/16/19	mab	Telephone call with client to discuss data responses and updating rate case expense report. Reviewed final responses for completeness. Prepared cover letter for explanation of response attachments.			\$340.00
12/16/19	jsb	Prepared voluminous data response attachments for filing as succinct documents. Prepared confidential and redacted attachments.			\$190.00
12/23/19	mab	Prepared rate case expense report #3 for client review.			\$80.00
12/26/19	mab	Reviewed data responses for content. Corresponded with client.			\$80.00
12/26/19	mlt	Reviewed data responses for accuracy and prepared final filing. Predrafted cover letter.			\$47.50
12/31/19	mab	Reviewed draft responses from client, corresponded with client regarding attachments and revisions. Reviewed final version for completeness.			\$300.00
12/31/19	jsb	Prepared final data response attachments for submission to Staff.			\$38.00
				Subtotal:	\$1,203.20
Expenses					
12/23/19		Print and courier charge			\$17.05
				Total:	\$1,220.25

Invoice



21449322

January 30, 2020
 Engagement No: 03687.00
 Invoice No: 0012985



Donald Ware
 Pennichuck Corp
 25 Manchester Street
 PO Box 1947
 Merrimack, NH 03054-1947

Engagement 03687.00 Pennichuck Allocated Cost of Service Study
Professional Services from December 1, 2019 to December 31, 2019

Phase 02 Post-Filing

Reimbursable Expenses

Billable Travel Expenses	505.96	
Billable Meals & Entertainment Expenses	9.63	
Total Reimbursables	515.59	515.59
Total this Phase		\$515.59
Total this Invoice		\$515.59

Billings to Date

	Current	Prior	Total
Fee	0.00	30,000.00	30,000.00
Labor	0.00	27,846.25	27,846.25
Expense	515.59	413.66	929.25
Unit	0.00	28.48	28.48
Totals	515.59	58,288.39	58,803.98

For billing inquiries or to request electronic payment instructions,
 please call us at (508) 263-6200

Taxpayer ID: 01-0568063

DW 1/31/20

Pnw 81345

*Pnw 1/31/2020
 GL# 186244
 Pnw Rate Con Exp*

Engagement 03687.00 Pennichuck Allocated CQS Study Invoice 0012985

Billing Backup

Thursday, January 30, 2020

Concentric Energy Advisors, Inc.

Invoice 0012985 Dated 1/30/2020

4:06:29 PM

Engagement 03687.00 Pennichuck Allocated Cost of Service Study

Phase 02 Post-Filing

Reimbursable Expenses

Billable Travel Expenses

EX 0008939	11/12/2019	Rimal, Bickey / Hertz Car Rental	108.49
EX 0008939	11/12/2019	Rimal, Bickey / Hotel - Hampton Inn	183.56
EX 0008939	11/12/2019	Rimal, Bickey / Lyft	33.23
EX 0008939	11/12/2019	Rimal, Bickey / Airfare	174.30
EX 0008939	11/15/2019	Rimal, Bickey / Mobil - Gasoline for rental car	6.38

Billable Meals & Entertainment Expenses

EX 0008939	11/12/2019	Rimal, Bickey / Meal - Lebanese Taverna	9.63
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Total Reimbursables 515.59 515.59

Total this Phase \$515.59

Total this Engagement \$515.59

Total this Report \$515.59

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
1/3/20	mab	Corresponded with client regarding data responses. Reviewed final data response attachment for completeness.			\$80.00
1/12/20	mab	Reviewed Tech Two data requests from Staff for content, confidentiality, and objections. Prepared for tech session.			\$60.00
1/13/20	mab	Prepare for technical session.			\$140.00
1/14/20	mab	Attended technical session with Staff and the OCA.			\$800.00
1/14/20	mab	Researched bonding authority question that arose from technical session. Drafted report to client regarding same.			\$360.00
1/21/20	mab	Reviewed data responses and attachments from client. Corresponded with client regarding same.			\$160.00
1/22/20	mab	Final review of data responses and attachments, drafted cover letter for transmittal. Further telephone call with client regarding attachments and timing of its response to 2-23.			\$100.00
1/22/20	mlt	Prepared attachments for filing with Staff.			\$28.50
1/23/20	mab	Reviewed Attachment 2-18 and correspondence from Staff regarding schedules. Reviewed Attachments 2-6. Corresponded with client.			\$60.00
1/29/20	mab	Prepared for call with client to discuss response to Staff data request Tech 2-23.			\$340.00
1/30/20	mab	Legal research pertaining to data responses.			\$0.00
1/30/20	mab	Conference call with client team to discuss data response. Emailed Attorney Steve Bolton to discuss rate case issues.			\$300.00
				Total:	\$2,428.50

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
2/3/20	mab	Corresponded with Staff regarding Staff data requests. Corresponded with client regarding proposed data responses.			\$0.00
2/4/20	mab	Reviewed schedules and discussed data responses with client.			\$0.00
2/5/20	mab	Telephone call with Staff regarding process of rate case. Legal research on issues discussed with Staff.			\$680.00
2/6/20	mab	Telephone call with client team. Reviewed Company proposed data response. Drafted settlement proposal for client review.			\$520.00
2/7/20	mab	Drafted recoupment petition.			\$800.00
2/8/20	mab	Revised recoupment petition and conducted additional research. Revised draft testimony and corresponded with client team regarding same.			\$600.00
2/9/20	mab	Drafted memo to client regarding settlement and legal issues.			\$120.00
2/10/20	mab	Conference call with client. Revised draft data response. Telephone call with client. Revised Set 3 data responses and [prepared final for transmittal (N/C)]. Additional legal research in response to additional questions. Revised petition.			\$960.00
2/11/20	mab	Reviewed revisions to testimony. Conference call with client to discuss existing and prospective issues affecting rate case. Telephone call with co-counsel. Reviewed additional data responses from client, revised, and returned to client for comment.			\$380.00
2/12/20	mab	Telephone call with client regarding data response. Reviewed spreadsheets. Finalized data responses.			\$320.00

