

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 1

Date Request Received: 10/11/19
Request No. Staff 1-12

Date of Response: 10/21/19
Witness: Larry Goodhue

REQUEST:

Reference: LDG Testimony, Page 44, Line 16-Page 45, Line 1 – Please indicate the average amount incurred relative to issuance costs associated with SRF or DWGTF financings.

RESPONSE:

PWW has several debt issuances under the SRF or DWGTF programs, which only offer funding for certain qualified projects, as approved annually for entities throughout the State of NH, on a priority basis. The Company takes advantage of this funding whenever it can for several reasons: favorable interest rates, low cost of issuance, lack of financial covenants, easy access to the funds. However, the Company cannot use these as its primary source of debt funding, as it is not available for all of the Company's capital projects, and the Company is not always selected in front of other entities in the State, for these available monies. That all being said, the Company's incurred cost of issuance for its current SRF and DWGTF loans, is as follows:

- Its \$3 million SRF loan in 2009 for its Water Treatment Plant had issuance costs of \$4,685
- Its \$1.3 million SRF loan for its French Hill project in 2009 had issuance costs of \$7,551
- Its \$450K SRF loan for its Ashley Commons project in 2009 had issuance costs of \$2,614
- Its \$300K SRF loan for the Armory Booster project in 2009 had issuance costs of \$1,743
- Its \$843K SRF loan for the Drew Woods project in 2010 had issuance costs of \$9,067
- Its \$2.2 million SRF loan for the Nashua Core Mains project in 2013 had issuance costs of \$13,951
- Its \$330K SRF loan for the Timberline Booster project in 2013 had issuance costs of \$2,095
- Its \$3.1 million SRF loan for the Raw Water Transmission Main project in 2015 had issuance costs of \$10,182
- Its \$1.4 million SRF loan for the Amherst Street Main project in 2016 had issuance costs of \$9,332
- Its \$3.375 million DWGTF loan for the Main Replacement projects in 2018 had issuance costs of \$10,994

The average of all of these is \$7,221 per issuance.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1

Date Request Received: 12/6/19
Request No. Staff 2-10

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Re: Bates Page 130, Puc 1604.06/1604.07 Schedule 1, Attachment B, Adjustment IIB, Purchased Power Proforma based on 5 Year Ave. - \$6,065: Please explain why the calculated amount appears to be based only on the 2018 KWH usage between 1/1/18 and 3/31/18 per the immediately preceding proforma adjustment. Should the calculation, instead, be based on the Company's KWH usage during the entire test year? Please explain.

RESPONSE:

The five-year average should have been applied to the total year kWhs, not just the first three months as computed on Sch 1, Attach B. This calculation needs to be corrected to reflect the WTP, Timberline, Mast Road total 2018 kWh as 6,189,424, not the 1,172,238 kWh detailed on Sch 1 Attach B as submitted. The All Other kWh total 2018 kWh needs to be corrected to 2,470,063, not the 627,242 kWh detailed on Sch 1 Attach B as submitted. These changes have been made to the 1604.06 amended schedules attached to these responses.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1

Date Request Received: 12/6/19
Request No. Staff 2-12

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Bates Page 135, Puc 1604.06/1604.07 Schedule 1, Attachment F, Adjustment II, Regulatory Commission Expense: Is the Company amenable to basing this pro forma adjustment on its most current PUC Assessment of \$118,338.
(See <http://www.puc.nh.gov/Home/AboutUs/Assessments/2020-assessment-booklet.pdf> - Page 6).

RESPONSE:

Yes, the Company would be amendable to basing the pro forma adjustment to its most current PUC Assessment of \$118,338 in lieu of the projected 2018 annual assessment of \$128,423 carried in Sch 1, Attach F, Adj II of the original rate filing. This change has been made to the 1604.06 amended schedules attached to these responses.

Pennichuck Water Works, Inc.**DW 19-084****PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1**

Date Request Received: 12/6/19
Request No. Staff 2-13

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Re: Bates Page 137, Puc 1604.06/1604.07 Schedule 1, Attachment F, Page 2 – Salaries & Wages: IS (Information Systems): Based on a comparison with Bates Page 138, Puc 1604.06/1604.07 REDACTED Schedule 1, Attachment F, Page 3 – Information System Total Salaries & Wages, it appears that the 2019 Base Salary amount should be \$488,109 instead of the \$465,906 amount indicated. It also appears that the 2018 Base Salary amount should be \$465,906 instead of the \$488,109 amount indicated. Please confirm and provide the necessary amendments to all effected schedules and pro forma adjustments.

RESPONSE:

Staff is correct. These changes have been made to the 1604.06 amended schedules attached to these responses.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1

Date Request Received: 12/6/19
Request No. Staff 2-16

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Re: Bates Page 174, Puc 1604.06/1604.07 Schedule 2, Attachment D Support:

- a) The 12/31/18 net book value for the ‘Mast Road Railroad Crossing: Merrimack’ is indicated as \$442 which is less than the test year amortization expense of \$884. As such, should test year amortization expense be reduced by \$442 (\$442 - \$884)? Please comment.
- b) The 12/31/18 net book value for the ‘Facilities Study – Nashua/Merrimack’ is indicated as \$481 which is less than the test year amortization expense of \$797. As such, should test year amortization expense be reduced by \$316 (\$481 - \$797)? Please comment.

RESPONSE:

- a) Yes. Since this asset will be fully amortized in 2019 the 2018 expense should be reduced by \$442. This change has been made to the 1604.06 amended schedules attached to these responses. See Sch 1, Attach I
- b) Yes. Since this asset will be fully amortized in 2019 the 2018 expense should be reduced by \$316. This change has been made to the 1604.06 amended schedules attached to these responses. See Sch 1, Attach I

Please note that Sch 1, Attach I has also been amended to reflect a proforma reduction in amortization expenses associated with the following projects, which were fully amortized in 2019:

Facilities Study – Nashua/Merrimack

Upper Merrimack River Watershed Study

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1

Date Request Received: 12/6/19
Request No. Staff 2-25

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Re: Tab 39, Management Fee Information and PUC Audit Report page 6, Allocation of Return on Common Assets: The Audit Report details the allocation of return on common assets based on a rate of return of 6.04%. This is the Rate of Return authorized in the Company's request for change in rates, DW13-130. The Management Fee schedule provided in Tab 39 details the allocation of return on common assets based on a rate of return of 4.82%. This is the rate of return calculated for demonstrative purposes in the Company's request for change in rates, DW16-806. Ultimately in DW16-806, a modified rate structure was approved where revenues are projected based upon projected debt requirements and operating expenses. Given this new modified rate structure, please provide an explanation as to why the Company used the Rate of Return percentage, which includes an Equity component, in its Management Fee calculation and not solely the Weighted Average Cost of Long-Term Debt.

RESPONSE:

The Company should have modified the Return on Investment (ROI) used in PWW's Management Fee allocation to calculate each of Pennichuck Corporations (PC) subsidiaries share of PWW's ROI on the assets that PWW owns that are commonly used by each of PC's subsidiaries from 6.04% to 4.82% when the order was issued for DW16-806. I have attached a spreadsheet calculating the 2018 Management Fee Allocation at 4.82% instead of the 6.04% used to calculate the PWW mgt fee allocation in 2018. I have revised Sch 1, Attach G of the 1604.06 Schedules to reflect the Management fee allocation that would have resulted if the correct ROI had been used in during the test year in for the allocation of the ROI on commonly used assets to the Penn Corp Subsidiaries.

Summary of 2018 Allocated Costs
Year to Date Costs through December 31, 2018
Pennichuck Corporation and Subsidiaries
(Dollar amounts in \$ 000's)
 12/9/2016 per Staff 2-25 @ 4.82%

	<u>Penn Water</u>	<u>Penn East</u>	<u>Pittsfield</u>	<u>Total Regulated</u>	<u>Con Ops(PWSC)</u>	<u>Real Estate(TSC)</u>	<u>Total</u>
Allocated Corporate Costs	\$ 220,751	\$ 57,444	\$ 4,640	\$ 282,835	\$ 10,969	\$ 1,104	\$ 294,908
%	74.9%	19.5%	1.6%	95.9%	3.7%	0.4%	100.0%
Allocated Return on Common Assets at 6.04%	702,924	186,598	8,917	\$ 898,439	51,995	838	\$ 951,272
%	73.9%	19.6%	0.9%	94.4%	5.5%	0.1%	100.0%
Allocated Pennichuck Water Costs - Work Orders	1,786,545	434,357	44,445	\$ 2,265,347	488,835	-	\$ 2,754,182
%	64.9%	15.8%	1.6%	82.3%	17.7%	0.0%	100.0%
Allocated Pennichuck Water Costs - Management Fee	6,132,703	1,630,970	123,032	\$ 7,886,705	465,782	9,755	\$ 8,362,242
%	73.3%	19.5%	1.5%	94.3%	5.6%	0.1%	100.0%
Total Allocated 2018 Costs	\$ 8,842,925	\$ 2,309,369	\$ 181,034	\$ 11,333,328	\$ 1,017,581	\$ 11,697	\$ 12,362,607
%	71.5%	18.7%	1.5%	91.7%	8.2%	0.1%	100.0%

PREPARED BY: _____

DATE: _____

REVIEWED & APPROVED BY: _____

DATE: _____

Summary of 2018 Allocated Costs
Year to Date Costs through December 31, 2018
Pennichuck Corporation
(Dollar amounts in \$ 000's)

	<u>Penn Water</u>	<u>Penn East</u>	<u>Pittsfield</u>	<u>Total Regulated</u>	<u>Con Ops(PWSC)</u>	<u>Real Estate(TSC)</u>	<u>Total</u>
Allocated Corporate Costs	\$ 220,751	\$ 57,444	\$ 4,640	\$ 282,835	\$ 10,969	\$ 1,104	\$ 294,908
%	74.9%	19.5%	1.6%	95.9%	3.7%	0.4%	100.0%

Summary Transfers from PCP Operating to Other Companies - Full Year Amounts

	<u>YTD Costs</u>	<u>Current Balance</u>	<u>Monthly Adj</u>
PCP Mgmt Fee Expense Allocation - PCP	\$ (294,908)	(294,908)	-
PCP Mgmt Fee Expense Allocation - PWW	\$ 220,751	220,751	-
PCP Mgmt Fee Expense Allocation - PEU	\$ 57,444	57,444	-
PCP Mgmt Fee Expense Allocation - PAC	\$ 4,640	4,640	-
PCP Mgmt Fee Expense Allocation - PWS	\$ 10,969	10,969	-
PCP Mgmt Fee Expense Allocation - TSC	\$ 1,104	1,104	-
Check Totals	\$ -	\$ -	\$ -

Summary of 2018 Allocated Costs
Year to Date Costs through December 31, 2018
Pennichuck Water Works
(Dollar amounts in \$ 000's)

	<u>Penn Water</u>	<u>Penn East</u>	<u>Pittsfield</u>	<u>Total Regulated</u>	<u>Con Ops(PWSC)</u>	<u>Real Estate(TSC)</u>	<u>Total</u>
Allocated Return on Common Assets	702,924	186,598	8,917	\$ 898,439	51,995	838	\$ 951,272
%	73.9%	19.6%	0.9%	94.4%	5.5%	0.1%	100.0%
Allocated Pennichuck Water Costs - Work Orders	1,786,545	434,357	44,445	\$ 2,265,347	488,835	-	\$ 2,754,182
%	64.9%	15.8%	1.6%	82.3%	17.7%	0.0%	100.0%
Allocated Pennichuck Water Costs - Management Fee	6,132,703	1,630,970	123,032	\$ 7,886,705	465,782	9,755	\$ 8,362,242
%	73.3%	19.5%	1.5%	94.3%	5.6%	0.1%	100.0%
Total Allocated 2017 Costs	\$ 8,622,172	\$ 2,251,925	\$ 176,394	\$ 11,050,491	\$ 1,006,612	\$ 10,593	\$ 12,067,696
%	71.4%	18.7%	1.5%	91.6%	8.3%	0.1%	100.0%

Summary Transfers from PWW Operating to Other Companies - Full Year Amounts			
	<u>YTD Costs</u>	<u>Current Balance</u>	<u>Monthly Adjustment</u>
PWW operating expense allocation - PWW	\$ (3,445,524)	(3,508,814)	\$ 63,290
PWW operating expense allocation - PEU	\$ 2,251,925	2,299,512	\$ (47,587)
PWW operating expense allocation - PAC	\$ 176,394	178,680	\$ (2,286)
PWW operating expense allocation - PCP	\$ -	-	\$ -
PWW operating expense allocation - PWS	\$ 1,006,612	1,019,813	\$ (13,201)
PWW operating expense allocation - TSC	\$ 10,593	10,809	\$ (216)
Check Totals	\$ 0	\$ -	\$ -

Summary of 2018 Allocated Costs								
Year to Date Costs through December 31, 2018								
Pennichuck Corporation and Subsidiaries								
(Dollar amounts in \$ 000's)								
12/9/2016 per Staff 2-25 @ 6.04%								
	<u>Penn Water</u>	<u>Penn East</u>	<u>Pittsfield</u>	<u>Total Regulated</u>	<u>Con Ops(PWSC)</u>	<u>Real Estate(TSC)</u>	<u>Total</u>	
Allocated Corporate Costs	\$ 220,751	\$ 57,444	\$ 4,640	\$ 282,835	\$ 10,969	\$ 1,104	\$	\$ 294,908
%	74.9%	19.5%	1.6%	95.9%	3.7%	0.4%		100.0%
Allocated Return on Common Assets at 6.04%	880,842	233,829	11,176	\$ 1,125,847	65,155	1,050	\$	\$ 1,192,052
%	73.9%	19.6%	0.9%	94.4%	5.5%	0.1%		100.0%
Allocated Pennichuck Water Costs - Work Orders	1,786,545	434,357	44,445	\$ 2,265,347	488,835	-	\$	\$ 2,754,182
%	64.9%	15.8%	1.6%	82.3%	17.7%	0.0%		100.0%
Allocated Pennichuck Water Costs - Management Fee	6,132,703	1,630,970	123,032	\$ 7,886,705	465,782	9,755	\$	\$ 8,362,242
%	73.3%	19.5%	1.5%	94.3%	5.6%	0.1%		100.0%
Total Allocated 2018 Costs	\$ 9,020,843	\$ 2,356,600	\$ 183,293	\$ 11,560,736	\$ 1,030,741	\$ 11,909	\$	\$ 12,603,387
%	71.6%	18.7%	1.5%	91.7%	8.2%	0.1%		100.0%

PREPARED BY: _____ DATE: _____

REVIEWED & APPROVED BY: _____ DATE: _____

Summary of 2018 Allocated Costs
Year to Date Costs through December 31, 2018
Pennichuck Corporation
(Dollar amounts in \$ 000's)

	<u>Penn Water</u>	<u>Penn East</u>	<u>Pittsfield</u>	<u>Total Regulated</u>	<u>Con Ops(PWSC)</u>	<u>Real Estate(TSC)</u>	<u>Total</u>
Allocated Corporate Costs	\$ 220,751	\$ 57,444	\$ 4,640	\$ 282,835	\$ 10,969	\$ 1,104	\$ 294,908
%	74.9%	19.5%	1.6%	95.9%	3.7%	0.4%	100.0%

Summary Transfers from PCP Operating to Other Companies - Full Year Amounts

	<u>YTD Costs</u>	<u>Current Balance</u>	<u>Monthly Adj</u>
PCP Mgmt Fee Expense Allocation - PCP	\$ (294,908)	(294,908)	-
PCP Mgmt Fee Expense Allocation - PWW	\$ 220,751	220,751	-
PCP Mgmt Fee Expense Allocation - PEU	\$ 57,444	57,444	-
PCP Mgmt Fee Expense Allocation - PAC	\$ 4,640	4,640	-
PCP Mgmt Fee Expense Allocation - PWS	\$ 10,969	10,969	-
PCP Mgmt Fee Expense Allocation - TSC	\$ 1,104	1,104	-
Check Totals	\$ -	\$ -	\$ -

Summary of 2018 Allocated Costs
Year to Date Costs through December 31, 2018
Pennichuck Water Works
(Dollar amounts in \$ 000's)

	<u>Penn Water</u>	<u>Penn East</u>	<u>Pittsfield</u>	<u>Total Regulated</u>	<u>Con Ops(PWSC)</u>	<u>Real Estate(TSC)</u>	<u>Total</u>
Allocated Return on Common Assets	880,842	233,829	11,176	\$ 1,125,847	65,155	1,050	\$ 1,192,052
%	73.9%	19.6%	0.9%	94.4%	5.5%	0.1%	100.0%
Allocated Pennichuck Water Costs - Work Orders	1,786,545	434,357	44,445	\$ 2,265,347	488,835	-	\$ 2,754,182
%	64.9%	15.8%	1.6%	82.3%	17.7%	0.0%	100.0%
Allocated Pennichuck Water Costs - Management Fee	6,132,703	1,630,970	123,032	\$ 7,886,705	465,782	9,755	\$ 8,362,242
%	73.3%	19.5%	1.5%	94.3%	5.6%	0.1%	100.0%
Total Allocated 2017 Costs	\$ 8,800,090	\$ 2,299,156	\$ 178,653	\$ 11,277,899	\$ 1,019,772	\$ 10,805	\$ 12,308,476
%	71.5%	18.7%	1.5%	91.6%	8.3%	0.1%	100.0%

Summary Transfers from PWW Operating to Other Companies - Full Year Amounts			
	<u>YTD Costs</u>	<u>Current Balance</u>	<u>Monthly Adjustment</u>
PWW operating expense allocation - PWW	\$ (3,445,524)	(3,508,814)	\$ 63,290
PWW operating expense allocation - PEU	\$ 2,251,925	2,299,512	\$ (47,587)
PWW operating expense allocation - PAC	\$ 176,394	178,680	\$ (2,286)
PWW operating expense allocation - PCP	\$ -	-	\$ -
PWW operating expense allocation - PWS	\$ 1,006,612	1,019,813	\$ (13,201)
PWW operating expense allocation - TSC	\$ 10,593	10,809	\$ (216)
Check Totals	\$ 0	\$ -	\$ -

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1

Date Request Received: 12/6/19
Request No. Staff 2-28

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Re: Audit Report Page 60, Account 665410; Motor Oil: Audit identified a large fill in October, 2018 in the amount of \$2,358.

- a) Please provide a copy of this invoice.
- b) The Company explained, *“The reason for this increase was due to a large fill in October of 2018 in the amount of \$2,358.39. This fill was to replenish the motor oil tanks at the Distribution facility. This was not done in 2017, because the building was not occupied until December of 2016.”* The Company’s explanation indicates that a portion of the \$2,358 payment should have been classified as a prepaid asset instead of expensed. Please comment.

RESPONSE:

- a) Please see the attached invoice.
- b) A portion of this invoice should have been classified as a prepaid asset because the tank was filled in October of 2018. The portion of this invoice that should have been expensed is \$589.50 for the time frame between October-December 2018. The remaining amount of \$1,769 should have been classified as a prepaid asset for the use during 2019.

PUC 1604.06, Sch 1, Attach C attached to these responses has been amended to reflect this reduction in Distribution expenses during the 2018 Test Year.

***** INVOICE *****

FLEETLINE

Premium Diesel Fuel, Motor Oil and Gasoline

PHONE: (617) 884-7800

FAX: (617)884-7638

TOLL FREE: (800) 289-2875



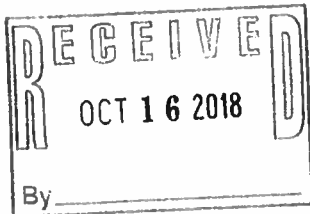
DENNIS K. BURKE INC.

THE EMISSIONS EXPERTS

PLEASE PAY BY INVOICE
 PLEASE REMIT TO:
 DENNIS K. BURKE, INC.
 P.O. Box 3639
 Boston, MA 02241-3639

BILL TO:

Pennichuck Water Works, Inc
 25 Manchester Street
 PO Box 1947
 Merrimack, NH 03054



SHIP TO: 0004

LUBES
 16 Daniel Webster Highway
 PO Box 1947
 Merrimack, NH 03054

21439643

GO GREEN!
 REQUEST ELECTRONIC INVOICES AT:
INVOICING@BURKEOIL.COM

Truck #: 150

DATE	CUST.#	SHIP DATE	TERMS	CUST. PO. NO.	INVOICE NO.	
09/10/2018	0007125	9/10/2018	Net 15 Days		0857416	
ORDERED	PACKAGE STYLE	DESCRIPTION		QTY SHIPPED	PRICE	EXTENDED
450.00	GAL	PC Duron SHP 15W-40 BULK		252.2	9.29	2,342.94
		APPROVED: <i>[Signature]</i> COMPANY: <i>[Signature]</i> ORDER NO: _____ TRUCK NO: <i>70681</i> DATE: <i>9-10-18</i> ACCOUNT NO: <i>665410-2106</i>				
		NH Auto/Motor Oil Fee		252.20	0.06000	15.13
		NH Pollution Fee		252.20	0.00125	0.32

Should you have any questions regarding this invoice, please contact us at invoicing@burkeoil.com or (800) 289-2875.

Sales Tax: 0.00

Amount Due:

\$2,358.39

Thank you for your business!

