

Redacted

Docket No. DW 20-071
Atkinson Area Waste Water Recycling, Inc.
Request for Change in Rates and Request for Waiver of Certain Puc 1604.01 Requirements
Data Responses Filed by Atkinson Areas Waste Water recycling Inc.

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Responses to Staff Data Request Set 1



ATKINSON AREA WASTEWATER RECYCLING, INC.

54 SAWYER AVE. ATKINSON, NEW HAMPSHIRE 03811 Phone: 603.362.5333 Fax: 603.362.4936

October 16, 2020

By electronic mail (executive.director@puc.nh.gov)

Ms. Debra Howland
Executive Director & Secretary
NH PUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

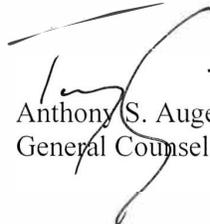
RE: Atkinson Area Waste Water Recycling, Inc. - DW 20-071
Responses to Staff Data Request Set 1

Dear Ms. Howland:

Pursuant to Puc 1604.02(a)(1) the company submits this cover letter with an electronic copy of its responses to Staff Data Requests Set 1 for the above-referenced matter. Pursuant to the Commission's March 17, 2020 letter citing to the COVID-19 emergency, the Company will not file any paper copies. The Company will maintain the original paper copy of this submission and file accordingly upon further notice from the Commission

Should you have any questions, please don't hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Anthony S. Augeri". The signature is stylized and somewhat cursive.

Anthony S. Augeri
General Counsel

TA/ljs
enclosures
e cc: service list

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-1

Date of Response:
Witness: John Sullivan
and Harold Morse

Staff 1-1

Ref: Petition for Approval of Permanent Rates and Proposed Tariff Revisions (filed July 13, 2020), and attachments as refiled and bates stamped on September 21, 2020 (Petition), Petition, Testimony of Harold J. Morse, Management – Service Rental Agreement

Management Service Rental Agreement and Owners of the Company

Considering the close relationship between Atkinson Area Waste Water Recycling, Inc.

(AAWW or the Company), Lewis Builders Development, Inc., (LBDI), Hampstead Area Water Company, Inc. (HAWC), Atkinson Concessions, Inc., d/b/a Atkinson Resort & Country Club (ACI), and Atkinson Farm, LLC (AF),

- a. When was the last time that the Company, (AAWW) or AF solicited bids from third party contractors or performed a cost comparison to determine the reasonableness of the charges to AAWW in the Management Service Rental Agreement? Please explain further and provide any supporting documentation.
- b. Please provide an updated chart showing ownership and officers of each entity, including any pending charges under consideration. *See, e.g.*, Docket 20-091.

Response 1-1

- a. LBDI has never charged a Management Fee to AAWW. Therefore, AAWWR has never solicited bids from third parties. The Company feels that a \$5,000 per year Management

Fee going forward is appropriate based on the amount of time spent by Christine Lewis Morse and Harold Morse on Company matters.

The hourly fees as shown in the agreement for other services are the same as in the Management Agreement between LBDI and HAWC, which were approved in several past HAWC rate cases.

- b. AAWW does not wish information showing the ownership and officers of the non-public utility entities to be part of the public docket. This does not include AF because it is the current owner of AAWW, and there is a pending petition to allow transfer of ownership (see Docket 20-091) that outlines AF's ownership.

Owners of the public utilities are:

AAWW – Atkinson Farm, LLC owns 100% of the company. Officers are:

- | | |
|--------------------------|---------------------|
| 1. Harold J. Morse | President |
| 2. Christine Lewis Morse | Vice President |
| 3. Jonathan T. Morse | Treasurer |
| 4. Elizabeth A. Morse | Secretary |
| 5. Anthony S. Augeri | Assistant Secretary |

HAWC – Christine (Lewis) Morse Revocable Family Trust of 2000 owns 100% of the company. Officers are:

- | | |
|--------------------------|---------------------|
| 1. Harold J. Morse | President |
| 2. Christine Lewis Morse | Vice President |
| 3. Jonathan T. Morse | Treasurer |
| 4. Elizabeth A. Morse | Secretary |
| 5. Anthony S. Augeri | Assistant Secretary |

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-2

Date of Response:
Witness: Joshua Manning

Staff 1-2

Ref: Petition, Testimony of Harold J. Morse, Testimony of Stephen St. Cyr, Commission Order 24,899 (September 25, 2008), Docket DW 07-131 (AAWW prior rate case)

Construction Status of Atkinson Heights

Regarding the first residential building of Atkinson Heights, please explain further:

- a. The construction status of the first building;
- b. The marketing efforts on behalf of the residential buildings, including but not limited to whether the Company anticipates the units will be full time residents, seasonal residents; owners or renters;
- c. When does the Company anticipate the first customers will receive wastewater services?

In 2008-2009, the Company's last rate case included an "initial" plan to build four condominium buildings with 128 total residential customers, to establish residential customers. As of this date, only one building is under construction. Please explain further:

- a. Why construction was delayed for a period of approximately twelve years;
- b. The status of residential construction in the region (40-mile radius).

Response 1-2 (Note this data request did not distinguish that there are two requests with 3 and 2 sub-requests respectively resulting in two 'a' and two "b" requests and responses.

Response regarding the first residential building and three sub-requests

- a. The first building (Building #5) at Atkinson Heights is currently framed and is weather tight. There is a target completion date of February 2021.
- b. LBDI is just starting to begin marketing efforts for Atkinson Heights. These units are 55+ condominiums to be sold to individuals over the age of 55 and occupied by fulltime residents.
- c. Sometime between January and March 2021.

Response regarding 2008-2009 last rate case

- a. Construction was delayed for approximately 12 years due to the passing of Peter Lewis, the founder and President of the Company and the related Lewis companies including HAWC and LBDI, in 2008 and the weak economy for this type of residential unit during the early part of that time frame. Additionally, the builder (LBDI) was involved with long term development projects during this timeframe.
- b. Presently, residential construction in our region is very much in demand with extremely low inventories.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-3

Date of Response:
Witness: Joshua Manning and
Stephen P. St. Cyr

Staff 1-3

Ref: Petition, Testimony of Harold J. Morse, Testimony of Stephen St. Cyr

Construction Status of Atkinson Heights

Regarding the second residential building, please explain further:

- a. The construction status of the second building;
- b. Does the Town of Atkinson limit the number of buildings that can be constructed per year, or has the approval changed/ been updated to reflect a different number of approved buildings since the DW 07-131 proceeding?
- c. Is there a possibility the second building will not be constructed? If so, who will make that determination, when and how will the Company be informed of this?
- d. How does the Company believe this contingency should be accounted for in its proposed revenue requirement and proposed residential and commercial rates?
- e. How does the Company consider the fact that the prior rates were created including an anticipated 128 customers who never materialized?

Response 1-3

- a. The second building (building 6) construction is under way; preparation, digging the cellar hole and the foundation to be poured before January 21'.

- b. No, the Town of Atkinson does not restrict the number of buildings and nor has the approval changed to reflect the number of approved buildings. It remains the same at (9) 32-unit buildings.
- c. Yes, this is always a possibility. The decision would be made by the developer, Lewis Builders Development, Inc. LBDI would make the company aware of this in writing.
- d. The Company believes that this contingency is taken into consideration. All of the plant is being contributed so there is no impact on rate base / rates. The expenses are largely variable. As such, to the extent that the second building is not constructed, the expenses would be less and the revenue associated with the customers from the second building would not materialize.
- e. In the prior petition (DW 07-131) the Company's original proposal was to use 64 customers. After negotiation with the PUC staff, that number was increased to 128 customers.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-4

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-4

Ref: Petition & Tab 5: Report of Proposed Rate Changes (Bates 14)

Report of Proposed Rate Changes

The Company explained the builder of Atkinson Heights now anticipates constructing two residential buildings. Each building is to be comprised of 32 units, or customers. At full capacity, the Company anticipates a total number of 64 units, and therefore a total number of 64 customers. The first building is described as “under construction.” The Company recently explained in a technical session that the second building will not be completed until sometime in the future. However, the Company’s proposed rate structure includes all customers from both buildings (64 residential customers total). Given the construction history since the prior rate case, and the construction status of the second building, please explain further:

- a. Why it would be reasonable to base the residential portion of the rate structure on 64 residential customers rather than a different number;
- b. If in a subsequent rate case, building one is not at full capacity, or building one includes a substantial portion of seasonal owners, how should future rate setting consider capacity?
- c. In the absence of residential owners over a prolonged period of time, should the commercial customer rates increase?

Response 1-4

- a. It is reasonable to base the residential portion of the rate structure on 64 residential customers because that is the current plan that both the developer and the sewer company are working towards.
- b. The Company's focus is on this rate case and not a subsequent rate case. At the time of a subsequent rate case, the facts at the time will be taken into consideration.
- c. The Company's proposed rates in this case are design for each class of customer to pay their share of costs based on the anticipated sewer flow utilized. As such, the commercial customer is paying its share based on its actual sewer flow and its rates should not be increased.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-5

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-5

Ref: PUC Audit Report from Karen Moran, Chief Auditor, to Director Steve Frink, Assistant Director Jayson Laflamme, and Utility Analyst Anthony Leone, dated September 17, 2020, page 14 (provided to AAWW on September 17, 2020).

Uncollected Rate Case Expenses

Commission Audit Staff noted that the Company's books and records reflect a balance comprised of uncollected rate case expenses from the prior rate case in the amount of \$8,673.23. Please explain what the Company intends to do with the balance. Please include any Commission precedence or other applicable material in support of your position.

Response 1-5

Response: The Company proposes to write off such amount in 2020.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-6

Date of Response:
Witness: Joshua Manning

Staff 1-6

Ref: Petition, Testimony of Harold Morse at 3

Wastewater Used as Irrigation

Mr. Morse describes how at least some of the Company's treated wastewater is eventually used for irrigation at the Atkinson Country Club. In light of ACIs use of the wastewater, please explain the following:

- a) Any alternatives to that use, including the cost of that alternative if there is one;
- b) Does the Company receive any compensation for the wastewater used as irrigation?

Please explain.

- c) How much of AAWW's treated wastewater is currently used annually for irrigation, (by volume and percentage);

- 1. Does the Company anticipate this will change after the construction of additional buildings?

- 2. What does the Company anticipate the volume of wastewater will be, and what percentage will be used after the construction and full occupancy of building 1?

- 3. What does the Company anticipate the volume of wastewater will be, and what percentage will be used after the construction and full occupancy of building 2?

- 4. What does AAWW do with wastewater not used for irrigation (extra wastewater)?

What will it do with the increased volume of extra wastewater as residential usage increases?

- d) Is there is any increase in treatment costs to the Company for wastewater that is used for irrigation by ACI, compared to alternative uses for the treated wastewater. If so, please provide cost difference and supporting documentation.

Response 1-6

- a. There are no alternatives to that use as all of the Company's treated wastewater is disposed of by means of a ground water discharge permit where water has to be sprayed out on the ground surface and absorbed into the ground. Alternatives would be a costly surface water discharge process that would come with increased federal permits and additional operational costs for a higher level of treatment prior to discharge. AAWW is the holder of a groundwater discharge permit and also holds a discharge easement (with ACI) over Atkinson Farm property granting rights to AAWW to, among other things, spray irrigate.
- b. No. As stated in 1-6(a), it would be costlier for the Company to dispose of the water if it couldn't be used for irrigation.
- c. 100% of the wastewater generated by the company is used for irrigation at AF land (Atkinson Country Club) pursuant to the easement referenced in the Company's response to subpart (a).
1. No, there is an easement that Atkinson Farm must accept 100% of all waste water generated by AAWW. Having AF use the water for irrigation is less expensive than other alternatives – see response to 4 below.
 2. After the first 32 unit building is constructed the volume of waste water will increase from 5.0 MG/ Year to 6.17 MG/ Year. As stated in previous response, 100% of this waste water will be used for irrigation.

3. After the Second 32 unit building is brought online the total flow will increase from 6.17 MG/ Year to 7.34 MG/ Year. As stated in previous response, 100% of this waste water will be used for irrigation.
 4. There is no wastewater not used for irrigation. Irrigation is our primary means of disposal and takes priority over ACI's own fresh water use. We have a discharge easement over AF property (Atkinson Country Club) that allows for this. The only alternatives for disposing the wastewater would cost the Company money.
- d. There are no increased costs as we are treating it to the minimum standards required for all groundwater discharge permits in the state as regulated by NH DES. Alternatives would be to use surface water discharge and this would come at a higher cost with more regulatory burden.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-7

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-7

Ref: Tab 5: Report of Proposed Rate Changes (Bates 14)

Proposed Revenue

The proposed annual revenue derived from the Commercial customer is identified as \$53,415.

Based on the proposed Commercial rates contained in the Company's proposed tariff (Tab 12 / Bates 101), it would appear that anticipated revenue to be derived annually from the Commercial customer should be \$50,003 ($\$5,837.42/\text{customer} + [2,618 \text{ ccf} \times \$16.87/\text{ccf}]$), or an annual difference of \$3,412. Please explain.

Response 1-7

See Staff 1-7 attachment - Revised Report of Proposed Rate Changes.

Atkinson Area Waste Water Recycling, Inc.

Staff 1-7 Attachment

Report of Proposed Rate Changes - Revised

Utility Atkinson Area Waste Water Recycling, Inc.

Date Filed:

Tariff No.:

Effective Date:

Sewer Revenues	Annual Sewer Flow in gallons	Annual Sewer Flow per 100 cubic feet	Effect of Change	Number of Customers	Authorized Present Revenue	Proposed Revenue	Proposed Change Amount
Commercial	1,958,000	2,618	\$ 16,525	1	\$ 34,173	\$ 50,698	\$ 16,525
Residential	2,336,000	3,123	21,315	64	44,107	\$ 65,422	21,315
Total Measured Revenues	4,294,000	5,741	\$ 37,840	65	\$ 78,280	\$ 116,120	\$ 37,840
Misc.			72,034	-	-	72,034	72,034
Total	4,294,000	5,741	\$ 109,874	65	\$ 78,280	\$ 188,154	\$ 109,874
Avg. Res. Cust.			\$ 333		\$ 689	\$ 1,022	\$ 333

Note: Commercial sewer flow is actual 2019 gallons. Residential sewer flow are projected gallons based on 3,200 gallons per day.

Sewer Rates (Annual rate billed quarterly in arrears):

	PUC approved Sewer Rates	% increase in rev per class	Proposed Sewer Rates	Number of Customers	Proposed Revenue
Commercial	\$ 3,000.00	1.483394	\$ 4,450.18	1	\$ 4,450.18
Residential	\$ 108.00	1.483394	\$ 160.21	64	10,253.22
Total Revenue from Base Charges					\$ 14,703.40
Total Revenue from Consumption	\$ 11.91		\$ 17.67		\$ 101,416.60
Total Measured Revenue					\$ 116,120.00

SPSt. Cyr
10/7/2020

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-8

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-8

Ref: Tab 5: Report of Proposed Rate Changes (Bates 14)

Proposed Rate Changes

The authorized present revenue derived from Residential customers is \$25,504. Based on the Residential rates contained in the Company's current tariff, it would appear that the authorized revenue derived annually from Residential customers should be \$44,107 $([(\$108/\text{customer} \times 64 \text{ customers}] + [3,123 \text{ ccf} \times \$11.91/\text{ccf}]$), or a difference of \$18,603. Please explain.

Response 1-8

See Staff 1-7 attachment.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-9

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-9

Ref: Tab 5: Report of Proposed Rate Changes (Bates 14)

Proposed Rate Changes

The proposed annual revenue derived from 64 Residential customers is \$62,705. Based on the proposed Residential rates contained in the Company's proposed tariff (Tab 12 / Bates 101), it would appear that anticipated revenue to be derived annually from Residential customers should be \$66,135 ([\$210.15/customer x 64 customers] + [3,123 ccf x \$16.87/ccf]), or a difference of \$3,430. Please explain.

Response 1-9

See Staff 1-7 attachment.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-10

Date of Response:
Witness: Charles Lanza

Staff 1-10

Ref: Tab 5: Report of Proposed Rate Changes (Bates 14)

Proposed Rate Changes

The Company's note indicates that, "Residential sewer flow are projected gallons based on 3,200 gallons per day." Please confirm whether the 3,200 gallons per day (GPD) projection represents the anticipated usage of:

- a) A full occupancy of both anticipated residential buildings (50 GPD per unit x 64 units = 3,200 GPD), or
- b) full occupancy of just one of the anticipated residential buildings (100 GPD per unit x 32 units = 3,200 GPD).

Response 1-10

- a) No, full occupancy of 1 anticipated building.
- b) Yes, full occupancy of just one of the anticipated residential buildings (100 GPD per unit x 32 units = 3,200 GPD).

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-11

Date of Response:
Witness: Charles Lanza

Staff 1-11

Ref: Tab 5: Report of Proposed Rate Changes (Bates 14), DW 07-131 Stipulation Agreement (filed July 18, 2008) (identified at July 29, 2008 hearing at Exhibit 7), Page 2 (attached);

Testimony of St. Cyr in DW 07-131 Page 8:

Proposed Rate Changes

In the Company's prior rate proceeding (DW 07-131), the anticipated annual consumption per residential customer for Atkinson Heights of 43 CCF was based on that of the Cricket Hill development, which was described as "a similar development with similar size units." (Ref: DW 07-131, St. Cyr Testimony, Page 8). It appears from the Company's current filing as if the Company's estimated per customer annual usage, in CCF, has increased to approximately 50 CCF.

- a) Please describe Cricket Hill, and explain whether the comparison of Atkinson Heights and Cricket Hill residential consumption continues to apply with regard to the instant rate proceeding and why.
- b) Please also explain the increase in the estimated CCF for Atkinson Heights from the prior rate case.
- c) Please provide a detailed explanation with regard to how the anticipated residential consumption for Atkinson Heights was determined. Please provide all supporting documentation and calculations as necessary.

Response 1-11

a) Cricket Hill is a 55+ age restricted Condominium community comprised of two-unit buildings with two bedrooms / unit. The comparison continues to apply as it is an age restricted community with the same number of bedrooms.

b) 43 CCF / year is equal to 32,164 Gallons / Year or 88+/- Gallons / Day/ unit. This number was originally only based on one other project as a comparison. We are now using 100 GPD / unit based on an engineering study we had done as part of our DES design approval for the full capacity of the treatment plant. This study looked at a much larger representative sample of data for similar type buildings. (see attached).

c) See Attachment to 1-11 (Excerpt from Wastewater Treatment plant expansion design. This document was prepared by Daryl Caulkins, PE and was accepted by DES for design purposes back in 2008.)

Figure 2. 2004-2007 treatment performance for Total Suspended Solids reduction.

There appears to be a slight seasonal fluctuation in the data where toward the end of the summer and into the early part of winter with very low concentrations (sometimes zero) of suspended solids leaving the wetlands. Again, treatment fluctuated on a summer seasonal basis with 88-97% removal during each of the 4 years.

2.0 Water Demand Estimates for Proposed Condominiums

The water supply estimates for the proposed condominium project (an age restriction of 55+ and no outside water spigots) are based on measured flows from similar type residential communities in the surrounding area of Atkinson, NH that also have a restricted age of 55 or older. Based on discussion with local realtors, most people purchasing these 2 bedroom units are married, but wish to have an extra bedroom for guests, yet when the water demand is calculated on the number of bedrooms, the values are much lower than for the average daily domestic use of 50-75 gpd/person/BR. These residents also tend to travel to warmer climates during the winter period and the daily use from these complexes drops again during these periods.

The flows in table 2 are from a 55+ age restricted community of forty duplex and single home 2 BR units with lawn spigots in East Kingston, NH. Water flow figures were obtained from the Hampstead Area Water Company.

Table 2. Cricket Hill/Maplevale: 66-2BR Units					
Gallons per day/BR					Totals
Date/Quarter	Q1	Q2	Q3	Q4	Yearly
2005	44.9	65.1	41.9	44.7	49.2
2006	36.7	52.4	41.6	37.4	42.0
2007	42.5	54.7	42.2		46.5
				Average	45.9

The flows in table 3 are from a 62+ age restricted community of single and 2 bedroom condominiums with lawn spigots in Kingston, NH. Water flow figures were obtained from the Hampstead Area Water Company.

Table 3. Lamplighter Estates: 1& 2BR Units-96 BR					
Gallons per day/BR					Totals
Date/Quarter	Q1	Q2	Q3	Q4	Yearly
2005	28.8	36.1	26.9	24.2	29.0
2006	38.9	32.4	27.0	29.9	32.0
2007	28.9	28.0			28.4
				Average	29.8

The data on flows in table 4 are from a condominium complex in Exeter, NH with an age restriction of 55+ and no outside spigots. Water flow figures were obtained from the town of Exeter.

Table 4. Sterling Hill: 66-2BR Apartments					
Gallons per day/BR					Totals
Date/Quarter	Q1	Q2	Q3	Q4	Yearly
2007	15.2	19.1	13.4	19.4	16.8

The Kessington Place complex is another 55+ age restrictive community with no outside spigots and for this site we were able to obtain monthly flows for 3 different buildings. Water flow data were obtained from the Town of Salem and they are displayed in table 5.

Table 5. Kessington Place, Salem, NH			
Bld #1 & 3: 6-1BR & 16 2-BR units (38 BR)			
Bld #2: 9-1BR & 24-2BR units (57 BR)			
	gpd/BR	gpd/BR	gpd/BR
Month	Bld #1	Bld #2	Bld #3
2007 Jan	27.3	30.5	21.0
2007 Feb	45.5	53.6	36.0
2007 Mar	38.3	45.1	30.4
2007 April	34.1	43.7	27.6
2007 May	29.8	33.4	27.3
2007 June	44.6	49.9	38.7
2007 July	48.3	55.9	52.7
2007 Aug	39.4	50.0	45.7
2007 Sept	48.6	54.2	61.7
2007 Oct	36.8	44.4	46.4
2007 Nov	44.0	52.1	56.4
2007 Dec	39.4	53.8	55.9
Average Yearly	36.6	43.6	38.4

Table 6 contains values of average monthly flows for 3 buildings in the Club @ Meadowbrook in Salem, NH for an over 55 age community with no outside spigots. Water flow data were obtained from the Town of Salem.

Table 6. Club @ Meadowbrook, Salem, NH			
Each Building: 5-1BR & 35-2BR units			
	gpd/BR	gpd/BR	gpd/BR
Month	Bld #1	Bld #2	Bld #3
2007 Jan	24.5	23.2	22.5
2007 Feb	33.5	32.1	31.0
2007 Mar	30.9	28.6	28.6
2007 April	42.9	44.5	39.2
2007 May	25.7	25.1	21.6
2007 June	45.5	42.9	38.6
2007 July	38.3	35.7	34.4
2007 Aug	38.3	36.0	35.1
2007 Sept	49.2	47.9	45.2
2007 Oct	39.6	39.9	40.2
2007 Nov	46.2	48.5	43.2
2007 Dec	33.8	36.7	34.1
Average Yearly	34.5	33.9	31.8

A review of the data from the 5 tables of flows from these age restricted “communities” based on quarterly and monthly flows show a range of monthly averaged daily flows from 15 to 45 gpd/BR. The data in tables 5 & 6 from the two sites with 3 building complexes each (similar to the proposed Lewis project at ARCC) have a smaller range in flows, 32 to 44 gpd/BR with distinct seasonal variations; lower flows in the winter period and higher flows during the warmer months.

Based on the information presented in the five tables above, I believe a design wastewater flow of 50 gpd/BR is an appropriate value for the proposed condominium project at the ARCC where 288-2BR units are being proposed. Peaking daily flows will be dampened tremendously with the large number of proposed units.

3.0 Proposed Wastewater Upgrade & Residential Building Plan

AAWWR wishes to upgrade and expand the above treatment facilities from the existing permitted value of 24,450 gpd to 38,800 gpd in a phased approach. AAWWR would also like to increase this figure in the future to 60,000 gpd at a later date, but this a different configuration of treatment systems. The general approach for upgrading the wastewater facilities for 38,800 gpd is as follows:

1. Perform maintenance on the constructed wetlands cells (remove purple loosestrife, re-introduce wetland plants and install a continuous flow meter at the outlet),
2. Add a submerged aeration system to the existing storage lagoon to provide a tertiary treatment for BOD reduction,
3. Construct a second pond for additional storage of treated effluent during the winter period,
4. Provide contact chlorination during the pumping of effluent from the first pond to the proposed second pond,

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-12

Date of Response:
Witness: Joshua Manning and
Stephen P. St. Cyr

Staff 1-12

Ref: Tab 8: Testimony of Stephen P. St. Cyr, Pages 2-3, 9 (Bates 24-25, 31), Tab 7: Testimony of Harold J. Morse, p. 3 (Bates 20)

Provision of Services to Two Buildings

Mr. St. Cyr states, “In order to provide sewer service to the 2 buildings, AAWWR will have to add septic tanks, forced collection sewers, a pump station and pumping equipment. The sewer infrastructure will be contributed by Lewis.” Harold J. Morse’s testimony indicates that the existing treatment plant is approved with a design flow of 38,800 GPD, or 14,162,000 gallons per year (38,800 GPD x 365 days). Present annual sewer flows per the Report of Proposed Rate Changes (Tab 5 / Bates 14) is indicated as 4,294,000 gallons (1,958,000 + 2,336,000) for the one commercial and 64 residential customers (2 buildings) respectively. This results in approximately 30.32% of approved capacity (4,294,000 gallons ÷ 14,162,000 gallons).

- a) In light of such, and for each specifically mentioned asset indicated on Page 3 of Mr. St. Cyr’s testimony, please provide a detailed explanation regarding the necessity of each asset as it relates to the two additional buildings and/or the sewer system as a whole. Please be specific as to the number, size, and purpose of each indicated sewer asset addition, and if these assets were also contemplated in the prior rate case and if not, why not.

- a) Please provide an update as to the status of the construction of these assets with amounts, if completed and available.
- b) Please explain the decision to construct the identified annual capacity, 38,800 GPD, all at once rather than over time;
- c) Please explain if there is any impact to the Company's revenues, expenses, or rates from the construction decision in part (c) above.

Response 1-12

- a. **Septic Tanks.** Septic tanks are required to collect the solid component of wastewater. Our treatment plan is only designed to treat effluent after it has left the septic tanks. One 8,000 Gallon Primary Septic tank is planned for each 32-unit building.

-Collection System. The Collection system for the first two buildings will be primarily gravity and consist of approximately 1,200' of 6" sewer line and manholes. This is needed to get the effluent to flow from the planned building sites to nearest gravity sewer owned and operate by the company.

-Pump Station and Pumping equipment. This is needed for the company to be able to pump treated wastewater from our 5.0 MG Lagoon (Pond 2) during winter months. The current pump station at this location is a seasonal portable one with no structure.

Presently, with the flow of only our one commercial customer (the Atkinson Country Club clubhouse) we are able to accommodate this flow over the winter with the capacity in pond 2 by pumping down to a low level every fall. Once we receive the additional flow from the 32-unit residential building, we will need to pump this pond down more

frequently which will require pumping during winter months. This will require a physical structure that is insulated and heated that can pump the pond down during the winter months. It will be equipped with duplex 25 HP submersible pumps operating as a lead and lag.

These assets have always been contemplated.

- b. The treatment plant is comprised of multiple different parts. Some common to all and some specific to the new residential building being constructed. The wetland treatment cells, aeration lagoon (pond 2) and pump station are common to all wastewater that flows into the plant. Additionally, the developer is adding septic tanks and pre-treatment systems to each of the proposed buildings that are being contributed by the developer. Construction work has not yet started on the install of the additional septic tanks, collection system and pump station. That work is anticipated to start late fall 2020.
- c. The system design was approved for annual capacity of 38,800. However, only certain components of the treatment plant have been fully constructed to accommodate the design flow of 38,800. The remainder will be built as future buildings are brought online and contributed as CIAC.
- d. Since all of the plant has been contributed, there is no impact to the Company's revenue, expenses and rates from the construction decision in part (c) above.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-13

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-13

Ref: Mr. St Cyr's Testimony, Page 6 (Bates 28)

Contributions In Aid of Construction (CIAC) Tax pro forma:

- a) Please provide the supporting computation(s) relative to the Company's proposed CIAC Tax pro forma adjustment of \$72,034.
- b) Please provide further explanation with regard to why the Company is proposing a revenue adjustment for this CIAC Tax pro forma rather than a rate base adjustment.

Response 1-13

- a. See the bottom of Schedule 3B for Calculation of CIAC Tax under Plant and Equipment Formula (Bates page 57).
- b. Since the developer is contributing the plant and paying the related taxes of \$72,034, the Company intends to record the contribution as revenue for both book and tax and pay the related taxes.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-14

Date of Response:
Witness: Joshua Manning

Staff 1-14

Ref: Mr. St. Cyr's Testimony, Page 7 (Bates 29)

Account # 711: Sludge Removal Expense

- a) Since 2011, the Company appears to have incurred a total of \$237 in Sludge Removal Expenses: \$187 in 2014 and \$50 in 2015. In light of such,
- i) Please explain why the Company expended a relatively minor amount on sludge removal in its prior years of operation.
 - ii) Please sufficiently justify the Company's annual Sludge Removal Expense projection of \$7,910.
- b) Regarding the Bi-Annual Pump Septic Tanks budget amount of \$1,280 indicated on Schedule 1B (Tab 10 / Bates 49):
- i) Please provide the source(s) for the Company's calculated estimate, i.e., tank size, cost per gallon, frequency of service. Please provide all supporting documentation / calculations.
 - ii) Are these based on a quote or an actual contract? Please provide a copy of any such documentation.
- c) Regarding the Bi-Annual Pump Clean Solutions Tank budget amount of \$1,680 indicated on Schedule 1B (Tab 10 / Bates 49):

- i) Please provide the source(s) for the Company's calculated estimate, i.e., tank size, cost per gallon, frequency of service. Please provide all supporting documentation / calculations.
 - ii) Are these based on a quote or an actual contract? Please provide a copy of any such documentation.
- d) Regarding the Semi-Annual Pump Septic Tanks (ACC) budget amount of \$4,950 indicated on Schedule 1B (Tab 10 / Bates 49):
- i) Please provide the source(s) for the Company's calculated estimate, i.e., tank size, cost per gallon, frequency of service. Please provide all supporting documentation / calculations.
 - ii) Are these estimates based on a quote or an actual contract? Please provide a copy of any such documentation.

Response 1-14

a)(i) The Company has expended a relatively minor amount on sludge removal because its only customer, ACI, was paying their own sludge removal expenses. The Company will start paying for sludge removal immediately.

a)(ii) See Schedule 1B as part of Exhibit 3 to St. Cry prefilled testimony. The projected annual sludge removal expense of \$7,910 is made up as follows:

Bi-Annual pumping of (2) 8,000 Gallon residential septic tanks. One at each 32 unit building. Bi-Annual Pumping of (2) 10,500 Gallon clean solution pre-treatment tanks for the first two 32 unit buildings. Semi Annual pumping for septic tanks equating to 27,500 Gallons per year (typo in Sch 1B). This makes for a total of 18,500 gallons of residential septage at a rate of 0.16 / gal and 27,500 gallons of commercial septage at a rate of 0.18/ gal. For a Total of \$7,910 Annually. This

pumping schedule is what is needed by industry standards to properly maintain the solids in these septic tanks prior to our treatment plant receiving the effluent.

b)(i) This is for Bi-Annual pumping of (2) 8,000 gal. Septic tanks, one for each 32 unit building. The current market rate for tank pumping is 0.16/ gallon = \$1,280.

b)(ii) This is based on a recent tank pumping rates LBDI has been paying at their other properties with Petes Sewer Service. Prior to contracting pumping services the company will put it out to bid to get the best price. Over the last 5 years septic tank pumping rates have been on the rise as with many other service-based businesses.

c)(i) This is for Bi-annual pumping of (2) sets of clean solution pre-treatment tanks totaling 10,500 gallons for each 32 unit building. The current market rate for tank pumping is 0.16/ gallon = \$1,680.

c)(ii) This is based on a recent tank pumping rates LBDI has been paying at their other properties with Petes Sewer Service. Prior to contracting pumping services the company will put it out to bid to get the best price. Over the last 5 years septic tank pumping rates have been on the rise as with many other service-based businesses.

d)(i) This is for Semi-annual pumping of a total of 27,500 Gal. Of septage from ACI's commercial tanks. The current market rate for commercial tank pumping is 0.18/ gallon = \$4950.

d)(ii) This is based on a recent tank pumping rates ACI has been paying to pump these tanks on their own with Stewarts Septic. See attached copy of recent invoice. Prior to contracting pumping services, the company will put it out to bid to get the best price. Over the last 5 years septic tank pumping rates have been on the rise as with many other service-based businesses.

J and S Development Corp.

dba/ Stewarts Septic Service
58 South Kimball Street
Bradford, Ma 01835

Invoice

Date	Invoice #
7/14/20	35427A

Bill To
Atkinson Concessions INC 85 Country Club Dr, Atkinson, NH 03811

Revised

Septic

P.O. No.	Terms	Project
	Net 15	

Description	Qty	Rate	Amount
1750 GALS GALS SEPTIC XSOLIDS /BOTTOM	1.750	0.18	315.00
TUSCAN SEPTIC		0.00%	0.00
Total			\$315.00
Payments/Credits			\$0.00
Balance Due			\$315.00

6042-400-012-00

Stewart's Septic Service
(978) 372-7471

Andover Septic
(978) 475-2593

Stratham Hill Septic
(603) 772-5548

Roto-Ram
(978) 452-9022

58 South Kimball Street, Bradford, MA 01835

Staff 1-14 Attachment

PAY FROM THIS BILL

Date of Service <u>7-14-21</u>		Septic Tank Pumping and Cleaning "Done the Right Way" Not Responsible for Covers or Irrigation Systems		<input checked="" type="checkbox"/> Reg. <input type="checkbox"/> N/C		Nature of Service <input checked="" type="checkbox"/> Reg. Maint. <input type="checkbox"/> Emergency <input type="checkbox"/> Day <input type="checkbox"/> Night			
Customer Name: <u>Atkinson Country Club</u>				Service Location: <u>85 Country Club Lane</u>		Phone:		Contact:	
Billing Address:				City: <u>Atkinson N.H.</u>		Zip:		Special Instructions	
Per: <u>AM/PM 10:23</u>				<input checked="" type="checkbox"/> Completed <input type="checkbox"/> Incompleted Reason: _____		Services Rendered		Charge	
Vacuum Pumping <input checked="" type="checkbox"/> Septic Tank <input type="checkbox"/> Drywell <input type="checkbox"/> Leech Pit / Overflow <input type="checkbox"/> D-Box <input type="checkbox"/> Pump Chamber <input type="checkbox"/> Grease Trap <input type="checkbox"/> Catch Basin <input type="checkbox"/> Portable Toilet <input type="checkbox"/> Other Qty: _____ Size: <input type="checkbox"/> Under 1000 gallons <input type="checkbox"/> 1000 gallons <input type="checkbox"/> 1500 gallons <input type="checkbox"/> 2000 gallons <input type="checkbox"/> 3000 gallons <input type="checkbox"/> 4000 gallons <input type="checkbox"/> 5000 gallons <input checked="" type="checkbox"/> Other <u>4350</u>				Observations <input type="checkbox"/> Good Condition <input type="checkbox"/> Leechfield Runback <input type="checkbox"/> Riding High (liquid level) <input type="checkbox"/> Full-to Cover <input checked="" type="checkbox"/> Excessive Solids Top <input type="checkbox"/> Bottom <input checked="" type="checkbox"/> <input type="checkbox"/> Use No-Powdered Soap <input type="checkbox"/> Heavy Grease <input type="checkbox"/> Roots <input type="checkbox"/> Suggest Electric Rootering <input type="checkbox"/> Van Called <input type="checkbox"/> Other _____		Drain Cleaning <input type="checkbox"/> Main Line <input type="checkbox"/> Toilet Bowl <input type="checkbox"/> Kitchen Sink <input type="checkbox"/> Bathtub / Shower <input type="checkbox"/> Vanity <input type="checkbox"/> Floor Drain <input type="checkbox"/> Vent <input type="checkbox"/> Sewer Jet <input type="checkbox"/> Other _____ Footage: _____		Misc. <input type="checkbox"/> Digging Charge _____ ft./in. * <input type="checkbox"/> Location _____ <input type="checkbox"/> Service Call <input type="checkbox"/> Labor <input type="checkbox"/> Waiting Time * Digging Charge is Per Driver Discretion <input type="checkbox"/> Backhoe _____ hrs. <input type="checkbox"/> Consultation _____ hrs. <input type="checkbox"/> Estimate <input type="checkbox"/> Portable Toilet Rental <input type="checkbox"/> Baffle <input type="checkbox"/> Inspection <input type="checkbox"/> Certification: P/F Reason: _____ <input type="checkbox"/> Pump Repair <input type="checkbox"/> Repair <input type="checkbox"/> Chemical Treatment <input type="checkbox"/> Other _____	
Description of work <u>Pump Septic Tanks</u>		Recommendations		Terms of Payment		Parts			
Vacuum Pumping _____ Yr. _____ Month Drain Cleaning _____ Yr. _____ Month		PAYMENT DUE IN FULL UPON COMPLETION		Tax		Discount			
Terms & Conditions		<input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Credit _____		Total					
1. Not responsible for damage beyond curb line. 2. All complaints shall be reported within 48 hours.		3. 1.5% per month will be charged to accounts past due. 4. The purchaser agrees to pay all cost of collection.							

Customer Signature _____

Serviceman _____

AAWWR 000034

Staff 1-14 Attachment

J and S Development Corp.
dba/ Stewarts Septic Service
58 South Kinball Street
Bradford, Ma 01835

Septic

Revised

Invoice

Date	Invoice #
7/14/20	35426A

Bill To
Atkinson Concessions INC 85 Country Club Dr, Atkinson, NH 03811

P.O. No.	Terms	Project
	Net 15	

Description	Qty	Rate	Amount
PUMPED 12,000 GALS	12,000	0.18	2,160.00
SEPTIC ARCC		0.00%	0.00
<i>6942-400-012-00</i>			
Total			\$2,160.00
Payments/Credits			\$0.00
Balance Due			\$2,160.00

Stewart's Septic Service
(978) 372-7471

Andover Septic
(978) 475-2593

Stratham Hill Septic
(603) 772-5548

Roto-Ram
(978) 452-9022

58 South Kimball Street, Bradford, MA 01835

Staff 1-14 Attachment

PAY FROM THIS BILL

Date of Service 7-14-21		Nature of Service <input checked="" type="checkbox"/> Reg. Maint. <input type="checkbox"/> Emergency <input type="checkbox"/> Day <input type="checkbox"/> Night			
Customer Name: McKinson Country Club				<input checked="" type="checkbox"/> Reg. <input type="checkbox"/> N/C	
Service Location: 85 Country Club Lane				Septic Tank Pumping and Cleaning "Done the Right Way" Not Responsible for Covers or Irrigation Systems	
Phone:					
Contact:					
Billing Address:					
City: McKinson N.H.		Zip:			
Special Instructions		<input checked="" type="checkbox"/> Completed <input type="checkbox"/> Incompleted Reason: _____			
Per: AM/PM 10:23					
Services Rendered Vacuum Pumping <input checked="" type="checkbox"/> Septic Tank <input type="checkbox"/> Drywell <input type="checkbox"/> Leech Pit / Overflow <input type="checkbox"/> D-Box <input type="checkbox"/> Pump Chamber <input type="checkbox"/> Grease Trap <input type="checkbox"/> Catch Basin <input type="checkbox"/> Portable Toilet <input type="checkbox"/> Other Qty: _____ Size: <input type="checkbox"/> Under 1000 gallons <input type="checkbox"/> 1000 gallons <input type="checkbox"/> 1500 gallons <input type="checkbox"/> 2000 gallons <input type="checkbox"/> 3000 gallons <input type="checkbox"/> 4000 gallons <input type="checkbox"/> 5000 gallons <input checked="" type="checkbox"/> Other 14350		Observations <input type="checkbox"/> Good Condition <input type="checkbox"/> Leechfield Runback <input type="checkbox"/> Riding High (liquid level) <input type="checkbox"/> Full to Cover <input checked="" type="checkbox"/> Excessive Solids Top <input type="checkbox"/> Bottom <input checked="" type="checkbox"/> <input type="checkbox"/> Use No Powdered Soap <input type="checkbox"/> Heavy Grease <input type="checkbox"/> Roots <input type="checkbox"/> Suggest Electric Rootering <input type="checkbox"/> Van Called <input type="checkbox"/> Other _____			
Drain Cleaning <input type="checkbox"/> Main Line <input type="checkbox"/> Toilet Bowl <input type="checkbox"/> Kitchen Sink <input type="checkbox"/> Bathub / Shower <input type="checkbox"/> Vanity <input type="checkbox"/> Floor Drain <input type="checkbox"/> Vent <input type="checkbox"/> Sewer Jet <input type="checkbox"/> Other _____ Footage: _____		Charge			
Misc. <input type="checkbox"/> Digging Charge _____ ft./in. * <input type="checkbox"/> Location _____ <input type="checkbox"/> Service Call <input type="checkbox"/> Labor <input type="checkbox"/> Waiting Time * Digging Charge is Per Driver Discretion		<input type="checkbox"/> Backhoe _____ hrs. <input type="checkbox"/> Consultation _____ hrs. <input type="checkbox"/> Estimate <input type="checkbox"/> Portable Toilet Rental <input type="checkbox"/> Baffle <input type="checkbox"/> Inspection <input type="checkbox"/> Certification: P/F Reason: _____ <input type="checkbox"/> Pump Repair <input type="checkbox"/> Repair <input type="checkbox"/> Chemical Treatment <input type="checkbox"/> Other _____			
Description of work Pump Septic Tanks					
Recommendations Vacuum Pumping _____ Yr. _____ Month Drain Cleaning _____ Yr. _____ Month		Terms of Payment PAYMENT DUE IN FULL UPON COMPLETION			
Terms & Conditions <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Credit _____		Parts Tax Discount Total			
1. Not responsible for damage beyond curb line. 2. All complaints shall be reported within 48 hours. 3. 1.5% per month will be charged to accounts past due. 4. The purchaser agrees to pay all cost of collection.					

Customer Signature

Serviceman **Mike J. Poy S** AAJWWR 000023

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-15

Date of Response:
Witness: Joshua Manning

Staff 1-15

Ref: Mr. St. Cyr's Testimony, Page 7 (Bates 29)

Account # 715: Purchased Power Expense

- a) Regarding the Lagoon Pump Station and aeration budget amount indicated on Schedule 1B (Tab 10 / Bates 49):
- i) Please provide the supporting documentation and calculations associated with the Company's pro forma estimate for annual Purchased Power Expense of \$5,000.
 - ii) Please specify the anticipated kilowatt hours (kwh) of usage as well as the rate per kwh applied and the basis for such. Please provide all supporting documentation, i.e., monthly bill, etc.
- b) Regarding the Irrigation Pump Station (6 months) budget amount indicated on Schedule 1B (Tab 10 / Bates 49):
- i) Please provide the supporting documentation and calculations associated with the Company's pro forma estimate for annual Purchased Power Expense of \$7,530.
 - ii) Please specify the anticipated kilowatt hours (kwh) of usage as well as the rate per kwh applied and the basis for such. Please provide all supporting documentation, i.e., monthly bill, etc.
 - iii) Please describe the purpose of the irrigation pump station, the service is (it) provides for the sewer customers, the necessity of such a station, and alternatives to having the station.

- c) Regarding the Clean Solutions Tanks budget amount indicated on Schedule 1B (Tab 10 / Bates 49):
- i) Please provide the supporting documentation and calculations associated with the Company's pro forma estimate for annual Purchased Power Expense of \$3,840.
 - ii) Please specify the anticipated kilowatt hours (kwh) of usage as well as the rate per kwh applied and the basis for such. Please provide all supporting documentation, i.e., monthly bill, etc.

Response 1-15

- a)(i) The company used its best estimates and prior years cost to determine the proforma amount – see attachment -1-15 (a).
- a)(ii) The company used its best estimates and prior years cost to determine the proforma amount – see attachment to 1-15 (a).
- b)(i) The company used its best estimates and prior years cost to determine the proforma amount – see attachment to 1-15 (b).
- b)(ii) The company used its best estimates and prior years cost to determine the proforma amount – see attachment to 1-15 (a).
- b)(iii) The purpose of the irrigation pump station is to pump the treated water out of pond 3 storage pond to its final discharge destination. AAWWR permit to operate from NH DES is a ground water discharge permit that utilizes infiltration and natural soils to receive the treated water that is sprayed out over a large area. For a further description please see response to data request 1-12(a).

c)(i) This is strictly an estimate for two buildings based on an assumed \$160/ month for each building's clean solution component. The clean solution pre-treatment system utilizes air pumps as part of its treatment process. The pumps are all 110v 1/2 HP +/- that run continuously to aerate the liquid in the tanks. Electric meters will be consolidated where possible to avoid additional base electric meter charges.

c)(ii) See typical Unutil bill for current usage rate. It is anticipated that there will need to be (24) air pumps running to accommodate the two buildings. The amount is an estimate.



Liberty Utilities

Liberty Utilities
P.O. Box 1380
Londonderry, NH 03053-1380
Visit our website at www.libertyutilities.com

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FOR QUESTIONS REGARDING YOUR BILL CALL (800) 375-7413
FOR EMERGENCIES CALL (855) 349-9455



>002415 2604766 0001 092170 10Z

ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	8591624
Bill Date:	01/22/2019
Due Date:	02/19/2019
Next Meter Read:	02/14/2019
Service Address: 108 SHANNON RD SALEM NH 03079	
MONTHLY CONSUMPTION CHART	

Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	30	12/17/18-01/16/19	47689 - 45075	1	2,614		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	521.96
Payments Received:	521.96 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.02
Consumption Tax 1219.87 units @ 0.00055	0.67
Distribution Chg 2614.00 units @ 0.04442	116.12
Energy Service 2614.00 units @ 0.08299	216.94
Stranded Cost Chg 2614.00 units @ -0.00092	2.40 CR
Sys Benefits Chg 1219.87 units @ 0.00457	5.57
Sys Benefits Chg 1394.13 units @ 0.00535	7.46
Transmission Chg 2614.00 units @ 0.03098	80.98
Miscellaneous Charges/Credits:	

SPECIAL MESSAGE
There will be rate changes in effect January 1, 2019. Liberty Utilities filed for a change to the System Benefits Charge with the NHPUC; a ruling had not been issued at the time this message was programmed. To see all rates currently in effect, visit www.libertyutilities.com. Also, the Consumption Tax has been repealed. You may still see this charge on your January bill if it includes December usage. This line will be eliminated from bills with usage from January 1 forward.

Entered 1/29/19 eh
PJ 2/18/19
CK 1606 eh

KEEP THIS PORTION FOR YOUR RECORDS



Liberty Utilities RECEIVED FEB 26 2019

Liberty Utilities
P.O. Box 1380
Londonderry, NH 03053-1380
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FOR QUESTIONS REGARDING YOUR BILL CALL (800) 375-7413
FOR EMERGENCIES CALL (855) 349-9455



>003013 2700114 0001 092170 20Z

ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

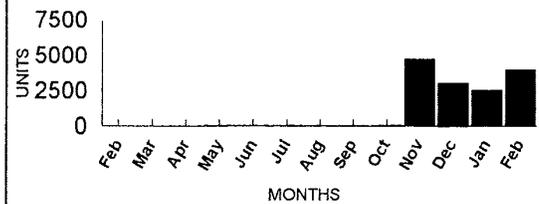
Statement

ACCOUNT INFORMATION

Account Number:	44613608-44300344
Statement #:	8728488
Bill Date:	02/20/2019
Due Date:	03/20/2019
Next Meter Read:	03/18/2019

Service Address: 108 SHANNON RD
SALEM NH 03079

MONTHLY CONSUMPTION CHART



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	29	01/16/19-02/14/19	51743 - 47689	1	4,054		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY

Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	439.36
Payments Received:	439.36 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.02
Distribution Chg 4054.00 units @ 0.04442	180.08
Energy Service 4054.00 units @ 0.08299	336.44
Stranded Cost Chg 4054.00 units @ -0.00092	3.73 CR
Sys Benefits Chg 4054.00 units @ 0.00535	21.69
Transmission Chg 4054.00 units @ 0.03098	125.59
Miscellaneous Charges/Credits:	
Total Amount Due:	674.09

SPECIAL MESSAGE

The existing residential rate for Energy Service will continue from February 1st through July 31st. The residential Energy Service rate is \$0.08299/kWh. This rate does not apply to customers taking Electricity Supply from a third party. Please visit our website at www.libertyutilities.com for complete details for all rate classes.

J 3/17/19 entered zh
pd 3/17/19 CK #1611

KEEP THIS PORTION FOR YOUR RECORDS



Liberty Utilities

Liberty Utilities
P.O. Box 1380
Londonderry, NH 03053-1380
Visit our website at www.libertyutilities.com

FOR QUESTIONS REGARDING YOUR BILL CALL (800) 375-7413
FOR EMERGENCIES CALL (855) 349-9455



>003088 2797635 0001 092170 10Z

ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

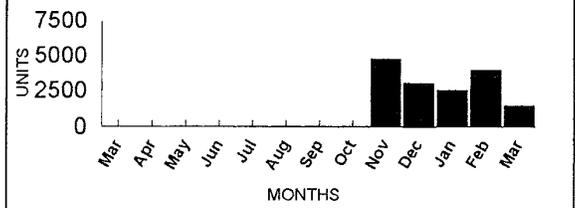
RECEIVED MAR 29 2019

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	8869569
Bill Date:	03/21/2019
Due Date:	04/18/2019
Next Meter Read:	04/16/2019

Service Address: 108 SHANNON RD
SALEM NH 03079

MONTHLY CONSUMPTION CHART



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous)	x	Multi-plier	= Usage	Demand	KVA/ KVAR
E-14270414	Energy	G-3	A	32	02/14/19-03/18/19	53267	51743	1	1,524		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	674.09
Payments Received:	674.09 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.02
Distribution Chg 1524.00 units @ 0.04442	67.70
Energy Service 1524.00 units @ 0.08299	126.48
Stranded Cost Chg 1524.00 units @ -0.00092	1.40 CR
Sys Benefits Chg 1524.00 units @ 0.00535	8.15
Transmission Chg 1524.00 units @ 0.03098	47.21
Miscellaneous Charges/Credits:	
Total Amount Due:	262.16

SPECIAL MESSAGE
Be prepared for winter weather and potential power outages. Visit our website www.libertyutilities.com for storm preparation tips and safety advice. Also, did you know there are a number of ways you can pay your bill? You can mail a payment, pay by phone, online, or in person at our office or at Walmart! Visit www.libertyutilities.com for details.

Handwritten notes:
 ↓ entered 4/2/19 CB
 ↓ pd 4/11/19 CK#1616 lh

KEEP THIS PORTION FOR YOUR RECORDS



Liberty Utilities

Liberty Utilities
P.O. Box 1380
Londonderry, NH 03053-1380
Visit our website at www.libertyutilities.com

RECEIVED APR 29 2019

FOR QUESTIONS REGARDING YOUR BILL CALL (800) 375-7413
FOR EMERGENCIES CALL (855) 349-9455



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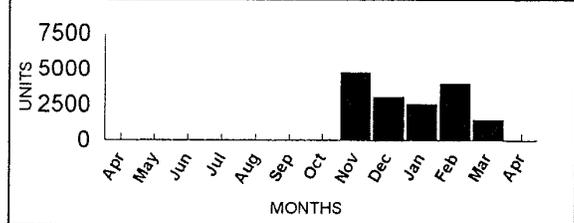
ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	9016684
Bill Date:	04/19/2019
Due Date:	05/17/2019
Next Meter Read:	05/17/2019

Service Address: 108 SHANNON RD
SALEM NH 03079

MONTHLY CONSUMPTION CHART



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	Current	Previous	Multiplier	Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	29	03/18/19-04/16/19	53272	53267	1	5		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	262.16
Payments Received:	262.16 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.02
Distribution Chg 5.00 units @ 0.04442	0.22
Energy Service 5.00 units @ 0.08299	0.41
Sys Benefits Chg 5.00 units @ 0.00535	0.03
Transmission Chg 5.00 units @ 0.03098	0.15
Miscellaneous Charges/Credits:	
Total Amount Due:	14.83

SPECIAL MESSAGE
With the warmer weather comes outdoor improvement projects. Remember, before you dig on your property call 811. All underground utilities will be marked on your property so you can avoid them. It's free and it's the law.

J entered 5/15/19 lh
pd 5/15/19 lh dc #1620

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Please include your account number on your check

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FOR QUESTIONS REGARDING YOUR BILL CALL (800) 375-7413
FOR EMERGENCIES CALL (855) 349-9455



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ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

RECEIVED MAY 3 2019

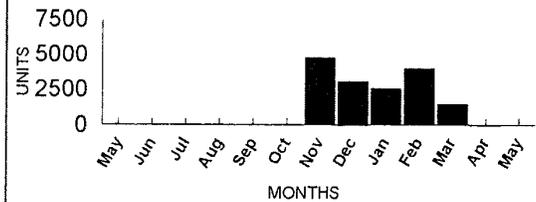
Statement

ACCOUNT INFORMATION

Account Number:	44613608-44300344
Statement #:	9158657
Bill Date:	05/22/2019
Due Date:	06/19/2019
Next Meter Read:	06/17/2019

Service Address: 108 SHANNON RD
SALEM NH 03079

MONTHLY CONSUMPTION CHART



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	31	04/16/19-05/17/19	53291 - 53272	1	19		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY

Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	14.83
Payments Received:	14.83 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	7.65
Customer Chg	6.33
Distribution Chg 8.58 units @ 0.04442	0.38
Distribution Chg 10.42 units @ 0.04474	0.47
Energy Service 19.00 units @ 0.08299	1.57
Stranded Cost Chg 8.58 units @ -0.00092	0.01 CR
Stranded Cost Chg 10.42 units @ -0.00104	0.01 CR
Sys Benefits Chg 19.00 units @ 0.00535	0.11
Transmission Chg 8.58 units @ 0.03098	0.27
Transmission Chg 10.42 units @ 0.02486	0.26

SPECIAL MESSAGE

On April 26, a request was submitted to the New Hampshire Public Utilities Commission ("NHPUC") to change the rates we charge for distribution of electric service. The docket number is DE 19-064. The NHPUC will conduct a comprehensive review of our request and the final decision may take up to a year to be rendered. Your June bill will include a bill insert that explains the proposed rate changes. Please refer to our website at www.libertyutilities.com for all of our current rates.

*Interested
6/7/19
eh*

*pd
6/7/19
ck# 1627*

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ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	9303503
Bill Date:	06/20/2019
Due Date:	07/18/2019
Next Meter Read:	07/17/2019
Service Address: 108 SHANNON RD SALEM NH 03079	
MONTHLY CONSUMPTION CHART	

Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/ KVAR
E-14270414	Energy	G-3	A	31	05/17/19-06/17/19	53343 - 53291	1	52		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	17.02
Payments Received:	17.02 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	13.95
Distribution Chg 52.00 units @ 0.04474	2.33
Energy Service 52.00 units @ 0.08299	4.32
Stranded Cost Chg 52.00 units @ -0.00104	0.05 CR
Sys Benefits Chg 52.00 units @ 0.00535	0.28
Transmission Chg 52.00 units @ 0.02486	1.29
Miscellaneous Charges/Credits:	
Total Amount Due:	22.12

SPECIAL MESSAGE
Effective May 1st, the rate for several charges on your bill were slightly adjusted, including the Distribution Charge, Transmission Charge, and Stranded Cost Charge. Please refer to our website at www.libertyutilities.com for all of our current rates.

Entered lh
Pd 7/29/19 ck # 1634 22.12 lh

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FOR EMERGENCIES CALL (855) 349-9455



>004260 3194688 0001 092170 10Z

ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	9443601
Bill Date:	07/22/2019
Due Date:	08/19/2019
Next Meter Read:	08/19/2019
Service Address: 108 SHANNON RD SALEM NH 03079	
MONTHLY CONSUMPTION CHART	

Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous)	x	Multiplier	= Usage	Demand	KVA/ KVAR
E-14270414	Energy	G-3	A	30	06/17/19-07/17/19	53391	53343	1	48		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	22.12
Payments Received:	0.00
Balance Forward:	22.12
Current Charges:	
Customer Chg	6.04
Customer Chg	8.31
Distribution Chg 20.80 units @ 0.04474	0.93
Distribution Chg 27.20 units @ 0.04703	1.28
Energy Service 48.00 units @ 0.08299	3.99
Stranded Cost Chg 48.00 units @ -0.00104	0.05 CR
Sys Benefits Chg 48.00 units @ 0.00535	0.26
Transmission Chg 48.00 units @ 0.02486	1.20
Miscellaneous Credits/Charges:	
LUE - GSEC Late Fees	0.33

SPECIAL MESSAGE
As part of our request for an increase in Electric Distribution Rates, filed April 30, 2019 with the NHPUC, we will be implementing a temporary increase effective July 1, 2019. These rates will stay in effect until the NHPUC makes a final ruling on our request. The rate for residential customers effective July 1 is \$14.67 for the customer charge and the distribution rate is \$0.0495/kWh. Please visit www.libertyutilities.com for all rates in effect and for additional information regarding our rate request.

Entered lh
pd 8/12/19
ck # 1637
lh

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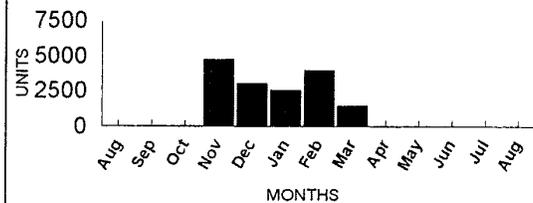
ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	9583114
Bill Date:	08/22/2019
Due Date:	09/19/2019
Next Meter Read:	09/17/2019

Service Address: 108 SHANNON RD
SALEM NH 03079

MONTHLY CONSUMPTION CHART



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous)	Multiplier	= Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	34	07/17/19-08/20/19	53446 - 53391	1	55		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	44.41
Payments Received:	44.41 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.67
Distribution Chg 55.00 units @ 0.04703	2.59
Energy Service 22.65 units @ 0.08299	1.88
Energy Service 32.35 units @ 0.07710	2.49
Stranded Cost Chg 55.00 units @ -0.00104	0.05 CR
Sys Benefits Chg 55.00 units @ 0.00535	0.29
Transmission Chg 55.00 units @ 0.02486	1.36
Miscellaneous Charges/Credits:	
Total Amount Due:	23.23

SPECIAL MESSAGE
A new rate for Energy Service begins on August 1st and will continue through January 31st. Effective August 1st, the residential Energy Service rate is \$0.07710/kWh. This change does not apply to customers taking Electricity Supply from a third party. The total bill for a residential customer using 650kWh of electricity per month will decrease \$3.83. The decrease represents a 3.26% total bill decrease. Please visit our website at www.libertyutilities.com for complete details about our rates.

Entered lh
pd 9/15/19 CR #1642 lh

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FOR EMERGENCIES CALL (855) 349-9455



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ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

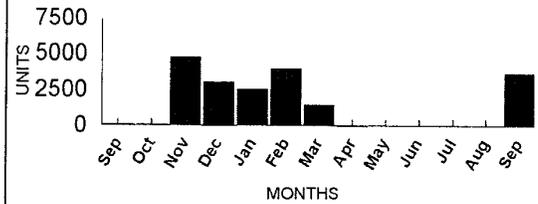
Statement

ACCOUNT INFORMATION

Account Number:	44613608-44300344
Statement #:	9721735
Bill Date:	09/20/2019
Due Date:	10/18/2019
Next Meter Read:	10/16/2019

Service Address: 108 SHANNON RD
SALEM NH 03079

MONTHLY CONSUMPTION CHART



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/ KVAR
E-14270414	Energy	G-3	A	28	08/20/19-09/17/19	57214 - 53446	1	3,768		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY

Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	23.23
Payments Received:	23.23 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.67
Distribution Chg 3768.00 units @ 0.04703	177.21
Energy Service 3768.00 units @ 0.07710	290.51
Stranded Cost Chg 3768.00 units @ -0.00104	3.92 CR
Sys Benefits Chg 3768.00 units @ 0.00535	20.16
Transmission Chg 3768.00 units @ 0.02486	93.67
Miscellaneous Charges/Credits:	
Total Amount Due:	592.30

SPECIAL MESSAGE

Do you need help paying your energy bills? You may qualify for Electric Assistance. If you qualify, this program offers discounts ranging from 8% to 76% on your basic electric service. Visit www.libertyutilities.com for more information.

entered lh
pd 10/8/19 CK #1650 lh

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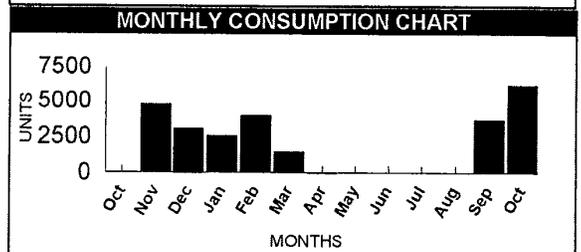


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ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	9862095
Bill Date:	10/21/2019
Due Date:	11/18/2019
Next Meter Read:	11/14/2019
Service Address: 108 SHANNON RD SALEM NH 03079	



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	29	09/17/19-10/16/19	63454 - 57214	1	6,240		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	592.30
Payments Received:	592.30 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.67
Distribution Chg 6240.00 units @ 0.04703	293.47
Energy Service 6240.00 units @ 0.07710	481.10
Stranded Cost Chg 6240.00 units @ -0.00104	6.49 CR
Sys Benefits Chg 6240.00 units @ 0.00535	33.38
Transmission Chg 6240.00 units @ 0.02486	155.13
Miscellaneous Charges/Credits:	
Total Amount Due:	971.26

SPECIAL MESSAGE
Did you know that deadly carbon monoxide can be produced by the incomplete combustion of almost any fuel? Keep you and your family safe by installing CO detectors and change batteries twice a year.

entered lh
pd 11/6/19
ck #1654 lg
971.26

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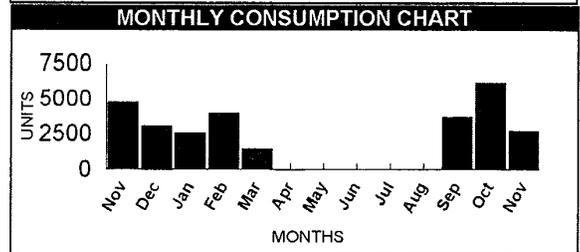
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ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	10003281
Bill Date:	11/19/2019
Due Date:	12/17/2019
Next Meter Read:	12/16/2019

Service Address: 108 SHANNON RD
SALEM NH 03079



Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/ KVAR
E-14270414	Energy	G-3	A	29	10/16/19-11/14/19	66244 63454	1	2,790		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	971.26
Payments Received:	971.26 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.67
Distribution Chg 2790.00 units @ 0.04703	131.21
Energy Service 2790.00 units @ 0.07710	215.11
Stranded Cost Chg 2790.00 units @ -0.00104	2.90 CR
Sys Benefits Chg 2790.00 units @ 0.00535	14.93
Transmission Chg 2790.00 units @ 0.02486	69.36
Miscellaneous Charges/Credits:	
Total Amount Due:	442.38

SPECIAL MESSAGE
Protect your family by checking Christmas lights for damage. If you do need to replace string lights or lighted decorations, consider LED options to save energy and improve safety. LED lights are much cooler than incandescent lights. They are also sturdier, since they are made from epoxy lenses (not glass).
Enjoy a safe and happy holiday season!

entered
lh

pd
12/11/19
ck #1660
lh

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ATKINSON AREA H2O RECY INC
54 SAWYER AVE
ATKINSON, NH 03811-2445

Statement

ACCOUNT INFORMATION	
Account Number:	44613608-44300344
Statement #:	10145261
Bill Date:	12/19/2019
Due Date:	01/16/2020
Next Meter Read:	01/16/2020
Service Address: 108 SHANNON RD SALEM NH 03079	
MONTHLY CONSUMPTION CHART	

Meter Number	Type of Service	Rate Code	Read Type	# of Days	Service Dates	(Current - Previous) x	Multiplier	= Usage	Demand	KVA/KVAR
E-14270414	Energy	G-3	A	32	11/14/19-12/16/19	66244 - 66244	1	0		

For electric emergencies or to report power outages call 1-855-349-9455.

ACCOUNT ACTIVITY	
Voltage Delivery Level	0 - 2.2 kv
Previous Balance:	442.38
Payments Received:	442.38 CR
Balance Forward:	0.00
Current Charges:	
Customer Chg	14.67
Miscellaneous Charges/Credits:	
Total Amount Due:	14.67

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1/7/20
lh

SPECIAL MESSAGE
The 2018 average statewide RPS compliance cost was \$0.0043 per kWh. Information on the RPS, including its benefits, may be found on the Public Utilities Commission's website puc.nh.gov/RPS .

pd
1/7/20
ck #1666
lh

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1:57 PM

10/14/20

Accrual Basis

Atkinson Area Waste Water Recycling Inc
Transaction Detail By Account
January 2016 through December 2019

Type	Date	Num	Name	Debit	Credit	Balance
715.00 · Purchased Power						
Bill	01/21/2016	3630311	Liberty Utilities	23.83		23.83
Bill	02/19/2016	3767966	Liberty Utilities	45.14		68.97
Bill	04/21/2016	44300344-04...	Liberty Utilities	21.11		90.08
Bill	05/20/2016	4170238	Liberty Utilities	24.66		114.74
Bill	06/22/2016	4304534	Liberty Utilities	30.82		145.56
Bill	07/22/2016	4432562	Liberty Utilities	39.03		184.59
Bill	08/22/2016	44300344-08...	Liberty Utilities	468.84		653.43
Bill	09/21/2016	44300344-09...	Liberty Utilities	32.03		685.46
Bill	10/20/2016	4840904	Liberty Utilities	25.51		710.97
Bill	11/18/2016	4979655	Liberty Utilities	20.20		731.17
Bill	12/14/2016	5108344	Liberty Utilities	19.19		750.36
Bill	01/20/2017	5251204	Liberty Utilities	20.20		770.56
Bill	02/17/2017	5388889	Liberty Utilities	19.07		789.63
Bill	03/21/2017	5527003	Liberty Utilities	19.78		809.41
Bill	04/21/2017	5671233	Liberty Utilities	22.03		831.44
Bill	05/22/2017	5809103	Liberty Utilities	24.65		856.09
Bill	06/21/2017	5945793	Liberty Utilities	31.34		887.43
Bill	07/21/2017	6084173	Liberty Utilities	39.91		927.34
Bill	08/21/2017	6214658	Liberty Utilities	39.38		966.72
Bill	09/20/2017	6356125	Liberty Utilities	793.11		1,759.83
Bill	10/19/2017	6485884	Liberty Utilities	575.90		2,335.73
Bill	11/20/2017	6626955	Liberty Utilities	533.54		2,869.27
Bill	12/20/2017	6763925	Liberty Utilities	31.56		2,900.83
Bill	01/22/2018	6900595	Liberty Utilities	25.18		2,926.01
Bill	02/20/2018	7034045	Liberty Utilities	23.68		2,949.69
Bill	03/21/2018	7183906	Liberty Utilities	23.27		2,972.96
Bill	04/20/2018	7322587	Liberty Utilities	23.44		2,996.40
Bill	05/22/2018	7469033	Liberty Utilities	25.65		3,022.05
Bill	06/21/2018	7602573	Liberty Utilities	29.03		3,051.08
Bill	07/20/2018	7741445	Liberty Utilities	26.86		3,077.94
Bill	08/20/2018	7879133	Liberty Utilities	26.77		3,104.71
Bill	09/20/2018	8018125	Liberty Utilities	28.33		3,133.04
Bill	10/19/2018	8156014	Liberty Utilities	26.20		3,159.24
Bill	11/19/2018	44300344-11...	Liberty Utilities	796.80		3,956.04
Bill	12/19/2018	8450498	Liberty Utilities	521.96		4,478.00
Bill	01/22/2019	8591624	Liberty Utilities	439.36		4,917.36
Bill	02/20/2019	8728488	Liberty Utilities	674.09		5,591.45
Bill	03/21/2019	8869569	Liberty Utilities	262.16		5,853.61
Bill	04/19/2019	9016684	Liberty Utilities	14.83		5,868.44
Bill	05/22/2019	9158657	Liberty Utilities	17.02		5,885.46
Bill	06/20/2019	9303503	Liberty Utilities	22.12		5,907.58
Bill	07/22/2019	9443601	Liberty Utilities	22.29		5,929.87
Bill	08/22/2019	9583114	Liberty Utilities	23.23		5,953.10
Bill	09/20/2019	9721735	Liberty Utilities	592.30		6,545.40
Bill	10/21/2019	9862095	Liberty Utilities	971.26		7,516.66
Bill	11/19/2019	10003281	Liberty Utilities	442.38		7,959.04
Bill	12/19/2019	10145261	Liberty Utilities	14.67		7,973.71
Bill	01/15/2016	2108244-0115	Unitil	43.23		8,016.94
Bill	02/16/2016	2108244-0216	Unitil	42.63		8,059.57
Bill	03/17/2016	2108244-0317	Unitil	43.01		8,102.58
Bill	04/18/2016	2108244-0418	Unitil	140.85		8,243.43
Bill	05/17/2016	2108244-0517	Unitil	118.40		8,361.83
Bill	06/11/2016	2108244-0616	Unitil	1,132.80		9,494.63
Bill	07/18/2016	2108244-0718	Unitil	2,006.18		11,500.81
Bill	08/18/2016	2108244-081...	Unitil	922.13		12,422.94
Bill	09/16/2016	2108244-0916	Unitil	1,093.21		13,516.15
Bill	10/17/2016	2108244-1017	Unitil	953.67		14,469.82
Bill	11/15/2016	2108244-1115	Unitil	818.14		15,287.96
Bill	12/14/2016	2108244-1214	Unitil	146.09		15,434.05
Bill	01/16/2017	2108244-0116	Unitil	97.15		15,531.20
Bill	02/14/2017	2108244-0214	Unitil	37.65		15,568.85
Bill	03/15/2017	2108244-0315	Unitil	38.26		15,607.11
Bill	04/13/2017	2108244-0413	Unitil	37.54		15,644.65
Bill	05/12/2017	2108244-0512	Unitil	43.00		15,687.65
Bill	06/13/2017	2108244-0613	Unitil	138.27		15,825.92
Bill	07/14/2017	2063623000-...	Unitil	918.98		16,744.90
Bill	08/15/2017	2063623000-...	Unitil	1,111.90		17,856.80

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10/14/20

Accrual Basis

Atkinson Area Waste Water Recycling Inc
Transaction Detail By Account
January 2016 through December 2019

Type	Date	Num	Name	Debit	Credit	Balance
Bill	09/14/2017	2063623000-...	Unitil	1,346.65		19,203.45
Bill	10/16/2017	2063623000-...	Unitil	1,510.41		20,713.86
Bill	11/14/2017	2063623000-...	Unitil	946.98		21,660.84
Bill	12/14/2017	2063623000-...	Unitil	54.46		21,715.30
Bill	01/16/2018	2063623000 0...	Unitil	55.54		21,770.84
Bill	02/14/2018	2063623000-...	Unitil	54.91		21,825.75
Bill	03/16/2018	2063623000-...	Unitil	54.03		21,879.78
Bill	04/16/2018	2063623000-...	Unitil	53.65		21,933.43
Bill	05/16/2018	2063623000-...	Unitil	1,273.26		23,206.69
Bill	06/18/2018	2063623000...	Unitil	1,499.58		24,706.27
Bill	07/17/2018	2063623000...	Unitil	1,300.28		26,006.55
Bill	08/16/2018	2063623000-...	Unitil	1,031.14		27,037.69
Bill	09/14/2018	2063623000...	Unitil	1,319.96		28,357.65
Bill	10/16/2018	2063623000-...	Unitil	524.11		28,881.76
Bill	11/14/2018	2063623000-...	Unitil	153.08		29,034.84
Bill	12/14/2018	2063623000...	Unitil	209.97		29,244.81
Bill	01/16/2019	2063623000-...	Unitil	236.37		29,481.18
Bill	02/14/2019	2063623000-...	Unitil	210.60		29,691.78
Bill	03/15/2019	2063623000-...	Unitil	208.41		29,900.19
Bill	04/16/2019	2063623000-...	Unitil	176.86		30,077.05
Bill	05/16/2019	2063623000-...	Unitil	215.36		30,292.41
Bill	06/14/2019	2063623000-...	Unitil	239.01		30,531.42
Bill	07/17/2019	2063623000	Unitil	1,235.57		31,766.99
Bill	08/16/2019	2063630000...	Unitil	1,358.82		33,125.81
Bill	09/13/2019	2063692300...	Unitil	1,061.59		34,187.40
Bill	10/16/2019	2063623000 ...	Unitil	1,036.60		35,224.00
Bill	11/14/2019	2063623000 ...	Unitil	121.35		35,345.35
Bill	12/13/2019	2063623000-...	Unitil	51.37		35,396.72
Total 715.00 · Purchased Power				35,396.72	0.00	35,396.72
TOTAL				35,396.72	0.00	35,396.72

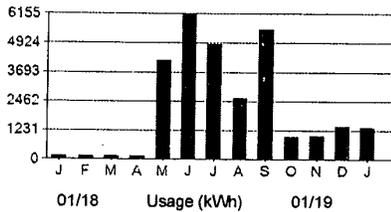


energy for life

AMOUNT DUE \$236.37

ACCOUNT NUMBER 2063623000 BILL DATE 01/16/19 PLEASE PAY BY 02/11/19 NEXT METER READING DATE 02/12/19

27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1



AT A GLANCE

AMOUNT OF LAST BILL	\$363.05	TOTAL CURRENT CHARGES	\$236.37
PAYMENT - THANK YOU 01/15/19	(\$363.05)	PLEASE PAY AMOUNT	\$236.37

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	243047	244409		1362.00 kWh	33		G2
153830					33	1.84 kW	G2

BALANCE FORWARD \$0.00

RECEIVED JAN 22 2019

MESSAGES

Effective January 1, 2019, the System Benefits Charge component of your bill will increase by \$0.00120 per kWh, resulting in a bill increase of approximately 0.7%, depending on rate class and usage. The increase reflects an increase in energy efficiency program spending. Please also note that the state's Electricity Consumption tax of \$0.00055 per kWh that was included on your bill is repealed effective January 1, 2019.

⚡	DESCRIPTION	PERIOD	UNIT	RATE	AMOUNT
	ELECTRIC SERVICE	12/12/18 - 01/14/19			
	DELIVERY CHARGES COMMERCIAL				29.02
	CUSTOMER CHARGE				18.43
	DEMAND CHARGE	1.80 kW	x	\$10.24	18.43
	DELIVERY CHARGE	1362.00 kWh	x	\$0.02522	34.35
	STRANDED COST CHARGE	1362.00 kWh	x	(\$0.00021)	(0.28)
	TAXES & SURCHARGES				
	SYSTEM BENEFITS CHARGE	1362.00 kWh	x	\$0.00507	6.92
	CONSUMPTION TAX	784.00 kWh	x	\$0.00055	0.43
	Total Current EL Charges				\$88.87
	ELECTRIC SUPPLIER SERVICE	12/12/18 - 01/14/19			
	SUPPLIER CHARGES				
	ENERGY SERVICE CHG FIXED	1362.00 kWh	x	\$0.10598	144.35
	Total Current SS Charges				\$144.35
	LATE CHARGE - ELE				\$3.15

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lh*

*pd
2/8/19
ck #1607*

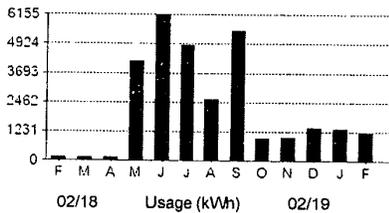
TOTAL CURRENT BILL **\$236.37**
TOTAL AMOUNT DUE **\$236.37**



energy for life

AMOUNT DUE \$210.60

ACCOUNT NUMBER 2063623000 BILL DATE 02/14/19 PLEASE PAY BY 03/11/19 NEXT METER READING DATE 03/13/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1

AT A GLANCE

AMOUNT OF LAST BILL \$236.37 TOTAL CURRENT CHARGES \$210.60
PAYMENT - THANK YOU 02/12/19 (\$236.37) PLEASE PAY AMOUNT \$210.60

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	244409	245602	CONSTANT	1193.00 kWh	29	1.84 kW	G2
153830					29	1.84 kW	G2

BALANCE FORWARD \$0.00

RECEIVED FEB 19 2019

MESSAGES

Lights out? Phones on! Make sure we have your updated personal information & that it ties to your account. If we don't have it? visit www.unitil.com/sharemynumber or call us.