2/18/20	mab	Emailed Staff regarding issues and legal citations. Telephone call with Staff regarding same. Updated client. Researched Commission cases regarding re-notice instances. Corresponded with parties regarding settlement.		\$120.00
2/20/20	mab	Telephone call with Don Ware. Telephone call with OCA regarding rate case issues.		\$100.00
2/22/20	mab	Reviewed data requests and attachments. Corresponded with client regarding same.		\$140.00
2/24/20	mab	Reviewed data responses in Box. Corresponded with client. Reviewed Set 4 data responses.		\$80.00
2/25/20	mab	Revised cover letter [NC] and reviewed data responses. Corresponded with client regarding same.		\$40.00
2/25/20	mlt	Prepared responses for filing.		\$19.00
2/26/20	mab	Telephone call with client to discuss Tech 2-23 update.		\$40.00
2/27/20	mab	Telephone call with OCA regarding rate case issues and procedural schedule. Drafted proposed agenda.		\$100.00
2/28/20	mab	Corresponded with client, OCA, Staff regarding issues in preparation for Monday's meeting.		\$100.00
2/29/20	mab	Prepared for March 2nd meeting. Reviewed Staff's position and corroborated Staff's caselaw predating RSA and Lorden order.		\$400.00
			Total:	\$5,519.00



RATH, YOUNG AND PIGNATELLI PC

P.O. BOX 1500
CONCORD, NH 03302-1500
TELEPHONE: 603-226-2600
FEDERAL ID # 02-0410400

21450420

March 12, 2020

Pennichuck Water Works
Attn: Accounts Payable
P.O. Box 1947
Merrimack, NH 03054

Invoice# 84214
Account Number PENCHU - 49028
Billed through 02/29/2020

PWW
69697

186244

3/31/20

VIA EMAIL: accounts.payable@pennichuck.com

2019 PWW Rate Case

Balance forward as of invoice dated July 18, 2019
Payments received since last invoice

\$574.00
574.00

Net balance forward

\$0.00

FOR PROFESSIONAL SERVICES RENDERED

02/09/2020	RWH	Preparation for rate case strategy meeting.		\$280.00
02/10/2020	WFA	Telephone conference with PWW team regarding rate case matters; communications with Attorney Head regarding same; prepare for same.		\$300.00
02/10/2020	RWH	Participation in telephonic meeting with rate case team to develop strategy on issues raised by Staff.		\$392.00
02/11/2020	RWH	Follow-up discussion with Attorney Brown and Mr. Goodhue regarding rate case issues.		\$280.00
02/12/2020	WFA	Comments and communications regarding response to data request; research regarding same.		\$600.00

TOTAL FEES FOR THIS MATTER \$1,852.00

DISBURSEMENTS AND COSTS

LexisNexis, online research for the month of February, 2020 43.05

TOTAL DISBURSEMENTS AND COSTS \$43.05

BILLING SUMMARY

Ardinger, William F. J.		900.00
Head, Richard W.		952.00

PENNICHUCK CORPORATION
ACCOUNT NUMBER PENCHU - 49028

Page 2

TOTAL FEES	\$1,852.00
TOTAL DISBURSEMENTS AND COSTS	\$43.05
TOTAL CHARGES FOR THIS BILL	<u>\$1,895.05</u>
TOTAL BALANCE NOW DUE	<u><u>\$1,895.05</u></u>

Net payment is due upon receipt of invoice. A late fee of 1% per month will be assessed on any balance outstanding at the time of our next monthly billing.



RATH, YOUNG AND PIGNATELLI PC

P.O. BOX 1500
CONCORD, NH 03302-1500
TELEPHONE: 603-226-2600
FEDERAL ID # 02-0410400

21450626

April 10, 2020

Pennichuck Water Works
Attn: Accounts Payable
P.O. Box 1947
Merrimack, NH 03054

Invoice# 84420
Account Number PENCHU - 49028
Billed through 03/31/2020

VIA EMAIL: accounts.payable@pennichuck.com

69097
PWW
AF 4/15/20
186244
~~187000-2000-201~~

2019 PWW Rate Case

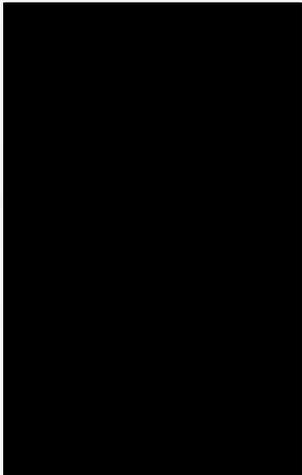
Balance forward as of invoice dated March 12, 2020	\$1,895.05
Payments received since last invoice	0.00
Net balance forward	\$1,895.05

FOR PROFESSIONAL SERVICES RENDERED

03/02/2020	WFA	Attend PUC technical session; prepare for same; review pleadings; research regarding temporary rate issues.	\$1,500.00
03/03/2020	WFA	Follow up to PUC technical session; research regarding temporary rate issues; communications with Mr. Goodhue regarding same; review capital needs.	\$690.00
03/04/2020	WFA	Research and drafting regarding draft motion for temporary rates; communications with Mr. Goodhue and Attorney Head regarding same; deliver comments to team.	\$600.00
03/05/2020	WFA	Communications regarding draft motion; strategies for OCA and staff communications.	\$300.00
03/06/2020	WFA	Review motion issues; communications with Mr. Goodhue and Attorney Head regarding same; develop settlement strategy document; deliver to client.	\$600.00
03/09/2020	WFA	Work on PUC settlement issues.	\$900.00
03/10/2020	WFA	Research regarding temporary rate issues; communications with Mr. Goodhue and Attorney Head regarding same; review strategic issues.	\$450.00
03/12/2020	WFA	Review and comment regarding draft motion for temporary rates; communications regarding same.	\$360.00