FOR PRODUCT EMERGENCY (Spill, Leak, Fire, Exposure or Accident) CALL CHEMTREC: 1-800-424-9300 (Day or Night)

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 1

Date Request Received: 12/6/19
Request No. Staff 2-30

Date of Response: 12/16/19
Witness: Donald L. Ware

REQUEST: Re: Audit Report Page 73, Account 923000 Outside Services: An entry dated 10/31/18 in the amount of \$5,520 for ‘Services from 2/1/2017 – 6/30/2017’ is indicated in the Audit Report as an out of test year expense. Please provide the supporting documentation for this entry and please explain why this expense is included in the Company’s filing as a test year expense.

RESPONSE:

Staff is correct. Please note that the bill for these services was delivered to and paid for by Pennichuck in November of 2018. The services and hence the expense for these services should not have been included in the 2018 TY expenses.

PUC 1604.06, Sch 1, Attach F, Pg 1 attached to these responses has been amended to reflect this reduction in Admin and General expenses during the 2018 Test Year.

RAFTELIS
227 W. Trade Street
Suite 1400
Charlotte, NC 28202



81042

Don Ware
Pennichuck Water
25 Manchester Street
Merrimack, NH 03054

21440100

July 14, 2017
Invoice No:

PENH15052017

Project R-PENH1505.00 R-PENH1505.00 Pennichuck Hudson/PEU COS

Professional Services from February 1, 2017 to June 30, 2017

Professional Personnel

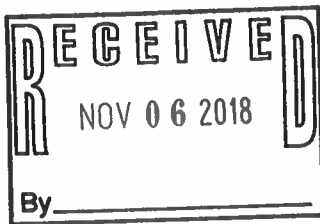
Manager	Hours	Rate	Amount
Fox, David			5,520.00
Totals			5,520.00
Total Professional Fees			5,520.00
		Total this Invoice	\$5,520.00

PHW
81042

923000-2109

PHW-PEU Purchase
Water Contract
PHW
11/6/18
PHW-Outside Services

See back
for
Support



Project R-PENH1505.00 R-PENH1505.00 Pennichuck Hudson/PEU COS Invoice Redacted

Billing Backup

Monday, November 5, 2018

Raftelis Financial Consultants

Invoice PENH15052017 Dated 7/14/2017

4:41:30 PM

Project R-PENH1505.00 R-PENH1505.00 Pennichuck Hudson/PEU COS

Professional Personnel

			Hours	Rate	Amount
Manager					
155	4 - Fox, David	2/7/2017			920.00
155	4 - Fox, David	5/17/2017			1,840.00
155	4 - Fox, David	6/1/2017			920.00
155	4 - Fox, David	6/12/2017			1,840.00
	Totals				5,520.00
	Total Professional Fees				5,520.00

Total this Project \$5,520.00

Total this Report \$5,520.00

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 2

Date Request Received: 12/13/19
Request No. Staff 2-39

Date of Response: 12/26/19
Witness: Donald L. Ware

REQUEST: Re: Bates page 130, Schedule 1, Attachment B, Adjustment III A – Purchased Water: Please provide documentation and/or supporting computations in support of the following 2019 rate increases in purchased water:

- a) Derry Water 3%
- b) Manchester Water Works 3%
- c) Merrimack Village District 16%

RESPONSE:

- a) Derry Water Works implemented a \$0.15 per CCF increase in 2019. Derry did not increase its fixed base charges in 2019. The \$0.15 per CCF increase equates to a 7.5% increase in the volumetric rate. Quarterly bills from Derry to PWW from 2018 and 2019 are attached to this response as documentation of this increase.
- b) Manchester Water Works increased all their charges across the board from 2018 to 2019 by 3%. Monthly bills from Manchester Water Works to PWW from 2018 and 2019 are attached to this response as documentation of this increase.
- c) The Merrimack Village District increased all their charges across the board from 2018 to 2019 by 28.9%. Monthly bills from the Merrimack Village District to PWW from 2018 and 2019 are attached to this response as documentation of this increase.

The PUC 1604.06 Sch 1 Attach B 1 has been adjusted to reflect the change in purchased water expenses detailed in this data response.

Please remit payment to:

DW 20-055 EXHIBIT 2
PLEASE DO NOT FOLD OR STAPLE



MERRIMACK VILLAGE DISTRICT

2 GREENS POND RD, MERRIMACK, NH 03054

DW 19-084 PWW Rate Case
Attachment Staff 2-39

ACCOUNT #:	ROUTE #:	BILLING DATE:	BILLING PERIOD:	DUE DATE:	TOTAL DUE:
0073600	301	10/10/19	From 07/01/2019 To 09/26/2019	11/10/19	\$62,568.08

SERVICE LOCATION: PEARSON RD
MERRIMACK NH 03054

MVD Serv ID #: 0073600

AMOUNT ENCLOSED: _____
LATE FEE OF 1.5% (MIN. \$5.00) CHARGED MONTHLY

PENNICHUCK WATER WORKS, INC
ATTN: ACCOUNTS PAYABLE
PO BOX 1947
25 MANCHESTER ST
MERRIMACK, NH 03054-1947

PLEASE CHECK HERE & COMPLETE FORM ON BACK OF PAYMENT STUB FOR ACCOUNT CORRECTIONS

PLEASE DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT



MERRIMACK VILLAGE DISTRICT

2 Greens Pond Rd Merrimack, NH 03054

P: 603-424-9241 E: customerservice@mvdwater.org W: www.mvdwater.org

Pww
69206
241300 - 2000

SERVICE LOCATION:
PEARSON RD
MERRIMACK NH 03054

ACCOUNT #:
0073600
MVD Serv ID #:
0073600

BILLING SUMMARY

BILL DATE: 10/10/19	DUE DATE: 11/10/19	TOTAL AMT DUE: \$62,568.08
LATE FEE OF 1.5% (MIN. \$5.00) CHARGED MONTHLY		

BILLING DETAILS

BILLING PERIOD: From: 07/01/2019 To: 09/26/2019	METER READINGS & CONSUMPTION:
	Current: 69541000
	Previous: 66844100
	Total Domestic Water Usage: 269690 cubic feet

TRANSACTIONS PRIOR TO THIS BILLING:

Previous Balance	\$25,024.14
Payment(s) Thank you!	-25,024.14
PRIOR AMT DUE:	\$0.00

CURRENT CHARGES FOR THIS BILLING:

<i>Water Usage</i>	\$62,568.08
CURRENT AMT DUE:	\$62,568.08
TOTAL AMT DUE:	\$62,568.08

Stay informed - Visit mvdwater.org to subscribe to email notifications and follow us on Facebook.



$$\frac{62,568.08}{26969} = 2.32$$



MERRIMACK VILLAGE DISTRICT

2 GREENS POND RD, MERRIMACK, NH 03054

DW 19-084 PWW Rate Case
Attachment Staff 2-39

ACCOUNT #:	ROUTE #:	BILLING DATE:	BILLING PERIOD:	DUE DATE:	TOTAL DUE:
0073600	301	07/10/19	From 03/26/2019 To 07/01/2019	08/10/19	\$25,024.14

SERVICE LOCATION: PEARSON RD
MERRIMACK NH 03054

AMOUNT ENCLOSED: 25,024.14
MVD Serv ID #: 0073600

PENNICHUCK WATER WORKS, INC
ATTN: ACCOUNTS PAYABLE
PO BOX 1947
25 MANCHESTER ST
MERRIMACK, NH 03054-1947

PLEASE CHECK HERE & COMPLETE FORM ON BACK OF PAYMENT STUB FOR ACCOUNT CORRECTIONS

PLEASE DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT



MERRIMACK VILLAGE DISTRICT

2 Greens Pond Rd Merrimack, NH 03054

P: 603-424-9241 E: customerservice@mvdwater.org W: www.mvdwater.org

SERVICE LOCATION:
PEARSON RD
MERRIMACK NH 03054

ACCOUNT #:
0073600
MVD Serv ID #:
0073600

BILLING SUMMARY

BILL DATE: 07/10/19 **DUE DATE: 08/10/19** **TOTAL AMT DUE: \$25,024.14**

BILLING DETAILS

BILLING PERIOD: From: 03/26/2019 To: 07/01/2019

METER READINGS & CONSUMPTION:

Current:	66844100
Previous:	65483300
Total Domestic Water Usage:	1360800 cubic feet

TRANSACTIONS PRIOR TO THIS BILLING:

Previous Balance	\$13,696.74
Payment(s) Thank you!	-13,696.74
PRIOR AMT DUE:	\$0.00

Plw 69206

CURRENT CHARGES FOR THIS BILLING:

Meter Charge	\$529.74
Water Usage	\$24,494.40

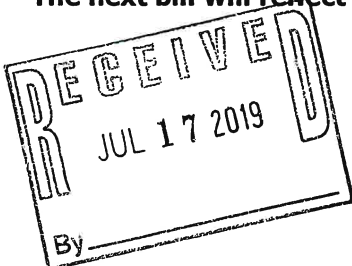
241300-2000

CURRENT AMT DUE: \$25,024.14 (NOTE: THIS IS A PARTIAL BILL DUE TO RATE CHANGES.)

TOTAL AMT DUE: \$25,024.14

****NEW RATES EFFECTIVE 7/1/19****

The next bill will reflect the new rates. Please visit www.mvdwater.org for additional information.



$$\frac{24,494.40}{13,608} = 1.80$$

Town of Derry

Tax Collector's Office

OFFICE HOURS:

Monday, Wednesday, Thursday, Friday 7 a.m. to 4 p.m.
TUESDAY 9 a.m. to 7 p.m.

WATER & SEWER BILL

Customer Copy

DW 19-084 PWW Rate Case

Keep this portion for your records Attachment Staff 2-39
See information for Customer on Reverse

Customer PENNICHUCK WATERWORKS INC				Service Address 133 OLSEN RD			
Bill Number 221120	Account Number 002175	Bill Issue Date 09/15/2019	Interest Charge Date 10/16/2019				
Service Description	Previous Read Date	Present Read Date	Previous Meter Reading	Present Meter Reading	Read Code	Usage	Charge
WATER-GENERAL WATER-BASE CHARGE 3/4"	06/03/2019 06/03/2019	09/04/2019 09/03/2019	36965610 0	38751870 0	A	1786260 0	38,167.38 13,479.12
By Last Payment Amount 29,096.85		Last Payment Date 07/01/2019	Previous Balance .00	Past Due Interest .00	Current Charges 51,646.50		
						Amount Due \$51,646.50	
Bill is Due Upon Presentation							

RECEIVED

SEP 12 2019

38,167.38

17862.60 =

\$2,137/woc

70155

241300-2000

Make Checks Payable To: Town of Derry

Mail payment only to: Town of Derry
c/o Tax Collector-Utility
PO Box 9573
Manchester, NH 03108-9573

or Remit in person at: Derry Municipal Center
14 Manning Street
Derry, NH 03038-3201

A finance charge shall be added to any bill where payment has not been received by the Town within thirty (30) days of issuance.

A late payment charge shall be added to any bill where payment therefore has not been received by the Town of Derry within sixty (60) days of issuance, and shall be \$5.00 and subject to suspension of water service. Service may be discontinued to customers with unpaid balances lasting sixty (60) days or longer and subject to a \$36.00 shut-off service charge.

Annual Drinking Water Quality Report

The Town of Derry Annual Water Quality Reports for each of our Town public water systems can be viewed online at <https://www.derrynh.org/waterqualityreports> (Be sure to scroll down to see the report for your specific water system.) These reports contain important information about the source and quality of your drinking water. You may request a hard copy to be mailed to you by calling 603-432-6147

Billing Inquiries: phone 603-432-6147
fax 603-432-6130

Visit our web site at: www.derrynh.org

Any outstanding balances more than 60 days past due as of 01/17/19 have been transferred to the Tax Collector for lien in accordance with NHRSA 38:22 and 149-1:11 and therefore not included in this bill. Contact the Tax Collector for outstanding balances due.

Please detach along perforation and return this portion with your payment.

If using the envelope provided, your payment stub MUST be enclosed with your check.

BILL

Remit Copy

Please write your account number and bill number on your check
Enclose this portion of the bill with your payment
Make checks payable to: Town of Derry

Town of Derry
c/o Tax Collector-Utility
PO BOX 9573
Manchester, NH 03108-9573

Bill Number 221120	Bill Issue Date 09/15/2019	Service Address 133 OLSEN RD	Account Number 002175	Total Amount Due \$51,646.50
-----------------------	-------------------------------	---------------------------------	--------------------------	--

8-1
PENNICHUCK WATERWORKS INC
PO BOX 1947
25 MANCHESTER ST
MERRIMACK NH 03054-1947



19/CCF

2018 CCFs

51,874

25846042020600221120900051646503

Town of Derry
 Tax Collector's Office
 OFFICE HOURS:

Monday, Wednesday, Thursday, Friday 7 a.m. to 4 p.m.
 TUESDAY 10 a.m. to 7 p.m.

WATER & SEWER BILL
 Customer Copy DW 19-084 PWW Rate Case
 Attachment Staff 2-39
 Keep this portion for your records
 See information for Customer on Reverse

DW 20-055 EXHIBIT 2

Customer PENNICHUCK WATERWORKS INC				Service Address 133 OLSEN RD			
Bill Number 207180	Account Number 002175	Bill Issue Date 12/15/2018	Interest Charge Date 01/15/2019				
Service Description WATER-GENERAL WATER-BASE CHARGE 3/4"	Previous Read Date 09/04/2018 09/04/2018	Present Read Date 12/03/2018 12/03/2018	Previous Meter Reading 33984720 0	Present Meter Reading 35296260 0	Read Code A	Usage 1311540 0	Charge 26,062.02 13,479.12
Last Payment Amount 59,775.39		Last Payment Date 09/28/2018	Previous Balance .00	Past Due Interest .00	Current Charges 39,541.14		
$\frac{26,062.02}{13,115.40} = \$1.987/ccf$					Amount Due \$39,541.14		
Bill is Due Upon Presentation							

RECEIVED
 DEC 17 2018
 By _____

Billed 10,284 ccf
 9/10/18 to 12/10/18
 TK
 12/20/18

Handwritten notes:
 70155
 241300-2000 31,220.11
 602400-2105 321.03
 12/21/18

Make Checks Payable To: Town of Derry

Mail payment only to: Town of Derry
 c/o Tax Collector-Utility
 PO Box 9573
 Manchester, NH 03108-9573

or Remit in person at: Derry Municipal Center
 14 Manning Street
 Derry, NH 03038-3201

Annual Drinking Water Quality Report

The Town of Derry Annual Water Quality Reports for each of our Town public water systems can be viewed online at <https://www.derrynh.org/waterqualityreports> (Be sure to scroll down to see the report for your specific water system.) These reports contain important information about the source and quality of your drinking water. You may request a hard copy to be mailed to you by calling 603-432-6147

Billing Inquiries: phone 603-432-6147
 fax 603-432-6130

Visit our web site at: www.derrynh.org

Any outstanding balances more than 60 days past due as of 01/17/18 have been transferred to the Tax Collector for lien in accordance with NHRSA 38:22 and 149-1:11 and therefore not included in this bill. Contact the Tax Collector for outstanding balances due.

A finance charge shall be added to any bill where payment has not been received by the Town within thirty (30) days of issuance, and shall be one and one half percent (1 1/2 %) of any unpaid balance per month.

A late payment charge shall be added to any bill where payment therefore has not been received by the Town of Derry within sixty (60) days of issuance, and shall be \$5.00 and subject to suspension of water service. Service may be discontinued to customers with unpaid balances lasting sixty (60) days or longer and subject to a \$36.00 shut-off service charge.

Please detach along perforation and return this portion with your payment.

If using the envelope provided, your payment stub **MUST** be enclosed with your check.

BILL

Remit Copy

Please write your account number and bill number on your check
 Enclose this portion of the bill with your payment
 Make checks payable to: Town of Derry

Town of Derry
 c/o Tax Collector-Utility
 PO BOX 9573
 Manchester, NH 03108-9573

Bill Number 207180	Bill Issue Date 12/15/2018	Service Address 133 OLSEN RD	Account Number 002175	Total Amount Due \$39,541.14
-----------------------	-------------------------------	---------------------------------	--------------------------	--

9-2
 PENNICHUCK WATERWORKS INC
 PO BOX 1947
 25 MANCHESTER ST
 MERRIMACK NH 03054-1947



00006042019800207180100039541149



**CITY OF MANCHESTER, NH
MANCHESTER WATER WORKS**

Return this portion with your payment

AMOUNT PAID

DW 20-065 EXHIBIT 2
\$ 5,695.05
AMOUNT DUE*

DW 19-084 PWW Rate Case
Attachment Staff 2-39

Make checks payable to: **MANCHESTER WATER WORKS**

Payment Mailing Address: **P.O. BOX 9677
MANCHESTER, NH 03108-9677**

ACCOUNT NUMBER: **107225-200376**

Service Address: **DONALD ST EXT,
BEDFORD NH**

Bill Date: **11/20/2018**

Cycle-Route: **99-09**

**PENNICHUCK WATER WORKS INC
ATTN: ACCOUNTS PAYABLE
PO BOX 1947
MERRIMACK NH 03054-1947**

000107225000200376000005695058



**WATER AND SEWER BILL
CITY OF MANCHESTER, NH
MANCHESTER WATER WORKS**

Please keep this portion for your records

Billed to: **PENNICHUCK WATER WORKS INC
ATTN: ACCOUNTS PAYABLE
PO BOX 1947
MERRIMACK NH 03054-1947**

INFORMATION FOR CUSTOMERS



Business Office Location:
**MANCHESTER WATER WORKS
281 LINCOLN STREET
MANCHESTER, NH 03103**

Contact us:

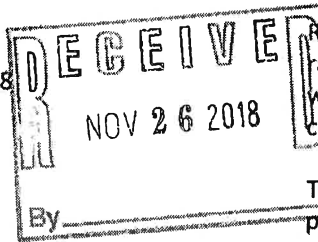
- Phone (603) 624-6494
- Office hours 8:00am-4:30pm, Mon-Fri
- Email WaterBilling@ManchesterNH.Gov

Account Number: **107225-200376** Billing Date: **11/20/2018**

For Service At: **DONALD ST EXT, BEDFORD NH**

Previous Balance: 13,539.63
Payments: -13,539.63
Adjustments: .00
Past Due: .00
Current Charges: 5,695.05
TOTAL DUE*: \$ 5,695.05

received on 11/7/2018



RATE INCREASE - Effective October 1, 2018, a rate increase of 2.5% will take effect for all water consumed and applicable service charges after September 30, 2018.

To access your billing account and make payments online, please visit our web site at www.ManchesterNH.Gov/Water

Rate Class: **WHOLESALE:PENNICHUCK** Cycle-Route: **99-09**

Service	Period	Days	Meter	Number	Mult	Units	Current	Previous	Usage
WA	9/25/18	10/25/18	30	70065975W	100.0	CCF	614	565	4900
Service							Charge		Total
MM	9/25/18	10/25/18					123.75		123.75
NA				4,900.00			5,571.30		5,571.30
TOTAL CURRENT CHARGES							5,695.05		
Past Due							.00		
TOTAL AMOUNT DUE							5,695.05		

Save time and money with our easy, secure, and **free Direct Payment** service! Contact us today to sign up!

Please see the back of this page for additional important billing information.

$$\frac{5,571.30}{4900} = \$1.137 / \text{CCF}$$

SEP 2018 ■■■■■■■■■■ 15300

OCT 2018 ■■■■■■■■■■ 18700
JUL 2018 ■■■■■■■■■■ 31400
JUN 2018 ■■■■■■■■■■ 12200
APR 2018 ■■■■■■■■■■ 6800
MAR 2018 ■■■■■■■■■■ 3000
OCT 2017 ■■■■■■■■■■ 7300
SEP 2017 ■■■■■■■■■■ 11700
AUG 2017 ■■■■■■■■■■ 13500

Consumption in CCF (hundred cubic feet)



**WATER AND SEWER BILL
CITY OF MANCHESTER, NH
MANCHESTER WATER WORKS**

Return this portion with your payment

WRITE
AMOUNT PAID

DW 20-055 EXHIBIT 2
TOTAL
\$ 12,540.04
AMOUNT DUE*

DW 19-084 PWW Rate Case
Attachment Staff 2-39

Make checks payable to: **MANCHESTER WATER WORKS**

Payment Mailing Address: **P.O. BOX 9677
MANCHESTER, NH 03108-9677**

ACCOUNT NUMBER: **107225-200376**

Service Address: **DONALD ST EXT,
BEDFORD NH**

Bill Date: **11/21/2019**

Cycle-Route: **99-09**

**PENNICHUCK WATER WORKS INC
ATTN: ACCOUNTS PAYABLE
PO BOX 1947
MERRIMACK NH 03054-1947**

000107225000200376000012540042



**WATER AND SEWER BILL
CITY OF MANCHESTER, NH
MANCHESTER WATER WORKS**
Please keep this portion for your records

Billed to: **PENNICHUCK WATER WORKS INC
ATTN: ACCOUNTS PAYABLE
PO BOX 1947
MERRIMACK NH 03054-1947**

BILL SUMMARY

Account Number: **107225-200376** Billing Date: **11/21/2019**

For Service At: **DONALD ST EXT, BEDFORD NH**

Previous Balance: 16,496.55
Payments: -16,496.55
Adjustments: .00
Subtotal: .00
Current Charges: 12,540.04
TOTAL DUE*: \$ 12,540.04

received on 11/8/2019

RECEIVED
NOV 25 2019
BY

SERVICE DETAIL

Rate Class: **WHOLESALE:PENNICHUCK** Cycle-Route: **99-09**

Service Period	Days	Meter Number	Mult	Units	Current	Previous	Usage
WA 9/25/19 10/25/19	30	70065975W	100.0	CCF	1542	1436	10600
Service		Consumption		Charge		Total	
WM WATER SERVICE 6"	9/25/19 10/25/19			127.44		127.44	
WA WATER USAGE		10,600.00		12,412.60		12,412.60	
TOTAL CURRENT CHARGES						12,540.04	
Balance Forward						.00	
TOTAL AMOUNT DUE						12,540.04	

PWW
69084
12,412.60
10,600
=\$ 1,711/ccf
602670

INFORMATION FOR CUSTOMERS

Business Office Location:
MANCHESTER WATER WORKS
281 LINCOLN STREET
MANCHESTER, NH 03103

- Phone (603) 624-6494
- Office hours 8:00am-4:30pm, Mon-Fri
- Email WaterBilling@ManchesterNH.Gov

RATE INCREASE - Effective October 1, 2019, a rate increase of 3.0% will take effect for all water consumed and applicable service charges after September 30, 2019.