⚡ ELECTRIC SERVICE	PERIOD	01/14/19 - 02/12/19
DELIVERY CHARGES COMMERCIAL		
CUSTOMER CHARGE		29.02
DEMAND CHARGE	1.80 kW x	\$10.24 18.43
DELIVERY CHARGE	1193.00 kWh x	\$0.02522 30.09
STRANDED COST CHARGE	1193.00 kWh x	(\$0.00021) (0.25)
TAXES & SURCHARGES		
SYSTEM BENEFITS CHARGE	1193.00 kWh x	\$0.00576 6.87
Total Current EL Charges		\$84.16
⚡ ELECTRIC SUPPLIER SERVICE	PERIOD	01/14/19 - 02/12/19
SUPPLIER CHARGES		
ENERGY SERVICE CHG FIXED	1193.00 kWh x	\$0.10598 126.44
Total Current SS Charges		\$126.44

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3/17/19
CK #1612
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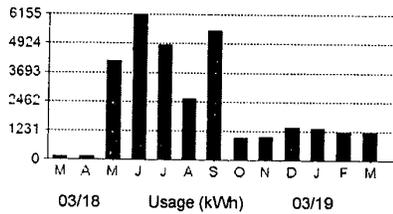
TOTAL CURRENT BILL \$210.60
TOTAL AMOUNT DUE \$210.60



energy for life

AMOUNT DUE \$208.41

ACCOUNT NUMBER 2063623000 BILL DATE 03/15/19 PLEASE PAY BY 04/09/19 NEXT METER READING DATE 04/12/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON, ATKI Page 1 of 1
AT A GLANCE

AMOUNT OF LAST BILL \$210.60 TOTAL CURRENT CHARGES \$208.41
PAYMENT - THANK YOU 03/12/19 (\$210.60) PLEASE PAY AMOUNT \$208.41

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	245802	246779		1177.00 kWh	29	1.82 kW	G2
153830					29		G2

BALANCE FORWARD **\$0.00**

RECEIVED MAR 27 2019

MESSAGES

Att: Electric Default Service Customers: Effective 6/1/2019, your Electric Energy Service prices will change for the period 6/1/2019-11/30/2019. We will notify you of the new rates in May.

DESCRIPTION	PERIOD	AMOUNT	TOTAL
ELECTRIC SERVICE	02/12/19 - 03/13/19		
DELIVERY CHARGES COMMERCIAL			
CUSTOMER CHARGE			29.02
DEMAND CHARGE	1.80 kW x \$10.24	18.43	
DELIVERY CHARGE	1177.00 kWh x \$0.02522	29.69	
STRANDED COST CHARGE	1177.00 kWh x (\$0.00021)	(0.25)	
TAXES & SURCHARGES			
SYSTEM BENEFITS CHARGE	1177.00 kWh x \$0.00576	6.78	
Total Current EL Charges			\$83.67
ELECTRIC SUPPLIER SERVICE	02/12/19 - 03/13/19		
SUPPLIER CHARGES			
ENERGY SERVICE CHG FIXED	1177.00 kWh x \$0.10598	124.74	
Total Current SS Charges			\$124.74

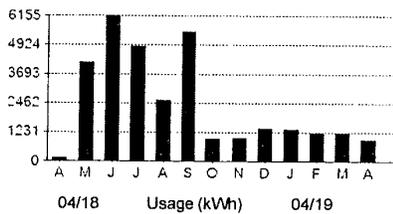
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J pd 4/11/19 ck # 11618 lh

TOTAL CURRENT BILL **\$208.41**
TOTAL AMOUNT DUE **\$208.41**



AMOUNT DUE \$385.27

ACCOUNT NUMBER 2063623000 BILL DATE 04/16/19 PLEASE PAY BY 05/13/19 NEXT METER READING DATE 05/14/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON, ATKI Page 1 of 1

AT A GLANCE

AMOUNT OF LAST BILL \$208.41 TOTAL CURRENT CHARGES \$176.86
PAYMENT \$0.00 PLEASE PAY AMOUNT \$385.27

METER NUMBER	METER PREVIOUS READING	METER PRESENT READING	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	246779	247710		931.00 kWh	30	1.79 kW	G2
153830					30		G2

BALANCE FORWARD \$208.41

ELECTRIC SERVICE PERIOD 03/13/19 - 04/12/19
 DELIVERY CHARGES COMMERCIAL
 CUSTOMER CHARGE 29.02
 DEMAND CHARGE 1.70 kW x \$10.24 17.41
 DELIVERY CHARGE 931.00 kWh x \$0.02522 23.48
 STRANDED COST CHARGE 931.00 kWh x (\$0.00021) (0.20)
 TAXES & SURCHARGES
 SYSTEM BENEFITS CHARGE 931.00 kWh x \$0.00576 5.36
Total Current EL Charges \$75.07

ELECTRIC SUPPLIER SERVICE PERIOD 03/13/19 - 04/12/19
 SUPPLIER CHARGES
 ENERGY SERVICE CHG FIXED 931.00 kWh x \$0.10598 98.66
Total Current SS Charges \$98.66

LATE CHARGE - ELE \$3.13

MESSAGES

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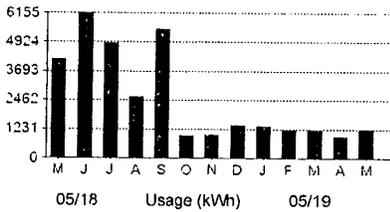
TOTAL CURRENT BILL \$176.86
TOTAL AMOUNT DUE \$385.27



energy for life

AMOUNT DUE \$392.22

ACCOUNT NUMBER 2063623000 BILL DATE 05/16/19 PLEASE PAY BY 06/10/19 NEXT METER READING DATE 06/12/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1

AT A GLANCE

AMOUNT OF LAST BILL \$385.27 TOTAL CURRENT CHARGES \$215.36
PAYMENT - THANK YOU 04/16/19 (\$208.41) PLEASE PAY AMOUNT \$392.22

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	247710	248927		1217.00 kWh	32	1.77 kW	G2
153830					32		G2

BALANCE FORWARD \$176.86

DESCRIPTION	PERIOD	AMOUNT
ELECTRIC SERVICE	04/12/19 - 05/14/19	
DELIVERY CHARGES COMMERCIAL		
CUSTOMER CHARGE		29.09
DEMAND CHARGE	1.70 kW x \$10.27	17.45
DELIVERY CHARGE	1217.00 kWh x \$0.02501	30.43
STRANDED COST CHARGE	1217.00 kWh x (\$0.00021)	(0.25)
TAXES & SURCHARGES		
SYSTEM BENEFITS CHARGE	1217.00 kWh x \$0.00576	7.01
Total Current EL Charges		\$83.73

DESCRIPTION	PERIOD	AMOUNT
ELECTRIC SUPPLIER SERVICE	04/12/19 - 05/14/19	
SUPPLIER CHARGES		
ENERGY SERVICE CHG FIXED	1217.00 kWh x \$0.10598	128.98
Total Current SS Charges		\$128.98

LATE CHARGE - ELE \$2.65

MESSAGES

The NHPUC has approved delivery service rate changes for all customers effective May 1, 2019. Compared to current rates, most customers will see bill impacts of approximately (0.3%) to 0.3%, depending on rate class and consumption patterns.

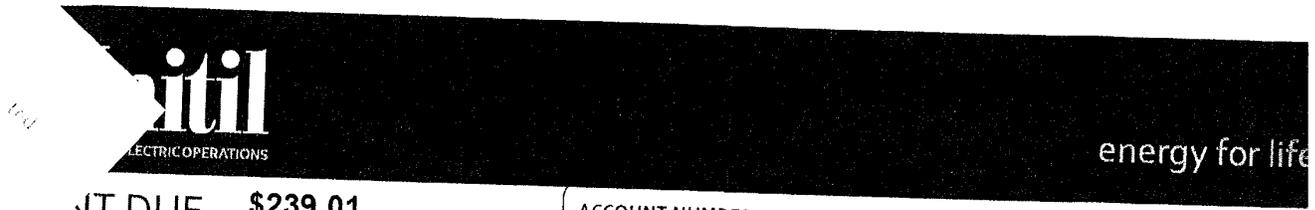
We want your Feedback!
Help us improve our website by providing your input. Visit <https://unitil.com/survey>

Effective June 1, 2019, your Electric Energy Service prices will change. The fixed rate for the June 1 to November 30, 2019 period will be \$0.06872 per kWh. This information, as well as variable rate information, is also available by visiting unitil.com or by calling Customer Service.

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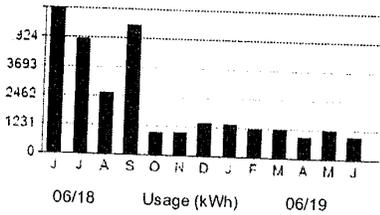
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TOTAL CURRENT BILL \$215.36
TOTAL AMOUNT DUE \$392.22



AMOUNT DUE \$239.01

ACCOUNT NUMBER 2063623000 BILL DATE 06/14/19 PLEASE PAY BY 07/09/19 NEXT METER READING DATE 07/15/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1

AT A GLANCE			
AMOUNT OF LAST BILL	\$392.22	TOTAL CURRENT CHARGES	\$239.01
PAYMENT - THANK YOU 06/13/19	(\$392.22)	PLEASE PAY AMOUNT	\$239.01

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	248927	249862		935.00 kWh	29	9.40 kW	G2
153830					29		G2

BALANCE FORWARD \$0.00

MESSAGES

- ELECTRIC SERVICE** PERIOD 05/14/19 - 06/12/19

DELIVERY CHARGES COMMERCIAL

CUSTOMER CHARGE 29.19

DEMAND CHARGE 9.40 kW x \$10.30 96.82

DELIVERY CHARGE 935.00 kWh x \$0.02473 23.13

STRANDED COST CHARGE 935.00 kWh x (\$0.00021) (0.20)

TAXES & SURCHARGES

SYSTEM BENEFITS CHARGE 935.00 kWh x \$0.00576 5.39

Total Current EL Charges \$154.33
- ELECTRIC SUPPLIER SERVICE** PERIOD 05/14/19 - 05/31/19

SUPPLIER CHARGES

ENERGY SERVICE CHG FIXED 548.00 kWh x \$0.10598 58.08

Total Current SS Charges \$58.08
- ELECTRIC SUPPLIER SERVICE** PERIOD 06/01/19 - 06/12/19

SUPPLIER CHARGES

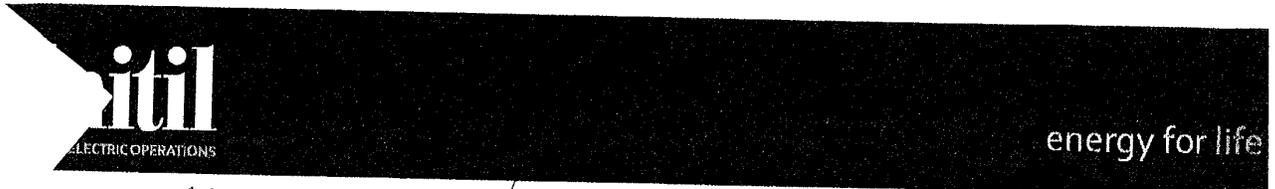
ENERGY SERVICE CHG FIXED 387.00 kWh x \$0.06872 26.60

Total Current SS Charges \$26.60

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CK#432*

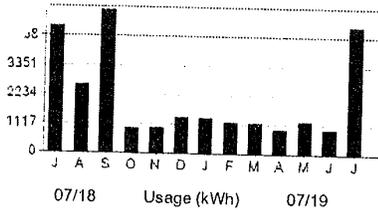
TOTAL CURRENT BILL \$239.01
TOTAL AMOUNT DUE **\$239.01**



AMOUNT DUE \$1,235.57

ACCOUNT NUMBER 2063623000 BILL DATE 07/17/19 PLEASE PAY BY 08/12/19 NEXT METER READING DATE 08/14/19

27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1



AT A GLANCE			
AMOUNT OF LAST BILL	\$239.01	TOTAL CURRENT CHARGES	\$1,235.57
PAYMENT - THANK YOU 07/03/19	(\$239.01)	PLEASE PAY AMOUNT	\$1,235.57

METER NUMBER	METER PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	249862	254744		4882.00 kWh	33	70.20 kW	G2
153830					33		G2

BALANCE FORWARD \$0.00

DESCRIPTION	PERIOD	UNIT	RATE	AMOUNT
ELECTRIC SERVICE	06/12/19 - 07/15/19			
DELIVERY CHARGES COMMERCIAL				
CUSTOMER CHARGE				29.19
DEMAND CHARGE	70.20 kW	x	\$10.30	723.06
DELIVERY CHARGE	4882.00 kWh	x	\$0.02473	120.73
STRANDED COST CHARGE	4882.00 kWh	x	(\$0.00021)	(1.03)
TAXES & SURCHARGES				
SYSTEM BENEFITS CHARGE	4882.00 kWh	x	\$0.00576	28.12
Total Current EL Charges				\$900.07
ELECTRIC SUPPLIER SERVICE	06/12/19 - 07/15/19			
SUPPLIER CHARGES				
ENERGY SERVICE CHG FIXED	4882.00 kWh	x	\$0.06872	335.50
Total Current SS Charges				\$335.50

MESSAGES

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pd 8/12/19 ck#1639

TOTAL CURRENT BILL **\$1,235.57**
TOTAL AMOUNT DUE **\$1,235.57**

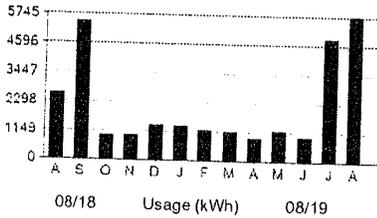


energy for life

AMOUNT DUE \$1,358.82

ACCOUNT NUMBER	BILL DATE	PLEASE PAY BY	NEXT METER READING DATE
2063623000	08/16/19	09/10/19	09/11/19

27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1



AT A GLANCE			
AMOUNT OF LAST BILL	\$1,235.57	TOTAL CURRENT CHARGES	\$1,358.82
PAYMENT - THANK YOU 08/15/19	(\$1,235.57)	PLEASE PAY AMOUNT	\$1,358.82

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	254744	260489		5745.00 kWh	30		G2
153830					30	72.96 kW	G2

BALANCE FORWARD \$0.00

DESCRIPTION	PERIOD	UNIT	RATE	AMOUNT
ELECTRIC SERVICE	07/15/19 - 08/14/19			
DELIVERY CHARGES COMMERCIAL				
CUSTOMER CHARGE				29.19
DEMAND CHARGE	72.90 kW	x	\$10.39	757.34
DELIVERY CHARGE	5745.00 kWh	x	\$0.02526	145.10
STRANDED COST CHARGE	5745.00 kWh	x	(\$0.00012)	(0.69)
TAXES & SURCHARGES				
SYSTEM BENEFITS CHARGE	5745.00 kWh	x	\$0.00576	33.09
Total Current EL Charges				\$964.03

DESCRIPTION	PERIOD	UNIT	RATE	AMOUNT
ELECTRIC SUPPLIER SERVICE	07/15/19 - 08/14/19			
SUPPLIER CHARGES				
ENERGY SERVICE CHG FIXED	5745.00 kWh	x	\$0.06872	394.79
Total Current SS Charges				\$394.79

MESSAGES

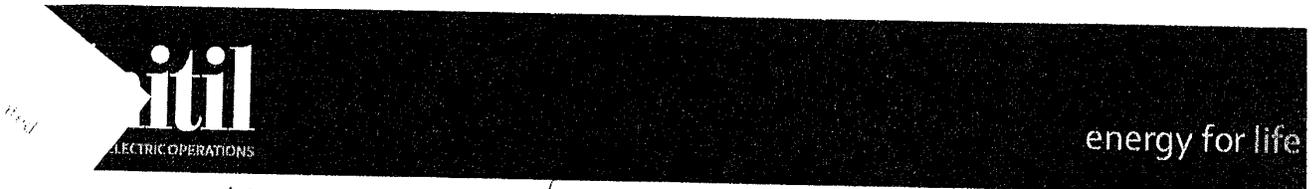
Effective August 1, 2019, the External Delivery Charge (EDC) and the Stranded Cost Charge (SCC) components of your bill will change. In total, average bills will increase approx. 1.4%, depending on rate class and usage.

Lights out? Phones on! Make sure we have your updated phone number & that it ties to your account. If we don't have it ?visit unitil.com/sharemynumber or call us.

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9/5/19
CK #1645
\$1358.82
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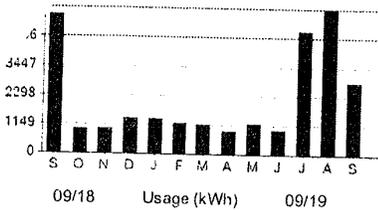
TOTAL CURRENT BILL **\$1,358.82**
TOTAL AMOUNT DUE **\$1,358.82**



AMOUNT DUE \$1,061.59

ACCOUNT NUMBER	BILL DATE	PLEASE PAY BY	NEXT METER READING DATE
2063623000	09/13/19	10/08/19	10/14/19

27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1



AT A GLANCE			
AMOUNT OF LAST BILL	\$1,358.82	TOTAL CURRENT CHARGES	\$1,061.59
PAYMENT - THANK YOU 09/10/19	(\$1,358.82)	PLEASE PAY AMOUNT	\$1,061.59

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	260489	263356		2867.00 kWh	28		G2
153830					28	71.09 kW	G2

BALANCE FORWARD \$0.00

⚡ ELECTRIC SERVICE	PERIOD	08/14/19 - 09/11/19	
DELIVERY CHARGES COMMERCIAL			
CUSTOMER CHARGE			29.19
DEMAND CHARGE	71.00 kW	x \$10.49	744.79
DELIVERY CHARGE	2867.00 kWh	x \$0.02586	74.14
STRANDED COST CHARGE	2867.00 kWh	x (\$0.00002)	(0.06)
TAXES & SURCHARGES			
SYSTEM BENEFITS CHARGE	2867.00 kWh	x \$0.00576	16.51
Total Current EL Charges			\$864.57
⚡ ELECTRIC SUPPLIER SERVICE	PERIOD	08/14/19 - 09/11/19	
SUPPLIER CHARGES			
ENERGY SERVICE CHG FIXED	2867.00 kWh	x \$0.06872	197.02
Total Current SS Charges			\$197.02

MESSAGES

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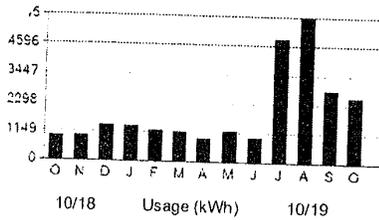
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C/K #165/
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TOTAL CURRENT BILL **\$1,061.59**
TOTAL AMOUNT DUE **\$1,061.59**



AMOUNT DUE \$1,036.60

ACCOUNT NUMBER 2063623000 BILL DATE 10/16/19 PLEASE PAY BY 11/12/19 NEXT METER READING DATE 11/12/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1

AT A GLANCE			
AMOUNT OF LAST BILL	\$1,061.59	TOTAL CURRENT CHARGES	\$1,036.60
PAYMENT - THANK YOU 10/11/19	(\$1,061.59)	PLEASE PAY AMOUNT	\$1,036.60

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	263356	265932		2576.00 kWh	33	71.45 kW	G2
153830					33		G2

BALANCE FORWARD \$0.00

DESCRIPTION	PERIOD	AMOUNT
ELECTRIC SERVICE	09/11/19 - 10/14/19	
DELIVERY CHARGES COMMERCIAL		
CUSTOMER CHARGE		29.19
DEMAND CHARGE	71.40 kW x \$10.49	748.98
DELIVERY CHARGE	2576.00 kWh x \$0.02586	66.61
STRANDED COST CHARGE	2576.00 kWh x (\$0.00002)	(0.05)
TAXES & SURCHARGES		
SYSTEM BENEFITS CHARGE	2576.00 kWh x \$0.00576	14.84
Total Current EL Charges		\$859.57
ELECTRIC SUPPLIER SERVICE	09/11/19 - 10/14/19	
SUPPLIER CHARGES		
ENERGY SERVICE CHG FIXED	2576.00 kWh x \$0.06872	177.03
Total Current SS Charges		\$177.03

MESSAGES

[Handwritten signature]

*Entered
lh*

*Pd
11/6/19
CK #1656 lh*

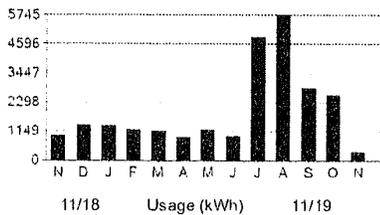
TOTAL CURRENT BILL \$1,036.60
TOTAL AMOUNT DUE \$1,036.60



energy for life

AMOUNT DUE \$121.35

ACCOUNT NUMBER 2063623000 BILL DATE 11/14/19 PLEASE PAY BY 12/09/19 NEXT METER READING DATE 12/11/19



27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1

AT A GLANCE			
AMOUNT OF LAST BILL	\$1,036.60	TOTAL CURRENT CHARGES	\$121.35
PAYMENT - THANK YOU 11/13/19	(\$1,036.60)	PLEASE PAY AMOUNT	\$121.35

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	265932	266265		333.00 kWh	29		G2
153830					29	5.61 kW	G2

BALANCE FORWARD \$0.00

⚡	DESCRIPTION	PERIOD	UNIT	RATE	AMOUNT
	ELECTRIC SERVICE	10/14/19 - 11/12/19			
	DELIVERY CHARGES COMMERCIAL				
	CUSTOMER CHARGE				29.19
	DEMAND CHARGE	5.60 kW	x	\$10.49	58.75
	DELIVERY CHARGE	333.00 kWh	x	\$0.02586	8.61
	STRANDED COST CHARGE	333.00 kWh	x	(\$0.00002)	(0.01)
	TAXES & SURCHARGES				
	SYSTEM BENEFITS CHARGE	333.00 kWh	x	\$0.00576	1.92
	Total Current EL Charges				\$98.46
	ELECTRIC SUPPLIER SERVICE	10/14/19 - 11/12/19			
	SUPPLIER CHARGES				
	ENERGY SERVICE CHG FIXED	333.00 kWh	x	\$0.06872	22.89
	Total Current SS Charges				\$22.89

MESSAGES

Effective 12/1/2019, your Electric Default Service rates will change for the period 12/1/19-5/31/20. The fixed rate for this period will be \$0.10598 per kWh. This information, as well as variable rate information, is also available by visiting the Unitil website at www.unitil.com or by calling Unitil's Customer Service Center.

Entered 11/21/19 lh
pd 12/11/19 ck #1663 lh

TOTAL CURRENT BILL \$121.35
TOTAL AMOUNT DUE \$121.35



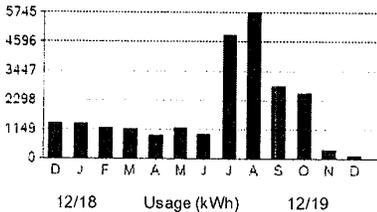
Unitil
NH ELECTRIC OPERATIONS

energy for life

AMOUNT DUE \$172.72

ACCOUNT NUMBER 2063623000 BILL DATE 12/13/19 PLEASE PAY BY 01/07/20 NEXT METER READING DATE 01/13/20

27 COUNTRY CLUB DR PUMP STATN, ATKINSON ATKI Page 1 of 1



AT A GLANCE			
AMOUNT OF LAST BILL	\$121.35	TOTAL CURRENT CHARGES	\$51.37
PAYMENT	\$0.00	PLEASE PAY AMOUNT	\$172.72

METER NUMBER	METER READING PREVIOUS	METER READING PRESENT	METER CONSTANT	METERED USAGE	NUMBER OF DAYS	METERED DEMAND	RATE CODE
153830	266265	266373		108.00 kWh	29		G2
153830					29	.25 kW	G2
BALANCE FORWARD							\$121.35

ELECTRIC SERVICE	PERIOD	11/12/19 - 12/11/19	
DELIVERY CHARGES COMMERCIAL			
CUSTOMER CHARGE			29.19
DEMAND CHARGE	1.00 kW	x \$10.49	10.49
DELIVERY CHARGE	108.00 kWh	x \$0.02586	2.79
STRANDED COST CHARGE	108.00 kWh	x (\$0.00002)	0.00
TAXES & SURCHARGES			
SYSTEM BENEFITS CHARGE	108.00 kWh	x \$0.00576	0.62
Total Current EL Charges			\$43.09
ELECTRIC SUPPLIER SERVICE	PERIOD	11/12/19 - 11/30/19	
SUPPLIER CHARGES			
ENERGY SERVICE CHG FIXED	67.00 kWh	x \$0.06872	4.60
Total Current SS Charges			\$4.60
ELECTRIC SUPPLIER SERVICE	PERIOD	12/01/19 - 12/11/19	
SUPPLIER CHARGES			
ENERGY SERVICE CHG FIXED	41.00 kWh	x \$0.08987	3.68
Total Current SS Charges			\$3.68

MESSAGES

The 2018 average statewide RPS compliance cost was \$0.0043 per kWh. Information on the RPS, including its benefits, may be found on the Public Utilities Commission's website puc.nh.gov/RPS

Effective 12/1/2019, your Electric Default Service rates will change for the period 12/1/19-5/31/20. The fixed rate for this period will be \$0.08987 per kWh. This information, as well as variable rate information, is also available by visiting the Unitil website at www.unitil.com or by calling Unitil's Customer Service Center.

Entered 1/7/20 LH

Pd 1/7/20 LH (K# 1667)

RECEIVED DEC 20 2019

TOTAL CURRENT BILL **\$51.37**
TOTAL AMOUNT DUE **\$172.72**

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-16

Date of Response:
Witness: Joshua Manning

Staff 1-16

Ref: Mr. St. Cyr's Testimony, Page 7 (Bates 29)

Account # 718: Chemical Expense

- a) Since 2011, the Company appears to have incurred a total of \$778 in Chemical Expenses: \$540 in 2012, \$114 in 2013, and \$124 in 2017. In light of such,
- i) Please explain why the Company expended a relatively minor amount on chemicals in its prior years of operation.
 - ii) Please sufficiently justify the Company's current annual Chemical Expense projection of \$2,000.
- b) Please provide the supporting documentation and calculations associated with the Company's pro forma estimate for annual Chemical Expense of \$2,000.
- c) Please specify the specific chemical(s) anticipated to be used annually by the Company as well as the anticipated amount(s) used.

Response 1-16

a)(i) Chemicals were not properly being accounted for in those prior years. AAWWR procured chemicals from HAWC and were not always billed for them. This procedure has been addressed so that AAWW can account for all chlorine used.

- a)(ii) This expense is what is needed for chemicals to disinfect the wastewater flow from the existing clubhouse facility and two 32 unit buildings being online.
- b) The company used its best estimates and prior experience to determine the proforma estimate.
- c) Sodium Hypochlorite (Chlorine) is what we currently use and will continue to use. Presently we use 200 Gal. +/- of Chlorine to treat 5.0 MG of wastewater. It is anticipated that this amount will increase to 247 gallons annually after the first 32-unit building is brought online and then again to 294 gallons once the second 32 unit building is brought online.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-17

Date of Response:
Witness: Joshua Manning and
John Sullivan

Staff 1-17

Ref: Mr. St. Cyr's Testimony, Page 7 (Bates 29)

Account # 730: Contracted Services Expense

Even with the pro forma elimination of \$7,805 of expense from the test year line item amount of \$27,943, the remaining \$20,138 of 2019 expense is \$9,452, or 88.45%, in excess of the 2018 expense amount of \$10,686.

- a) Please provide a detailed explanation for this increase in Contractual Services Expense from 2018 to 2019.
- b) For both 2018 and 2019, please provide the names of the contracted services utilized as well as the amounts paid for each as reflected in the Contractual Services Expense account for each year.

Response 1-17

- a) This is primarily the result in the increase in ground water sampling costs due to the requirement to test for PFOA/PFOS. This is a requirement that was made part of our groundwater discharge permit by DES.
- b) See attached sheet

1-17(b)

11:56 AM

Atkinson Area Waste Water Recycling Inc
Transaction Detail By Account
January through December 2018

Staff 1-17b Attachment

10/08/20

Accrual Basis

Date	Num	Memo	Name	Debit	Credit	Balance
730.00 - Contractual Services						
02/01/2018	24372	Removed pump from pond	Lewis Equipment Co., Inc.	208.15		208.15
02/14/2018	179389	February Sampling	Eastern Analytical, Inc.	360.00		568.15
04/24/2018	181529	April Sampling	Eastern Analytical, Inc.	415.00		983.15
04/30/2018	17077	Work Performed in April 2018	Lewis Builders Development, Inc.	101.95		1,085.10
05/16/2018	182422	May Sampling	Eastern Analytical, Inc.	415.00		1,500.10
06/12/2018	183308	GW Monitoring May	Eastern Analytical, Inc.	280.00		1,780.10
06/12/2018	183345	GW Monitoring - Q4	Eastern Analytical, Inc.	1,800.00		3,580.10
06/20/2018	183819	June Samples	Eastern Analytical, Inc.	415.00		3,995.10
06/30/2018	17269	Work Performed in June	Lewis Builders Development, Inc.	848.99		4,844.09
07/31/2018	17344	Work performed in July	Lewis Builders Development, Inc.	182.09		5,026.18
08/31/2018	17453	April-August Work Performed	Lewis Builders Development, Inc.	213.23		5,239.41
08/31/2018	17451	Work Performed in August	Lewis Builders Development, Inc.	381.89		5,621.30
09/17/2018	187167	September Sampling	Eastern Analytical, Inc.	415.00		6,036.30
10/17/2018	188391	October Sampling	Eastern Analytical, Inc.	415.00		6,451.30
10/17/2018	188395	10/4 Sampling	Eastern Analytical, Inc.	350.00		6,801.30
10/31/2018	17658	Labor for Sampling	Lewis Builders Development, Inc.	192.80		6,994.10
10/31/2018	17659	October Legal Fees	Lewis Builders Development, Inc.	20.50		7,014.60
10/31/2018	17660	October Legal Fees Rate Case	Lewis Builders Development, Inc.	41.00		7,055.60
11/01/2018	188969	10/26 Sampling	Eastern Analytical, Inc.	80.00		7,135.60
11/01/2018	188915	10/25 Sampling	Eastern Analytical, Inc.	80.00		7,215.60
11/09/2018	189256	11/7 Sampling	Eastern Analytical, Inc.	80.00		7,295.60
11/09/2018	189257	11/5 Sampling	Eastern Analytical, Inc.	80.00		7,375.60
11/14/2018	189519	11/8 Sampling	Eastern Analytical, Inc.	80.00		7,455.60
11/15/2018	189569	11/2 Sampling	Eastern Analytical, Inc.	415.00		7,870.60
11/15/2018	189553	11/9 Sampling	Eastern Analytical, Inc.	80.00		7,950.60
11/16/2018	189614	11/12 Sampling	Eastern Analytical, Inc.	80.00		8,030.60
11/20/2018	189716	11/13 Sampling	Eastern Analytical, Inc.	80.00		8,110.60
11/21/2018	189816	11/15 Sampling	Eastern Analytical, Inc.	80.00		8,190.60
11/30/2018	17701	November Sampling	Lewis Builders Development, Inc.	1,060.40		9,251.00
11/30/2018	2020	November Labor	Hampstead Area Water Company	25.95		9,276.95
12/01/2018	185968	8/2/18 Sampling (Lost Invoice)	Eastern Analytical, Inc.	415.00		9,691.95
12/03/2018	189853	11/16 Sampling	Eastern Analytical, Inc.	80.00		9,771.95
12/03/2018	189911	11/19 Sampling	Eastern Analytical, Inc.	80.00		9,851.95
12/03/2018	189961	11/20 Sampling	Eastern Analytical, Inc.	80.00		9,931.95
12/03/2018	190095	11/26 Sampling	Eastern Analytical, Inc.	80.00		10,011.95
12/03/2018	190143	11/27 Sampling	Eastern Analytical, Inc.	80.00		10,091.95
12/04/2018	190199	11/28 Sampling	Eastern Analytical, Inc.	80.00		10,171.95
12/05/2018	190258	11/29 Sampling	Eastern Analytical, Inc.	80.00		10,251.95
12/31/2018	17805	Work performed in December	Lewis Builders Development, Inc.	433.80		10,685.75
Total 730.00 - Contractual Services				10,685.75	0.00	10,685.75
TOTAL				10,685.75	0.00	10,685.75

11:54 AM

**Atkinson Area Waste Water Recycling Inc
Transaction Detail By Account**

10/08/20

January through December 2019

Accrual Basis

Type	Date	Num	Memo	Name	Debit	Credit	Balance
730.00 - Contractual Services							
Bill	01/02/2019	191127	WW Treatment Dec Sampling	Eastern Analytical, Inc.	415.00		415.00
Bill	01/08/2019	191415	Ground Water Monitoring Dec Sampling	Eastern Analytical, Inc.	280.00		695.00
Bill	01/15/2019	2047	Chlorine	Hampstead Area Water Company	575.00		1,270.00
Bill	01/16/2019	191727	January Sampling	Eastern Analytical, Inc.	415.00		1,685.00
Bill	01/22/2019	191884	Q4 Ground Water Monitoring	Eastern Analytical, Inc.	7,805.00		9,490.00
Bill	01/31/2019	17903	Work Performed in January	Lewis Builders Development, Inc.	947.29		10,437.29
Bill	02/21/2019	192803	February Sampling	Eastern Analytical, Inc.	415.00		10,852.29
Bill	02/25/2019	192892	Sampling 9 Compounds	Eastern Analytical, Inc.	375.00		11,227.29
Bill	02/28/2019	18001	Monthly Sampling and Annual Water Reports	Lewis Builders Development, Inc.	285.45		11,512.74
Bill	03/20/2019	193630	March Sampling	Eastern Analytical, Inc.	360.00		11,872.74
Bill	03/30/2019	18067	Work performed in March	Lewis Builders Development, Inc.	77.85		11,950.59
Bill	03/30/2019	18067	Piston Septic Air Pump	Lewis Builders Development, Inc.	1,348.65		13,299.24
Bill	04/17/2019	194594	April Sampling	Eastern Analytical, Inc.	415.00		13,714.24
Bill	04/30/2019	18240	April work performed	Lewis Builders Development, Inc.	104.94		13,819.18
Bill	04/30/2019	18240	Materials for Irrigation System	Lewis Builders Development, Inc.	488.84		14,308.02
Bill	05/15/2019	195804	May Sampling	Eastern Analytical, Inc.	415.00		14,723.02
Bill	05/31/2019	18365	Work performed in May 2019	Lewis Builders Development, Inc.	151.98		14,875.00
Bill	06/11/2019	196841	Ground Water Monitoring	Eastern Analytical, Inc.	1,935.00		16,810.00
Bill	06/19/2019	197236	June Sampling	Eastern Analytical, Inc.	415.00		17,225.00
Bill	06/30/2019	18481	June Services	Lewis Builders Development, Inc.	1,188.61		18,408.61
Bill	07/24/2019	198617	July Sampling	Eastern Analytical, Inc.	415.00		18,823.61
Bill	07/31/2019	1864	July Sampling	Lewis Builders Development, Inc.	50.66		18,874.27
Bill	08/14/2019	199471	August GW Monitoring	Eastern Analytical, Inc.	350.00		19,224.27
Bill	08/14/2019	199475	August Sampling	Eastern Analytical, Inc.	415.00		19,639.27
Bill	08/31/2019	18740	August Work Performed	Lewis Builders Development, Inc.	238.83		19,878.10
Bill	09/20/2019	200987	September Sampling	Eastern Analytical, Inc.	415.00		20,293.10
Bill	09/30/2019	18872	Labor to take Samples	Lewis Builders Development, Inc.	50.66		20,343.76
Bill	10/11/2019	201824	10 7 19 Sample	Eastern Analytical, Inc.	80.00		20,423.76
Bill	10/14/2019	201904	10 8 19 Sample	Eastern Analytical, Inc.	80.00		20,503.76
Bill	10/15/2019	201985	10 9 19 Sample	Eastern Analytical, Inc.	80.00		20,583.76
Bill	10/16/2019	202121	October Sampling	Eastern Analytical, Inc.	475.00		21,058.76
Bill	10/16/2019	202086	10 10 19 Sample	Eastern Analytical, Inc.	80.00		21,138.76
Bill	10/17/2019	202148	10 11 19 Sample	Eastern Analytical, Inc.	80.00		21,218.76
Bill	10/18/2019	202198	10 14 19 Sample	Eastern Analytical, Inc.	80.00		21,298.76
Bill	10/21/2019	102119	10/15 Sampling	Eastern Analytical, Inc.	80.00		21,378.76
Bill	10/22/2019	202349	10/16 Sampling	Eastern Analytical, Inc.	80.00		21,458.76
Bill	10/23/2019	202415	10/17 Sampling	Eastern Analytical, Inc.	80.00		21,538.76
Bill	10/24/2019	202495	10/18 Sampling	Eastern Analytical, Inc.	80.00		21,618.76
Bill	10/25/2019	202561	10/21 Sampling	Eastern Analytical, Inc.	80.00		21,698.76
Bill	10/30/2019	2231A	185 Gallons of Chlorine	Hampstead Area Water Company	453.25		22,152.01
Bill	10/31/2019	18995	October Legal Work - Financing Petition - Petition not filed	Lewis Builders Development, Inc.	60.89		22,212.90
Bill	10/31/2019	18994	Jan - Oct Legal Work	Lewis Builders Development, Inc.	60.30		22,273.20
Bill	10/31/2019	18992	October Sampling & Misc	Lewis Builders Development, Inc.	1,063.86		23,337.06
Bill	11/01/2019	202625	10/22 Sampling	Eastern Analytical, Inc.	80.00		23,417.06
Bill	11/01/2019	202661	10/23 Sampling	Eastern Analytical, Inc.	80.00		23,497.06
Bill	11/01/2019	202735	10/24 Sampling	Eastern Analytical, Inc.	80.00		23,577.06
Bill	11/01/2019	202792	10/25 Sampling	Eastern Analytical, Inc.	80.00		23,657.06
Bill	11/01/2019	202850	10/28 Sampling	Eastern Analytical, Inc.	80.00		23,737.06
Bill	11/20/2019	203882	11/7 Sampling	Eastern Analytical, Inc.	415.00		24,152.06
Bill	11/30/2019	19098	November Sampling and RE Prescott Invoice	Lewis Builders Development, Inc.	1,379.22		25,531.28
Bill	12/02/2019	204154	Q4 Ground Water Monitoring	Eastern Analytical, Inc.	2,285.00		27,816.28
Bill	12/31/2019	19177	December Labor Sampling & Update Reports	Lewis Builders Development, Inc.	126.65		27,942.93
Total 730.00 - Contractual Services					27,942.93	0.00	27,942.93
TOTAL					27,942.93	0.00	27,942.93

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-18

Date of Response:
Witness: John Sullivan

Staff 1-18

Ref: Mr. St. Cyr's Testimony, Page 8 (Bates 30)

Account # 730: Audit Expense

Please provide the amounts incurred as well as the supporting documentation for 730 Audit Expenses relative to the Company's recently completed NHPUC Audit relative for this rate proceeding.

Response 1-18

Steve St Cyr	10.75 hours	\$761.25
Lewis Builders Dev. Inc.	8 hours	\$837.36

Stephen P. St. Cyr & Associates
17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

August 1, 2020

John Sullivan
Lewis Builders
54 Sawyer Avenue
Atkinson, N. H. 03811

Atkinson Area Waste Water Company

Re: Year End and 2020 Rate Case

Fee for professional services rendered during July 2020 (see attached detail):

Prior Month		<u>\$1,610.00</u>
Current Month (6.6875 hours @ \$140.00 / hour)		\$ 936.25
Reimbursable Expenses:	Copies / Scan	0.00
	Postage	<u>0.00</u>
Total Current Month Balance		<u>\$ 936.25</u>
Total Billing		<u>\$2,546.25</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr ✓

*entered
8/4/20
lh*

*pd 8/5/20
ck# 1708
lh*

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>
<u>Financing</u>		
Total		<u>0.00</u>
<u>Change in Ownership</u>		
Total		<u>0.00</u>
<u>Rate Case</u>		
07/02	Prepare email re: temp rates; Review reply	0.25
07/06	Talk w/John re: RC sch; Talk w/Tony re: conf call; Prep for / Part in conf call; Signup for Microsoft Team; Review RC sch; Review SPS's test; Review Harold's test; Review pet; Review Mgmt Agr; Review Billing Agr	2.125
07/07	Review John's email re: Josh's comments; Review var emails re: draft ltr to cust; Review John's email re: comments on SPS's test	0.625
07/08	Prepare attestation; Review Tony's email re: comments; Incorp comment; Revise attestation; Prepare email re: same; Prepare test re: mgmt agr, billing agr & tariff; Prepare email re: same	1.50
07/09	Review/Reply to email re: SPS's test; Review SPS's test / Make minor changes; Review petition / Make minor changes; Review Harold's test / Make minor changes; Prepare email re: same; Review Tony's email re: Harold's test	1.25
07/31	Review email re: prehearing conf / tech ses; Reply to same; Review var replies	0.25
Total		<u>6.00</u>
<u>PUC Audit</u>		
07/16	Review var ARs; Review var Co resp; Prepare email re: ARs/Co resp	0.375
07/27	Review emails re: AR#s 6&8	0.3125
Total		<u>0.6875</u>
Grand Total		<u>6.6875</u>
SPSt. Cyr		
08/01/20		

840.00

96.25

936.25

Stephen P. St. Cyr & Associates
17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

September 7, 2020

John Sullivan
Lewis Builders
54 Sawyer Avenue
Atkinson, N. H. 03811

Atkinson Area Waste Water Company

Re: Year End and 2020 Rate Case

Fee for professional services rendered during August 2020 (see attached detail):

Current Month (3.00 hours @ \$140.00 / hour)	\$ 420.00
Reimbursable Expenses: Copies / Scan	0.00
Postage	<u>0.00</u>
Total Current Month Balance	<u>\$ 420.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

*Entered
9/9/20
eh*

*pd 10/7/20
ck #1804
eh*

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>
<u>Financing</u>		
Total		<u>0.00</u>
<u>Change in Ownership</u>		
Total		<u>0.00</u>
<u>Rate Case (DW 20-071)</u>		
08/13	Review emails re: prehearing conf / tech ses; Review cover ltr re: sup to Petition; Briefly re sup to pet; Review email; Review attestation; Review email; Review PUC order re: sus tariff & est prehearing conf	
Total		<u>1.00</u>
<u>PUC Audit</u>		
08/13	Review John's email re: Co resp to AR#7; Review A/R & A/P agings; Review John;s email re: 2019 state tax ret / site visit	0.375
08/18	Review AR#16; Review Co reply	0.25
08/20	Review AR#17; Review Co reply	0.25
08/25	Review email; Review EA exp; Review 2019 GL; Review RC sch 1A; Reply to same; Review var emails re: same	0.75
08/27	Review var emails re: YE closing	<u>0.25</u>
Total		<u>1.875</u> $\times 140 = 262.50$
<u>Covid-19 investigation(IR 20-089)</u>		
08/19	Review email re: Staff's rec	<u>0.125</u>
Total		<u>0.125</u>
Grand Total		<u>3.00</u>

SPSt. Cyr
09/07/20

Stephen P. St. Cyr & Associates
17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

October 4, 2020

John Sullivan
Lewis Builders
54 Sawyer Avenue
Atkinson, N. H. 03811

Atkinson Area Waste Water Company

Re: Year End and 2020 Rate Case

Fee for professional services rendered during August 2020 (see attached detail):

Prior Balance		<u>\$ 420.00</u>
Current Month (7.875 hours @ \$140.00 / hour)		\$1,102.50
Reimbursable Expenses:	Copies / Scan	0.00
	Postage	<u>0.00</u>
Total Current Month Balance		<u>\$1,102.50</u>
Total Billings		<u>\$1,522.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

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

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Year End</u>		
Total		<u>0.00</u>
<u>Financing</u>		
Total		<u>0.00</u>
<u>Change in Ownership</u>		
Total		<u>0.00</u>
<u>Rate Case (DW 20-071)</u>		
09/02	Review Tony's email re: prehearing conf/tech ses	0.125
09/09	Review cap struc; Calc APIC for 45% equity; Update rofr info; Update rev; Prepare email re: same; Talk w/John re: same	0.625
09/17	Review email re: remote hearing guidelines; Review email re: webex mtg invite – tech ses; Review email re: webex mtg invite – prehearing; Prep for & part in Team mtg; Review draft PUC proc sch; Review email re: 700 rules; Review RC sch; Prep for & part in prehearing conf & tech ses; Review email re: sup filing; Review sup filing; Review email re: notice to cust; Review notices	3.00
09/21	Review email; Review joint proc sch	0.25
09/23	Talk w/John re: APIC; Review cap struc; Forward prev email re: same; Email; Review mgmt agr	0.50
09/29	Review email; Review sec ltr re: proc sch; Review var emails re; proc sch dates	0.375
09/30	Review/Reply to email re: APIC	<u>0.125</u>
Total		<u>5.00</u>
<u>PUC Audit</u>		
09/01	Review email re: draft audit report; Briefly review draft audit rep	0.25
09/06	Review/Reply to email re: comments	0.125
09/08	Review draft audit report; Review AIs; Review John's comments; Incorp my comments into report; Email same	2.00
09/09	Review/Reply to email re: draft audit rep; Review/Reply to same; Review Reply; Talk w/John re: same	0.50
09/17	Review var emails re: draft audit report; Review "final" audit rep – AIs 3 & 4; Draft response; Prepare email re: same; Review email; Review Co resp to AIs; Review email; Review "final" audit rep; Review Audit comments	1.00
Total		<u>2.875</u> $\times 140 = 402.50$
<u>Covid-19 investigation(IR 20-089)</u>		
Total		<u>0.00</u>
Grand Total		<u>7.875</u>
SPSt. Cyr		
10/04/20		

LEWIS BUILDERS DEVELOPMENT, INC.
54 SAWYER AVENUE
ATKINSON, NH 03811

Empl. #: 1955

Name: John Sullivan

Signature: *[Handwritten Signature]*

Week: *Salary*

8/22/20

To:

8/28/20

Date	Day	Time In	Lunch Out	Lunch In	Time Out	Comments	Net Hrs Worked
8/22/20	Saturday						0.00
8/23/20	Sunday						0.00
8/24/20	Monday	7:00 AM			4:40 PM		9.67
8/25/20	Tuesday	7:10 AM			4:55 PM		9.75
8/26/20	Wednesday	7:00 AM			5:35 PM		10.58
8/27/20	Thursday	7:30 AM			4:45 PM		9.25
8/28/20	Friday	6:50 AM	12:00 PM	12:30 PM	4:35 PM		9.25
Additional hours not shown above - after hours meeting, etc - write total hours in "Net Hrs Worked" column							48.50
Comments: _____							48.50

DATE	JOB #	COST CODE	Extra	DESCRIPTION OF WORK	HOURS
8/25/20	19 18-9717	99-923	Audit	Respond to sudirt questions	3.00
8/26/20	19-9850	99-923		Review rate case documents	2.00
8/26/20	19 18-9717	99-923	Audit	Respond to sudirt questions	4.00
8/27/20	19 18-9717	99-923		Review Cost of Service study	1.00
8/28/20	19-9850	99-923		Prepare for meeting with PUC	3.00
<i>40 hrs</i>					
OFFICE TIME NOT CHARGEABLE TO JOBS					35.50
TOTAL					48.50

LEWIS BUILDERS DEVELOPMENT, INC.
54 SAWYER AVENUE
ATKINSON, NH 03811

Sullivan

Empl. #: 1955

Name: John Sullivan

Signature: *[Signature]*

Week: 8/29/20

To: 9/4/20

Date	Day	Time In	Lunch Out	Lunch In	Time Out	Comments	Net Hrs Worked
8/29/20	Saturday						0.00
8/30/20	Sunday	12:00 PM			2:00 PM		2.00
8/31/20	Monday	7:25 AM	12:00 PM	12:30 PM	4:40 PM		8.75
9/1/20	Tuesday	7:05 AM			5:20 PM		10.25
9/2/20	Wednesday	7:05 AM			4:30 PM		9.42
9/3/20	Thursday	7:00 AM	12:00 PM	12:30 PM	4:30 PM		9.00
9/4/20	Friday	7:20 AM	12:00 PM	12:30 PM	4:30 PM		8.67
Additional hours not shown above - after hours meeting, etc - write total hours in "Net Hrs Worked" column							48.09
Comments: _____							48.09

DATE	JOB #	COST CODE	Extra	DESCRIPTION OF WORK	HOURS
8/31/20	19-9850	99-923		Conference call with PUC staff	2.00
9/1/20	18-9717	99-923	Audit	Review audit report	1.00
9/2/20	20-9800	99-923		HAWC managers meeting	1.00
<i>40 hrs</i>					
OFFICE TIME NOT CHARGEABLE TO JOBS					44.09
TOTAL					48.09

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-19

Date of Response:
Witness: Joshua Manning

Staff 1-19

Ref: Mr. St. Cyr's Testimony, Pages 7-8 (Bates 29-30)

Account # 730: Contracted Services Expense

For each of the following Contracted Services budget entries appearing on Schedule 1B (Tab 10 / Bates 49):

- a) Please provide further explanation relative to the nature of each entry as well as the necessity for such relative to the Company's operations.
- b) Please provide further explanation as to the basis for the determination of each entry, i.e, number of units required (hours, service calls, documents, etc.), unit costs, etc.
- c) Please provide the supporting documentation and calculations relative to the derivation of each of the following amounts:

i. Maintenance Labor	\$ 2,000
ii. Admin Labor – 4 hours per week	\$10,400
iii. Operations	\$ 2,500
iv. Sampling Labor	\$ 2,700
v. HAWC Billing Services	\$ 650
vi. Outside Accounting Services	\$ 2,000
vii. Permitting and Reporting	\$ 1,500
viii. Legal	\$ 2,000
ix. Water Testing (Treatment) 12 months	\$ 5,000

x. Water Testing (Lagoon) 6 months	\$ 2,000 (\$583 per month now)
xi. Water Testing (Monitoring Wells) 6 months	\$ 8,000
xii. Management Fee	<u>\$ 5,000</u>
Total	<u>\$43,750</u>

Response 1-19

- a) The Company does not have any employees. Each of the items is necessary to operate based on the Company's experience and state and federal regulations.
- b) All the items were based on the Company's experience and prior years costs.
- c) Each of the amounts in the twelve sub-requests were estimates.
- i) An estimate based on experience and prior years costs.
 - ii) An estimate based on experience and prior years costs.
 - iii) An estimate based on experience and prior years costs.
 - iv) An estimate based on experience and prior years costs.
 - v) This is an estimate.
 - vi) An estimated based on experience and prior years costs.
 - vii) An estimated based on experience and prior years costs.
 - viii) This is an estimate
 - ix) An estimated based on experience and prior years costs.
 - x) An estimated based on experience and prior years costs.
 - xi) An estimated based on experience and prior years costs.
 - xii) The Company thinks this is appropriate based on experience in prior years.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-20

Date of Response:
Witness: John Sullivan

Staff 1-20

Ref: Mr. St. Cyr's Testimony, Page 8 (Bates 30)

Account # 755: Insurance Expense

- a) An annual Insurance Expense line item of \$1,100 was approved in the Company's previous rate proceeding. (See Page 15 of approved Settlement Agreement in DW 07-131) However, it appears that the Company has expended \$0 for Insurance Expense in any year of its operation (since 2011). Please explain and justify.
- b) With regard to the Company's current pro forma projection for Insurance Expense of \$6,300, please explain how this amount was determined. Please provide the types of coverage, coverage amounts, and the costs for each coverage with supporting documentation.
- c) Did the Company obtain quotes for the cost of insurance coverage from various carriers? Please explain.
- d) Beside the \$6,300 budget amount for Insurance Expense on Schedule 1B (Tab 10 / Bates 49) of the rate filing, there is a notation stating, "This should be \$2,400 per Greg Meyer email 6/23/20." Please explain this notation and whether, in light of such, the \$6,300 budget amount should be adjusted.

Response 1-20

- a) Atkinson Farm is the owner of AAWWR. Atkinson Farm was able to insure the plant on its policy at no additional cost. This was possible since AAWW did not serve any customer other than ACI. AAWW will need to get its own insurance policy once AAWW starts serving other customers or when the transfer of ownership petition is approved.
- b) See budget quote from insurance agent – attached.
- c) The budget number used was obtained from our insurance agent getting an estimate from Acadia Insurance – see attachment to item B. It is difficult for the agent to get multiple viable quotes when the start date of the policy is too far in the future. The Company's policy is to secure multiple quotes on the insurance policies 30 to 60 days in advance of the policy start. That is when you get the best quotes.
- d) That note was from a previous budget. It inadvertently was not deleted from this budget. The \$6,300 is the correct amount.

John Sullivan

From: Greg Meyer <gmeyer@bbNHins.com>
Sent: Monday, April 20, 2020 10:31 AM
To: John Sullivan
Cc: Patrick Payette
Subject: RE: Atkinson Area Waste Water Recycling Inc (AAWWR)

Follow Up Flag: Follow up
Flag Status: Completed

John,

Spoke with Acadia underwriter and estimated cost based on same rating basis and crediting structure as HAWC. General Liability is rated based on Payroll and/ or subcontractor cost vs # units serviced or receipts. Using a base of \$100,000 subcontract cost (presumes no employees) annual General Liability would be in the \$4,500 range. HAWC has a \$2 mill Umbrella so AAWC Umbrella for same limit would be approx. \$900 per mill or additional \$1,800. If AAWC owns their own autos rates would approximate HAWC per vehicle.

If you have a budget for employees or subcontract cost please let me know and I can adjust the above estimate and provide Work Comp cost estimate as well. Atkinson renews 6-1 so that might be a good time to separate out? Let us know any questions. Thanks

Greg Meyer, CIC
Account Executive
Brown & Brown of NH Inc
309 DW Highway
Merrimack NH 03054
gmeyer@bbNHins.com
(603)820-8238 direct #
(603)424-9901 x238
Cell (603)290-2723
Fax 866-848-1223

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From: John Sullivan [mailto:John@LewisBuilders.com]
Sent: Wednesday, April 15, 2020 8:31 AM
To: Patrick Payette <ppayette@bbnhins.com>; Greg Meyer <gmeyer@bbNHins.com>
Subject: Atkinson Area Waste Water Recycling Inc (AAWWR)

[External]

Patrick,

AAWWR is the sewer company that currently handles the sewer for the Country Club. AAWWR is currently a wholly owned subsidiary of Atkinson Farm, LLC.

The Country Club is currently it's only customer. However we are in the process of building a 32 unit residential building at Atkinson Heights. Once completed, AAWWR will manage the sewer for them. AAWWR is also in the process of filing a rate case with the NH PUC.

What I need from you is the insurance costs for AAWWR. You can assume it will have 65 customers – the Country Club plus two 32 units residential condo buildings. The 2 buildings are age restricted (55+).

For now you can assume it will have the same insurance requirements as HAWC.

Please get me an estimate of the annual insurance costs.

Thanks,
John



"Creating Neighborhoods Since
1958"

John Sullivan

Controller • Lewis Builders Development, Inc.

phone. 603-362-5333 • fax. 603-362-4936
direct. 603-362-1908

email. john@LewisBuilders.com

54 Sawyer Ave
Atkinson, NH 03811

www.lewisbuilders.com



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ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-21

Date of Response:
Witness: Stephen P. St. Cyr

Staff 1-21

Ref: Mr. St. Cyr's Testimony, Page 8 (Bates 30)

Account # 765: Regulatory Expense

Please provide the basis for the Company's determination of a \$250 annual Regulatory Expense.

Response 1-21

The item included in this account is the NH PUC annual assessment. The last 2 assessments the company received were \$112 for the year ended 6/30/20 and \$136 for the year end 6/30/21.

The company used an estimate of \$250 assuming an increased assessment coming from the additional customers and revenue.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-22

Date of Response:
Witness: John Sullivan

Staff 1-22

Ref: Mr. St. Cyr's Testimony, Pages 8-9 (Bates 30-31)

775 Miscellaneous Expense:

- a) Please provide the basis for determination of the \$2,000 annual Miscellaneous Expense projection.
- b) Please indicate the types and amounts of anticipated expenditures included in the Company's \$2,000 annual projection. Please provide all necessary documentation and computations.
- c) Please provide a breakdown of charges included in Miscellaneous Expense for 2019 (\$3,355) versus 2018 (\$1,653).
- d) The Company's 2019 Annual Report, Schedule F-48, Note (2) indicates the inclusion of a \$1,000 ground water permit renewal fee in Miscellaneous Expense. Should this be considered a non-recurring transaction? Please explain.
- e) Please provide an explanation for the remaining \$702 (\$1,702 - \$1,000) increase in Miscellaneous Expense from 2018 to 2019.

Response 1-22

- a) The Company looked at prior years combined with its own professional experience to determine the amount – see attachment for breakdown of prior years' expenses
- b) See attachment to response A.

- c) See attachment to response A.
- d) This permit is renewed every 5 years.
- e) See attachment to response A.

4:14 PM

Atkinson Area Waste Water Recycling Inc Transaction Detail By Account

10/08/20

Accrual Basis

All Transactions

Date	Num	Name	Memo	Debit	Credit	Balance
775.00 · Miscellaneous Expense						
04/14/2010	1094	Chase Card Services	Annual Report	102.00		102.00
03/10/2011	1101	Chase Card Services	Annual Report	102.00		204.00
03/14/2011	1150	Deluxe	New Checks	127.02		331.02
12/01/2011	DAM 1...	Treasurer, State of NH	2012 DAM Registration Fee	1,150.00		1,481.02
12/31/2011	SSIC ...		Write off common stock subscriptions	2,000.00		3,481.02
04/12/2012	1206	Cardmember Services	Annual Report	102.00		3,583.02
10/25/2012	DAM 1...	Treasurer, State of NH	2013 Annual DAM Registration	1,150.00		4,733.02
04/17/2013	1257	Chase Card Services	Annual Report	102.00		4,835.02
10/02/2013		INTUIT QBOOKS	New Checks	172.57		5,007.59
10/30/2013	DAM 1...	Treasurer, State of NH	2014 Annual Dam Registration Fee	1,150.00		6,157.59
11/13/2013	1291	Rockingham County Registry of D...	Copies Oct 1 - Oct 31	11.00		6,168.59
04/16/2014	1313	Chase Card Services	Annual Report	102.00		6,270.59
10/29/2014	DAM 1...	Treasurer, State of NH	Annual Dam Permit Fee	1,150.00		7,420.59
04/10/2015	1368	Chase Card Services	2015 Annual Report	102.00		7,522.59
09/10/2015	09101...	Treasurer, State of NH	11/5/15 Waste Water Workshop @ DES	50.00		7,572.59
10/29/2015	DAM 1...	Treasurer, State of NH	Annual Dam Permit Fee	1,150.00		8,722.59
01/05/2016	1413	Treasurer, State of NH	WW Operator Renewal - D. Gowans	75.00		8,797.59
03/22/2016	82401	Chase Card Services	Annual Report	102.00		8,899.59
11/01/2016	DAM 1...	Treasurer, State of NH	2017 Annual Dam Registration Fee	1,150.00		10,049.59
04/11/2017	1493	Chase Card Services	Annual Report	100.00		10,149.59
11/01/2017	DAM 1...	Treasurer, State of NH	2018 Annual Dam Registration	1,150.00		11,299.59
11/14/2017		INTUIT QBOOKS	Check Reorder	190.99		11,490.58
12/06/2017	1531	Treasurer, State of NH	J. Manning WW Operator Renewal	50.00		11,540.58
12/31/2017	EJC 3		Adjust beginning retained earnings	74.00		11,614.58
02/03/2018	2017Y...	Stephen P. St. Cyr	January Service 2017 YE	67.50		11,682.08
03/07/2018	1550	Chase Card Services	Annual Report	100.00		11,782.08
03/10/2018	2017Y...	Stephen P. St. Cyr	February 2018 Services	168.75		11,950.83
04/14/2018	2017Y...	Stephen P. St. Cyr	2017 YE March Services	929.39		12,880.22
08/18/2018	2017Y...	Stephen P. St. Cyr	July Services Rendered	219.38		13,099.60
09/09/2018	2017Y...	Stephen P. St. Cyr	August Services for 2017 YE	135.00		13,234.60
10/13/2018	101318	Stephen P. St. Cyr	September Services Rendered	337.50		13,572.10
10/26/2018	DAM 1...	Treasurer, State of NH	2019 Dam Registration	1,150.00		14,722.10
12/31/2018	EJC 2		Adjust beginning retained earnings		1,453.00	13,269.10
04/09/2019	1613	Chase Card Services	Annual Report	116.00		13,385.10
05/05/2019	Feb-A...	Stephen P. St. Cyr	Feb - April 2019 Services	1,093.00		14,478.10
05/15/2019	Renewal	Treasurer, State of NH	Groundwater Permit Renewal	1,000.00		15,478.10
06/16/2019	2017Y...	Stephen P. St. Cyr	May Services 2017YE & 2018RC	332.50		15,810.60
07/08/2019	2018YE	Stephen P. St. Cyr	June 2019 Services Rendered	175.00		15,985.60
08/09/2019	2018Y...	Stephen P. St. Cyr	July 2019 Services/2018 YE	455.00		16,440.60
10/25/2019	DAM 2...	Treasurer, State of NH	2020 Dam Registration Fee	1,150.00		17,590.60
12/31/2019	ae 3		Record prepayment on Groundwater Permit Fee		966.66	16,623.94
04/08/2020	1681	Chase Card Services	Annual Report	106.00		16,729.94
09/10/2020	00311...	Professional Office Services, Inc.	New Checks	169.91		16,899.85
Total 775.00 · Miscellaneous Expense				19,319.51	2,419.66	16,899.85
TOTAL				19,319.51	2,419.66	16,899.85

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-23

Date of Response:
Witness: John Sullivan

Staff 1-23

Ref: Mr. St. Cyr's Testimony, Pages 9-10 (Bates 31-32)

Taxes other than Income

Please provide copies of the Company's 2019 and 2020 municipal property tax bills as well as 2019 and 2020 state property tax forms.

Response 1-23

The 2020 state property tax form is not available until December 2020. The other requested items are in the attachment.

Tax Collector Office Hours **2019 ATKINSON, NH PROPERTY TAX - BILL 1 OF 2**

TOWN OF ATKINSON, NH
 Mon, Tues, & Thurs 5:00 PM - 8:00 PM
 Wed, 9:00 AM-1:00 PM & 5:00 PM - 8:00 PM
 (603) 362-5357
 Tax Collector: DEBRA L DESIMONE
 write cks to Atkinson Tax Collector
 include phone # & map & lot # on ck

ATKINSON AREA WASTE WATER RECYCLING INC.

Map	Lot	Sub	Pg-Line
000001	000200	000000	0018-02
Parcel Location			Acres
WASTE WATER RECYCLIN			0.000

Tax Rates **Assessments** **Invoice** **Summary Of Taxes**

County:	\$ 0.50	Taxable Land:	0	2019P01001802	First Bill:	\$ 6,420.00
School:	\$ 5.89	Buildings:	815,800	Billing Date	- Abated/Paid:	\$ 0.00
Town:	\$ 1.48	Total:	815,800	05/13/2019	- Vet. Credits:	\$ 0.00

RECEIVED

*Entered
6/20/19
lh*

JUN 20 2019

Payment Due Date	07/01/2019
Interest Rate	12% APR After 07/01/2019
Amount Due:	\$ 6,420.00

Total Tax Rate	\$ 7.87⁺	Net Value:	815,800
-----------------------	----------------------------	-------------------	----------------

Keep this copy for your records. + 1st Bill Rate=1/2 Last Year's Final Rate

AAWWWR

M3

Remit To:		2019 ATKINSON, NH PROPERTY TAX - BILL 2 OF 2			
TOWN OF ATKINSON, NH TAX COLLECTOR PO BOX 1206 ATKINSON, NH 03811		ATKINSON AREA WASTE WATER RECYCLING INC.			
		Map	Lot	Sub	Net Value
		000001	000200	000000	\$ 720,600
		Property Location			Acres
WASTE WATER RECYCLIN			0.000		
8% APR Charged After 12/19/2019		Invoice	Summary of Taxes		
WRITE MAP&LOT # & PHONE # ON CK WRITE CKS TO: ATKINSON TAX COLLECTOR		2019P02001804	Total Tax: \$ 11,191.00		
Billed To		Billing Date	- 1st Bill: \$ 6,420.00		
ATKINSON AREA WASTE WATER RECYCLING INC. 54 SAWYER AVENUE ATKINSON, NH 03811		11/07/2019	- Abated/Paid: \$ 0.00		
		Payment Due Date	- Vet. Credits: \$ 0.00		
		12/19/2019			
		Amount Due:	\$ 4,771.00		
		Amount Enclosed:			

Please return top copy with your payment.

Tax Collector Office Hours		2019 ATKINSON, NH PROPERTY TAX - BILL 2 OF 2																	
TOWN OF ATKINSON, NH 1/2-5/31 M-T-TH 5P-8P W 9A-1P&5P-8P F 9A-3P 6/1-1/1 M 5P-8P T-W-TH 9A-3P F CLOSED (603) 362-5357 Tax Collector: DEBRA L DESIMONE WRITE MAP&LOT # & PHONE # ON CK WRITE CKS TO: ATKINSON TAX COLLECTOR		ATKINSON AREA WASTE WATER RECYCLING INC. <table border="1"> <tr> <td>Map</td> <td>Lot</td> <td>Sub</td> <td>Pg-Line</td> </tr> <tr> <td>000001</td> <td>000200</td> <td>000000</td> <td>0018-04</td> </tr> <tr> <td colspan="3">Property Location</td> <td>Acres</td> </tr> <tr> <td colspan="3">WASTE WATER RECYCLIN</td> <td>0.000</td> </tr> </table>		Map	Lot	Sub	Pg-Line	000001	000200	000000	0018-04	Property Location			Acres	WASTE WATER RECYCLIN			0.000
Map	Lot	Sub	Pg-Line																
000001	000200	000000	0018-04																
Property Location			Acres																
WASTE WATER RECYCLIN			0.000																
Tax Rates		Assessments	Invoice																
County: \$ 1.00		Taxable Land: 0	2019P02001804																
School: \$ 11.44		Buildings: 720,600	Billing Date																
Town: \$ 3.09		Total: 720,600	11/07/2019																
			Payment Due Date																
			12/19/2019																
			Interest Rate																
			8% APR After 12/19/2019																
			Amount Due: \$ 4,771.00																

408.00
 ↓ entered
 11/22/19
 eh

Total Tax Rate:	\$ 15.53	Net Value:	720,600
------------------------	-----------------	-------------------	----------------

Keep this copy for your records.

Tax Collector Office Hours **2020 ATKINSON, NH PROPERTY TAX - BILL 1 OF 2**

TOWN OF ATKINSON, NH
 Jan-May 31 M-T-TH 5P-8P W 9A-1P&5P-8P F 9A-3P
 June 1-Dec 31 M 5P-8P T-W-TH 9A-3P F CLOSED
 (603) 362-5357
 Tax Collector: DEBRA L DESIMONE

ATKINSON AREA WASTE WATER RECYCLING INC.

Map	Lot	Sub	Pg-Line
000001	000200	000000	0018-01

Payable to Atkinson Tax Collector-write phone # & map and lot # on check
 To pay on line 2.79% for credit card 0.95 cent for ck LOOK FOR OTHER AMOUNTS DUE

Property Location	Acres
WASTE WATER RECYCLIN	0.000

Tax Rates **Assessments** **Invoice** **Summary Of Taxes**

County: **0.61**
 School: **1.12**
 Town: **\$ 1.54**

Taxable Land: 0
 Buildings: 720,600
 Total: 720,600

2020P01001801 First Bill: \$ 5,592.00

RECEIVED
 JUN 30 2020
 entered
 G. ATKINSON
 TAX COLLECTOR
 ch

Billing Date

04/30/2020

- Abated/Paid: \$ 0.00
 - Vet. Credits: \$ 0.00

Payment Due Date

07/01/2020

Interest Rate

8% APR After 07/01/2020

Amount Due: \$ 5,592.00

Total Tax Rate:	\$ 7.76 +	Net Value:	720,600
------------------------	------------------	-------------------	----------------

Keep this copy for your records. + 1st Bill Rate=1/2 Last Year's Final Rate



New Hampshire
Department of
Revenue Administration

2019
DP-255



UTILITY PROPERTY TAX PAYMENT FORM

Amended Payment Form Final Payment Form

Name of Taxpayer
ATKINSON AREA WASTE WATER RECYCLING INC.

Taxpayer Identification Number
0 2 0 4 5 3 8 4 3

Number & Street Address
54 SAWYER AVE

Address (continued)

City / Town
ATKINSON

State
NH

Zip Code + 4 (or Canadian Postal Code)
0 3 8 1 1

Round to the nearest whole dollar

1. Notice of Value and Tax Bill		
(a) Tax Due (from Line 3 of Notice)	1(a)	5 3 6 8 . 0 0
(b) Penalty for failure to file Form PA-20 or untimely filing of the form (from Line 4 of Notice)	1(b)	0 . 0 0
Enter the sum of Lines 1(a) and 1(b)	1	5 3 6 8 . 0 0
2. Payments		
(a) Payments from estimated taxes	2(a)	5 7 4 6 . 0 0
(b) Credit carryover from prior tax year	2(b)	1 0 6 . 0 0
Enter the sum of Lines 2(a) through 2(b)	2	5 8 5 2 . 0 0
3. Balance of Tax Due (Line 1 minus Line 2)	3	- 4 8 4 . 0 0
4. Additions to Tax		
(a) Interest	4(a)	
(b) Failure to Pay	4(b)	
(c) Underpayment of Estimated Tax	4(c)	
Enter the sum of Lines 4(a) through 4(c)	4	0 . 0 0
5. Balance Due (Line 3 plus Line 4) Make checks payable to: State of New Hampshire (if less than \$1.00 do not pay)	5	
6. Overpayment (Line 2 minus Line 1, plus Line 4, if applicable)	6	4 8 4 . 0 0
7. Apply Overpayment Amount on Line 6 to Credit next year's tax liability	7	4 8 4 . 0 0

Signature of Taxpayer or Authorized Representative
John Sullivan
Print Signatory Name & Title
JOHN SULLIVAN, CONTROLLER

MMDDYYYY

1 2 1 7 2 0 1 9

Telephone Number

6 0 3 3 6 2 5 3 3 3

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-24

Date of Response:
Witness: John Sullivan

Staff 1-24

Ref: Mr. St. Cyr's Testimony, Page 10 (Bates 32)

Federal Income and State Business Taxes:

- a) Please provide complete copies of the Company's 2018 and 2019 Federal Income Tax and 2018 and 2019 State Business Tax returns.
- b) Please indicate the Company's current tax entity status, i.e., S-corporation, C-corporation, LLC, etc.
- c) Please indicate the Company's anticipated tax entity status for 2021. If different from current, please explain.
- d) If AAWW does not file a separate tax return, please provide copies of the tax return in which such income is reported.

Response 1-24

- a) See response to D below.
- b) The Company is currently an S-Corporation.
- c) Upon approval by the PUC of the transfer of ownership, it is the intention of the Company to convert to a C-Corporation.
- d) The Company files a consolidated federal tax return and a consolidated state tax return with its parent company (Atkinson Farm, LLC). In addition, Atkinson Farm LLC files a NH Unitary tax return with other related entities. The Company provided

these federal and state tax returns to the PUC auditor, who reviewed them – see Audit Report. Atkinson Farm, LLC and the other related entities are not part of this petition and the company declines to submit the returns with this data request.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-25

Date of Response:
Witness: John Sullivan

Staff 1-25

Ref: Mr. St. Cyr's Testimony, Page 11 (Bates 33)

Other Paid-in Capital

The difference between the balance of Other Paid-in Capital as of 12/31/19 of \$159,200 and the balance of Advances from Associated Companies as of 12/31/18 eventually converted to Other Paid-in Capital during 2019 of \$131,700 ($\$33,200 + \$98,500$) is \$27,500 ($\$159,200 - \$131,700$). Please explain the \$27,500 difference in these amounts.

Response 1-25

The owner of the company contributed \$27,500 as Other Paid in Capital during 2019.

Note: Given the history of net losses and the expected net losses for at least the next 3 years, the Company's owner contributed \$125,000 in 2020 to fund the operations. At the time of the rate filing, the owners had not considered making such a contribution. But now, given the continued, expected net losses, the contribution of \$125,000 of additional paid in capital should be factored into the rate filing.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-26

Date of Response:
Witness: John Sullivan

Staff 1-26

Ref: Mr. St. Cyr's Testimony, Page 11 (Bates 33), Commission Order 24,899 (September 25, 2009, Docket DW 07-131).

Long-term Debt

Commission Order No. 24,899 approved two long-term debt instruments of \$129,000 and \$34,000, both due to Lewis Builders Development, Inc. (LBDI). The approved repayment term of the \$129,000 loan was 20 years and the approved repayment term of the \$34,000 loan was 10 years. The approved interest rates for both loans was 2.25% over the Prime Rate as published in the Wall Street Journal on the last business day of the quarter prior to PUC approval, then adjusted on that anniversary date every three years thereafter.

- a) Please provide the reason why it appears that no interest has ever been incurred on these loans over their respective lives.
- b) Please explain why the interest rates associated with these loans appear to be a fixed 5.50% rather than the stated variable rate originally approved by the Commission in Order No. 24,899.
- c) Please explain if the Company has ever made any payments on the loans and if not, why not.

Response 1-26

- a) Both notes were sold by LBDI to Atkinson Farm, Inc. The \$34,000 note was converted to Other Paid in Capital in 2019. The residential buildings expected to be built were never built. This caused the Company to have a negative cashflow. LBDI and Atkinson Farm Inc did not require the interest to be paid due to the Company's negative cash flow. The \$129,000 note terms were set that the note term began upon the sale of the first residential unit. That sale has not happened, so no interest is due on the note.
- b) The interest rate on the notes is Prime + 2.25% - not 5.50%.
- c) A \$1,000 payment was made on the \$129,000 note in 2011. No other payments were made on this note because no other payments were due. No payments were made on the \$34,000 note as explained in the response to A.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-27

Date of Response:
Witness: Stephen P. St. Cyr and
John Sullivan

Staff 1-27

DW 07-131 Stipulation Agreement (filed July 18, 2008) (identified at July 29, 2008 hearing at Exhibit 7), at 3 –

Long-Term Debt

As explained in the Company's prior rate case, the purpose of \$129,000 note referenced in the above Data Request Staff 1-26, represented the difference between the infrastructure contributed to the Company (CIAC) and to cover a \$1,000 per customer hook-up fee charged to AAWW to cover each of the initially planned customers in the initially planned residential base of four buildings (4 * 32 units per building = 128 residential customers + 1 commercial customer = 129). None of the initially planned buildings were constructed. A new plan explained in the instant petition calls for constructing two residential buildings, (64 customers when fully occupied), in addition to the one existing commercial customer, for a total of 65 customers. Given the unique terms of this note, the delay in construction, and elongated time horizon to construct the 4 planned residential buildings (out of a total of 4 approved buildings or 128 residential and 1 commercial customer) the note was based upon, please explain if the Company reviewed the note prior to filing its petition to determine if the amount, repayment schedule and repayment terms are still appropriate? If not, please do so and explain. Please provide documentation. If yes, please explain and provide documentation.