PENNICHUCK CORPORATION
ACCOUNT NUMBER PENCHU - 49028

Page 2

03/26/2020	WFA	Review partial objection; analysis regarding same; telephone conference with Mr. Goodhue and Attorney Head regarding same.		\$300.00
03/26/2020	PAB	Telephone conference with Mr. Goodhue and Attorneys Ardinger and Head regarding OCA filing in rate case; reviewed draft response to OCE filing.		\$450.00
03/26/2020	RWH	Draft reply to OCA objection to temporary rates.		\$364.00
03/27/2020	RWH	Additional edits to reply to OCA Objection to temporary rates.		\$84.00
03/30/2020	WFA	Communications with Attorney Head and Mr. Goodhue regarding technical session issues; telephone conference with officials regarding possible credit supports.		\$390.00

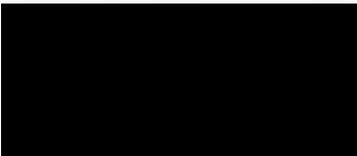
TOTAL FEES FOR THIS MATTER \$6,988.00

DISBURSEMENTS AND COSTS

LexisNexis, online research for March, 2020 30.31

TOTAL DISBURSEMENTS AND COSTS \$30.31

BILLING SUMMARY

Ardinger, William F. J.		6,090.00
Burkett, Paul A.		450.00
Head, Richard W.		448.00

TOTAL FEES \$6,988.00

TOTAL DISBURSEMENTS AND COSTS \$30.31

TOTAL CHARGES FOR THIS BILL \$7,018.31

PLUS PAST DUE CHARGES ~~\$1,895.05~~

TOTAL BALANCE NOW DUE \$8,913.36

Net payment is due upon receipt of invoice. A late fee of 1% per month will be assessed on any balance outstanding at the time of our next monthly billing.

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
3/1/20	mab	Prepared for March 2nd meeting with Staff and OCA.			\$600.00
3/2/20	mab	Pre-meeting with client. Meeting with Staff and the OCA. Legal research regarding recoupment issue.			\$1,200.00
3/3/20	mab	Revised motion in light of additional research. Multiple correspondence with client team regarding same.			\$600.00
3/4/20	mab	Revised motion, testimony. Corresponded with client team. Telephone call with team. Reviewed additional revisions to motion.			\$220.00
3/5/20	mab	Telephone calls to client team. Proofread motion and testimony for content and accuracy.			\$280.00
3/6/20	mab	Corresponded with Staff and the OCA regarding positions on motion. Corresponded with client regarding same.			\$97.00
3/9/20	mab	Attended technical and settlement session with Staff, OCA, and the City of Nashua. Discussed revisions to temporary rate motion with client team. Revised motion. Corresponded with client team regarding same.			\$1,000.00
3/12/20	mab	Telephone calls with client team to discuss rate case issues. Reviewed additional caselaw. Revised petition further.			\$700.00
3/13/20	mab	Reviewed final motion, testimony, and rate schedules for filing. Corresponded with OCA. Telephone calls with City of Nashua.			\$200.00
3/13/20	mlt	Finalized and proofread motion packet for filing.			\$47.50
3/13/20	mlt	Telephone calls with courier. Revised date of filing and resubmitted to printer/courier.			\$0.00

3/16/20	mab	Corresponded with client regarding data responses. Reviewed data responses and prepared for submittal to Staff. [Corresponded with client regarding responses to OCA (N/C)]	\$140.00
3/17/20	mab	Reviewed responses to OCA for completeness.	\$60.00
3/17/20	mlt	Drafted cover letter.	\$19.00
3/22/20	mab	Corresponded with client regarding rate case expense report data.	\$0.00
3/23/20	mlt	Drafted rate case expense report.	\$28.50
3/23/20	mab	Reviewed rate case expense data and rate case expense report for completeness. Corresponded with client regarding data.	\$0.00
3/25/20	mab	Reviewed data responses regarding MOES. Telephone call with client team regarding same.	\$160.00
3/26/20	mab	Reviewed OCA objection to PWW motion for temporary rates. Telephone call with Attorney Shute. Discussed logistics of temporary rate hearing and hearing on merits amid COVID-19 state of emergency. Telephone call with Attorney Head. Reviewed draft reply to OCA objection. Telephone calls with client team.	\$400.00
3/27/20	mab	Reviewed, revised reply to OCA objection. Telephone calls with client team. Commenced drafting settlement agreements.	\$320.00
3/28/20	mab	Drafted settlement agreements.	\$300.00
3/29/20	mab	Revised temporary rate settlement.	\$100.00

3/30/20	mab	Revised temporary rate settlement and forwarded to client team for review. Corresponded with client team regarding additional revisions.			\$120.00
3/31/20	mab	Telephone call with OCA to discuss how dividends work under new rate structure. Forwarded temporary rate settlement to parties [N/C]. Corresponded with client team regarding additional data requests from Staff.			\$240.00
				Subtotal:	\$6,832.00
Expenses:					
3/13/20		Print and Courier Charge motion temp rates.		Subtotal:	\$156.98
				Total:	\$6,988.98



A Taylor Company

INVOICE

CUSTOMER ID# 1920899

INVOICE AMOUNT
5571.25

Please call
877-287-8715
with questions or inquiries.