To access your billing account and make payments online, please visit our web site at www.ManchesterNH.Gov/Water. We also offer pay-by- phone, call 603-624-6494 and choose option #2.

Save time and money with our easy, secure, and **free Direct Payment** service! Contact us today to sign up!

Please see the back of this page for additional important billing information.

RECENT CONSUMPTION

OCT 2019	27900
SEP 2019	14400
JUL 2019	20100
JUN 2019	9800
APR 2019	3300
MAR 2019	3000
FEB 2019	3400
JAN 2019	26200
OCT 2018	18700

Consumption in CCF (hundred cubic feet)

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 2

Date Request Received: 12/13/19
Request No. Staff 2-41

Date of Response: 12/26/19
Witness: Donald L. Ware

REQUEST: Re: Bates page 135, Schedule 1, Attachment F, Page 1, Adjustment V – Group Health Insurance: Please provide an updated estimate, with supporting documentation/computations, for the Company’s 2019 Group Health Insurance Expense (\$1,830,000).

RESPONSE:

The Company is projecting a total Health Care Expense of \$1,749,800 in 2019. The projected Health Care Expenses are detailed on the attached spreadsheet. The Health care expenses are defined as follows:

1. **Health Insurance Bills – Harvard Pilgrim** – This is the Company’s total payments to Harvard Pilgrim for its employee Health Care Plan. Attached please find the Group Health Insurance Bills from Harvard Pilgrim for 2019 through 11/30/2019
2. **CGI Reimbursement Payments made for Medical Expenses** – This is the Company’s payment of a portion of an employee’s plan deductible. The Company’s HMO plan has a \$3,000/\$9,000 deductible. The Employee is responsible for the first \$500 of their individual deductible and the first \$500 of the deductible for any dependents on their plan. The Company pays any remaining deductible up to the \$3000/\$9,000 deductible. CGI is the Company that administers that plan for PWW. This sharing of the deductible is done by most companies, as the cost of contributing to deductible dollars actually incurred in this sharing arrangement, is less costly than maintaining a health insurance plan with lower deductible amounts.
3. **Funding of Health Equity for employees with PPO’s** – The Company pay’s \$750 (individual plan) and \$1,500 (Family plan) into a health savings account for any employee who selected to be insured through the Company PPO plan instead of the Company HMO plan. Once again, this type of arrangement is done by most companies offering a PPO as a part of the overall options for healthcare, as it once again allows for a lower overall cost of providing this type of coverage, with a high deductible PPO plan.
4. **Employee paid portion of Healthcare** – These are the dollars paid to the Company by its employees for their share of the Company Health Care Plan expenses.
5. **COBRA Payments** – These are payments made by former employees to the Company to pay for their healthcare insurance after they have left the Company but while they remain on the Company’s Health Plan.

- 6. VEBA Union & Non-Union Medical Reimbursements** – These are payments made for retired Company Employees covered under the Company’s Post-65 Retirement Health Plan, to cover their prescribed premium amounts as defined under the Company’s post-65 Health care supplemental plan.

The PUC 1604.06 Sch 1 Attach F, Pg 1 has been adjusted to reflect the change in Health Care Expenses detailed in this data response.

Pennichuck Water Works, Inc.
 DW19-084
 Staff DR 2-41
 12/18/2019

PWW 2019 Health Care Expenses through 11/30/2019

Description of Expense/Contribution	Expenses - Contributions through 11/30/2019
Health Insurance Bills - Harvard Pilgrim -	\$ 1,904,035.79
CGI Reimbursement for payments made for Medical expenses -	\$ 63,381.32
Funding of Health Equity for employees with PPO's -	\$ 18,000.00
Employee paid portion of Healthcare -	\$ (353,764.50)
COBRA Payments -	\$ (754.01)
VEBA Union & Non-Union Medical reimbursements -	\$ (26,906.14)
Total PWW Health Care Expense (net of contributions) through 11/30/2019 -	\$ 1,603,992.46
Projected 2019 PWW Health Care Costs (net of employee/outside contributions -	\$ 1,749,809.96

Pennichuck Water Works, Inc.
 DW19-084
 Staff DR 2-41
 12/18/2019

200 PENNICHUCK WATER WORKS INC
 General ledger card

G/L 926400 / GROUP HEALTH INSURANCE
 Type, Sub-class Profit & Loss

From 1/1/2019 To 11/30/2019 Display: Card Group by: None Unprocessed: Yes

Transaction type: A Show: 1

Date	Our ref.	PO/SO	Your reference	Description	Debit USD	Credit USD	Transaction: Subtype	Vendor	Vendor: Name
1/2/2019	20060086			HealthEquity 2019 Funding	16,500.00		Purchase invoice	77915	TD BANKNORTH
1/3/2019	10006248		18300120	Group Insurance-PWWW401		7,421.55	Other		
1/10/2019	10006251		18300123	Group Insurance-NY1052_GLFile_		7,421.55	Other		
1/17/2019	10006252		18300124	Group Insurance-NY1052_GLFile_		7,421.55	Other		
1/23/2019	20060094			Healthcare reimbursement			Purchase invoice	77915	TD BANKNORTH
1/24/2019	10006249		18300121	Group Insurance-NY1052_GLFile_	4,243.69		Other		
1/30/2019	20060085			Healthcare reimbursement	786.27		Purchase invoice	77915	TD BANKNORTH
1/31/2019	10006250		18300122	Group Insurance-NY1052_GLFile_		7,421.55	Other		
1/31/2019	20060096			January Cash Management		53.37	Purchase credit note	77915	TD BANKNORTH
1/31/2019	10006254		GJE 301	To record prepaid expenses for the m	173,118.26		Other		
2/7/2019	10006335		18300129	Group Insurance-E:\MacolaES\ma		7,421.55	Other		
2/12/2019	20060167			Healthcare reimbursement	2,500.00		Purchase invoice	77915	TD BANKNORTH
2/14/2019	10006336		18300130	Group Insurance-E:\MacolaES\ma		7,421.55	Other		
2/21/2019	10006340		18300133	Group Insurance-E:\MacolaES\ma		7,421.55	Other		
2/26/2019	20060166			Healthcare reimbursement	2,527.18		Purchase invoice	77915	TD BANKNORTH
2/28/2019	20060194			February Cash Management		54.97	Purchase credit note	77915	TD BANKNORTH
2/28/2019	10006341		18300134	Group Insurance-E:\MacolaES\ma		7,421.55	Other		
2/28/2019	10006358		GJE 301	To record prepaid expenses for the m	174,519.26		Other		
3/5/2019	20060267			Healthcare reimbursement	4,426.35		Purchase invoice	77915	TD BANKNORTH
3/7/2019	10006426		18300140	Group Insurance-E:\MacolaES\ma		7,357.68	Other		
3/14/2019	10006427		18300141	Group Insurance-E:\MacolaES\ma		7,357.68	Other		
3/21/2019	10006428		18300142	Group Insurance-E:\MacolaES\ma		7,357.68	Other		
3/28/2019	10006429		18300143	Group Insurance-E:\MacolaES\ma		7,357.68	Other		
3/31/2019	20060273			March Cash Management		54.97	Purchase credit note	77915	TD BANKNORTH
3/31/2019	10006419		GJE 301	To record prepaid expenses for the m	172,768.01		Other		
4/4/2019	10006515		18300149	Group Insurance-E:\MacolaES\ma		7,327.68	Other		
4/9/2019	20060381			CGI healthcare reimbursement	2,111.30		Purchase invoice	77942	TD BANK
4/11/2019	10006516		18300150	Group Insurance-E:\MacolaES\ma		7,327.68	Other		
4/16/2019	20060348			CGI - Healthcare reimbursements	2,500.00		Purchase invoice	77942	TD BANK
4/18/2019	10006517		18300151	Group Insurance-E:\MacolaES\ma		7,327.68	Other		
4/23/2019	20060382			CGI healthcare reimbursement	2,500.00		Purchase invoice	77942	TD BANK
4/25/2019	10006518		18300152	Group Insurance-E:\MacolaES\ma		7,327.68	Other		
4/30/2019	20060394			April 2019 Jobbing		260.88	Purchase credit note	77942	TD BANK
4/30/2019	20060383			CGI healthcare reimbursement	1,850.04		Purchase invoice	77942	TD BANK
4/30/2019	10006519		GJE 301	To record prepaid expenses for the m	170,826.84		Other		
5/2/2019	10006591		18300158	Group Insurance-E:\MacolaES\ma		7,327.68	Other		
5/8/2019	20060441			CGI healthcare reimbursement	996.57		Purchase invoice	77942	TD BANK
5/9/2019	10006592		18300159	Group Insurance-E:\MacolaES\ma		7,424.90	Other		
5/14/2019	20060449			CGI healthcare reimbursement	717.16		Purchase invoice	77942	TD BANK
5/16/2019	10006608		18300160	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
5/23/2019	10006609		18300161	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
5/30/2019	10006612		18300162	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
5/31/2019	20060502			May Cash Management		54.97	Purchase credit note	77942	TD BANK
5/31/2019	10006619		GJE 301	To record prepaid expenses for the m	170,713.04		Other		
6/5/2019	20060520			Healthcare reimbursement	2,500.00		Purchase invoice	77942	TD BANK
6/6/2019	10006710		18300168	Group Insurance-E:\MacolaES\m		7,399.39	Other		
6/13/2019	10006711		18300169	Group Insurance-E:\MacolaES\m		7,517.61	Other		
6/20/2019	10006713		18300171	Group Insurance-E:\MacolaES\m		7,440.10	Other		
6/20/2019	20060551			HealthEquity payment	1,500.00		Purchase invoice	77942	TD BANK
6/25/2019	20060571			Healthcare reimbursement	2,528.45		Purchase invoice	77915	TD BANKNORTH
6/27/2019	10006712		18300170	Group Insurance-E:\MacolaES\m		7,440.10	Other		
6/30/2019	10006716		GJE 301	To record prepaid expenses for the m	176,174.43		Other		
7/3/2019	10006811		18300177	Group Insurance-E:\MacolaES\ma		7,552.85	Other		
7/9/2019	20060629			Healthcare reimbursement	2,500.00		Purchase invoice	77942	TD BANK
7/11/2019	10006812		18300178	Group Insurance-E:\MacolaES\ma		7,470.01	Other		
7/16/2019	20060641			Healthcare reimbursements	2,500.00		Purchase invoice	77942	TD BANK
7/18/2019	10006813		18300179	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
7/25/2019	10006814		18300180	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
7/31/2019	10006829		18300181	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
7/31/2019	20060693			July 2019 cash receipts		109.94	Purchase credit note	77942	TD BANK
7/31/2019	10006830		GJE 551	Reverse JE 550 dated 12/2017		1,000.00	Other		
7/31/2019	10006819		GJE 301	To record prepaid expenses for the m	176,585.85		Other		
8/6/2019	20060721			Healthcare reimbursements	2,500.00		Purchase invoice	77942	TD BANK
8/8/2019	10006906		18300187	Group Insurance-E:\MacolaES\ma		7,399.39	Other		
8/12/2019	20060787			VEBA reimbursement - Non-Union		11,485.32	Purchase credit note	77942	TD BANK
8/12/2019	20060786			VEBA reimbursement - Union		14,420.82	Purchase credit note	77942	TD BANK
8/13/2019	20060734			Healthcare reimbursement	2,161.63		Purchase invoice	77942	TD BANK
8/15/2019	10006907		18300188	Group Insurance-E:\MacolaES\ma		7,328.77	Other		
8/20/2019	20060742			Healthcare reimbursement	2,500.00		Purchase invoice	77942	TD BANK
8/22/2019	10006908		18300189	Group Insurance-E:\MacolaES\ma		7,328.77	Other		
8/29/2019	10006909		18300190	Group Insurance-E:\MacolaES\ma		7,328.77	Other		
8/31/2019	20060796			August cash management		54.97	Purchase credit note	77942	TD BANK
8/31/2019	10006919		GJE 301	To record prepaid expenses for the m	173,759.58		Other		
9/5/2019	10006980		18300196	Group Insurance-E:\MacolaES\ma		7,355.68	Other		
9/12/2019	10006981		18300197	Group Insurance-E:\MacolaES\ma		7,355.68	Other		
9/17/2019	20060830			CGI healthcare reimbursement	98.73		Purchase invoice	77942	TD BANK
9/19/2019	10006982		18300198	Group Insurance-E:\MacolaES\ma		7,292.41	Other		
9/24/2019	20060848			CGI Healthcare reimbursement	189.20		Purchase invoice	77942	TD BANK
9/26/2019	10006983		18300199	Group Insurance-E:\MacolaES\ma		7,292.41	Other		
9/30/2019	20060900			September cash management		54.97	Purchase credit note	77942	TD BANK

Date	Our ref.	PO/SO	Your reference	Description	Debit USD	Credit USD	Transaction: Subtype	Vendor	Vendor: Name
9/30/2019	10007009		GJE 301	To record prepaid expenses for the mx	172,908.00		Other		
10/1/2019	20060912			Healthcare reimbursements	3,271.12		Purchase Invoice	77942	TD BANK
10/3/2019	10007096		18300207	Group Insurance-E:\MacolaES\ma		7,221.79	Other		
10/6/2019	20060920			Healthcare reimbursements			Purchase Invoice	77942	TD BANK
10/10/2019	10007097		18300208	Group Insurance-E:\MacolaES\ma	3,176.19		Other		
10/16/2019	20060933			Healthcare reimbursement	1,534.13		Purchase Invoice	77942	TD BANK
10/17/2019	10007098		18300209	Group Insurance-E:\MacolaES\ma		7,234.86	Other		
10/22/2019	20060944			Healthcare reimbursement	3,638.94		Purchase Invoice	77942	TD BANK
10/24/2019	10007099		18300210	Group Insurance-E:\MacolaES\ma		7,234.86	Other		
10/29/2019	20060956			Healthcare reimbursement	422.14		Purchase Invoice	77942	TD BANK
10/31/2019	10007100		18300211	Group Insurance-E:\MacolaES\ma		7,234.86	Other		
10/31/2019	10007103		GJE 301	To record prepaid expenses for the mx	171,426.06		Other		
11/5/2019	20061031			Healthcare reimbursement	4,689.23		Purchase Invoice	77942	TD BANK
11/7/2019	10007180		18300218	Group Insurance-E:\MacolaES\ma		7,332.39	Other		
11/13/2019	20061042			Healthcare reimbursement	3,694.10		Purchase Invoice	77942	TD BANK
11/14/2019	10007181		18300219	Group Insurance-E:\MacolaES\ma		7,332.39	Other		
11/19/2019	20061055			Healthcare reimbursement	318.90		Purchase Invoice	77942	TD BANK
11/21/2019	10007182		18300220	Group Insurance-E:\MacolaES\ma		7,332.39	Other		
11/27/2019	10007183		18300221	Group Insurance-E:\MacolaES\ma		7,332.39	Other		
11/30/2019	20061105			November cash management		54.97	Purchase credit note	77942	TD BANK
11/30/2019	10007204		GJE 301	To record prepaid expenses for the mx	171,236.46		Other		
					1,985,417.11	381,424.65			
Balance					\$	\$	1,603,992.46		

Description of Expense/Contribution	Expenses - Contributions through 11/30/2019
Health Insurance Bills - Harvard Pilgrim -	\$ 1,904,035.79
CGI Reimbursement for payments made for Medical expenses -	\$ 63,381.32
Funding of Health Equity for employees with PPO's -	\$ 18,000.00
Employee paid portion of Healthcare -	\$ (353,764.50)
COBRA Payments -	\$ (754.01)
VEBA Union & Non-Union Medical reimbursements & Misc JE for \$1,000 -	\$ (26,906.14)
Total PWW Health Care Expense (net of contributions) through 11/30/2019 -	\$ 1,603,992.46
Projected 2019 PWW Health Care Costs (net of employee/outside contributions) -	\$ 1,749,809.96



*CLIMATE
2-41
documentation*

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851935318
INVOICE DATE : 12/19/18
BILL PERIOD : 01/01/19 - 01/31/19
PAYMENT DUE ON/BEFORE : 01/01/2019**

**TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 19**

PREVIOUS BALANCE	\$	11,504.07
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-11,504.07
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,873.71

*SR 12/19/18
MVD
12/20/18*

TOTAL AMOUNT DUE \$ 10,873.71

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851935318
INVOICE DATE : 12/19/18
BILL PERIOD : 01/01/19 - 01/31/19
PAYMENT DUE ON/BEFORE : 01/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,873.71

Enter Payment Amount Here

\$ 10,873.71

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519353187 0001087371 0001087371DC



926400-2109-007
SR 1/21/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851901819
INVOICE DATE : 01/18/19
BILL PERIOD : 02/01/19 - 02/28/19
PAYMENT DUE ON/BEFORE : 02/01/2019**

**TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 19**

PREVIOUS BALANCE	\$	10,873.71
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-10,873.71</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,873.71

*MVD
1/21/19*

TOTAL AMOUNT DUE \$ 10,873.71

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851901819
INVOICE DATE : 01/18/19
BILL PERIOD : 02/01/19 - 02/28/19
PAYMENT DUE ON/BEFORE : 02/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,873.71

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519018194 0001087371 0001087371DC



926400-2109-001

SR 2/19/19
MVD 2/19/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851905019
INVOICE DATE : 02/19/19
BILL PERIOD : 03/01/19 - 03/31/19
PAYMENT DUE ON/BEFORE : 03/01/2019**

**TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 19**

PREVIOUS BALANCE	\$	10,873.71
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-10,873.71</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,873.71

TOTAL AMOUNT DUE \$ 10,873.71

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851905019
INVOICE DATE : 02/19/19
BILL PERIOD : 03/01/19 - 03/31/19
PAYMENT DUE ON/BEFORE : 03/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,873.71

Enter Payment Amount Here

\$ 10,873.71

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519050198 0001087371 0001087371DC



926400-2109-001
SR 3/20/19
CND 3/20/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851907819
INVOICE DATE : 03/19/19
BILL PERIOD : 04/01/19 - 04/30/19
PAYMENT DUE ON/BEFORE : 04/01/2019**

**TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 19**

PREVIOUS BALANCE	\$	10,873.71
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-10,873.71</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,873.71

TOTAL AMOUNT DUE \$ 10,873.71

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851907819
INVOICE DATE : 03/19/19
BILL PERIOD : 04/01/19 - 04/30/19
PAYMENT DUE ON/BEFORE : 04/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,873.71

Enter Payment Amount Here

\$ 10,873.71

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519078196 0001087371 0001087371DC



M. Deroche
4/22/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851910919
INVOICE DATE : 04/19/19
BILL PERIOD : 05/01/19 - 05/31/19
PAYMENT DUE ON/BEFORE : 05/01/2019**

TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 18

PREVIOUS BALANCE	\$	10,873.71
MEMOS	\$	0.00
ADJUSTMENTS	\$	-906.91
AMOUNT PAID	\$	<u>-10,873.71</u>
BALANCE FORWARD	\$	-906.91
CURRENT PREMIUMS	\$	10,170.86

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TOTAL AMOUNT DUE \$ 9,263.95

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

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PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 036851910919
INVOICE DATE : 04/19/19
BILL PERIOD : 05/01/19 - 05/31/19
PAYMENT DUE ON/BEFORE : 05/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$9,263.95

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519109194 0001017086 0000926395DC



*MVD
5/22/19
926 400-2109
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IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851913719
INVOICE DATE : 05/17/19
BILL PERIOD : 06/01/19 - 06/30/19
PAYMENT DUE ON/BEFORE : 06/01/2019**

TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 18

PREVIOUS BALANCE	\$	9,263.95
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-9,263.95</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,170.86

TOTAL AMOUNT DUE \$ 10,170.86

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

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PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

**INVOICE # : 036851913719
INVOICE DATE : 05/17/19
BILL PERIOD : 06/01/19 - 06/30/19
PAYMENT DUE ON/BEFORE : 06/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,170.86

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519137196 0001017086 0001017086DC

920400-2109-001

SR 6/19/19



mvd
6/20/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851917019
INVOICE DATE : 06/19/19
BILL PERIOD : 07/01/19 - 07/31/19
PAYMENT DUE ON/BEFORE : 07/01/2019**

**TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 18**

PREVIOUS BALANCE	\$	10,170.86
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-10,170.86
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,170.86

TOTAL AMOUNT DUE \$ 10,170.86

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to login.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851917019
INVOICE DATE : 06/19/19
BILL PERIOD : 07/01/19 - 07/31/19
PAYMENT DUE ON/BEFORE : 07/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878490000