Response 1-27

It may make sense to cancel the note and create 2 new notes with each note being \$64,000. The terms would remain the same except the first note term would begin upon the occupancy of the first residential unit. The term of the second note would begin upon the occupancy of the 65th unit.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-28

Date of Response:
Witness: Stephen P. St. Cyr and
John Sullivan

Staff 1-28

Long Term Debt

In light of the previous two questions, since the previous rate case, did the Company contemplate bringing a petition to the Commission to adjust the Company's rates as it became aware that the residential buildings were not to be completed according to the anticipated schedule and aware that the Company may therefore not earn its anticipated revenue or incur its anticipated expenses?

Response 1-28

Response: Early on the Company was hopeful that the "great recession" would come to end quickly. At some point, it became obvious that that would not be the case and that the recovery would be a slow one. Initially, the owner funded the shortfall in cash with loans to the Company. Subsequently, the loans were converted to additional paid in capital. Over the years, there were internal discussions about what, if anything, should be done about cash flow / rates. Since the developer had no plan to build the residential buildings until recently, it did not seem to make sense to pursue a rate change until such time as the residential building(s) were under construction.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 1

Date request received: 10/01/2020
Staff 1-29

Date of Response:
Witness: John Sullivan

Staff 1-29

Ref: Tab 26 (Bates 135)

Quarterly Sales Volumes for Previous Two Years

Please confirm that these amounts provided reflect sales in hundred cubic feet (ccf) and not gallons.

Response 1-29

The amounts provided are in cubic feet (cf), not hundred cubic feet (ccf) or gallons.

Responses to Staff Data Request Set 2



**ATKINSON AREA
WASTEWATER RECYCLING, INC.**

54 SAWYER AVE. ATKINSON, NEW HAMPSHIRE 03811 Phone: 603.362.5333 Fax: 603.362.4936

November 19, 2020

By electronic mail (executive.director@puc.nh.gov)

Ms. Debra Howland
Executive Director & Secretary
NH PUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RE: Atkinson Area Waste Water Recycling, Inc. - DW 20-071
Responses to Staff Data Request Set 2

Dear Ms. Howland:

Pursuant to Puc 1604.02(a)(1) the company submits this cover letter with an electronic copy of its responses to Staff Data Requests Set 2 for the above-referenced matter. Pursuant to the Commission's March 17, 2020 letter citing to the COVID-19 emergency, the Company will not file any paper copies. The Company will maintain the original paper copy of this submission and file accordingly upon further notice from the Commission

Should you have any questions, please don't hesitate to contact me.

Very truly yours,

/s/ Anthony Augeri

Anthony S. Augeri
General Counsel

TA/hg
enclosures
e cc: service list

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-1

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Atkinson Area Waste Water Recycling Inc. (AAWW or the Company)’s responses to Staff 1-7, 1-8, and 1-9 and Attachment 1-7 (Response Pages 13-16); Rate Filing, Revised Tariff Page 16 (Bates 101): Please confirm that Atkinson Area Waste Water Recycling Inc. (AAWW or the Company) is now revising its proposed customer rates in this docket, as follows:

	From:	To:
	Bates 101 of	Discovery
	<u>Rate Filing</u>	<u>Attachment 1-7</u>
		<u>(Response Pg 14)</u>
i) Residential Base Charge (per customer)	\$ 210.15	\$ 160.21
ii) Commercial Base Charge (per customer)	\$ 5,837.42	\$ 4,450.18
iii) Consumption Charge (per ccf)	\$ 16.87	\$ 17.67

RESPONSE: 2-1:

That is correct.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-2

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Company's response to Staff 1-13 (Response Page 26): Please confirm that the Company proposes that the estimated CIAC Tax of \$72,034 be paid by Lewis Builders Development, Inc. (LBDI), and not be recovered from the Company's commercial customer or future residential sewer customers.

RESPONSE: 2-2:

That is correct.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-3

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Company's response to Staff 1-16 (Response Pages 63-64): Please provide the current prevailing unit cost (per gallon?) for purchased chlorine. Please provide supporting documentation. Documentation should include, but not be limited to, third-party bills, company payment records, and "normal course of business" documentation. *See* Staff Data Request Instructions, defining "document."

RESPONSE: 2-3:

See attached bill from D & P Swimming Pool, Inc dated 9/30/20. The current unit cost for a 5 gallon container of chlorine is \$12.90.

STAFF 2.3

D&P Swimming Pool, Inc.

26 Main Street
Plaistow, NH 03865
(603) 974-7293 Commercial
(603) 382-7631 Residential

Invoice

Date	Invoice #
9/30/2020	815746

Bill To
Hampstead Area Water Co Inc 54 Sawyer Avenue Atkinson, NH 03811

Ship To
Hampstead Area Water Co Inc 54 Sawyer Avenue Atkinson, NH 03811

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
		3JR	9/30/2020		Plaistow, NH	
Quantity	Item Code	Description			Price Each	Amount
64	Liquid 5	Chlor Liquid 5 gal			12.90	825.60
64	Container Dep-\$8	5 Gallon Chlorine Container Deposit - \$8			8.00	512.00
Please record the returns						
						
PLEASE PROVIDE A 48 HOUR WINDOW WHEN PLACING ORDERS. ALL ORDERS MUST BE PLACED BY 2PM.						

Subtotal	\$1,337.60
MA Sales Tax (0.0%)	\$0.00
Total	\$1,337.60

Upon signing, Customer acknowledges receipt of above items in full at time of delivery. All parts come with a 30 day warranty. Labor is not included. For bulk chemical deliveries: Customer acknowledges their system can safely receive delivery.

Customer Signature: _____

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-4

Date of Response: 11:19/2020
Witness: John Sullivan and
Joshua Manning

Re: Company's responses to Staff 1-17 (Response Pages 65-67) and 1-19 (Response Pages 77-78); Mr. St. Cyr's Testimony, Pages 7-8 (Bates 29-30); and Rate Filing Schedule 1B (Bates 49): Regarding the following Contracted Service (Account 730) estimates totaling \$17,600: Maintenance Labor - \$2,000; Administrative Labor (4 hours per week) - \$10,400; Operations - \$2,500; and Sampling Labor - \$2,700:

- a) Are these annual expenses anticipated to be incurred relative to services provided by LBDI and/or other affiliated companies? Please explain.
- b)
- c) Staff 1-17(b) Attachments (Pages 66-67) appear to indicate that expenses incurred by affiliates in this account were \$3,711 in 2018 and \$7,619 in 2019 (Note: The 2019 amount excludes \$1,028 paid to HAWC for chlorine.) In light of this, please explain and justify the Company's projected annual expenses for these services totaling \$17,600. Please provide supporting documentation for each identified estimate.

RESPONSE: 2-4:

A) Yes, it is projected that LBDI and affiliates will perform all these items.

B) In the prior years, the company only had 1 customer. These projections assume an additional 64 customers. The company projects that these expenses will increase based on the number of new customers. In addition, there have been new groundwater sampling requirements put in place by NH DES for additional contaminants.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-5

Date of Response: 11/19/2020
Witness: Joshua Manning

Re: Company's responses to Staff 1-17 (Response Pages 65-67) and 1-19 (Response Pages 77-78); Mr. St. Cyr's Testimony, Pages 7-8 (Bates 29-30); and Rate Filing Schedule 1B (Bates 49): Regarding the following Contracted Service (Account 730) estimates for water testing totaling \$15,000: Water Testing (Treatment) 12 Months - \$5,000; Water Testing (Lagoon) 6 months - \$2,000; Water Testing (Monitoring Wells) 6 months - \$8,000:

- a) Are these annual expenses anticipated to be incurred relative to services provided by Eastern Analytical, Inc. or a similar entity? Please explain and provide supporting documentation for each identified estimate.

- b) Staff 1-17(b) Attachments (Pages 66-67) appear to indicate that expenses incurred by Eastern Analytical in this account were \$12,980 in 2018 (Note: This amount includes \$7,805 in "Q4 (2018) Ground Water Monitoring" originally recorded in 2019 but excludes \$1,800 in "GW Monitoring – Q4 (2017)" originally recorded in 2018. [\$6,975 + \$7,805 - \$1,800]), and \$11,490 in 2019 (Note: This amount excludes \$7,805 in "Q4 (2018) Ground Water Monitoring" originally recorded in 2019. [\$19,295 - \$7,805]) In light of this, please explain and justify the Company's projected annual expenses for water testing totaling \$15,000. Please provide supporting documentation for each identified estimate.

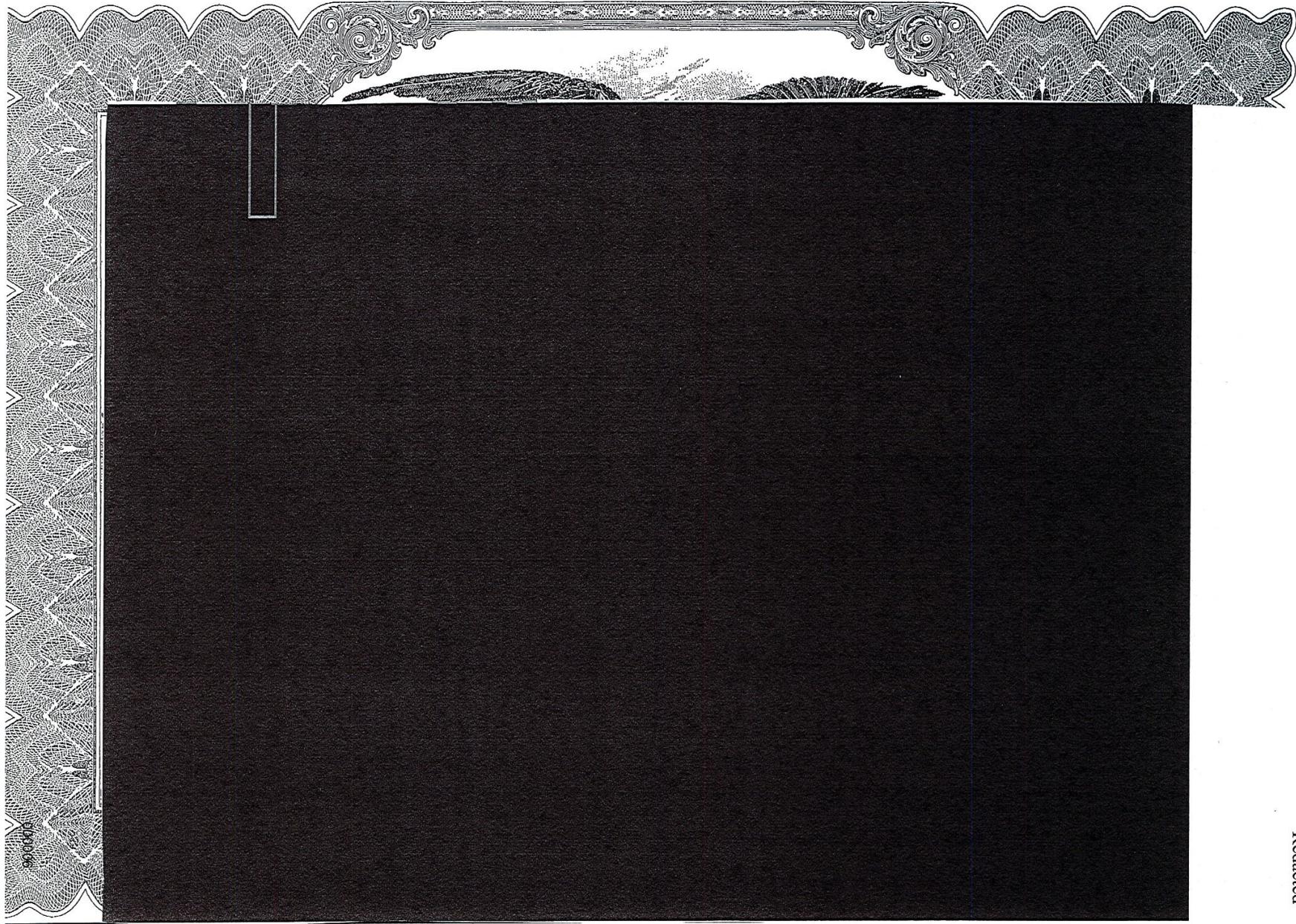
RESPONSE: 2-5:

A) Yes, Eastern Analytical Inc will be providing these services.

B) In the prior years, the company only had 1 customer. These projections assume an additional 64 customers. The company projects that these expenses will increase based on the number of new customers. In addition, there will be increased sampling requirements because of the increased flow from 64 additional customers.

AAWW submits a copy of the Stock Certificates it seeks confidential protection for pursuant to Puc 201.04(b)(2)(c) and (c)(2)(c). Because the Company seeks to redact the entire documents it is supplying those redacted copies per Puc 201.04(b)(2)(b) and a confidential copy per Puc 201.04(c)(2)(b).

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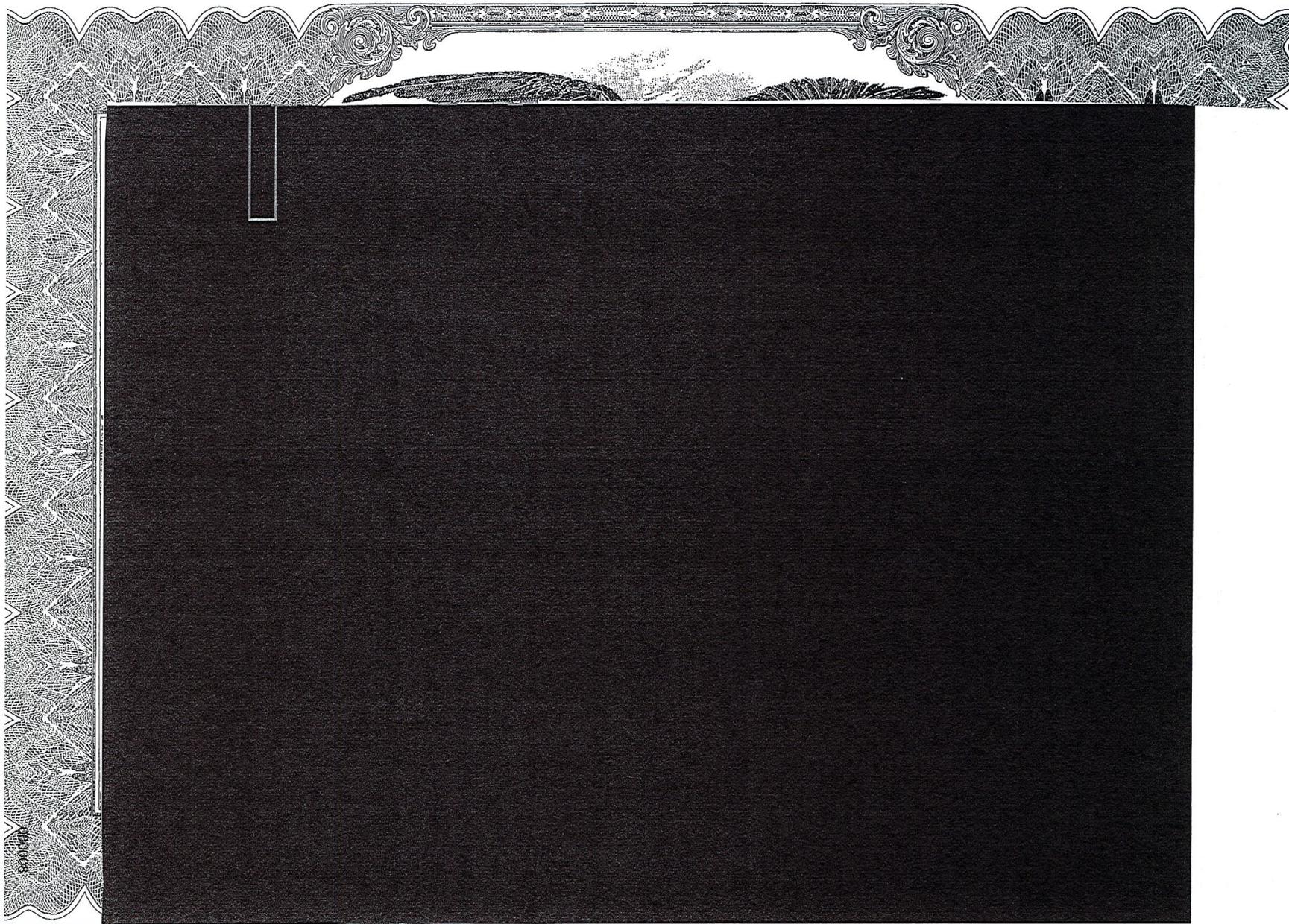
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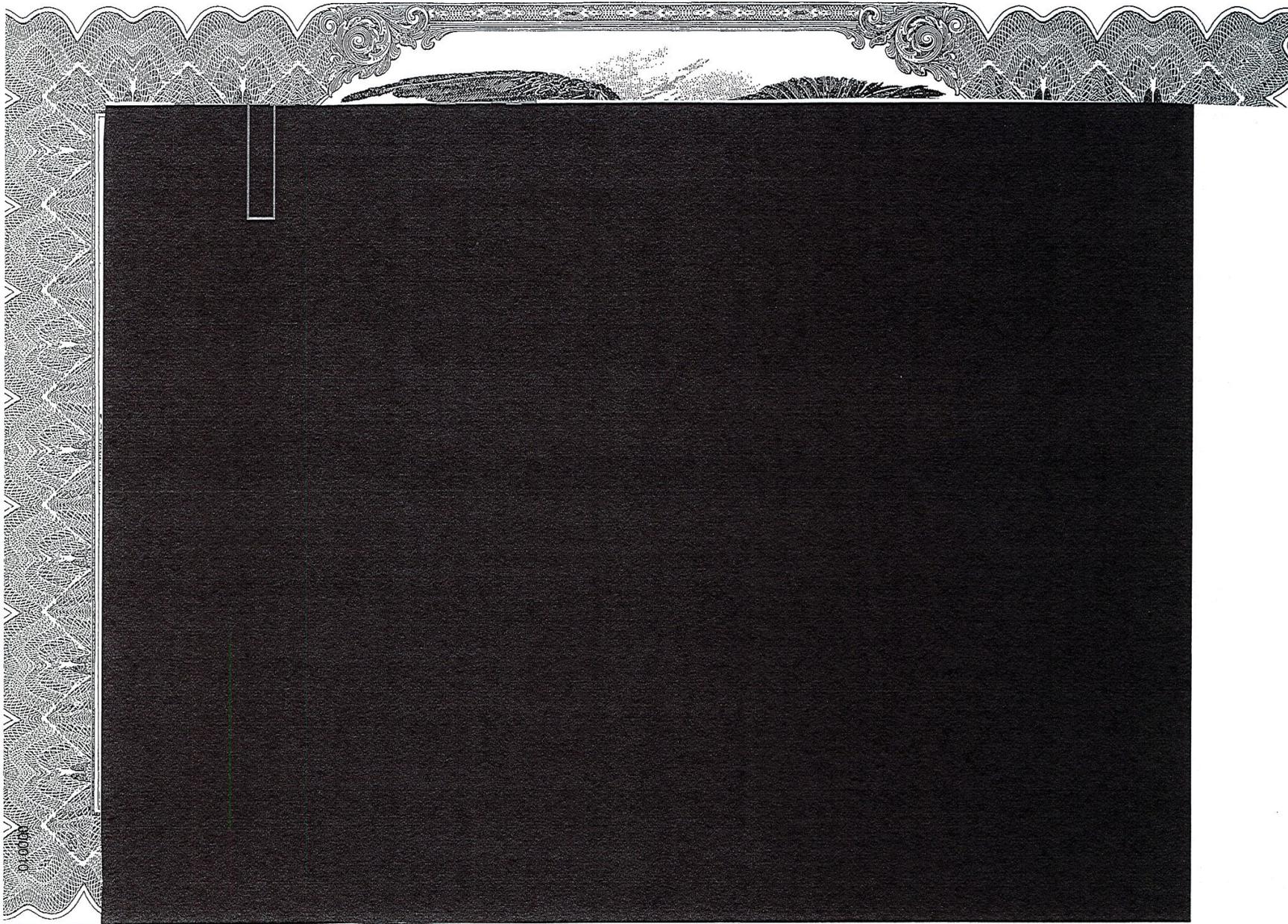
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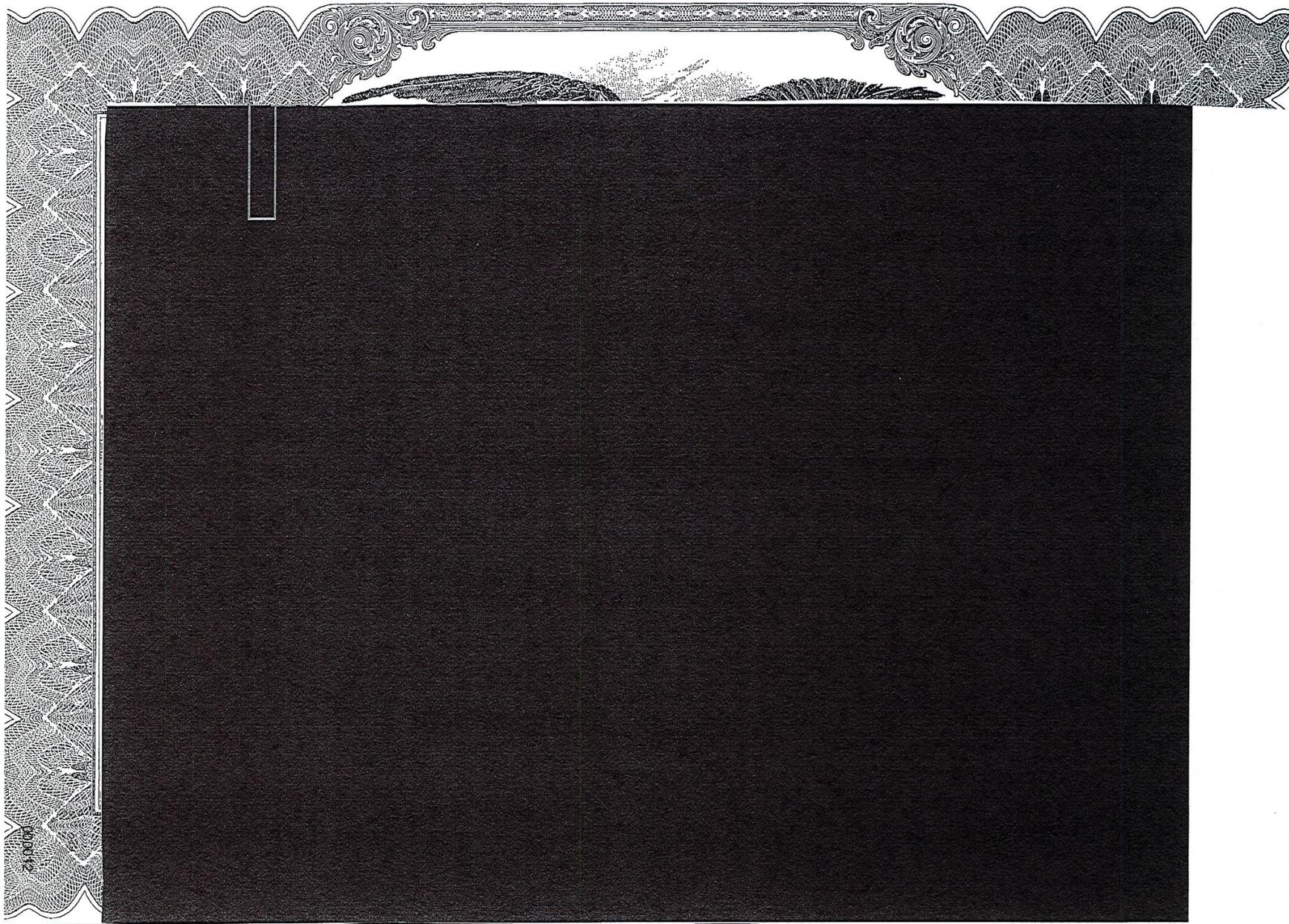
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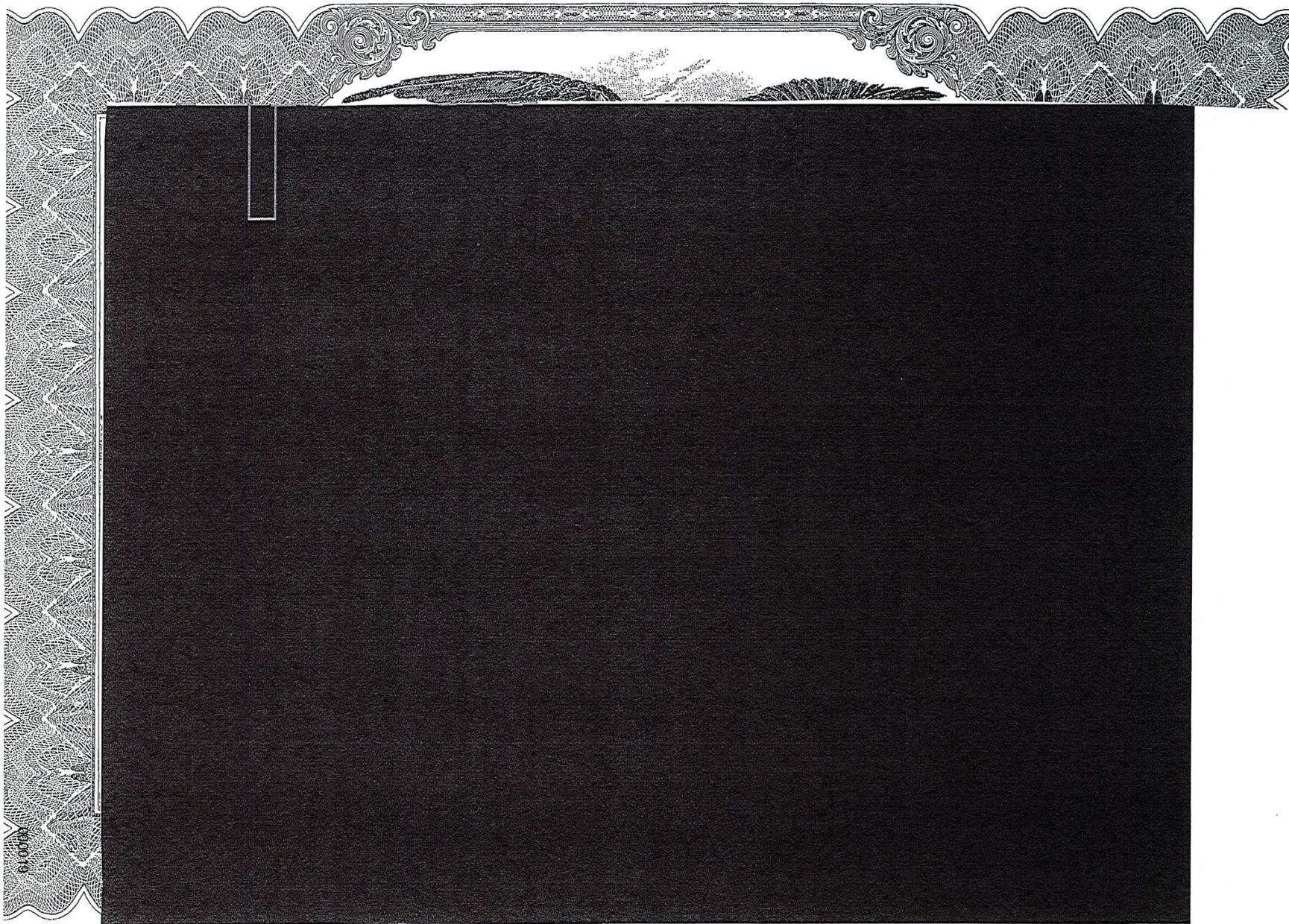
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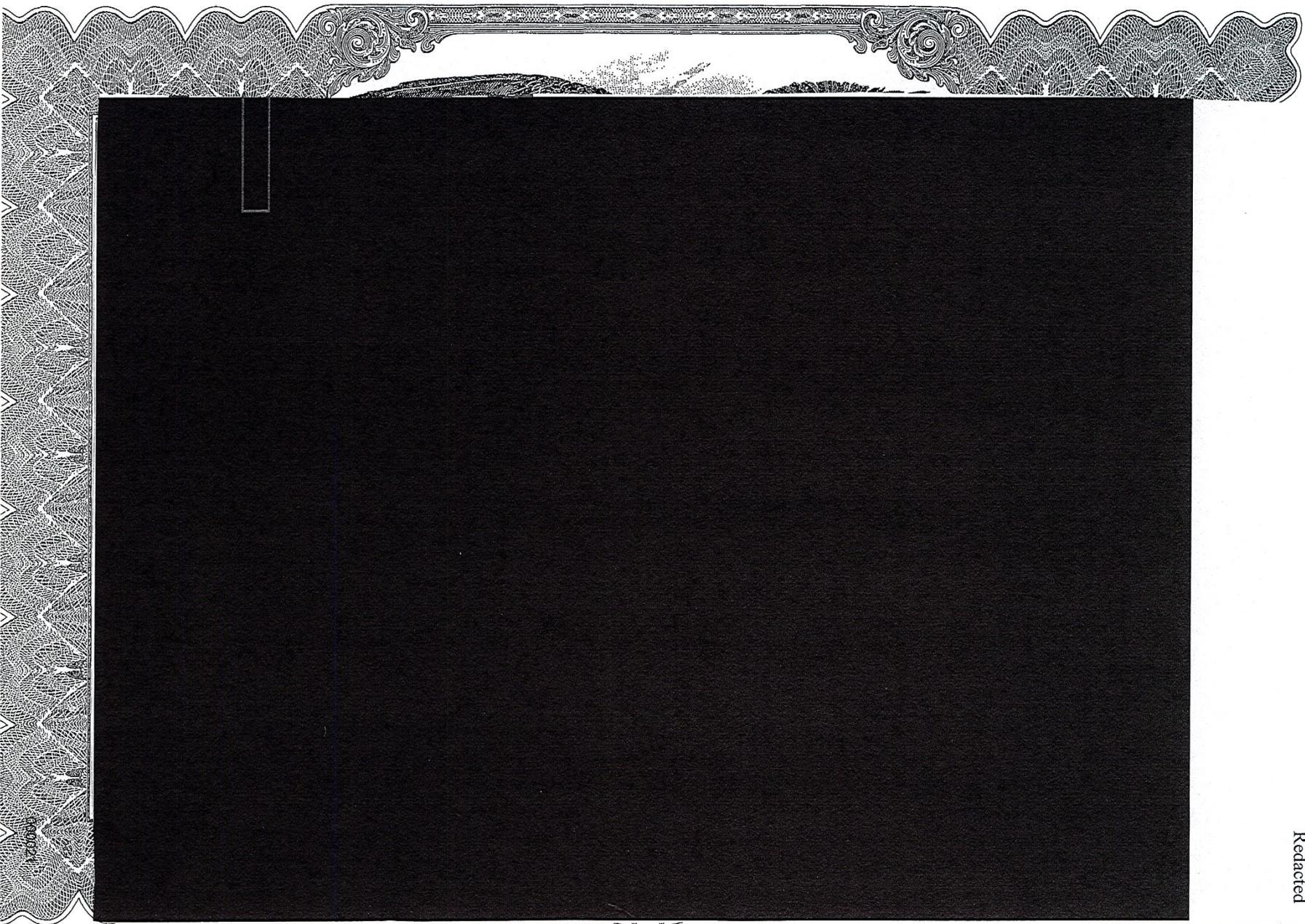
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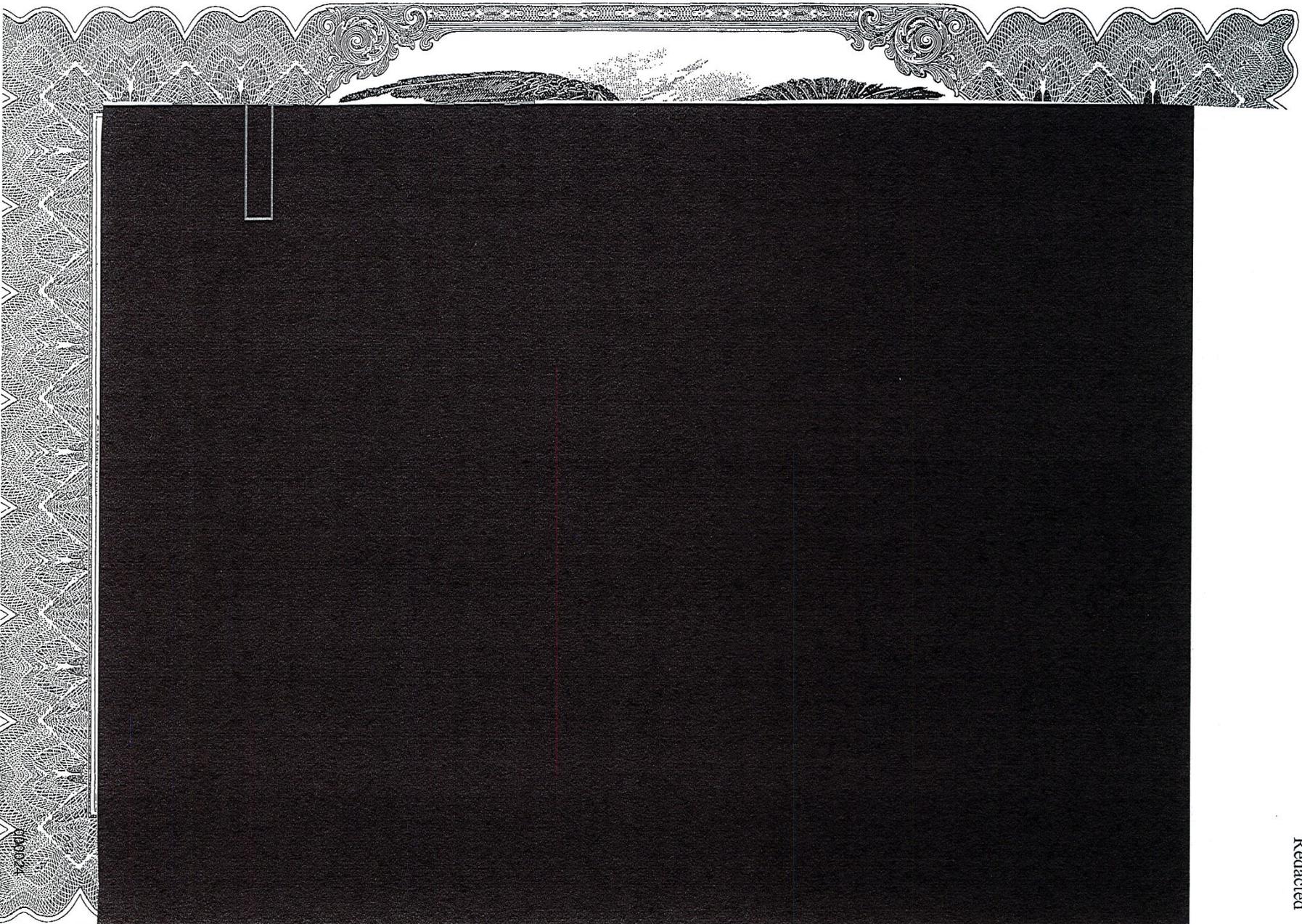
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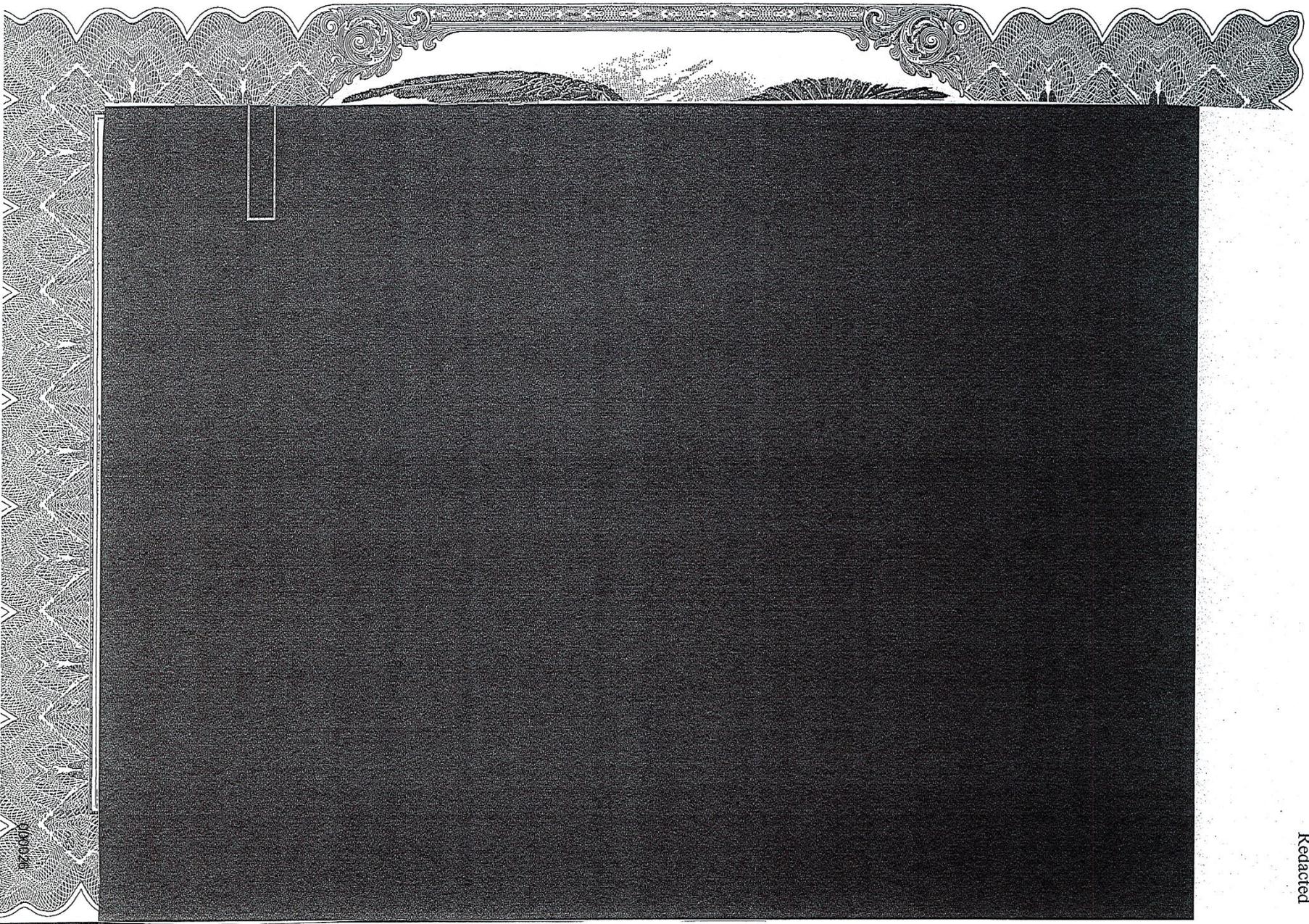
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ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-6

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Company's responses to Staff 1-17 (Response Pages 65-67) and 1-19 (Response Pages 77-78); Mr. St. Cyr's Testimony, Pages 7-8 (Bates 29-30); and Rate Filing Schedule 1B (Bates 49): Regarding the Contracted Service (Account 730) estimate for Legal - \$2,000: Staff 1-17(b) Attachments (Pages 66-77) appear to indicate that legal expenses incurred by the Company (to LBDI) during 2018 were \$62 and during 2019 were \$121. In light of this, please explain and justify the Company's projected annual Legal expense of \$2,000 and please provide supporting documentation.

RESPONSE: 2-6:

In the prior years, the company only had 1 customer (an affiliate). These projections assume an additional 64 customers (non-affiliates). The company projects that the legal fees will increase accordingly. \$2,000 in projected costs would consist of approximately 13 hours of time from our attorney plus approximately 8 hours of time from his legal assistant.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-7

Date of Response: 11/19/2020
Witness: Joshua Manning

Re: Company's responses to Staff 1-19 (Response Pages 77-78), 1-19 (Response Pages 77-78), and 1-22 (Response Pages 84-86); Mr. St. Cyr's Testimony, Pages 7-8 (Bates 29-30); and Rate Filing Schedule 1B (Bates 49): Regarding the Contracted Service (Account 730) estimate for Permitting and Reporting - \$1,500: Staff 1-22(b) Attachment (Page 86) appears to indicate that permit expenses incurred by the Company during 2018 were \$1,150 and 2019 were \$1,183 (\$1,150 + \$1,000 - \$967). In light of this, please explain and justify the Company's projected annual Permitting and Reporting expense of \$1,500. Please provide supporting documentation for each identified estimate.

RESPONSE: 2-7:

The company's experience is that DES has increased the cost of the permitting upon each renewal period. The \$1,500 estimate accounts for the anticipated increase in costs.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-8

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Company's response to Staff 1-22 (Response Pages 84-86); Mr. St. Cyr's Testimony, Pages 7-9 (Bates 29-31); and Rate Filing Schedule 1B (Bates 49): Staff 1-22(b) Attachment (Page 86) appears to indicate that amounts recorded as Miscellaneous Expenses (Account 775) consisted of the following in 2018 and 2019:

	<u>2018</u>	<u>2019</u>
Credit Card Fees	\$ 100	\$ 116
Outside Accounting	\$ 1,858	\$ 2,056
Permits	\$ 1,150	\$ 1,183
Retained Earnings Adj.	<u>\$(1,453)</u>	<u>\$ 0</u>
Totals	<u>\$ 1,655</u>	<u>\$ 3,355</u>

Given that Outside Accounting expenses and Permit expenses now appear to be classified under Contracted Services expense (Account 730) and that the 2018 Retained Earnings adjustment could be deemed as a non-recurring transaction, it appears that the Company's Miscellaneous Expenses for 2018 and 2019 now only consist of credit card fees of \$100 and \$116, respectively. In light of this, please explain and justify the Company's projected annual Miscellaneous expense of \$2,000. Please provide supporting documentation for each identified estimate.

RESPONSE: 2-8:

In the prior years, the company only had 1 customer (an affiliate). These projections assume an additional 64 customers (non-affiliates). The company projects that the \$2,000 should cover costs associated with the additional customers. These costs could include additional office expenses, mailing costs, etc.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-9

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Company's response to Staff 1-23 (Response Pages 87-91): Please provide copies of the Company's 2020 Second Issue municipal property tax invoices.

RESPONSE: 2-9:

The Town of Atkinson has not yet issued its second set of property tax bills.

Remit To		2020 ATKINSON, NH PROPERTY TAX – BILL 2 OF 2			
TOWN OF ATKINSON, NH TAX COLLECTOR PO BOX 1206 ATKINSON, NH 03811		ATKINSON AREA WASTE WATER RECYCLING INC.			
		Map	Lot	Sub	Net Value
		000001	000200	000000	\$ 632,700
		Property Location			Acres
		WASTE WATER RECYCLIN			0.000
8% APR Charged After 12/21/2020		Invoice		Summary of Taxes	
Cks payable: ATKINSON TAX COLLECTOR add phone # & map & lot # to ck CHECK FOR OTHER AMOUNTS DUE		2020P02001802		Total Tax:	\$ 10,275.00
Billed To ATKINSON AREA WASTE WATER RECYCLING INC. 54 SAWYER AVENUE ATKINSON, NH 03811		Billing Date		- 1st Bill:	\$ 5,592.00
		11/09/2020		- Abated/Paid:	\$ 0.00
		Payment Due Date		- Vet. Credits:	\$ 0.00
		12/21/2020		Amount Due:	\$ 4,683.00
		Amount Enclosed:			

Please return top copy with your payment.

Tax Collector Office Hours			2020 ATKINSON, NH PROPERTY TAX – BILL 2 OF 2				
TOWN OF ATKINSON, NH Jan-May 31 M-T-TH 5P-8P W 9A-1P&5P-8P F 9A-3P June1-Dec31 M 5P-8P T-W-TH 9A-3P F CLOSED (603) 362-5357 Tax Collector: DEBRA L DESIMONE Cks payable: ATKINSON TAX COLLECTOR add phone # & map & lot # to ck CHECK FOR OTHER AMOUNTS DUE			ATKINSON AREA WASTE WATER RECYCLING INC.				
Map	Lot	Sub	Pg-Line				
000001	000200	000000	0018-02				
Property Location			Acres				
WASTE WATER RECYCLIN			0.000				
Tax Rates		Assessments		Invoice		Summary Of Taxes	
County:	\$ 0.98	Taxable Land:	0	2020P02001802		Total Tax:	\$ 10,275.00
School:	\$ 12.16	Buildings:	632,700	Billing Date		- 1st Bill:	\$ 5,592.00
Town:	\$ 3.10	Total:	632,700	11/09/2020		- Abated/Paid:	\$ 0.00
				Payment Due Date		- Vet. Credits:	\$ 0.00
				12/21/2020			
				Interest Rate		Amount Due: \$ 4,683.00	
				8% APR After 12/21/2020			

Total Tax Rate:	\$ 16.24	Net Value:	632,700
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Keep this copy for your records.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-10

Date of Response: 11/19/2020
Witness: John Sullivan

Re: Company's response to Staff 1-25 (Response Page 94): Please provide supporting documentation for the \$125,000 capital contribution made by the Company's owner during 2020, and identify the owner by name.

RESPONSE: 2-10:

See attached 10/31/20 bank statement showing \$125,000 deposit made on 10/8/20. The owner making the deposit was Atkinson Farm, LLC.



E STATEMENT OF ACCOUNT

ATKINSON AREA WASTE WATER RECYCLING INC
54 SAWYER AVE
ATKINSON NH 03811-2445

Page: 1 of 2
Statement Period: Oct 01 2020-Oct 31 2020
Cust Ref #: 889202412-408-E-###
Primary Account #: 88-9202412

Business Analysis

ATKINSON AREA WASTE WATER RECYCLING INC

Account # 88-9202412

ACCOUNT SUMMARY

Beginning Balance	1,106.88	Average Collected Balance	82,746.63
Deposits	127,950.27	Interest Earned This Period	0.00
Checks Paid	26,847.81	Interest Paid Year-to-Date	0.00
Ending Balance	102,209.34	Annual Percentage Yield Earned	0.00%
		Days in Period	31

DAILY ACCOUNT ACTIVITY

Deposits

POSTING DATE	DESCRIPTION	AMOUNT
10/07	RDC COMMERCIAL, SER # 1	2,950.27
10/08	RDC COMMERCIAL, SER # 1	125,000.00
Subtotal:		127,950.27

Checks Paid

DATE		SERIAL NO.	AMOUNT	DATE		SERIAL NO.	AMOUNT
10/01	1800	790.00	10/14	1806	415.00		
10/07	1801	169.91	10/13	1807	4,117.89		
10/14	1802	840.16	10/15	1808	1,102.50		
10/09	1803	1,368.40	10/15	1809	1,538.23		
10/30	1804	420.00	10/29	1810	1,445.00		
10/13	1805	9,700.00	10/28	1812*	4,940.72		
Subtotal:					26,847.81		

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
09/30	1,106.88	10/14	111,655.79
10/01	316.88	10/15	109,015.06
10/07	3,097.24	10/28	104,074.34
10/08	128,097.24	10/29	102,629.34
10/09	126,728.84	10/30	102,209.34
10/13	112,910.95		

Call 1-800-747-7000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-11

Date of Response: 11:19/2020
Witness: John Sullivan and
Joshua Manning & Stephen St Cyr

Staff 2-11

Re: Audit Issue # 2 – Depreciation (Page 33) of Final NHPUC Audit Report dated 9/17/20:
Regarding the depreciation rate of 6.59% (15.02 years) for Treatment and Disposal Equipment (Account 380) in the amount of \$355,325:

- a) Please generally describe the equipment that is contained in Treatment and Disposal Equipment (Account 380).
- b) Please explain and justify the rate of 6.59% (15.02 years) currently being employed to depreciate this asset(s).
- c) Given the fact that the Company has had only one commercial customer and no residential customers since the installation of this asset, should the depreciation rate be adjusted to reflect the less than anticipated use of this asset in previous years and the resulting possible extension in its service life in future years? Please explain. Please provide calculations for depreciation adjustments the Company considers or describes. Please include any supporting documentation. Please identify the number of residential customers upon which the Company's calculations are based, i.e. 128, 64, other, and explain.

RESPONSE: 2-11:

- A) This account includes aeration equipment, treatment lagoon and chemical injection.
- B) The equipment has a likely life of 10 to 20 years. At the time, the time the Company thought that a 15 year life approximated the life of all the equipment.
- C) The Company thinks that the asset's life could be extended. To determine the length of extension would require further investigation with the original vendors and manufacturers. The plant is approximately 79% CIAC. Any adjustment to depreciation would require an offsetting adjustment to amortization of CIAC.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-1

Date of Response: 11/19/2020
Witness: Stephen St Cyr

Re: Audit Issue # 2 – Depreciation (Page 33) of Final NHPUC Audit Report dated 9/17/20:
Regarding the depreciation rate of 2.50% (40 years) for Outfall Sewer Lines (Account 382) in the amount of \$17,065:

- a) Please explain and justify the rate of 2.50% (40 years) currently being employed to depreciate this asset(s).
- b) Given the fact that the Company has had only one commercial customer and no residential customers since the installation of this asset, should the depreciation rate be adjusted to reflect the less than anticipated use of this asset in previous years and the resulting possible extension in its service life in future years? Please explain. Please provide calculations for depreciation adjustments the Company considers or describes. Please include any supporting documentation. Please identify the number of residential customers upon which the Company's calculations are based, i.e. 128, 64, other, and explain.

RESPONSE: 2-12:

- A) After reviewing this, company feels that the original useful life should have been 50 years. As such, the company will adjust going forward.
- B) The Company thinks that the asset's life could be extended. To determine the length of extension would require further investigation with the original vendors and manufacturers. The plant is approximately 79% CIAC. Any adjustment to depreciation would require an offsetting adjustment to amortization of CIAC.

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020
Staff 2-13

Date of Response: 11/19/2020
Witness: Anthony Augeri

Re: Company's response to Staff 1-1(b) and Staff 1-24

Please provide the documents requested, specifically:

- Please provide a chart showing ownership and officers for each company/entity identified in Staff 1-1, including current status and any pending changes under consideration. *See, e.g.* Docket 20-091;
- Please provide tax returns as requested and described in Staff 1-24.

RESPONSE: 2-13:

The Company provided responses to these data requests designating them for confidential treatment with a Motion for Confidential Treatment and Protective Order filed on November 9, 2020.

Supplemental Responses to Staff Data Request Set 1 (Staff 1-23); and Supplemental Responses to Staff Data Request Set 2 (Staff 2-9)



**ATKINSON AREA
WASTEWATER RECYCLING, INC.**

54 SAWYER AVE. ATKINSON, NEW HAMPSHIRE 03811 Phone: 603.362.5333 Fax: 603.362.4936

December 4, 2020

By electronic mail (executive.director@puc.nh.gov)

Ms. Debra Howland
Executive Director & Secretary
NH PUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RE: Atkinson Area Waste Water Recycling, Inc. - DW 20-071
Supplemental Responses to Staff Data Request Set 1 (Staff 1-23); and
Supplemental Responses to Staff Data Request Set 2 (Staff 2-9)

Dear Ms. Howland:

Pursuant to Puc 1604.02(a)(1) the company submits this cover letter with an electronic copy of its supplemental response to Staff Data Requests Set 1 (Staff 1-23) and supplemental response to Staff Data Request Set 2 (Staff 2-9) for the above-referenced matter. Pursuant to the Commission's March 17, 2020 letter citing to the COVID-19 emergency, the Company will not file any paper copies. The Company will maintain the original paper copy of this submission and file accordingly upon further notice from the Commission

Should you have any questions, please don't hesitate to contact me.

Very truly yours,

/s/ Anthony S. Augeri

Anthony S. Augeri
General Counsel

TA/hg
enclosures
e cc: service list

ATKINSON AREA WASTE WATER RECYCLING, INC.
DW 20-071
REQUEST FOR CHANGE IN RATES
SUPPLEMENTAL ANSWERS TO STAFF DATA REQUESTS – SET 2

Data Request received: 10/01/2020

Original Date of Response: 11/19/2020

Date of Supplemental Response: 11/30/2020

Staff 2-9

Witness: John Sullivan

Re: Company's response to Staff 1-23 (Response Pages 87-91): Please provide copies of the Company's 2020 Second Issue municipal property tax invoices.

RESPONSE: 2-9:

The Town of Atkinson has not yet issued its second set of property tax bills.

SUPPLEMENTAL RESPONSE: 2-9:

Attached is the Town of Atkinson second set of property tax bills.

Responses to Staff Data Request Set 3



**ATKINSON AREA
WASTEWATER RECYCLING, INC.**

54 SAWYER AVE. ATKINSON, NEW HAMPSHIRE 03811 Phone: 603.362.5333 Fax: 603.362.4936

December 17, 2020

By electronic mail (executive.director@puc.nh.gov)

Ms. Debra Howland
Executive Director & Secretary
NH PUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RE: Atkinson Area Waste Water Recycling, Inc. - DW 20-071
Responses to Staff Data Request Set 3

Dear Ms. Howland:

Pursuant to Puc 1604.02(a)(1) the company submits this cover letter with an electronic copy of its responses to Staff Data Requests Set 1 for the above-referenced matter. Pursuant to the Commission's March 17, 2020 letter citing to the COVID-19 emergency, the Company will not file any paper copies. The Company will maintain the original paper copy of this submission and file accordingly upon further notice from the Commission

Should you have any questions, please don't hesitate to contact me.

Very truly yours,

/s/ Anthony S. Augeri

Anthony S. Augeri
General Counsel

TA/hlg
enclosures
e cc: service list

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-1

Date of response: 12/17/2020
Witness: Stephen P. St. Cyr and
John Sullivan

Staff 3-1

Referencing the Petition and updates

Please provide the Company's supporting schedules in Microsoft Excel live format with all formulas intact for schedules filed with the initial petition unless the schedule was updated. If updated, then please provide the Microsoft Excel live format for the updated schedule(s).

Response:

See attached supporting schedules filed with the initial petition. Schedule 2 of the initial petition was revised. See revised Schedule 2. Also, the Report of Proposed Changes and rate calculation was revised. See revised Report of Proposed Changes and rate calculation.

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-2

Date of response: 12/17/2020
Witness: Joshua Manning

Staff 3-2

Referencing Company responses to Staff 1-16 and Staff 2-3

The NH Department of Environmental Services is central to the Southern NH Regional Water Interconnection Project which will use Chloramination water rather than Chlorination. Since the Hampstead Area Water Company (HAWC) is also involved in that project and will convert parts of their system to Chloramination and will be the water provider for Atkinson Heights, has AAWW considered if the change in HAWC's water treatments will impact AAWW's treatment process? If so, will this impact AAWW's projected costs?

Response:

After consultation with our operational staff, we do not feel that the method of water treatment for HAWC's raw water will materially impact AAWW's treatment process. Therefore, we do not believe such water treatment will impact AAWW's projected costs.

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-3

Date of response: 12/17/2020
Witness: Stephen P. St. Cyr

Staff 3-3

**Referencing Company responses to Staff 2-9 and Mr. St. Cyr’s Testimony, Pages 9-10 –
Taxes other than Income**

Please provide copies of the Company’s 2020 second issue municipal property tax bills as well 2020 second issue state property tax forms. If those forms are not yet available, please indicate when the Company expects to receive them and (consistent with data request instructions) provide them to Staff promptly.

Company’s Supplemental Response to Data Request Set 1 at (1-23):
Attached is the Town of Atkinson second set of property tax bills.

Company’s Supplemental Response to Data Request Set 2 at (2-9):
Attached is the Town of Atkinson second set of property tax bills.

Response:

The Company responded in its Supplemental Response to Staff Data Request Set 1 (1-23) on December 4, 2020 and Supplemental Response to Staff Data Request Set 2 (Staff 2-9) on December 4, 2020.

The annual state property tax form has not been received yet. It usually comes in December. The Company will forward it to the staff upon receipt.

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-4

Date of response: 12/17/2020
Witness: Stephen P. St. Cyr

Staff 3-4

Referencing The Petition, Schedule 1A

Please provide step-by-step calculations that the Company used to ultimately derive the requested permanent revenue requirement of \$116,120. Please show work, and include supporting documents including the live Excel Spreadsheet requested in 3-1.

Response:

There is not a formal step-by-step calculation per se. The Company develops rate base (See Sch. 3). The Company also develops the rate of return (See Sch. 4). The rate of return is applied to rate base to derive Operating Income Required (See Computation of Revenue Deficiency). The Company reviews revenues and expenses and makes adjustments (See Sch. 1 & 1A). Operating Income Required is compared to Net Operating Income, and revenues are adjusted so that Net Operating Income and Operating Income Required are the same.

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-5

Date of response: 12/17/2020
Witness: John Sullivan

Staff 3-5

Referencing the Company's response to Staff 2-3

The Chlorine bill was billed to HAWC. To what extent has, or will, AAWW reimburse HAWC? At what rate will AAWW reimburse HAWC? Please explain and provide documentation as to the amount.

Response:

The Company will reimburse HAWC based on the intercompany markup formula used between HAWC, Lewis Builders and the Company. In summary, there is no markup for profit on the invoice.

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-6

Date of response: 12/17/2020
Witness: Stephen P. St. Cyr

Staff 3-6

Referencing the Company's response to Staff 2-5, 2-6, 2-8

AAWW has referenced its one large commercial user and stated that the Company projected use for 64 additional customers. What method has AAWW used to make these projections? Please explain and describe. Please provide any documentation or spreadsheets that support the Company's projected estimates.

Response:

The Company has used its best judgment and limited historical data including water use by 55-plus communities it has built in the past to develop the estimates reflected in the Proposed Annual Operating Budget. See Schedule 1B.

DW 20-071
ATKINSON AREA WASTE WATER RECYCLING, INC.
PETITION TO APPROVE PERMANENT RATES AND TARIFF REVISIONS
ANSWERS TO STAFF DATA REQUESTS – SET 3

Date request received: 12/4/2020
Staff 3-3

Date of response: 12/17/2020
Witness: Stephen P. St. Cyr
Date of Supplemental Response 12/23/2020

Staff 3-3

**Referencing Company responses to Staff 2-9 and Mr. St. Cyr’s Testimony, Pages 9-10 –
Taxes other than Income**

Please provide copies of the Company’s 2020 second issue municipal property tax bills as well 2020 second issue state property tax forms. If those forms are not yet available, please indicate when the Company expects to receive them and (consistent with data request instructions) provide them to Staff promptly.

Company’s Supplemental Response to Data Request Set 1 at (1-23):
Attached is the Town of Atkinson second set of property tax bills.

Company’s Supplemental Response to Data Request Set 2 at (2-9):
Attached is the Town of Atkinson second set of property tax bills.

Response:

The Company responded in its Supplemental Response to Staff Data Request Set 1 (1-23) on December 4, 2020 and Supplemental Response to Staff Data Request Set 2 (Staff 2-9) on December 4, 2020.

The annual state property tax form was received on December 17, 2020 and is attached.

Supplemental Response 3-3:

Attached is the State of New Hampshire Department of Revenue Administration second issue state property tax form.



State of New Hampshire
Department of Revenue Administration



NOTICE OF VALUE AND TAX BILL
Utility Property Tax - RSA 83-F

Tax Year: 2020	Date Notice Issued:	December 15, 2020
Tax Period: 4/1/2020 - 3/31/2021	Appeal Expiration Date:	February 13, 2021
Tax Type: Utility Property Tax	Due Date for Filing Form DP-255:	January 15, 2021

ATKINSON AREA WASTE WATER RECYCLING INC
54 SAWYER AVE
ATKINSON NH 03811

SUMMARY OF ASSESSED VALUE AND TAX DUE	
1. Assessed value as of April 1, 2020:	\$755,900
2. Tax rate per \$1,000 of assessed value:	\$6.60
3. 2020 Utility Property Tax due pursuant to RSA 83-F:	\$4,989
4. Penalty for failure to file Form PA-20 or untimely filing of the form:	\$0
5. Total due:	\$4,989

IMPORTANT: All taxpayers receiving this Notice of Value and Tax Bill must file Form DP-255 "Utility Property Tax Payment Form" by January 15, 2021. The form can be obtained at the Department of Revenue Administration (DRA) website at: <http://www.revenue.nh.gov/forms/utility-property.htm>. You can also obtain a copy of the form by calling the Forms Line at (603) 230-5001.

Additional interest charges and penalties may apply for late payment of tax due, failure to make payments or underpayment of taxes including underpayment of estimated taxes. See instructions for Form DP-255.

Questions about your assessment can be directed to the Utility Appraiser at the DRA Municipal and Property Division at (603) 230-5090.

All written correspondence to the Department should include the taxpayer's name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

Mail Form DP-255 to:

NH Department of Revenue PO Box 637 Concord, NH 03302-0637
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See Taxpayer's Bill of Rights on reverse side of this notice, which outlines your rights as well as the obligations of the Department.

Atkinson Area Waste Water Recycling, Inc.

Schedule 2
Page 1 of 2

Balance Sheet - Assets and Other Debits

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (d)	Actual 2018 Year End Balance (d)	Actual 2017 Year End Balance (d)
UTILITY PLANT				
1	Utility Plant (101-105)	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340
2	Less: Accumulated Depr. and Amort. (108-110)	\$ 485,391	\$ 428,065	\$ 370,739
3	Net Plant	\$ 755,949	\$ 813,275	\$ 870,601
4	Utility Plant Acquisition Adj. (Net) (114-115)			
5	Total Net Utility Plant	\$ 755,949	\$ 813,275	\$ 870,601
OTHER PROPERTY AND INVESTMENTS				
6	Nonutility Property (121)			
7	Less: Accumulated Depr. and Amort. (122)			
8	Net Nonutility Property			
9	Investment in Associated Companies (123)			
10	Utility Investments (124)			
11	Total Other Property & Investments			
CURRENT AND ACCRUED ASSETS				
12	Cash (131)	1,050	355	3,914
13	Special Deposits (132)			
14	Accounts and Notes Receivable-Net (141-143) Accounts Receivable from Associated Companies (145)	2,705	2,971	2,551
16	Plant Materials and Supplies (151)			
17	Prepayments (162-163)	5,590	3,318	4,866
18	Misc. Current and Accrued Assets (174)			
19	Total Current and Accrued Assets	\$ 9,345	\$ 6,644	\$ 11,331
DEFERRED DEBITS				
20	Miscellaneous Deferred Debits (186)	14,270	13,815	14,249
21	Accumulated Deferred Income Taxes (190)			
22	Total Deferred Debits	\$ 14,270	\$ 13,815	\$ 14,249
TOTAL ASSETS AND OTHER DEBITS		\$ 779,564	\$ 833,734	\$ 896,181

Atkinson Area Waste Water Recycling, Inc.

Schedule 2
Page 2 of 2

Balance Sheet - Equity Capital and Liabilities

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (d)	Actual 2018 Year End Balance (d)	Actual 2017 Year End Balance (d)
EQUITY CAPITAL				
1	Common Stock Issued (201)	\$ 2,000	\$ 2,000	\$ 2,000
2	Preferred Stock Issued (204)			
3	Other Paid-In Capital (211)	159,200		
4	Retained Earnings (217)	(180,856)	(147,751)	(124,511)
5	Proprietary Capital (proprietorships & partnerships) (218)			
6	Total Equity Capital	\$ (19,656)	\$ (145,751)	\$ (122,511)
LONG TERM DEBT				
7	Advances from Associated Companies (223)	128,000	259,700	245,700
CURRENT AND ACCRUED LIABILITIES				
8	Accounts Payable (231)	127	1,581	1,893
9	Notes Payable (232)			
10	Customer Deposits (235)			
11	Accrued Taxes (236)			5,784
12	Accrued Interest (237)			
13	Misc. Current and Accrued Liabilities (241)			
14	Total Current and Accrued Liabilities	\$ 127	\$ 1,581	\$ 7,677
DEFERRED CREDITS				
15	Advances for Construction (252)			
16	Other Deferred Credits (253)			
17	Accumulated Deferred Investment Tax Credits (255)			
18	Miscellaneous Operating Reserves (265)			
19	Contributions In Aid of Construction - Net (271-272)	671,093	718,204	765,315
20	Accumulated Deferred Income Taxes (281-283)			
21	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 779,564	\$ 833,734	\$ 896,181

Atkinson Area Waste Water Recycling, Inc.

Computation of Revenue Deficiency

For the Test Year Ended December 31, 2019

	<u>Actual</u>	<u>Proforma</u>
Rate Base (Schedule 3)	\$ 95,018	\$ 99,837
Rate of Return (Schedule 4)	<u>5.50%</u>	<u>5.50%</u>
Operating Income Required	\$ 5,226	\$ 5,491
Net Operating Income (Schedule 1)	<u>(32,671)</u>	<u>5,491</u>
Operating Income Deficiency	\$ (37,897)	\$ (0)
Tax Effect		
Revenue Deficiency	<u>\$ (37,897)</u>	<u>\$ (0)</u>

Atkinson Area Waste Water Recycling, Inc.

Schedule 1

Statement of Income

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (b)	Proforma Adjustments (c)	Proforma 2019 Year End Balance (d)	Actual 2018 Year End Balance (e)	Actual 2017 Year End Balance (f)
	UTILITY OPERATING INCOME					
1	Operating Revenues(400)	\$ 34,173	\$ 153,981	\$ 188,154	\$ 30,699	\$ 31,084
2	Operating Expenses:					
3	Operating and Maintenance Expense (401)	40,998	\$39,082	80,080	21,622	24,567
4	Depreciation Expense (403)	57,226	\$6,970	64,196	57,226	57,226
5	Amortization of Contribution in Aid of Construction (405)	(47,111)	(\$6,970)	(54,081)	(47,111)	(47,111)
6	Amortization of Utility Plant Acquisition Adjustments (406)					
7	Amortization Expense-Other (407)	100		100	100	100
8	Taxes Other Than Income (408)	15,631	4,703	20,334	20,215	18,328
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		72,034	72,034		
10	Total Operating Expenses	\$ 66,844	\$ 115,819	\$ 182,663	\$ 52,052	\$ 53,110
11	Net Operating Income (Loss)	(32,671)	38,162	5,491	(21,353)	(22,026)
	OTHER INCOME AND DEDUCTIONS					
12	Interest and Dividend Income (419)					
13	Allow. for funds Used During Construction (420)					
14	Nonutility Income (421)					
15	Gains (Losses) From Disposition of Nonutility Property (422)					
16	Miscellaneous Nonutility Expenses (426)					
17	Interest Expense (427)	(434)		(434)	(434)	(434)
18	Taxes Applicable To Other Income (409.2, 410.2, 411.2, 412.2)					
19	Total Other Income and Deductions	\$ (434)	\$ -	\$ (434)	\$ (434)	\$ (434)
20	NET INCOME (LOSS)	\$ (33,105)	\$ 38,162	\$ 5,057	\$ (21,787)	\$ (22,460)

**Atkinson Area Waste Water Recycling, Inc.
Statement of Income - Proforma Adjustments**

Schedule 1A

Page 1 of 3

Operating Revenues

2019 Test Year Proforma	\$ 59,677
2019 Test Year Actual	<u>34,173</u>
Proforma Adjustment	<u>\$ 25,504</u>
To adjust test year revenues for revenue based on projected usage at existing rates for 64 new residential customers	
2019 Test Year Proforma	\$ 116,120
2019 Test Year Actual adjusted for 64 new customers	<u>59,677</u>
Proforma Adjustment	<u>\$ 56,443</u>
To adjust test year revenues for revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
2019 Test Year Proforma	\$ 188,154
2019 Test Year Actual adjusted for 64 new customers	<u>116,120</u>
Proforma Adjustment	<u>\$ 72,034</u>
To adjust test year revenues for revenue associated with the developer's contribution of plant.	
Total Proforma Adjustment to Operating Revenues	<u>\$ 153,981</u>

Operation and Maintenance Expenses

711 Sludge Removal:	
2019 Test Year Proforma	\$ 7,910
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	<u>\$ 7,910</u>
To adjust test year sludge removal for proposed annual operating budget	
715 Purchased Power:	
2019 Test Year Proforma	\$ 16,370
2019 Test Year Actual	<u>9,648</u>
Proforma Adjustment	<u>\$ 6,722</u>
To adjust test year purchased power for proposed annual operating budget	
718 Chemicals:	
2019 Test Year Proforma	\$ 2,000
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	<u>\$ 2,000</u>
To adjust test year chemicals for proposed annual operating budget	
730 Contracted Services:	
2019 Test Year Proforma	\$ 20,138
2019 Test Year Actual	<u>27,943</u>
Proforma Adjustment	<u>\$ (7,805)</u>
To adjust test year contracted services for 4th quarter 2018 ground water monitoring expenses	

Page 2 of 3

730 Contracted Services:	
2019 Test Year Proforma	\$ 43,750
2019 Test Year Actual	<u>20,138</u>
Proforma Adjustment	<u>\$ 23,612</u>
To adjust test year contracted services for proposed annual operating budget	

730 Contracted Services:	
2019 Test Year Proforma	\$ 1,500
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	<u>\$ 1,500</u>
To adjust test year contracted services for anticipated PUC audit (\$4,500 / 3 years)	

755 Insurance:	
2019 Test Year Proforma	\$ 6,300
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	<u>\$ 6,300</u>
To adjust test year insurance for proposed annual operating budget	

765 Regulatory Commission Expenses:	
2019 Test Year Proforma	\$ 250
2019 Test Year Actual	<u>52</u>
Proforma Adjustment	<u>\$ 198</u>
To adjust test year regulatory commission expense for proposed annual operating budget	

775 Miscellaneous Expenses:	
2019 Test Year Proforma	\$ 2,000
2019 Test Year Actual	<u>3,355</u>
Proforma Adjustment	<u>\$ (1,355)</u>
To adjust test year miscellaneous expenses for proposed annual operating budget	

Total Operation and Maintenance Expense Adjustment	<u>\$ 39,082</u>
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Depreciation Expenses

2019 Test Year Proforma	\$ 64,196
2019 Test Year Actual	<u>57,226</u>
Proforma Adjustment	<u>\$ 6,970</u>
To adjust test year depreciation expenses for additional full year depreciation on 2020 plant	

Amortization of CIAC Expenses

2017 Test Year Proforma	\$ (54,081)
2017 Test Year Actual	<u>(47,111)</u>
Proforma Adjustment	<u>\$ (6,970)</u>
To adjust test year amortization of CIAC expenses for additional full year on 2020 CIAC	

Taxes other than Income

State Utility Property Taxes	
2019 Test Year Proforma	\$ 6,383
2019 Test Year Actual	<u>4,980</u>
Proforma Adjustment	\$ <u>1,403</u>
To adjust test year taxes other than income taxes for anticipated increase in state utility property taxes	

Town of Atkinson Real Estate Taxes	
2019 Test Year Proforma	\$ 13,951
2019 Test Year Actual	<u>10,651</u>
Proforma Adjustment	\$ <u>3,300</u>
To adjust test year taxes other than income taxes for anticipated increase in Town of Atkinson real estate	

Total Taxes other than Income Adjustment	<u>\$ 4,703</u>
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Income Taxes

Federal Income and State Business Taxes	
2019 Test Year Proforma	\$ 72,034
2019 Test Year Proforma	<u>-</u>
Proforma Adjustment	\$ <u>72,034</u>
To adjust test year federal income and state business taxes	

Total Proforma Adjustments	<u>\$ 115,819</u>
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Atkinson Area Waste Water Recycling, Inc.

Schedule 1B

Proposed Annual Operating Budget

Operation & Maintenance Expenses:

711	Sludge Removal Expense (1)	7,910
715	Purchased Power (2)	16,370
718	Chemicals	2,000
730	Contracted Services (3)	43,750
740	Rents	
755	Insurance	6,300
765	Regulatory Commission Expense	250
770	Bad Debt Expense	
775	Misc. Expense	<u>2,000</u>
Total O & M Expenses		<u>78,580</u>

Notes:

(1) 711 - Sludge Removal:

	Annual Cost	
Pump Septic Tanks (Bi-Annually)	1,280	8000 gallon tank per 32 unit building - current charge = \$0.16 per gallon
Pump Clean Solutions Tank (Bi-Annually)	1,680	10,500 gallon tank per 32 unit building - current charge = \$0.16 per gallon
Pump Grease Tanks (paid by ACC)	0	
Pump Septic Tanks (ACC) (Semi-Annually)	<u>4,950</u>	36,000 gallons per year
Total	<u>7,910</u>	

(2) 715 - Purchased Power:

	Monthly	Annual	
Lagoon Pump Station & aeration		5,000	Liberty
Irrigation Pump Station (6 months)	1,255	7,530	Unitil
Clean Solutions Tanks	320	<u>3,840</u>	
Total		<u>16,370</u>	

(3) 730 - Contracted Services:

Maintenance Labor	2,000	
Admin Labor - 4 hours per week	10,400	
Operations	2,500	
Sampling Labor	2,700	
HAWC Billing Services	650	
Outside Acctg Services	2,000	
Permitting and Reporting	1,500	
Legal	2,000	
Water Testing (Treatment) 12 months	5,000	
Water Testing (Lagoon) 6 months	2,000	583 per month now
Water Testing (Monitoring Wells) 6 mos.	8,000	
Management Fee	<u>5,000</u>	
Total		<u>43,750</u>

Atkinson Area Waste Water Recycling, Inc.

Schedule - 1C

Calculation of anticipated increase in property taxes

Property Taxes	Total Projected Costs
State Utility Property Taxes	
Total Project Costs	\$ 216,000
Accumulated Depreciation	<u>3,485</u>
Net Plant	\$ <u>212,515</u>
Thousand Dollars of Assessed Value	\$ <u>212.52</u>
Tax Value as % of Net Book Value	<u>100.00%</u>
State Utility Property Tax Rate	\$ <u>6.60</u>
State Utility Property Taxes	\$ <u>1,403</u>
Town of Atkinson Property Taxes	
Total Project Costs	\$ 216,000
Accumulated Depreciation	<u>3,485</u>
Net Plant	\$ <u>212,515</u>
Thousand Dollars of Assessed Value	\$ <u>212.52</u>
Tax Value as % of Net Book Value	<u>100.00%</u>
Town of Atkinson Property Tax Rate	\$ <u>15.53</u>
Town of Atkinson Property Taxes	\$ <u>3,300</u>
Total Combined State and local Property taxes	\$ <u>4,703</u>
Combined State and Local Property Tax Rate:	
New Hampshire	\$ 6.60
Atkinson	<u>15.53</u>
Total	\$ <u>22.13</u>
NHDRA Assessed value as of 4/1/19	\$ 813,300
Net Plant at 12/31/18	<u>813,275</u>
Percent of assessed value to net plant	<u>100.00%</u>

Atkinson Area Waste Water Recycling, Inc.

Schedule 1D

Income Tax Computation

	<u>Actual</u>	<u>Proforma</u>
Total Rate Base	\$95,018	\$99,837
Equity Component of Cost of Capital	<u>-1.85%</u>	<u>0.00%</u>
Operating Net Income Required	-\$1,757	\$0
Tax Multiplier (.3714)	<u>-652</u>	<u>0</u>
Income Required before Income Taxes	-\$2,409	\$0
Less: NH Business Profits Tax @ 7.7%	<u>-185</u>	<u>0</u>
Income subject to Federal Taxes	-\$2,224	\$0
Less: Federal Income Tax @ 21%	<u>-467</u>	<u>0</u>
Income after Income Taxes	<u>-\$1,757</u>	<u>\$0</u>

Atkinson Area Waste Water Recycling, Inc.

Schedule 1E

Effective Tax Factor

Taxable Income	100.00%
Less: NH Business Profits Tax	7.70%
Federal Taxable Income	92.30%
Federal Income Tax Rate	21.00%
Effective Federal Income Tax Rate	19.38%
Add: NH Business Profit Tax	7.70%
Effective Tax Rate	27.08%
Percent of Income Available if No Tax	100.00%
Effective Tax Rate	27.08%
Percent Used as a Divisor in Determining the Revenue Requirement	72.92%
Tax Multiplier	37.14%

Atkinson Area Waste Water Recycling, Inc.