DATE INVOICE #
04/16/2020 5936577

Customer Phone # 603-882-5191

PENNICHUCK WATER
ACCT PAYABLE DEPT
PO BOX 1947
MERRIMACK NH 03054-1947

REMIT TO:
CURTIS 1000 INC - NORTHEAST
BOX 88237
MILWAUKEE, WI 53288-0237 98

Currency: USD
Terms: NET30

F.O.B. SHIPPING POINT

PLEASE DETACH THIS PORTION AND RETURN WITH PAYMENT

CUSTOMER ID	SALES ORDER #	YOUR REFERENCE	DATE SHIPPED
25899	4601336		04/16/2020

QUANTITY	DESCRIPTION	PRICE	AMOUNT
26404	CUSTOMER LETTER MAILING Ship To: ACCT PAYABLE DEPT PO BOX 1947 MERRIMACK NH 03054-1947	.211 E	5571.25

21450893

Customer PO: TARA KING

plw
68042



Freight Amount: .00
Tax Amount: .00

Only the products that are identified as such on this document are FSC certified.

Curtis 1000 Invoice No: 5936577



Curtis 1000 Inc.'s assent to this sale is expressly conditional to the terms posted at www.mastertermsofsale.com and no terms of the buyer which are different or additional to or in conflict with those herein are accepted.

SALES CONSULTANT MACRO, MATTHEW	Thank you for your business.	INVOICE AMOUNT 5571.25
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Date		NH Brown Law 2019 PWW Rate Case	Hours	Rate	Total
4/1/20	mab	Drafted permanent rate settlement. Prepared for technical session.			\$500.00
4/2/20	mab	Prepared for technical/settlement session.			\$200.00
4/3/20	mab	Telephone call with client team. Represented client at technical/settlement conference.			\$1,100.00
4/6/20	mab	Sought clarification from Staff on temporary rate reasoning suggested by Staff.			\$0.00
4/7/20	mab	Contacted Staff for clarification on temp rate reasoning.			\$0.00
4/10/20	mab	Revised settlement agreement in light of Staff comments.			\$160.00
4/13/20	mab	Revised permanent rate settlement agreement. Corresponded with client team regarding same. Reviewed late-issued order regarding temporary rates and advised client of 4/14 and 4/15 deadlines. Emails and telephone calls to Staff and client team regarding customer notice. Revised customer notice. Reviewed draft data responses to Staff for completeness.			\$1,000.00
4/14/20	mab	Conference call with client team to discuss meeting notice deadlines (N/C). Draft response to OCA question regarding private fire protection. Corresponded with client regarding response.			\$200.00
4/14/20	mab	Reviewed financing testimony for integration of rate case issues. Corresponded with client team.			\$140.00
4/15/20	mab	Integrated revisions to financing testimony into rate case settlement. Corresponded with client team.			\$300.00

4/16/20	mab	Corresponded with client regarding issues and revised settlement agreement. Reviewed OCA list of issues and revised settlement accordingly. Confirm notices from Company. Drafted report to Commission regarding compliance with Order No. 26,348.		\$500.00
4/16/20	eat	Prepared final version of report for filing.		\$28.50
4/17/20	mab	Reviewed client revisions to settlement agreement. Researched consolidated tariff approval. Discussed OCA concerns with client. Drafted response to OCA. Corresponded with client.		\$320.00
4/27/20	mab	Further revisions to settlement agreement to reflect changing terms.		\$340.00
4/28/20	mab	Corresponded with client, Staff, and OCA regarding temporary rate settlement.		\$0.00
4/28/20	mab	Meeting with client.		\$100.00
4/28/20	eat	Prepared GANNT chart.		\$47.50
4/29/20	mab	Discussed procedural schedule and hearing dates with Staff. [Reviewed Staff procedural schedule letter N/C]. Corresponded with client regarding same.		\$80.00
4/30/20	mab	Telephone calls with OCA regarding COSS analysis. Telephone call with client to discuss analysis and meeting with OCA.		\$80.00
			Total:	\$5,096.00

	Bills	Notices	Total
PWW	\$ 11,870.28		\$ 11,870.28
PEU	\$ 3,299.96		\$ 3,299.96
PAC	\$ 265.27		\$ 265.27
Total	\$ 15,435.51	\$ -	\$ 15,435.51

Public Relations	
\$	-
\$	617.19
\$	-
\$	617.19

Bills	
Salisbury	\$ 1,599.50
Amesbury	\$ 2,604.90
Rowley	\$ 696.88
Eastham	
Penacook/Boscawen	\$ 538.70
	\$ 5,439.98

Rate Case Expense	
PWW	\$ 10,278.35
PEU	
PAC	
	\$ 10,278.35

April 2020 Postage Allocation for Jobs processed by Curtis

Notices				
Postage Allocation by Company				
Invoice #	PWW - (902100- 2108)	PEU - (902100- 7108)	PAC - (902100- 6108)	Total
0				\$ -
0				\$ -
0				\$ -
0				\$ -
0				\$ -
	\$ -	\$ -	\$ -	\$ -

Bills				
Postage Allocation by Company				
Invoice #	PWW - (902100-2108)	PEU - (902100-7108)	PAC - (902100- 6108)	Total
4596343	\$ 2,735.647	\$ 850.667	\$ 265.267	\$ 3,851.580
4599029	\$ 3,242.821	\$ 1,122.079	\$ -	\$ 4,364.900
4601860	\$ 3,640.021	\$ 260.749	\$ -	\$ 3,900.770
4605028	\$ 2,251.790	\$ 1,066.470	\$ -	\$ 3,318.260
	\$ 11,870.278	\$ 3,299.965	\$ 265.267	\$ 15,435.510