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

PLEASE PAY THIS AMOUNT \$10,170.86

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519170193 0001017086 0001017086DC

926400-2109-001



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851920019
INVOICE DATE : 07/19/19
BILL PERIOD : 08/01/19 - 08/31/19
PAYMENT DUE ON/BEFORE : 08/01/2019**

**TOTAL CONTRACTS 6 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 18**

PREVIOUS BALANCE	\$	10,170.86
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-10,170.86
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,170.86

TOTAL AMOUNT DUE \$ 10,170.86

SR 7/19/19

MD 7/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851920019
INVOICE DATE : 07/19/19
BILL PERIOD : 08/01/19 - 08/31/19
PAYMENT DUE ON/BEFORE : 08/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,170.86

Enter Payment Amount Here

\$ 10,170.86

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519200193 0001017086 0001017086DC

926400-2109-001



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851923119
INVOICE DATE : 08/19/19
BILL PERIOD : 09/01/19 - 09/30/19
PAYMENT DUE ON/BEFORE : 09/01/2019**

+1 R.Houle

TOTAL CONTRACTS (7) CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS (19)

PREVIOUS BALANCE	\$	10,170.86
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-10,170.86</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,801.22

MVD 8/19/19

TOTAL AMOUNT DUE \$ 10,801.22 ✓

SR 8/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 036851923119
INVOICE DATE : 08/19/19
BILL PERIOD : 09/01/19 - 09/30/19
PAYMENT DUE ON/BEFORE : 09/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878490000

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

PLEASE PAY THIS AMOUNT \$10,801.22

Enter Payment Amount Here

\$ 10,801.22

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519231191 0001080122 0001080122DC

926400-2109-001



MVD
9/23/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851926219
INVOICE DATE : 09/19/19
BILL PERIOD : 10/01/19 - 10/31/19
PAYMENT DUE ON/BEFORE : 10/01/2019**

**TOTAL CONTRACTS 7 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 19**

PREVIOUS BALANCE	\$	10,801.22
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-10,801.22</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,801.22
<hr/>		
TOTAL AMOUNT DUE	\$	10,801.22

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851926219
INVOICE DATE : 09/19/19
BILL PERIOD : 10/01/19 - 10/31/19
PAYMENT DUE ON/BEFORE : 10/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878490000

PLEASE PAY THIS AMOUNT \$10,801.22

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519262195 0001080122 0001080122)C

926400-2109-001



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851929119
INVOICE DATE : 10/18/19
BILL PERIOD : 11/01/19 - 11/30/19
PAYMENT DUE ON/BEFORE : 11/01/2019**

TOTAL CONTRACTS 7 CUSTOMER ACCOUNT # : 0878490000
TOTAL MEMBERS 19

PREVIOUS BALANCE	\$	10,801.22
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-10,801.22
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	10,801.22

*SR 10/21/19
mvd 10/21/19*

TOTAL AMOUNT DUE \$ 10,801.22 ✓

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851929119
INVOICE DATE : 10/18/19
BILL PERIOD : 11/01/19 - 11/30/19
PAYMENT DUE ON/BEFORE : 11/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878490000

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

PLEASE PAY THIS AMOUNT \$10,801.22

Enter Payment Amount Here

\$ 10,801.22

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519291193 0001080122 0001080122DC

926400-2109-00

SR 11/19/19

MWD 11/19/19



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851932319
INVOICE DATE : 11/19/19
BILL PERIOD : 12/01/19 - 12/31/19
PAYMENT DUE ON/BEFORE : 12/01/2019**

TOTAL CONTRACTS 7 CUSTOMER ACCOUNT #: 0878490000
TOTAL MEMBERS 16

PREVIOUS BALANCE	\$	10,801.22
MEMOS	\$	0.00
ADJUSTMENTS	\$	-1,418.31
AMOUNT PAID	\$	<u>-10,801.22</u>
BALANCE FORWARD	\$	-1,418.31
CURRENT PREMIUMS	\$	9,382.91

- Calbertson + Pierce ✓

TOTAL AMOUNT DUE \$ 7,964.60

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER/ELH HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 036851932319
INVOICE DATE : 11/19/19
BILL PERIOD : 12/01/19 - 12/31/19
PAYMENT DUE ON/BEFORE : 12/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT #: 0878490000

PLEASE PAY THIS AMOUNT \$7,964.60

Enter Payment Amount Here

\$ 7,964.60

PLEASE DO NOT WRITE BELOW THIS LINE

0878490000 0368519323193 0000938291 0000796460DC

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 2

Date Request Received: 12/13/19
Request No. Staff 2-42

Date of Response: 12/26/19
Witness: Donald L. Ware

REQUEST: Re: Bates pages 135 – 136, Schedule 1, Attachment F, Page 1, Adjustment VI – Group Dental Insurance: Please provide an updated estimate, with supporting documentation/computations, for the Company’s 2019 Group Dental Insurance Expense (\$218,636).

RESPONSE:

The Company is projecting a total Dental Insurance Expenses of \$215,790 in 2019. The projected Dental Care Expenses are detailed on the attached spreadsheet. Attached please find the Dental Insurance Bills from MetLife for 2019. Please note that the bills also include the cost of voluntary employee vision care coverage. Employees may elect to have this Vision Care Insurance. However, the entire cost of employee vision care expense is borne by the individual subscribing employee.

The PUC 1604.06 Sch 1 Attach F, Pg 1 has been adjusted to reflect the change in Dental Insurance Expenses detailed in this data response.

Pennichuck Water Works, Inc.
 DW19-084
 Staff DR2-42
 2019 Dental Insurance Expense

Month	Premium¹	Employee Payment for Vision Care	Projected 2019 Dental Insurance Expense
January	\$ 19,839.84		
February	\$ 19,180.30		
March	\$ 18,643.42		
April	\$ 18,741.02		
May	\$ 18,604.14		
June	\$ 18,981.56		
July	\$ 19,644.37		
August	\$ 18,978.27		
September	\$ 18,732.61		
October	\$ 18,660.48		
November	\$ 18,789.46		
December	\$ 18,684.79		
2019 Total Expense ²	\$ 227,480.26	\$ (11,693.93)	\$ 215,786.33

1. Premium includes Employee paid vision care insurance. Vision Care premium is 100% employee funded.
2. Employee Contribution to Vision Care through 11/30/2019 projected for whole year

200 PENNICHUCK WATER WORKS INC
General ledger card

G/L 241238 / VISION INSURANCE WITHHELD
Type, Sub-class. B/S

From 1/1/2019 To 11/30/2019 Display: Card Group by: None Unprocessed: Yes

Transaction type: A Show: 1

Date	Our ref.	PO/SO	Your reference	Description	Opening balance	USD 6,572.72	C	Transaction: Subtype	Vendor	Vendor: Name
					Debit USD					
1/3/2019	10006248		18300120	Vision-PWWWk01				218.99	Other	
1/10/2019	10006251		18300123	Vision-NY1052_GLFile_201901100				218.99	Other	
1/17/2019	10006252		18300124	Vision-NY1052_GLFile_201901700				218.99	Other	
1/24/2019	10006249		18300121	Vision-NY1052_GLFile_201900240				218.99	Other	
1/31/2019	10006250		18300122	Vision-NY1052_GLFile_201900310				218.99	Other	
1/31/2019	10006254		GJE 301	To record prepaid expenses for the month	1,101.38				Other	
2/4/2019	21441870		0219-TM0591317	Acct TM05913170 0001 - Feb 2019	920.41				Purchase invoice	71115 Metlife - Group Benefits
2/7/2019	10006335		18300129	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
2/14/2019	10006336		18300130	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
2/21/2019	10006340		18300133	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
2/28/2019	10006341		18300134	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
2/28/2019	10006368		GJE 301	To record prepaid expenses for the month	0.00				Other	
3/7/2019	10006426		18300140	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
3/14/2019	10006427		18300141	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
3/21/2019	10006428		18300142	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
3/28/2019	10006429		18300143	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
3/31/2019	10006419		GJE 301	To record prepaid expenses for the month	930.01				Other	
4/4/2019	10006515		18300149	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
4/11/2019	10006516		18300150	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
4/18/2019	10006517		18300151	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
4/25/2019	10006518		18300152	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
4/30/2019	10006519		GJE 301	To record prepaid expenses for the month	949.05				Other	
5/2/2019	10006591		18300158	Vision-E:\MacolaES\macsq\Inte				218.99	Other	
5/9/2019	10006592		18300159	Vision-E:\MacolaES\macsq\Inte				225.13	Other	
5/16/2019	10006608		18300160	Vision-E:\MacolaES\macsq\Inte				225.13	Other	
5/23/2019	10006609		18300161	Vision-E:\MacolaES\macsq\Inte				225.13	Other	
5/30/2019	10006612		18300162	Vision-E:\MacolaES\macsq\Inte				225.13	Other	
5/31/2019	10006619		GJE 301	To record prepaid expenses for the month	949.05				Other	
6/6/2019	10006710		18300168	Vision-E:\MacolaES\macsq\Int				229.53	Other	
6/13/2019	10006711		18300169	Vision-E:\MacolaES\macsq\Int				233.93	Other	
6/20/2019	10006713		18300171	Vision-E:\MacolaES\macsq\Int				231.73	Other	
6/27/2019	10006712		18300170	Vision-E:\MacolaES\macsq\Int				227.33	Other	
6/30/2019	10006716		GJE 301	To record prepaid expenses for the month	1,002.29				Other	
6/30/2019	10006768		GJE 901	Reclass insurance bills / payroll deductions	5,660.51				Other	
7/3/2019	10006811		18300177	Vision-E:\MacolaES\macsq\Inte				227.33	Other	
7/11/2019	10006812		18300178	Vision-E:\MacolaES\macsq\Inte				227.33	Other	
7/18/2019	10006813		18300179	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
7/25/2019	10006814		18300180	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
7/31/2019	10006829		18300181	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
7/31/2019	10006819		GJE 301	To record prepaid expenses for the month	1,032.87				Other	
8/8/2019	10006906		18300187	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
8/15/2019	10006907		18300188	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
8/22/2019	10006908		18300189	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
8/29/2019	10006909		18300190	Vision-E:\MacolaES\macsq\Inte				222.93	Other	
8/31/2019	10006919		GJE 301	To record prepaid expenses for the month	966.11				Other	

9/5/2019	10006980	18300196	Vision-E:\MacolaES\macsq\Inte		222.93	Other
9/12/2019	10006981	18300197	Vision-E:\MacolaES\macsq\Inte		222.93	Other
9/19/2019	10006982	18300198	Vision-E:\MacolaES\macsq\Inte		222.93	Other
9/26/2019	10006983	18300199	Vision-E:\MacolaES\macsq\Inte		222.93	Other
9/30/2019	10007009	GJE 301	To record prepaid expenses for the month	947.03		Other
10/3/2019	10007096	18300207	Vision-E:\MacolaES\macsq\Inte		222.93	Other
10/10/2019	10007097	18300208	Vision-E:\MacolaES\macsq\Inte		225.13	Other
10/17/2019	10007098	18300209	Vision-E:\MacolaES\macsq\Inte		225.13	Other
10/24/2019	10007099	18300210	Vision-E:\MacolaES\macsq\Inte		225.13	Other
10/31/2019	10007100	18300211	Vision-E:\MacolaES\macsq\Inte		225.13	Other
10/31/2019	10007103	GJE 301	To record prepaid expenses for the month	966.11		Other
11/7/2019	10007180	18300218	Vision-E:\MacolaES\macsq\Inte		231.06	Other
11/14/2019	10007181	18300219	Vision-E:\MacolaES\macsq\Inte		231.06	Other
11/21/2019	10007182	18300220	Vision-E:\MacolaES\macsq\Inte		231.06	Other
11/27/2019	10007183	18300221	Vision-E:\MacolaES\macsq\Inte		231.06	Other
11/30/2019	10007204	GJE 301	To record prepaid expenses for the month	985.15		Other
				16,409.97	10,719.44	
			Closing balance		USD 882.19	C

\$ (10,719.44) Employee Payroll Deductions
 10,749.46 Bills for 2019 thru November
 5,660.51 adjustment from prior year (original amount was in Dental Insurance)

MetLife® - Group Benefits

THIS PAGE MUST BE RETURNED WITH YOUR REMITTANCE. IF THERE ARE NO CHANGES TO REPORT, PLEASE DETACH AND RETURN THE TOP PORTION OF THIS PAGE TO:

TM05913170 0001

PENNICHUCK WATER WORKS INC.

SR 12/19/18

BILL DUE DATE: 01 01 2019

MetLife - Group Benefits
P.O. Box 804466
Kansas City, MO 64180-4466

PRINT DATE: 12 13 2018

GRAND TOT DUE: 19,839.84



AMOUNT PAID: _____

MVP 12/29/18

CHECK #: _____

TJJ

TM05913170 0001

PENNICHUCK WATER WORKS INC.

TJJ

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

METLIFE - GROUP BENEFITS
PO Box 804466
Kansas City, MO 64180-4466

PLEASE INCLUDE YOUR GROUP NUMBER ON YOUR CHECK

All premiums are due on the first of the month for which coverage is provided. MetLife must receive your premium within 31 days of the bill due date or your policy will terminate according to its terms.

Please note that your bill no longer includes a change form.

Please use the change form in your administrative manual under Forms. If you need to request a change form, or have any questions please contact us at:

1 800 ASK 4 MET
(1 800-275-4638) – Prompt 2

A change form needs to be completed for any enrollment or eligibility changes.
For adding a new employee, please complete an enrollment form.
The enrollment and change forms may then be faxed to:

1 888-505-7446

Or mailed to:

MetLife - Group Benefits
PO Box 14593
Lexington, KY 40512-4593

Changes received after the 6th day of the month will not be reflected until the following bill cycle.

MetLife® - Group Benefits

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SR 1/31/19

TM05913170 0001

PENNICHUCK WATER WORKS INC.

BILL DUE DATE: 02 01 2019

PRINT DATE: 01 28 2019

GRAND TOT DUE: 19,180.30

AMOUNT PAID: _____

CHECK #: _____

MetLife - Group Benefits
P.O. Box 804466
Kansas City, MO 64180-4466



\$18,259.89 to 926410-2109-001
\$920.41 to 241238-2009JJ001

(dental) ←
TJJ
(VISION) ←

TM05913170 0001

PENNICHUCK WATER WORKS INC.

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

on 4/8
1/31/19

METLIFE - GROUP BENEFITS
PO Box 804466
Kansas City, MO 64180-4466

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MetLife Small Business Center

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TM05913170 0001
PENNICHUCK WATER WORKS INC.

BILL DUE DATE: 04/01/2019

DATE CREATED: 03/13/2019

GRAND TOTAL DUE: ~~37,384.44~~

AMOUNT PAID: \$18,741.02

CHECK #: _____

TM05913170 0001 PENNICHUCK WATER WORKS INC.

\$18,643.42 paid in march bill
MetLife Small Business Center
P.O. BOX 804466
Kansas City, Missouri 64180-4466
|||||

\$18,741.02
for April

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

\$17,694.37 (dental) 926410-2109-001

\$946.05 (vision) 241238-2000-001

SR 3/19/19
MVD 3/20/19

MetLife® - Group Benefits

PAGE 12
 TM05913170 0001

BILL DUE DATE: 05 01 2019

); PENNICHUCK WATER WORKS INC.

PRINT DATE: 04 14 2019

FOR ADDITIONAL INFORMATION, SEE REVERSE SIDE

NAME OF INSURED / I.D. NUMBER	INSURED BIRTH MO. - YR.	CLASS # ADJ. DATE	BT CODE	BENEFIT TITLE	FAM. IND.	ADJ. CODE	PREMIUM	VOLUME	TOTAL PREMIUM
----------------------------------	-------------------------------	----------------------	------------	------------------	--------------	--------------	---------	--------	------------------

CREDIT AMOUNT AS OF 04/14/2019 97.60-

**GRAND TOTAL DUE PLEASE PAY THIS AMOUNT -----> 18,604.14

AFTER CHANGES HAVE BEEN RECEIVED AND MADE IN OUR OFFICE,
 PREMIUM ADJUSTMENTS WILL BE REFLECTED ON YOUR BILLING STATEMENT.

MetLife® Small Business Center

THIS PAGE MUST BE RETURNED WITH YOUR REMITTANCE.

TM05913170 0001

PENNICHUCK WATER WORKS INC.

BILL DUE DATE:	06/01/2019	MetLife Small Business Center
		P.O. BOX 804466
DATE CREATED:	05/13/2019	Kansas City, Missouri 64180-4466
GRAND TOTAL DUE:	18,981.56	

AMOUNT PAID:

CHECK #:

TM05913170 0001 PENNICHUCK WATER WORKS INC.

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

*MWD
5/15/19
926400-2109
001*

THIS PAGE MUST BE RETURNED WITH YOUR REMITTANCE. IF THERE ARE NO CHANGES TO REPORT, PLEASE DETACH AND RETURN THE TOP PORTION OF THIS PAGE TO:

SR 6/19/19

MVD
6/20/19

TM05913170 0001

PENNICHUCK WATER WORKS INC.

BILL DUE DATE: 07 01 2019

MetLife - Group Benefits
P.O. Box 804466
Kansas City, MO 64180-4466

PRINT DATE: 06 13 2019

GRAND TOT DUE: 38,625.93



AMOUNT PAID: \$19,644.37

CHECK #: _____

TJJ

TM05913170 0001

PENNICHUCK WATER WORKS INC.

TJJ

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

METLIFE - GROUP BENEFITS

PO Box 804466

Kansas City, MO 64180-4466

PLEASE INCLUDE YOUR GROUP NUMBER ON YOUR CHECK

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MetLife - Group Benefits
PO Box 14593
Lexington, KY 40512-4593

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MetLife® - Group Benefits

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926400-2109-001

TM05913170 0001

PENNICHUCK WATER WORKS INC.

BILL DUE DATE: 09 01 2019

PRINT DATE: 08 13 2019

GRAND TOT DUE: 18,732.61

AMOUNT PAID: \$18,732.61

CHECK #: _____

MetLife - Group Benefits
P.O. Box 804466
Kansas City, MO 64180-4466



SR 8/19/19
MVD 8/19/19

TJJ

TM05913170 0001

PENNICHUCK WATER WORKS INC.

TJJ

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

METLIFE - GROUP BENEFITS

PO Box 804466

Kansas City, MO 64180-4466

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(1 800-275-4638) – Prompt 2

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1 888-505-7446

Or mailed to:

MetLife - Group Benefits
PO Box 14593
Lexington, KY 40512-4593

Changes received after the 6th day of the month will not be reflected until the following bill cycle.

MetLife® - Group Benefits

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TM05913170 0001

926400-2109-001

PENNICHUCK WATER WORKS INC.

BILL DUE DATE: 10 01 2019

MetLife - Group Benefits
P.O. Box 804466
Kansas City, MO 64180-4466

SR \$ 9/20

PRINT DATE: 09 13 2019

GRAND TOT DUE: 18,660.48



AMOUNT PAID: 18,660.48

- Crowell

emp defered
9/23/19

CHECK #: _____

TJJ

TM05913170 0001

PENNICHUCK WATER WORKS INC.

TJJ

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

METLIFE - GROUP BENEFITS
PO Box 804466
Kansas City, MO 64180-4466

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Or mailed to:

MetLife - Group Benefits
PO Box 14593
Lexington, KY 40512-4593

after the 6th day of the month will not be reflected until the following bill cycle.

MetLife® - Group Benefits

THIS PAGE MUST BE RETURNED WITH YOUR REMITTANCE. IF THERE ARE NO CHANGES TO REPORT, PLEASE DETACH AND RETURN THE TOP PORTION OF THIS PAGE TO:

920400-2109-001

TM05913170 0001

PENNICHUCK WATER WORKS INC.

BILL DUE DATE: 11 01 2019

MetLife - Group Benefits
P.O. Box 804466
Kansas City, MO 64180-4466

SR 10/21/19
VD 10/21/19

PRINT DATE: 10 14 2019

GRAND TOT DUE: 18,789.46



AMOUNT PAID: _____

CHECK #: _____

TJJ

TM05913170 0001

PENNICHUCK WATER WORKS INC.

TJJ

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

METLIFE - GROUP BENEFITS
PO Box 804466
Kansas City, MO 64180-4466

PLEASE INCLUDE YOUR GROUP NUMBER ON YOUR CHECK

All premiums are due on the first of the month for which coverage is provided. MetLife must receive your premium within 31 days of the bill due date or your policy will terminate according to its terms.

Please note that your bill no longer includes a change form.

Please use the change form in your administrative manual under Forms. If you need to request a change form, or have any questions please contact us at:

1 800 ASK 4 MET
(1 800-275-4638) – Prompt 2

A change form needs to be completed for any enrollment or eligibility changes.
For adding a new employee, please complete an enrollment form.
The enrollment and change forms may then be faxed to:

1 888-505-7446

Or mailed to:

MetLife - Group Benefits
PO Box 14593
Lexington, KY 40512-4593

Changes received after the 6th day of the month will not be reflected until the following bill cycle.



THIS PAGE MUST BE RETURNED WITH YOUR REMITTANCE. IF THERE ARE NO CHANGES TO REPORT, PLEASE DETACH AND RETURN THE TOP PORTION OF THIS PAGE TO:

TM05913170 0001

PENNICHUCK WATER WORKS INC.