Schedule 2
Page 1 of 2

Balance Sheet - Assets and Other Debits

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (d)	Actual 2018 Year End Balance (d)	Actual 2017 Year End Balance (d)
UTILITY PLANT				
1	Utility Plant (101-105)	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340
2	Less: Accumulated Depr. and Amort. (108-110)	\$ 485,391	\$ 428,065	\$ 370,739
3	Net Plant	\$ 755,949	\$ 813,275	\$ 870,601
4	Utility Plant Acquisition Adj. (Net) (114-115)			
5	Total Net Utility Plant	\$ 755,949	\$ 813,275	\$ 870,601
OTHER PROPERTY AND INVESTMENTS				
6	Nonutility Property (121)			
7	Less: Accumulated Depr. and Amort. (122)			
8	Net Nonutility Property			
9	Investment in Associated Companies (123)			
10	Utility Investments (124)			
11	Total Other Property & Investments			
CURRENT AND ACCRUED ASSETS				
12	Cash (131)	1,050	355	3,914
13	Special Deposits (132)			
14	Accounts and Notes Receivable-Net (141-144)	2,705	2,971	2,551
15	Plant Materials and Supplies (151)			
16	Prepayments (162-163)	5,590	3,318	4,866
17	Misc. Current and Accrued Assets (174)			
18	Total Current and Accrued Assets	\$ 9,345	\$ 6,644	\$ 11,331
DEFERRED DEBITS				
19	Miscellaneous Deferred Debits (186)	14,270	13,815	14,249
20	Accumulated Deferred Income Taxes (190)			
21	Total Deferred Debits	\$ 14,270	\$ 13,815	\$ 14,249
TOTAL ASSETS AND OTHER DEBITS		\$ 779,564	\$ 833,734	\$ 896,181

Atkinson Area Waste Water Recycling, Inc.

Schedule 2
Page 2 of 2

Balance Sheet - Equity Capital and Liabilities

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (d)	Actual 2018 Year End Balance (d)	Actual 2017 Year End Balance (d)
EQUITY CAPITAL				
1	Common Stock Issued (201)	\$ 2,000	\$ 2,000	\$ 2,000
2	Preferred Stock Issued (204)			
3	Other Paid-In Capital (211)	159,200		
4	Retained Earnings (217)	(180,856)	(147,751)	(124,511)
5	Proprietary Capital (proprietorships & partnerships) (218)			
6	Total Equity Capital	\$ (19,656)	\$ (145,751)	\$ (122,511)
LONG TERM DEBT				
7	Other Long-Term Debt (224)	128,000	259,700	245,700
CURRENT AND ACCRUED LIABILITIES				
8	Accounts Payable (231)	127	1,581	1,873
9	Notes Payable (232)			
10	Customer Deposits (235)			
11	Accrued Taxes (236)			5,784
12	Accrued Interest (237)			
13	Misc. Current and Accrued Liabilities (241)			
14	Total Current and Accrued Liabilities	\$ 127	\$ 1,581	\$ 7,657
DEFERRED CREDITS				
15	Advances for Construction (252)			
16	Other Deferred Credits (253)			
17	Accumulated Deferred Investment Tax Credits (255)			
18	Miscellaneous Operating Reserves (265)			
19	Contributions In Aid of Construction - Net (271-272)	671,093	718,204	765,315
20	Accumulated Deferred Income Taxes (281-283)			
21	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 779,564	\$ 833,734	\$ 896,161

Atkinson Area Waste Water Recycling, Inc.

Schedule 3

Rate Base

Line No.	Account Title (a)	Actual 12/31/2018 Balance (b)	Actual 3/31/2019 Balance (c)	Actual 6/30/2019 Balance (d)	Actual 9/30/2019 Balance (e)	Actual 12/31/2019 Balance (f)	5 Quarter Average Balance (g)	Adjustments (h)	Proforma 2019 Balance (i)
1	Plant in Service	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 216,000	\$ 1,457,340
2	Less: Accumulated Depreciation	428,065	442,397	456,728	471,060	485,391	456,728	3,485	460,213
3	Net Utility Plant	\$ 813,275	\$ 798,943	\$ 784,612	\$ 770,280	\$ 755,949	\$ 784,612	\$ 212,515	\$ 997,127
4	Cash Working Capital					5,055	5,055	4,819	9,874
5	Material and Supplies								-
6	Contribution in Aid of Construction	(1,071,537)	(1,071,537)	(1,071,537)	(1,071,537)	(1,071,537)	(1,071,537)	(216,000)	(1,287,537)
7	Contribution in Aid of Construction - Net	353,333	365,111	376,889	388,666	400,444	376,889	3,485	380,374
8	Total Rate Base	\$ 95,071	\$ 92,517	\$ 89,964	\$ 87,409	\$ 89,911	\$ 95,018	\$ 4,819	\$ 99,837

Atkinson Area Waste Water Recycling, Inc.
Statement of Income - Proforma Adjustments

Schedule 3A

Page 1 of 1

Rate Base

Plant in Service	
2019 Test Year Proforma	\$ 1,457,340
2019 Test Year Actual	<u>1,241,340</u>
Proforma Adjustment	<u>\$ 216,000</u>
To adjust test year plant in service for 2020 additions to plant	
Accumulated Depreciation	
2019 Test Year Proforma	\$ 460,213
2019 Test Year Actual	<u>456,728</u>
Proforma Adjustment	<u>\$ 3,485</u>
To adjust test year accumulated depreciation for 1/2 year depreciation on 2020 additions	
Contributions in Aid of Construction	
2019 Test Year Proforma	\$ (1,287,537)
2019 Test Year Actual	<u>(1,071,537)</u>
Proforma Adjustment	<u>\$ (216,000)</u>
To adjust test year CIAC for 2020 additions to CIAC	
Accumulated Amortization of CIAC	
2019 Test Year Proforma	\$ 380,374
2019 Test Year Actual	<u>376,889</u>
Proforma Adjustment	<u>\$ 3,485</u>
To adjust test year accumulated amortization for 1/2 year amortization on 2020 CIAC	
Cash Working Capital	
2019 Test Year Proforma	\$ 9,874
2019 Test Year Actual	<u>5,055</u>
Proforma Adjustment	<u>\$ 4,819</u>
To adjust test year O&M expenses for the projected increase in O&M expenses	

Atkinson Area Waste Water Recycling, Inc.

Schedule 3B

Plant / Depreciation Expense / Accumulated Depreciation

		<u>Costs</u>	<u>Estimated Life</u>	<u>Annual Depr Expense</u>	<u>Accum Depr</u>
354	Structures - Pump Station	\$ 18,000	40	\$ 450	\$ 225
354	Structures - Septic Tanks	108,000	50	2,160	1,080
360	Collection Sewers - Forced	58,000	50	1,160	580
371	Pumping Equipment	<u>32,000</u>	10	<u>3,200</u>	<u>1,600</u>
	Total	<u>216,000</u>		<u>6,970</u>	<u>3,485</u>

CIAC / Amortization Expense / Accumulated Amortization

		<u>Costs</u>	<u>Estimated Life</u>	<u>Annual Depr Expense</u>	<u>Accum Depr</u>
354	Structures - Pump Station	\$ 18,000	40	\$ 450	\$ 225
354	Structures - Septic Tanks	108,000	50	2,160	1,080
360	Collection Sewers - Forced	58,000	50	1,160	580
371	Pumping Equipment	<u>32,000</u>	10	<u>3,200</u>	<u>1,600</u>
	Total	<u>216,000</u>		<u>6,970</u>	<u>3,485</u>

Calculation of CIAC Tax under Plant and Equipment Formula

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
		Amount	1/2 Year Tax Depr.		1-Eff Tax Rate (1-.2708)	Gross Up (C - D) / F	Amount	CIAC Tax (G - H)
354	Structures - Pump Station	\$ 18,000	\$ 360	Note 1	0.7292	\$ 24,191	\$ 18,000	\$ 6,191
354	Structures - Septic Tanks	108,000	2,160	Note 1	0.7292	145,145	108,000	37,145
360	Collection Sewers - Forced	58,000	1,160	Note 1	0.7292	77,948	58,000	19,948
371	Pumping Equipment	<u>32,000</u>	<u>2,286</u>	Note 2	0.7292	<u>40,749</u>	<u>32,000</u>	<u>8,749</u>
	Total	<u>\$ 216,000</u>	<u>\$ 5,966</u>			<u>\$ 288,034</u>	<u>\$ 216,000</u>	<u>\$ 72,034</u>

Note 1: 25 year tax life, straight line depreciation method and 1/2 year convention.

Note 2: 7 year tax life, straight line depreciation method and 1/2 year convention.

Atkinson Area Waste Water Recycling, Inc.

Schedule 3C

Working Capital

	2019 Actual <u>Amount</u>	2019 Proforma <u>Amount</u>
Operating and Maintenance Expenses	\$40,998	\$80,080
75/365	<u>12.33%</u>	<u>12.33%</u>
Working Capital	<u>\$5,055</u>	<u>\$9,874</u>

Atkinson Area Waste Water Recycling, Inc.

Schedule 4

Page 1 of 2

Rate of Return Information

		Component Ratio		Component Cost Rate		Weighted Average Cost Rate
Overall Rate of Return						
Equity Capital		-18.14%		10.19%		-1.85%
Long Term Debt		118.14%		5.50%		6.50%
Total Capital		100.00%				4.65%

Note: Since AAWWR's Equity Capital is negative, AAWWR is utilizing LTDebt cost rate for the rate of return.

Capital Structure			2019 Actual	2019 Ratios		2019 Profoma	2019 Proforma
Common Stock			\$ 2,000	1.85%		\$ 2,000	1.85%
Other Paid in Capital			159,200	146.94%		159,200	146.94%
Retained Earnings			(180,856)	-166.93%		(180,856)	-166.93%
Total Equity			\$ (19,656)	-18.14%		\$ (19,656)	-18.14%
Long Term Debt			\$ 128,000	118.14%		\$ 128,000	118.14%
Total Capital			\$ 108,344	100.00%		\$ 108,344	100.00%

Capital Structure for 2019 - 2017			2019 Actual		2018 Actual		2017 Proforma
Common Stock			\$ 2,000		\$ 2,000		\$ 2,000
Other Paid in Capital			159,200		-		-
Retained Earnings			(180,856)		(147,751)		(124,511)
Total Equity			\$ (19,656)		\$ (145,751)		\$ (122,511)
Long Term Debt			\$ 128,000		\$ 259,700		\$ 245,700
Total Capital			\$ 108,344		\$ 113,949		\$ 123,189

Capital Structure Ratios for 2019 - 2017			2019 Ratios	2018 Ratios	2017 Ratios
Common Stock			1.85%	1.76%	1.62%
Other Paid in Capital			146.94%	0.00%	0.00%
Retained Earnings			-166.93%	-129.66%	-101.07%
Total Equity			-18.14%	-127.91%	-99.45%
Long Term Debt			118.14%	227.91%	199.45%
Total Capital			100.00%	100.00%	100.00%

Proforma Cost of Debt	2019 Proforma	Interest Rate	Interest Expense	Amortization of Fin Costs	Total Interest	Cost Rate
N/P to Atkinson Farm, Inc.	\$ 128,000	5.50%	\$ 7,040	\$ -	\$ 7,040	5.50%
Total Cost of Debt	\$ 128,000	5.50%	\$ 7,040	\$ -	\$ 7,040	5.50%

Actual Cost of Debt	2019 Actual	Interest Rate	Interest Expense	Amortization of Fin Costs	Total Interest	Cost Rate
N/P to Atkinson Farm, Inc.	\$ 128,000	5.50%	\$ 434	\$ -	\$ 434	0.34%
Total Cost of Debt	\$ 128,000	5.50%	\$ 434	\$ -	\$ 434	0.34%

Cost of Common Equity Capital
The Company is utilizing a cost of common equity of 10.19% (9.69% plus .50%) for pro forma purposes.

Atkinson Area Waste Water Recycling, Inc.

Report of Proposed Rate Changes

Utility: Atkinson Area Waste Water Recycling, Inc. Date Filed: 6/xx/2020
 Tariff No.: Effective Date: Immediately

Sewer Revenues	Annual Sewer Flow in gallons	Annual Sewer Flow per 100 cubic feet	Effect of Change	Number of Customers	Authorized Present Revenue	Proposed Revenue	Proposed Change Amount
Commercial	1,958,000	2,618	\$ 19,242	1	\$ 34,173	\$ 53,415	\$ 19,242
Residential	2,336,000	3,123	<u>37,201</u>	64	<u>25,504</u>	<u>62,705</u>	<u>37,201</u>
Total Measured Revenues			\$ 56,443		\$ 59,677	\$ 116,120	\$ 56,443
Misc.			<u>72,034</u>	-	-	<u>72,034</u>	<u>72,034</u>
Total	4,294,000	5,741	<u>\$128,477</u>	-	<u>\$59,677</u>	<u>\$188,154</u>	<u>\$128,477</u>
Avg.Res.Cust.			<u>\$581.27</u>		<u>\$398.50</u>	<u>\$979.77</u>	<u>\$581.27</u>

Note: Commercial sewer flow is actual 2019 gallons. Residential sewer flow are projected gallons based on 3,200 gallons per day.

Sewer Rates (Annual rate billed quarterly in arrears):

	PUC approved Sewer Rates	% increase in rev per class	Proposed Sewer Rates	Number of Customers	Proposed Revenue
Commercial	\$ 3,000.00	1.94581	\$ 5,837.42	1	\$ 5,837.42
Residential	\$ 108.00	1.94581	\$ 210.15	64	<u>13,449.43</u>
Total Revenue from Base Charges					\$ 19,286.85
Total Revenue from Consumption	\$ 11.91		\$ 16.87		<u>96,833.15</u>
Total Measured Revenue					<u>\$ 116,120.00</u>

Atkinson Area Waste Water Recycling, Inc.

Staff 1-7 Attachment

Report of Proposed Rate Changes - Revised

Utility Atkinson Area Waste Water Recycling, Inc.

Date Filed:

Tariff No.:

Effective Date:

Sewer Revenues	Annual Sewer Flow in gallons	Annual Sewer Flow per 100 cubic feet	Effect of Change	Number of Customers	Authorized Present Revenue	Proposed Revenue	Proposed Change Amount
Commercial	1,958,000	2,618	\$ 16,525	1	\$ 34,173	\$ 50,698	\$ 16,525
Residential	2,336,000	3,123	21,315	64	44,107	\$ 65,422	21,315
Total Measured Revenues	4,294,000	5,741	\$ 37,840	65	\$ 78,280	\$ 116,120	\$ 37,840
Misc.			72,034	-	-	72,034	72,034
Total	4,294,000	5,741	\$ 109,874	65	\$ 78,280	\$ 188,154	\$ 109,874
Avg.Res.Cust.			\$ 333		\$ 689	\$ 1,022	\$ 333

Note: Commercial sewer flow is actual 2019 gallons. Residential sewer flow are projected gallons based on 3,200 gallons per day.

Sewer Rates (Annual rate billed quarterly in arrears):

	PUC approved Sewer Rates	% increase in rev per class	Proposed Sewer Rates	Number of Customers	Proposed Revenue
Commercial	\$ 3,000.00	1.483394	\$ 4,450.18	1	\$ 4,450.18
Residential	\$ 108.00	1.483394	\$ 160.21	64	<u>10,253.22</u>
Total Revenue from Base Charges					\$ 14,703.40
Total Revenue from Consumption	\$ 11.91		\$ 17.67		<u>\$ 101,416.60</u>
Total Measured Revenue					<u>\$ 116,120.00</u>

SPSt. Cyr
10/7/2020

Responses to Staff Technical Session Data Requests Set 1



**ATKINSON AREA
WASTEWATER RECYCLING, INC.**

54 SAWYER AVE. ATKINSON, NEW HAMPSHIRE 03811 Phone: 603.362.5333 Fax: 603.362.4936

January 29, 2021

By electronic mail (Christopher.Tuomala@puc.nh.gov)
& (Mary.Schwarzer@puc.nh.gov)

Christopher Tuomala, Esquire
Mary Schwarzer, Esquire
NH PUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RE: Atkinson Area Waste Water Recycling, Inc. - DW 20-071
Responses to Staff Technical Session Data Requests Set 1

Dear Attorney Tuomala & Attorney Schwarzer:

Pursuant to Puc 1604.02(a)(1) the company submits this cover letter with an electronic copy of its supplemental response to Staff Data Requests Set 2, Number 2-2 for the above-referenced matter. Pursuant to the Commission's March 17, 2020 letter citing to the COVID-19 emergency, the Company will not file any paper copies. The Company will maintain the original paper copy of this submission and file accordingly upon further notice from the Commission

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

/s/ Anthony S. Augeri

Anthony S. Augeri
General Counsel

TA/hg
enclosures
e cc: Discovery service list

Confidential

DW 20-071 and DW 20-091
ATKINSON AREA WASTE WATER RECYCLING INC.
REQUEST FOR CHANGE IN RATES and PETITION TO APPROVE TRANSFER OF
OWNERSHIP OF ATKINSON AREA WASTE WATER RECYCLING, INC.
ANSWERS TO STAFF DATA REQUESTS – SET TECH SESSION 1

Date request received: 1/19/21
Staff TS 1-1

Date of Response: January 29, 2021
Witness: John Sullivan

Ref: Petition DW 20-091, Atkinson Area Waste Water Recycling, Inc.’s responses to Staff 1-3 and 1-4 (voting and non-voting shares), Staff 1-5 (transfer of AAWW shares to revocable trusts) and Staff 2-2 (identifying settlors of each trust) in Docket DW 20-091.

For each trust proposed to receive Atkinson Area Waste Water Recycling Inc. (AAWW or the Company) voting or non-voting shares, please identify the other entities the revocable trust currently owns by entity name, type, percentage of trust corpus (by value) and by the number of voting and non-voting shares. For example, and by way of illustration only, assume Atkinson Concessions, Inc. d/b/a Atkinson Resort & Country Club (ACI) is a privately owned country club and that the *Christine (Lewis) Morse Revocable Family Trust of 2000* only has shares for that entity. The response would be:

“*Christine (Lewis) Morse Revocable Family Trust of 2000*; ACI, privately owned country club; 100% value; TBD number of voting shares; TBD number of non-voting shares.” Please identify the percentage (by value) of the trust corpus each identified entity comprises to the nearest percentage point.

- Please provide the same answers, this time assuming AAWW ownership is transferred to, and included in, each individual trust corpus. By way of example, and for illustration only, assume the *Christine (Lewis) Morse Revocable Family Trust of 2000* corpus would then include shares in two entities, ACI and AAWW. Further assume that ACI has a value of X% (trust corpus) and AAWW a value of Y% (trust corpus). AAWW’s response would be:

“*Christine (Lewis) Morse Revocable Family Trust of 2000*: ACI, private country club, X% value, TBD voting shares; TBD non-voting shares; and AAWW, sewer utility, Y% value, 50 voting shares; zero non-voting shares.”

- Please provide the same answers, assuming both AAWW and HAWC shares are transferred into each individual trust.
- Please identify any other entities that AAWW contemplates may be transferred into the individual revocable trusts at issue in the next 12 months.

Redacted

Response:

AAWW designates the following response as Confidential pursuant to Puc 203.08(d) and reserves the right to file a motion for confidential treatment prior to hearing pursuant to Puc 203.08(d)(2) should the matter not settle. Except as otherwise provided AAWW objects to providing the information as to other company ownership interest on the basis that all such companies are non-public closely held companies and all such information is not available to the public.

[Redacted]

[Redacted]

[Redacted]

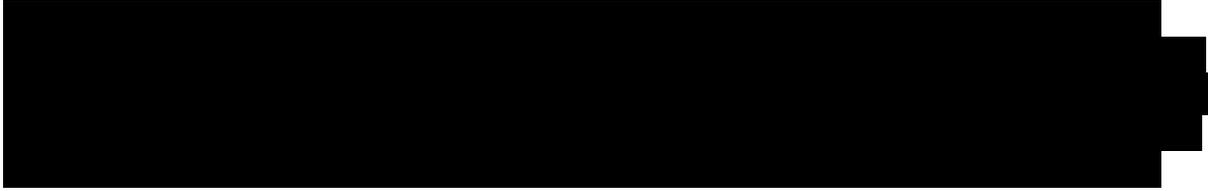
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**DW 20-071 and DW 20-091
ATKINSON AREA WASTE WATER RECYCLING INC.
REQUEST FOR CHANGE IN RATES and PETITION TO APPROVE TRANSFER OF
OWNERSHIP OF ATKINSON AREA WASTE WATER RECYCLING, INC.
STAFF DATA REQUESTS – SET TECH SESSION 1**

**Date request received: 1/19/21
Staff TS 1 - 2**

**Date of Response: January 29, 2021
Witness: John Sullivan**

Ref. Company's response to Staff 2-2 (identifying settlors of each trust) and Staff 3-3 (beneficiaries to become owners of trust corpus) in Docket DW 20-091.

Please confirm that the settlor(s) and the beneficiary(ies) of each trust are the same for each individual trust, and if there are additional beneficiaries, please identify them. Please confirm that you will provide notice of any changes to the Public Utilities Commission at least 60 days in advance, or sooner if required by law, and as soon as possible following unforeseeable events (death). Please organize your answers by trust.

Response:

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The company will notify the Commission of any change of ownership through a petition to transfer ownership including transfer after death.

Supplemental Responses to Staff Technical Session Data Requests Set 1



**ATKINSON AREA
WASTEWATER RECYCLING, INC.**

54 SAWYER AVE. ATKINSON, NEW HAMPSHIRE 03811 Phone: 603.362.5333 Fax: 603.362.4936

March 2, 2021

By electronic mail (Christopher.Tuomala@puc.nh.gov)
& (Mary.Schwarzer@puc.nh.gov)

Christopher Tuomala, Esquire
Mary Schwarzer, Esquire
NH PUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RE: Atkinson Area Wastewater Recycling, Inc. - DW 20-091; and
Atkinson Area Wastewater Recycling, Inc. – DW 20-071
Supplemental Responses to Staff Technical Session Data Requests Set 1

Dear Attorney Tuomala & Attorney Schwarzer:

Pursuant to Puc 1604.02(a)(1) the company submits this cover letter with an electronic copy of its supplemental response to Staff Technical Session Data Requests Set 1, as served on DW 20-091 and DW 20-071 for the above-referenced matter. Pursuant to the Commission's March 17, 2020 letter citing to the COVID-19 emergency, the Company will not file any paper copies. The Company will maintain the original paper copy of this submission and file accordingly upon further notice from the Commission.

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/s/ Anthony S. Augeri

Anthony S. Augeri
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TA/hg
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Redacted

DW 20-071 and DW 20-091
ATKINSON AREA WASTE WATER RECYCLING INC.
REQUEST FOR CHANGE IN RATES and PETITION TO APPROVE TRANSFER OF
OWNERSHIP OF ATKINSON AREA WASTE WATER RECYCLING, INC.
ANSWERS TO STAFF DATA REQUESTS – SET TECH SESSION 1

Date request received: 1/19/21
Staff TS 1-1

Date of Response: January 29, 2021
Witness: John Sullivan
Date of Supplemental Response: March 2, 2021

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Staff TS 1 – 2- Supplemental Response:

[REDACTED]

Redacted

DW 20-071 and DW 20-091
ATKINSON AREA WASTE WATER RECYCLING INC.
REQUEST FOR CHANGE IN RATES and PETITION TO APPROVE TRANSFER OF
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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Staff TS 1 - 2 - Supplemental Response:

[REDACTED]

AAWW – Atkinson Farm, LLC owns 100% of the company. Officers are:

- | | |
|--------------------------|---------------------|
| 1. Harold J. Morse | President |
| 2. Christine Lewis Morse | Vice President |
| 3. Jonathan T. Morse | Treasurer |
| 4. Elizabeth A. Morse | Secretary |
| 5. Anthony S. Augeri | Assistant Secretary |

HAWC – Christine (Lewis) Morse Revocable Family Trust of 2000 owns 100% of the company. Officers are:

- | | |
|--------------------------|---------------------|
| 1. Harold J. Morse | President |
| 2. Christine Lewis Morse | Vice President |
| 3. Jonathan T. Morse | Treasurer |
| 4. Elizabeth A. Morse | Secretary |
| 5. Anthony S. Augeri | Assistant Secretary |

LBDI –

[REDACTED]

ACI –

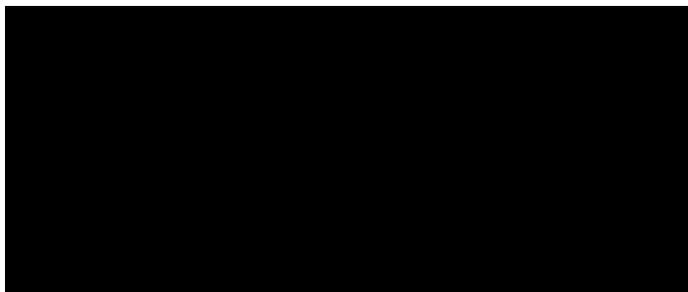
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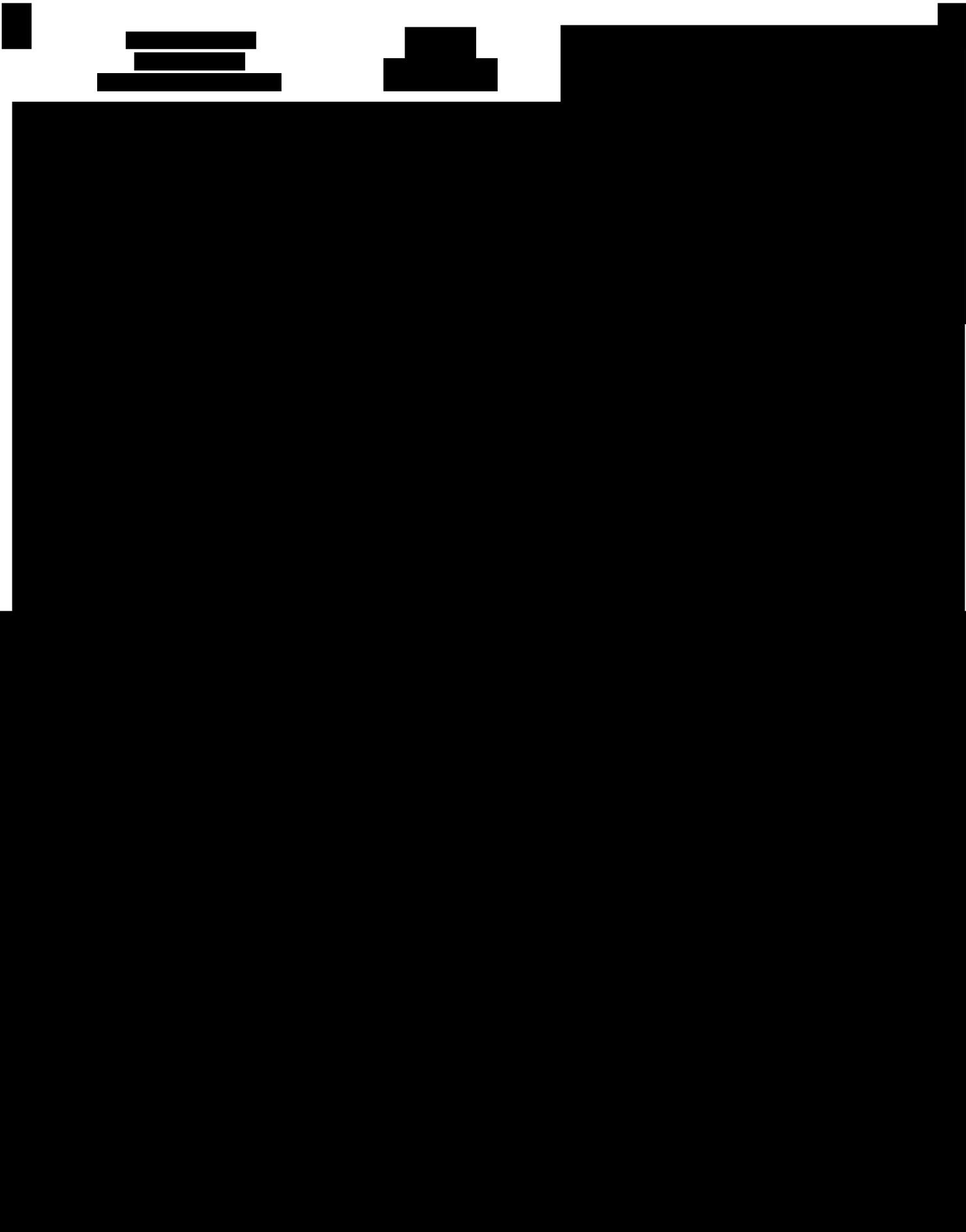
AF –

[REDACTED]

Redacted

LEWIS BUILDERS, INC. AND SUBSIDIARIES
54 SAWYER AVE
ATKINSON, NH 03811





[REDACTED]

ATKINSON

[REDACTED]

NH

[REDACTED]

03811

[REDACTED]

[REDACTED]

X [REDACTED]

[REDACTED]

[REDACTED]

X [REDACTED]

[REDACTED]

[REDACTED] X [REDACTED]

[REDACTED]

[REDACTED] X [REDACTED]

[REDACTED]

X [REDACTED]

000201

[REDACTED]

[REDACTED] X [REDACTED]

[REDACTED]

2018
BT-SUMMARY



BUSINESS TAX RETURN SUMMARY - Continued

STEP 3 - Complete the BET and / or BPT return(s) and then complete the BT-Summary and attach return(s)

STEP 4 - Calculate Your Balance Due or Overpayment

Round to the nearest whole dollar

1 (a)	Business Enterprise Tax Net of Statutory Credits	1(a)		
(b)	Business Profits Tax Net of Statutory Credits	1(b)		
(c)	Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))		1(c)	
2	PAYMENTS			
(a)	Tax paid with application for extension	2(a)		
(b)	Total of taxable period's estimated tax payments	2(b)		
(c)	Credit carryover from prior tax period	2(c)		
(d)	Tax paid with original return (Amended returns only)	2(d)		
(e)	Total of lines 2(a) through 2(d)		2(e)	
3	TAX DUE: (Line 1(c) minus Line 2(e))		3	
4	ADDITIONS TO TAX			
(a)	Interest (See instructions)	4(a)		
(b)	Failure to Pay (See instructions)	4(b)		
(c)	Failure to File (See instructions)	4(c)		
(d)	Underpayment of Estimated Tax (See instructions)	4(d)		
(e)	Total of Lines 4(a) through 4(d)		4(e)	
5 (a)	Subtotal of Amount Due (Line 3 plus Line 4(e))		5(a)	
(b)	Return Payment Made Electronically	5(b)		
(c)	BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE PAY THIS AMOUNT			5(c)
6	OVERPAYMENT: If balance due is less than zero, enter on Line 6	6		
7	Apply overpayment amount on Line 6 to:			
(a)	Credit - Next Year's Tax Liability		DO NOT PAY	7(a)
(b)	Refund		DO NOT PAY	7(b)

STEP 5

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES



0BTSUM1831019

Under penalties of perjury, I declare that I have examined this BT-Summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

[Redacted]

Signature (in ink)

MMDDYYYY

Signature (in ink)

MMDDYYYY

Print Signatory Name & Title

[Redacted]

Email Address

[Redacted]

Phone Number

Check this box if you are filing as a surviving spouse

[Redacted]

Signature of Preparer

MMDDYYYY

09062019

Printed Name of Preparer

[Redacted]

Email Address

DANDREWS@EJCCPA.COM

Phone Number

6179747697

Preparer Identification [Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

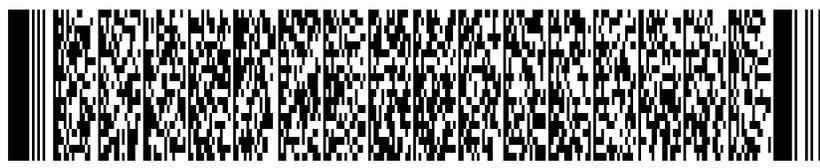
MA

01880

[Redacted]

[Redacted]

[Redacted]



000203



000BET1811019

Taxpayer Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

For the CALENDAR year or other taxable period beginning:

and ending:

You are required to file this return if the gross business receipts were greater than \$208,000 or the enterprise value tax base is greater than \$104,000.

Check here if required to file Form BET-80

Round to the nearest whole dollar

Total Gross Business Receipts for this business organization

1. Dividends Paid	1	
2. Compensation and Wages Paid or Accrued	2	
3. Interest Paid or Accrued	3	
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)	4	
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .00675) before credits	5	
6. Enter credits against BET. Use DP-160 to determine credit against BET	6	
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line 1(a)	7	

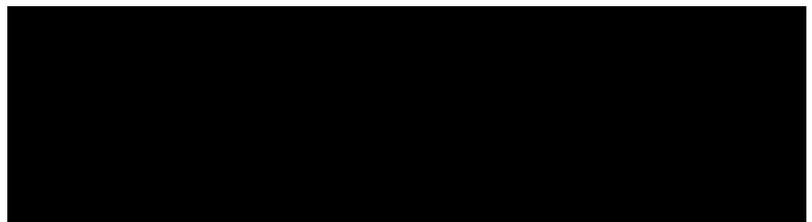
1. Business Profits Tax (BPT) from BPT Return, Line 18 NH-1120-WE, Line 10 all other forms.	1	
2. Sum the amounts from Lines 3 through 8, Column B plus other credits applied from Form DP-160 part B, not to exceed the amount on Line 1. Include the result on the BPT return, Line 19(a) NH-1120-WE or Line 11(a) all other forms. If other credits are applied, include result on BPT return, Line 19(b) NH-1120-WE, Line 11(b) all other forms.		

Use carry forward amounts in the following order for this taxable period

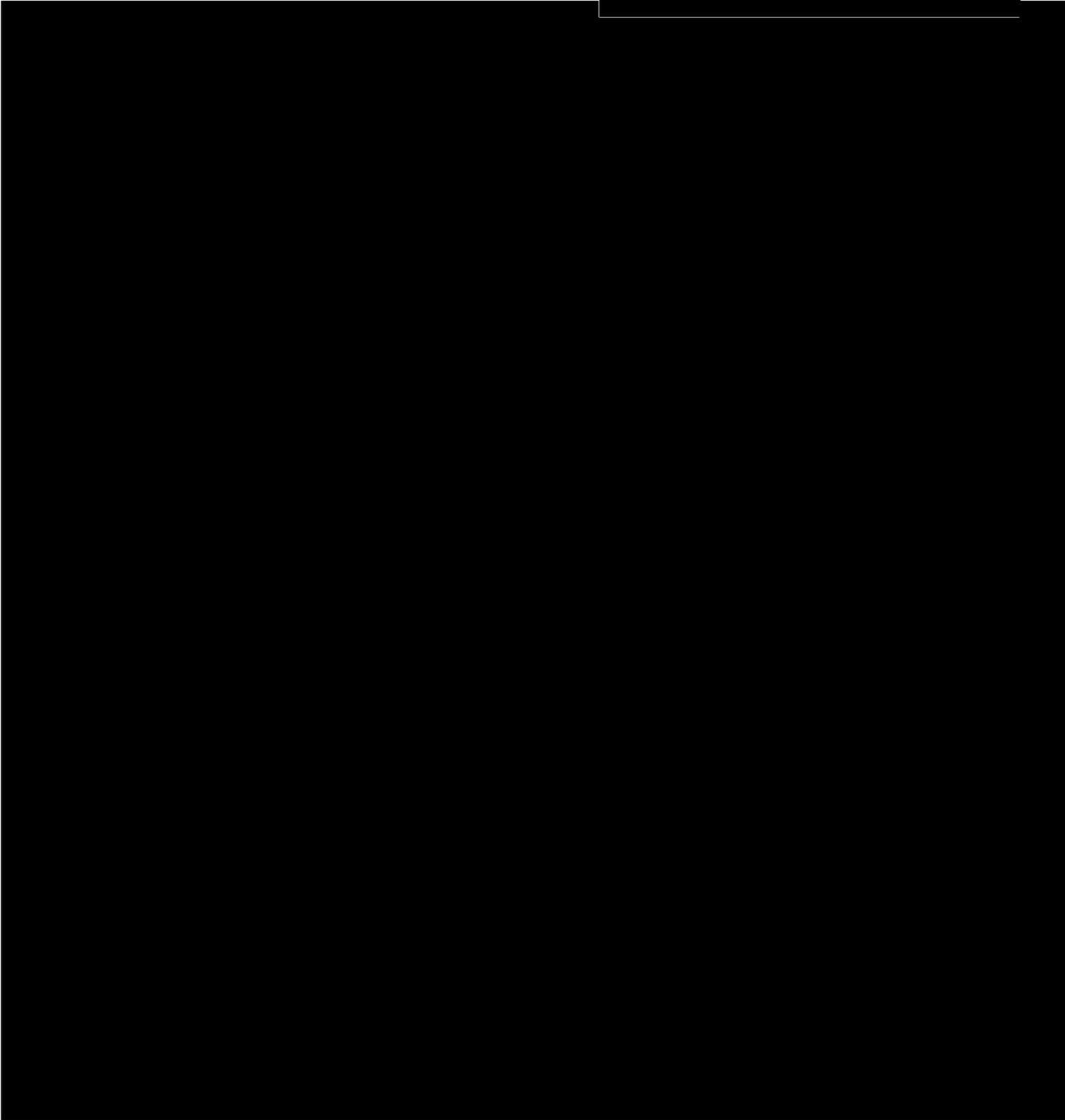
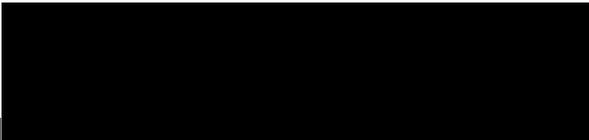
A Apply Credits Here

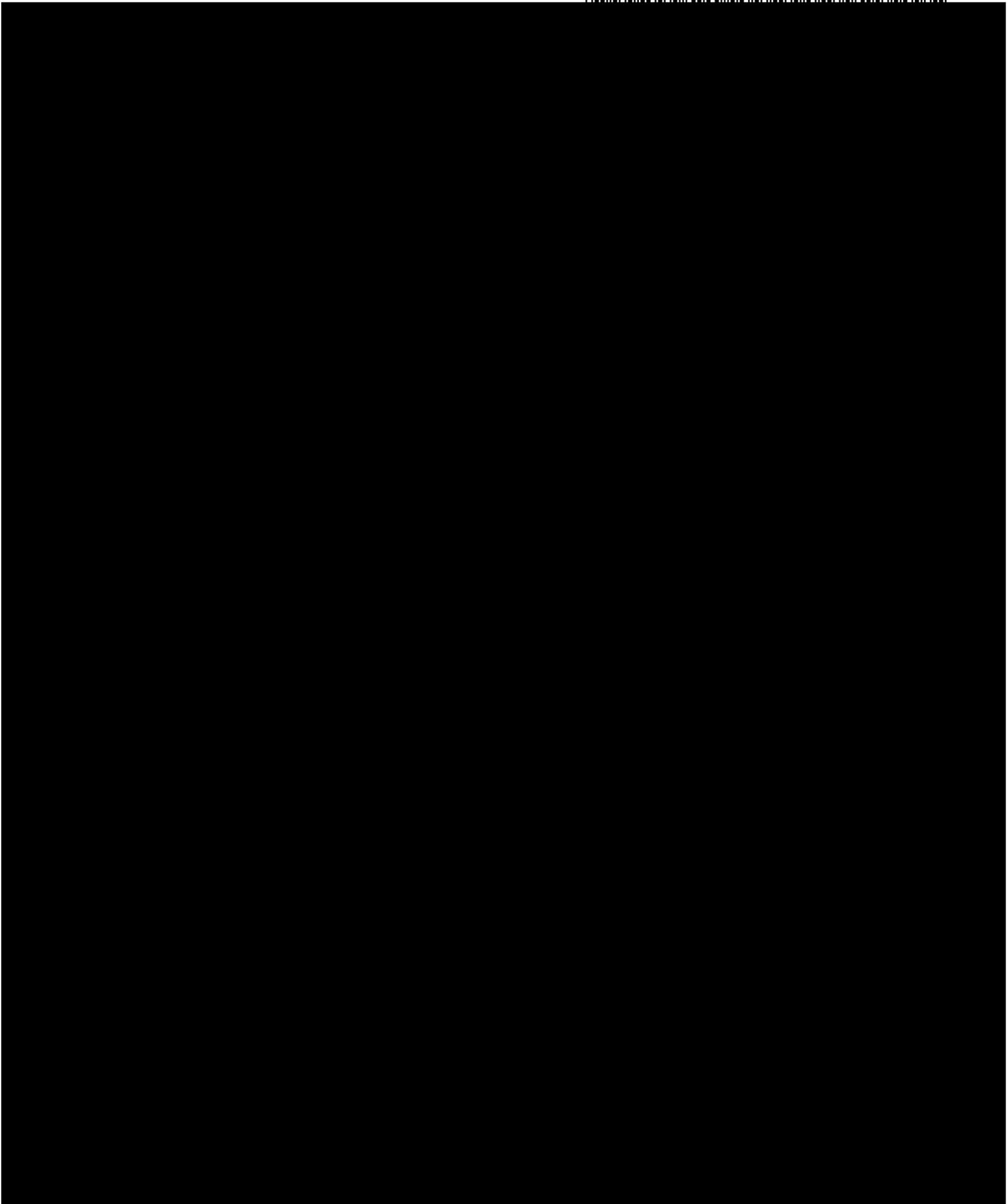
B Sum of Credit to BPT

Excess Credits

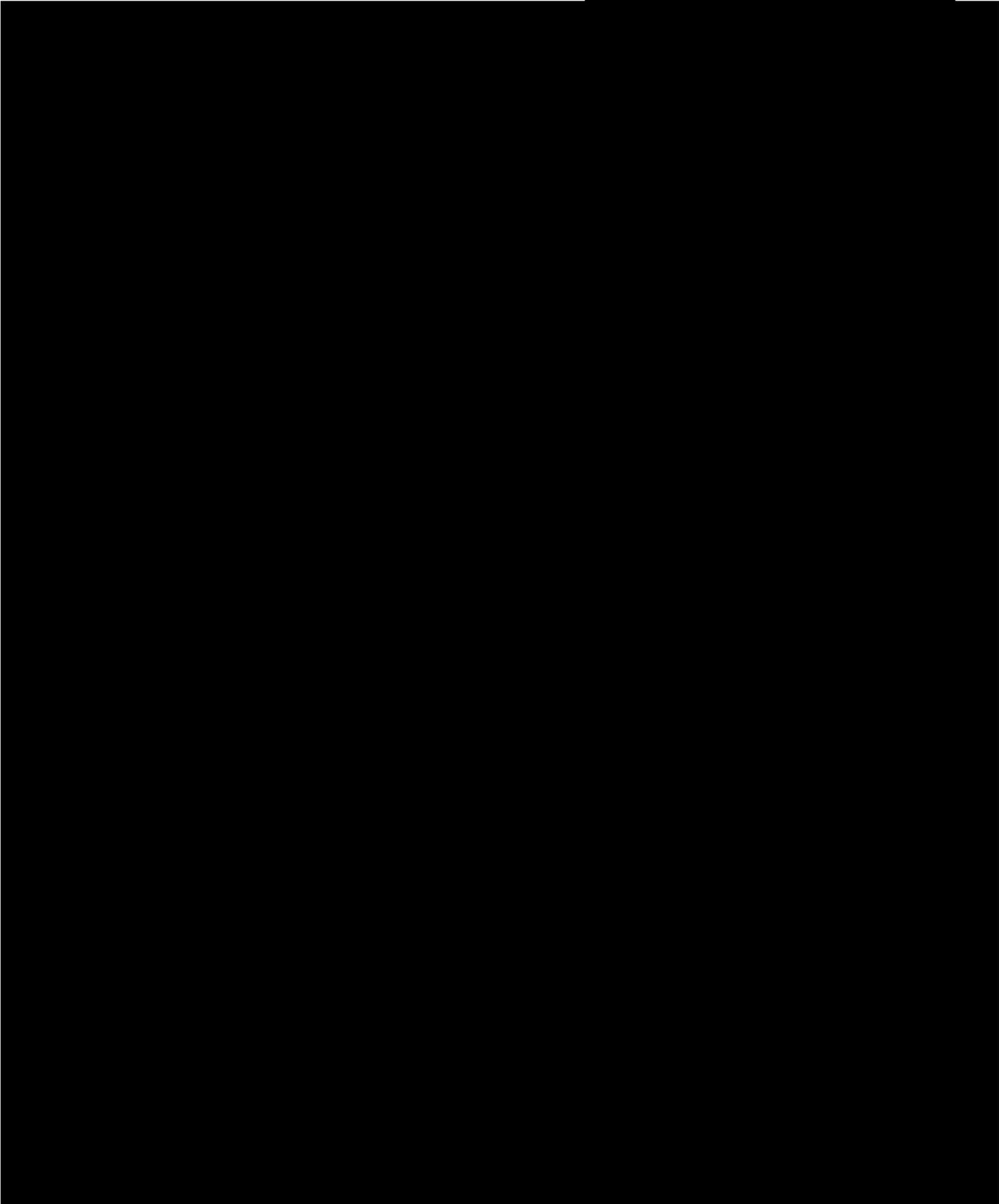


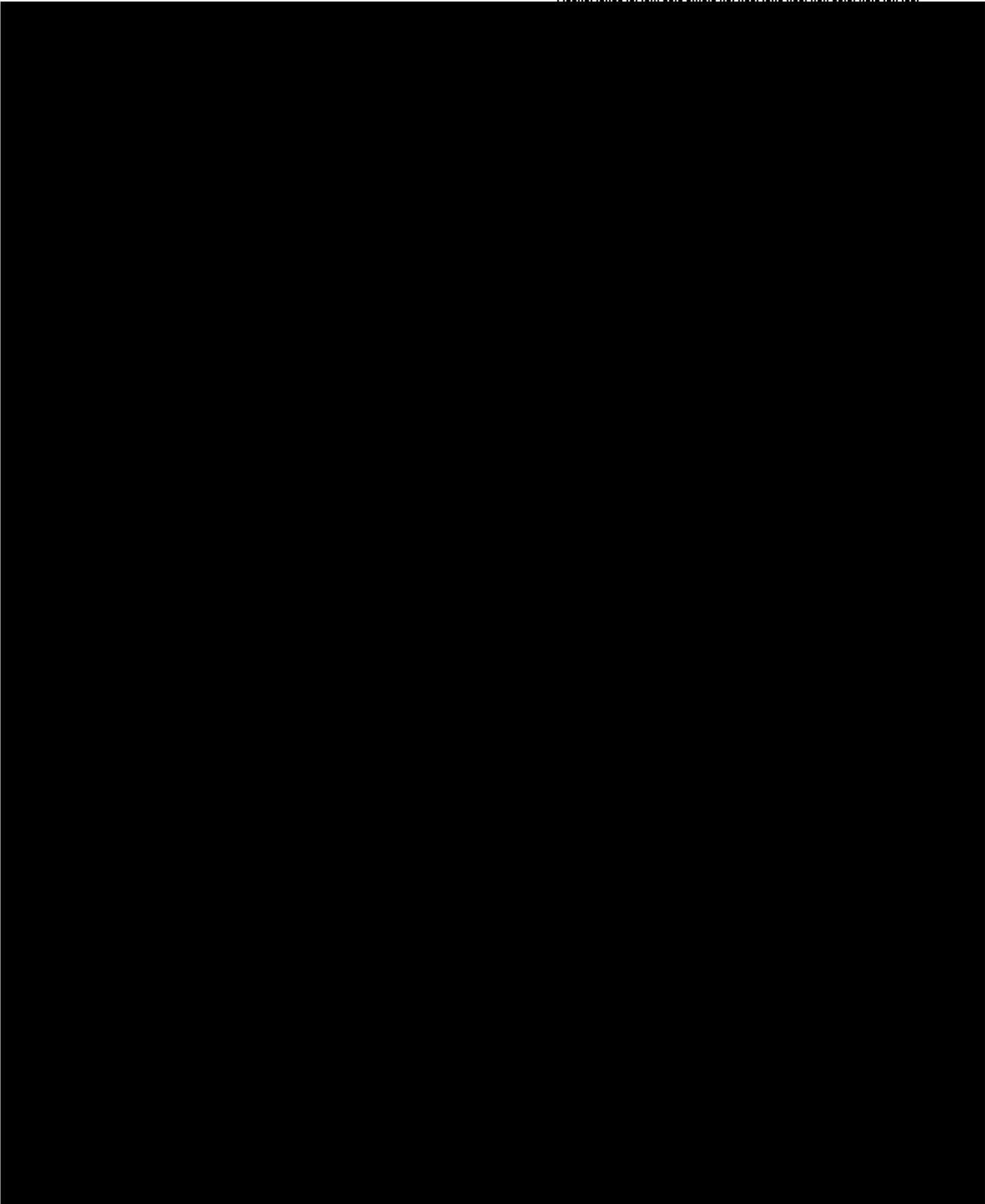
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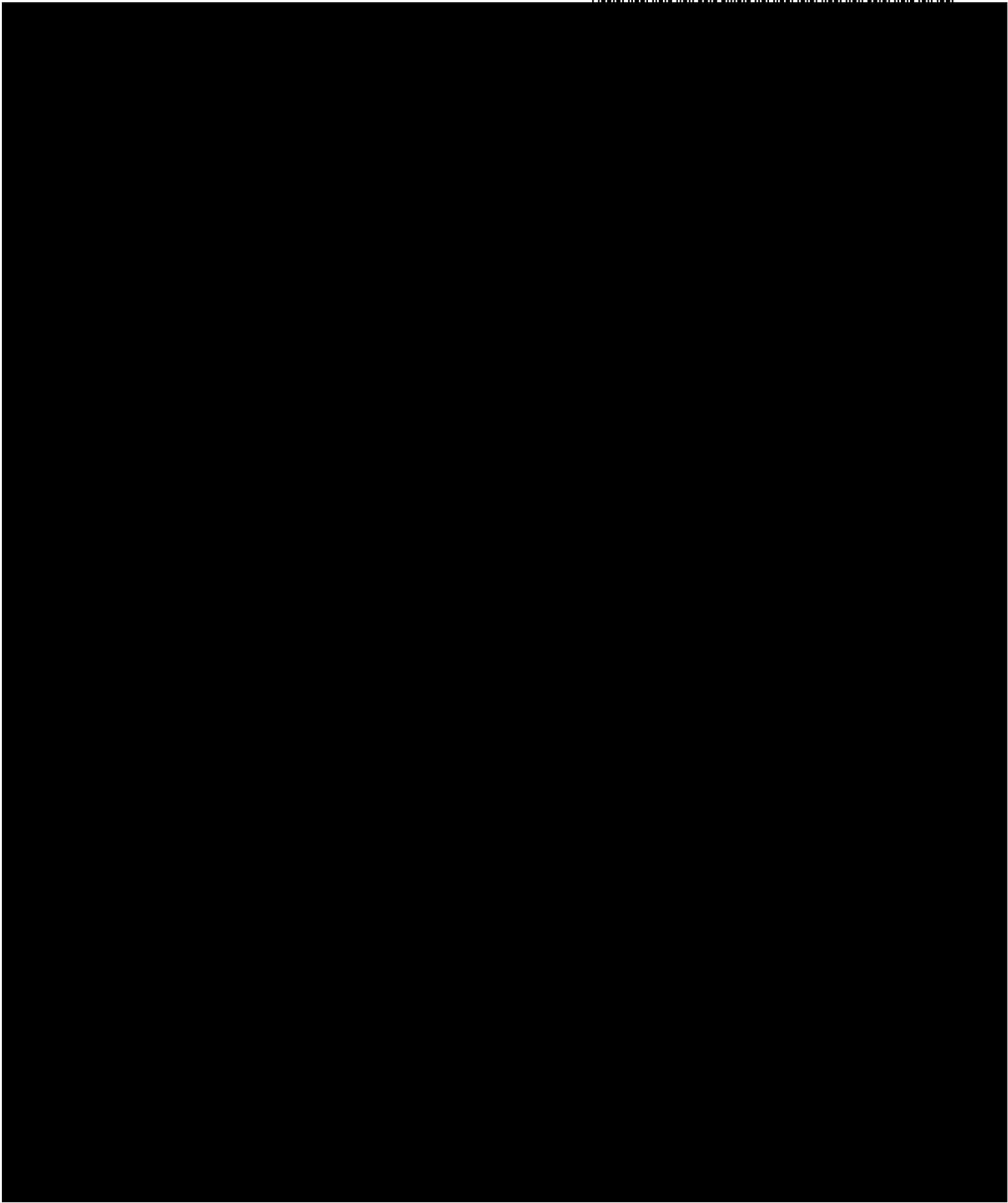


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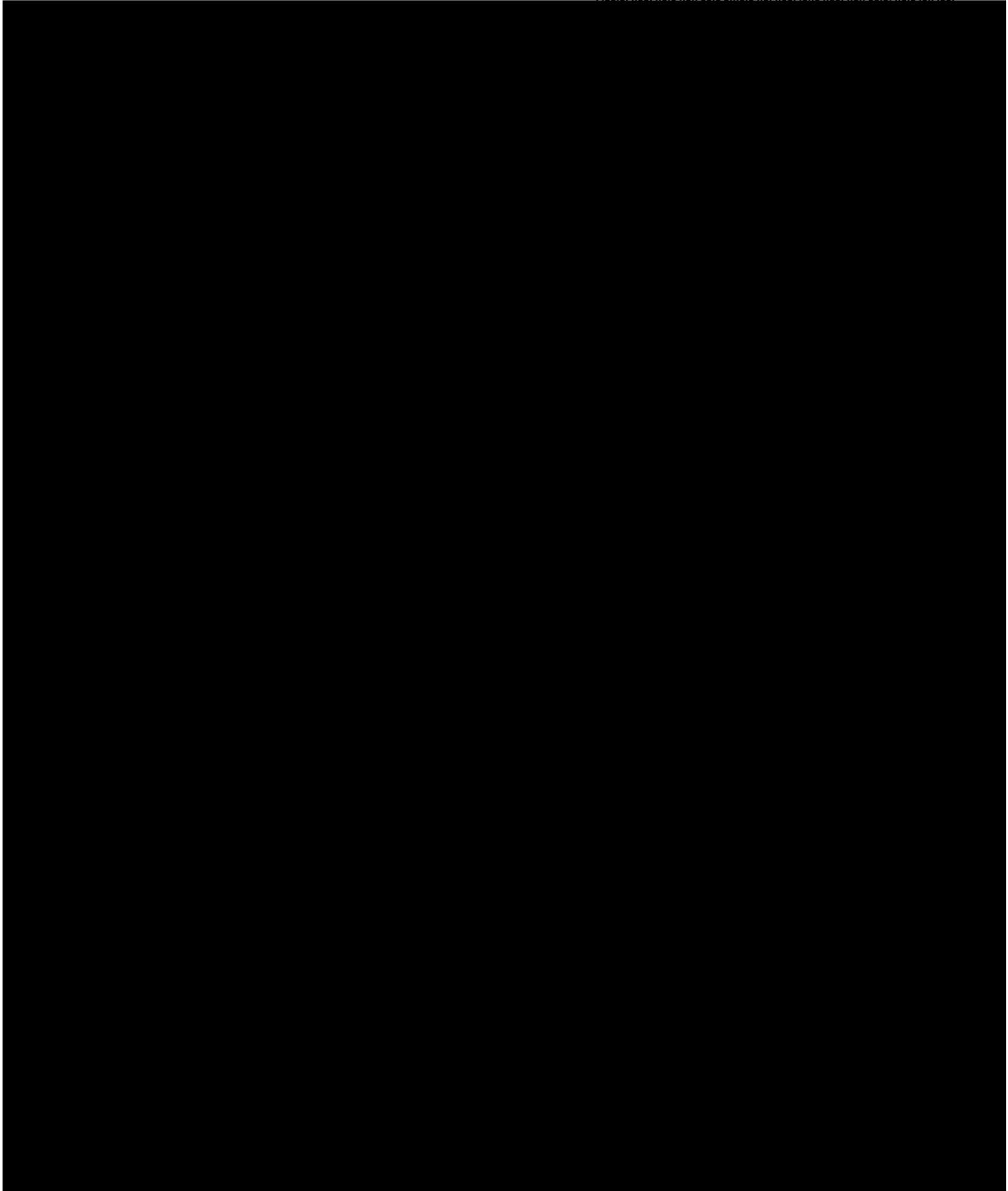




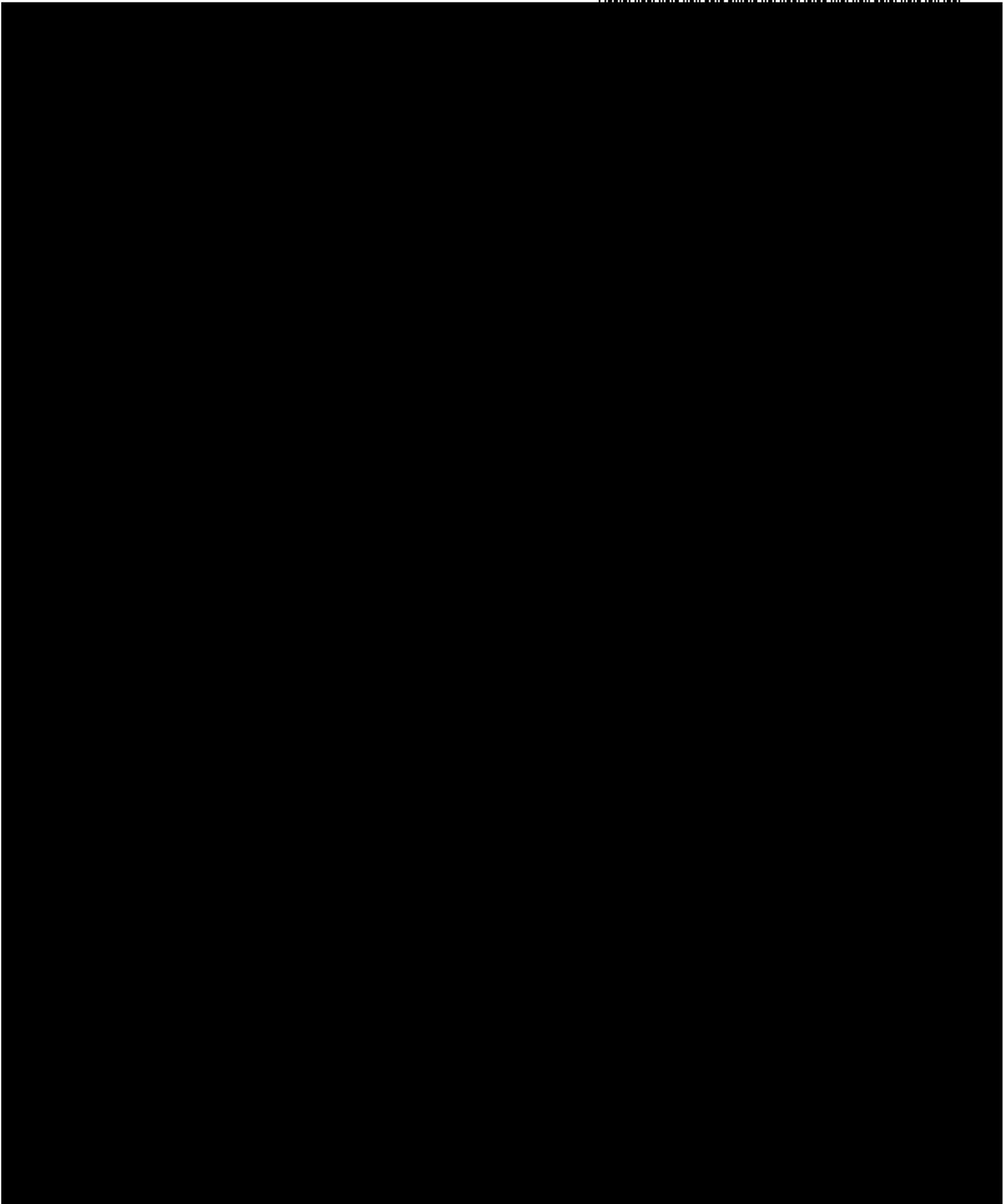
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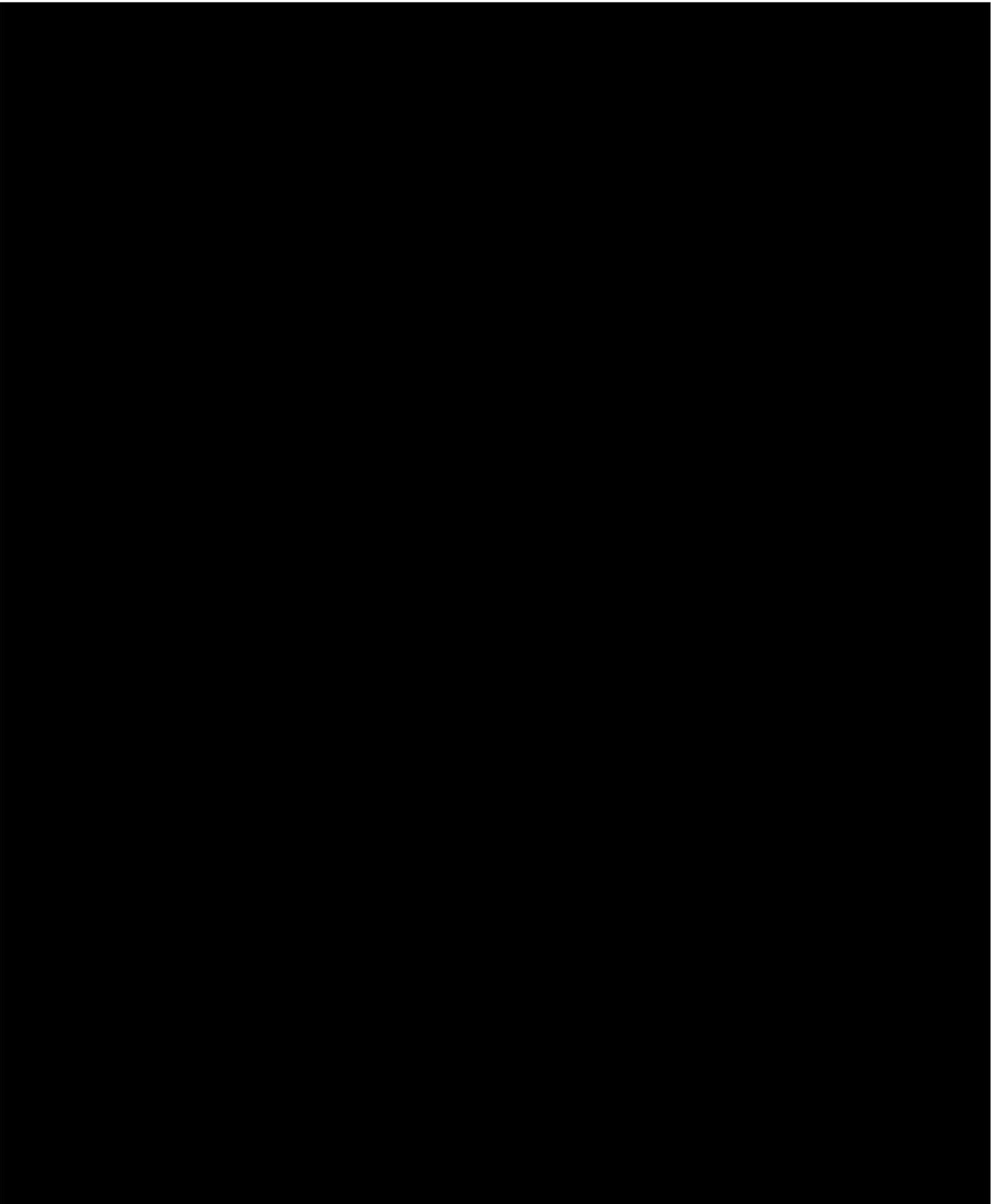
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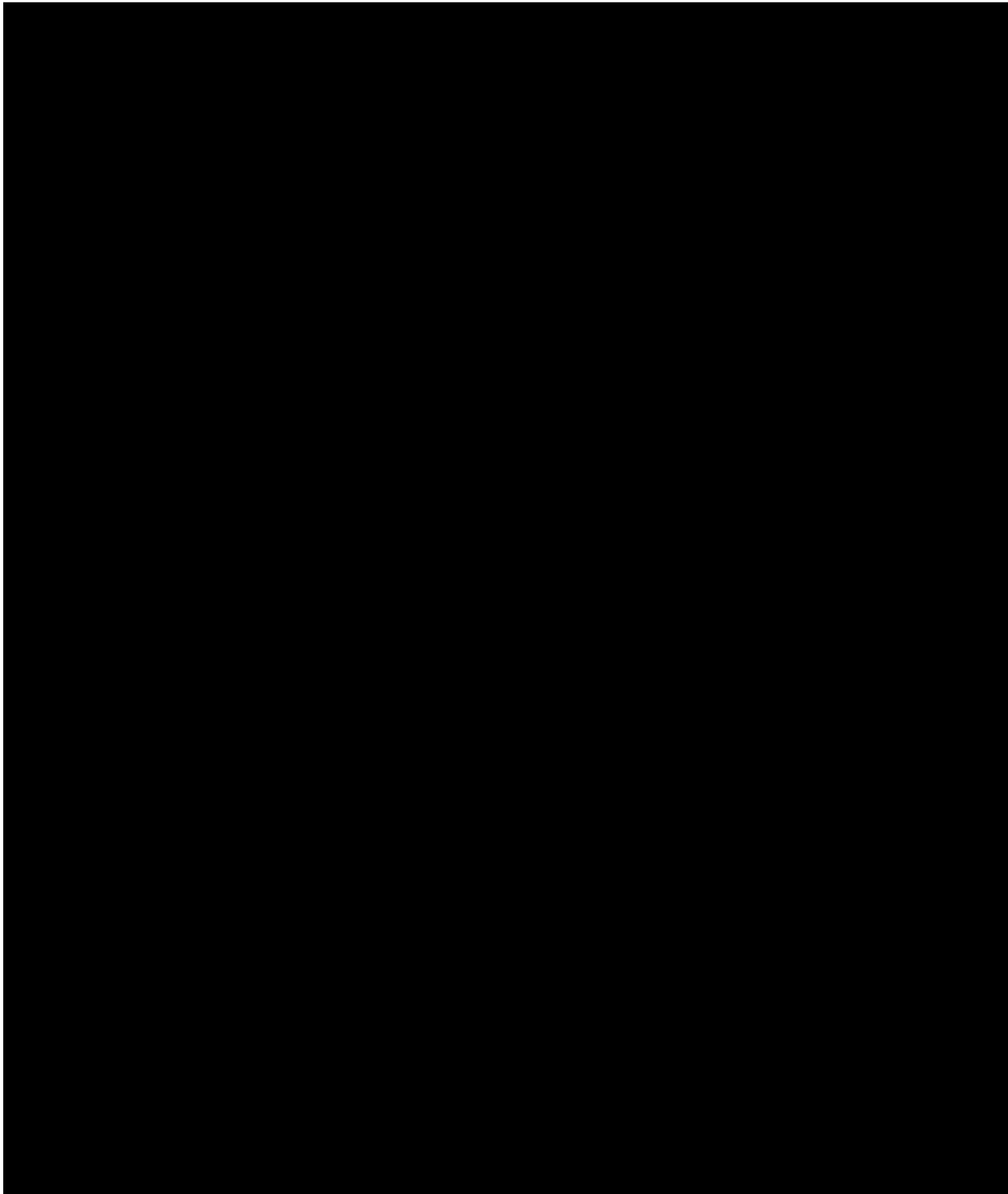
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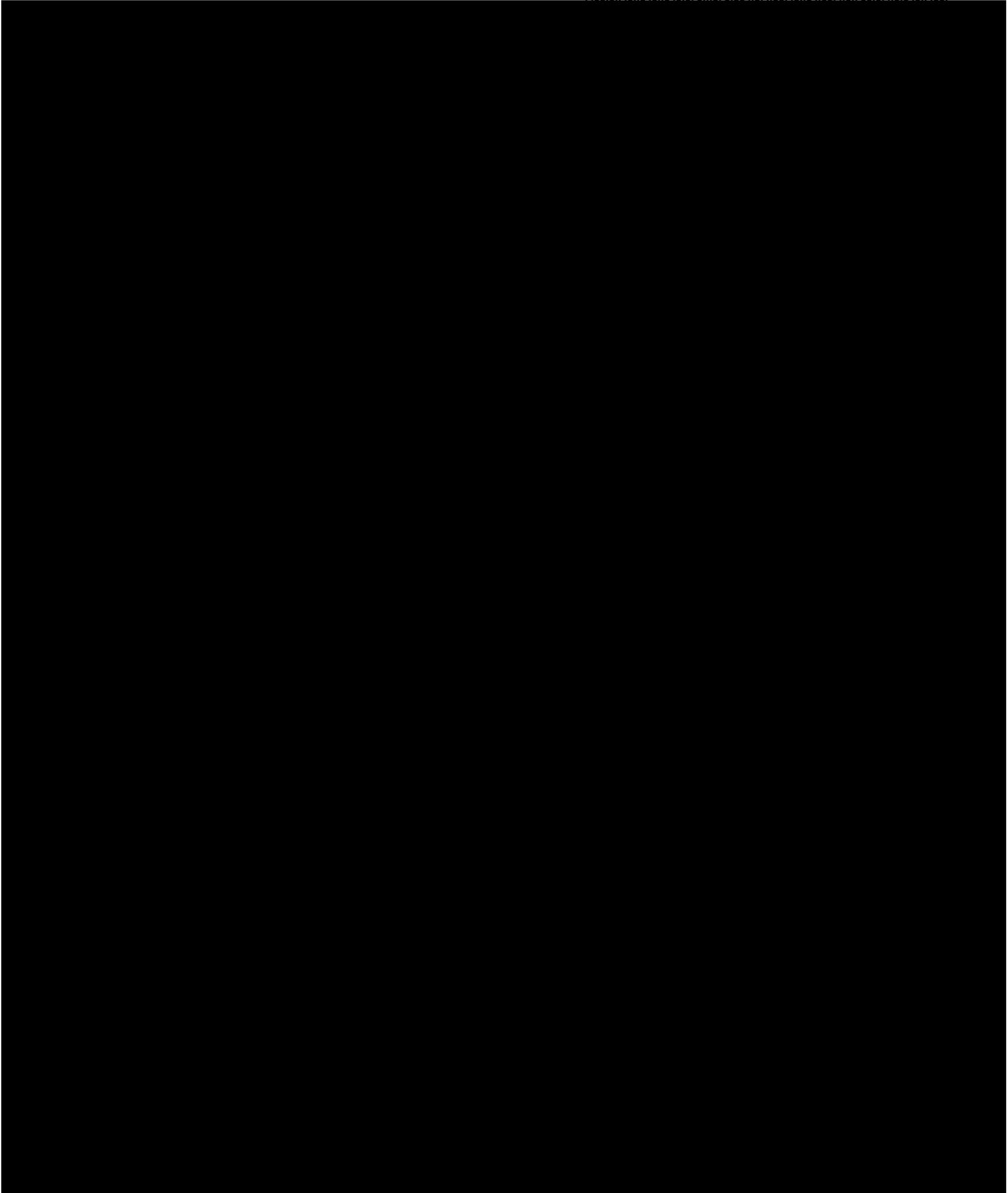
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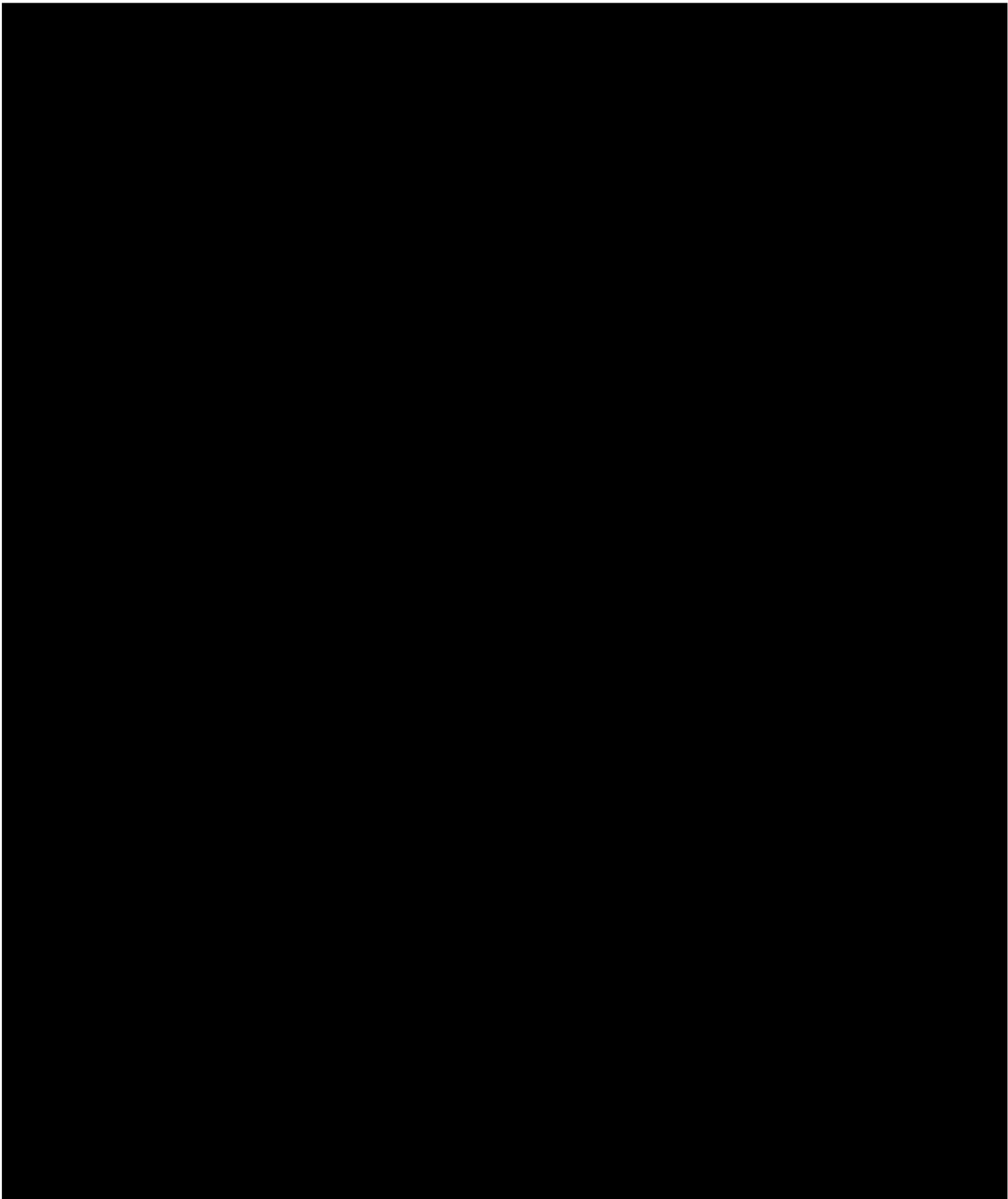
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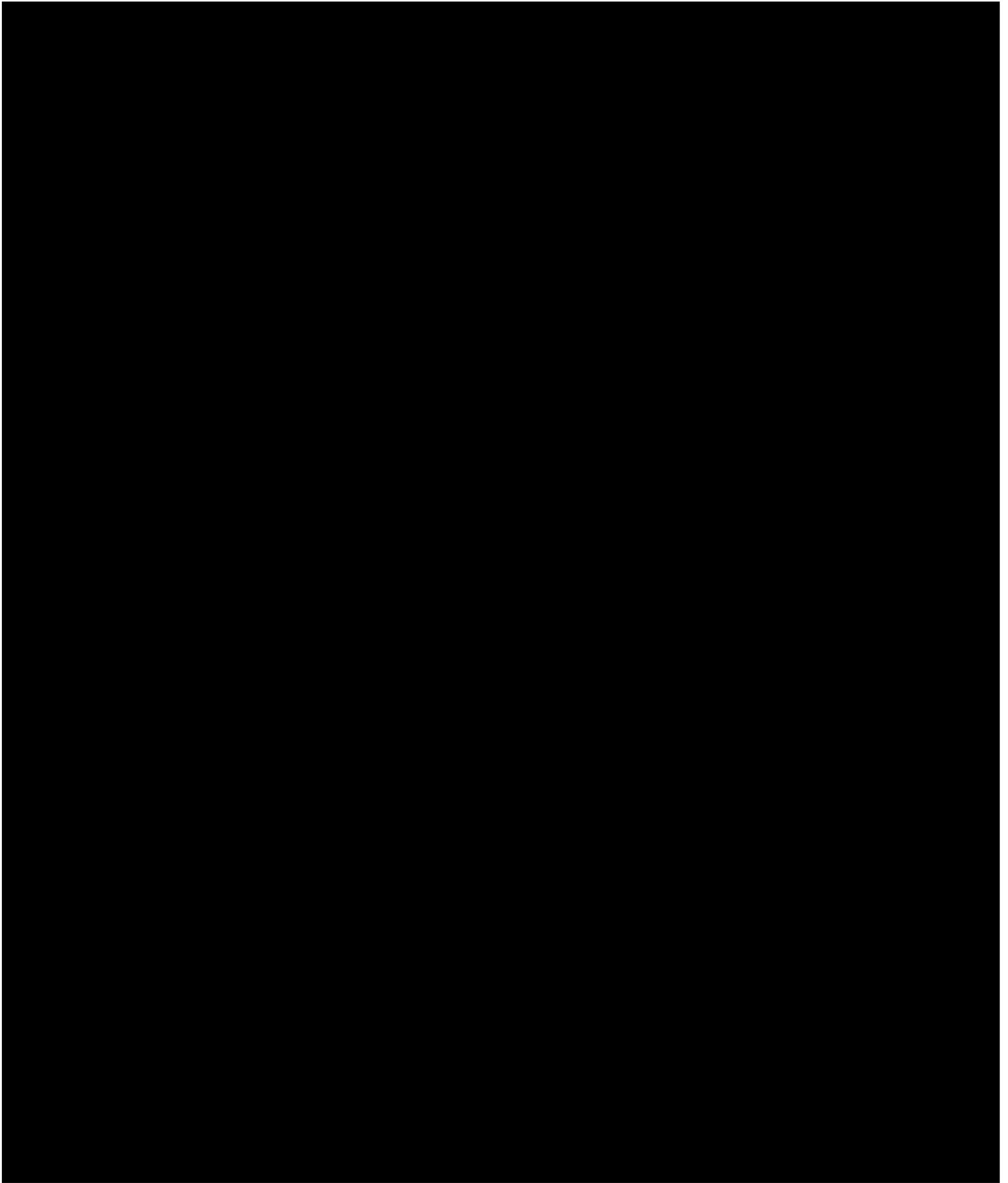
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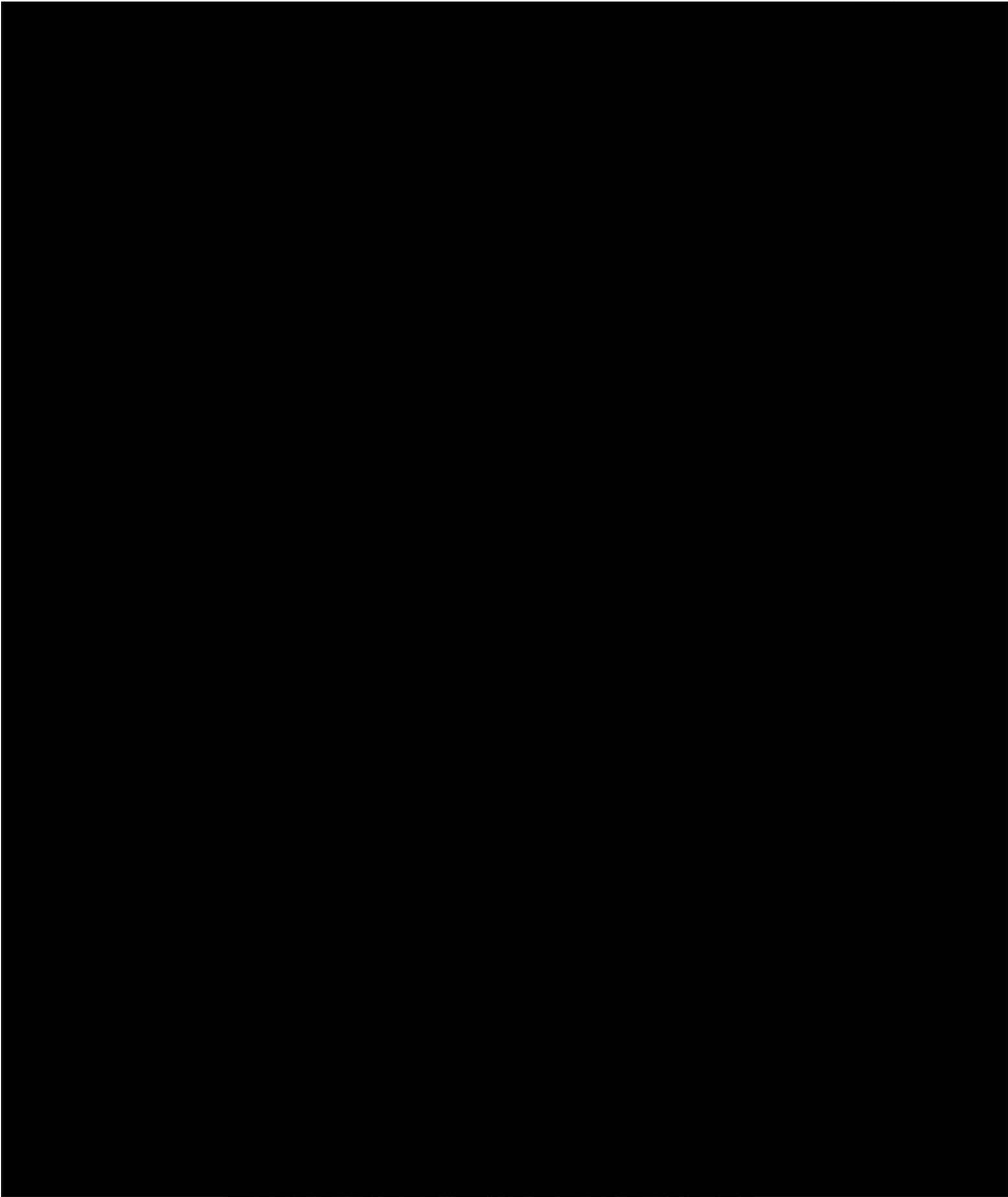
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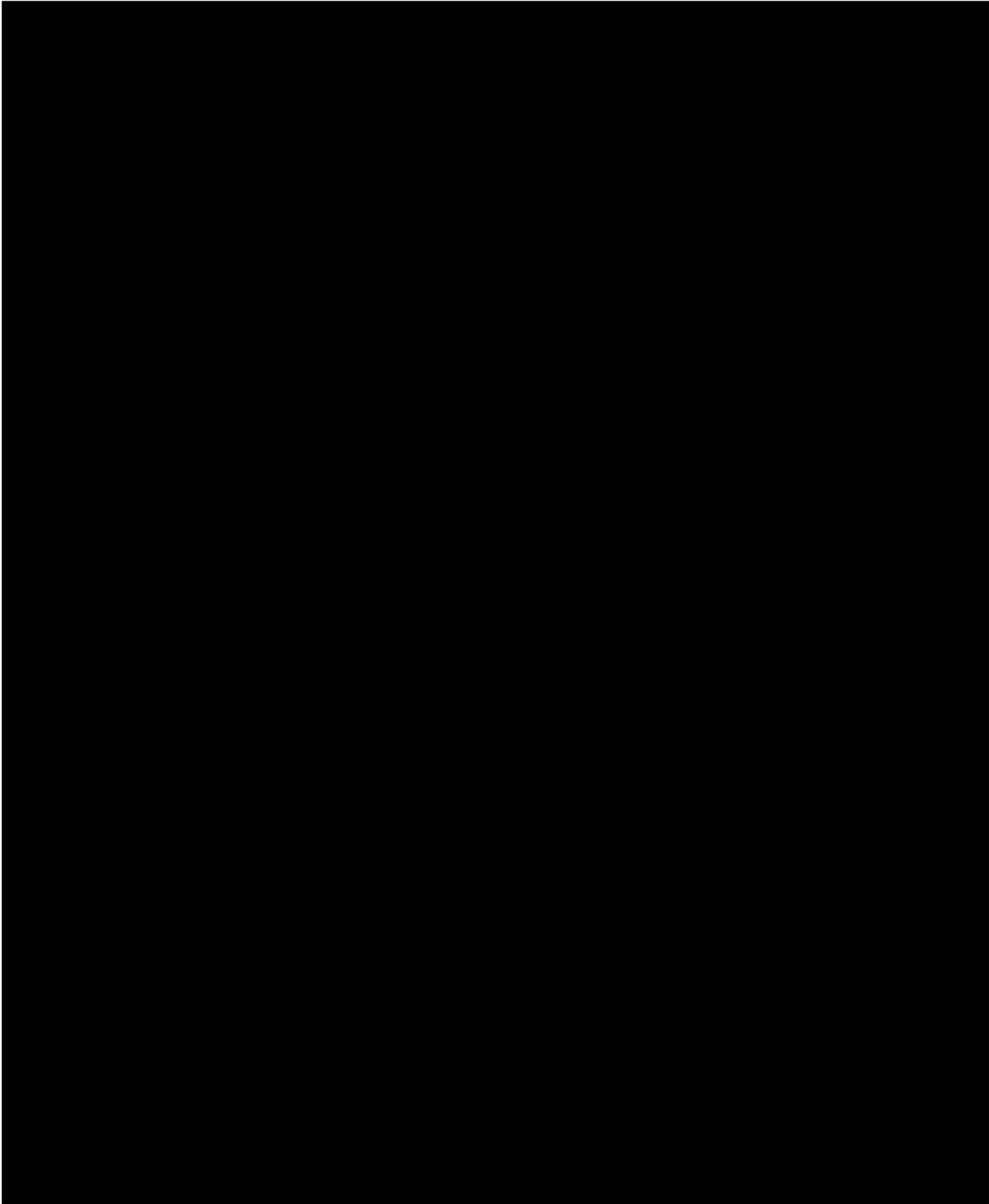