Public Relations Postage				
Invoice #	PWW - (9030200- 2109)	PEU - (9030200- 7109)	PAC - (9030200- 6109)	Total
4589840		\$ 617.190		\$ 617.190 Flushing
				\$ -
				\$ -
	\$ -	\$ 617.190	\$ -	\$ 617.190

Rate Case Expense (Regulatory)				
Invoice #	PWW	PEU	PAC	Total
4601336	\$ 10,278.350	\$ -		\$ 10,278.350
				\$ -
				\$ -
	\$ 10,278.350	\$ -	\$ -	\$ 10,278.350

Rowley Postage Allocation Bills	
Invoice #	Postage Used
4599545	<u>\$ 696.880</u>

Amesbury Postage Allocation for Bills	
Invoice #	Postage Used
4593023	<u>2604.904</u>

Salisbury Postage Allocation for Bills and Notices		
Invoice #	Postage Used	
0	\$ -	Notice
0	\$ -	Notice
4599763	\$ 650.320	Bills
4605128	\$ 949.149	Bills
0	\$ -	Notice
	<u>\$ 1,599.469</u>	

PBWP Postage Allocation Bills	
Invoice #	Postage Used
4593162	<u>\$ 538.698</u>

Entry report general journal 95 GL Upload

Report 650925

Created by vitullid **Company** 200 PENNICHUCK WATER WORKS INC **Year** 2020 **Currency** USD

Created 5/31/2020 **Posted** No **Entry no.** 2041105

Line	Date	Reporting date	GL account	Our ref.	Your reference	Description	Cur	XRate	Amount
1	5/31/2020	5/31/2020	903100 BILLING AND ACCOUNTING	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	\$11,870.28
Deb/Crd			Tax code	0	VAT 0%				
2	5/31/2020	5/31/2020	233700 INTERCO PAY/REC: PWW/PEU	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	\$3,917.15
Deb/Crd			Tax code	0	VAT 0%				
3	5/31/2020	5/31/2020	233600 INTERCO PAY/REC: PWW/PAC	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	\$265.27
Deb/Crd			Tax code	0	VAT 0%				
4	5/31/2020	5/31/2020	162500 PREPAID POSTAGE	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	(\$16,052.70)
Deb/Crd			Tax code	0	VAT 0%				
5	5/31/2020	5/31/2020	930200 PUBLIC RELATIONS	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	\$0.00
Deb/Crd			Tax code	0	VAT 0%				
6	5/31/2020	5/31/2020	186244 RATE CASE EXPENSE: 2018	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	\$10,278.35
Deb/Crd			Tax code	0	VAT 0%				
7	5/31/2020	5/31/2020	162500 PREPAID POSTAGE	10007786	GJE 411	Prepaid Curtis Postage - Reclass	USD	1.00000	(\$10,278.35)
Deb/Crd			Tax code	0	VAT 0%				
Total debit amount USD									\$26,331.05
Total credit amount USD									\$26,331.05

RECEIVED
MAY 26 2020
By _____

RATH, YOUNG AND PIGNATELLI PC

P.O. BOX 1500
CONCORD, NH 03302-1500
TELEPHONE: 603-226-2600
FEDERAL ID # 02-0410400

21451533

May 21, 2020

Pennichuck Water Works
Attn: Accounts Payable
P.O. Box 1947
Merrimack, NH 03054

Invoice# 84882
Account Number PENCHU - 49028
Billed through 04/30/2020

VIA EMAIL: accounts.payable@pennichuck.com

PWW
69697

2019 PWW Rate Case

Balance forward as of invoice dated April 10, 2020	\$8,913.36
Payments received since last invoice	8,913.36
Net balance forward	\$0.00

FOR PROFESSIONAL SERVICES RENDERED

04/02/2020	RWH	Review draft settlement agreement and issues raised by OCA in preparation for tech session.		\$280.00
04/03/2020	RWH	Pre-tech session meeting with Attorney Brown and client and attendance at tech session.		\$1,120.00
04/27/2020	RWH	Multiple conference calls with Mr. Goodhue regarding Governor's Emergency Order #20 and Ex. D and impact on rate case and Company; conference with Mr. Goodhue and Mr. Ware regarding strategy for addressing timing issues; email communication with Attorney Tuomala regarding PUC schedule of pending matters; review and provide edits and comments to draft rate case settlement agreement.		\$812.00
04/28/2020	RWH	Review email communication from Attorney Tuomala regarding PUC schedule and email communication to client with analysis and strategy for next steps; conference with Mr. Goodhue and Attorney Brown regarding Governor's emergency order and impact on pending matters.		\$812.00

TOTAL FEES FOR THIS MATTER \$3,024.00

PENNICHUCK CORPORATION
ACCOUNT NUMBER PENCHU - 49028

Page 2

BILLING SUMMARY

Head, Richard W.		3,024.00
TOTAL FEES		\$3,024.00
TOTAL CHARGES FOR THIS BILL		<u>\$3,024.00</u>
TOTAL BALANCE NOW DUE		<u><u>\$3,024.00</u></u>

Net payment is due upon receipt of invoice. A late fee of 1% per month will be assessed on any balance outstanding at the time of our next monthly billing.