926400-2109-001

BILL DUE DATE: 12 01 2019

Metropolitan Life Insurance Company
P.O. Box 804466
Kansas City, MO 64180-4466

PRINT DATE: 11 13 2019
GRAND TOT DUE: 18,684.79



AMOUNT PAID: _____

SR 11/19/19

CHECK #: _____

TJJ

TM05913170 0001

PENNICHUCK WATER WORKS INC.

TJJ

For customer service please contact us at: 1-800-ASK-4MET (275-4638) (Prompt 2)

To ensure timely processing of your bill, please make your check payable to:

MVP
11/19/19

METROPOLITAN LIFE INSURANCE COMPANY

PO Box 804466
Kansas City, MO 64180-4466

PLEASE INCLUDE YOUR GROUP NUMBER ON YOUR CHECK

All premiums are due on the first of the month for which coverage is provided. MetLife must receive your premium within 31 days of the bill due date or your policy will terminate according to its terms.

Please note that your bill no longer includes a change form.

Please use the change form in your administrative manual under Forms. If you need to request a change form, or have any questions please contact us at:

1 800 ASK 4 MET
(1 800-275-4638) – Prompt 2

A change form needs to be completed for any enrollment or eligibility changes.
For adding a new employee, please complete an enrollment form.
The enrollment and change forms may then be faxed to:

1 888-505-7446

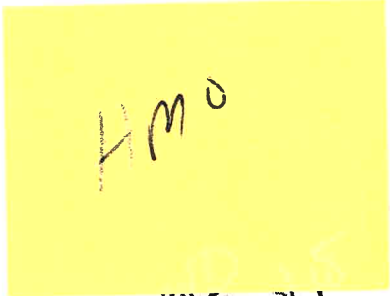
Or mailed to:

Metropolitan Life Insurance Company
PO Box 14593
Lexington, KY 40512-4593

Changes received after the 6th day of the month will not be reflected until the following bill cycle.



PHW



162700-2000

12/20/18

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832435318
INVOICE DATE : 12/19/18
BILL PERIOD : 01/01/19 - 01/31/19
PAYMENT DUE ON/BEFORE : 01/01/2019**

**TOTAL CONTRACTS 90 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 231**

PREVIOUS BALANCE	\$	156,656.75
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-156,656.75</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	146,447.18

SR 12/19/18

TOTAL AMOUNT DUE \$ 146,447.18

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832435318
INVOICE DATE : 12/19/18
BILL PERIOD : 01/01/19 - 01/31/19
PAYMENT DUE ON/BEFORE : 01/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$146,447.18

Enter Payment Amount Here

\$ 146,447.18

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324353181 0014644718 0014644718DC



926400 - 2109 - 001

SR 1/21/19
MVD 1/21/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832401819
INVOICE DATE : 01/18/19
BILL PERIOD : 02/01/19 - 02/28/19
PAYMENT DUE ON/BEFORE : 02/01/2019**

**TOTAL CONTRACTS 91 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 231**

PREVIOUS BALANCE	\$	146,447.18
MEMOS	\$	0.00
ADJUSTMENTS	\$	700.50
AMOUNT PAID	\$	-146,447.18
BALANCE FORWARD	\$	700.50
CURRENT PREMIUMS	\$	147,147.68 ✓

- Danielle Holbrook 1/11/19 ✓

TOTAL AMOUNT DUE \$ 147,848.18

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832401819
INVOICE DATE : 01/18/19
BILL PERIOD : 02/01/19 - 02/28/19
PAYMENT DUE ON/BEFORE : 02/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$147,848.18

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324018197 0014714768 0014784818DC



926400-2109-001

MVD 2/19/19

SR 2/19/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832405019
INVOICE DATE : 02/19/19
BILL PERIOD : 03/01/19 - 03/31/19
PAYMENT DUE ON/BEFORE : 03/01/2019**

**TOTAL CONTRACTS 91 CUSTOMER ACCOUNT #: 0506180000
TOTAL MEMBERS 231**

PREVIOUS BALANCE	\$	147,848.18
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-148,898.93</u>
BALANCE FORWARD	\$	-1,050.75
CURRENT PREMIUMS	\$	147,147.68

TOTAL AMOUNT DUE \$ 146,096.93

see HMO/COB invoice # 037565505019 for credit applic

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832405019
INVOICE DATE : 02/19/19
BILL PERIOD : 03/01/19 - 03/31/19
PAYMENT DUE ON/BEFORE : 03/01/2019**

PLEASE MAIL PAYMENT WITH THIS STUB TO:

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT #: 0506180000

PLEASE PAY THIS AMOUNT \$146,096.93

Enter Payment Amount Here

\$146,096.93

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324050190 0014714768 0014609693DC

926400-2109-001



SR 3/28/19
mvdRoche
3/29/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832407819
INVOICE DATE : 03/19/19
BILL PERIOD : 04/01/19 - 04/30/19
PAYMENT DUE ON/BEFORE : 04/01/2019**

TOTAL CONTRACTS 90 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 229

PREVIOUS BALANCE	\$	146,096.93
MEMOS	\$	0.00
ADJUSTMENTS	\$	-1,495.96
AMOUNT PAID	\$	<u>-146,096.93</u>
BALANCE FORWARD	\$	-1,495.96 ✓
CURRENT PREMIUMS	\$	145,651.72 ✓

TOTAL AMOUNT DUE \$ 144,155.76 ✓

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

**INVOICE # : 007832407819
INVOICE DATE : 03/19/19
BILL PERIOD : 04/01/19 - 04/30/19
PAYMENT DUE ON/BEFORE : 04/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$144,155.76

Enter Payment Amount Here

\$ 144,155.76

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324078190 0014565172 0014415576DC



*M. DeRoche
4/22/19*

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832410919
INVOICE DATE : 04/19/19
BILL PERIOD : 05/01/19 - 05/31/19
PAYMENT DUE ON/BEFORE : 05/01/2019**

TOTAL CONTRACTS 90 CUSTOMER ACCOUNT #: 0506180000
TOTAL MEMBERS 229

PREVIOUS BALANCE	\$	144,155.76
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-144,155.76
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	145,651.72

*926400
2109
001
~~5221~~*

TOTAL AMOUNT DUE \$ 145,651.72

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832410919
INVOICE DATE : 04/19/19
BILL PERIOD : 05/01/19 - 05/31/19
PAYMENT DUE ON/BEFORE : 05/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0506180000

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

PLEASE PAY THIS AMOUNT \$145,651.72

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 007832410919 0014565172 0014565172DC



*MVP 5/22/19
926400-2109
-001*

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832413719
INVOICE DATE : 05/17/19
BILL PERIOD : 06/01/19 - 06/30/19
PAYMENT DUE ON/BEFORE : 06/01/2019**

OK 5/22/19

TOTAL CONTRACTS 91 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 234

PREVIOUS BALANCE	\$	145,651.72
MEMOS	\$	0.00
ADJUSTMENTS	\$	2,277.24
AMOUNT PAID	\$	<u>-145,651.72</u>
BALANCE FORWARD	\$	2,277.24
CURRENT PREMIUMS	\$	147,928.96

TOTAL AMOUNT DUE \$ 150,206.20

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

**INVOICE # : 007832413719
INVOICE DATE : 05/17/19
BILL PERIOD : 06/01/19 - 06/30/19
PAYMENT DUE ON/BEFORE : 06/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0506180000

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

PLEASE PAY THIS AMOUNT \$150,206.20

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324137194 0014792896 0015020620DC

926400-2109-001



SR 6/19/19
MVD 6/20/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832417019
INVOICE DATE : 06/19/19
BILL PERIOD : 07/01/19 - 07/31/19
PAYMENT DUE ON/BEFORE : 07/01/2019**

**TOTAL CONTRACTS 91 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 234**

PREVIOUS BALANCE	\$	150,206.20
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-150,206.20</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	147,928.96

TOTAL AMOUNT DUE \$ 147,928.96

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832417019
INVOICE DATE : 06/19/19
BILL PERIOD : 07/01/19 - 07/31/19
PAYMENT DUE ON/BEFORE : 07/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$147,928.96

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324170199 0014792896 0014792896DC

926400-2109-001



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832420019
INVOICE DATE : 07/19/19
BILL PERIOD : 08/01/19 - 08/31/19
PAYMENT DUE ON/BEFORE : 08/01/2019**

TOTAL CONTRACTS 90 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 232

PREVIOUS BALANCE	\$	147,928.96
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-147,928.96
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	146,447.02

TOTAL AMOUNT DUE \$ 146,447.02

SR 7/19/19
✓. MVD 7/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 007832420019
INVOICE DATE : 07/19/19
BILL PERIOD : 08/01/19 - 08/31/19
PAYMENT DUE ON/BEFORE : 08/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$146,447.02

Enter Payment Amount Here

\$ 146,447.02

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324200193 0014644702 0014644702DC

926400-2109-001



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832423119
INVOICE DATE : 08/19/19
BILL PERIOD : 09/01/19 - 09/30/19
PAYMENT DUE ON/BEFORE : 09/01/2019**

N. Demers

TOTAL CONTRACTS *10* - *89* CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 230

PREVIOUS BALANCE	\$	146,447.02
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-146,447.02
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	144,965.08

*M. Deroche
8/19/19*

TOTAL AMOUNT DUE \$ 144,965.08

SR 8/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

**INVOICE # : 007832423119
INVOICE DATE : 08/19/19
BILL PERIOD : 09/01/19 - 09/30/19
PAYMENT DUE ON/BEFORE : 09/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$144,965.08

Enter Payment Amount Here

\$ 144,965.08

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324231199 0014496508 0014496508DC

926400-2109-001



MVP
9/23/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

*minus
Crowell
EE + SP*

**INVOICE # : 007832426219
INVOICE DATE : 09/19/19
BILL PERIOD : 10/01/19 - 10/31/19
PAYMENT DUE ON/BEFORE : 10/01/2019**

TOTAL CONTRACTS (88) **CUSTOMER ACCOUNT # :** 0506180000
TOTAL MEMBERS (228) ✓

PREVIOUS BALANCE	\$	144,965.08
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-144,965.08
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	143,483.14

SR 9/20/19

TOTAL AMOUNT DUE \$ **143,483.14** ✓

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832426219
INVOICE DATE : 09/19/19
BILL PERIOD : 10/01/19 - 10/31/19
PAYMENT DUE ON/BEFORE : 10/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0506180000

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

PLEASE PAY THIS AMOUNT \$143,483.14

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324262191 0014348314 0014348314DC

926400 - 2109 - 007



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832429119
INVOICE DATE : 10/18/19
BILL PERIOD : 11/01/19 - 11/30/19
PAYMENT DUE ON/BEFORE : 11/01/2019**

**TOTAL CONTRACTS 89 CUSTOMER ACCOUNT # : 0506180000
TOTAL MEMBERS 229**

PREVIOUS BALANCE	\$	143,483.14
MEMOS	\$	0.00
ADJUSTMENTS	\$	-94.80
AMOUNT PAID	\$	<u>-143,483.14</u>
BALANCE FORWARD	\$	-94.80
CURRENT PREMIUMS	\$	143,388.34

TOTAL AMOUNT DUE \$ 143,293.54

*SR 10/21/19
mvd 10/21/19*

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832429119
INVOICE DATE : 10/18/19
BILL PERIOD : 11/01/19 - 11/30/19
PAYMENT DUE ON/BEFORE : 11/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0506180000

PLEASE PAY THIS AMOUNT \$143,293.54

Enter Payment Amount Here

\$ 143,293.54

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324291196 0014338834 0014329354DC

926400-2109-001



SR 11/19/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 007832432319
INVOICE DATE : 11/19/19
BILL PERIOD : 12/01/19 - 12/31/19
PAYMENT DUE ON/BEFORE : 12/01/2019**

TOTAL CONTRACTS 90 CUSTOMER ACCOUNT #: 0506180000
TOTAL MEMBERS 233

PREVIOUS BALANCE	\$	143,293.54
MEMOS	\$	0.00
ADJUSTMENTS	\$	2,277.24
AMOUNT PAID	\$	-143,293.54
BALANCE FORWARD	\$	2,277.24
CURRENT PREMIUMS	\$	145,665.58

+ T. Whitehead
M. DeRoche
11/19/19

TOTAL AMOUNT DUE \$ 147,942.82

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER HMO
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 007832432319
INVOICE DATE : 11/19/19
BILL PERIOD : 12/01/19 - 12/31/19
PAYMENT DUE ON/BEFORE : 12/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT #: 0506180000

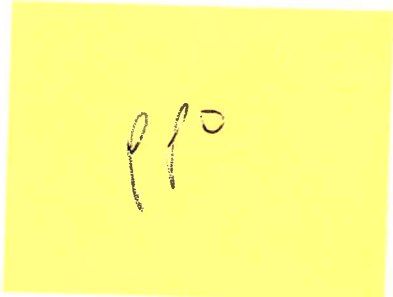
PLEASE PAY THIS AMOUNT \$147,942.82

Enter Payment Amount Here

\$ 147,942.82

PLEASE DO NOT WRITE BELOW THIS LINE

0506180000 0078324323192 0014566558 0014794282DC



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
 PENNICHUCK WATER PPOHSA
 25 MANCHESTER ST
 MERRIMACK, NH 03054**

**INVOICE # : 036851435318
 INVOICE DATE : 12/19/18
 BILL PERIOD : 01/01/19 - 01/31/19
 PAYMENT DUE ON/BEFORE : 01/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
 TOTAL MEMBERS 26

PREVIOUS BALANCE	\$	14,533.70
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-14,533.70</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	15,797.37

TOTAL AMOUNT DUE \$ 15,797.37

*SR 12/19/18
 MVD
 12/20/18*

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER PPOHSA
 25 MANCHESTER ST
 MERRIMACK, NH 03054**

**INVOICE # : 036851435318
 INVOICE DATE : 12/19/18
 BILL PERIOD : 01/01/19 - 01/31/19
 PAYMENT DUE ON/BEFORE : 01/01/2019**

**PLEASE MAIL PAYMENT WITH
 THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
 P.O. BOX 970050
 BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$15,797.37

Enter Payment Amount Here

\$ 15,797.37

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514353184 0001579737 0001579737DC

926 400 - 2109 - 001



SR 1/21/19
MKD 1/22/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851401819
INVOICE DATE : 01/18/19
BILL PERIOD : 02/01/19 - 02/28/19
PAYMENT DUE ON/BEFORE : 02/01/2019**

**TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 26**

PREVIOUS BALANCE	\$	15,797.37
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-15,797.37
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	15,797.37

TOTAL AMOUNT DUE \$ 15,797.37

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

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FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851401819
INVOICE DATE : 01/18/19
BILL PERIOD : 02/01/19 - 02/28/19
PAYMENT DUE ON/BEFORE : 02/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$15,797.37

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514018191 0001579737 0001579737DC



926 400 - 2109 - 001

SR 2/19/19

MWD 2/19/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851405019
INVOICE DATE : 02/19/19
BILL PERIOD : 03/01/19 - 03/31/19
PAYMENT DUE ON/BEFORE : 03/01/2019**

**TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 26**

PREVIOUS BALANCE	\$	15,797.37
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-15,797.37
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	15,797.37

TOTAL AMOUNT DUE \$ 15,797.37

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

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FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851405019
INVOICE DATE : 02/19/19
BILL PERIOD : 03/01/19 - 03/31/19
PAYMENT DUE ON/BEFORE : 03/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$15,797.37

Enter Payment Amount Here

\$ 15,797.37

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514050195 0001579737 0001579737DC

926400-2109-007



SR 3/20/19
MWD 3/20/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851407819
INVOICE DATE : 03/19/19
BILL PERIOD : 04/01/19 - 04/30/19
PAYMENT DUE ON/BEFORE : 04/01/2019**

**TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 26**

PREVIOUS BALANCE	\$	15,797.37
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-15,797.37</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	15,797.37

TOTAL AMOUNT DUE \$ 15,797.37

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

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Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851407819
INVOICE DATE : 03/19/19
BILL PERIOD : 04/01/19 - 04/30/19
PAYMENT DUE ON/BEFORE : 04/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$15,797.37

Enter Payment Amount Here

\$ 15,797.37

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514078193 0001579737 0001579737DC



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851410919
INVOICE DATE : 04/19/19
BILL PERIOD : 05/01/19 - 05/31/19
PAYMENT DUE ON/BEFORE : 05/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT #: 0878470000
TOTAL MEMBERS 26

PREVIOUS BALANCE	\$	15,797.37
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-15,797.37</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	15,797.37
TOTAL AMOUNT DUE		\$ 15,797.37

*Mary Roche
4/22/19
926400
2109
001*

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

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↓ **FOLD AND DETACH AT PERFORATION** ↓

**PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851410919
INVOICE DATE : 04/19/19
BILL PERIOD : 05/01/19 - 05/31/19
PAYMENT DUE ON/BEFORE : 05/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878470000

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

PLEASE PAY THIS AMOUNT \$15,797.37

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514109196 0001579737 0001579737DC



*MVD
5/22/19
926400-2109
-001*

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851413719
INVOICE DATE : 05/17/19
BILL PERIOD : 06/01/19 - 06/30/19
PAYMENT DUE ON/BEFORE : 06/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 26

PREVIOUS BALANCE	\$	15,797.37
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-15,797.37</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	15,797.37

TOTAL AMOUNT DUE \$ 15,797.37

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

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Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054

**INVOICE # : 036851413719
INVOICE DATE : 05/17/19
BILL PERIOD : 06/01/19 - 06/30/19
PAYMENT DUE ON/BEFORE : 06/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$15,797.37

Enter Payment Amount Here

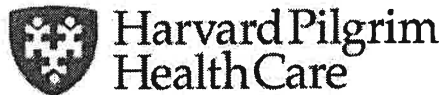
\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514137191 0001579737 0001579737DC

926400-2109-00

SR 6/19/19



MVD 6/20/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851417019
INVOICE DATE : 06/19/19
BILL PERIOD : 07/01/19 - 07/31/19
PAYMENT DUE ON/BEFORE : 07/01/2019**

**TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 28**

PREVIOUS BALANCE	\$	15,797.37 ✓
MEMOS	\$	0.00
ADJUSTMENTS	\$	1,344.33
AMOUNT PAID	\$	15,797.37
BALANCE FORWARD	\$	1,344.33 ✓
CURRENT PREMIUMS	\$	17,141.70

TOTAL AMOUNT DUE \$ 18,486.03 ✓

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

**PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851417019
INVOICE DATE : 06/19/19
BILL PERIOD : 07/01/19 - 07/31/19
PAYMENT DUE ON/BEFORE : 07/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

**HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050**

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$18,486.03

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514170193 0001714170 0001848603DC

926400-2109-001



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851420019
INVOICE DATE : 07/19/19
BILL PERIOD : 08/01/19 - 08/31/19
PAYMENT DUE ON/BEFORE : 08/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 28

PREVIOUS BALANCE	\$	18,486.03
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-18,486.03</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	17,141.70

TOTAL AMOUNT DUE \$ 17,141.70

SR 7/19/19

MOD 7/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054

**INVOICE # : 036851420019
INVOICE DATE : 07/19/19
BILL PERIOD : 08/01/19 - 08/31/19
PAYMENT DUE ON/BEFORE : 08/01/2019**

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$17,141.70

Enter Payment Amount Here

\$ 17,141.70

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514200190 0001714170 0001714170DC

926400 - 2109 - 007



IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
 PENNICHUCK WATER PPOHSA
 25 MANCHESTER ST
 MERRIMACK, NH 03054**

**INVOICE # : 036851423119
 INVOICE DATE : 08/19/19
 BILL PERIOD : 09/01/19 - 09/30/19
 PAYMENT DUE ON/BEFORE : 09/01/2019**

TOTAL CONTRACTS ✓ 13 CUSTOMER ACCOUNT # : 0878470000
 TOTAL MEMBERS ✓ 28

PREVIOUS BALANCE	\$	17,141.70
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-17,141.70
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	17,141.70

*Mary Deroche
8/19/19*

TOTAL AMOUNT DUE \$ 17,141.70 ✓

SR 8/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER PPOHSA
 25 MANCHESTER ST
 MERRIMACK, NH 03054

**INVOICE # : 036851423119
 INVOICE DATE : 08/19/19
 BILL PERIOD : 09/01/19 - 09/30/19
 PAYMENT DUE ON/BEFORE : 09/01/2019**

**PLEASE MAIL PAYMENT WITH
 THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878470000

HARVARD PILGRIM HEALTH CARE
 P.O. BOX 970050
 BOSTON, MA 02297-0050

PLEASE PAY THIS AMOUNT \$17,141.70

Enter Payment Amount Here

\$ 17,141.70

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514231194 0001714170 0001714170DC

920400 - 2109 - 001



MVD
9/22/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851426219
INVOICE DATE : 09/19/19
BILL PERIOD : 10/01/19 - 10/31/19
PAYMENT DUE ON/BEFORE : 10/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 28

PREVIOUS BALANCE	\$	17,141.70
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-17,141.70</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	17,141.70

SR 9/20/19

TOTAL AMOUNT DUE \$ 17,141.70 ✓

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

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Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

↓ **FOLD AND DETACH AT PERFORATION** ↓

PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 036851426219
INVOICE DATE : 09/19/19
BILL PERIOD : 10/01/19 - 10/31/19
PAYMENT DUE ON/BEFORE : 10/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878470000

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

PLEASE PAY THIS AMOUNT \$17,141.70

Enter Payment Amount Here

\$

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514262198 0001714170 0001714170DC

926400-2109-001



CMVD 10/21/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851429119
INVOICE DATE : 10/18/19
BILL PERIOD : 11/01/19 - 11/30/19
PAYMENT DUE ON/BEFORE : 11/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT # : 0878470000
TOTAL MEMBERS 28

PREVIOUS BALANCE	\$	17,141.70
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	<u>-17,141.70</u>
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	17,141.70

SR 10/21/19

TOTAL AMOUNT DUE \$ 17,141.70

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

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Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 036851429119
INVOICE DATE : 10/18/19
BILL PERIOD : 11/01/19 - 11/30/19
PAYMENT DUE ON/BEFORE : 11/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

CUSTOMER ACCOUNT # : 0878470000

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

PLEASE PAY THIS AMOUNT \$17,141.70

Enter Payment Amount Here

\$ 17,141.70

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514291196 0001714170 0001714170DC

926400-2109-001



SR 11/19/19

IMPORTANT: INVOICE ENCLOSED

**ATTN: MARY DEROCHE
PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054**

**INVOICE # : 036851432319
INVOICE DATE : 11/19/19
BILL PERIOD : 12/01/19 - 12/31/19
PAYMENT DUE ON/BEFORE : 12/01/2019**

TOTAL CONTRACTS 13 CUSTOMER ACCOUNT #: 0878470000
TOTAL MEMBERS 28

PREVIOUS BALANCE	\$	17,141.70
MEMOS	\$	0.00
ADJUSTMENTS	\$	0.00
AMOUNT PAID	\$	-17,141.70
BALANCE FORWARD	\$	0.00
CURRENT PREMIUMS	\$	17,141.70

TOTAL AMOUNT DUE \$ 17,141.70

nc adds
invoice due 11/19/19

Any enrollment transactions or payments applied after the 5th will be reflected on the following months invoice.