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04-01-18

000218

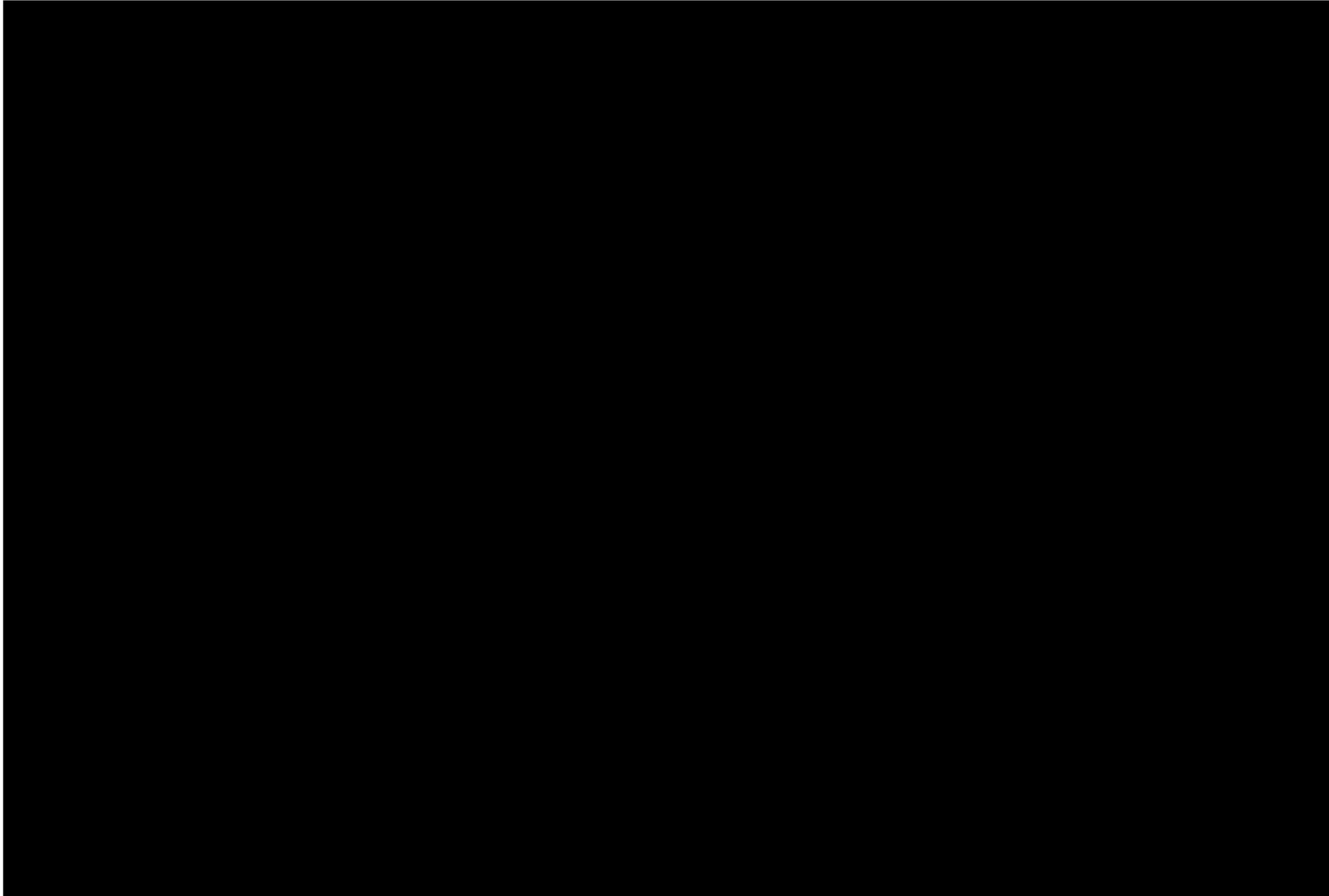
11180906 132183 LEW0603-1

18
2018.04020 LEWIS BUILDERS, INC. AND LEW06031

AAWW 000028

CORPORATION COMBINED UNITARY ENTITIES SCHEDULE

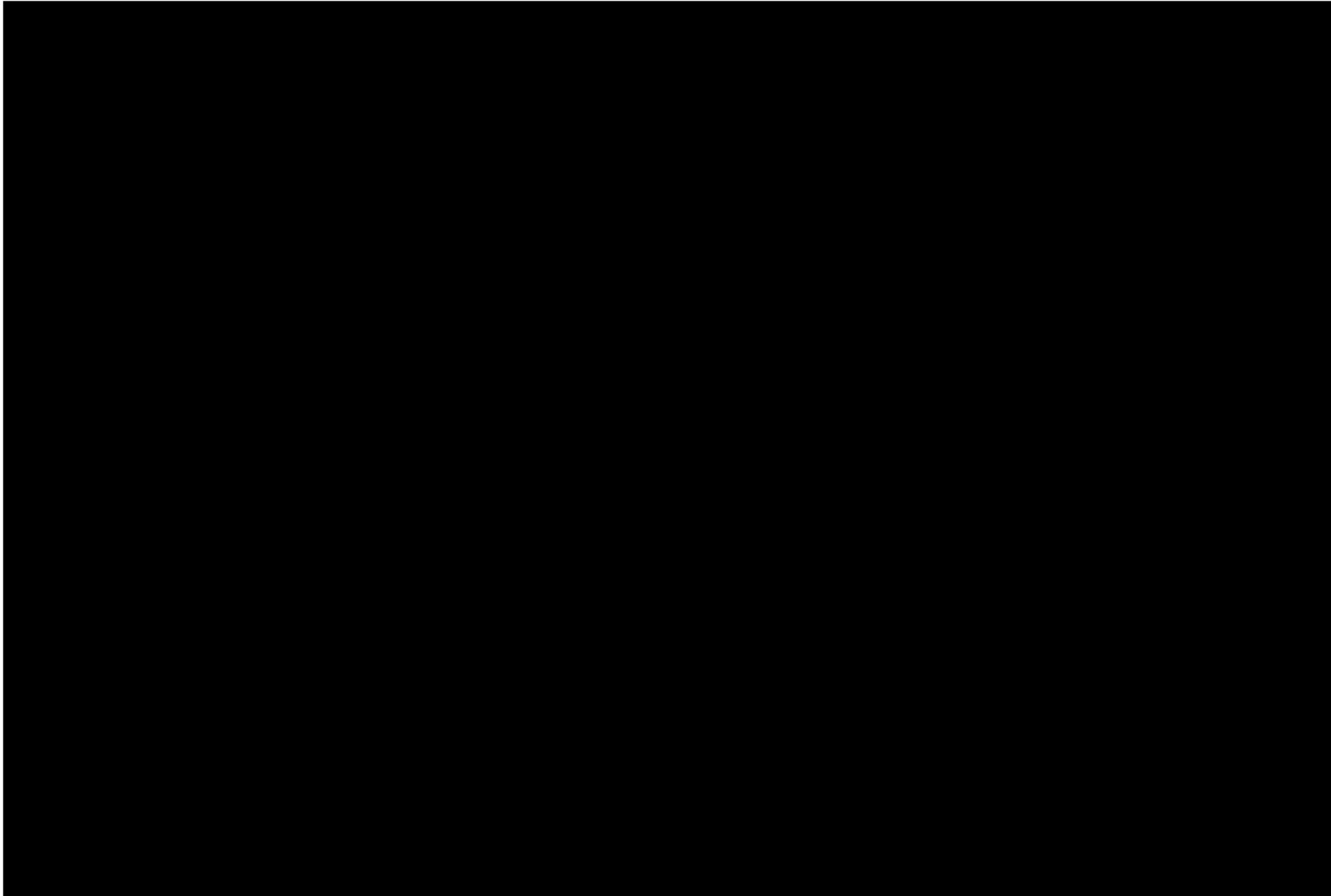
Docket No. DW 20-071
Exhibit 1



000219

COMBINED BUSINESS PROFITS TAX APPORTIONMENT SCHEDULE

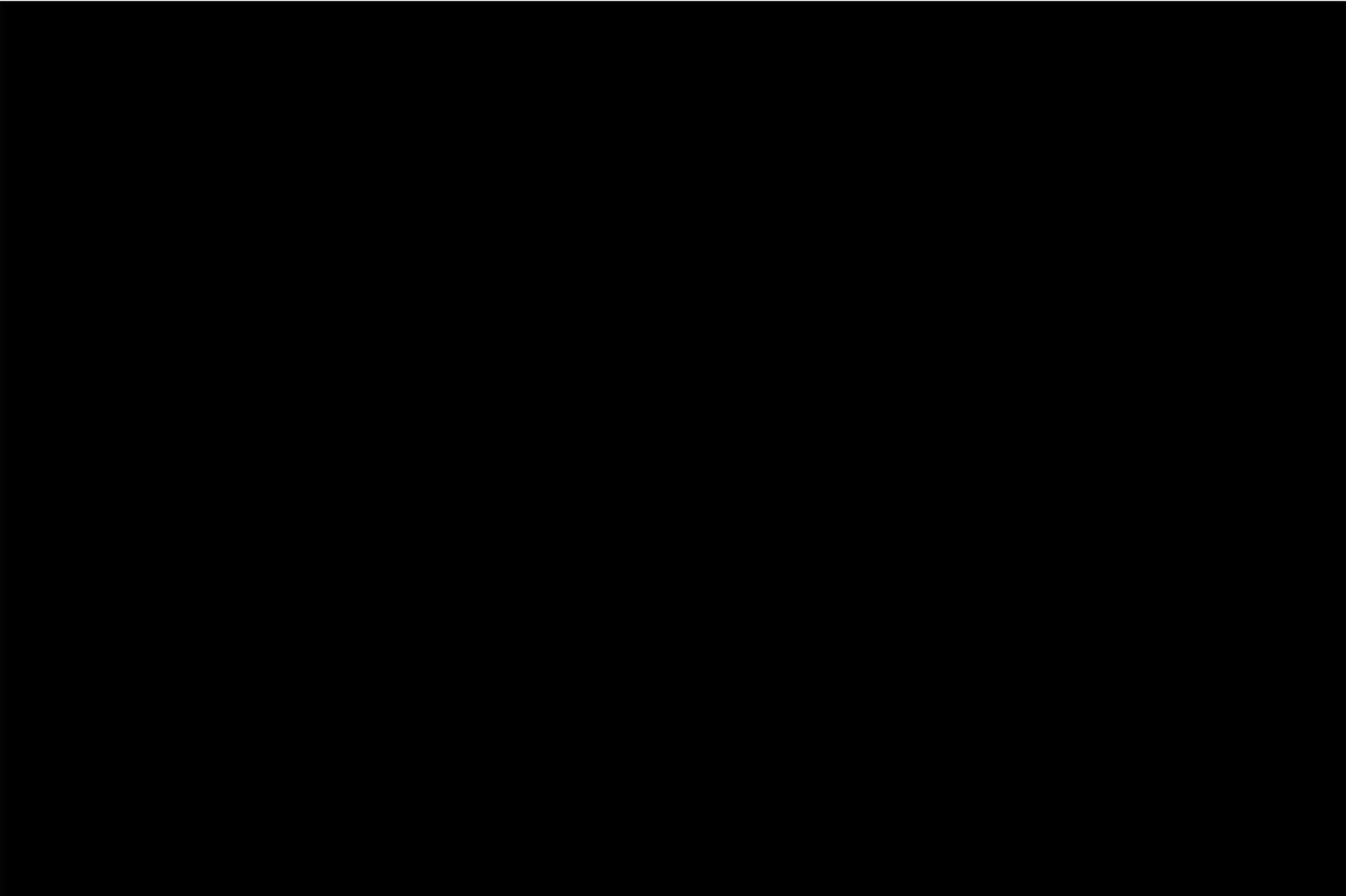
Docket No. DW 20-071
Exhibit 1



000220

COMBINED RECONCILIATION OF GROSS BUSINESS PROFITS, NH-1120-WE

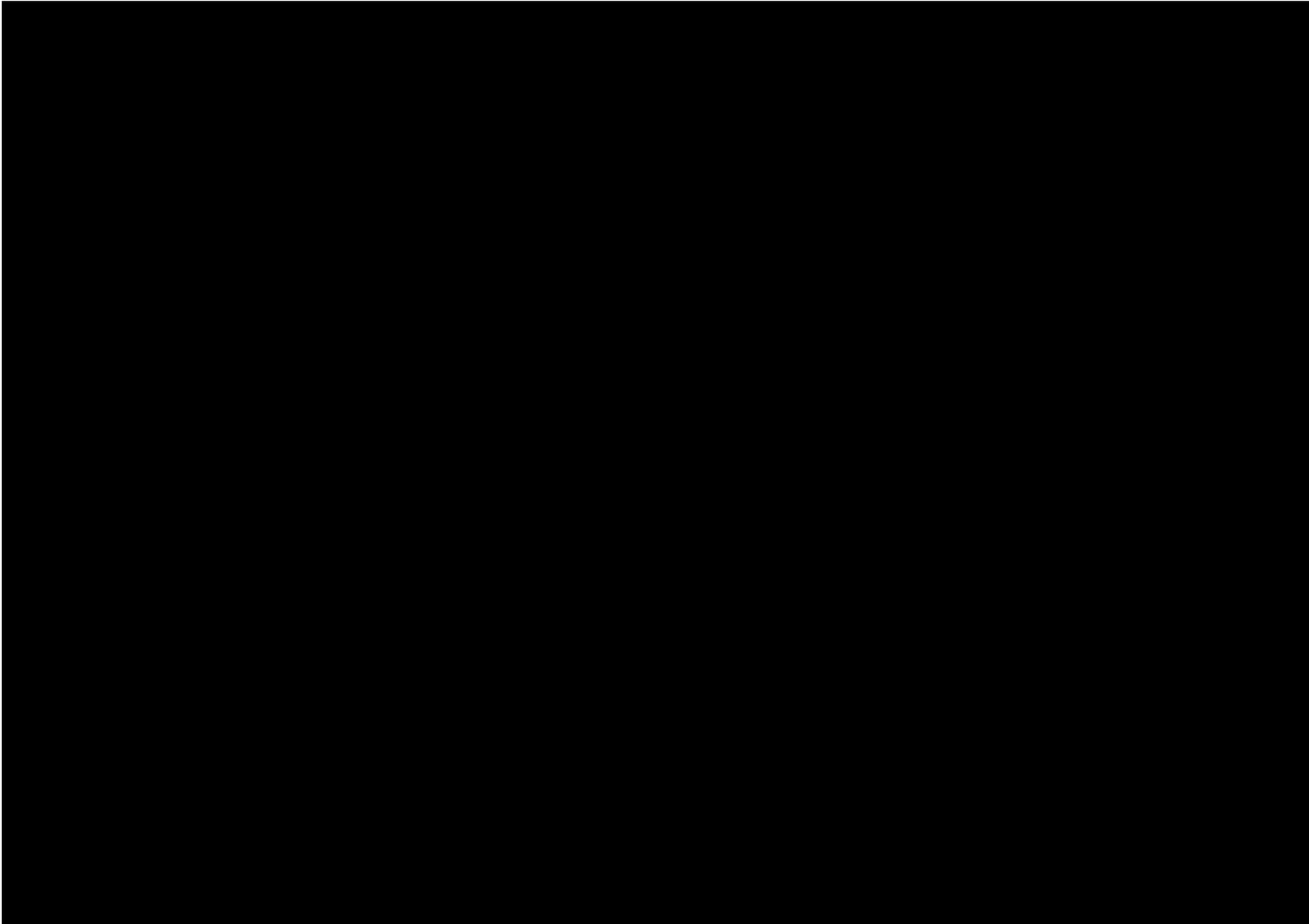
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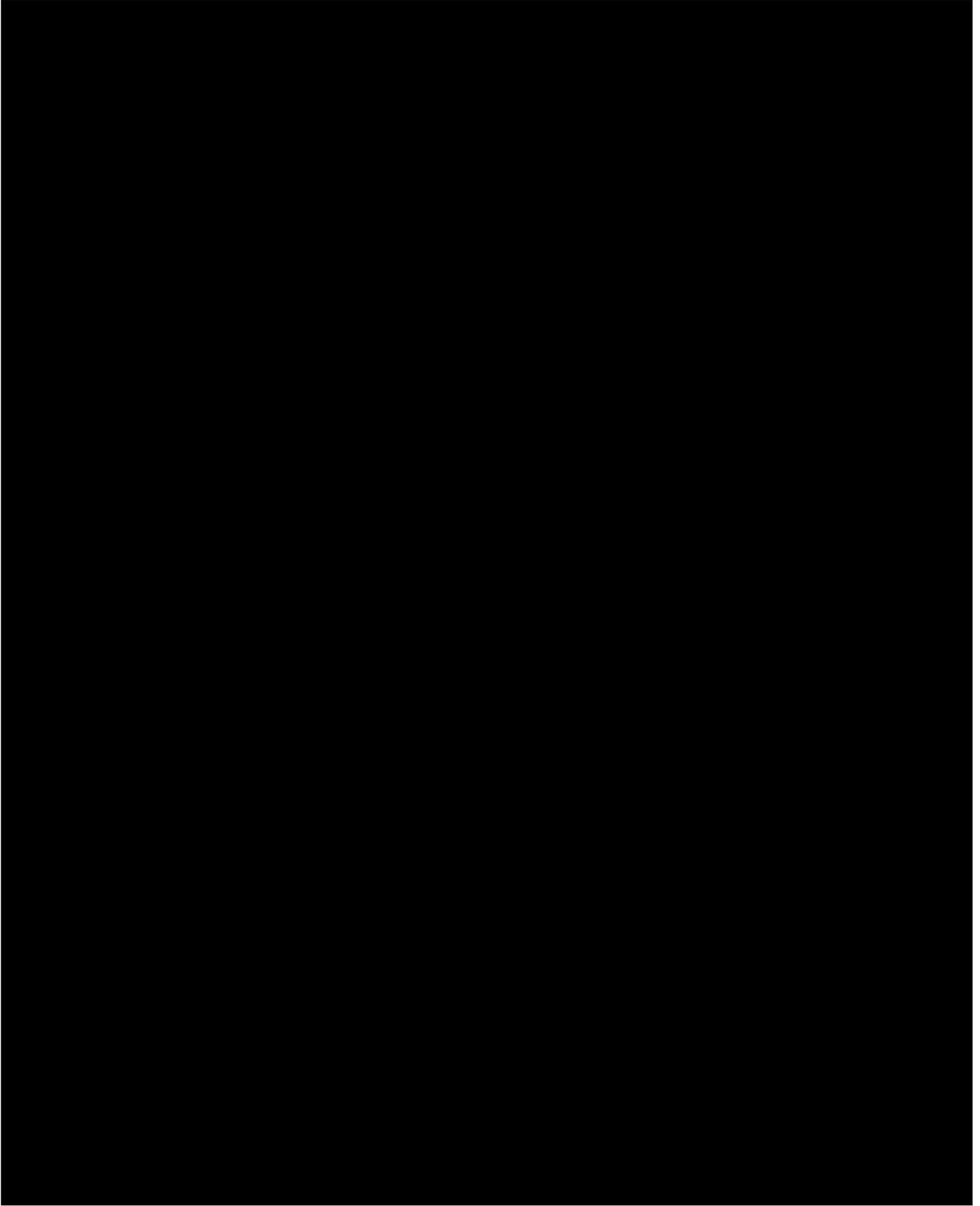


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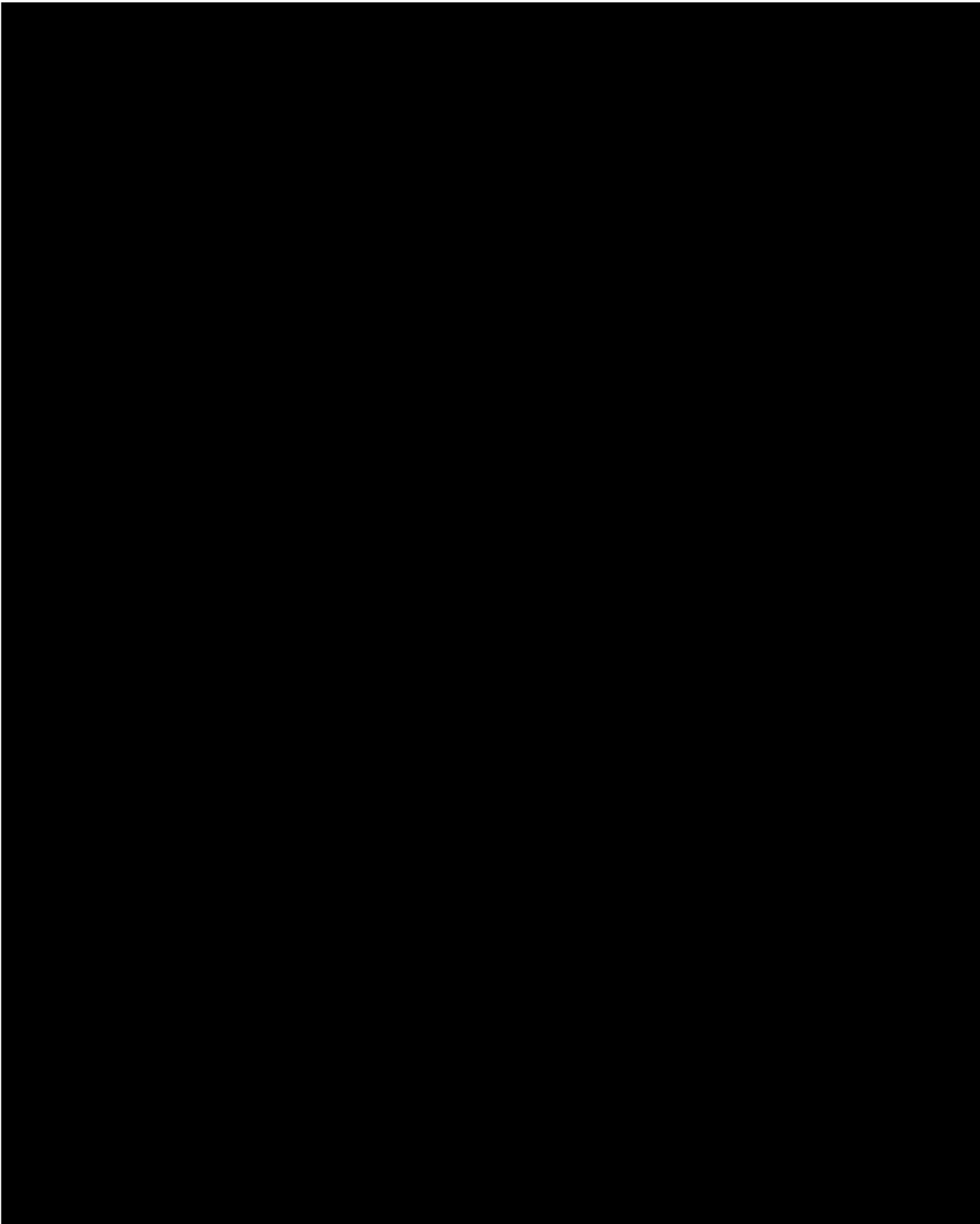
COMBINED BUSINESS ENTERPRISE TAX CREDIT SCHEDULE

Docket No. DW 20-071
Exhibit 1



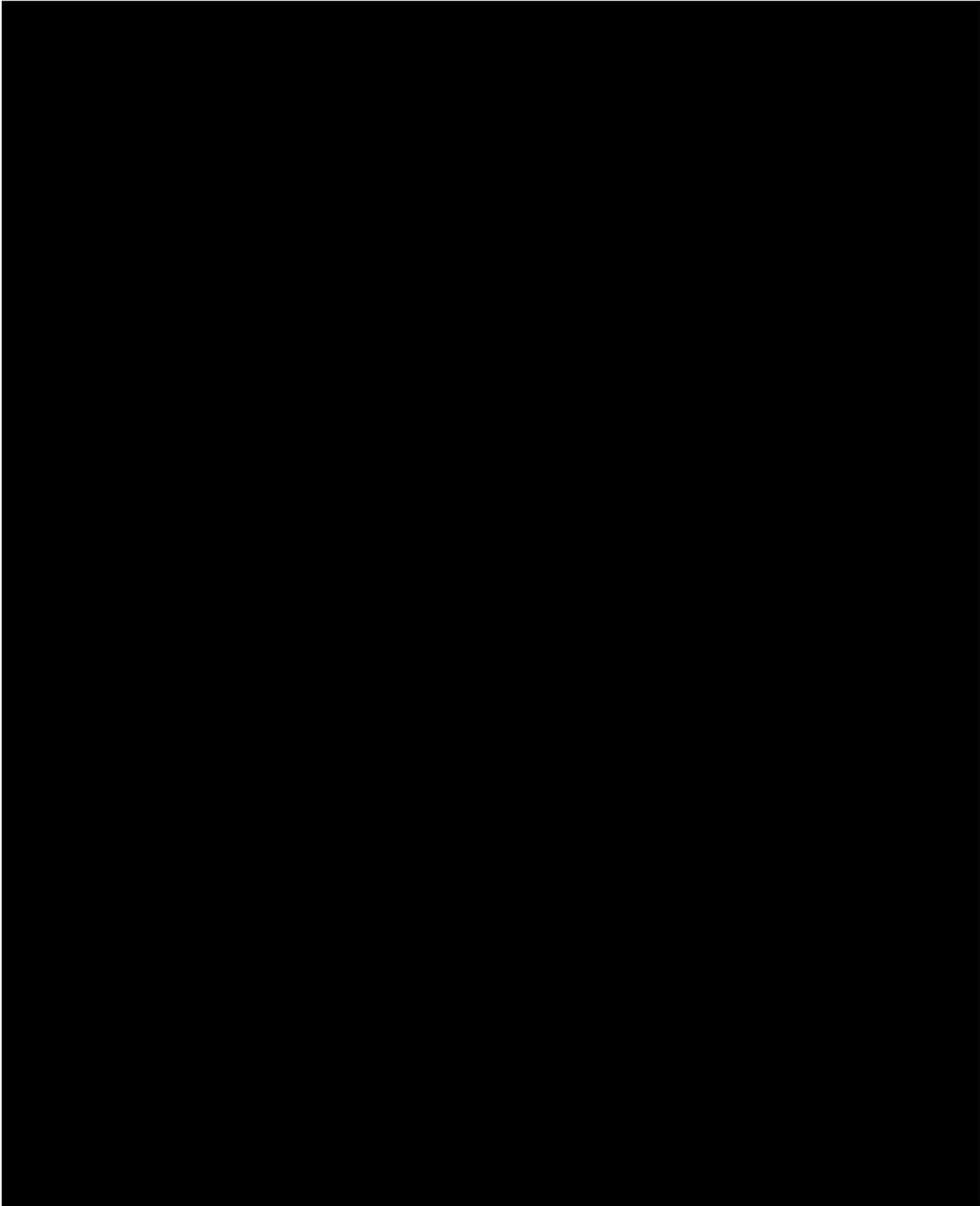


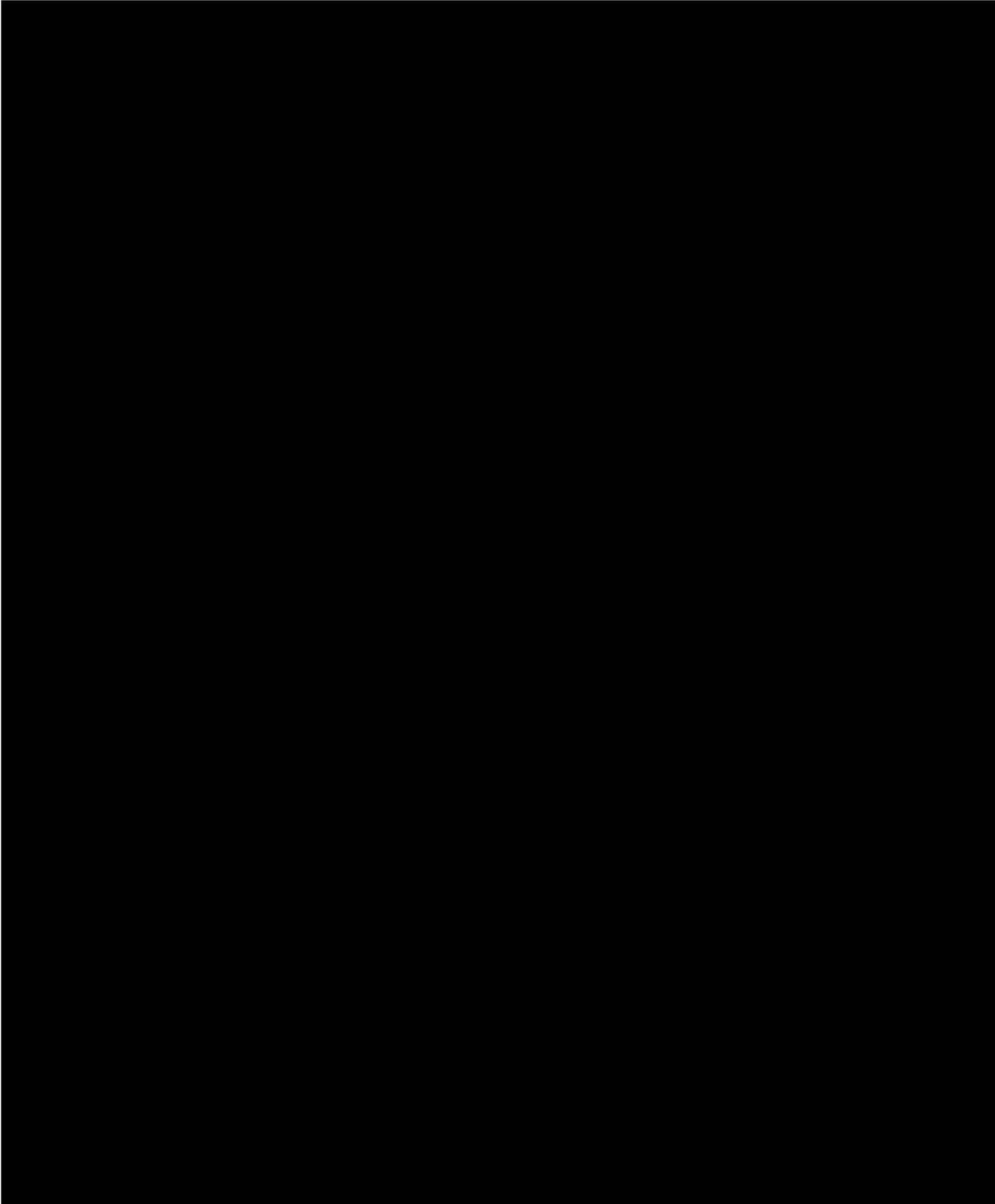
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000224

AAWW 000034





812841
04-01-18

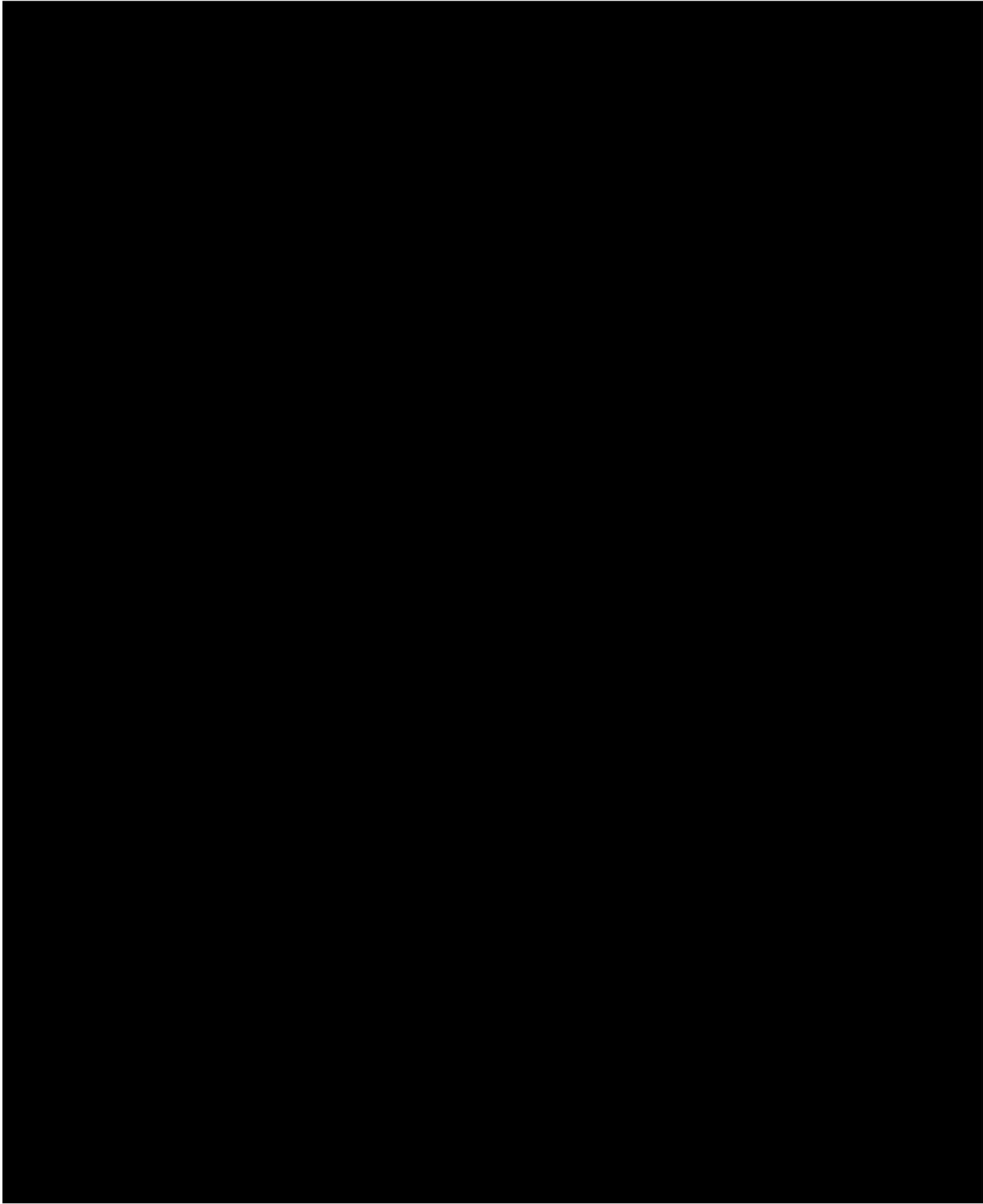
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AAWW 000036

16200309 132183 ATK1450

2018.03000 ATKINSON FARM, INC.

ATK14501



812841
04-01-18

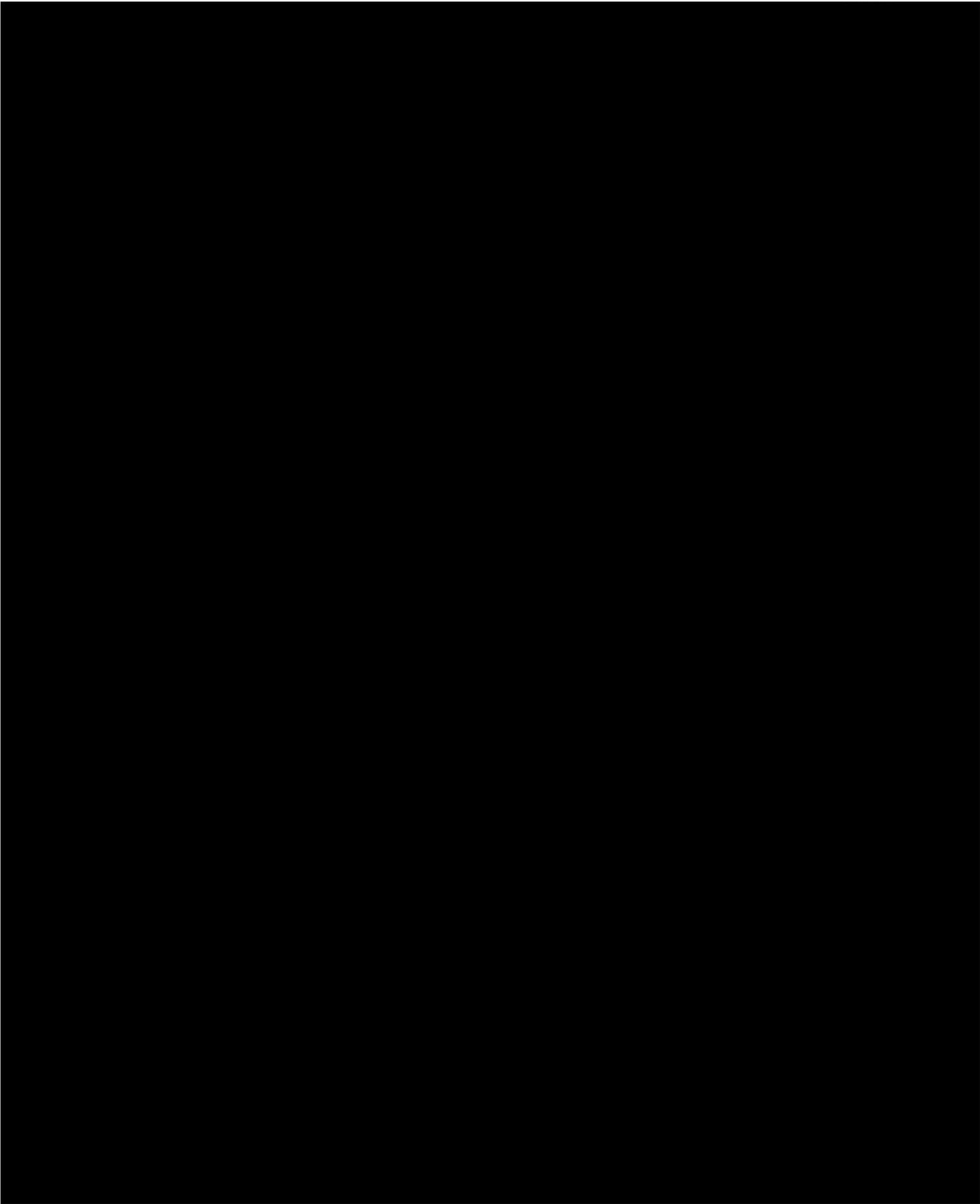
000227

AAWW 000037

16200309 132183 ATK1450

2018.03000 ATKINSON FARM, INC.

ATK14501



000228

810201 12-20-18

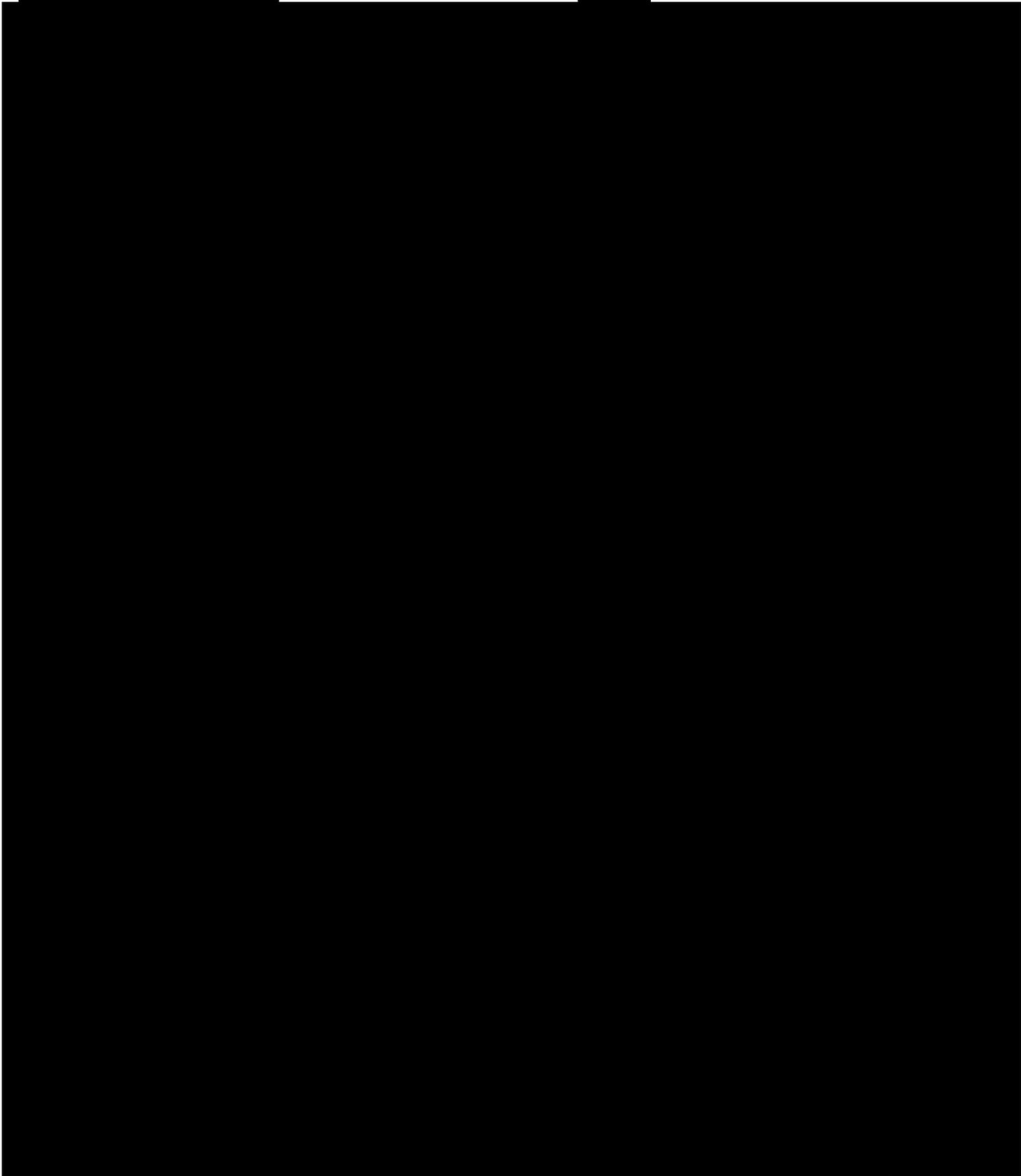
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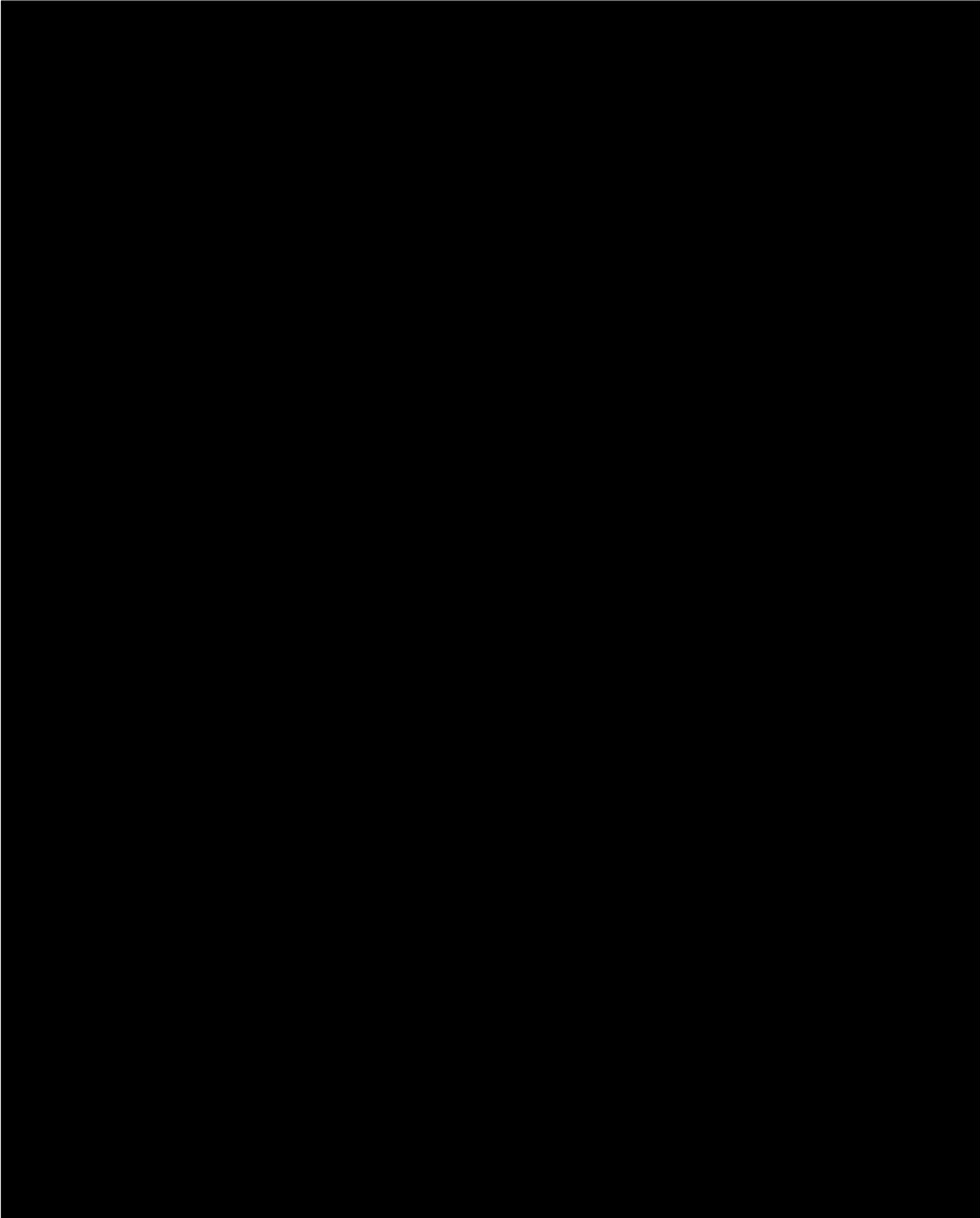
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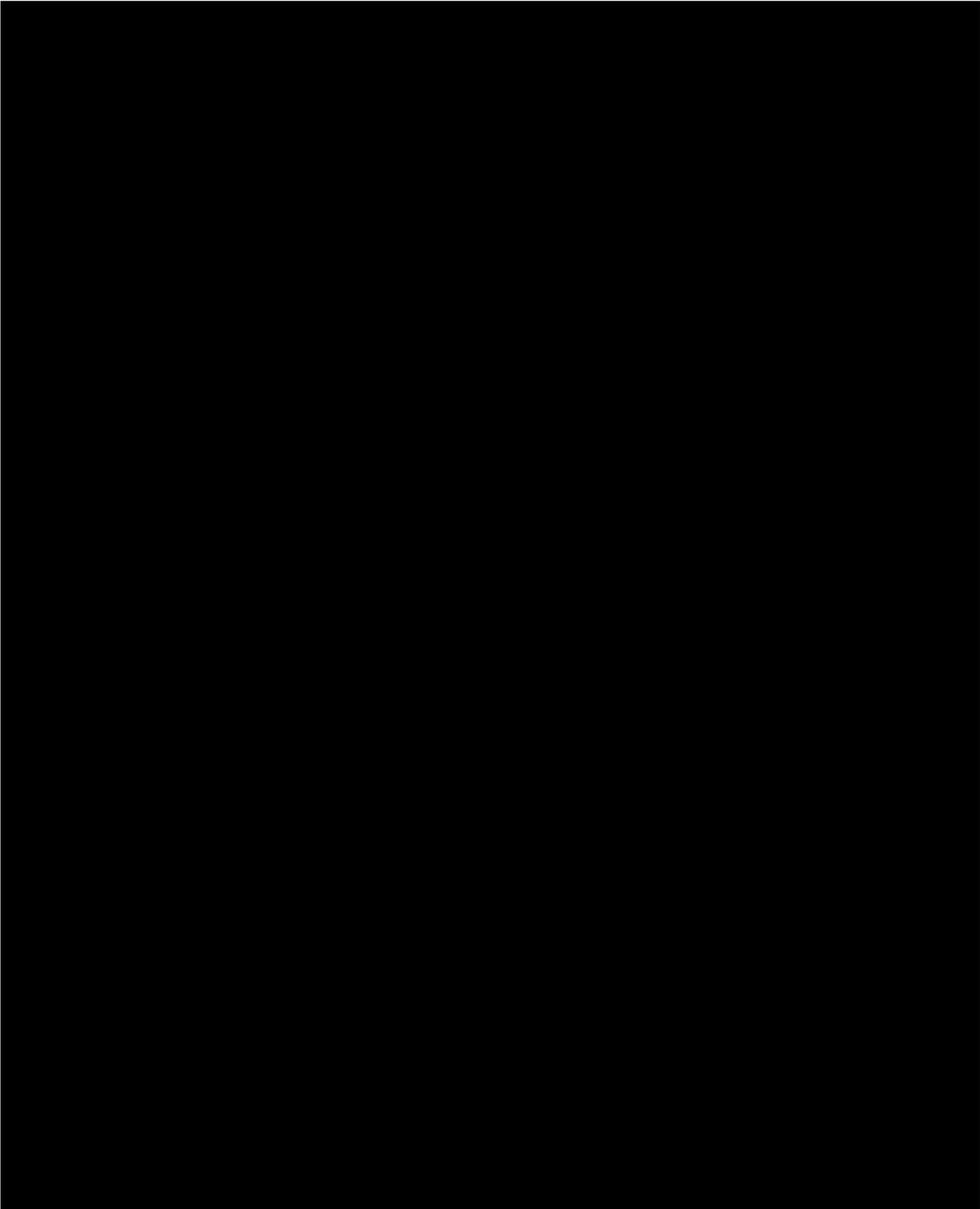
2018.03000 ATKINSON FARM, INC.

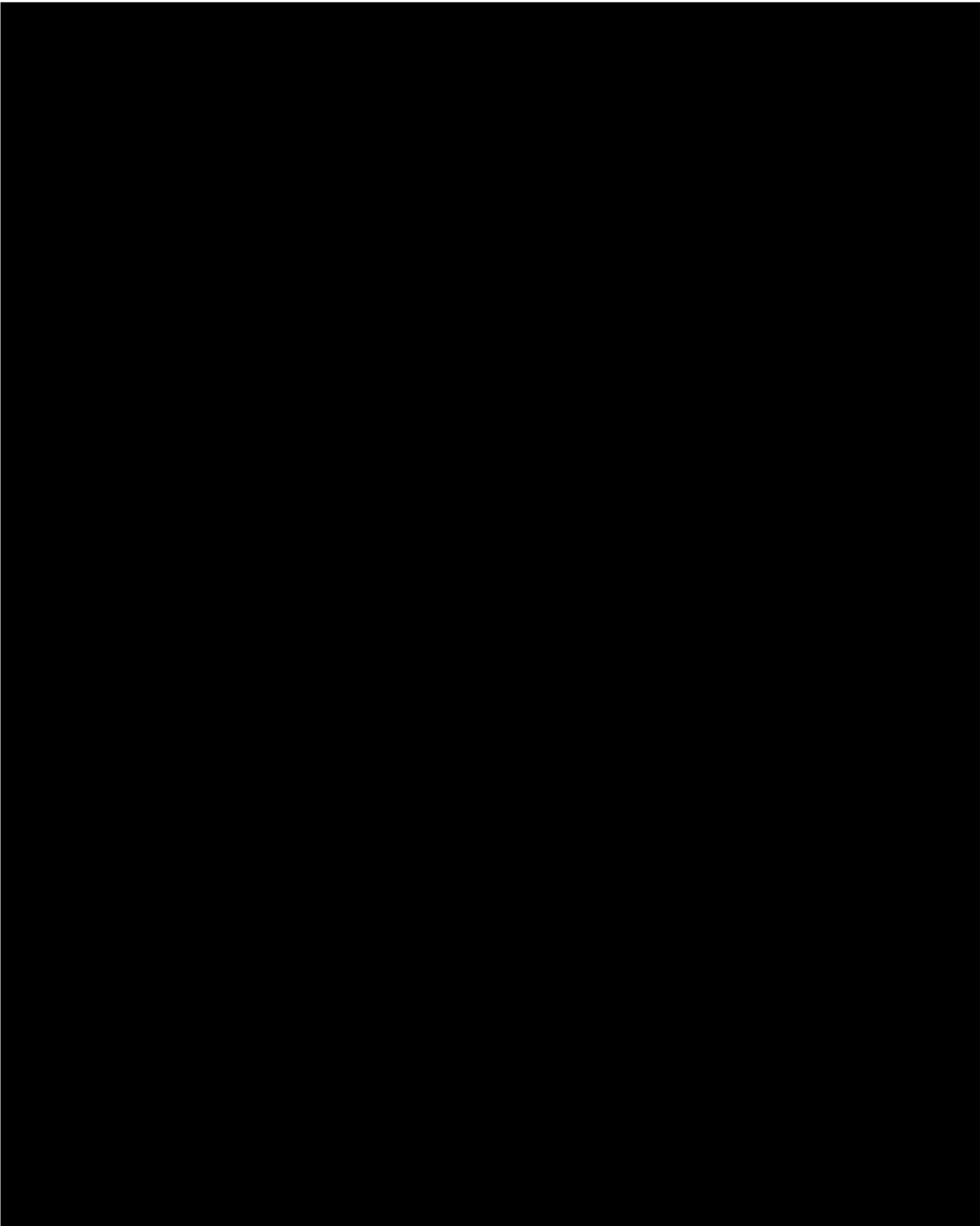
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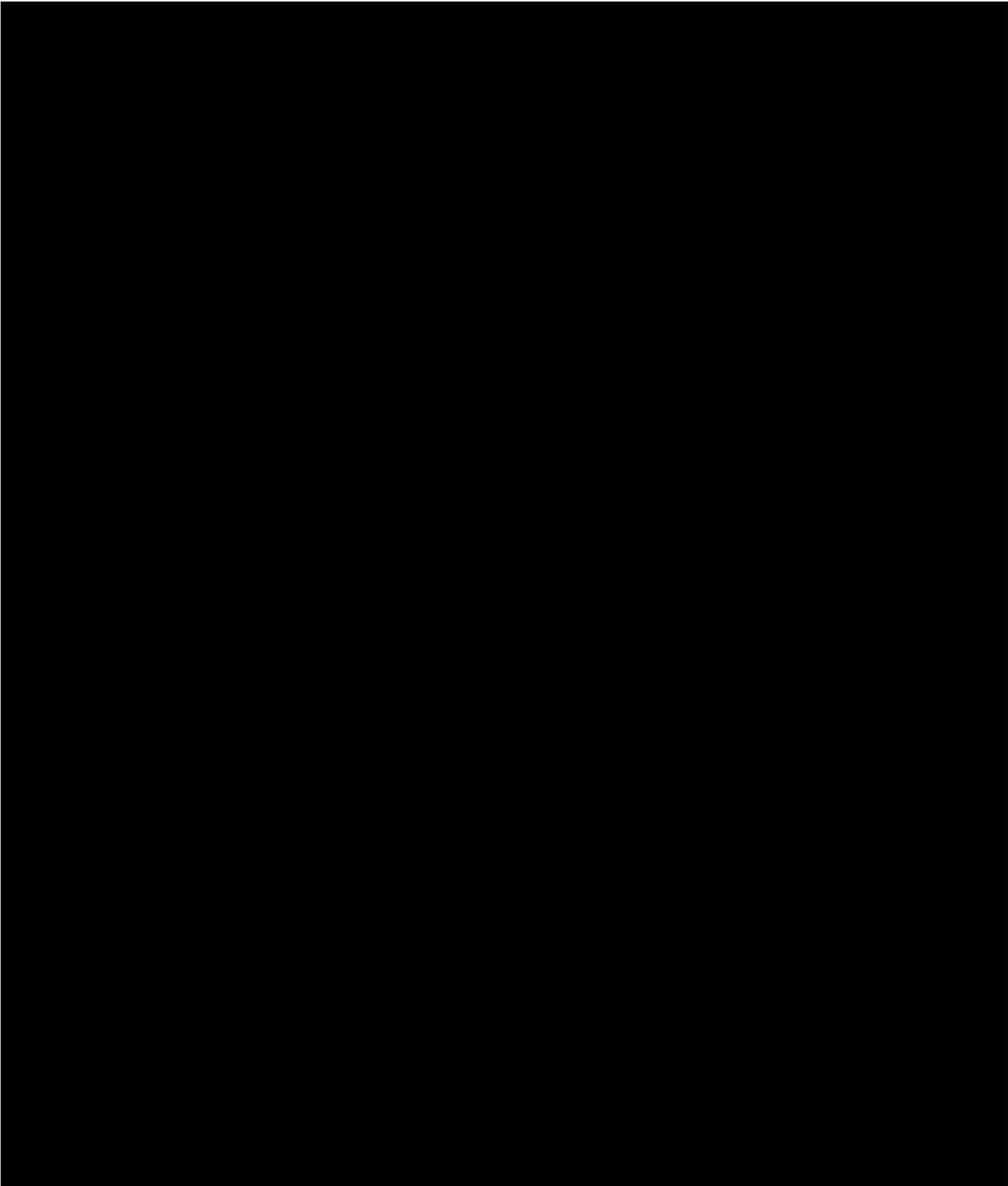
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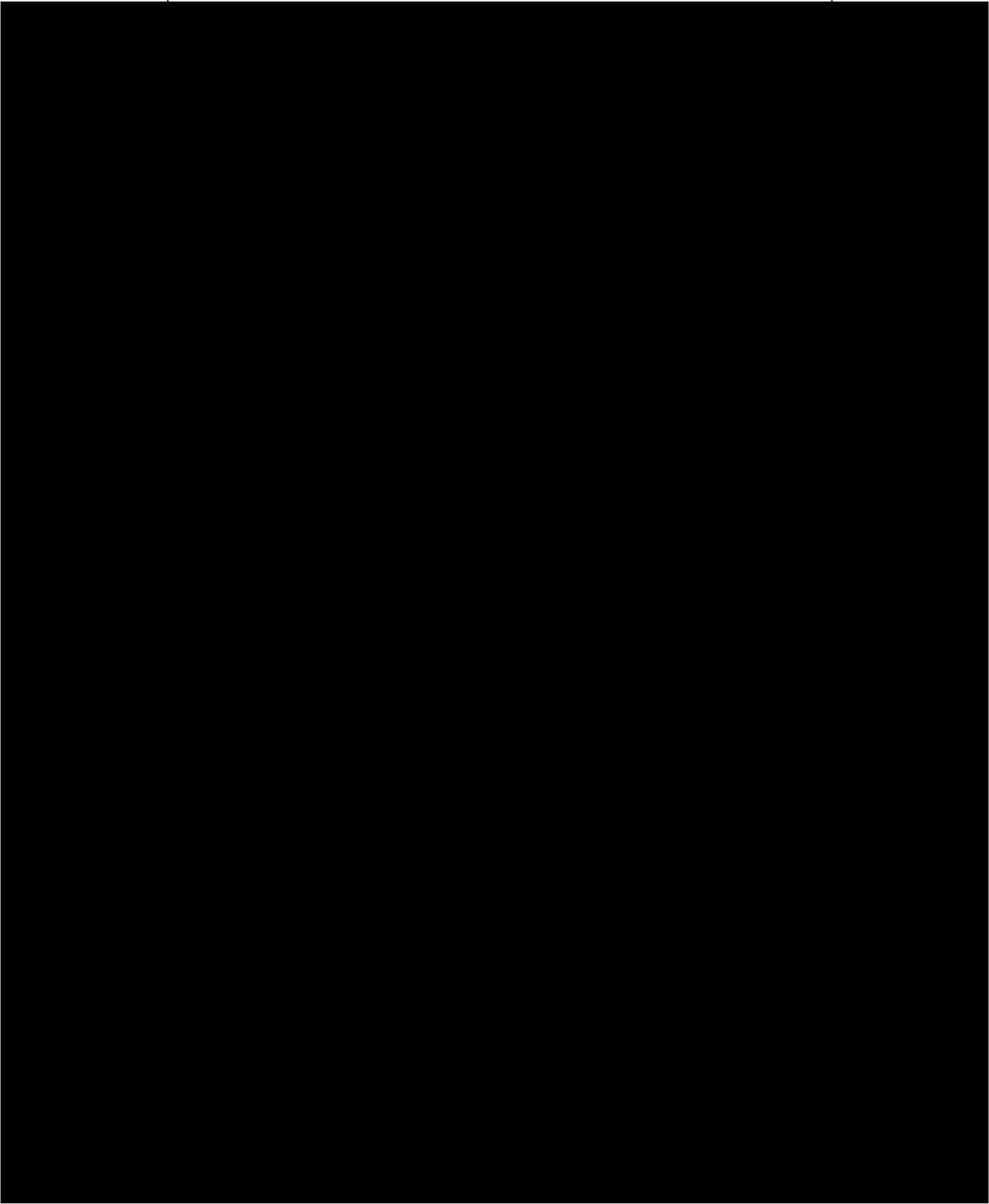