INVOICE

Steven E. Patnaude, LCR

*12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net*

Bill to: Carol Ann Howe, Dir./Reg. Affairs
Pennichuck Water Works, Inc.
25 Manchester Street
P.O. Box 1947
Merrimack, NH 03054-1947

INVOICE NO.: 2020-020

DATE: 06-12-20
TERMS: Net 30 days
DUE DATE: 07-12-20

21451662

SHIP DATE: 06-02-20 **SHIPPED VIA: Email ONLY**
(Emailed on 06-02-20 to Atty. Brown)

DOCKET NO.: DW 19-084 PENNICHUCK WATER WORKS, INC.:
Request for Change in Rates.
(Hearing regarding temporary rates)

SERVICES PROVIDED:

Original & 2 copies of a **131-page transcript** of the Temporary Rate hearing held on **May 13, 2020**, including appearance fee >

(Original delivered by email to PUC & OCA on 06-02-20)

PWW
69515
186244-2

SUBTOTAL =
SHIPPING =
TOTAL DUE =

AMOUNT
\$ 926.00
\$
\$ 926.00

Please remove bottom portion and return with payment

(Make check payable to: Steven E. Patnaude, LCR)

Invoice No. 2020-020 Company billed: PWW **Amount: \$ 926.00**

RATH, YOUNG AND PIGNATELLI PC

P.O. BOX 1500
CONCORD, NH 03302-1500
TELEPHONE: 603-226-2600
FEDERAL ID # 02-0410400

21451753

June 18, 2020

Pennichuck Water Works
Attn: Accounts Payable
P.O. Box 1947
Merrimack, NH 03054

Invoice# 85146
Account Number PENCHU - 49028
Billed through 05/31/2020

PWW
69697

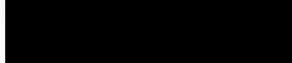
VIA EMAIL: accounts.payable@pennichuck.com

2019 PWW Rate Case
Docket No. DW 19-084

186244

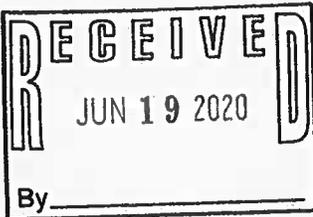
Balance forward as of invoice dated May 21, 2020	\$3,024.00
Payments received since last invoice	3,024.00
Net balance forward	<u>\$0.00</u>

FOR PROFESSIONAL SERVICES RENDERED

05/04/2020	RWH	Review and update Gannt Chart from Attorney Brown.		\$84.00
TOTAL FEES FOR THIS MATTER				<u>\$84.00</u>

BILLING SUMMARY

Head, Richard W.		84.00
TOTAL FEES		\$84.00
TOTAL CHARGES FOR THIS BILL		<u>\$84.00</u>
TOTAL BALANCE NOW DUE		<u><u>\$84.00</u></u>



Net payment is due upon receipt of invoice. A late fee of 1% per month will be assessed on any balance outstanding at the time of our next monthly billing.

Date		NH Brown Law June Invoice DW 19-084 PWW Rate Case	Hours	Rate	Total
5/1/20	mab	Telephone calls with Attorney Shute and client to finalize COSS schedules for proposed settlement.			\$160.00
5/3/20	mlt	Prepared illustrative chart of deadlines for tech session meeting.			\$47.50
5/3/20	mlt	Assembled deadlines of upcoming filings and impact on rate case resolution.			\$38.00
5/4/20	mab	Conference call with OCA and client team. Reviewed data for OCA and COSS settlement. Telephone call with Nashua counsel. Corresponded with OCA regarding settlement schedules.			\$380.00
5/5/20	mab	Telephone call with OCA regarding COSS issue. Corresponded with client team regarding analysis for OCA settlement scenarios. Telephone calls with OCA regarding same.			\$160.00
5/5/20	mab	Prepared for temporary rate hearing.			\$200.00
5/6/20	mab	Represented client at settlement conference, drafted data requests from Staff, conference with client regarding resolving issues.			\$600.00
5/7/20	mab	Revised temporary rate settlement for final review by parties.			\$60.00
5/12/20	mab	Telephone call with Atty Bolton regarding COSS settlment. Discussed settlement schedules with client. Prepared for hearing. Conference call wth client to prepare for hearing.			\$1,000.00
5/13/20	mab	Premeeting with client. Represented client at temporary rate hearing. Discuss procedural schedule with parties (N/C).			\$940.00

5/15/20	mab	Conference call with OCA, Nashua regarding settling COSS. Reviewed draft transcript sections for correct transcription (N/C).		\$300.00
5/19/20	mab	Corresponded with client regarding revised and pending data responses.		\$0.00
5/20/20	mab	Premeeting with client (N/C). Represented client at technical session. Discussed settlement agreement revisions with client, Staff, and parties. Drafted list of outstanding issues (N/C).		\$1,100.00
5/27/20	mab	Corresponded with client regarding settlement issues and technical session preparation.		\$0.00
5/28/20	mab	Prepared for technical session.		\$100.00
5/29/20	mab	Technical session with Staff and parties. Prepared data responses and corresponded with client regarding same.		\$900.00
			Total:	\$5,985.50

Date		NH Brown Law – DW 19-084 2019 PWW Rate Case	Hours	Rate	Total
6/1/20	mab	Incorporated data response materials into draft settlement agreement. Reviewed technical session notes and post meeting correspondence to capture all issues. Reviewed predrafted data response. Reviewed prior financing orders and testimony.			\$1,000.00
6/2/20	mab	Revised settlement agreement per conversation with client. Corresponded with Staff regarding drafting logistics.			\$0.00
6/4/20	mab	Reviewed settlement flow chart attachments, financing settlement. Reviewed caselaw and reviewed/revised data response 6-1.			\$300.00
6/5/20	mab	Reviewed revisions to settlements, corresponded with client, reviewed and finalized Staff Tech 6-1. Revised flow diagrams for rate case, revised OCA COSS analysis. Corresponded with client regarding same. Forwarded final settlement documents to Staff/Parties for consideration.			\$540.00
6/10/20	mab	Reviewed Staff revisions to permanent rate settlement agreement. Identified issues changed from PWW version.			\$200.00
6/11/20	mab	Prepared for technical session.			\$300.00
6/12/20	mab	Premeeting with client. Technical session with Staff and parties to discuss revisions to settlement agreement.			\$700.00
6/14/20	mab	Revised reporting section of settlement agreement to reflect revisions discussed at settlement conference. Forwarded to client team for review.			\$100.00