For questions regarding your invoice please call Account Services at 1-800-637-4751.

HPHConnect allows you to perform transactions online "real time", please go to www.harvardpilgrim.org to logon.

Including Harvard Pilgrim Health Care of New England, Harvard Pilgrim Health Care of Connecticut and HPHC Insurance Company

FOLD AND DETACH AT PERFORATION

PENNICHUCK WATER PPOHSA
25 MANCHESTER ST
MERRIMACK, NH 03054

INVOICE # : 036851432319
INVOICE DATE : 11/19/19
BILL PERIOD : 12/01/19 - 12/31/19
PAYMENT DUE ON/BEFORE : 12/01/2019

**PLEASE MAIL PAYMENT WITH
THIS STUB TO:**

HARVARD PILGRIM HEALTH CARE
P.O. BOX 970050
BOSTON, MA 02297-0050

CUSTOMER ACCOUNT # : 0878470000

PLEASE PAY THIS AMOUNT \$17,141.70

Enter Payment Amount Here

\$ 17,141.70

PLEASE DO NOT WRITE BELOW THIS LINE

0878470000 0368514323192 0001714170 0001714170DC

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 2

Date Request Received: 12/13/19
Request No. Staff 2-46

Date of Response: 12/26/19
Witness: Donald L. Ware

REQUEST: Re: Bates page 183, Schedule 5, 2018 Test Year Principal Payments and Staff Audit Report, Page 104, Audit Issue # 13: Please confirm or provide the appropriate 2018 actual principal payment amounts associated with the following debt issuances:

	<u>Schedule 5</u>	<u>Audit Report</u>
a) BNY Mellon – 2014 A Series Bonds	\$1,030,000	\$1,075,000
b) BNY Mellon – 2014 B Series Bonds	\$ 95,000	\$ 100,000
c) BNY Mellon – 2015 A Series Bonds	\$ 545,000	\$ 565,000
d) BNY Mellon – 2015 B Series Bonds	\$ 100,000	\$ 105,000
e) BNY Mellon – 2018 A Series Bonds	\$ 0	\$ 0
f) BNY Mellon – 2018 B Series Bonds	\$ 0	\$ 0

RESPONSE:

The Company agrees with Staff and will update Schedule 5 to reflect the correct principal payment amounts.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 2

Date Request Received: 12/13/19
Request No. Staff 2-50

Date of Response: 12/26/19
Witness: Donald L. Ware)

REQUEST: Re: Staff Audit Report, Pages 91 – 94, Audit Issue # 5:

- a) With regard to the entries indicated by Audit as “Below-the-Line” costs:
 - a. For **each** entry not specifically addressed by the Company in its response to Audit Issue # 5, please provide:
 - i. a brief explanation of the specific purpose for the expense item
 - ii. justification for the expense item’s inclusion in the Company’s revenue requirement
 - b. For the entry indicated as “# 921000 / \$ unknown / k-cups, coffee, etc.”, please provide the total dollar amount relative to this expense item(s).
- b) With regard to the entries indicated by Audit as “Non-recurring” costs:
 - a. For **each** entry not specifically addressed by the Company in its response to Audit Issue # 5, please provide:
 - i. a brief explanation of the specific purpose for the expense item
 - ii. justification for the expense item’s inclusion in the Company’s revenue requirement
 - b. With regard to the two expense items indicated as “#662001 / \$164 / relating to property in Pelham, served by **PEU**” and “#662001 / \$22,807 / Microtech Staffing Group-for work in Londonderry-**PEU**” (emphasis added), please explain why these items should be included in PWW’s revenue requirement, even though they appear to be associated with work done for PEU.
- c) With regard to the entries indicated by Audit as “Deferred rather than expensed” costs, for **each** entry not specifically addressed by the Company in its response to Audit Issue # 5, please provide:
 - i. a brief explanation of the specific purpose for the expense item
 - ii. justification for the full amount of the expense item’s inclusion in the Company’s annual revenue requirement versus an incremental recovery of the expense item over a number of years

RESPONSE:

- a) Addressed below is the Company’s brief explanation of each expense entry flagged by Audit along with a justification for the inclusion of each expense in the Company’s

revenue requirement or an acknowledgement that the Company agrees that the identified expense should not be included in the Company's revenue requirement:

- i. \$2,661 K cups, coffee, etc. – This is the provision of coffee and tea to the Company's employees at the water treatment plant. The Company has historically supplied coffee and tea onsite to its employees. In the past the expense associated with the provision of this employee benefit was covered by the Company's Return on Equity. The expense associated with this employee benefit will be removed from PWW's expenses and will be charged to the Water Service Company in the future.
- ii. \$3,134 Jobbing Expense. This is the expense associated with paying PWW employees to perform jobbing work for customers. The revenues collected to cover these expenses are booked as other revenues which are an offset to the Company's Revenue Requirement. If the jobbing expenses are to be booked below the line the associated revenues would also need to be booked below the line. The Company has always booked both jobbing expenses and the associated jobbing revenues above the line. Based upon the overall allowed revenue calculations included in our rate cases for the Company, it is beneficial to our customers to continue to book both the jobbing expense and revenues above the line and the Company believes this practice should continue.
- iii. \$9,514 K cups, coffee, etc. – This is the provision of coffee and tea to the Company's employees at the main office. The Company has historically supplied coffee and tea onsite to its employees. In the past the expense associated with the provision of this employee benefit was covered by the Company's Return on Equity. The expense associated with this employee benefit will be removed from PWW's expenses and will be charged to the Water Service Company in the future.
- iv. \$4,634 – This is supplemental life insurance provided to the CEO as part of the CEO's compensation package. The value of this life insurance is beyond that which is provided to the Company's other employees. The Company believes that the provision of supplemental life insurance to the CEO is in line with industry practice, as well as a component of market-based compensation for this role, and is part of providing a competitive compensation plan and the associated expense with this life insurance should be recovered above the line.
- v. \$4,802 – These are dollars spent to provide service awards (in 5-year increments) based on years of service to the Company. The Company has provided these length of service awards to its employees for over 30 years. The Company believes these awards build employee loyalty and is part of a mix of benefits that allows the Company to attract and retain employees, which has a direct benefit to customers in the Company's ability in providing its necessary services with a degree and continuity of institutional and industry knowledge. The Company believes that this expense should be recovered above the line.
- vi. \$1,140 – This is the prize money awarded to the winners of the 5th grade poster contest held each year in conjunction with the Company's annual 5th grade watershed education program. (\$50 for 1st prize, \$25 die 2nd prize and \$10 for third prize for each elementary school where this program is provided. The nature of the Company's watershed program was detailed in Staff DR 2-31 The Company agrees that this expense should be booked below the line and it will pay for this expense going forward through the Pennichuck Water Service Company.

- vii. \$81 – 11/26 Ceremony Reimbursement. The Company agrees that this expense should be booked below the line.
- viii. \$7,488 – Placement Fee D. Holland – This is a fee paid to a placement agency who was hired to help locate one of the Company’s customer service employees. As necessary, the Company employs placement agencies to help it locate future employees. The use of employment agencies to locate and hire employees is a standard practice and as such the Company believes that this expense should be recovered above the line.
- ix. \$7,300 – Candidate Placement fee – Please see the Company’s response to Staff 2-32. As noted in para. Viii above, this expense was associated with the fee paid to a placement agency associated with the placement of a customer service employee at the Company.
- x. Hydrant Shaped Stress Balls – This expense should have been charged to the Pennichuck Water Service Company, not PWV.

Based on the responses above the Company has revised PUC 1604.06 Sch 1, Attach 1 to reflect the removal of expenses detailed in Para i., iii, vi, vii and x above totaling \$13,918.

- b) Addressed below is the Company’s brief explanation of each expense entry flagged by Audit as being non-recurring, along with a justification for the inclusion of each expense in the Company’s revenue requirement as to why the expense should be allowed or an acknowledgement that the Company agrees that the identified expense in non-recurring and should not be included in the Company’s revenue requirement:
 - i. \$704 - Purchase of a thermal desktop label and receipt printer used in Pennichuck’s lab to mark and label sample bottles. This printer will last five to ten 10 years dependent upon how many labels are printed. The Company agrees that this expense will not occur every year, but the Company needs cash to purchase this type of small office equipment that is necessary for it to carry on its business. The Company cannot bond for this small office equipment. In its past existence as an IOU the cash for this expense would have come from the Company’s ROE. The Company has no ROE so the cash for this expense either must be drawn from the MOERR RSF or from the Company’s 0.1 DSRR. If a run rate of non-recurring expenses is allowed in the Company’s revenue requirement and there is a year where another non-recurring expense occurs, these revenues will pay for that expense as opposed to depleting the MOERR RSF or 0.1 DSRR funds. If no non-recurring expense occurs in a year where revenues were collected to pay for those type of expenses the unused cash would be placed into the MOERR RSF for use later on. The Company looks to the NHPUC in regard to how it wishes the Company to collect the cash to pay for non-capitalized, non-recurring operating expenses. Either it will need an allowance in its revenue requirement for non-recurring operating expenses, or it will need to use MOERR RSF funds to provide the cash for this type of expense and this will result in the need to replenish the cash drawn from the MOERR RSF in future rate cases.
 - ii. \$15,151 - These were dollars required to repair a dump truck that was damaged in an accident. The dollars spend did not add to the value or add additional vehicle life and as a result needed to be expensed. This is a non-recurring expense. As stated in para.

- i. above the Company cannot bond for this expense but needs the cash to pay for this expense. The Company believes it has two options to pay for this expense and looks to the Commission for direction regarding an acceptable way to pay for these types of non-recurring expenses.
- iii. \$4,952 - These were dollars required to repair a dump truck that was damaged in an accident. The dollars spend did not add to the value or add additional vehicle life and as a result needed to be expensed. This is a non-recurring expense. As stated in para. i. above the Company cannot bond for this expense but needs the cash to pay for this expense. The Company believes it has two options to pay for this expense and looks to the Commission for direction regarding an acceptable way to pay for these types of non-recurring expenses.
- iv. \$3,386 - This cash was used to record a pressure and flow recorder used to evaluate and respond to customer pressure complaints. The unit will last three to four years. The Company agrees that this expense will not occur every year. This is another example of small equipment that is needed for the Company to provide service to its customers. This piece of equipment could be capitalized but the Company does not believe it is in its customers best interest to bond for small, computer-based equipment that will only last less than 5 years with a thirty-year bond. The Company seeks the Commission direction regarding an acceptable way to pay for this type of small, non-recurring expense.
- v. \$5,750 – This was for the purchase of five replacement iPads. The Company has over 80 iPads in service. The iPads are used by field staff to access the Company’s GIS, Asset Management and Customer Service records. The expected life on an iPad in the field is about five years. There will be a run rate each year of replacing failed iPads, consequently the Company does not view the expense associated with replacing these iPads as non-recurring. The Company does believe it is in its customers best interest to bond for small, computer-based equipment that will only last less than five years with a thirty-year bond.
- vi. \$164 – This is a PEU expense that was incorrectly booked to PWW. This expense should not be part of PWW’s rate case expense.
- vii. \$22,807 – This is a PEU expense that was incorrectly booked to PWW as detailed in Staff DR2-29.
- viii. \$2,475 – This is the expense associated with the development of a report to calculate the QCPAC recoupment associated with DW18-022. A report of this type will need to be developed for each QCPAC filing in order to calculate the recoupment associated with each filing. This is an annual expense associated with an annual filing and as such the Company contends that this is a recurring expense.
- ix. \$6,000 – This is an expense associated with the writing of 225 reports to allow the Company’s customer service data to treated as a data base allowing for the querying of this data for various regulatory, operating and customer needs. While each report is non-recurring, this type of expense occurs to some degree every year and is a necessary part of PWW’s business to allow it to report our customer data for various regulatory and customer needs. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.

- x. \$155 – This expense should have been booked on the balance sheet as a cost of land sales. It should not have been expensed.
- xi. \$136 - This expense should have been booked on the balance sheet as a cost of land sales. It should not have been expensed.
- xii. \$120 - This is a bill for legal expenses regarding the seeking of a property tax abatement for the Company’s Statewide Utility Tax. The Company incurs legal expenses every year to challenge/correct improperly assessed State or Local property taxes. While each challenge is non-recurring, this type of expense occurs every year and is a necessary part of PWW’s business to protect PWW’s customers from paying for incorrectly assessed property taxes. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.
- xiii. \$638 - This expense should have been booked on the balance sheet as a cost of land sales. It should not have been expensed.
- xiv. \$845 - This expense should have been booked on the balance sheet as a cost of land sales. It should not have been expensed.
- xv. \$900 - This was an expense for consulting services used in the conversion of the Company’s fixed asset software from an unsupported software package to a new software package. This expense should have included in the cost of the new software and been capitalized, not expensed.
- xvi. \$2,168 - This is a bill for legal expenses regarding the seeking of a property tax abatement for the Company’s Statewide Utility Tax. The Company incurs legal expenses every year to challenge/correct improperly assessed local property taxes. While each challenge is non-recurring, this type of expense occurs every year and is a necessary part of PWW’s business to protect PWW’s customers from paying for incorrectly assessed property taxes. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.
- xvii. \$850 - This expense should have been booked on the balance sheet as a cost of land sales. It should not have been expensed.
- xviii. \$2,503 – This was for legal expenses necessary to defend PWW against a bankruptcy claim against Daniel Webster College. The claim sought to recover from PWW certain revenues that were paid by the College during the pendency of the Bankruptcy that the Bankruptcy claimants claimed the College should not have paid, even though they were still receiving water service. This was a non-recurring expense but as detailed in para. i. above the Company must pay for this type of expense and given its current rate structure has limited options to do so. As stated in para. i. above the Company cannot bond for this expense but needs the cash to pay for this expense. The Company believes it has two options to pay for this expense and looks to the Commission for direction regarding an acceptable way to pay for these types of non-recurring expenses.
- xix. \$3,765 – This expense is associated with the Company using a temp agency to locate a temporary employee to fill in for an employee who was going to be out on short term leave for almost six months. This was a non-recurring expense but as detailed in para. i. above the Company must pay for this type of expense and given its current rate structure has limited options to do so. As stated in para. i. above the Company

- cannot bond for this expense but needs the cash to pay for this expense. The Company believes it has two options to pay for this expense and looks to the Commission for direction regarding an acceptable way to pay for these types of non-recurring expenses.
- xx. \$10,518 – This expense was associated with the Company paying for programming to allow it to have a print house print its bills on blank paper stock as opposed to preprinted forms. This change in how the Company will produce its bills provides the Company with flexibility to add or delete sections of its bills as necessary in regard to changing regulations and eliminates the need to order and maintain preprinted bill stock. This was a non-recurring expense but as detailed in para. i. above the Company must pay for this type of expense and given its current rate structure has limited options to do so. As stated in para. i. above the Company cannot bond for this expense but needs the cash to pay for this expense. The Company believes it has two options to pay for this expense and looks to the Commission for direction regarding an acceptable way to pay for these types of non-recurring expenses.
 - xxi. \$820 – This is an expense associated with a conversion of the Company’s fixed asset software from an unsupported software package to a new software package. This expense should have been capitalized with the cost of the new software. This expense is non-recurring and should not have been expensed.

Based on the responses above the Company has revised PUC 1604.06 Sch 1, Attach 1 to reflect the removal of expenses detailed in Para vi, x, xi., xiii, xv, xiv, xvii and xxi above totaling \$4,508. Please note that the expense associated with Para vii above was removed from this Schedule in response to Staff DR 2-29.

- c) Addressed below is the Company’s brief explanation of each expense entry flagged by Audit as a regulatory asset that should have been deferred and not expensed, along with a justification for the inclusion of each expense in the Company’s revenue requirement as to why the expense should be allowed as opposed to deferred or an acknowledgement that the Company agrees that the identified expense a regulatory asset that should have been deferred and have been included in the Company’s revenue requirement via amortization expense:
 - i. \$1,072 – This was an expense associated with the PWW DE16-806 rate case that should not have been booked as an operating expense.
 - ii. \$1,072 – This was an expense associated with the PWW DE16-806 rate case that should not have been booked as an operating expense.
 - iii. \$2,825 – This is a legal expense associated with investigating the feasibility and steps that would be required to merge PAC into PWW. The Company agrees that this expense should have been deferred rather than expensed.
 - iv. \$11,258 - This is a legal expense associated with investigating the feasibility and steps that would be required to merge PAC into PWW. The Company agrees that this expense should have been deferred rather than expensed.
 - v. \$1,700 - This is a legal expense associated with investigating the feasibility and steps that would be required to merge PAC into PWW. The Company agrees that this expense should have been deferred rather than expensed.

- vi. \$8,159 – This expense was incurred to engage legal and accounting expertise to assess whether the impact of the Tax Reform on the Company so that it could properly respond to the OCA tax complaint. Whereas there is no period of benefit associated with the response to this complaint the Company does not agree that this expense should be amortized. It is a period expense and needs to be treated accordingly. Consequently, this expense could be viewed as non-recurring. As stated in previous responses the Company has no way to pay for non-recurring essential expenses, this type of expense occurs to some degree every year and is a necessary part of PWW’s business to respond to unique regulatory and business challenges. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.
- vii. \$7,712 – This expense was incurred to engage legal and accounting expertise to assess whether the impact of the Tax Reform on the Company so that it could properly respond to the OCA tax complaint. Whereas there is no period of benefit associated with the response to this complaint the Company does not agree that this expense should be amortized. It is a period expense and needs to be treated accordingly. Consequently, this expense could be viewed as non-recurring. As stated in previous responses the Company has no way to pay for non-recurring essential expenses, this type of expense occurs to some degree every year and is a necessary part of PWW’s business to respond to unique regulatory and business challenges. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.
- viii. \$5,175 - This was an expense associated with the PWW DE16-806 rate case that should not have been booked as an operating expense.
- ix. \$2,623, \$1,623 and \$358 – These are legal expenses associated with the filing of DW18-076. Whereas there is no period of benefit associated with the response to this complaint the Company does not agree that this expense should be amortized. It is a period expense and needs to be treated accordingly. Consequently, this expense could be viewed as non-recurring. As stated in previous responses the Company has no way to pay for non-recurring essential expenses, this type of expense occurs to some degree every year and is a necessary part of PWW’s business to respond to unique regulatory and business challenges. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.
- x. \$1,913 - These are legal expenses associated with the filing of a tariff in DW18-076. Whereas there is no period of benefit associated with the response to this complaint the Company does not agree that this expense should be amortized. It is a period expense and needs to be treated accordingly. Consequently, this expense could be viewed as non-recurring. As stated in previous responses the Company has no way to pay for non-recurring essential expenses, this type of expense occurs to some degree every year and is a necessary part of PWW’s business to respond to unique regulatory and business challenges. The Company must pay for these expenses and believes it is appropriate to pay for these expenses as part of a run rate per para. i. of this response.

Based on the responses above the Company has revised PUC 1604.06 Sch 1, Attach 1 to reflect the removal of expenses detailed in Para i, ii, iii., iv, v and viii totaling \$23,102.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 2, Round 3

Date Request Received: 12/19/19
Request No. Staff 2-51

Date of Response: 12/31/19
Witness: Donald L. Ware

REQUEST Re: Ware Testimony, Bates Page 75, Lines 5 – 6 and 1604.08 Schedule 5: Please clarify this statement regarding the potential write-off of debt issuance expenses in light of the fact that the Company’s pro forma 2018 Principal and Interest amount of \$6,999,023 (Schedule 5) appears to include the amortization of prior debt issuance costs of \$11,598.

RESPONSE:

The principal and interest payments for the loans related to, other than the BNY Mellon 2014 through 2019 Series and A and B Bonds, do not include recovery of the annual amortization expense associated with the debt issuance, as unlike the 2014 through 2019 Series bonds, the debt issuance costs are not capitalized and included as a part of the principal in the debt issuance.