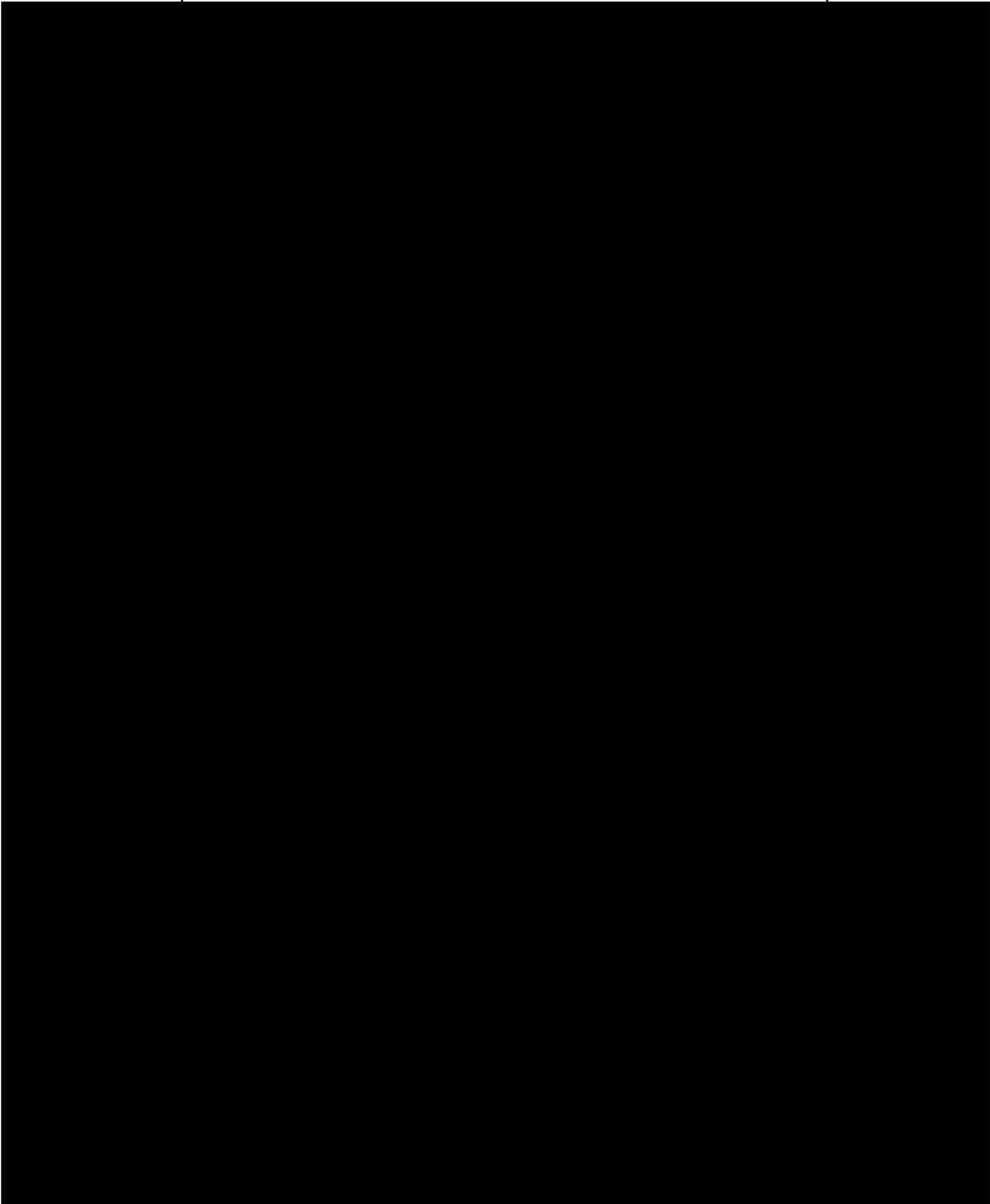






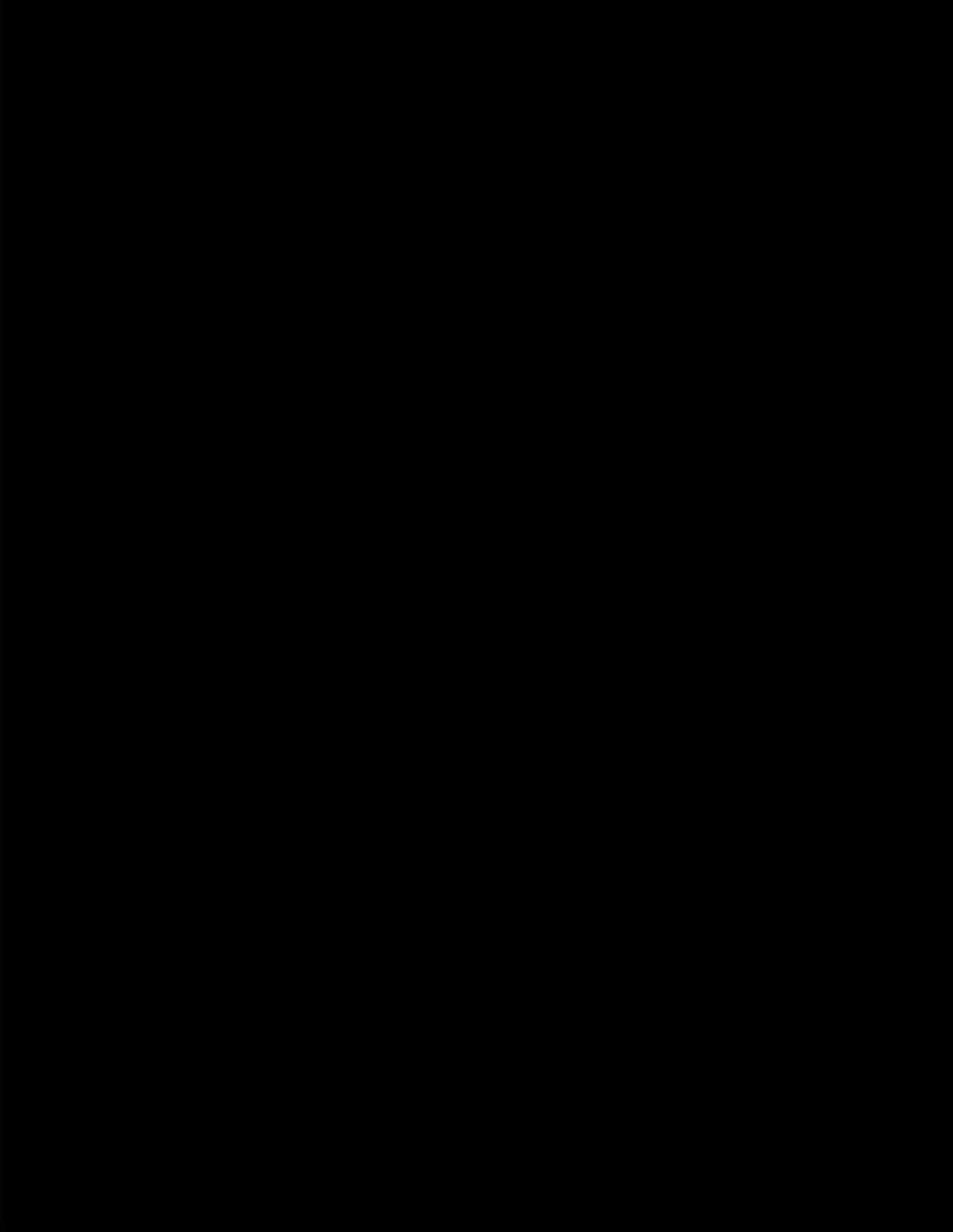


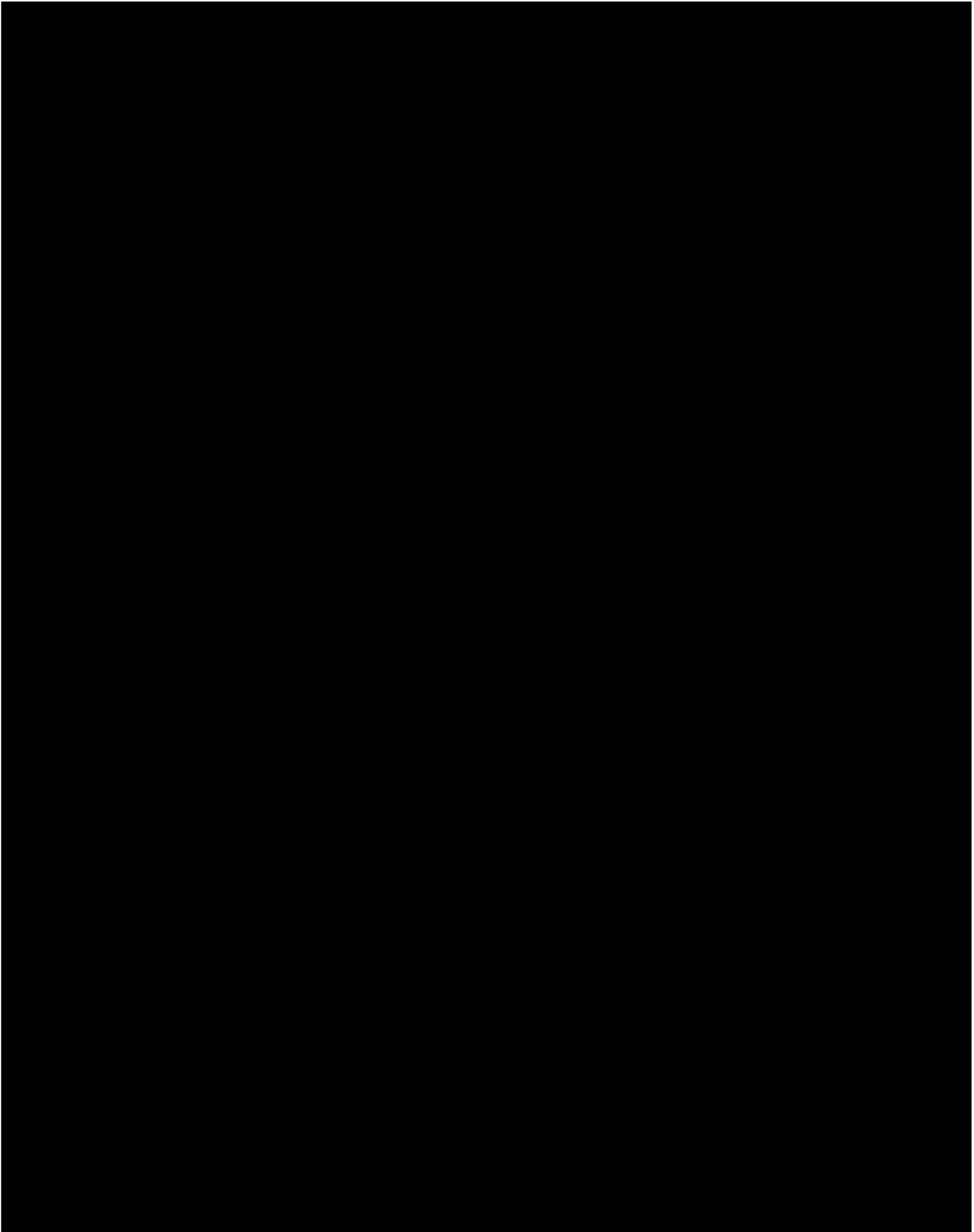


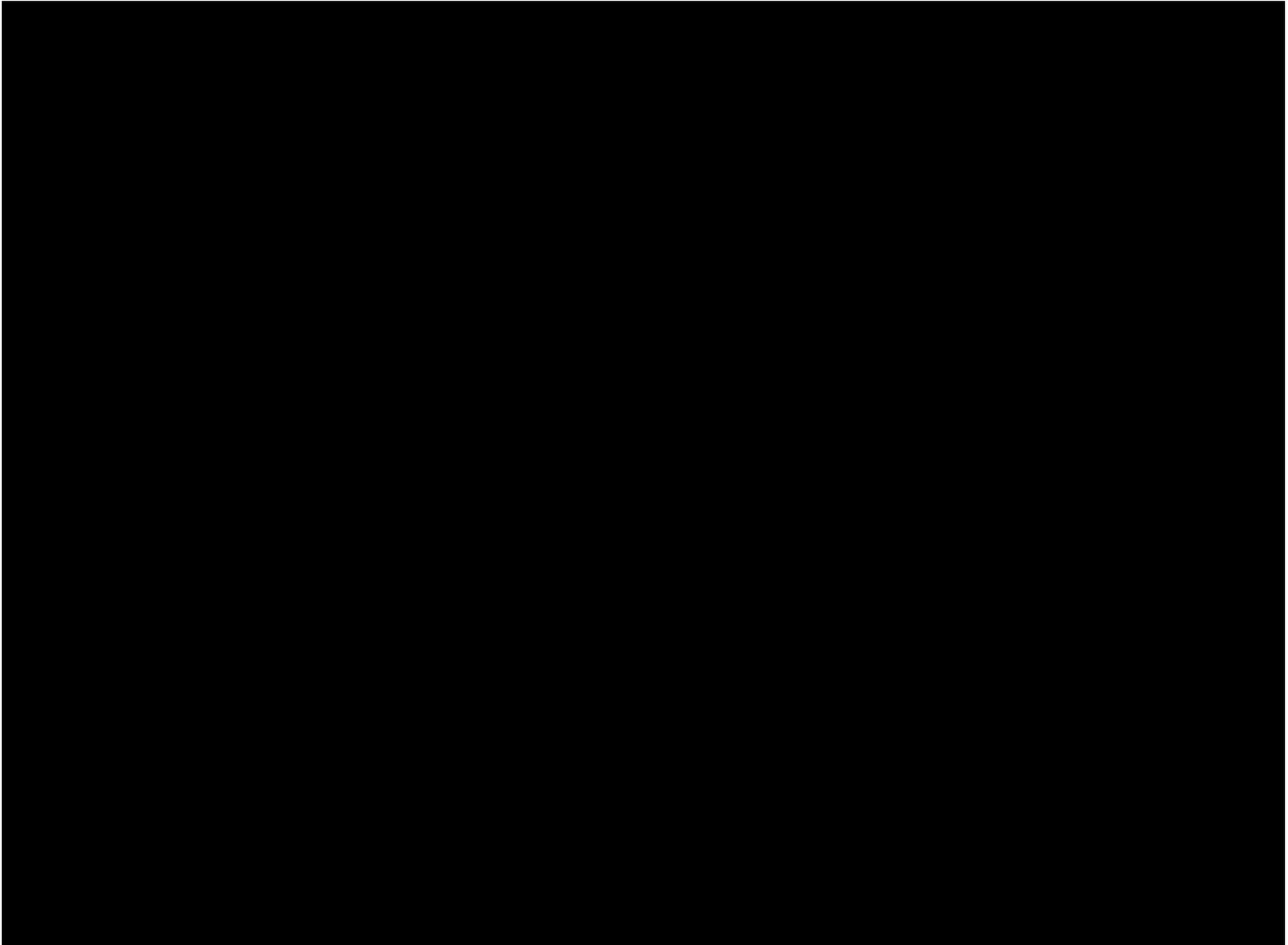


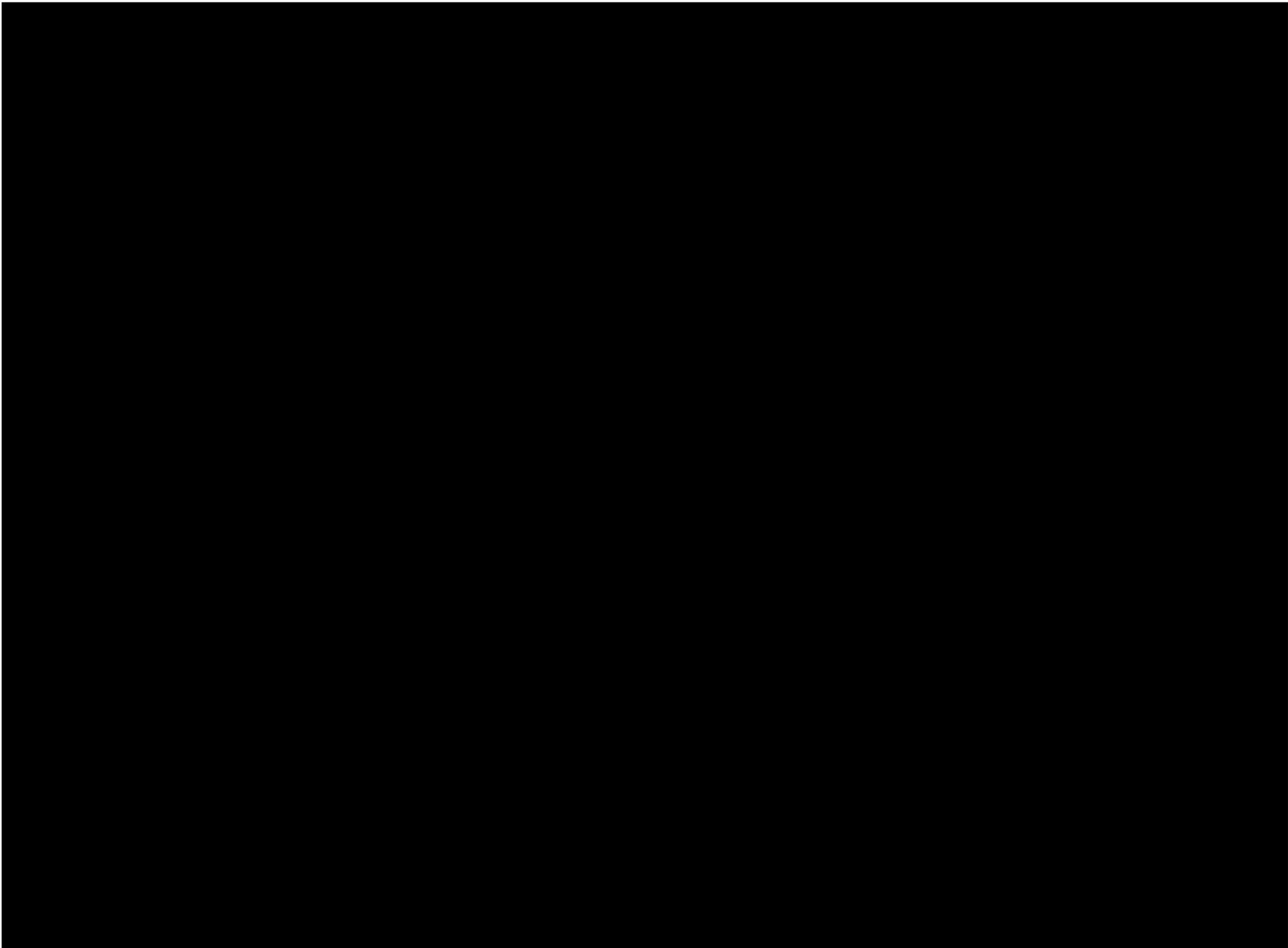
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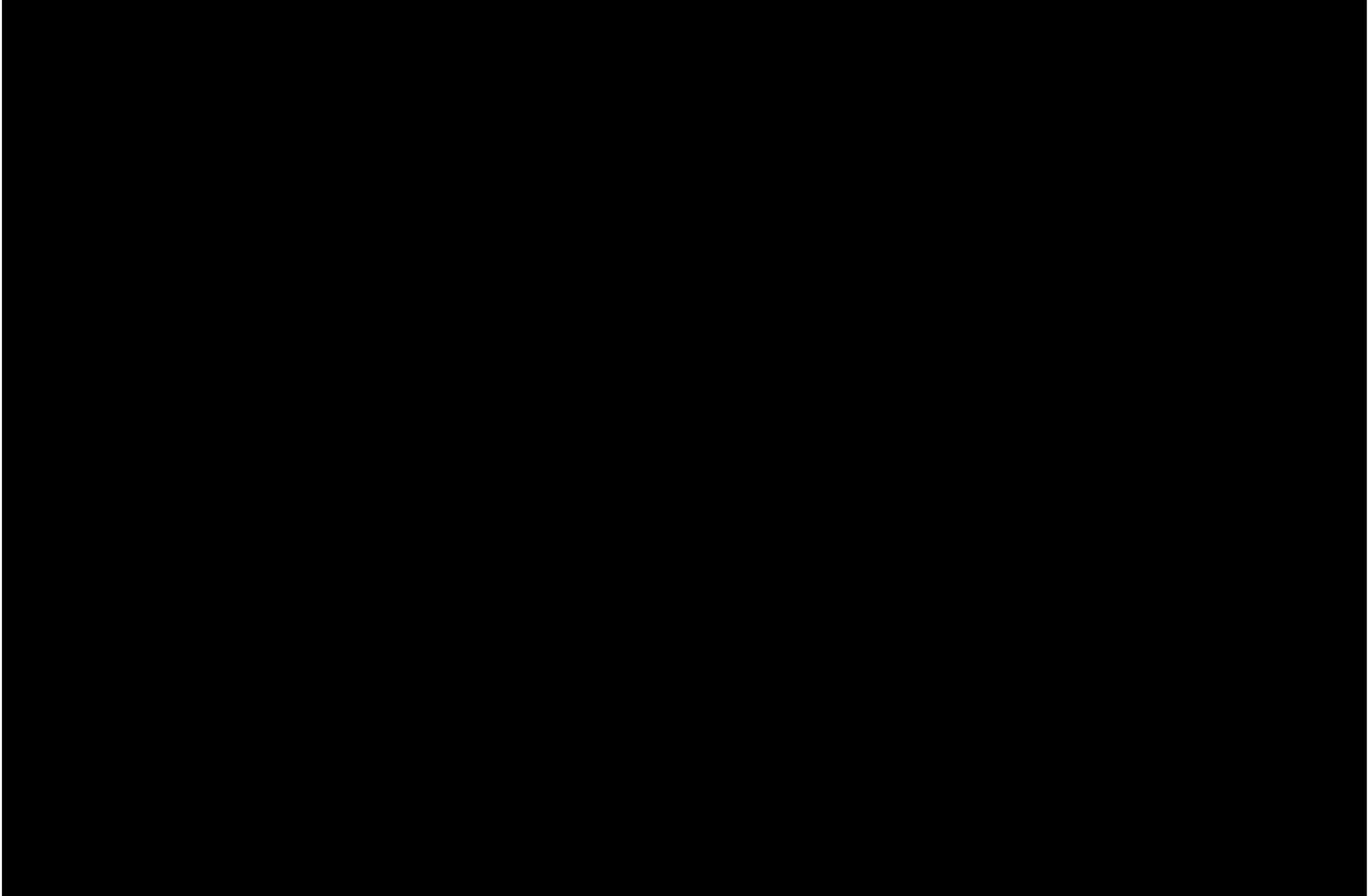