6/17/20	mab	Forwarded revised reporting section to settlement group. Reviewed OCA's revisions. Corresponded with client regarding same.		\$200.00
6/19/20	mab	Revised and reviewed versions of settlement agreement. Corresponded with client regarding revisions and parties' questions.		\$500.00
6/22/20	mab	Reviewed confidential data responses for settlement agreement. Reviewed special contracts for settlement agreement. Revised settlement agreement. Corresponded with client regarding same.		\$300.00
6/22/20	eat	Prepared hearing exhibits.		\$142.50
6/23/20	mab	Continued revisions to settlement agreement per parties' agreement. Continued revisions to and discussion of schedules.		\$400.00
6/25/20	mab	Prepared rate case expense report.		\$100.00
6/26/20	mab	Conference call to discuss hearing exhibits with parties. Prepared exhibits and filing to Commission.		\$0.00
6/28/20	mab	Prepared for hearing.		\$700.00
6/29/20	mab	Prepared for hearing.		\$800.00
6/30/20	mab	Prepared for hearing. Meet with client.		\$900.00
			Total:	\$7,182.50

RATH, YOUNG AND PIGNATELLI PC

P.O. BOX 1500
CONCORD, NH 03302-1500
TELEPHONE: 603-226-2600
FEDERAL ID # 02-0410400

21452383

July 20, 2020

Pennichuck Water Works
Attn: Accounts Payable
P.O. Box 1947
Merrimack, NH 03054

Invoice# 85421
Account Number PENCHU - 49028
Billed through 06/30/2020

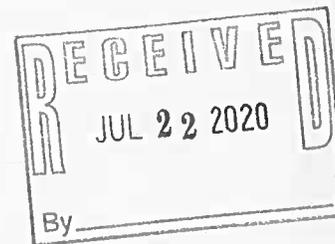
PWW
69697

186244

VIA EMAIL: accounts.payable@pennichuck.com

2019 PWW Rate Case
Docket No. DW 19-084

Balance forward as of invoice dated June 18, 2020	\$84.00
Payments received since last invoice	84.00
Net balance forward	\$0.00



FOR PROFESSIONAL SERVICES RENDERED

06/05/2020 RWH Review and edit draft response to Tech DR 6-1.	\$84.00
TOTAL FEES FOR THIS MATTER	\$84.00

BILLING SUMMARY

Head, Richard W.	84.00
TOTAL FEES	\$84.00
TOTAL CHARGES FOR THIS BILL	\$84.00
TOTAL BALANCE NOW DUE	\$84.00

Net payment is due upon receipt of invoice. A late fee of 1% per month will be assessed on any balance outstanding at the time of our next monthly billing.

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
7/1/20	mab	Premeeting with client. Represented client at hearing.			\$1,200.00
7/9/20	mab	Prepared temporary rate compliance filing. Discovered NHPUC web site error re page 45. Forwarded to client for review.			\$180.00
7/9/20	mlt	Proofread temporary rate compliance filing for consistency with order and prior tariff pages.			\$47.50
7/26/20	mab	Reviewed final order and summarized deadlines for client.			\$0.00
				Total:	\$1,427.50

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
8/27/20	mab	Advise client of deadlines for bond term and revenue requirement/rates filings with Commission. Corresponded with client regarding same.			\$20.00
9/10/20	mab	Revised compliance filing. Corresponded with client team regarding proposed revisions.			\$120.00
9/16/20	mab	Drafted cover letter explaining revenue requirement and rates compliance filing. Reviewed schedules. Prepared track change tariffs.			\$380.00
9/16/20	mlt	Prepared schedules for compliance filing. Confirmed confidentiality.			\$180.50
9/17/20	mab	Reviewed compliance filing for completeness, revised cover letter. Corresponded with client team regarding changes.			\$220.00
9/18/20	mab	Corresponded with client regarding filing made.			\$0.00

SUSAN J. ROBIDAS, NH LCR

**30 James Pollock Drive
 Manchester, NH 03102
 (603)622-0068 (Office/Fax)
 (603)540-2083 (Cell)
 shortprtr@comcast.net**

21453553

Invoice #: 2401
 Invoice Date: 11/20/2020

PWW
 76248
 186244

BILL TO:
 Marcia Brown, Esq.
 NH Brown Law, PLLC
 P.O. Box 1623
 Concord, NH 03302

Description	Amount
July 1, 2020 IN RE: DW 19-098 Pennichuck Water Works Hearing re: Request for Rate Change (1/2-DAY) APPEARANCE FEE ORIG + COMPRESSED COPIES w/ INDEX DISTRIBUTION: ORIG + compressed transcript to: NH PUC COPY (compressed) transcript to: OCA ELECTRONIC COPY ONLY to: Atty. Brown Transcript e-mailed to PUC + counsel <p style="text-align: center;"><i>Carol Ann Howe</i></p> <p style="text-align: center;">2020-Dec-17 13:12</p> <p style="text-align: center;">PWW RATE CASE</p>	<p style="text-align: right;">125.00</p> <p style="text-align: right;">1,029.00</p>
<p style="text-align: right;">TOTAL</p>	<p style="text-align: right;">\$1,154.00</p>