The current rate filing does not include the annual amortization expense for the \$11,598 of debt issuance expense associated with the non-BNY Mellon bonds. The debt issuance expenses were not capitalized and included as a part of the amount financed for these loans. Additionally, the amortization expense associated with the noted loans is not included in the amortization expense which is part of the material operating expenses.

As stated in my testimony in the pages preceding Bates page 75, the Company cannot seek recovery of those expenses as part of its current rate making model. These expenses have been removed from “Unamort Debt Issue Costs” and “Annual Amort Issue Costs” columns of the revised PUC 1608.08 Schedule 5. Please note that the removal of these costs does not impact the required principal and interest payments due for the debt where these expenses were removed, as those principal and interest payments due are based upon the actual principal amounts borrowed, at the specified interest rates and terms of repayment. The removal of these costs slightly changes the effective rate of the impacted loans.

As stated in my testimony in the pages preceding Bates page 75, the recovery of cash expended to issue bonds or other forms of debt must be recovered going forward. The Company believes, that where possible, that the debt issuance costs should be capitalized and included in the principal borrowed or total debt issued, and recovered over the life of the loan. If the debt issuance costs can not be rolled into the total debt issued (such as is the case with SRF and DWGWT funding) then the Company must pay for the debt issuance costs either with 0.1 DSRR funds or charge the issuance costs to General and Admin “Outside Services” expenses for recovery through the Material Operating Expense Revenue account. The old methodology of putting these expenses on the balance sheet and writing them down over the life of the debt does not work under the current rate making methodology as that process only allows for the return of the debt issuance costs over time but not a return on the unamortized portion of the debt expenses.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 3, Round 1

Date Request Received: 01/31/20
Request No. Staff 3-6

Date of Response: 02/10/20
Witness: Larry D. Goodhue

REQUEST:

Re: Last revised DLW Exhibit 1 (Ref. Bates Page 86): The calculated amounts indicated on this schedule relative to the CBFRR rate stabilization fund are \$160,000 for ‘1 Year Coverage’, \$320,000 for ‘2 Year Coverage’, and \$480,000 for ‘3 Years Coverage’. In light of these calculations, please explain how the Company determined that its ‘Requested Rate Stabilization Fund’ level for the CBFRR should be, instead, \$680,000.

RESPONSE:

The CBFRR RSF was set to remain at the \$680,000 imprest level for two primary reasons, as a protection for revenue fluctuations due to weather implications between rate cases.

First, as the entire fund of the RSF was initially established with money borrowed by the City of Nashua, as sole shareholder for the parent company (Pennichuck Corporation), as the protection of the CBFRR revenues only, the Company feels it is imperative that the imprest value of this portion of the RSF funds remain at this level as originally funded, and then allocated to the various RSF buckets in DW 16-806.

Secondly, this imprest value is to remain at this level, in response to inputs it received from S&P in the last round of bond rating reviews done with the Company’s 2019 bond issuance, as they were concerned that the total level of the RSF funds remain in full force and effect, in the aggregate and in their parts (i.e. CBFRR RSF, MOERR RSF and DSRR RSF). This is especially important at this juncture, where the Company is seeking ways to replenish the entire RSF funds back to their imprest levels.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 3, Round 1

Date Request Received: 01/31/20
Request No. Staff 3-13

Date of Response: 02/10/20
Witness: Donald L. Ware

REQUEST:

Re: Last revised Puc 1604.06/1604.07 Schedule 1, Attachment B, Adjustment III B, Five-year Average Pro Forma for Purchased Power - \$24,972 (Ref. Bates Page 130): The percent change associated with ‘ALL OTHER KWH’ is indicated as 8.98%. Should not the percent change, instead, be 7.91% per the calculation relative to ‘Pumpage – CWS (CCF)’ contained in the Company’s latest iteration of revised Puc 1604.06/1604.07 Schedule 1C (Ref. Bates Page 166) submitted to Staff? Please explain.

RESPONSE:

The link between PUC 1604.06, Sch 1C and PUC 1604.06 Sch 1, Attach B, Adjust IIIB on the schedules submitted response to the Staff Tech DR’s appears to have been broken in the submission of these schedules. A review of Pennichuck’s native files do not show this discrepancy. The native files have 7.91% on the PUC 1604.06 Sch 1, Attach B, Adjust IIIB as well as on Sch 1C. The NHPUC 1604.06 schedules are being resubmitted again as part of this data request reflecting the 7.91% on both of the referenced schedules.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 3, Round 1

Date Request Received: 01/31/20
Request No. Staff 3-16

Date of Response: 02/10/20
Witness: Donald L. Ware

REQUEST:

Re: Last revised Puc 1604.06/1604.07 Schedule 1C (Ref. Bates Page 166):

- a) The column identified as ‘2018 Test Year Revenue Pro forma reflecting PEU Special Contract w/o QCPAC’ indicates an adjustment relative to the ‘Hudson Volumetric Charges’ of \$(63,462). However, the Company’s original filing indicates this adjustment as \$(372,898), a difference of \$309,436. Please provide an explanation for this substantial difference.
- b) The calculation to derive the ‘Proforma Five Year Average 2018 Volumetric Sales & Pumpage’ relative to ‘Hudson Metered Sales (CCF)’ results in an amount of 165,525 CCF. However, it does not appear that this amount is reduced by the 146,000 CCF as indicated in ‘Note 6’ of this schedule. Please explain. (Note: This would result in an adjusted 5-Year Average CCF amount relative to Hudson Metered Sales of 19,125 CCF.)

RESPONSE:

- a) This is another case of the PUC 1604.06 schedules prepared by the Company in response to Staff Tech Session 2 requests apparently were corrupted between the Company’s final native files and what were submitted to the Commission. The Company’s native files, as prepared in response to Staff Tech 2, detailed a reduction in Hudson Volumetric sales of \$402,853 based on a reduction in volumetric sales to the Town of Hudson of 173,300 CCF which takes into account the fact that PEU will be buying 146,000 CCF directly from PWW instead of from the Town of Hudson. The original NHPUC 1604.06 Sch 1C file prepared in response to Staff Tech 2 DR’s is attached again to these data requests. PDFs are also being provided to further document that the Company has been making these changes to the schedules prior to filing them with Staff.
- b) As noted above, the correction was previously made on the native files prepared by the Company in response to Staff Tech 2 DR’s but the submitted file apparently was corrupted. The attached schedules show the 19,125 CCF sales level to Hudson.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 4, Round 1

Date Request Received: 02/24/20
Request No. Staff 4-2

Date of Response: 2/25/20
Witness: Donald L. Ware

REQUEST:

Re: Schedule 1, Attachment F, Page 1 (Ref. Bates Page 136), Adjustment VII(b) – Computer Maintenance Expenses: This pro forma was the result of the Company's response to Staff Tech 2-9. Should there be a management fee pro forma(s) associated with this adjustment? Please explain. (Please see Schedule 1, Attachment G (Ref. Bates Page 141)) (Please also see Schedule 1, Attachment I (Ref. Bates Page 143), Adjustment D)

RESPONSE:

Yes. A portion of the pro forma associated with the Company's response to Staff Tech 2-9 should be allocated to the other Penn Corp subsidiaries. As noted in response to Staff 4-4, the Company has reattached the NHPUC 1604.06, NHPUC 1604.08, and DLW Exh. 1 schedules with the above referenced pro forma completed, in addition to other changes responsive to Staff's data requests.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Set 4, Round 1

Date Request Received: 02/24/20
Request No. Staff 4-3

Date of Response: 2/25/20
Witness: Donald L. Ware

REQUEST:

Re: Schedule 1, Attachment G (Ref. Bates Page 141), Adjustments IE and IF and Company's responses to Staff 2-41 and 2-42:

- a. **Re: Adjustment IE:** It does not appear that this management fee allocation reflects the modification made on Schedule 1, Attachment F, Page 1 (Ref. Bates Page 135) to Adjustment V – Group Health Insurance resulting from the Company's response to Staff 2-41. Please explain.
- b. **Re: Adjustment IF:** It does not appear that this management fee allocation reflects the modification made on Schedule 1, Attachment F, Page 1 (Ref. Bates Page 135) to Adjustment VI – Group Dental Insurance resulting from the Company's response to Staff 2-42. Please explain

RESPONSE:

- a. The management fee allocation associated with the Company's response to 2-41 and 2-42 did not incorporate the associated pro forma to the management fee allocation. The change in management fee should have been a pro forma to Attach G. Please see the attached NHPUC 1604.06 schedule with the above referenced pro forma completed.
- b. Staff is correct. The management fee allocation associated with the Company's response to 2-41 and 2-42 did not incorporate the associated pro forma to the management fee allocation. The change in management fee should have been a pro forma to Attach G. Please see the attached NHPUC 1604.06 schedule with the above referenced pro forma completed.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-3

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 2-9, 2-64 re: Bates Page 127, Puc 1604.06/1604.07 Schedule 1, Attachment A, Page 1, Adjustment IC, QCPAC Revenues:

- a. Please clarify why the 0.1 Debt Service components for 2018 and 2019 should not be included in the Company's pro forma adjustment.
- b. Please explain why the appropriate pro forma adjustment was not derived merely by multiplying the approved 2019 QCPAC surcharge percentage of 4.06% by the appropriate 2018 revenues and reducing that amount by the \$362,158 in 2018 QCPAC revenues recognized.

RESPONSE:

- a. Per my previous responses, the QCPAC revenues are not part of the Company's Revenues for purposes of determining the proposed rate increase. The QCPAC revenues collected during the test year are proformed out of the test year revenues and the proformed revenues (without QCPAC revenues) are compared against the calculated revenue requirement to determine the increase in rates required above the tariffed rates in effect from the last full rate case.
- b. The suggested calculation would be appropriate provided the fixed contract fees (A-B, Milford and Hudson) were subtracted from the 2018 revenues prior to multiplying by 4.06%. The PUC 1604.06 Schedule I, Attach A, Page I Adjustment C has been calculated accordingly and included on the attached revised PUC 1604.06 schedules attached to these data responses.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-4

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 2-14 re: Bates Page 141, Puc 1604.06/1604.07 Schedule 1, Attachment G, Adjustment IB, Management Fee Allocation – Lease Expense: The Company appears to agree that this pro forma adjustment should be \$(1,140) instead of \$3,137 as originally proposed. However, the Company's most recent iteration of Bates Page 141 still indicates the originally proposed adjustment of \$3,137. Please explain.

RESPONSE:

Per the Company's response to Staff 2-14 the correct proforma adjustment is \$(1140). The Company believed that this change was made to PUC 1604.06 Schedule 1, Attach G, Adjust 1B in response to Staff 2014 but apparently that correction did not occur. This oversight has been corrected with the revised 1604.06 schedules submitted as part of these data requests.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-5

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 2-16 re: Bates Page 174, Puc 1604.06/1604.07 Schedule 2, Attachment D Support and Schedule 1, Attachment I, Adjustment B, Amortization of Deferred Debits:

- a. The Company's response to Staff 2-16 indicates its agreement to reduce the annual amortization of the Mast Road Railroad Crossing: Merrimack deferred debit by \$442. However, the Company's most recent iteration of Bates Page 143 indicates a total elimination of the annual amortization expense related to this deferred debit of \$884. Please explain.
- b. The Company's response to Staff 2-16 indicates its agreement to reduce the annual amortization of the Facilities Study – Nashua/Merrimack deferred debit by \$316. However, the Company's most recent iteration of Bates Page 143 indicates a total elimination of the annual amortization expense related to this deferred debit of \$797. Please explain.
- c. The Company's original pro forma adjustment relative to the annual amortization of the Upper Merrimack River Watershed Study proposed a reduction in this amount by only \$528. However, the Company's most recent iteration of Bates Page 143 indicates a total elimination of the annual amortization expense related to this deferred debit of \$6,594. Please explain.
- d. It appears that the Company's most recent iteration of Bates Page 143 records its proposed pro forma adjustment related to the annual amortization of the Upper Merrimack River Watershed Study of \$6,594 (see c) twice. Please explain.

RESPONSE:

- a. The TY2018 amortization expense for the Mast Road Railroad Crossing was \$884 which left a net book value of \$442 as of 12/31/2018. This deferred Debit was fully amortized in 2019. The Company proformed the TY2018 amortization expense of \$884 from its revenue requirement as during 2019 that expense went to \$0 per month, beginning in July 2019.
- b. The TY2018 amortization expense for the Facilities Study – Nashua/Merrimack was \$797 which left a net book value of \$481 as of 12/31/2018. This deferred Debit was fully amortized in 2019. The Company proformed the TY2018 amortization expense of \$797 from its revenue requirement as during 2019 that expense went to \$0 per month, beginning in September 2019.

- c. The TY2018 amortization expense for the Upper Merrimack Watershed Study was \$6,594 which left a net book value of \$6067 as of 12/31/2018. This deferred Debit was fully amortized in 2019. The Company proformed the TY2018 amortization expense of \$6,594 from its revenue requirement as during 2019 that expense went to \$0 per month, beginning in November 2019.
- d. The staff is correct. This proforma adjustment should have only been made once. PUC 1604.06 Schedule 1, Attach I, has been corrected by removing the duplicate pro forma.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-7

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 2-24, 2-25 and updated Bates Page 141, Puc 1604.06/1604.07 Schedule 1, Attachment G, Adjustment IH, Management Fee Allocation:

- a. Please verify that the adjustment of \$63,290 indicated in the Company's response to Staff 2-24 is similar to the adjustment indicated in the Company's response to Staff 2-25. That adjustment appears on the Company's latest iteration of Bates Page 141 (Adjustment IH) of \$62,862.
- b. If the Company is in agreement that the two adjustments relate to the same issue, please explain why the adjustment in Staff 2-25 should not be \$63,290, the difference between the Total Due from Subsidiaries of \$3,445,524 and the General Ledger balance of \$3,508,814.

RESPONSE:

- a. Yes.
- b. The correct adjustment is \$63,290. PUC 1604.06 Schedule 1, Attach G, Adjust IH has been updated on the PUC 1604.06 schedules attached to these responses.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-9

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 2-35 re: Audit Report, Page 92, Audit Issue # 5, Account # 950500, Maintenance-Computer Equipment, Oracle charges of \$100,955: Please explain why these charges should not be recorded in a deferred debit account and amortized over a number of years.

RESPONSE:

These charges are for software licensing fees to bring the Company in line with the current level of users of the software. When the Company changed technology in 2010 part of the licensing required that the number of users on the system be updated as users were added. The Company did not realize that the devices being used by field personnel constituted users and as a result did not update the number of licenses as required. In accordance with our licensing agreement policy with Oracle the annual fee should have been increased each year over the past 9 years to reflect the increased number of users but was not. Had the Company updated the number of users at the time of the technology change it would have paid higher annual fees through account 950500-2110 for prior years to Oracle. When the Company and Oracle determined that the fee had not been increased annually in accordance with the number of users Oracle notified the Company that it would be back billed \$348,761.89 for the years that the Company underpaid (See attached bill). Upon receipt of this bill the Company reached out to Oracle and negotiated a one-time payment in the amount of \$100,955. The Company agrees that this one time “catch up” fee should be recorded as a deferred debit account. The Company proposes to amortize this expense over nine years to match the time over which this expense would have occurred. I have revised PUC 1604.06, Schedule 1, Attach F, Pages 1 and Schedule 1, Attach I on the attached updated PUC 1604.06 schedules to reflect this treatment.



Oracle Corporation

500 Oracle Parkway

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Redwood Shores

fax 650.506.7200

California 94065

oracle.com

September 11, 2018

Steve Greenwood
IT Director
PENNICHUCK WATER WORKS INC
25 Manchester Street
Merrimack, NH 03054

Dear Steve Greenwood,

Thank you for your cooperation with Oracle License Management Services (LMS) during the course of PENNICHUCK WATER WORKS INC's Audit. This letter formally closes the Audit.

The PENNICHUCK WATER WORKS INC was not found to be in compliance with the terms and limitations as set forth in its Oracle agreements concerning the usage of the products reviewed in the audit, but it satisfactorily resolved the compliance concerns identified in the respective Final Report dated 6/26/2018 by purchasing relevant and required products from Oracle.

According to our records, PENNICHUCK WATER WORKS INC resolved the compliance concerns under Oracle 901698.

Oracle Product	Requirement	Purchased
Oracle Internet Application Server Enterprise Edition	18 Processors	18 Processor
Database Standard Edition 2	4 Processors	4 Processors. See Note 1
Oracle Internet Developer Suite	1 NUP	1 NUP

Note 1: 2 processor licenses migrated from SE to SE2 according to CSI 13585442. 2 processor licenses purchased as net new licenses.



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The PENNICHUCK WATER WORKS INC was not found to be in compliance with the terms and limitations set forth in its Oracle agreements concerning the usage of certain products but it took further specific actions – other than purchase of products – and resolved the compliance concerns identified in the respective Final Report.

Oracle LMS would like to thank you for taking action to resolve the issues identified in our Final Report dated 6/26/2018.

Please continue your efforts to monitor the usage of Oracle products in the future.

Within the next 60 days you may be invited to complete an online survey asking for specific feedback about our work with your organization. The survey will only take a few moments of your time but will provide valuable insight and will assist LMS as we continue to evolve our validation programs.

Sincerely,

ORACLE
License
Management
Services

Daniel STANESCU | Senior LMS Consultant
Phone : + 1 303 334 6147
E-mail: daniel.stanescu@oracle.com
Oracle License Management Services

Copy: Matthew Gosselin, Oracle Sales Representative



QUOTATION

Valid through 31-JUL-2018

Oracle Account Manager Sean Hastings
Email Address sean.hastings@oracle.com

Name PENNICHUCK WATER WORKS
Address 25 Manchester St
 Merrimack NH
 03054

Contact
Phone Number +1 (603) 882-5191
Email Address

All fees on this Ordering Document are in **USD**

License Summary	
Product Description / License Type	Quantity
Oracle Database Standard Edition 2 - Processor Perpetual	4
Oracle Internet Application Server Enterprise Edition - Processor Perpetual	18

License Migration			
Existing Licenses (Terminated)	CSI	Quantity	Migrated Licenses (New)
Oracle Database Standard Edition - Processor Perpetual	13585442	1	Oracle Database Standard Edition 2 - Processor Perpetual
Oracle Database Standard Edition - Processor Perpetual	13585442	1	Oracle Database Standard Edition 2 - Processor Perpetual

Migrated Licenses (New)	Quantity	List Fee	List Credit	Net Credit	Net Fee
Oracle Database Standard Edition 2 - Processor Perpetual Software Update License & Support	2	35,000.00	35,000.00		0.00
					7,408.47

Programs and Program-Related Service Offerings Fees			
New Licenses			
Description / License Type	Quantity	List Fee	Net Fee
Oracle Database Standard Edition 2 - Processor Perpetual Software Update License & Support	2	35,000.00	14,700.00
		7,700.00	3,234.00
Oracle Internet Application Server Enterprise Edition - Processor Perpetual Software Update License & Support	18	630,000.00	264,600.00
		138,600.00	

Staff Tech 2-9

Programs and Program-Related Service Offerings Fees			
New Licenses			
Description / License Type	Quantity	List Fee	Net Fee
			58,212.00
Programs and Program-Related Service Offerings Fees		811,300.00	340,746.00

Other Fees		Quantity	
Reinstatement Fee		1	607.42
	Other Fees		607.42

Fee Description		Net Fee
Program Fees		279,300.00
Program-Related Service Offering Fees		61,446.00
Migrated Licenses (New) Program Fees		0.00
Migrated Licenses (New) Program-Related Service Offerings Fees		7,408.47
Other Fees		607.42
Total Fees		348,761.89

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-13

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 2-51 re: Ware Testimony, Bates Page 75, Lines 5 – 6, Amortization of Debt Issuance Costs and updated Bates Page 183, Puc 1604.08 Schedule 5: The Company’s response states, “These expenses have been removed from “Unamortized Debt Issue Costs” and “Annual Amortized Issue Costs” columns of the revised Puc 1608.08 Schedule 5.” The latest iteration of Bates Page 183 appears to still include the annual amortization of debt issuance costs in the determination of “Pro Forma 2018 Principal and Interest” of \$7,048,976, as follows:

2018 Principal Payments	\$2,704,308
2018 Principal Payment Pro Forma	226,368
2018 Interest Payments	3,633,530
2018 Interest Payment Pro Forma	473,172
Annual Amortization of Debt Issue Costs	<u>11,598</u>
Total 2018 Principal and Interest Costs	<u>\$7,048,976</u>

Please explain.

RESPONSE:

A revised PUC 1604.08 Schedule 5 is attached to this data response. The Annual Amortization of debt issuance costs in the amount of \$11,598 has been removed from this schedule per the Companies response to Staff 2-51.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-16

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Staff 1-28 re: Ware Testimony, Bates Page 64, Lines 4 – 17 and Bates Page 166, Puc 1604.06/1604.07 Schedule 1C:

- a. Given that 2016 is deemed to be an “outlier year”, would the Company be amenable to, instead, substituting the data contained in that year with the data from the next earlier year (2013) for purposes of calculating the 5-year average calculation approved in Commission Order No. 26,070.
- b. Please provide a modified Schedule 1C whereby the data contained in 2016 is, essentially, substituted by data from 2013 for purposes of computing the 5-year average.
- c. Would the Company be amenable to making the replacement of data from certain defined “outlier years” with data from the next available “normal” year a permanent modification to the calculation of the 5-year average contained in the Settlement Agreement approved in DW 16-806? Please explain.