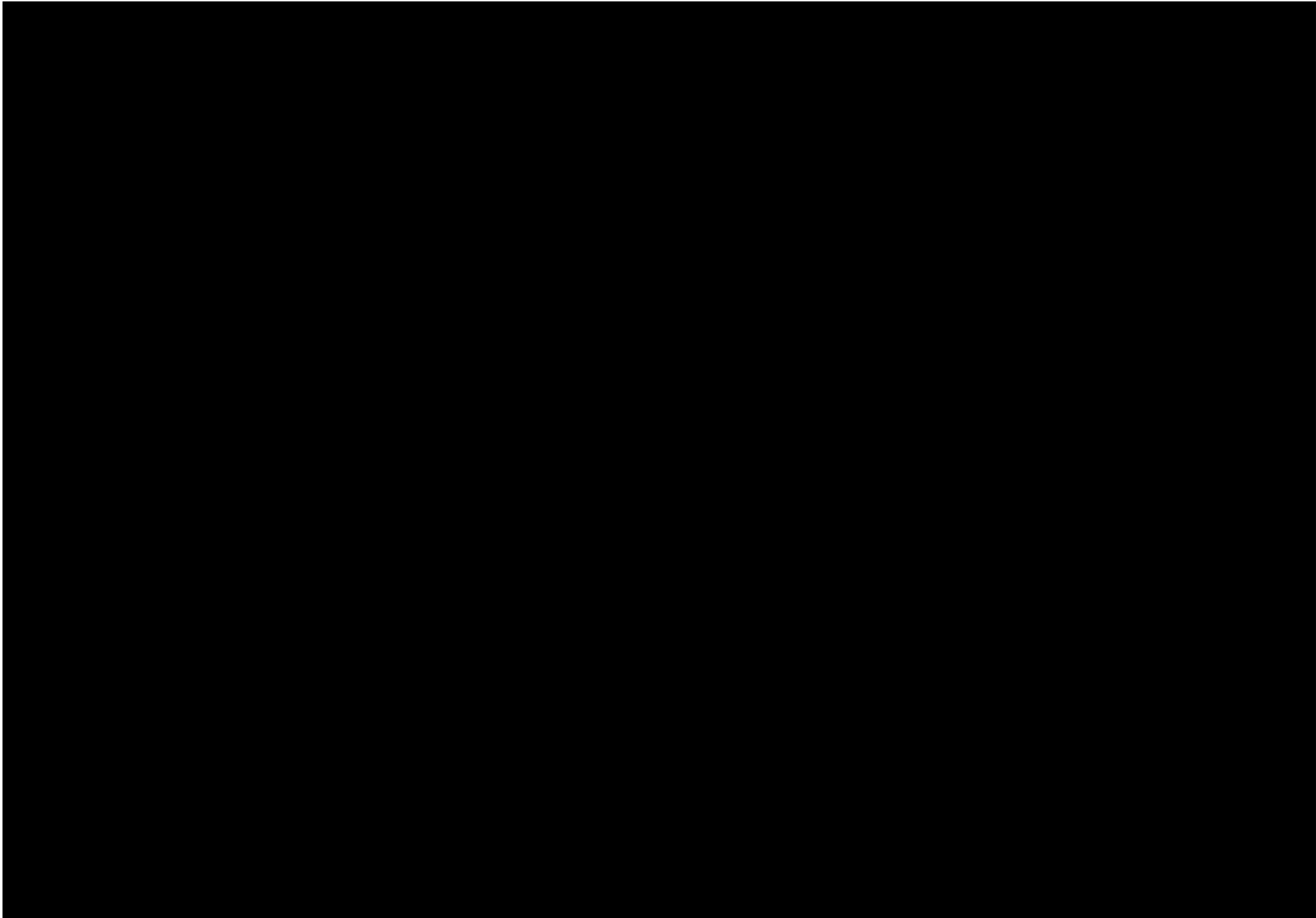


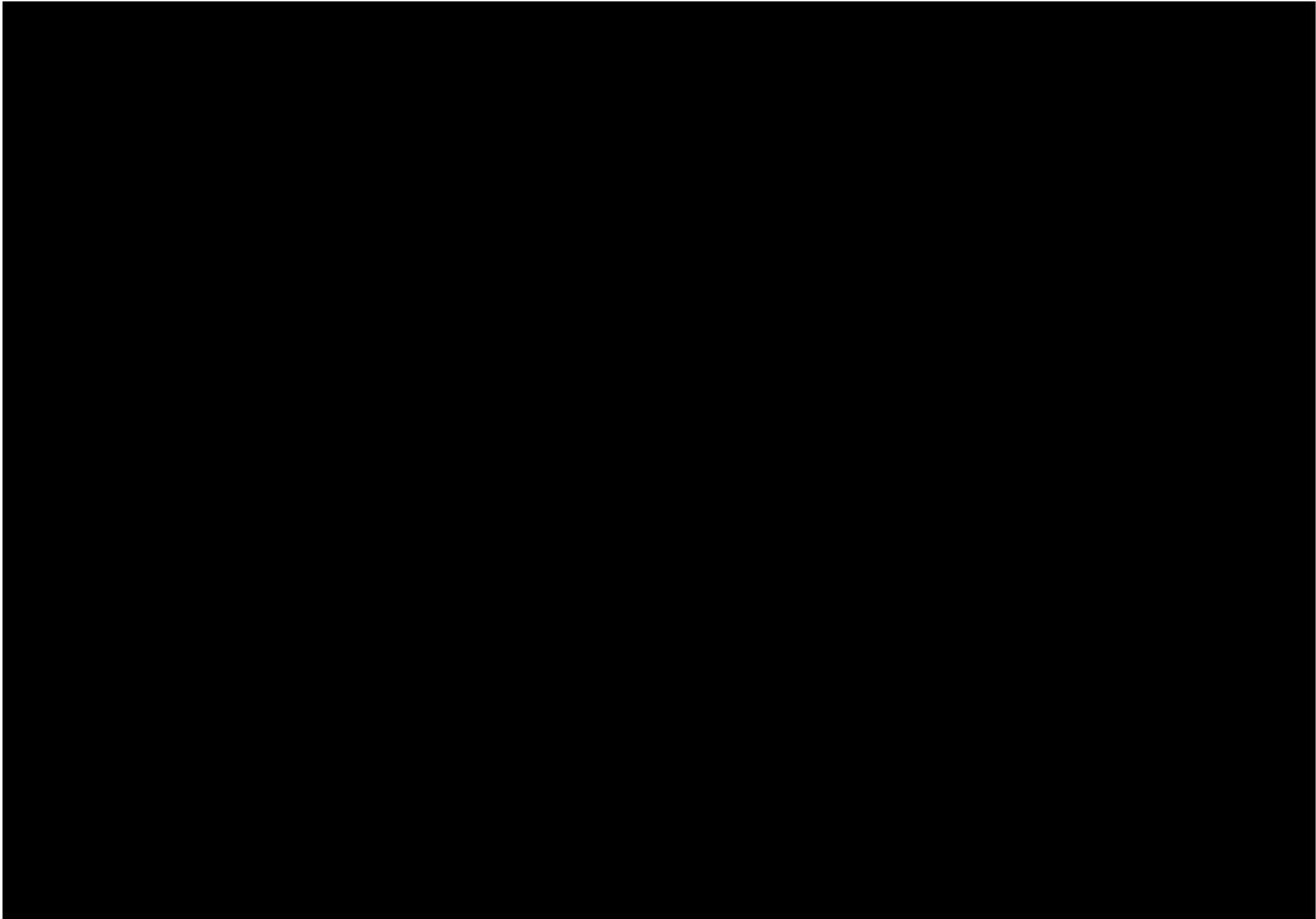


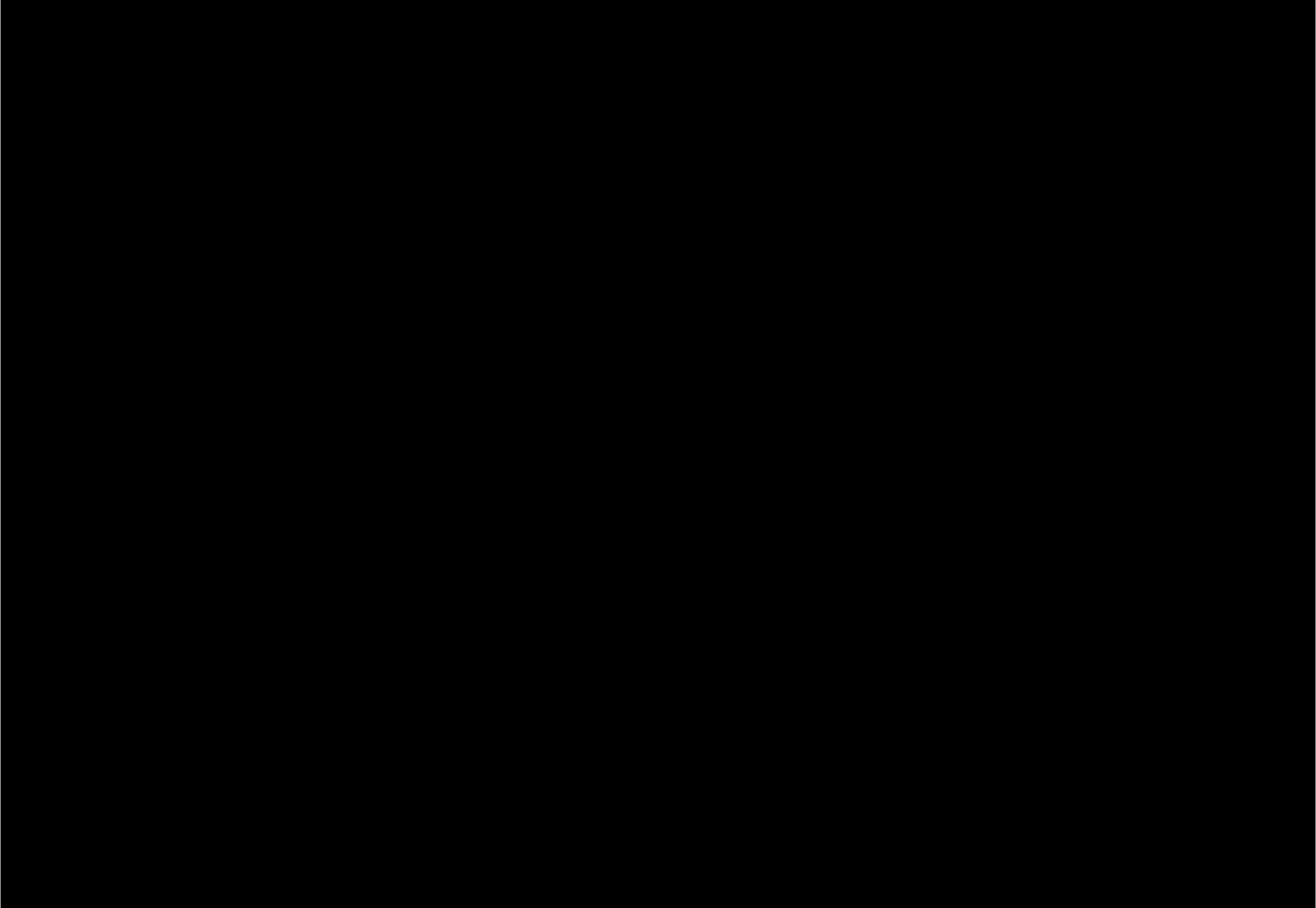








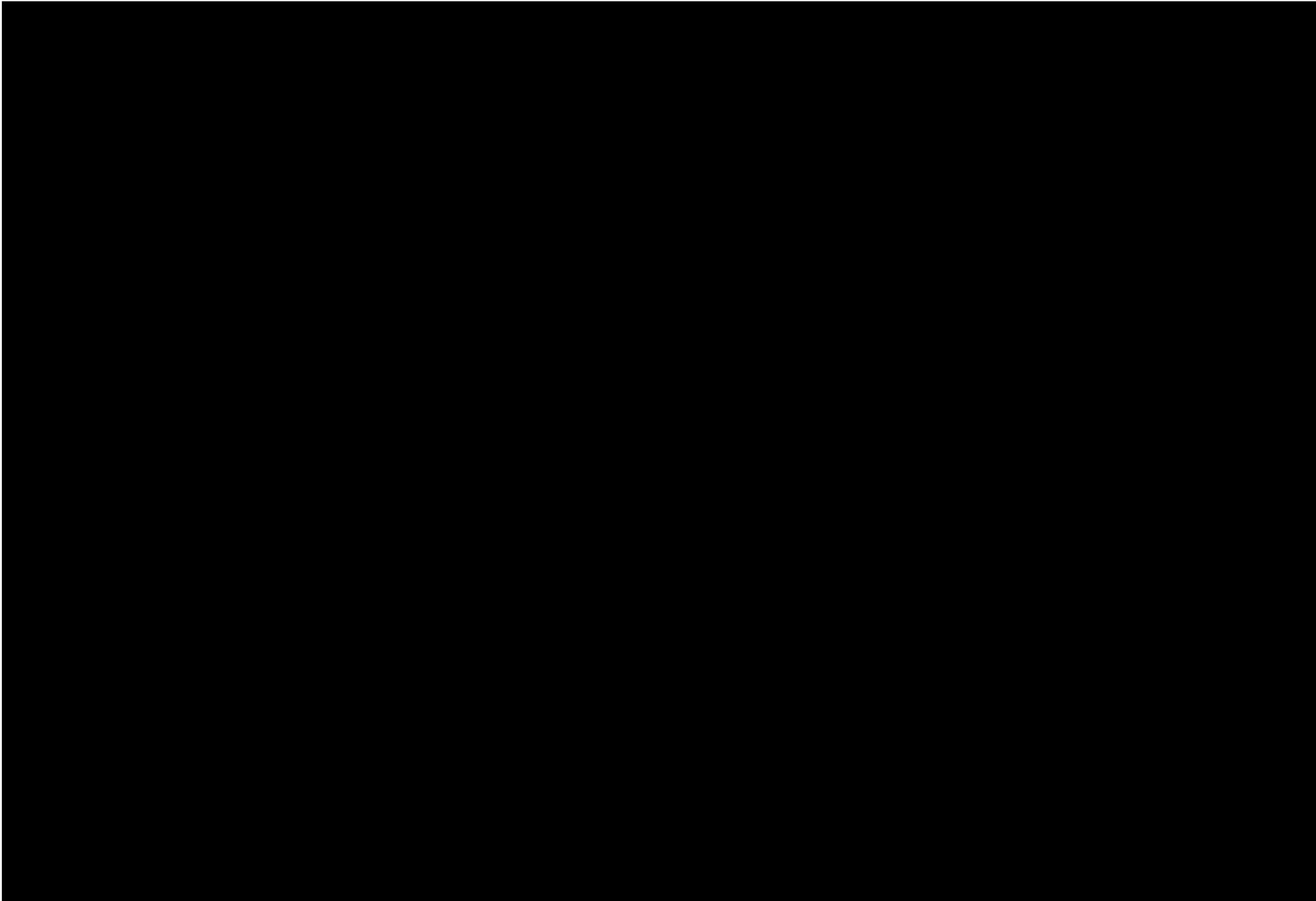




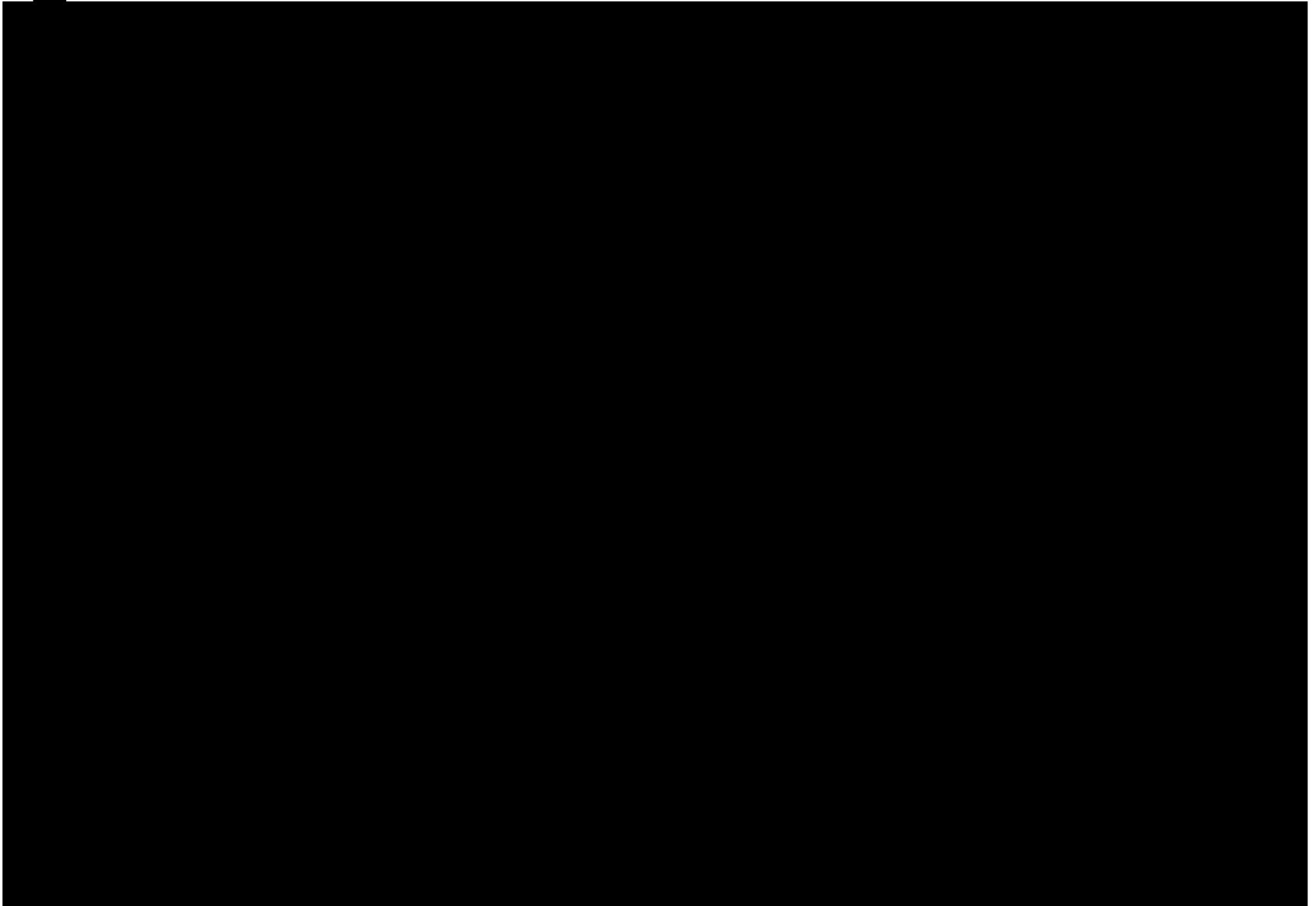


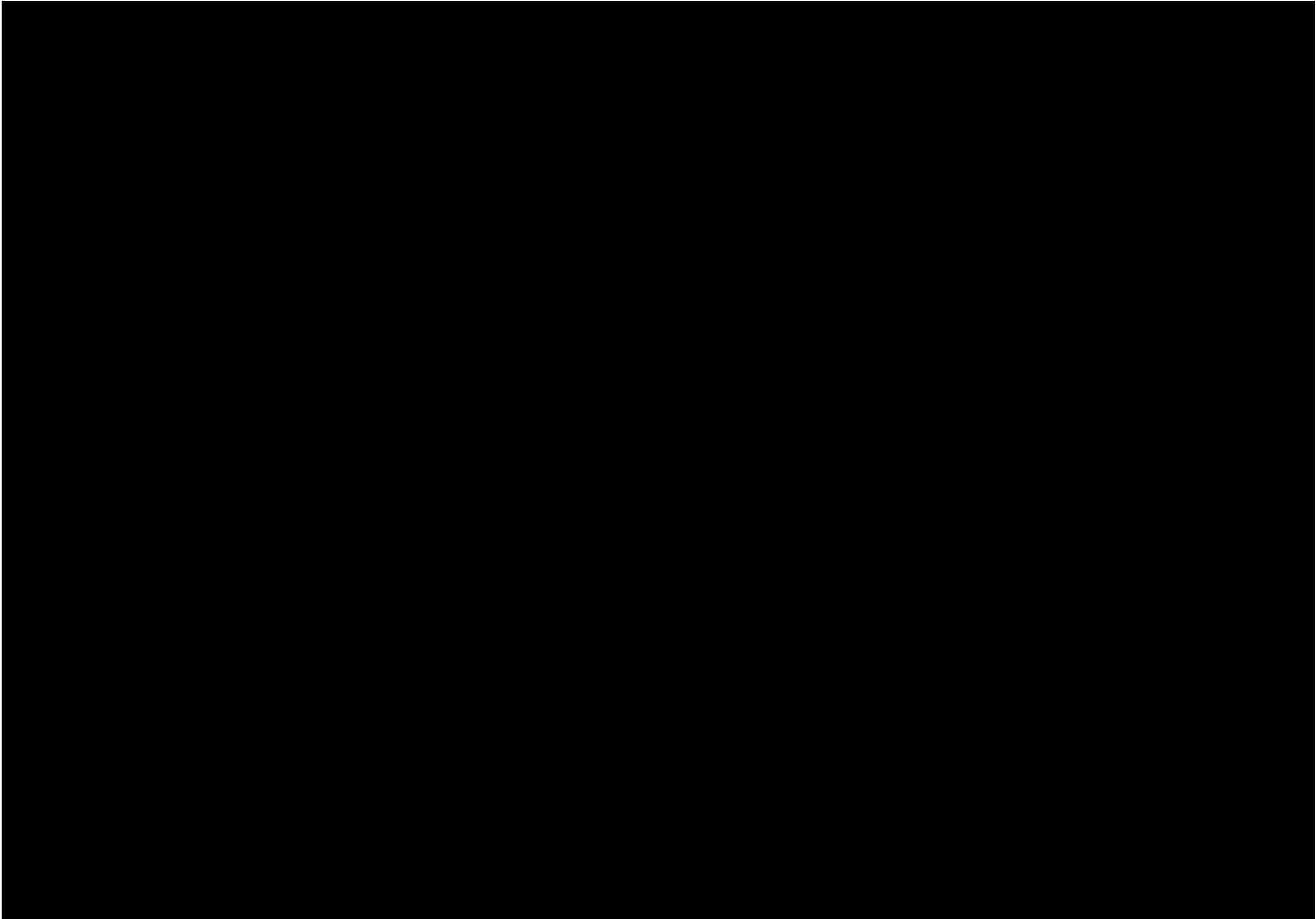


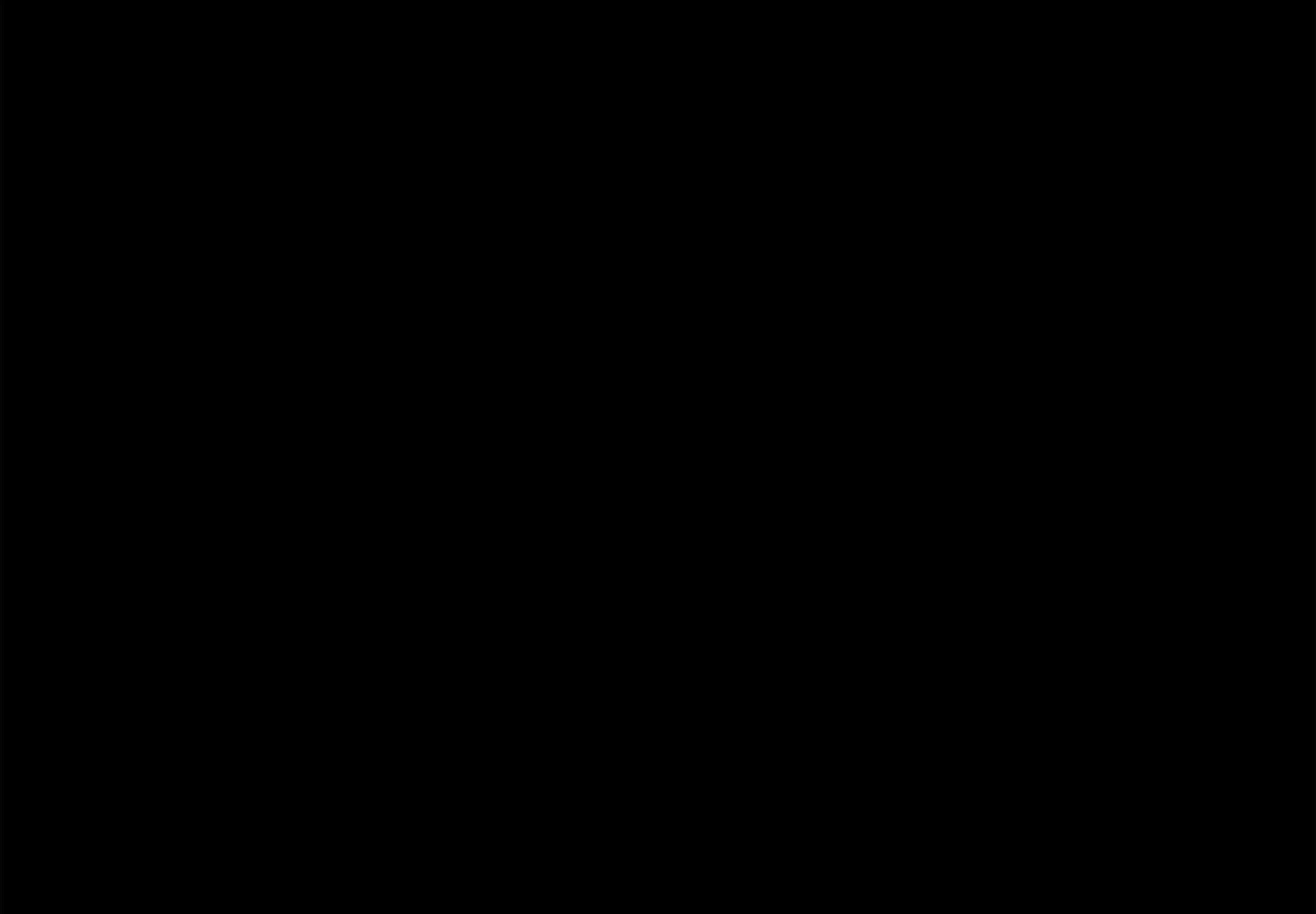






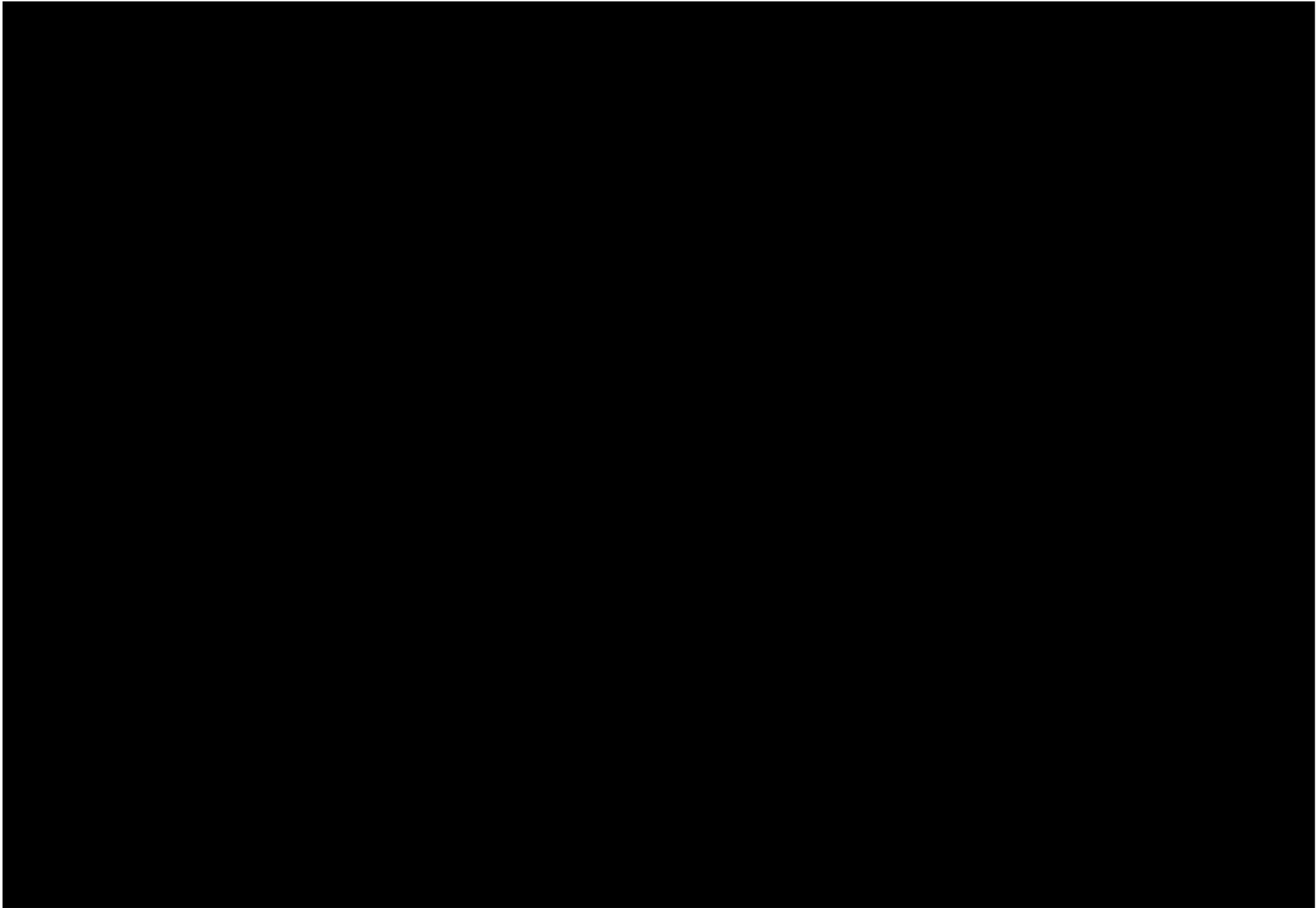


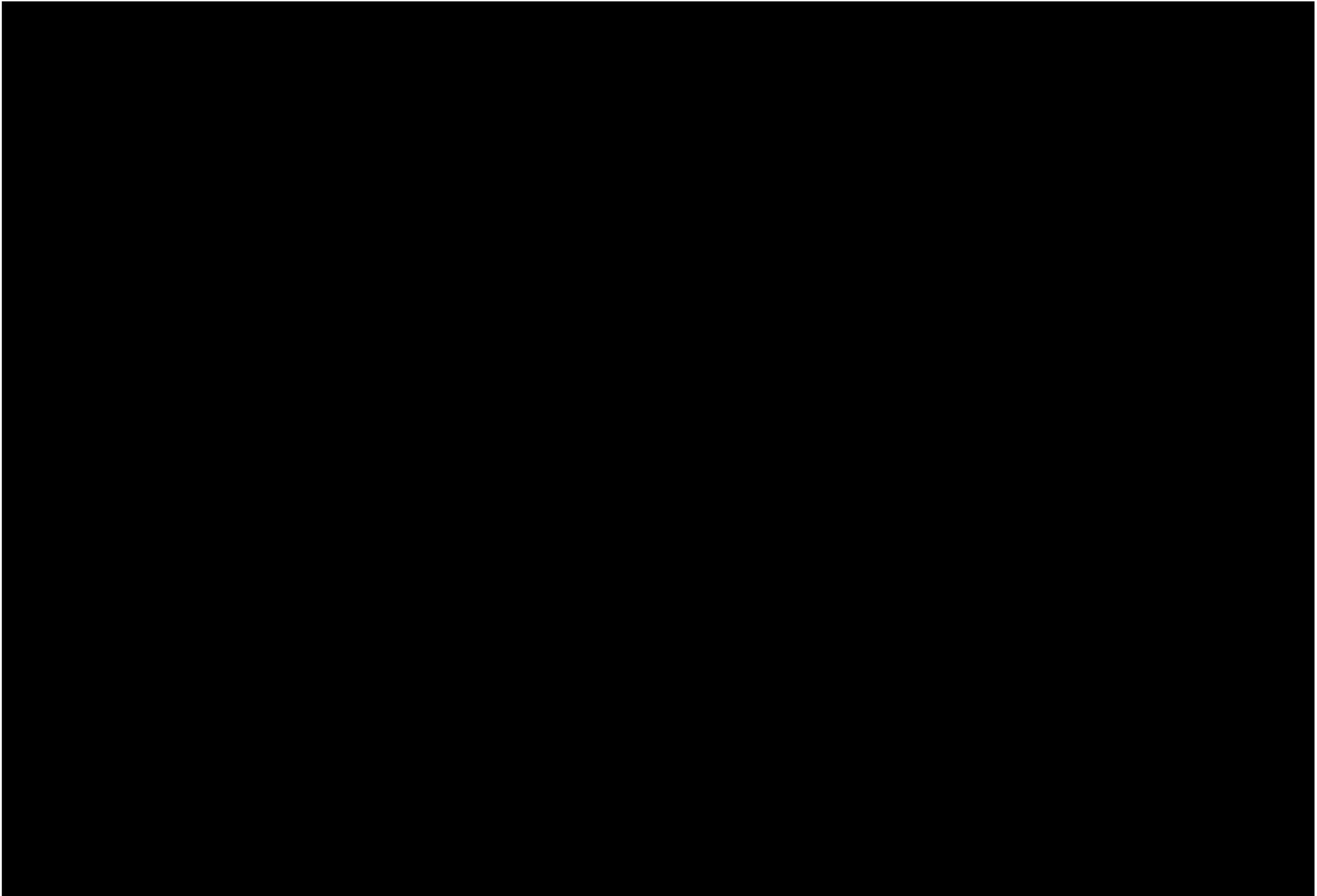




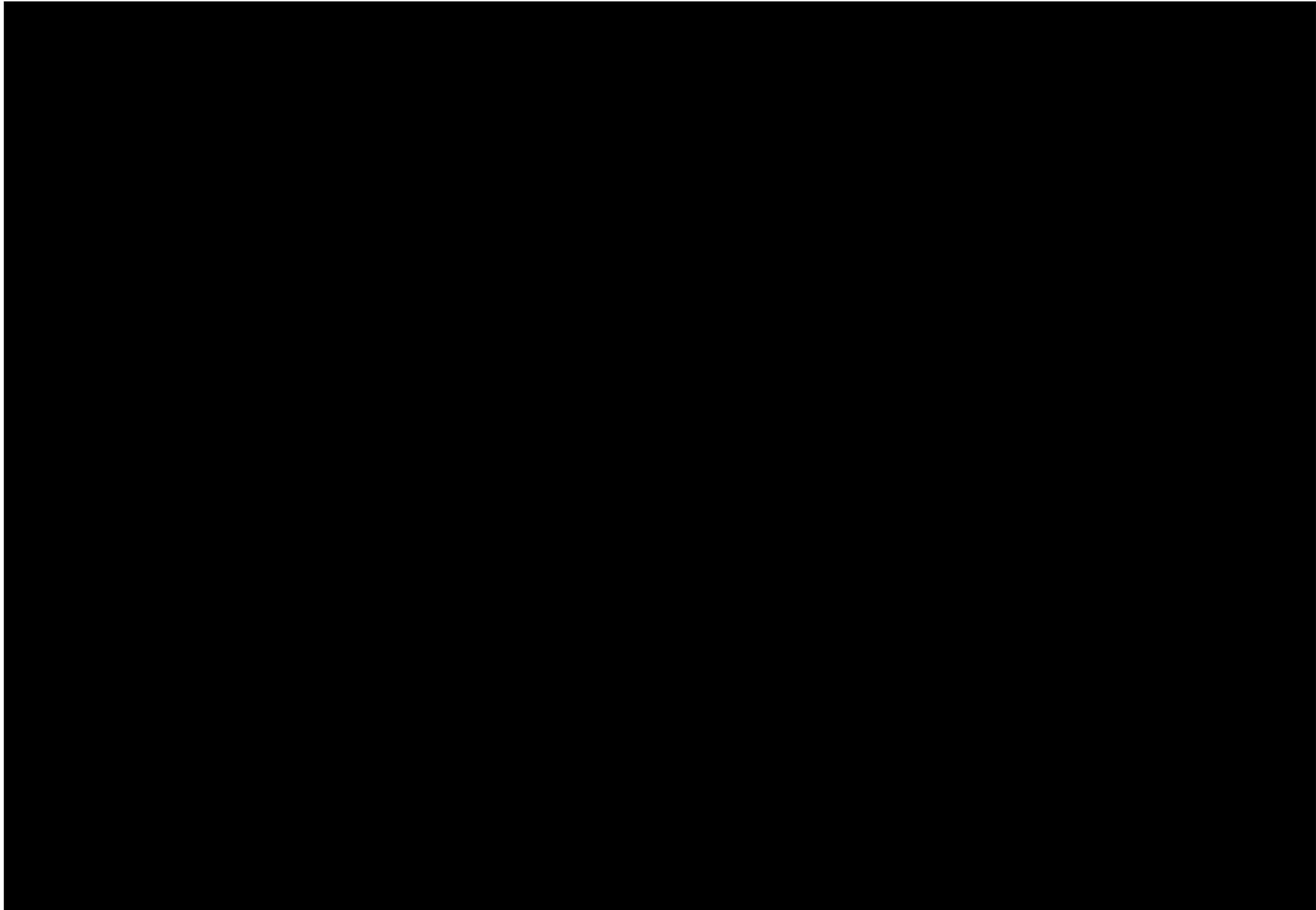


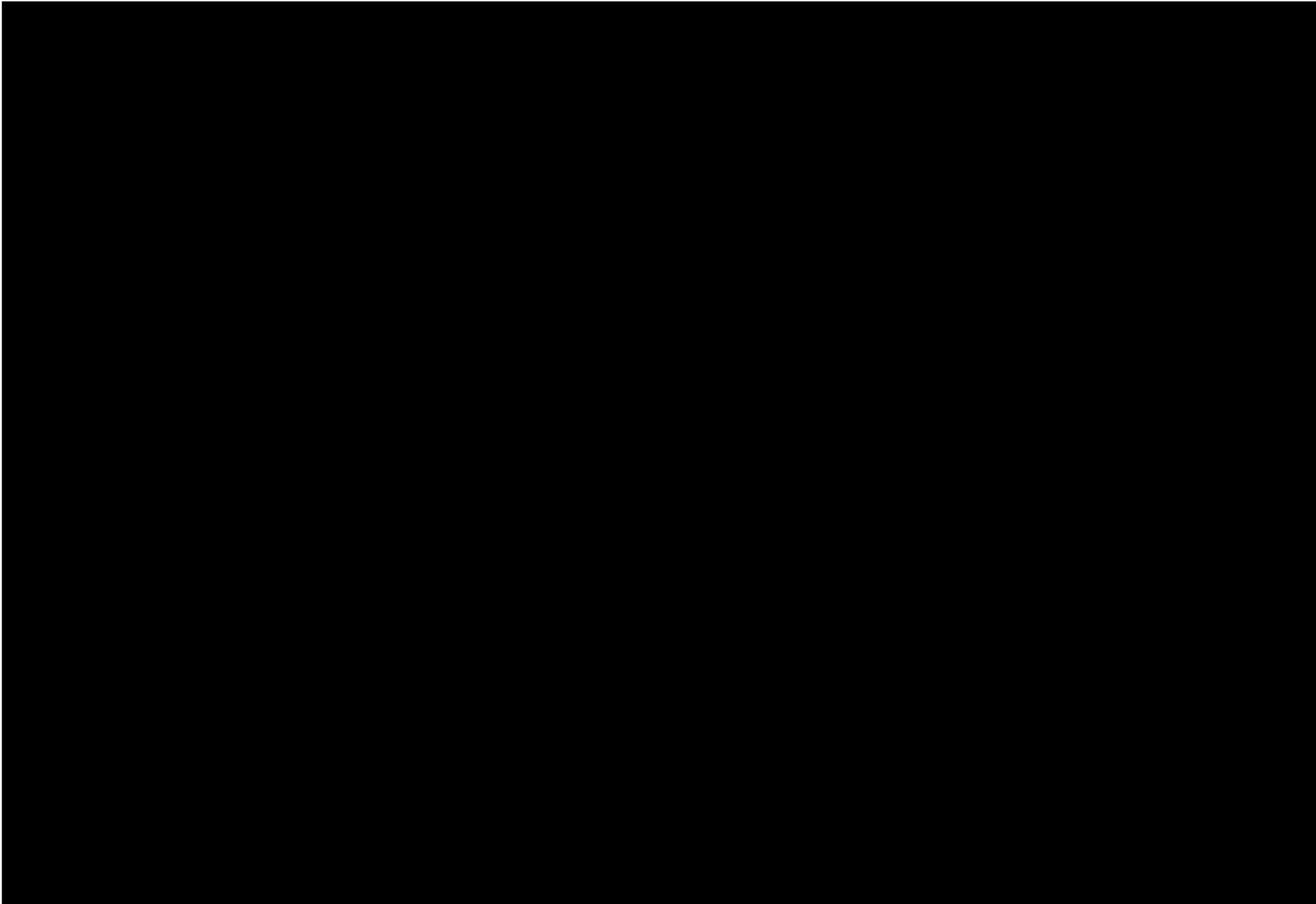


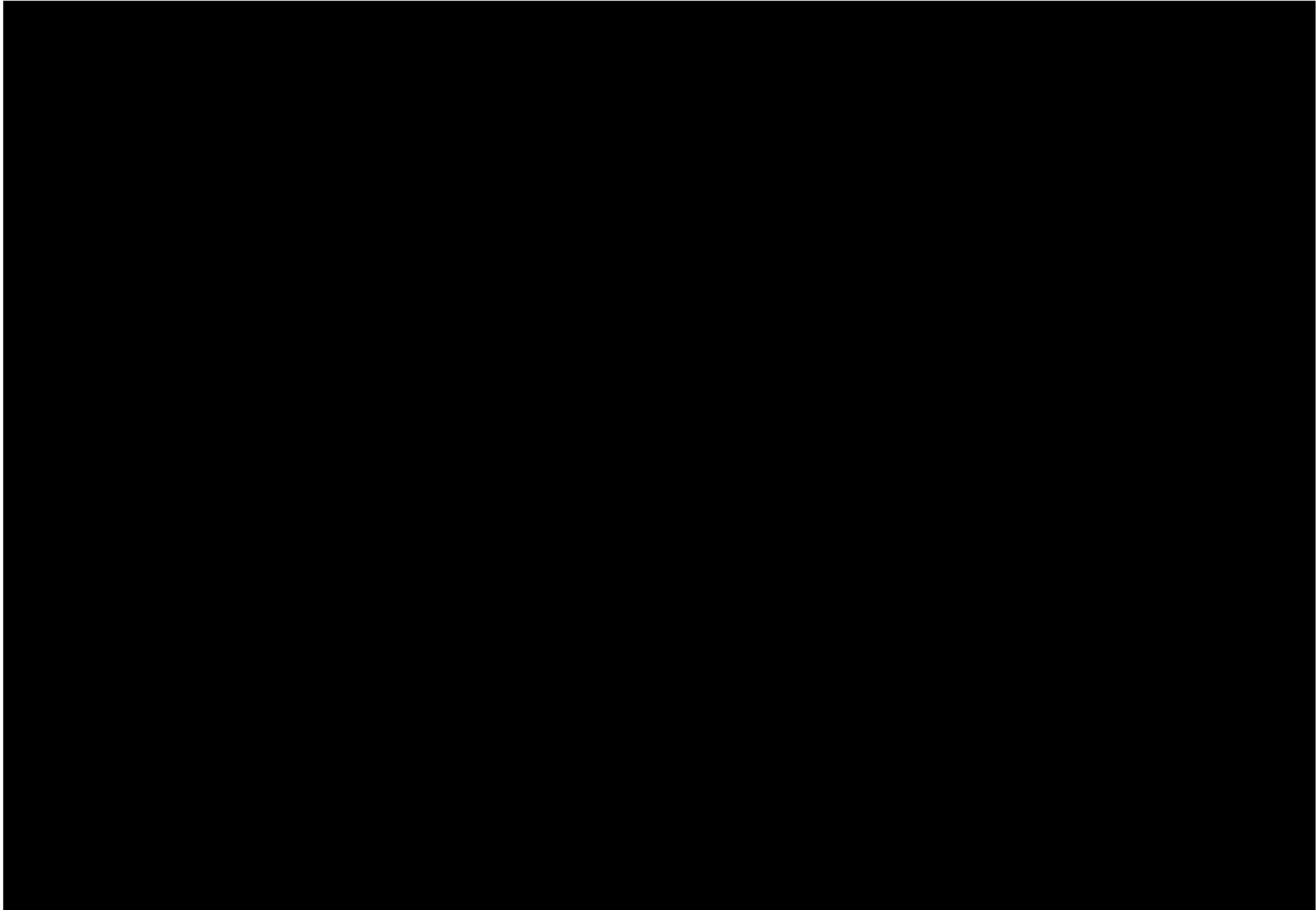


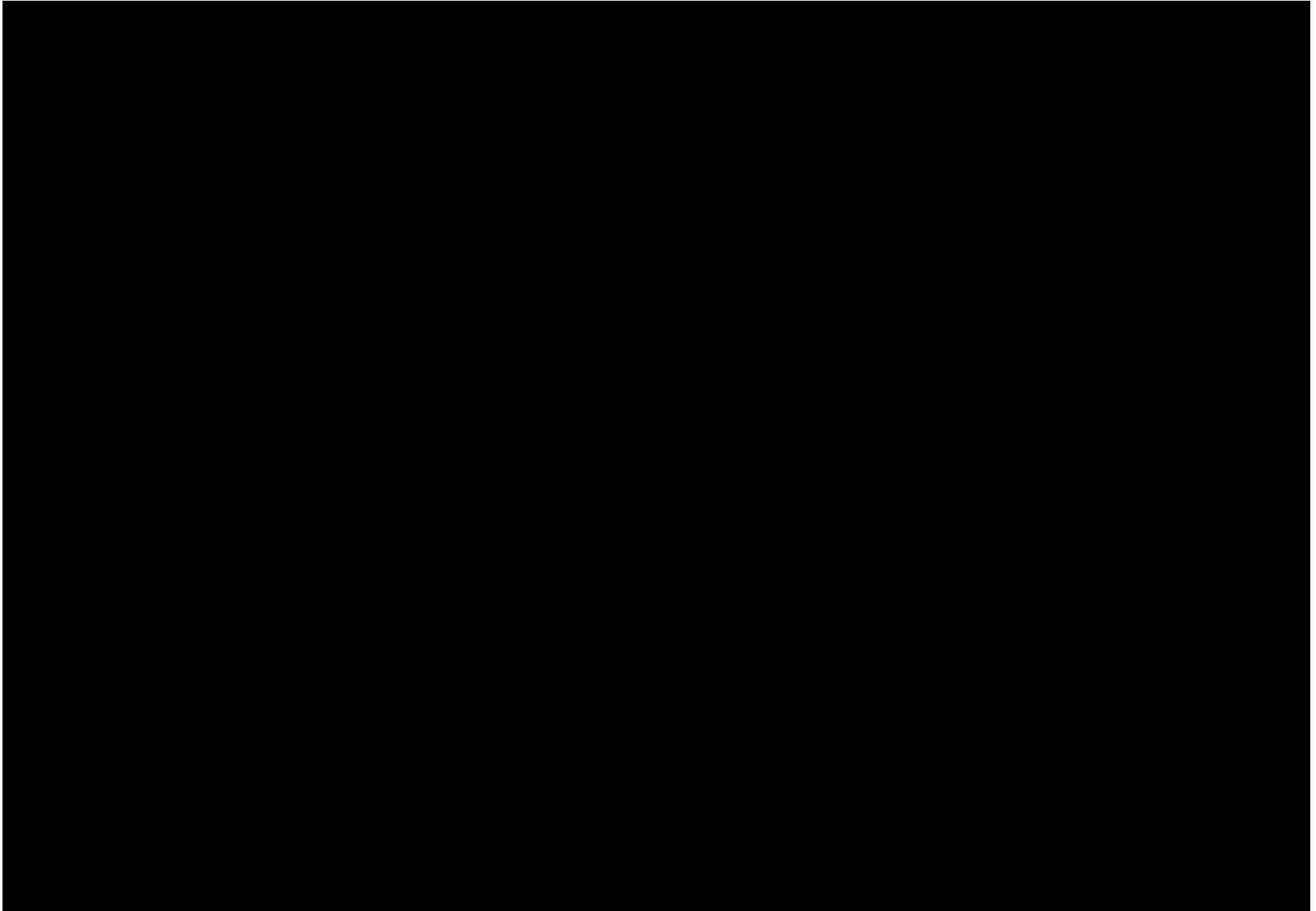


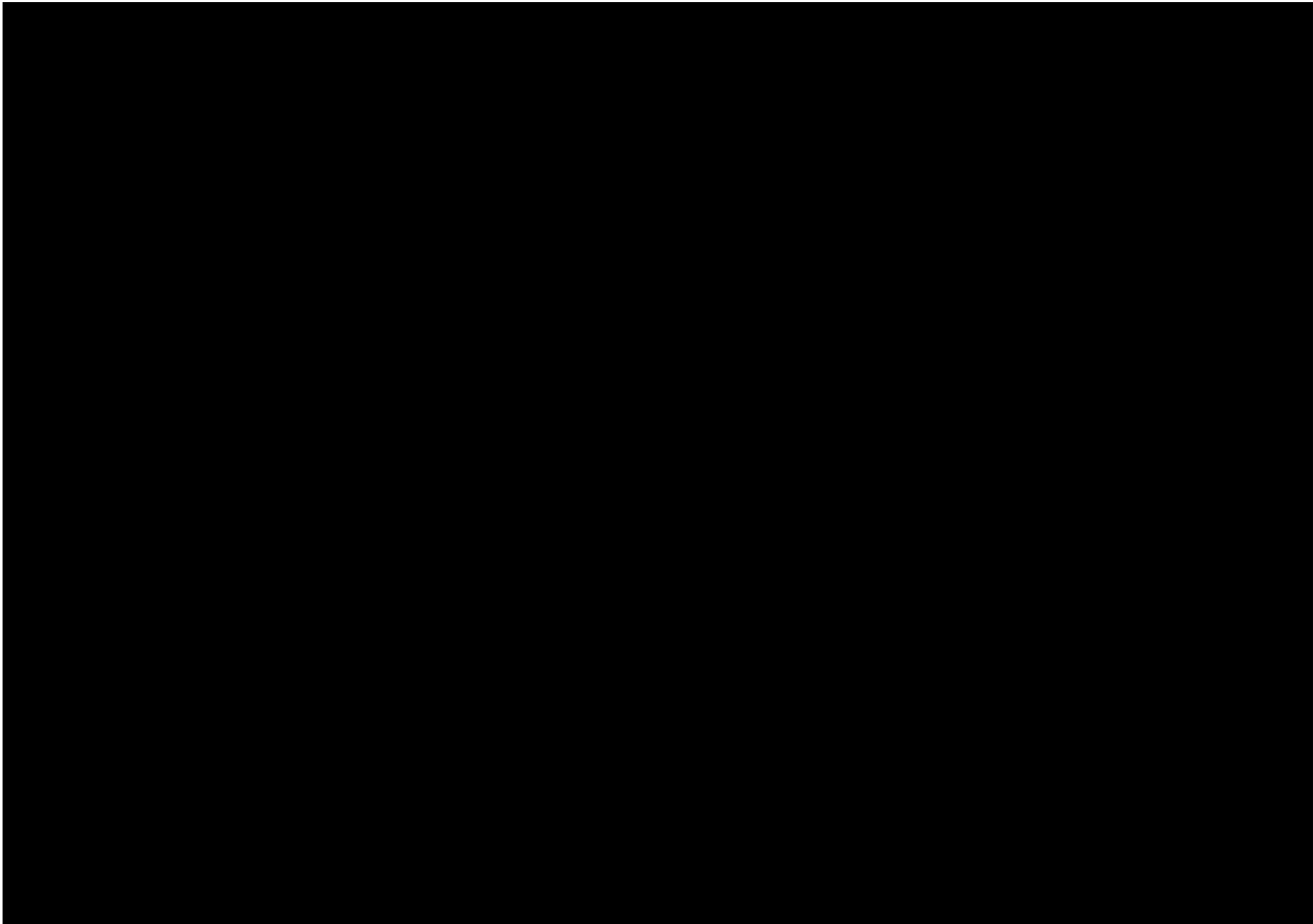


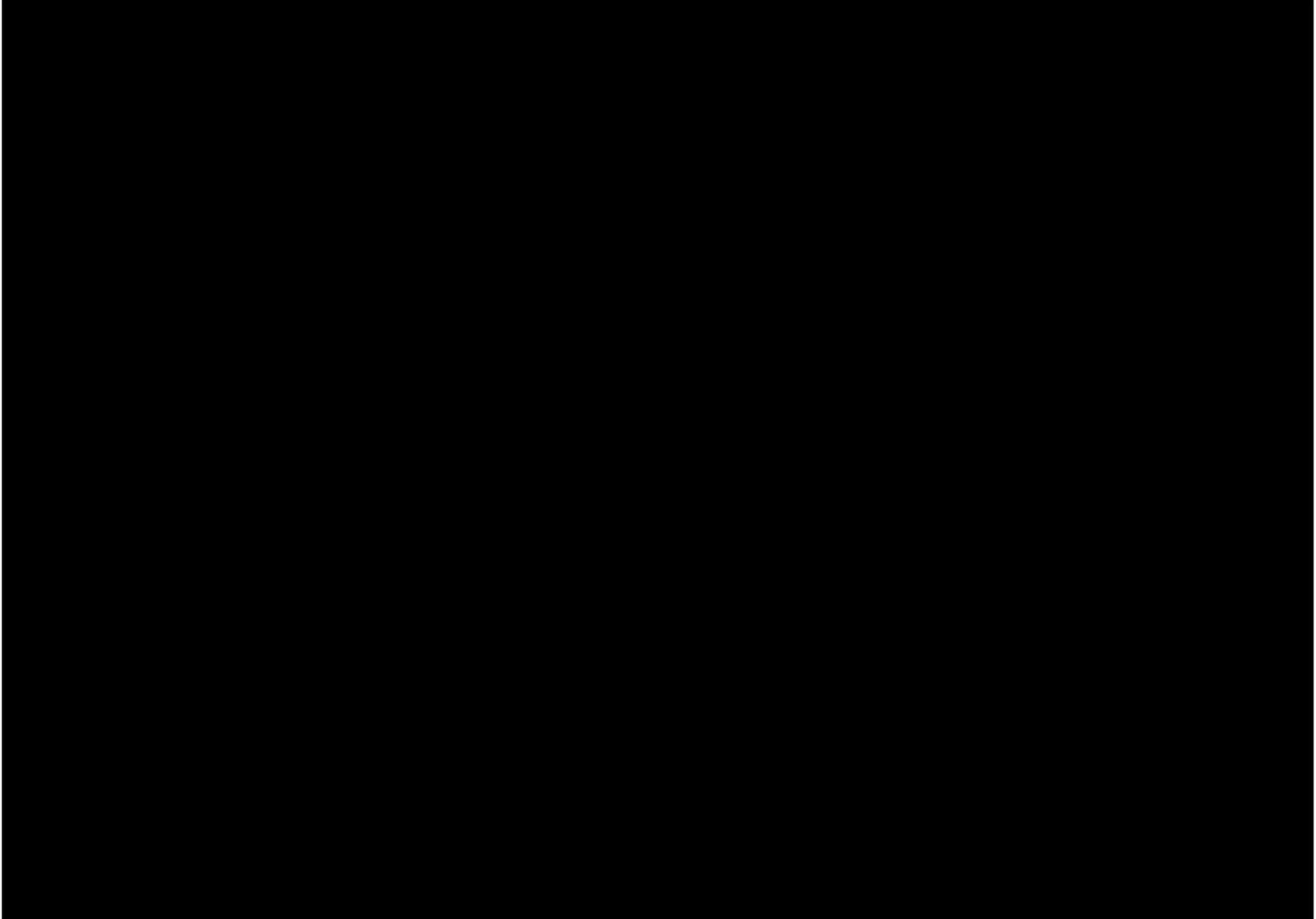


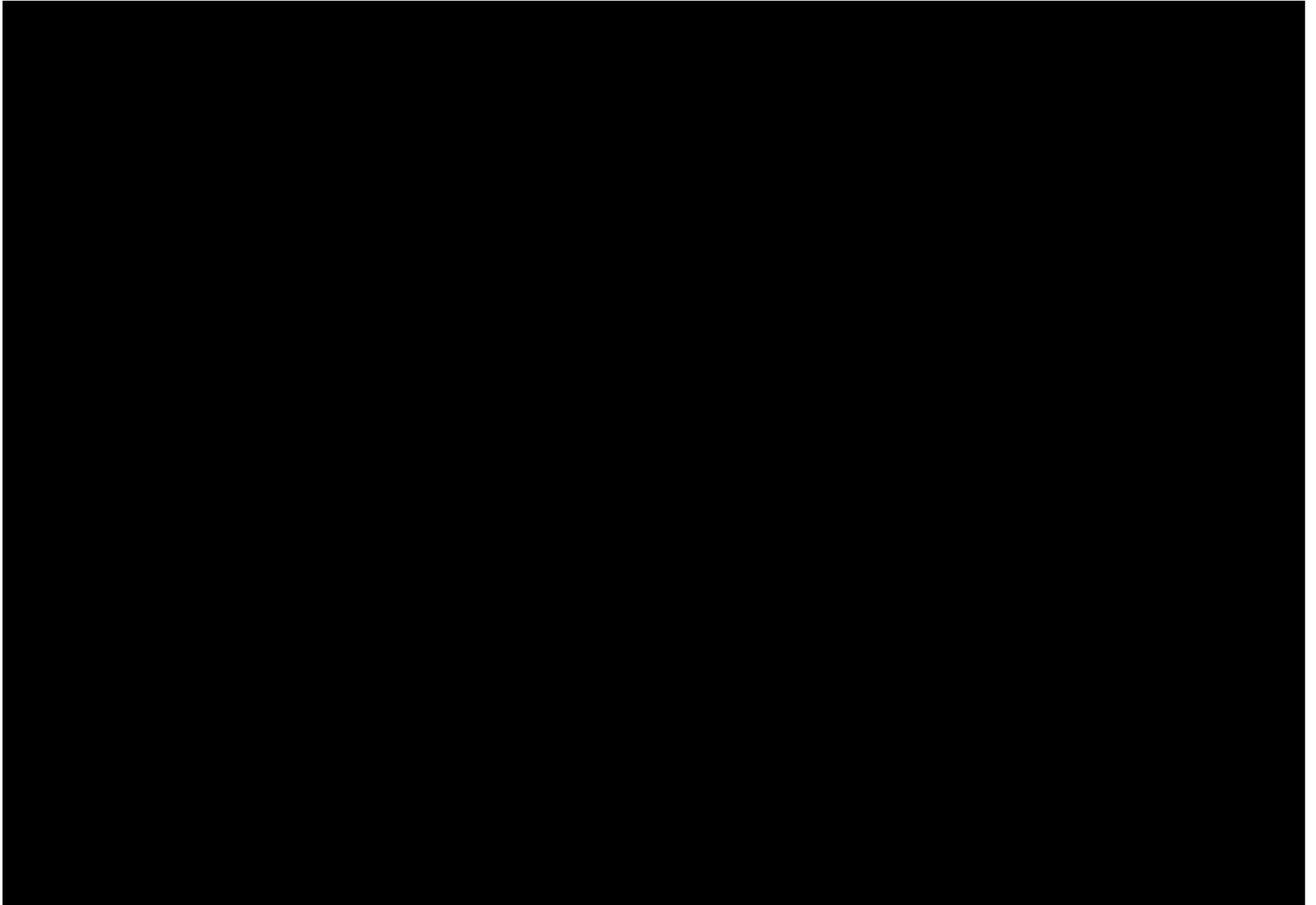


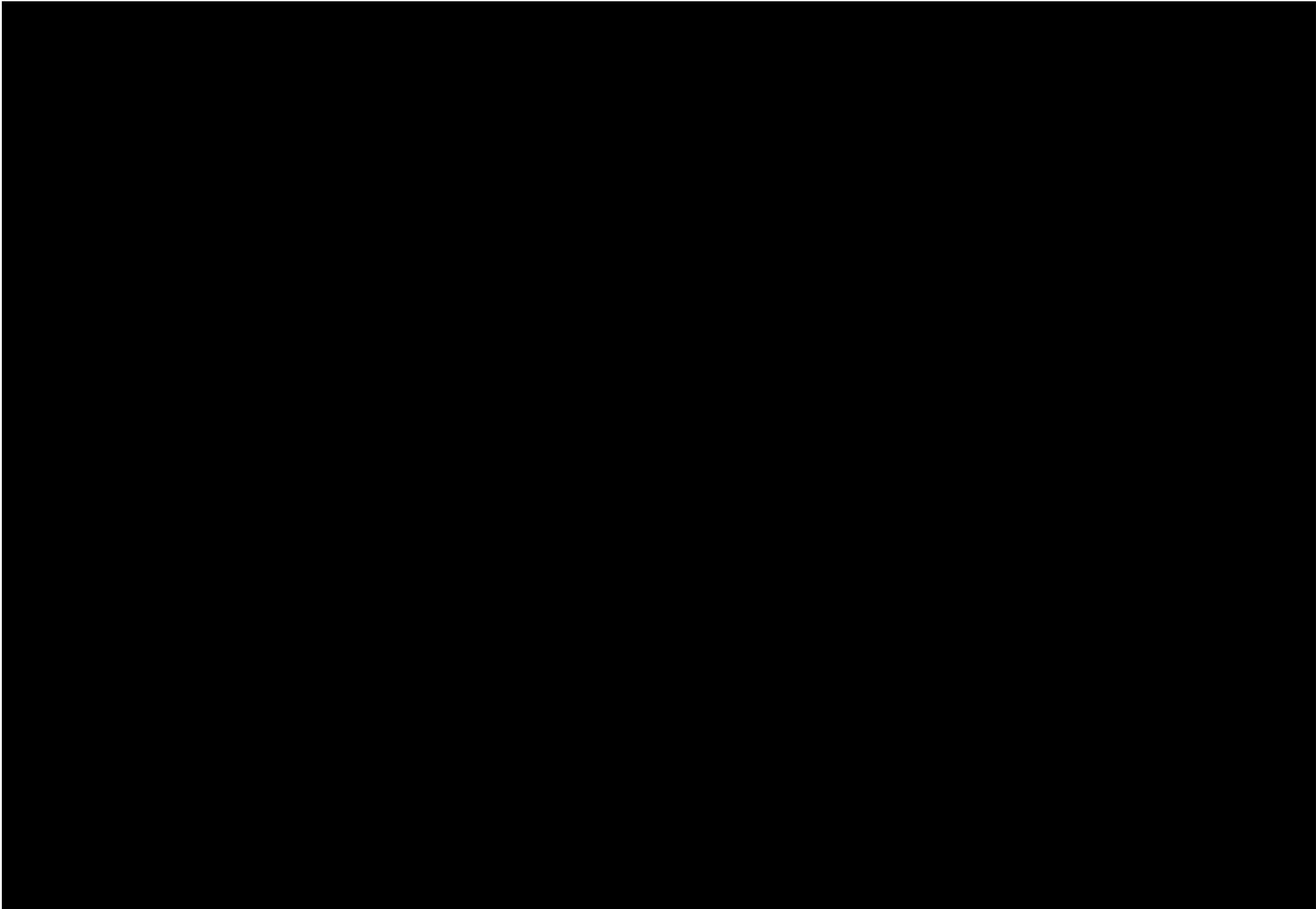


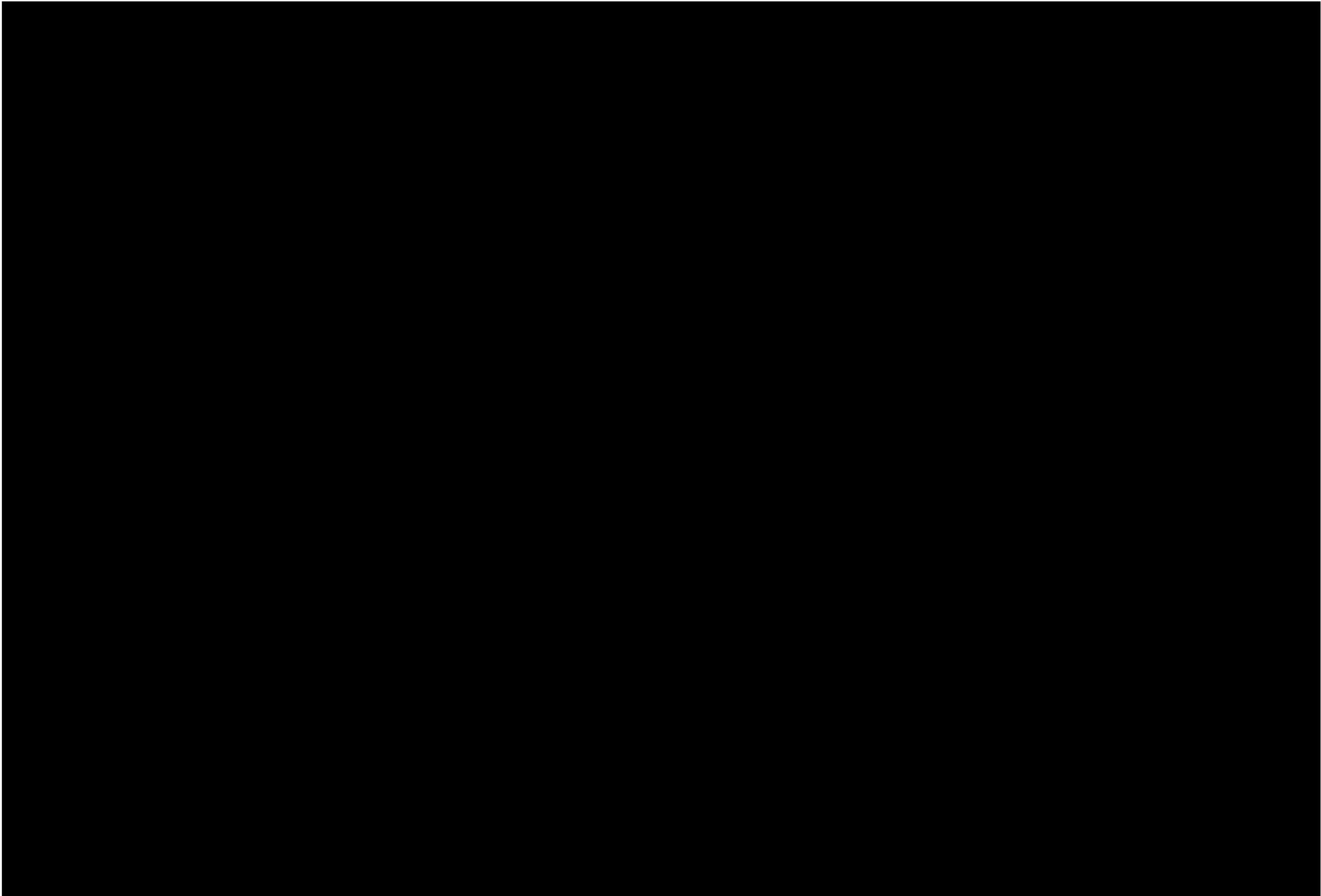


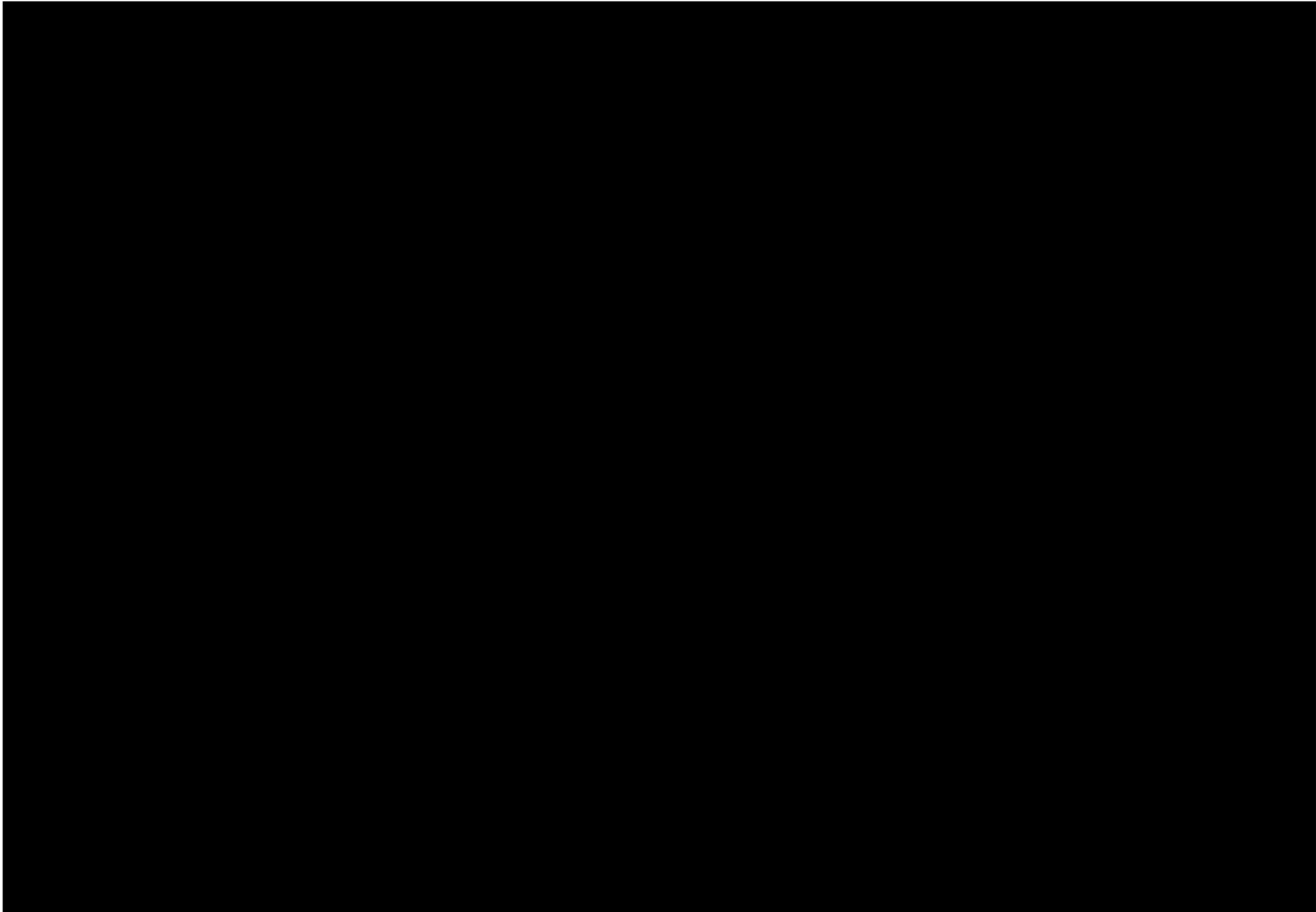


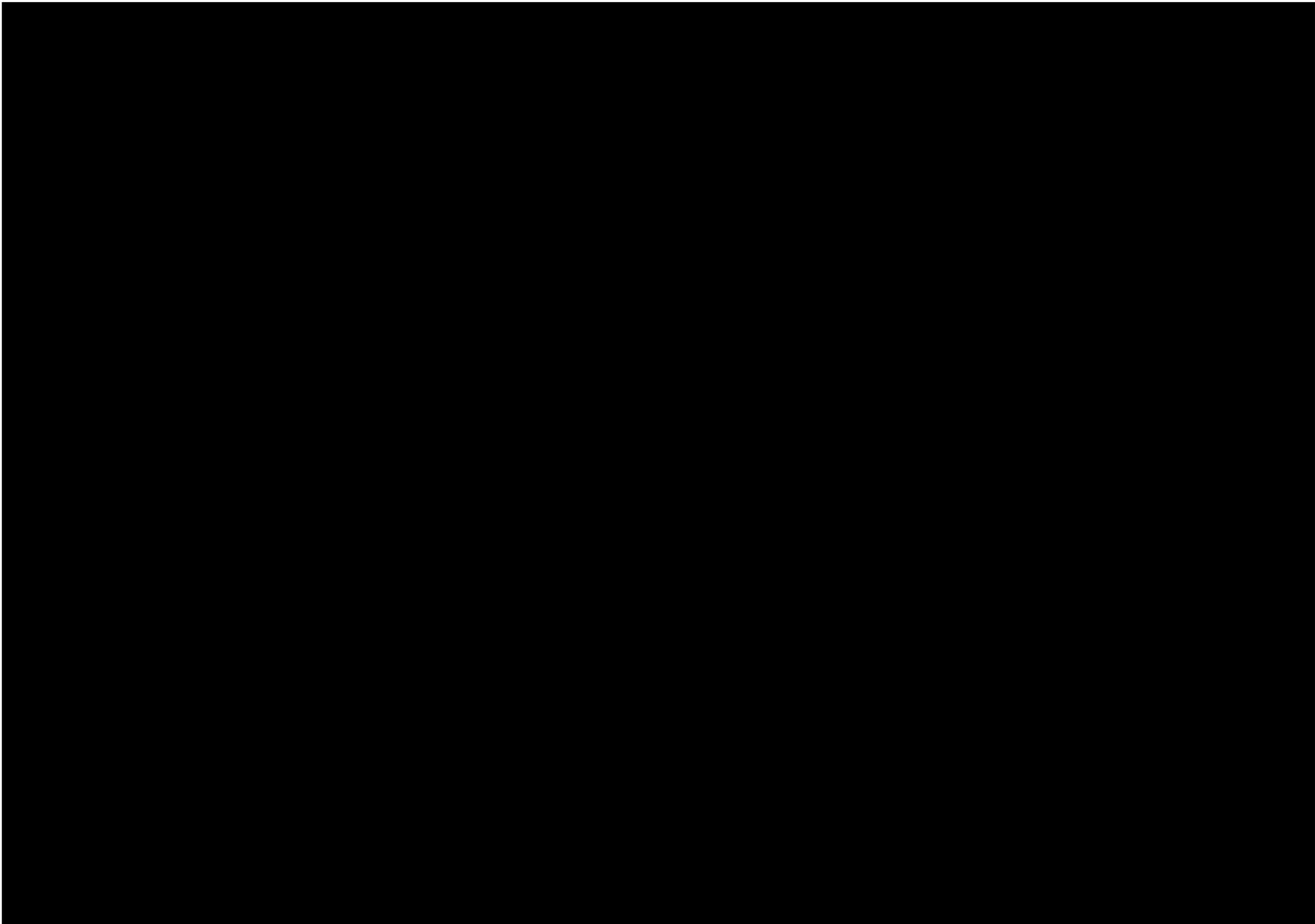


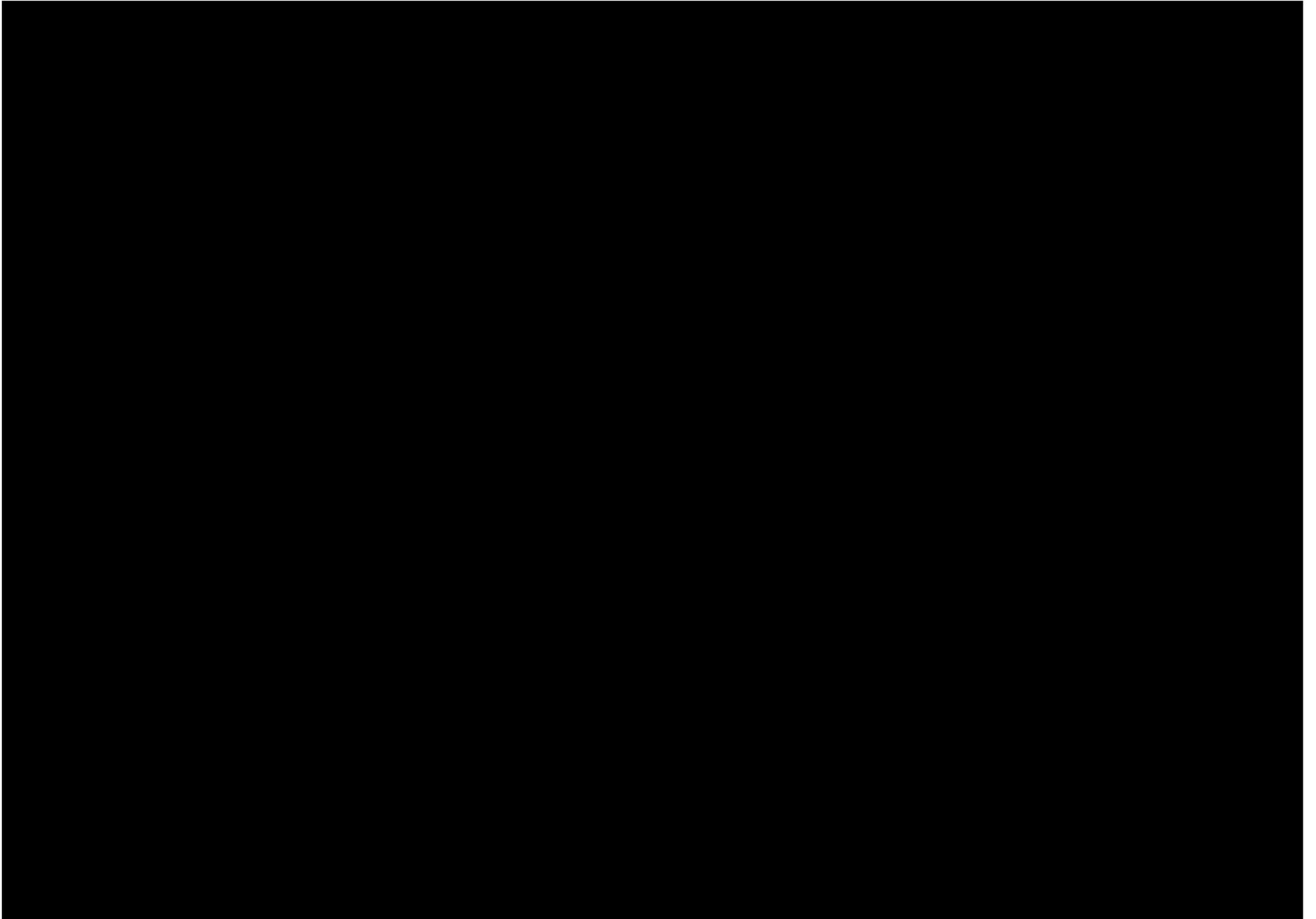


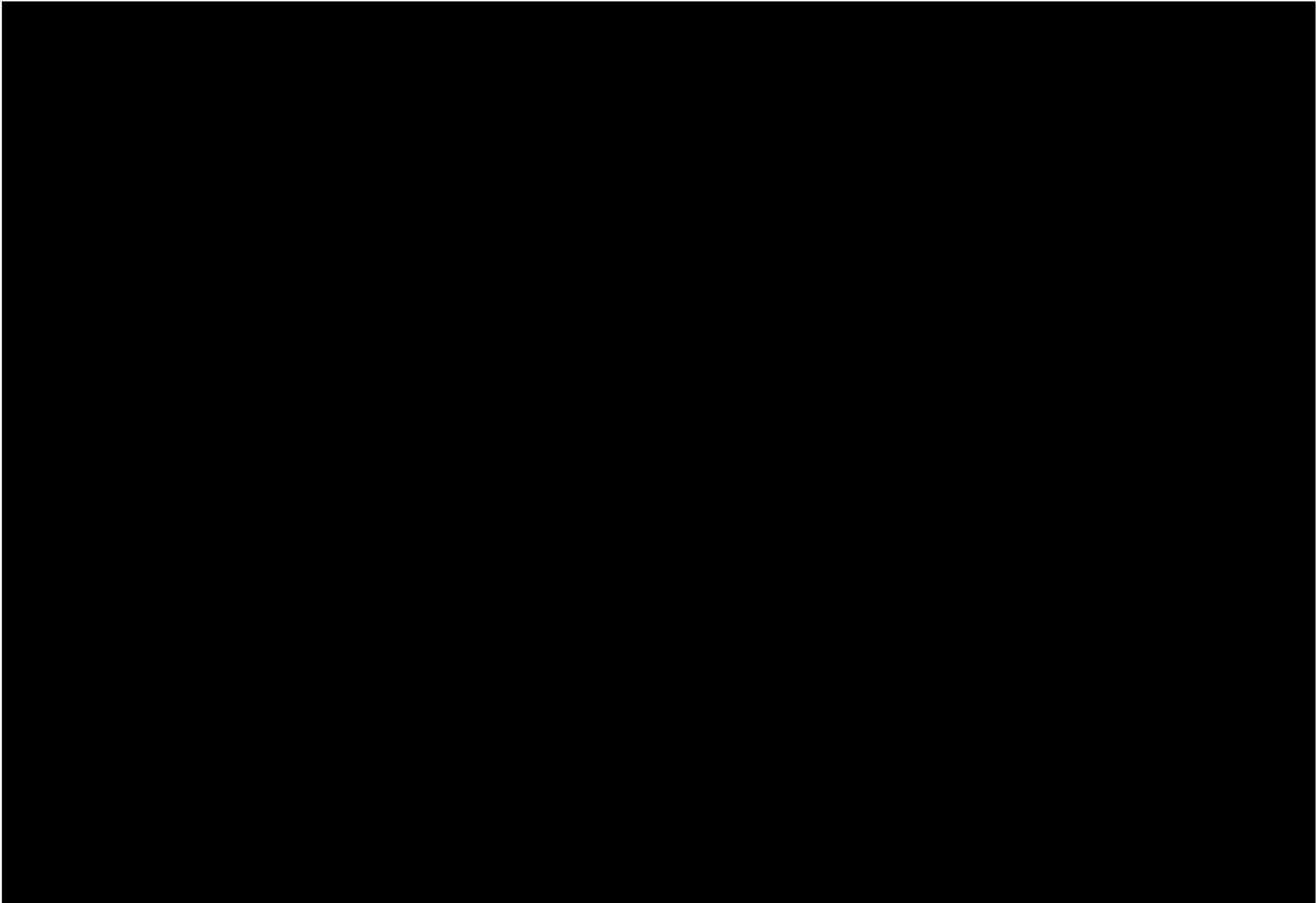


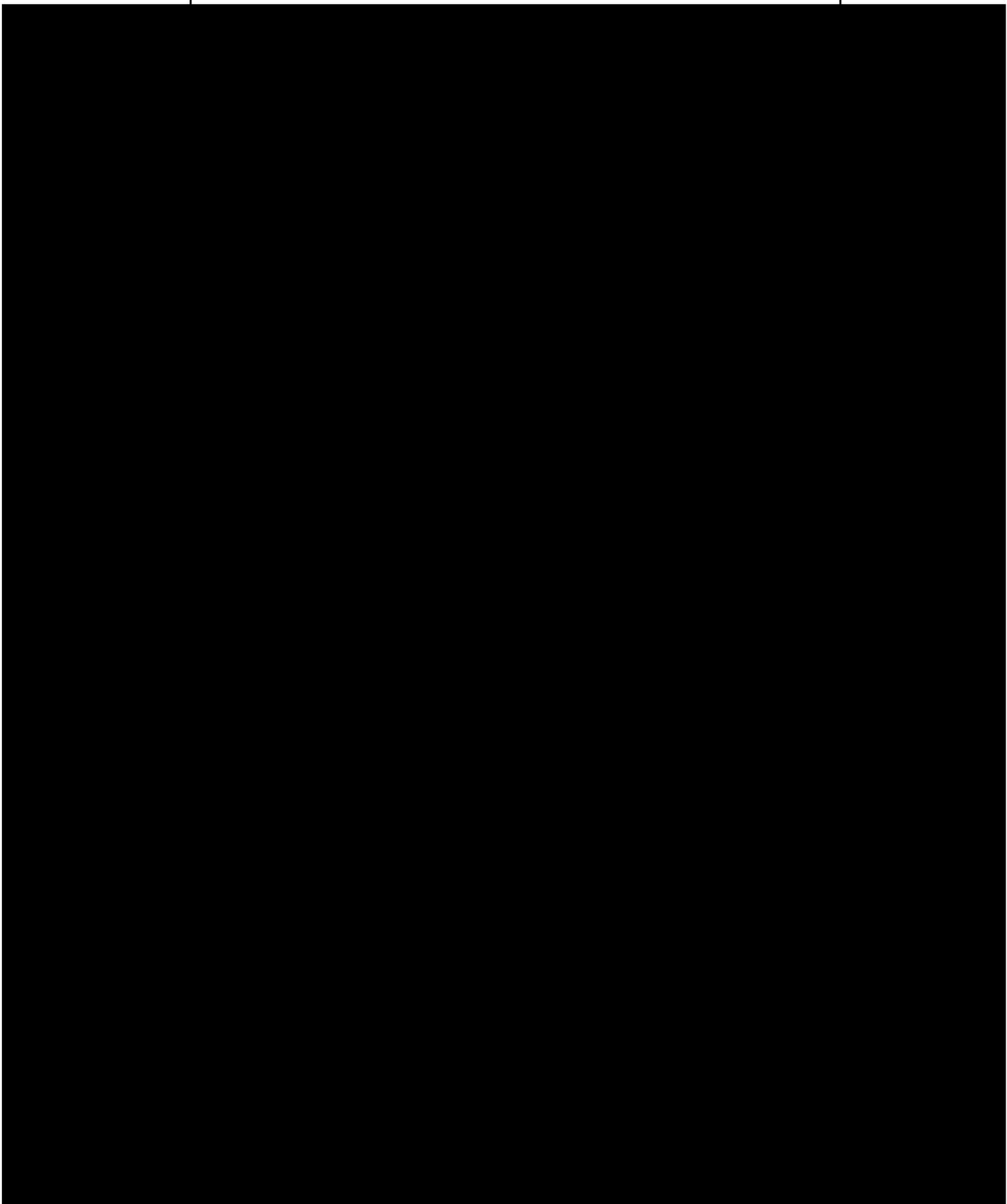


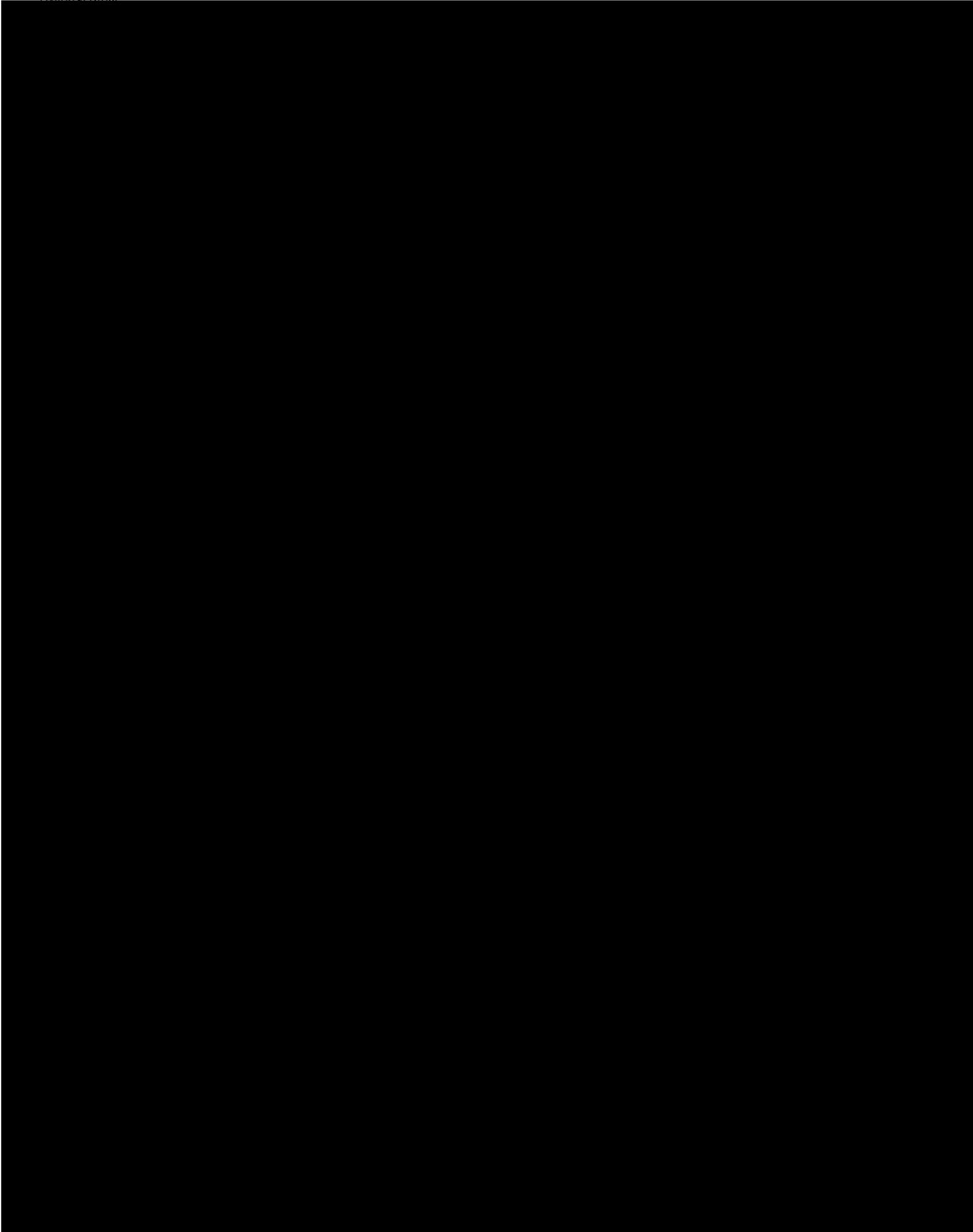


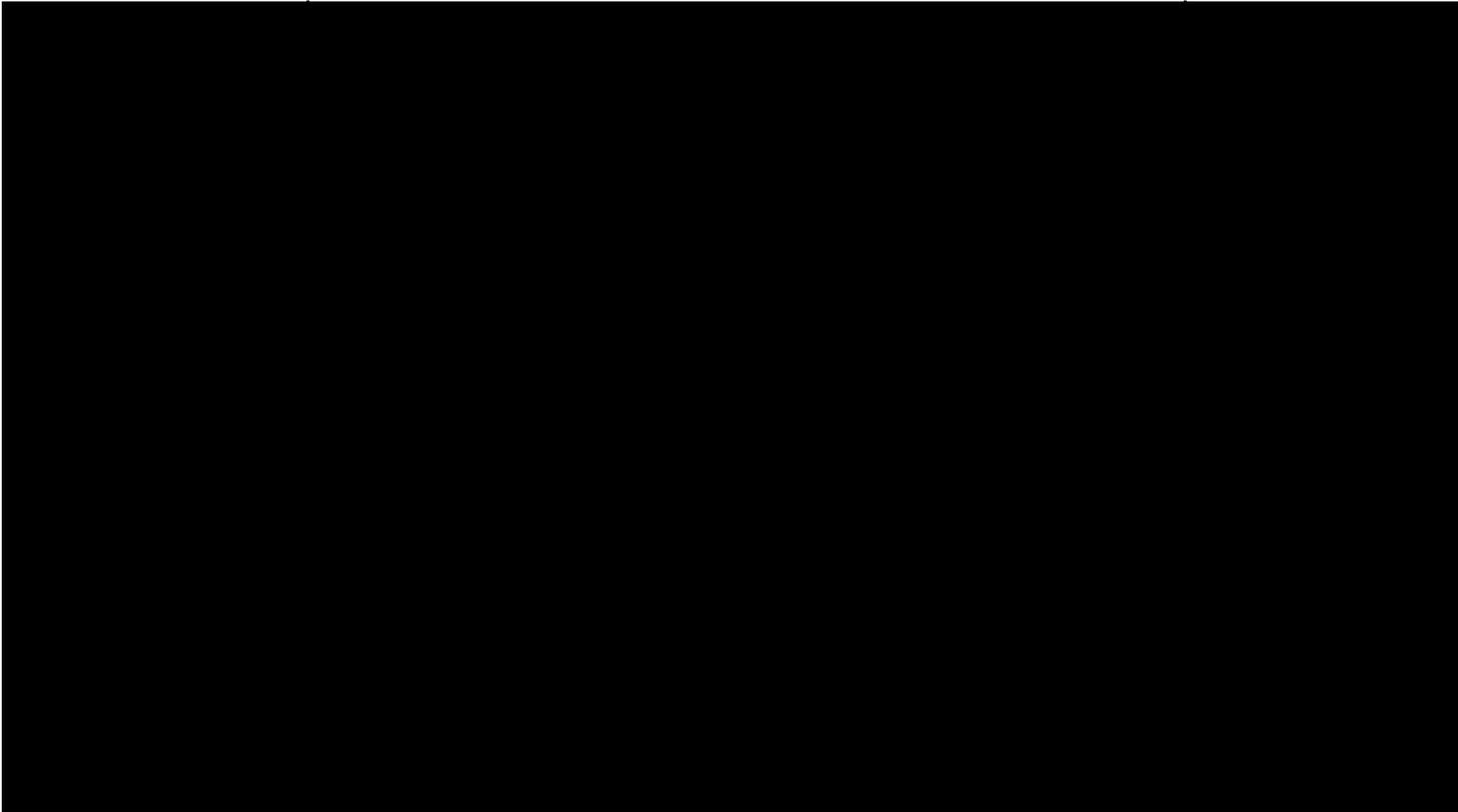


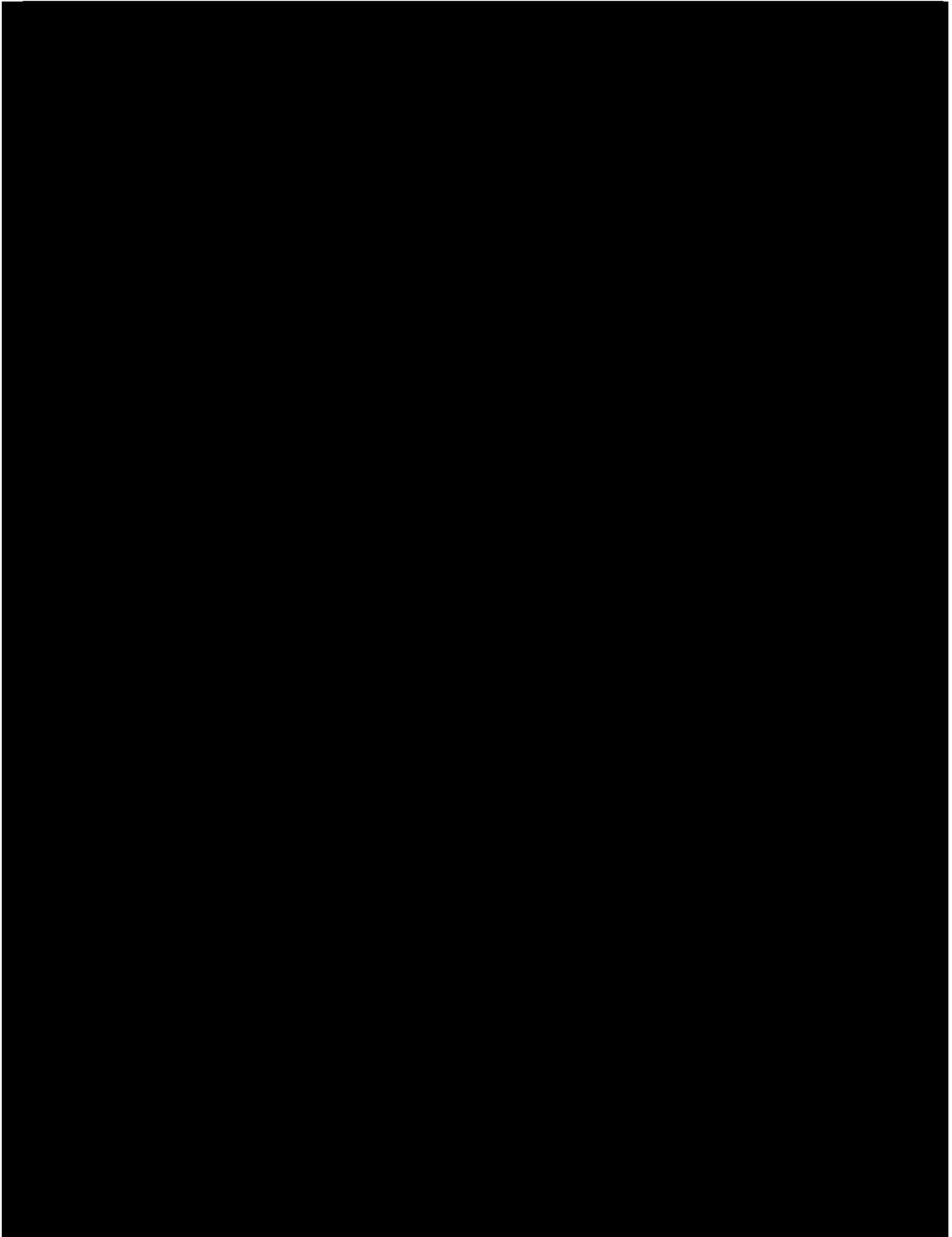






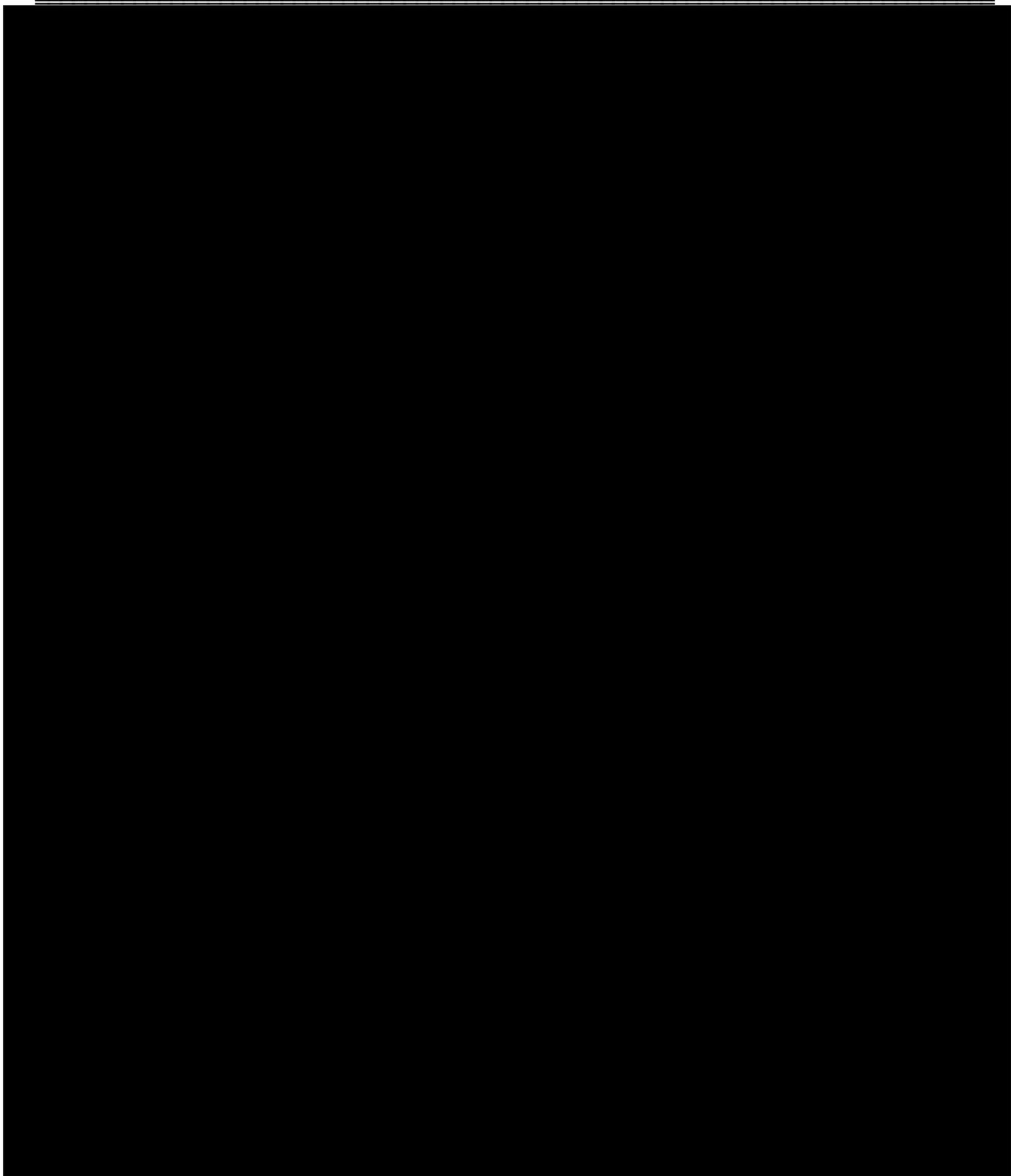




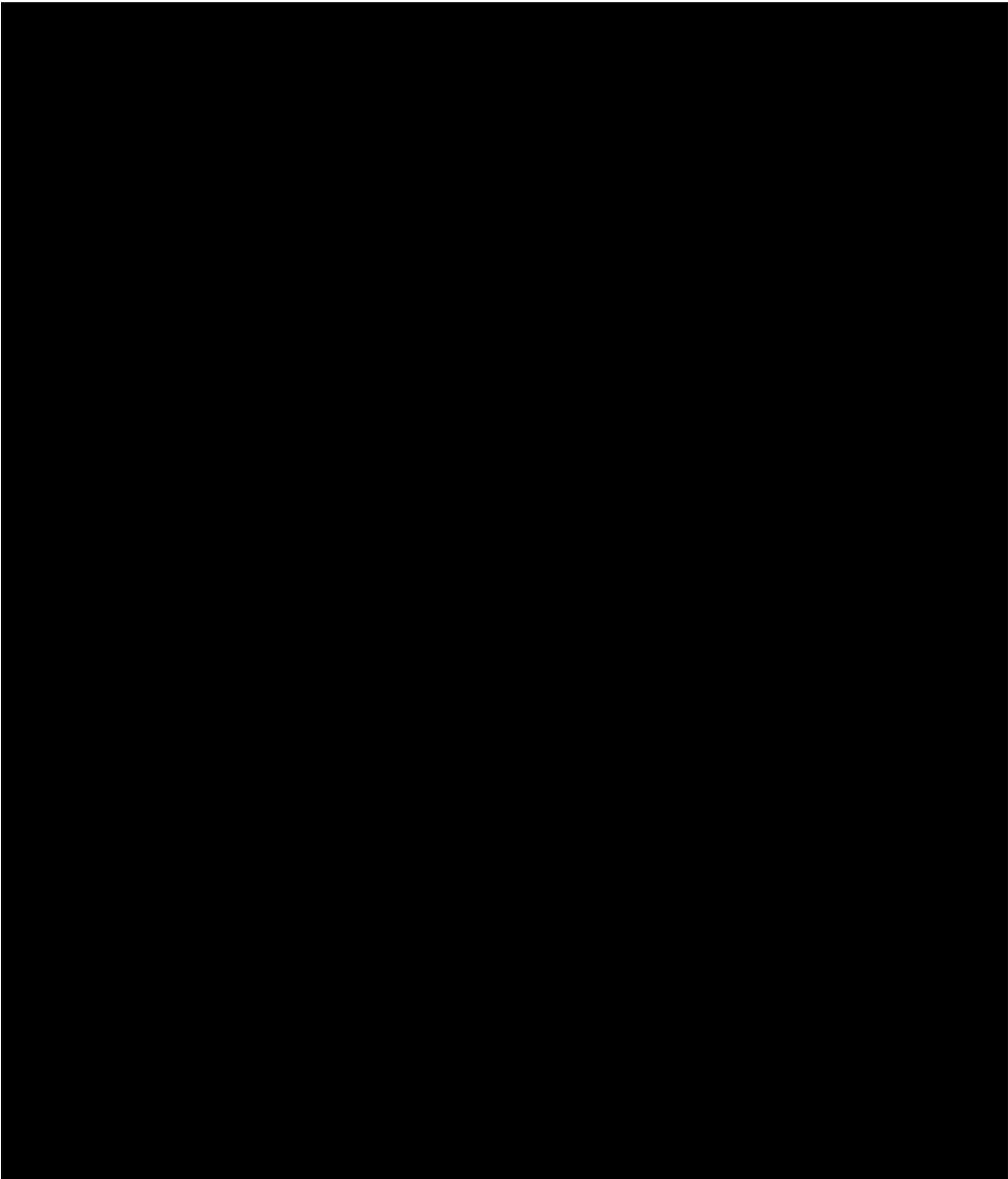




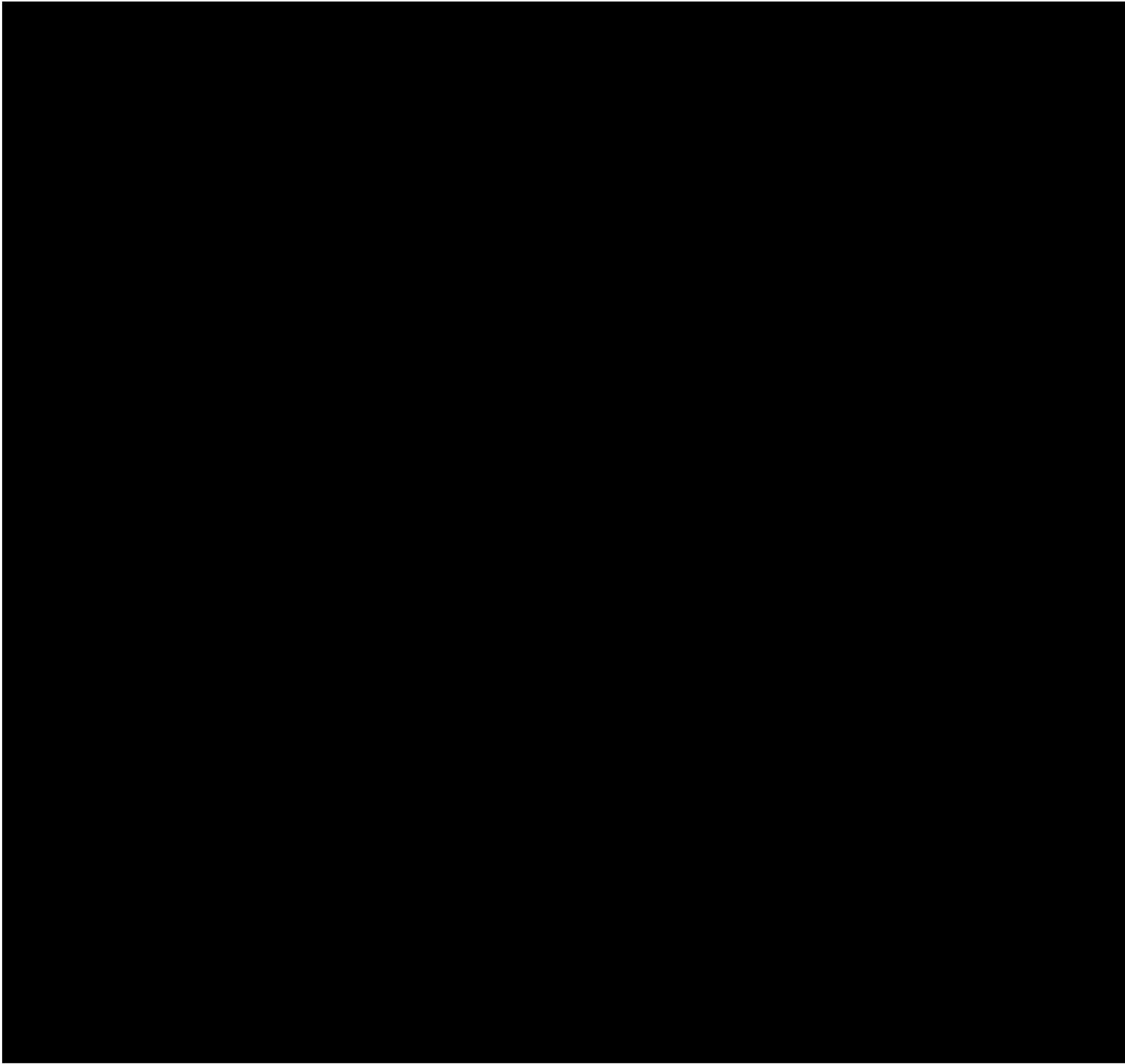
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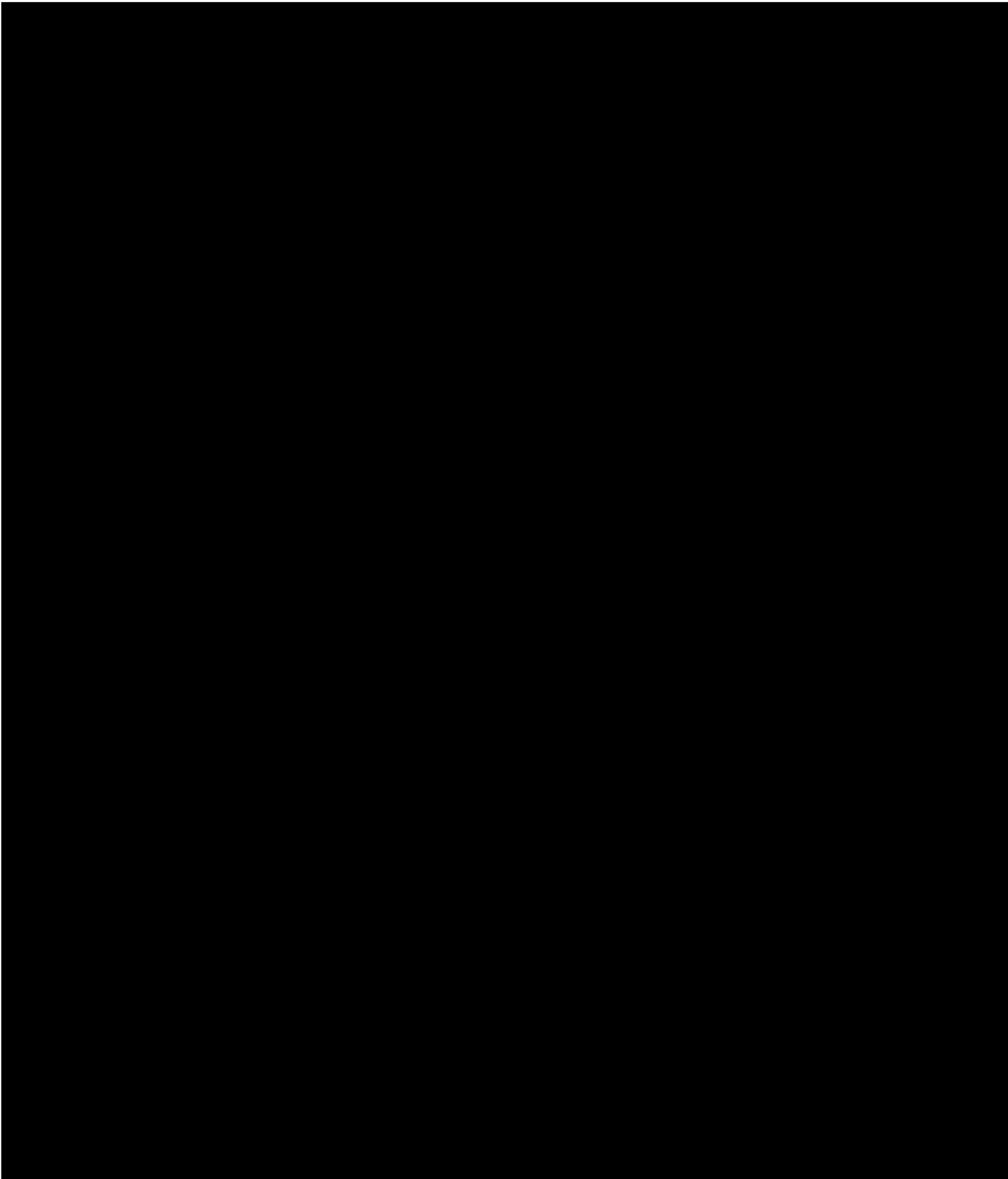


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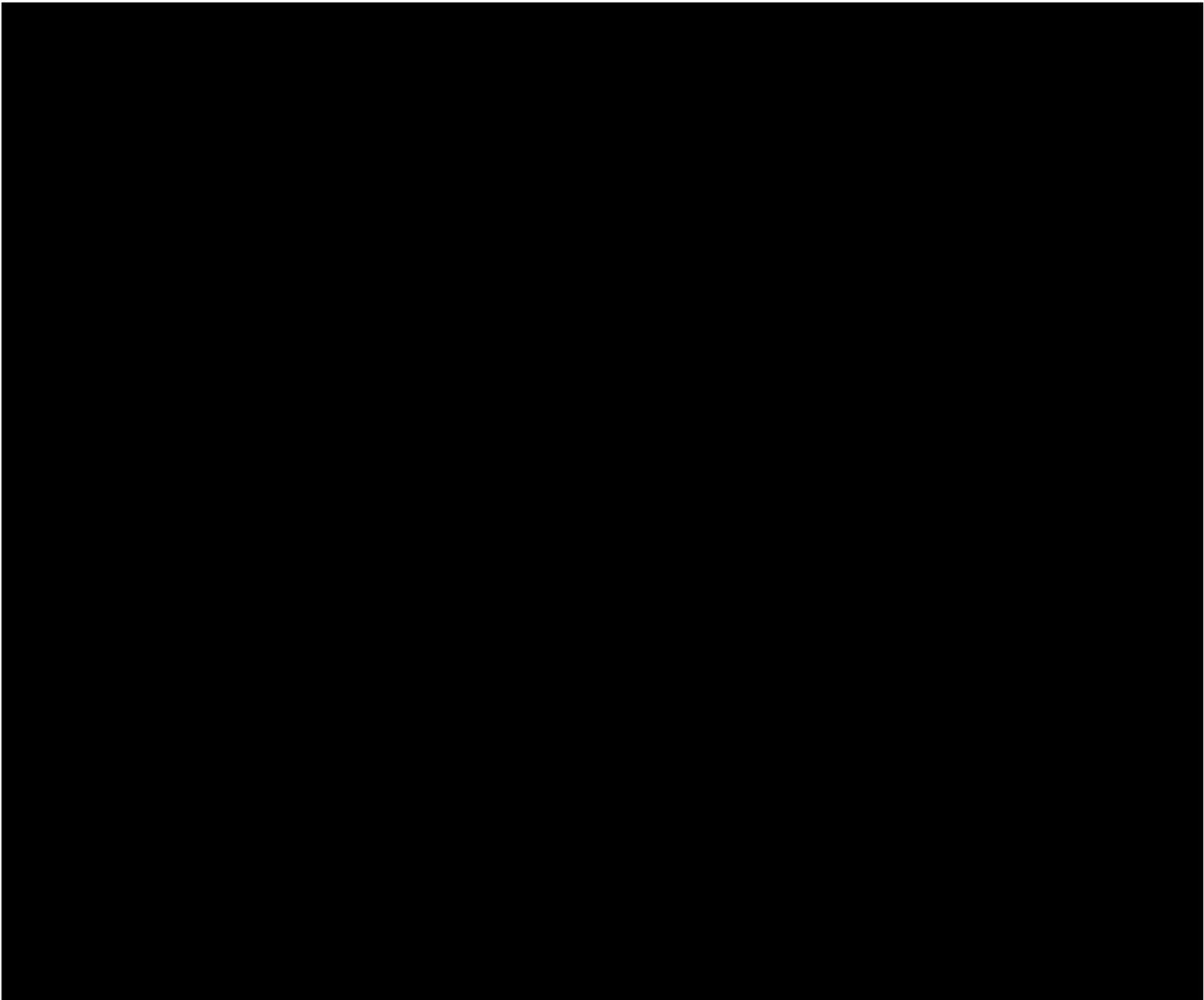


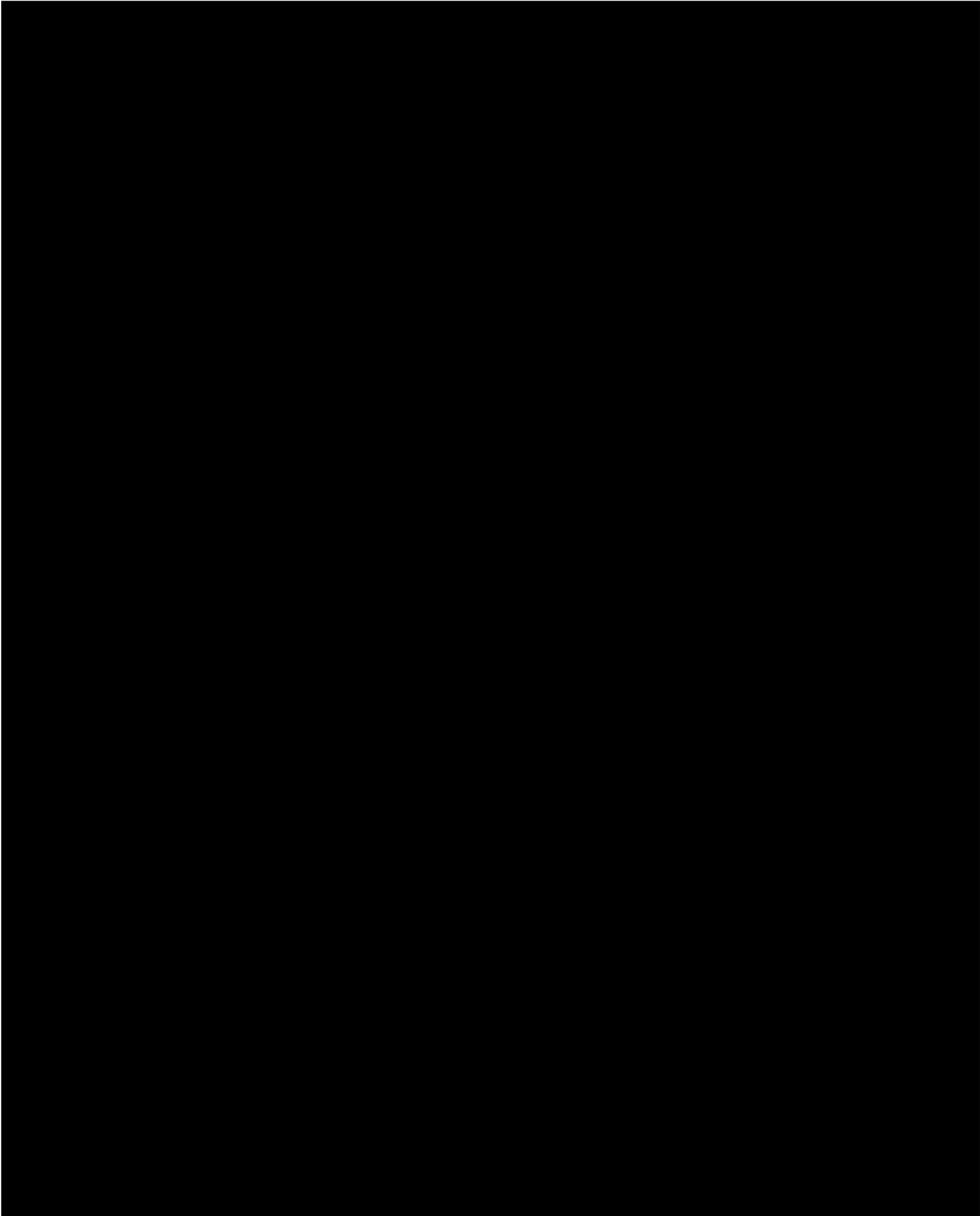
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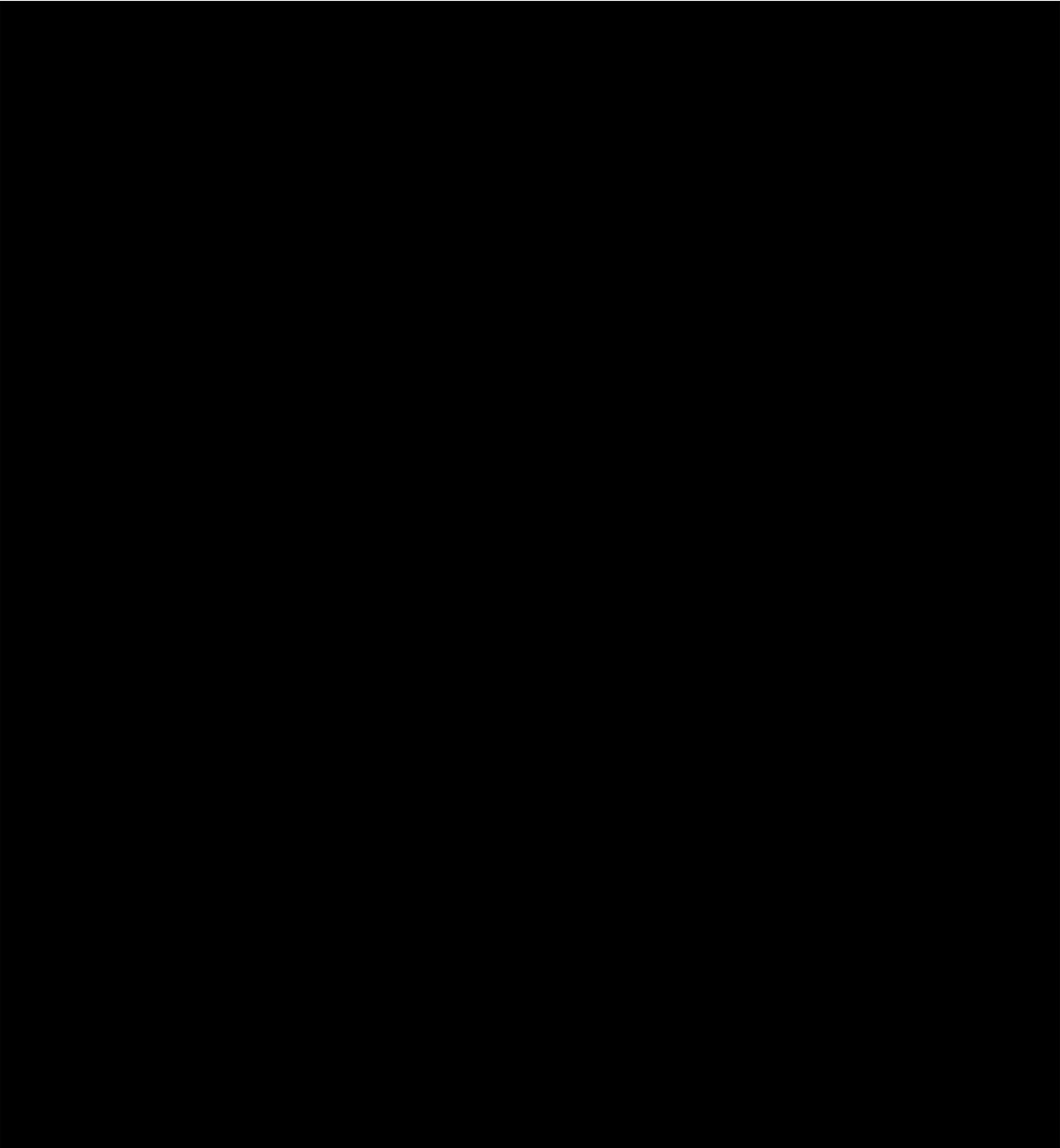


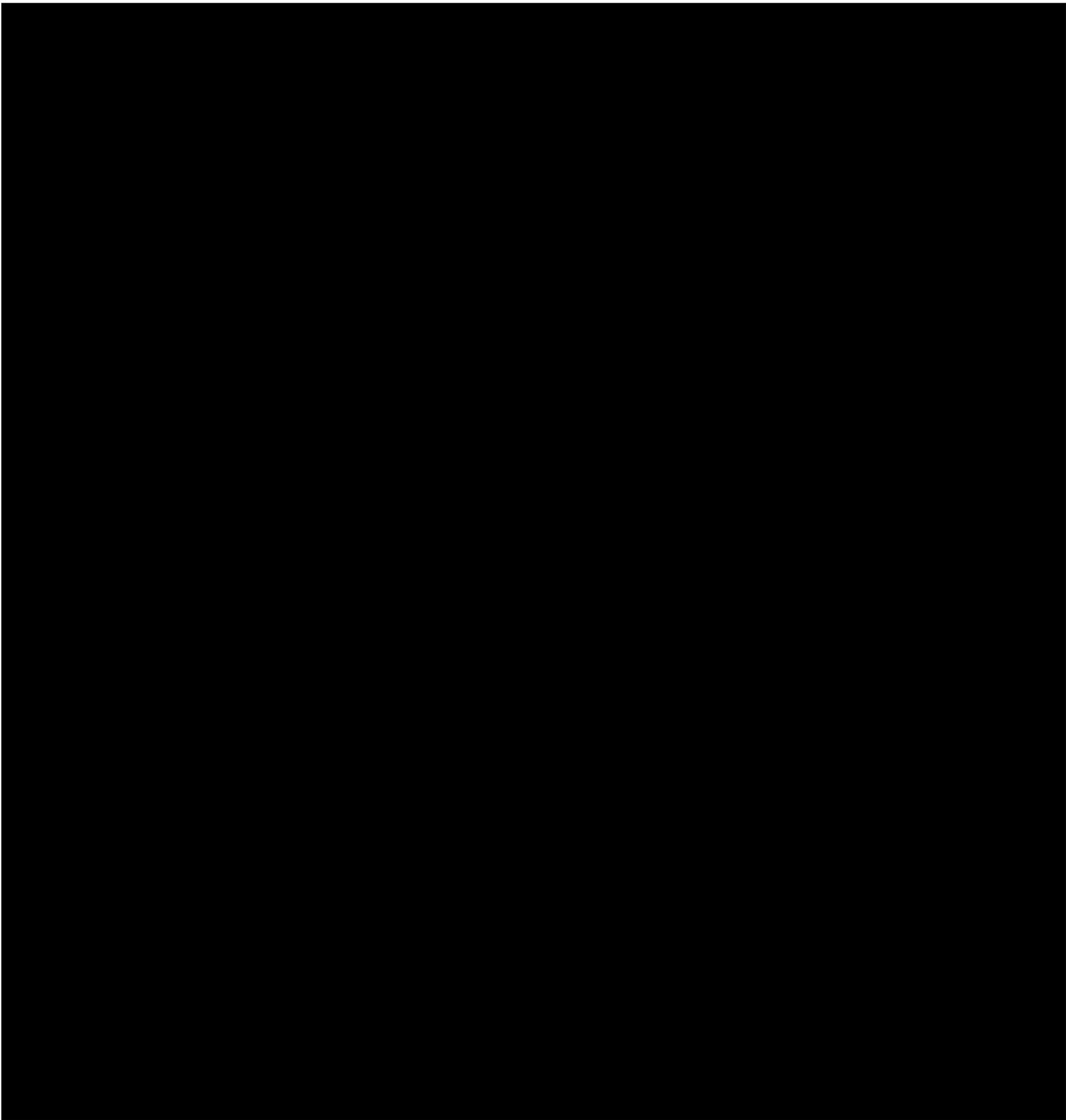


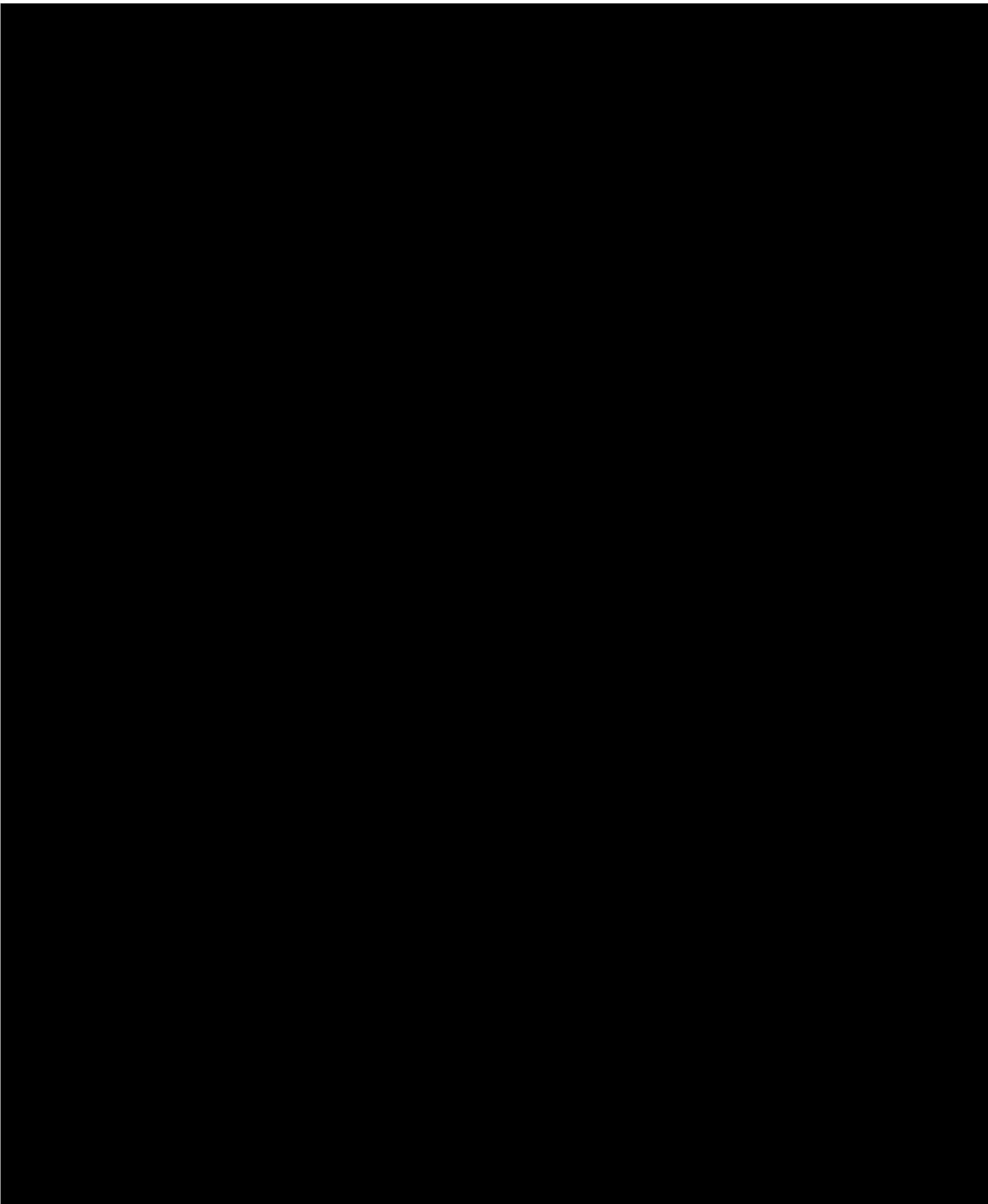
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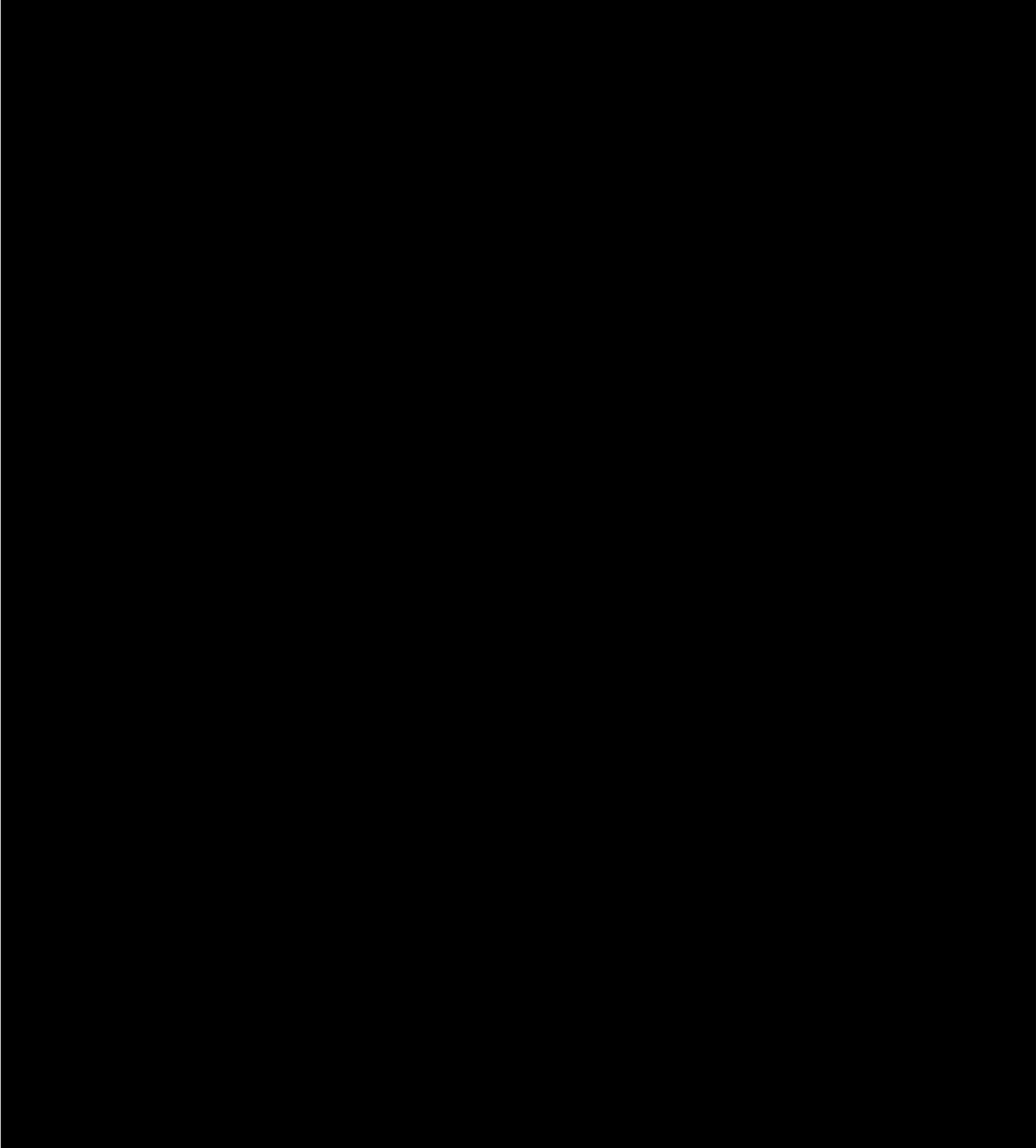