RECEIVED
 DEC 14 2020
 By _____

FED. I.D. 27-4652732

**THANK YOU FOR YOUR BUSINESS!
 PAYMENT DUE UPON RECEIPT.**

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
10/2/20	mab	Inquire of Staff on status of order. Corresponded with client regarding issuance of bills.			\$0.00
11/12/20	mab	Discussed impact of delayed order on effective date of customer rates.			\$0.00
11/19/20	mab	Conference call with Staff regarding status of order.			\$0.00
11/24/20	mab	Reviewed Commission order approving final revenue requirement and rates. Corresponded with client regarding compliance matters.			\$60.00
11/30/20	mlt	Revised tariffs per Attorney Brown's instructions.			\$76.00
11/30/20	mab	Reviewed tariffs for consistency with Order No. 26,425.			\$80
				Total:	\$216.00

Date		NH Brown Law - 2019 PWW Rate Case	Hours	Rate	Total
12/2/20	mab	Drafted cover letter, reviewed final tariff filing. Corresponded with client. Reviewed additional draft tariff pages.			\$140.00
12/2/20	mlt	Reviewed revised tariffs for accuracy.			\$85.50
12/3/20	mab	Reviewed additional tariff revisions.			\$100.00
12/4/20	mab	Reviewed revised tariffs for accuracy and corresponded with client regarding same.			\$160.00
12/4/20	mlt	Revised tariffs.			\$66.50
12/7/20	mab	Corresponded with Staff and provided Staff with authority for tariff revisions. Corresponded with client.			\$100.00
12/8/20	mab	Reviewed Commission approvals of instant rate increases. Drafted letter			\$180.00

		explaining changes to tariff.		
12/10/20	mab	Corresponded with Staff, OCA, and client regarding interpretation of recent order as compared to settlement.		\$200.00
12/15/20	mab	Discussed Staff and OCA position with parties and client. Drafted cover letter and revised tariff page per Staff's spreadsheet and OCA's interpretation of Order No. 26,425.		\$240.00
12/16/20	mab	Revised tariff filing date and filed cover letter and revised page 43. Corresponded with Staff regarding content of filing. Corresponded with client.		\$60.00
12/16/20	mlt	Predrafted motion to extend time.		\$95.00
12/17/20	mab	Reviewed draft motion and revised same. Circulate to client.		\$100.00
12/18/20	mab	Finalized party positions in motion and filed motion to extend deadlines. Drafted and filed proof of web posting.		\$100.00
			Total:	\$1,627.00

March 14, 2019

PENNICHUCK WATER WORKS, INC.

Request for Fee Proposal – Legal Services

Regulatory Filings, Testimony and Representation before the
New Hampshire Public Utilities Commission

Pennichuck Water Works, Inc. (“Pennichuck”) is requesting a fee proposal from your firm associated with regulatory filings, testimony, administrative matters and representation before the New Hampshire Public Utilities Commission associated with the filing of a full rate case with a test year ending December 31, 2018. The Company plans to file the rate case petition no later than June 14, 2019.

The filing will follow the format used and approved in DW16-806. As part of the filing Pennichuck will be seeking waivers from the filing of certain schedules associated with a standard rate case filing.

Pennichuck is cognizant that the time required to support the legal needs of this filing are unknown. Therefore, Pennichuck requests the following information be provided for the fee proposal:

- Hourly rates to be charged for each level of attorney who is expected to provide services to the companies
- Estimated mix (partner versus staff) of attorney time (as a percentage) for the following efforts for each company case filing:
 - Rate case planning
 - meetings with company staff
 - meetings with PUC and company staff
 - Review of filing schedules and determination of which schedules Pennichuck will seek waivers to not file certain non-applicable schedules.
 - Rate case filing
 - review of rate case schedules
 - review of testimony prepared by the company and outside Cost of Service expert.
 - development and filing of rate case petition
 - Rate case meetings / hearings
 - prehearing conference
 - temporary rates technical session
 - temporary rates settlement conference
 - temporary rates hearing on the merits
 - permanent rates technical session
 - permanent rates settlement conference
 - permanent rates hearing on the merits
 - Discovery review, comments and filing of data responses to PUC on temporary rates regarding company testimony
 - Discovery review, comments and filing of data responses to PUC on permanent rates regarding company testimony
 - Discovery review, comments and filing of data responses to PUC for expert witness testimony.

- Review of staff / intervenor testimony – temporary rates – to develop data requests
 - Review of staff / intervenor testimony – permanent rates – to develop data requests
 - Review and develop rebuttal testimony (if required)
- Does your firm bill a fixed administrative fee for each billing? If yes, what is the percentage?

The Company expects the quoted hourly rates and any fixed administrative fees to be in place through the issuance of the final order associated with the 2019 rate making process and any compliance filings associated with the final order.

Please forward the requested information by no later than March 29, 2019 to:

Donald L. Ware
Chief Operating Officer
Pennichuck Water Works, Inc.
25 Manchester Street
Merrimack, NH 03054

or by email to: donald.ware@pennichuck.com

If you have any questions regarding this proposal request please direct them to my attention via email. Once the proposal period is closed the Company may set up a meeting with proposers to gauge the proposer's understanding of Pennichuck's unique structure and rate making template. Meetings with proposers, if deemed necessary, will be held during the first week of April.

Pennichuck will make final decision regarding its selection of whom it will use for the legal services detailed in this proposal on or before April 12, 2019.

Donald L. Ware
Chief Operating Officer
Pennichuck Water Works, Inc.
(603) 913-2330