RESPONSE:

- a. Yes.
- b. Schedule 1C has been modified in the PUC 1604.06 schedules attached to these data requests.
- c. Yes.



Marcia A. Brown
Attorney at Law

Environmental Law ■ Utility Law

February 12, 2020

VIA ELECTRONIC DELIVERY

Christopher Tuomala, Esq.
 N.H. Public Utilities Commission
 21 South Fruit Street, Suite 10
 Concord, NH 03301

Re: DW 19-084 Pennichuck Water Works, Inc.
 Rate Proceeding
 PWW Response to Staff Tech 2-23

Dear Attorney Tuomala:

Attached please find Pennichuck Water Works, Inc.'s response to Staff's Tech 2-23. Attached Excel schedules are also being provided as PDFs. In light of this response, the Company believes a meeting in addition to the March 9th settlement conference would be beneficial. In addition to a settlement dialog, the Company is willing to entertain data requests on this issue after the February 14th deadline and will respond as promptly as possible.

As always, please do not hesitate to call me if you have any questions regarding the attached.

Very Truly Yours,

A handwritten signature in cursive script that reads "Marcia A. Brown".

Marcia A. Brown

cc: DW 19-084 Discovery Related Service List

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-23

Date of Response: 2/12/20
Witness: Larry D. Goodhue

REQUEST: During the technical session, the Company discussed an alternative to the MOES as a means of maintaining an adequate amount of reserve cash between general rate proceedings in its Material Operating Expense Rate Stabilization Fund (MOERSF). Such would generally consist of applying some to-be-determined reserve factor to the amount of the Company's established Material Operating Expenses derived in a general rate proceeding in order to establish an overall MOERR component included in the Company's total revenue requirement.

- A. Please provide sufficient additional explanation regarding this alternative proposal relative to the following:
- i. The general parameters by which the overall mechanism would be established.
 - ii. The parameters by which the material operating expense reserve factor would be established.
 - iii. The parameters by which the MOERSF would be periodically trued-up under this mechanism.
 - iv. The advantages and/or disadvantages of this mechanism as compared to the previously proposed MOES.
 - v. Any additional information the Company may deem as pertinent to this alternative proposal.
- B. Please provide sufficient supporting schedules that illustrate what the Company's proposed revenue requirement would be under this alternative mechanism.

RESPONSE:

A. Background. The Company's original approach would have implemented the Material Operating Expense Supplement ("MOES") as a surcharge between rate cases. The Company notes that its original approach referred to the MOES as a "surcharge" rather than a "supplement," but the functional purpose is similar in nature. In response to concerns raised as a preliminary matter by Staff, the Company has modified its original surcharge approach to propose a rate mechanism similar to the DSRR-1.0 and DSRR-0.1 approved in the DW 16-806 docket. As in the case of these other rate mechanisms previously approved by the Commission, the Company's revised MOES proposal would create a mechanism to address a structural deficiency in the current ratemaking structure.

The overall ratemaking structure authorized by the Commission for the Pennichuck utilities reflects the unique circumstances resulting from the City of Nashua's ("City") acquisition of PWW's parent corporation, Pennichuck Corporation in January 2012. These unique circumstances include the fact that under the City's ownership, PWW (as well as the other Pennichuck utilities) must finance all of its capital and infrastructure investments with debt, as opposed to equity, and that PWW's rates must accordingly be more focused on collecting revenues sufficient to meet the cash flow needs of utility operations and repayment of debt obligations, as opposed to achieving a rate of return on shareholder equity. As the Commission has found in numerous orders, this modified rate structure will result in lower rates overall than would apply if PWW were still privately owned, because the cost of debt is generally lower than the cost of equity. As has been established in numerous prior proceedings, this overall lower cost capital structure is due to the fact that the City, as Pennichuck Corporation's sole shareholder, does not seek an equity-based return relative to its ownership stake.

Subsequent to the City's acquisition, PWW and PEU have accomplished multiple financings and refinancings. In connection with these financings, Pennichuck management has acquired valuable experience with credit markets. Management has developed, and continues to develop, knowledge of what the credit markets will demand with respect to the Pennichuck structure in order to allow the utilities to continue to access debt at affordable interest rates and on favorable terms. Based on the experience gained subsequent to the City's acquisition, and in connection with these important debt financing transactions, PWW has developed a better understanding of how the ratemaking structure operates on a practical basis, including positive aspects and deficiencies. That better understanding has resulted in the request for additional MOES mechanism as contemplated in the original approach and the modified rate mechanism described in this response. The Company believes it has a duty to its customers, the City, and its regulator to continue develop modifications like the MOES mechanism that will ensure that the Company can fund necessary capital improvements that will allow it to continue to provide excellent water service at affordable rates.

B. Description of Proposed MOES Rate Mechanism. The proposed modified MOES approach would be similar to the DSRR 0.1 revenue bucket in the Company's current revenue structure. The revised MOES would build a supplemental revenue factor to the MOERR to provide additional cash coverage for material operating expenses that increase and/or vary during the periods between rate cases, which are beyond the control of the Company.

While the RSF funds, which were originally funded and approved in DW16-806, will continue to be maintained for general revenue fluctuations between rate cases (due to weather and other consumption variation factors), experience of the last several years has demonstrated they are not fully effective in providing cash flow coverage between rate cases for escalation of material operating expenses due to inflation and other factors.

The Company has attached to this response an analysis showing projected operation of this MOES mechanism at two different levels. The first is the desired level of 7.5%, which would allow the requested rate increase to remain under the 11.91% request that the Company noticed to customers with this case, given an estimated Total Interest Cost ("TIC") of 3.67% for a debt restructuring described in fuller detail below. The Company projects that establishing the

MOES contingency factor at the 7.5% level would allow the MOERR RSF to remain at or near its established imprest amount of \$2.85 million, once this fund is replenished to that target amount. This is demonstrated in the pro-forma roll-forward analysis at the bottom of the attached analysis for the 3.67 TIC, in rows 78 thru 98 of the attached Excel file. This same pro forma roll-forward is provided for the 4.67 TIC and shows why the Company would file to set this MOES contingency factor at 6.0% in order to fully support the imprest level of the MOERR RSF for revenue fluctuations.

Should the TIC for that restructuring rise to a level of 4.67% (a 100 basis points sensitivity applies to those estimated current market bond rates), then the Company would request the establishment of a 6% contingency factor for the MOES in this rate case, to allow the requested rate increase to remain under the 11.91% ceiling. PWV may need to request an adjustment to this factor to the higher level in its next filed full rate case.

C. Description of Anticipated Debt Financing by the Company. As indicated above, Pennichuck’s management works regularly with its investment advisors to develop long-term debt financing plans that will enable PWV (and PEU) to continue to access capital at affordable rates. It is relevant to the Company’s requested approval of the proposed MOES mechanism to indicate that the Company anticipates filing a Financing Petition with the Commission in the next 30 days that will seek to take advantage of a potential favorable credit market opportunity.

The opportunity arises from two specific capital requirements.

First, the Company has outstanding a note owing to the American United Life Insurance (“AULI”) that was originally taken out in 1996, for 25 years at an interest rate of 7.4%, with a \$400K annual sinking fund payment requirement, and a “bullet” maturity of \$2.4 million due at its maturity on 3/1/2021. This AULI Note has a “make whole” provision that must be satisfied and funded, if it repaid prior to its maturity in March 2021. In prior years, the Company has looked for opportunities to refinance this Note, but had determined that the make whole penalty would be prohibitive at those points in time. However, based on preliminary analysis, the Company believes a current refinancing may be possible prior to its 3/1/2021 maturity, perhaps between August and September of this year, at a penalty of less than \$100,000. Based on preliminary analysis, the Company believes that refining this Note with taxable bonds at current interest rates could result in material savings in debt service costs for the Company, even with the inclusion of this current make whole amount.

Second, the Company has explored with its investment bankers the opportunity to refinance its 2014 Series A and 2015 Series A and B bonds at current taxable interest rates. (The 2014 Series B bonds would not be refinanced, as they have a “make whole” provision attached to them that makes it economically infeasible to include those in this debt restructuring activity). The recent 2017 federal Tax Cuts and Jobs Act (“TCJA”) eliminated the opportunity to advance refund tax-exempt bonds with new tax-exempt bonds. But there is still the opportunity to advance refund these tax-exempt bonds with taxable bonds. Because the taxable debt market offers interest rates at historically low levels, there is an opportunity to refinance the outstanding

tax-exempt bonds with taxable bonds at rates that are lower than those currently being paid on the outstanding tax-exempt debt.

Based on the Company's work regarding these capital needs and opportunities, the Company anticipates that it will soon file a Financing Petition requesting authority to do the following in one consolidated taxable bond issuance for a new term of up to 35 years (which actually extends the life of the AULI debt by 15 years to a total of 40 years, and the 2014/2015 bonds by 35 years, or to approximately a total of 40 years, both of which are closely aligned with the underlying weighted average useful lives of the underlying financed assets). The Company plans to do the following:

- Refinance the \$2.4 million AULI bonds, inclusive of the nominal make whole;
- Refinance the outstanding balances on the 2014 Series A and 2015 Series A/B bonds, including the arbitrage rebates required to advance refund those obligations;
- Raise additional funds in the amount of \$5.5 million to replenish the RSF to its established imprest value on a one-time basis; and
- Finance the cost of issuance for the new bonds.

Through this integrated financing, the Company would accomplish the following:

- Eliminate the risks associated with the current bullet maturity obligation under the AULI Note, and replacing that higher cost capital at current favorable interest rates;
- Replenish the RSF to the established imprest level of \$3,920,000 approved in DW 16-806 consistent with the capital markets' requirements including maintaining the Company's current A+ bond rating and consequent lower interest costs which benefits the Company's customers; and
- Provide necessary cash flow savings to facilitate the establishment of the proposed MOES mechanism in the current rate case, within the requested rate increase noticed to customers.

D. Summary of Attached Analyses. The attached schedules show the effects of this intended financing. As shown in the "2020 Refunding Analysis for Taxable Bonds with Level Debt Service," at a projected 3.67 TIC (total interest cost) scenario, the annual cash flow savings from the proposed refinancing and structure in year one is approximately \$970,000, as shown in the far-right column. At a 4.67 TIC scenario (shown in the second section of the attached analysis), the first-year savings would be approximately \$490,000. (This additional scenario is provided as a test of a potential adverse future move in interest rates of 100 basis points above the current estimate of 3.67.)

In addition to the projected debt service savings at the two test TIC levels, the attached schedules also show the impact of the intended financing on the RSF and the impact on Schedule

A for the rate filing. The operation of the RSF funds on weekly, monthly and annual basis would remain as is from the last approved rate case under DW 16-806.

E. Conclusion. The Company believes that its proposed MOES rate mechanism is required to enable it to continue to access the credit markets for financings such as the one proposed above at favorable rates and terms. The Company believes the proposed MOES mechanism is also consistent with the principles of the modified rate structures for PWW and PEU as approved by the Commission in prior dockets, which takes into account the unique ownership by the City and the effort to achieve lower overall costs for customers through a wholistic debt capitalization consistent with such municipal ownership. Finally, as demonstrated by the attached analyses, the Company believes that the proposal is consistent with the rate filing in this case and the existing notices to customers in this docket. The concept behind the MOES, which was also discussed in the PEU rate case (DW 17-128), has remained the same: the Company needs a revenue mechanism for its material operating expenses.

The advantages to this proposed MOES structure include the following:

- It is a viable structural change to the existing ratemaking structure;
- It gives the Company the necessary coverage above its MOERR pro forma test year expenses needed to provide sufficient cash to account for regulatory lag and increases or changes in operating expenses between rate cases;
- It is a component of the Company's permanent rates, and not a surcharge, making it easier to administer by the Company and to understand by our customers on their bills;
- It eliminates an additional annual filing process with the Commission, as it is only reviewed and re-set within filed permanent rate cases, rather than administering a separate surcharge process between cases;
- It will maintain or enhance the Company's overall credit position, as reviewed by the rating agencies, as an element to provide adequate cash flow coverage for operating expenses on an annual basis and between rate cases; and
- It will be incorporated in the regular RSF reconciliation process, so that under/over collection of revenues between rate cases would be replenished/refunded as part of the next rate case process.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 2

Date Request Received: 1/15/20
Request No. Staff Tech 2-24

Date of Response: 1/22/20
Witness: Donald L. Ware

REQUEST: Please provide updated Puc 1604.06/1604.07 and Puc 1604.08 schedules that reflect all changes made to the original schedules as a result of the Company's discovery responses.

RESPONSE:

Two of revised PUC 1604.06 and 1604.08 schedules along with DLW Exh 1 "PWW Reserve Account Calculation" reflecting the changes made to are attached to these data responses:

1. One set that retains the concept of the MOES approach.
2. One set that reflects the concept of a MOERR contingency factor.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 3

Date Request Received: 3/9/20
Request No. Staff Tech 3-2

Date of Response: 3/16/20
Witness: Donald L. Ware

REQUEST: 1604.06/1604.07 Schedule 1, Attachment G, Adjustment G(b) - \$(26,917): It appears this adjustment should be a positive \$26,917. (Note: 1604.06/1604.07 Schedule 1, Attachment F, Page 1, Adjustment VII (b) - \$(100,955)). This change would result in a \$53,834 adjustment.

RESPONSE:

The Company agrees with Staff. 1604.06, Schedule 1, Attach G, Adjust G(b) should be a positive not a negative. This error has been corrected on the attached revised 1604.06 Schedules.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 3

Date Request Received: 3/9/20
Request No. Staff Tech 3-3

Date of Response: 3/16/20
Witness: Donald L. Ware

REQUEST: 1604.06/1604.07 Schedule 1, Attachment H – Property Taxes: Based on the Company's responses to Staff 2-21 and 2-64, an adjustment of \$(579,340) should be made to the Company's pro forma property tax expense in order that the test year coincides with the property assessments for 2019.

RESPONSE:

The Company agrees with Staff. 1604.06, Schedule 1, Attach H has been adjusted with a \$(579,340) pro forma adjustment to 2018's actual property taxes. This adjustment has been made on the attached revised 1604.06 Schedules.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 3

Date Request Received: 3/9/20
Request No. Staff Tech 3-4

Date of Response: 3/16/20
Witness: Donald L. Ware

REQUEST: 1604.06/1604.07 Schedule 1, Attachment I, Adjustment D - \$11,217: It appears this pro forma should be reduced by \$(2,991) to a revised amount of \$8,226 to reflect the annual amortization expense allocated to the Company's affiliates. ($\$100,955 \times 26.66\% = \$26,917 \div 9 = \$2,991$) (Note: 1604.06/1604.07 Schedule 1, Attachment G, Adjustment G(b)).

RESPONSE:

The Company agrees with Staff's calculation. The correction to the pro forma noted above has been completed in 1604.06 Schedule 1, Attachment I, Adjust D of the attached revised 1604.06 Schedules.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 3

Date Request Received: 3/9/20
Request No. Staff Tech 3-5

Date of Response: 3/16/20
Witness: Donald L. Ware

REQUEST: Staff Audit Issue # 5 and Company's Responses to Staff 2-50 and Staff 3-20:

- a. Staff proposes that truck repairs totaling \$20,103 ($\$15,151 + \$4,952$) and the purchase of a wireless RTU of \$3,386 should be amortized over three years. ($\$23,489 \div 3 = \$7,830$, therefore $\$7,830 - \$23,489 = \$(15,659)$ should be deducted from Transmission & Distribution Expense).
- b. Staff proposes that five iPad Pros - \$5,750, custom programming - \$10,518, DW 18-076 costs - \$4,604 ($\$2,623 + \$1,623 + \358), and 2018 CIAC tariff amendment - \$1,913 should be amortized over three years. ($\$22,785 \div 3 = \$7,595$, therefore $\$7,595 - \$22,785 = \$(15,190)$ should be deducted from Administrative & General Expense).
- c. Based on the Company's response to Staff 3-20, it appears Administrative & General Expenses should be reduced by $\$(6,380)$ relative to the allocation of 2018 OCA Tax reform complaint billings to be allocated to affiliates. ($\$8,506 \times 75\% = \$6,380$).
- d. Company's portion of 2018 OCA Tax reform complaint expenses of \$3,968 should be amortized over three years. ($\$3,968 \div 3 = \$1,323$, therefore $\$1,323 - \$3,968 = \$(2,645)$ should be deducted from Administrative & General Expense).

RESPONSE:

a. The Company agrees with Staff's position on these expenses. The Company has removed the noted expenses in the amount of \$23,489 in 1604.06 Sch 1, Attach C Adjust III,B. of the attached revised 1604.06 schedules. The Company has added the amortization of the \$23,489 over 3 years in the attached revised 1604.06 Schedule 1, Attach I, Adjust E.

b.c.d. The Company agrees with the Staff's position on these expenses. The Company has removed the iPad Pro expense and associated programming expenses in the amount of \$16,268 in 1604.06 Sch 1, Attach F. Pg 1, Adjust VII.b. The three-year amortization of this expense is reflected in 1604.06 Sch 1, Attach I, Adjust F.

The expenses associated with the 2018 CIAC tariff in the amount of \$4,604; the 2018 CIAC tariff amendment in the amount of \$1,913; the over-allocation of 2018 OCA Tax reform complaint in the amount of \$6,380; and the Company's portion of the 2018 OCA Tax reform complaint in the amount of \$3,968; have been removed from the Company's expenses in

1604.06 Sch 1, Attach F, Pg 1, Adjust IX, f. The Company has added the amortization of the expenses noted above (exclusive of the \$6,380 associated with the subsidiary portion of the 2018 OCA Tax reform complaint) in the total amount of \$10,485 over 3 years in the attached revised 1604.06 Schedule 1, Attach I, Adjust G.

Pennichuck Water Works, Inc.
DW 19-084

PWW-Rate Proceeding
Responses to Staff Data Requests – Tech 3

Date Request Received: 3/9/20
Request No. Staff Tech 3-6

Date of Response: 3/16/20
Witness: Donald L. Ware

REQUEST: 1604.08 Schedule 5 and Company's Responses to Staff Tech 2-6, Staff 3-18, and Staff 3-19:

- a. Based on Company's response to Staff Tech 2-6, Staff proposes adjustments of \$45,755 to pro forma principal payments and \$(89,349) to pro forma interest payments to coincide with 2019 debt service payments.
- b. Based on Company's response to Staff 3-18, Staff proposes an adjustment to pro forma principal payments for BNY Mellon – 2019 A Series Bonds of \$(49,701) to reflect an amount of \$91,667 (Average of 2020 – 2022 Principal Payments: \$0, \$135,000, \$140,000 = \$91,667).
- c. Based on Company's response to Staff 3-18, Staff proposes an adjustment to pro forma interest payments for BNY Mellon – 2019 A Series Bonds of \$923 to reflect an amount of \$348,383 (Average of 2020 – 2022 Interest Payments: \$352,925, \$349,550, \$342,675 = \$348,383).
- d. Based on Company's response to Staff 3-19, Staff proposes an adjustment to pro forma principal payments for BNY Mellon – 2019 B Series Bonds of \$56,667 to reflect an amount of \$56,667 (Average of 2020 – 2022 Principal Payments: \$170,000, \$0, \$0 = \$56,667).
- e. Based on Company's response to Staff 3-19, Staff proposes an adjustment to pro forma interest payments for BNY Mellon – 2019 B Series Bonds of \$958 to reflect an amount of \$958 (Average of 2020 – 2022 Interest Payments: \$2,873, \$0, \$0 = \$958).

RESPONSE:

The Company agrees with Staff and has made the adjustments to the principal and interest payments for the BNY Mellon - 2019 A/B Series Bonds. Please see the attached revised 1604.08 schedule 5.

Pennichuck Water Works, Inc.
DW 20-055
Petition For Financing Approval - Staff Data Requests - Set 1

Date Request Received: 5/5/20
 Request No. Staff 1-2

Date of Response: 5/19/20
 Witness: Larry D. Goodhue

REQUEST: Petition, Page 3, Footnote 1: This footnote states: “As described in Mr. Goodhue’s testimony, there is a possibility, albeit remote, that tax-exempt bonds would be available.” Please identify the portion of Mr. Goodhue’s testimony that contains this discussion.

RESPONSE:

The possibility of issuing these bonds as tax-exempt bonds is mentioned several places in the testimony, but not fully described, as it is a near certainty that the ability to issue these bonds as tax-exempt bonds (subject to AMT, as have been issued in the past), would be impossible under the federal rules that govern the ability to issue Private Activity Bonds. *See e.g.* bates pages 23, 25. The term tax-exempt bonds is included in the testimony for the very reason that the current Loan and Trust Agreement that the Company has in place to issue bonds into the market allows for the issuance of either taxable or tax-exempt bonds (again, subject to AMT due to their Private Activity nature), and as such, the references in approvals and documents supporting the bond issuance are inclusive of that term.

It is now important to note, that since the filing of the Petition and Testimony for this transaction, the Company has been further advised by counsel that the refinance of the currently outstanding 2014A, 2015A, 2015B and AULI debts **can only be refinanced with taxable bonds**, as well as the funds needed to refill the RSF.

The only way that the bonds could be issued as tax-exempt bonds (subject to AMT) for this transaction, is if special provisions were made by the Federal government before the issuance of these bonds, to allow for the current rules, laws and regulations to be altered, allowing for the bonds to be issued as tax-exempt instruments, which is very highly unlikely.