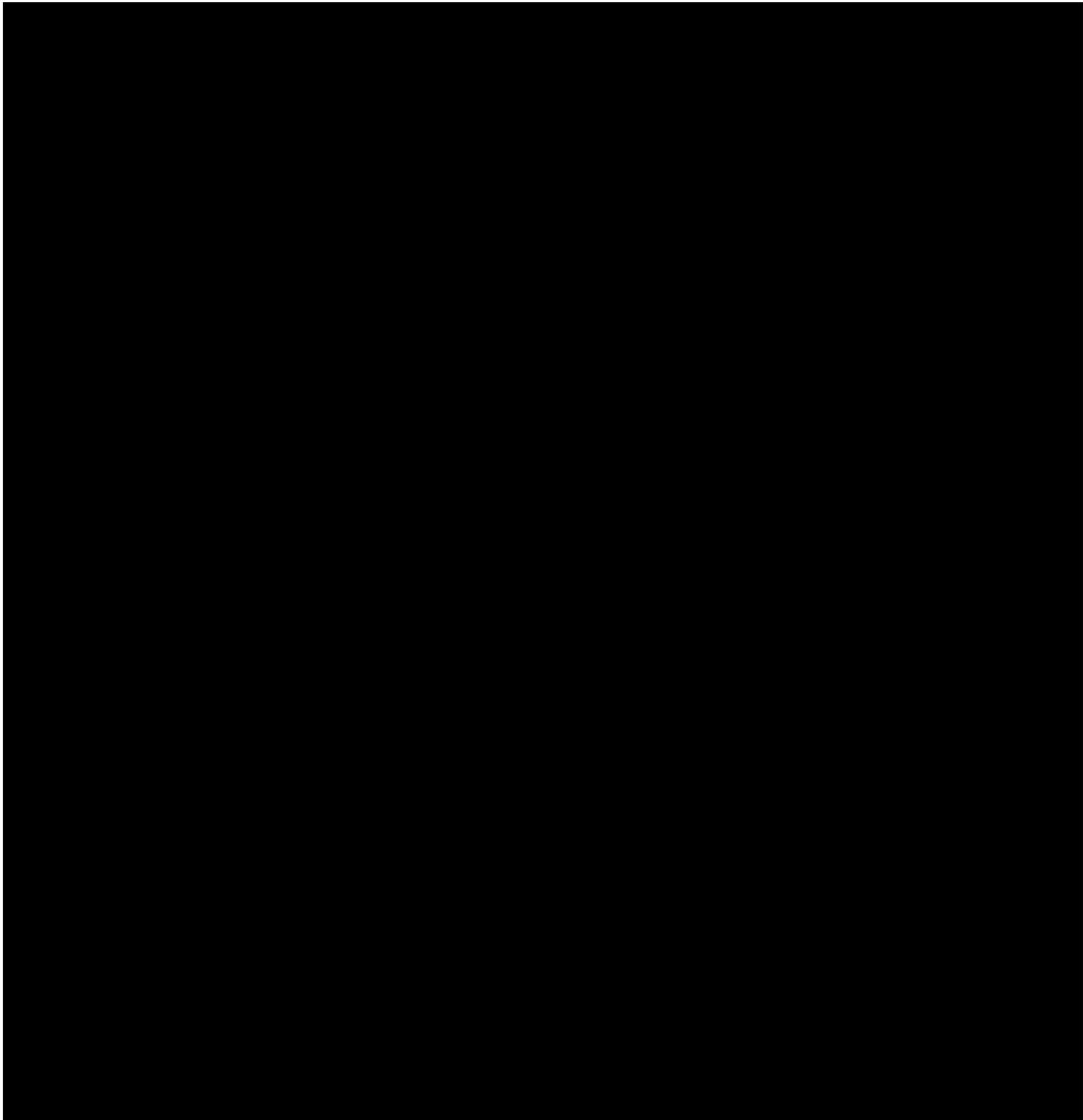




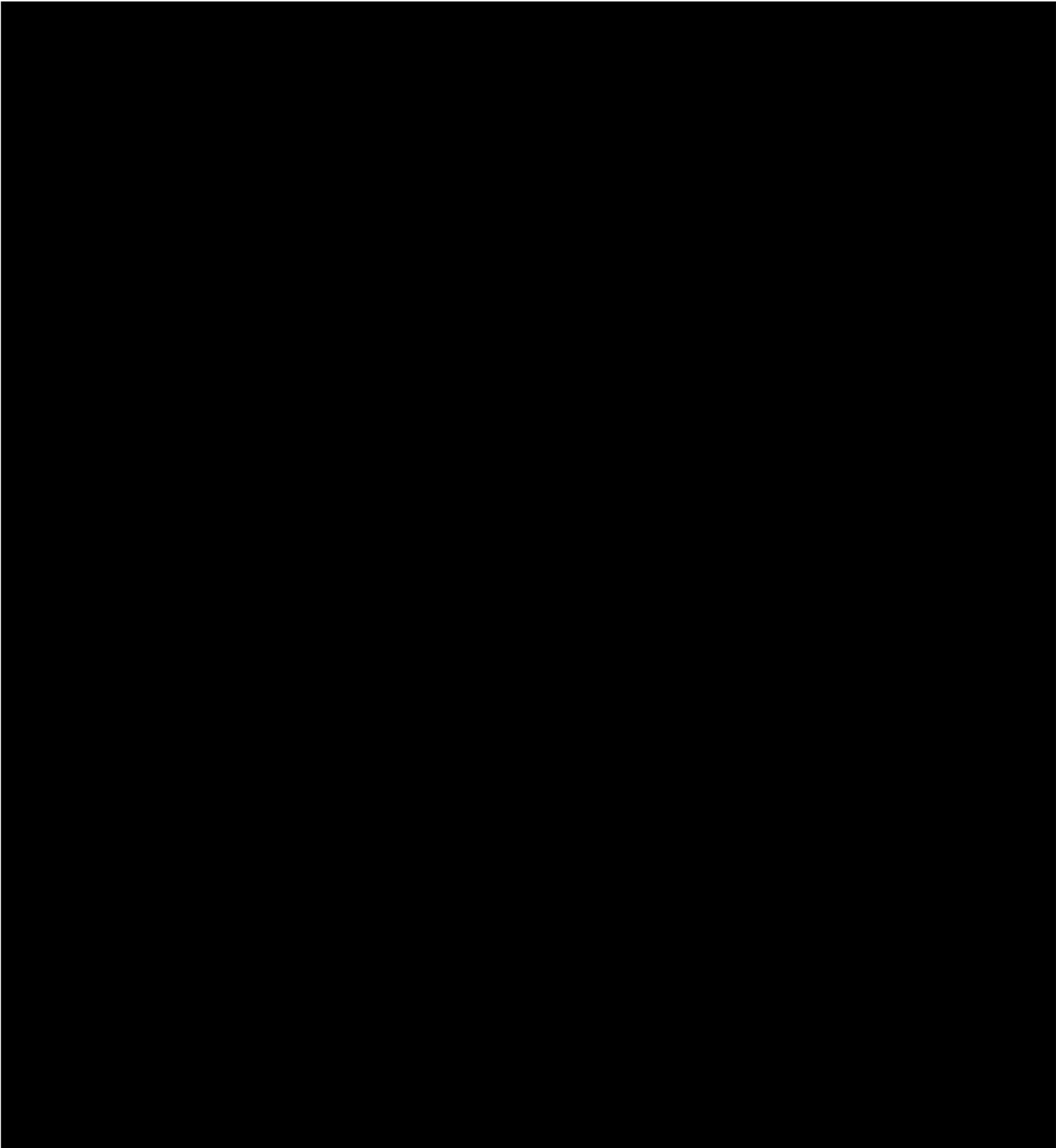




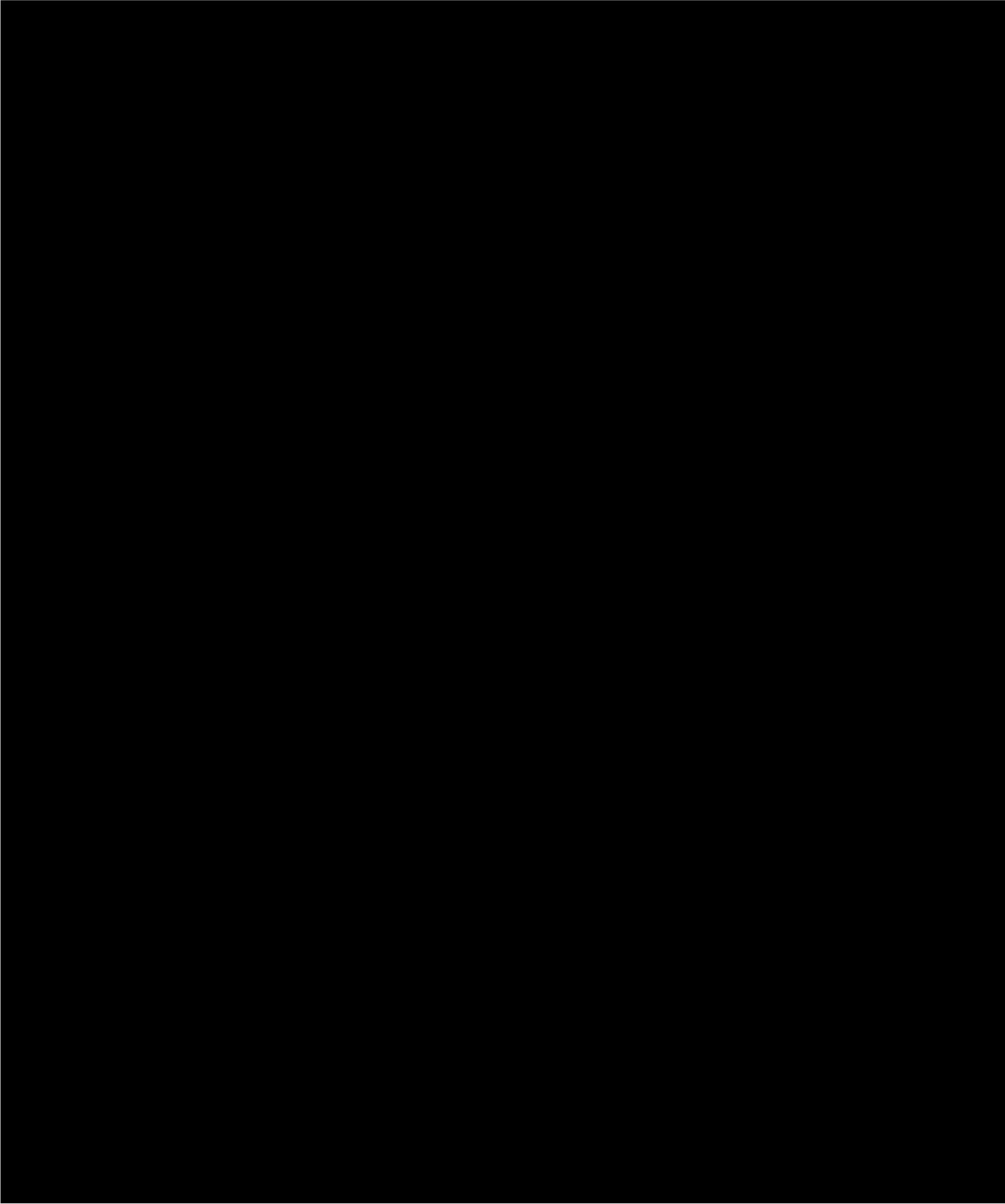


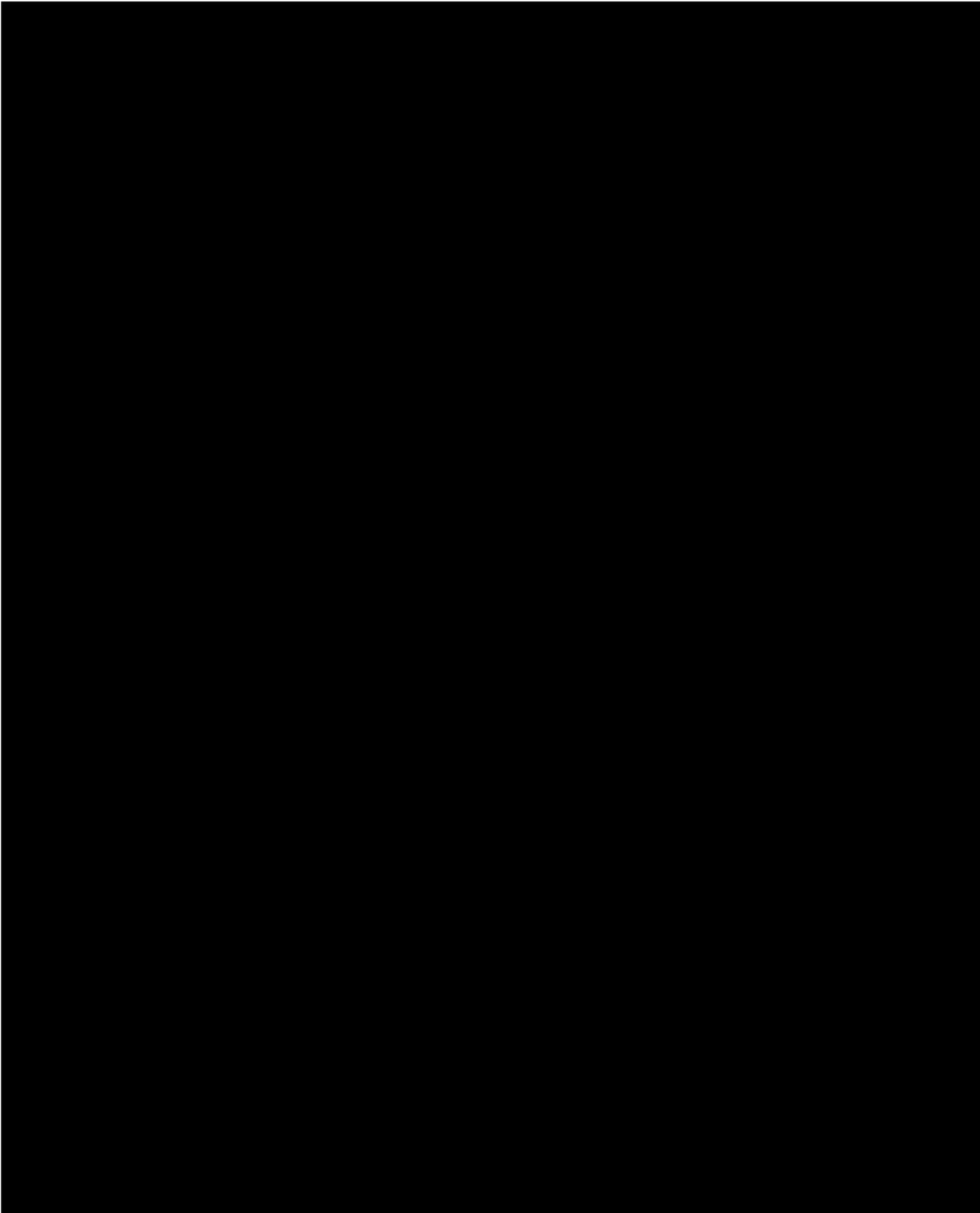


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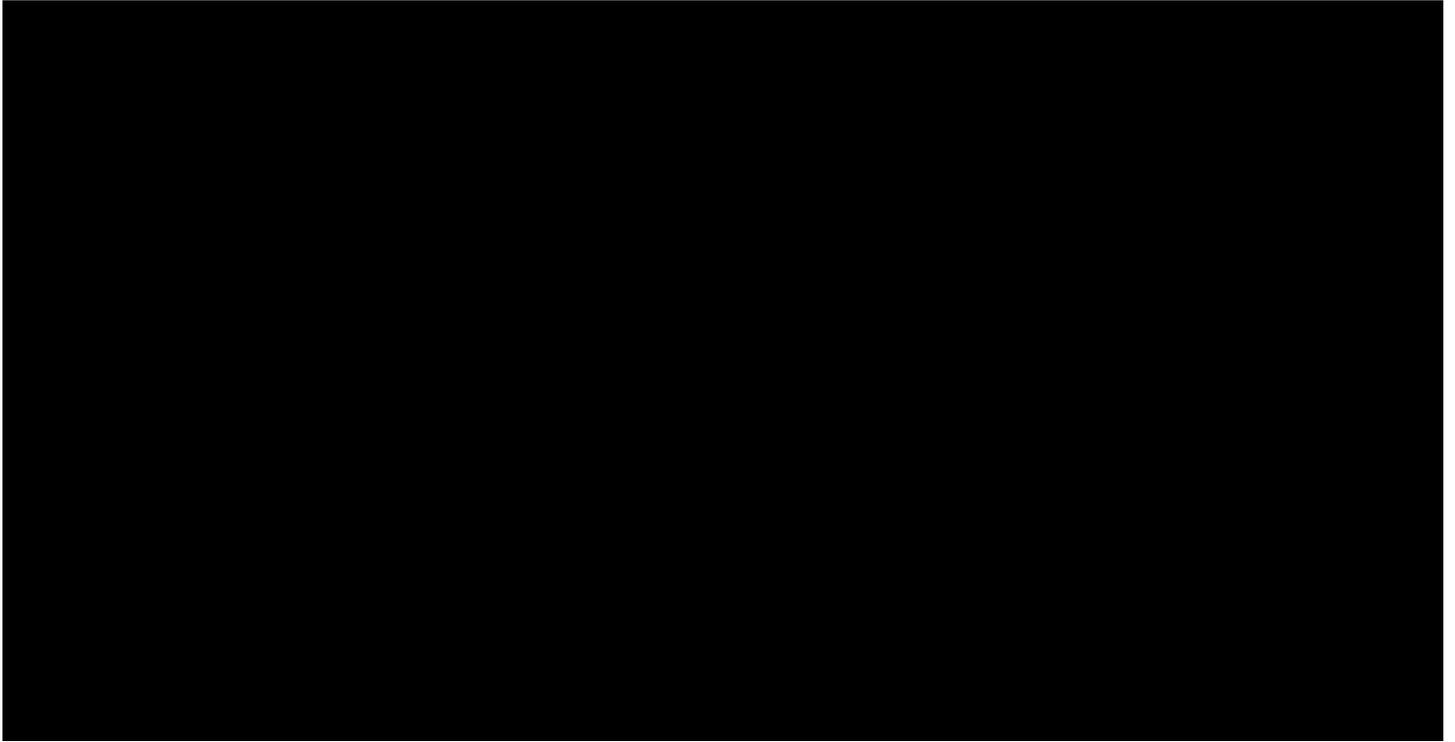
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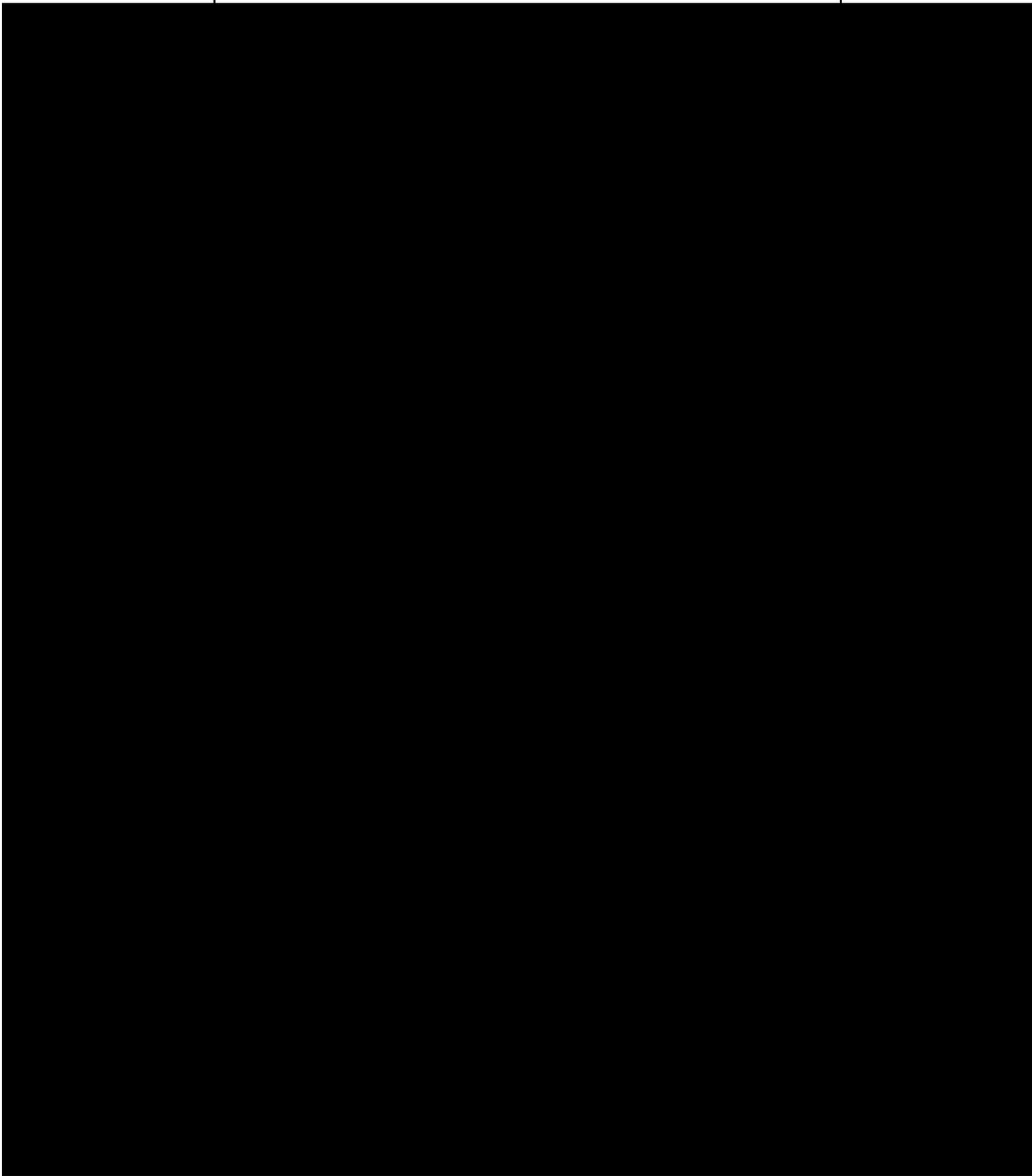
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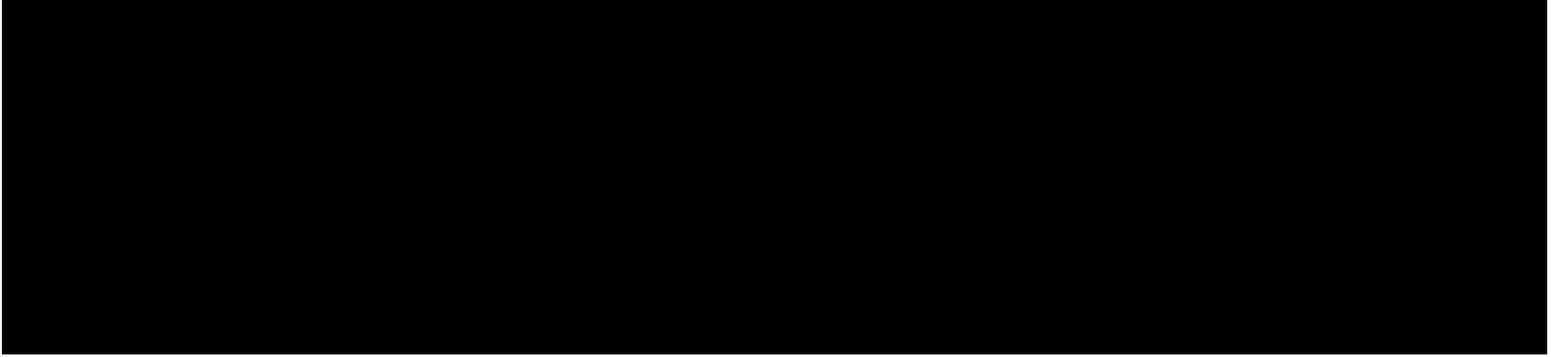
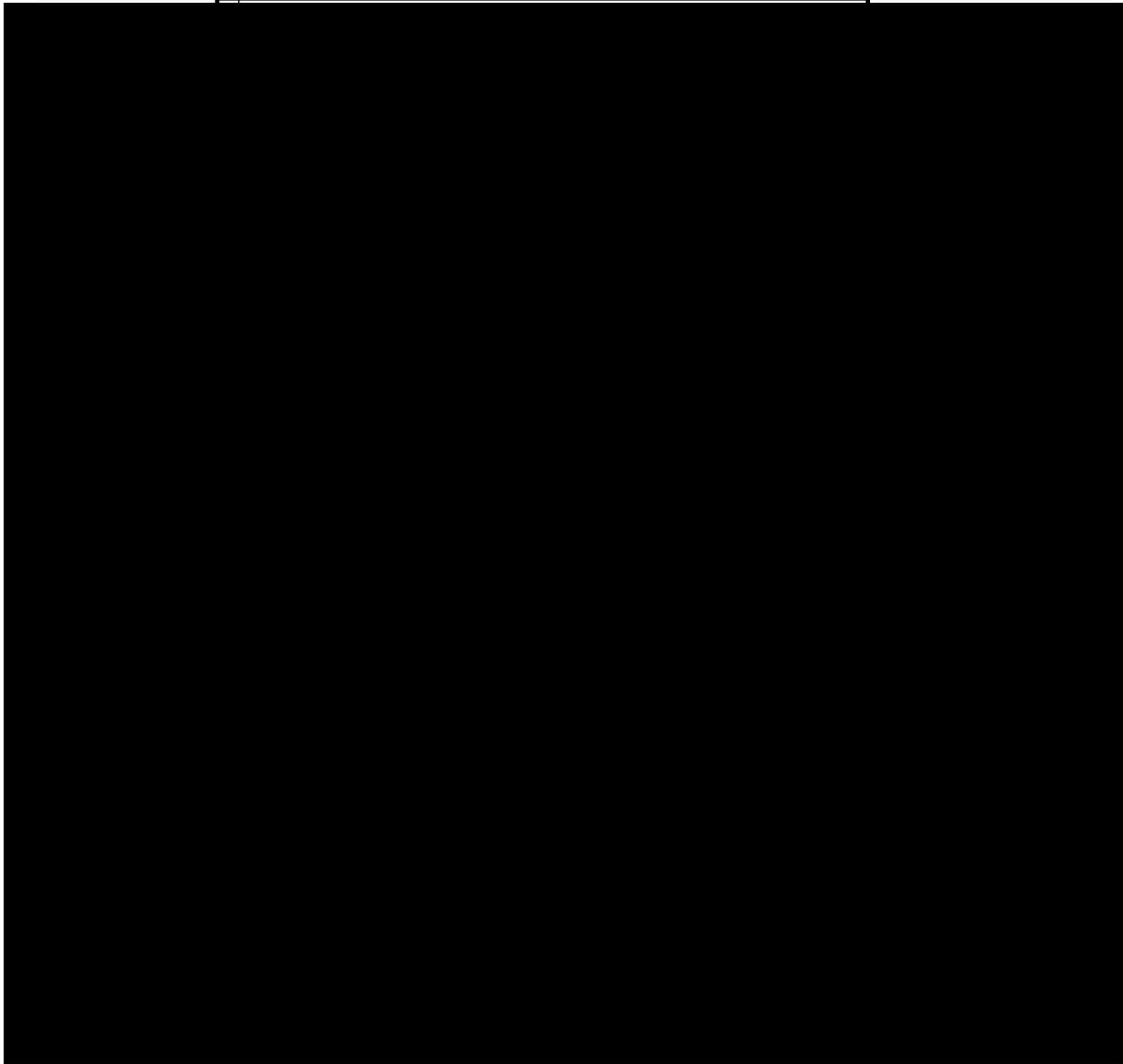
2019.03011 ATKINSON FARM, LLC

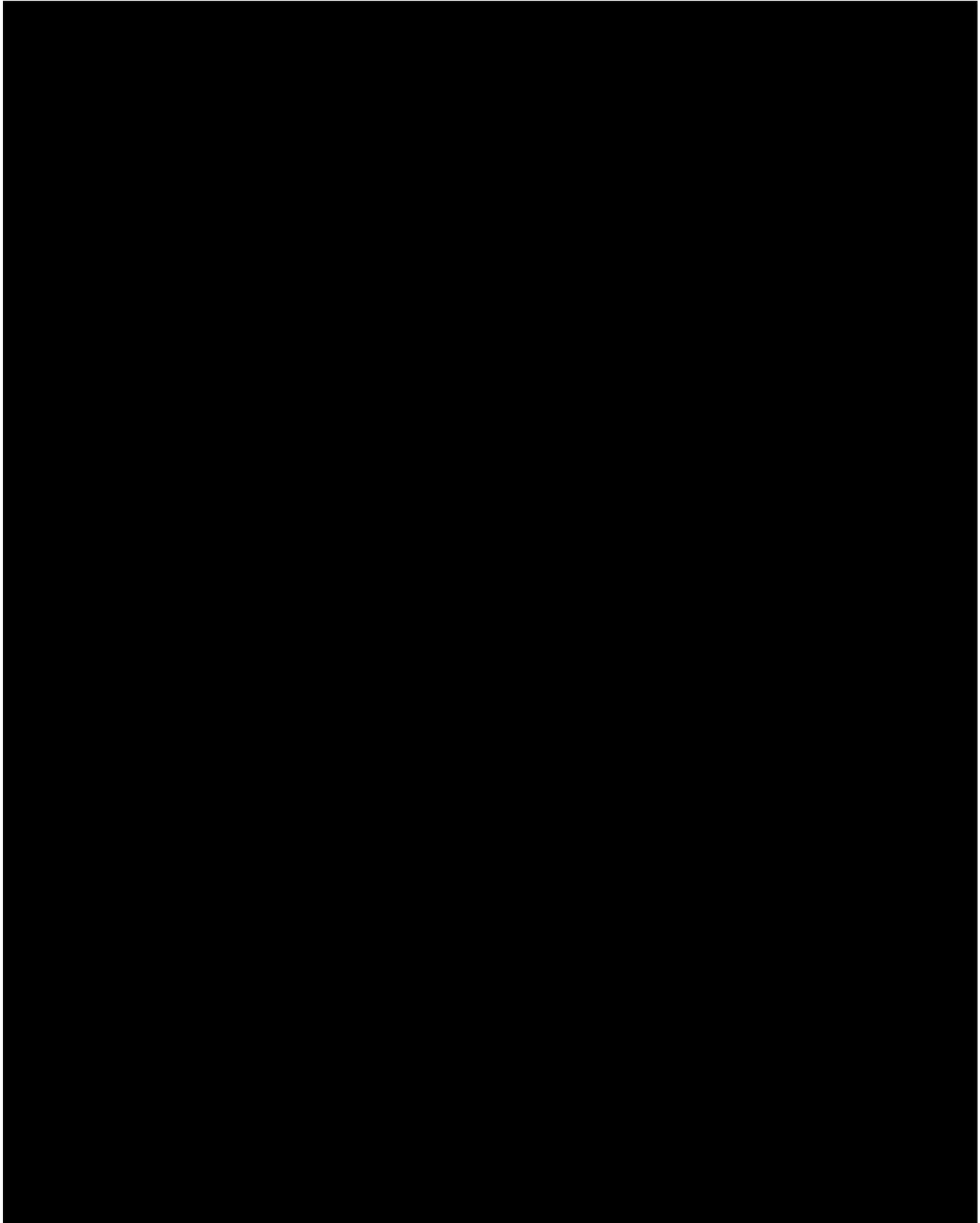
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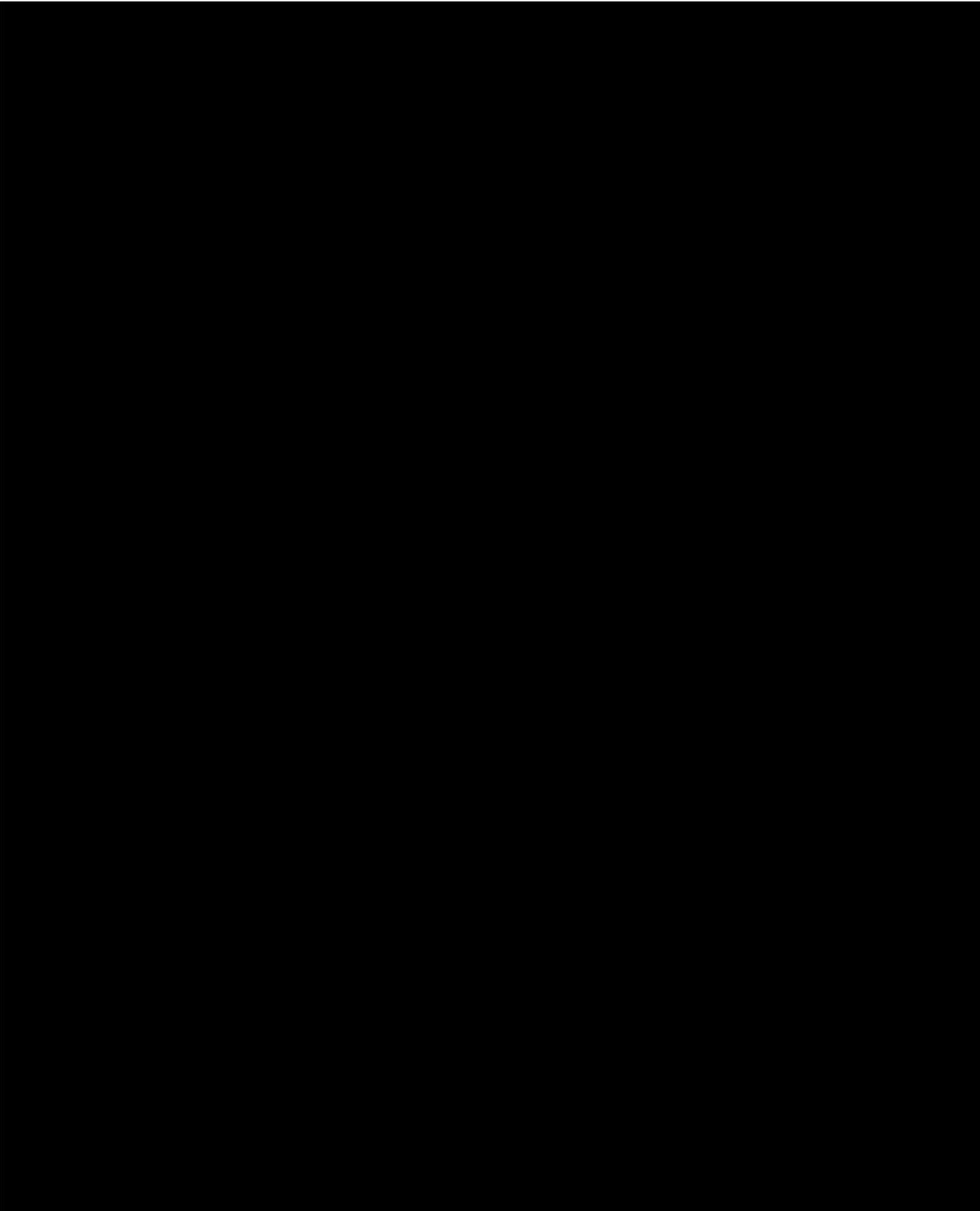


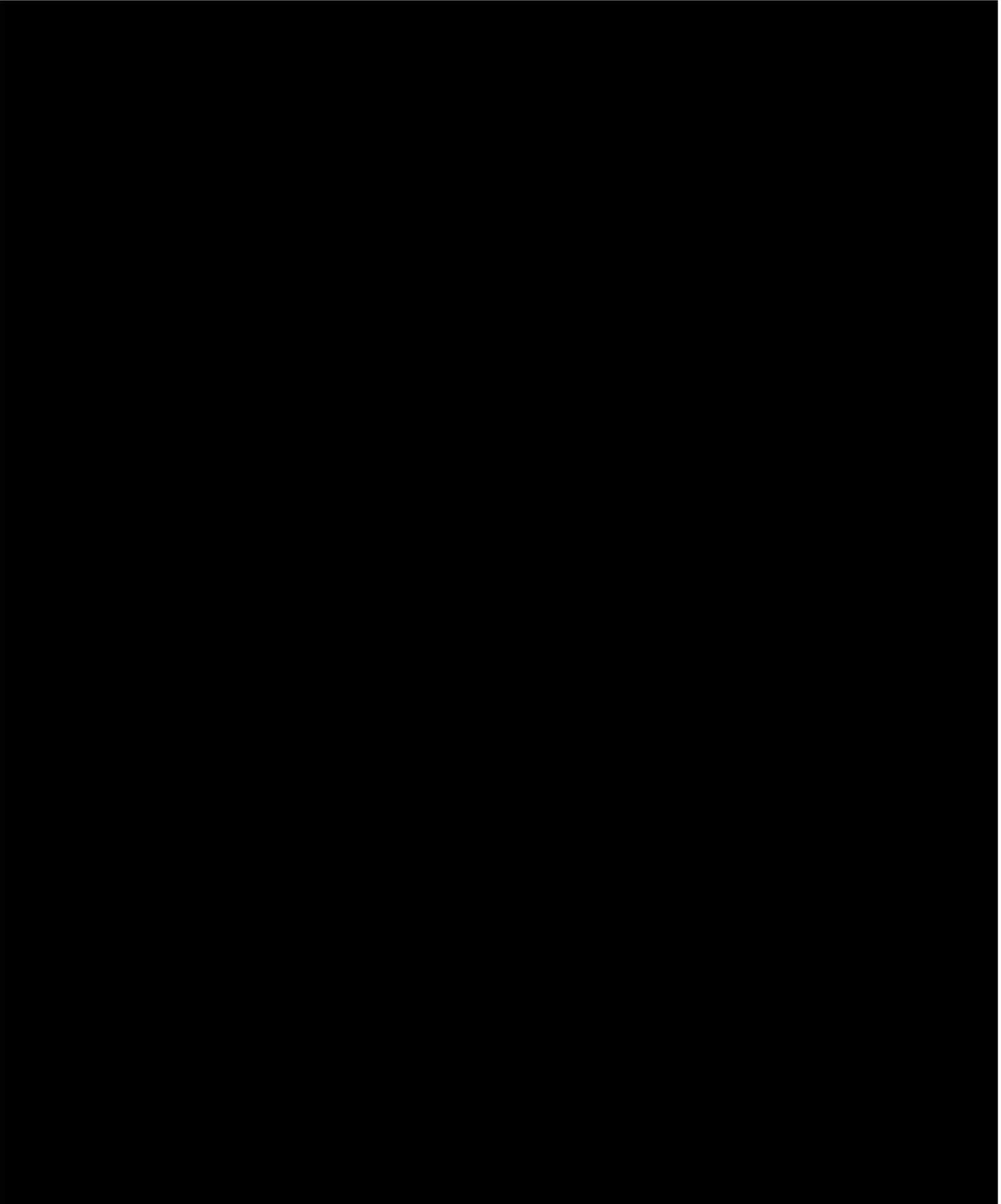


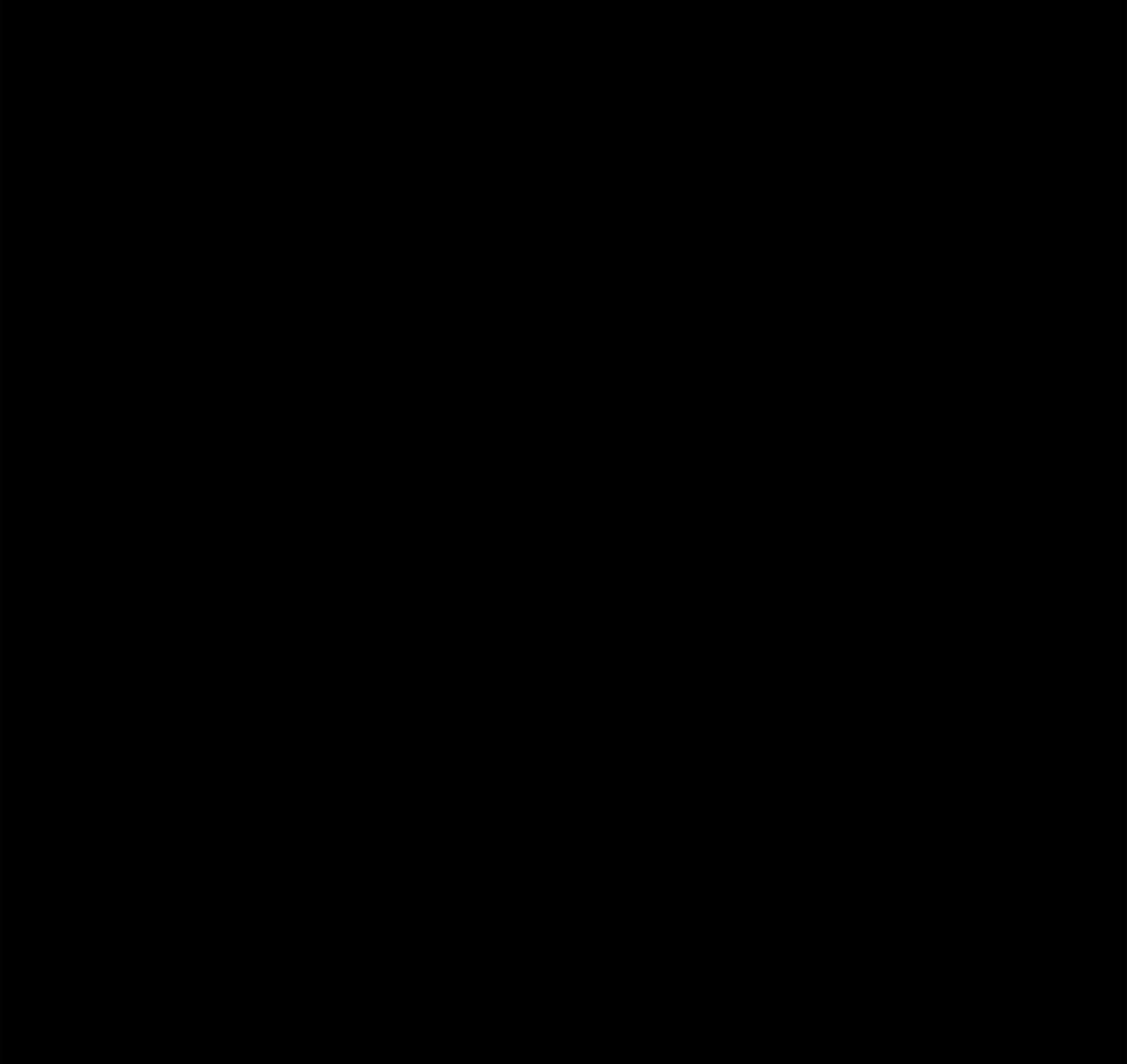
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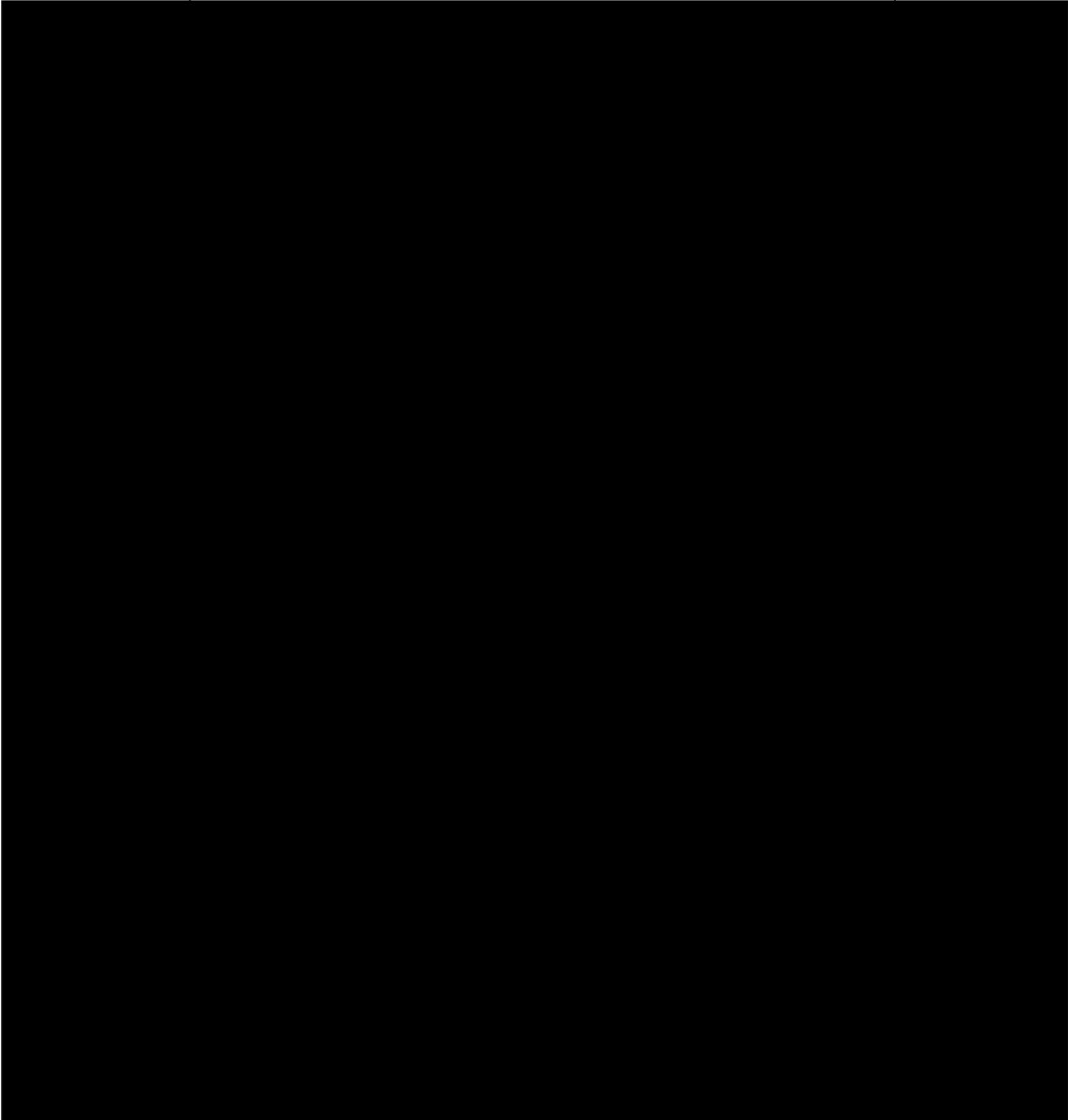


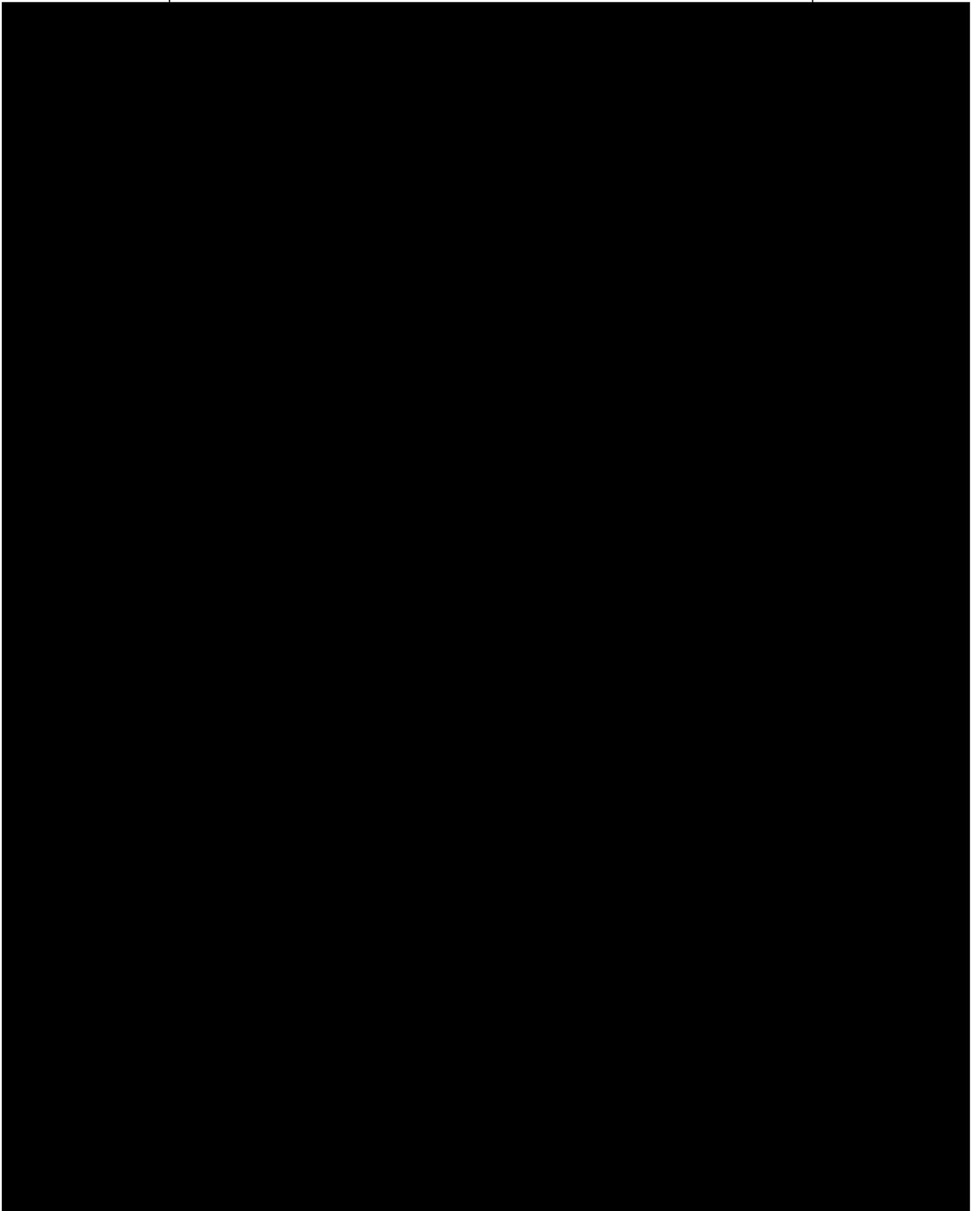


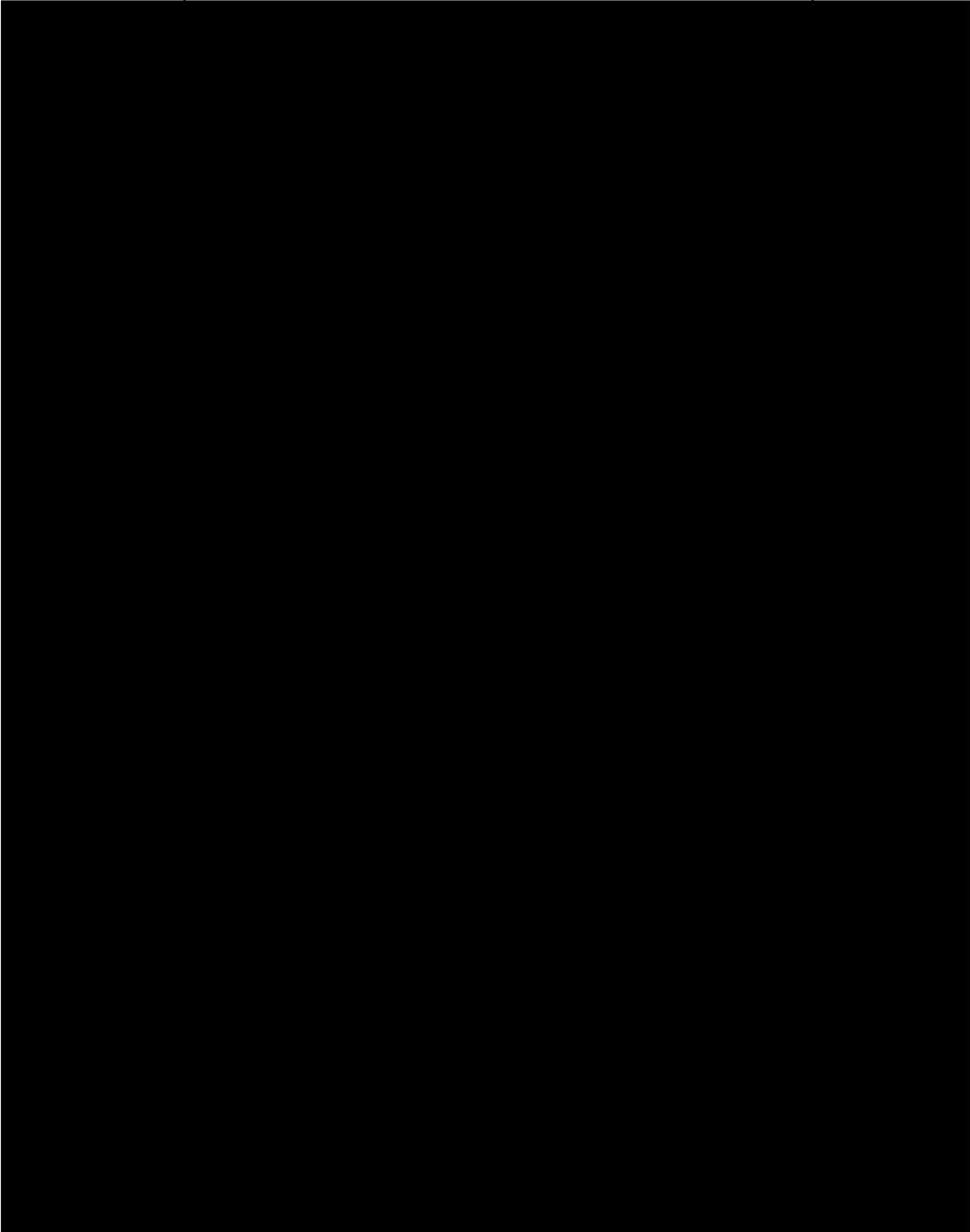


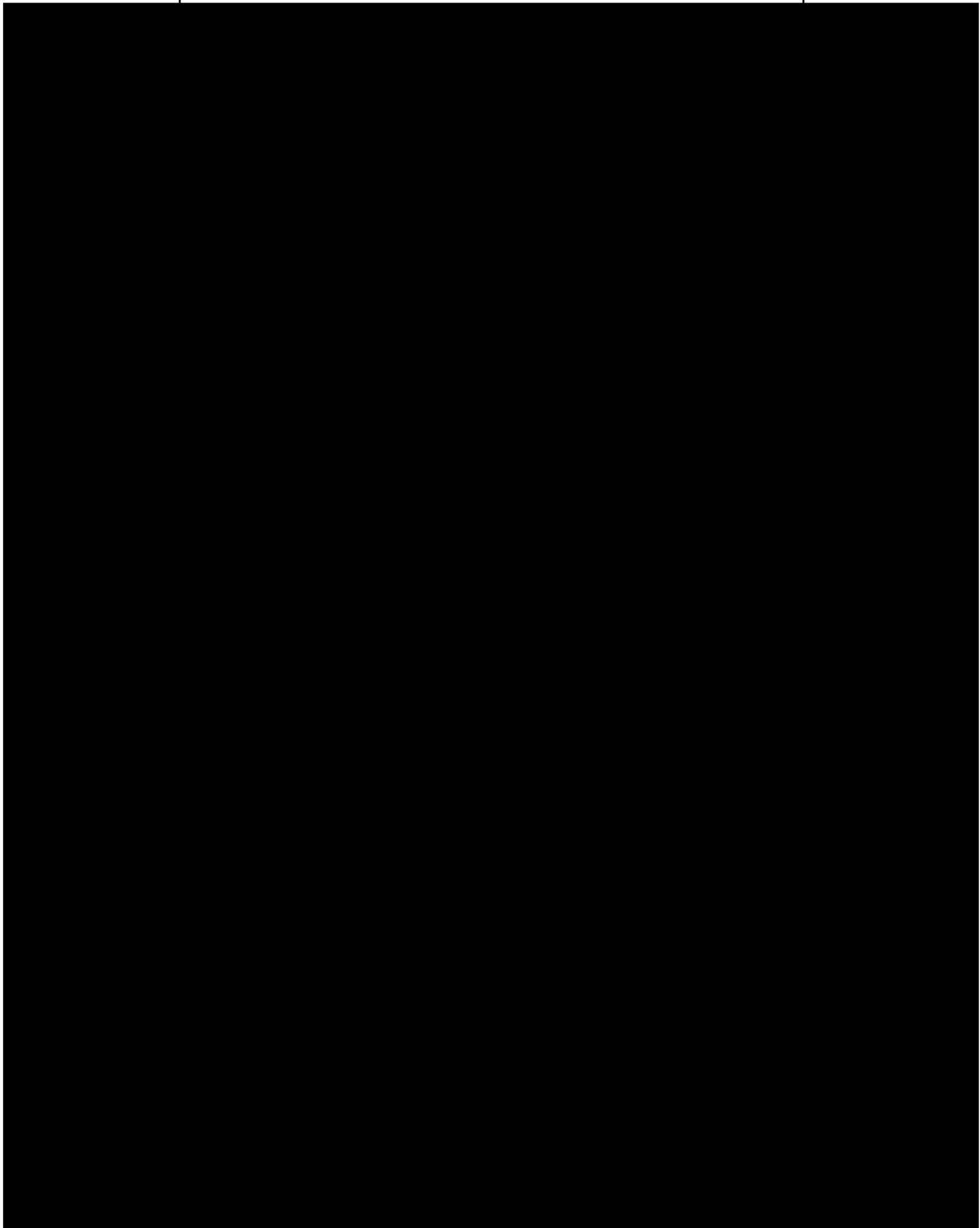


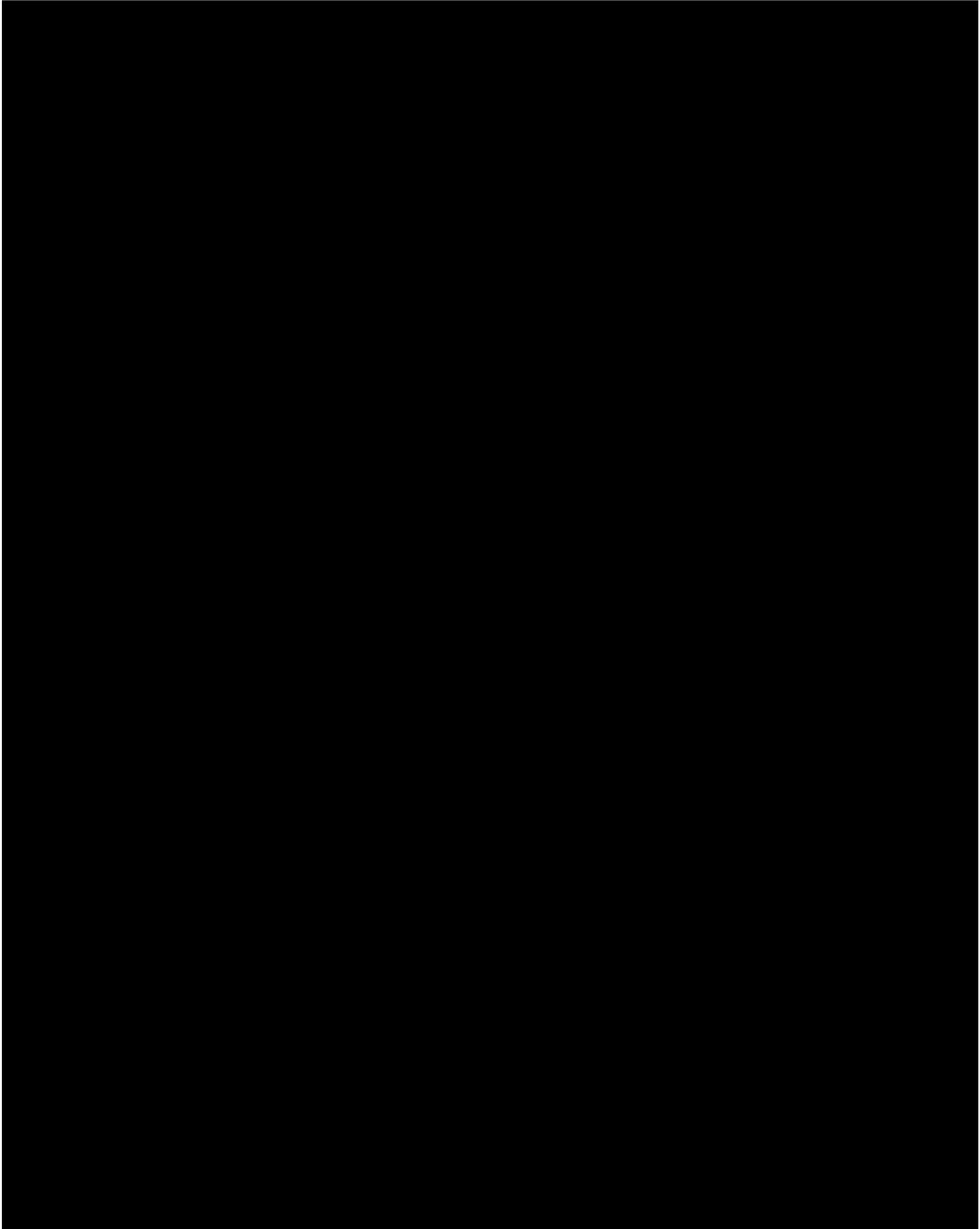


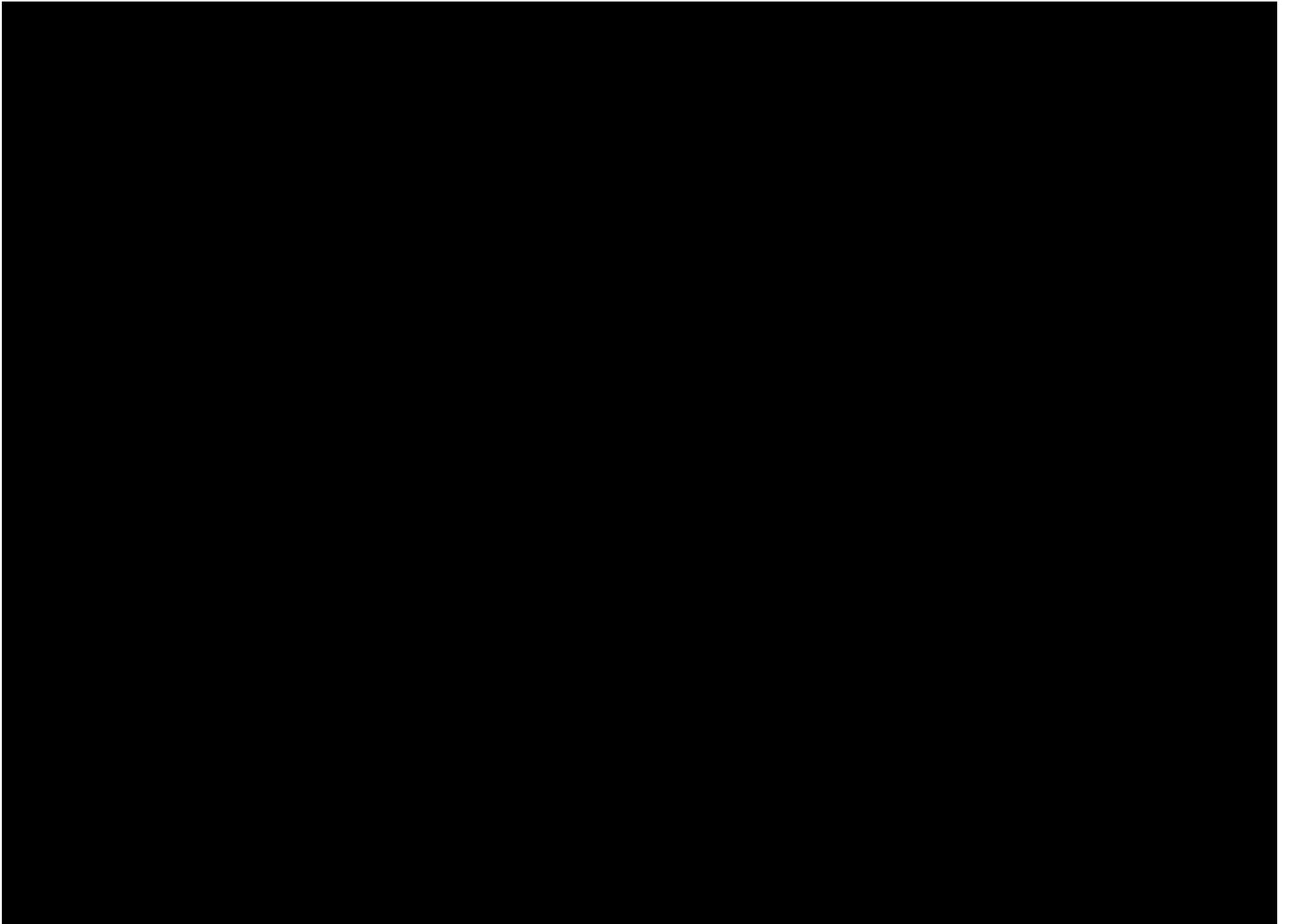


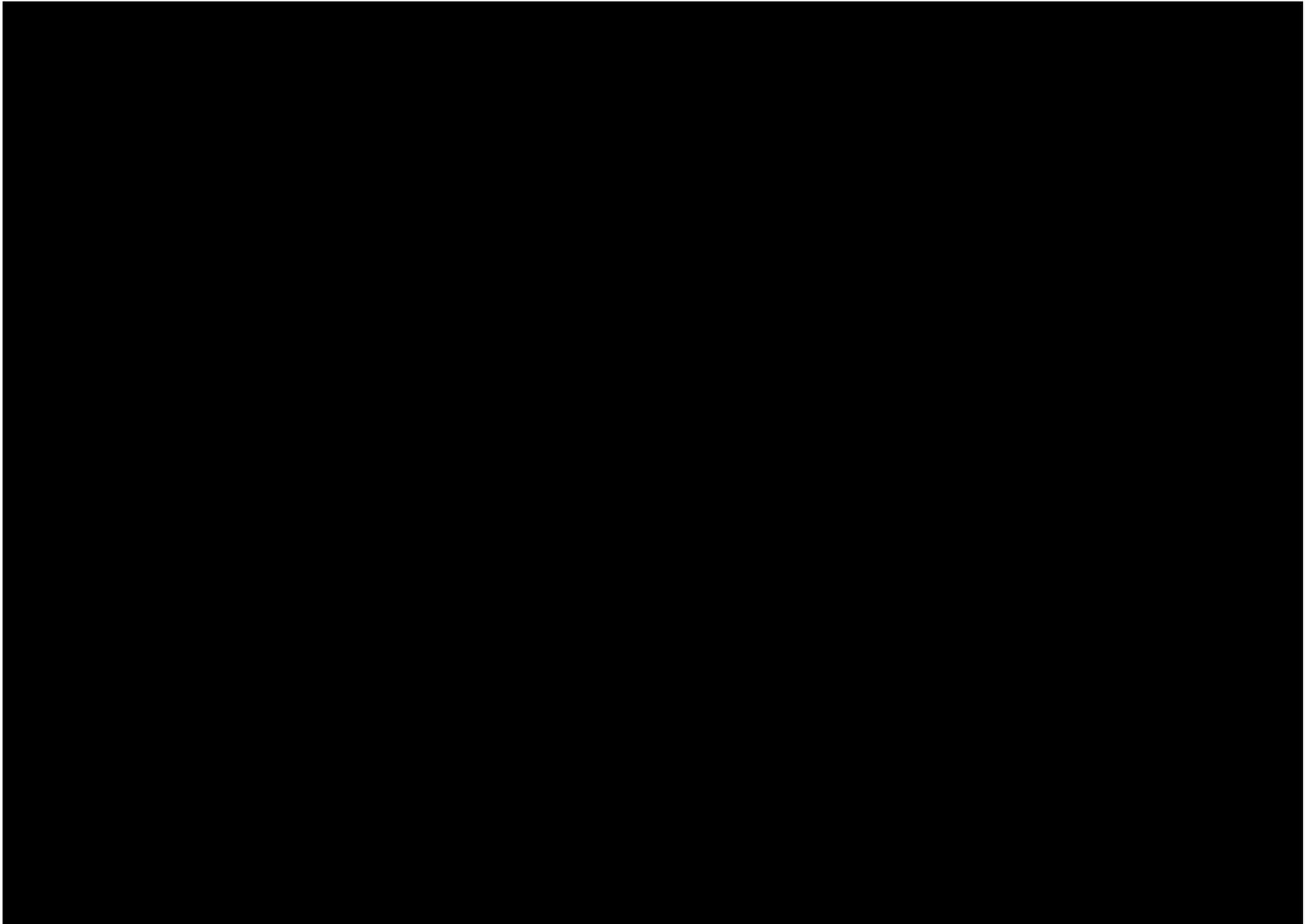


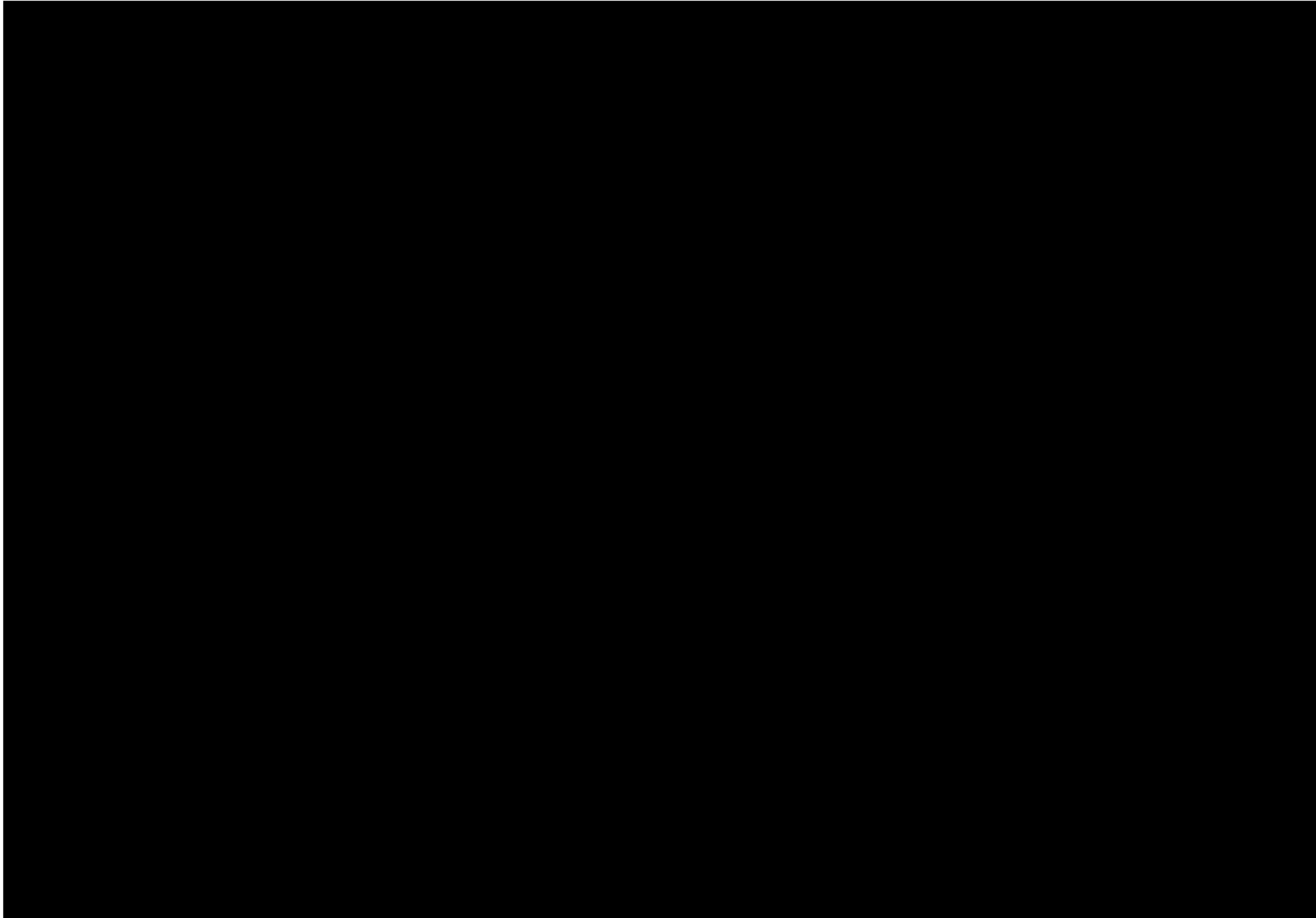


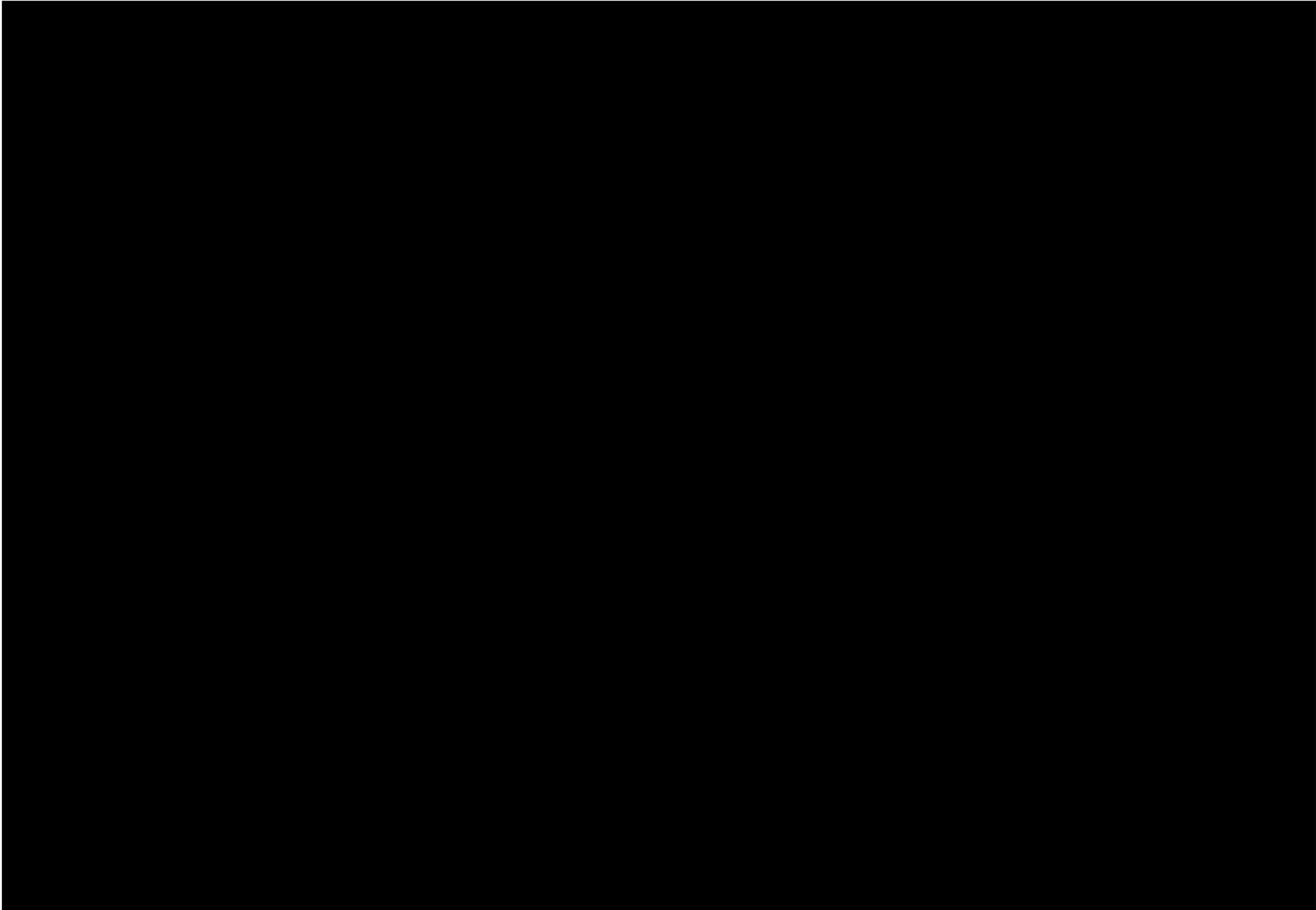


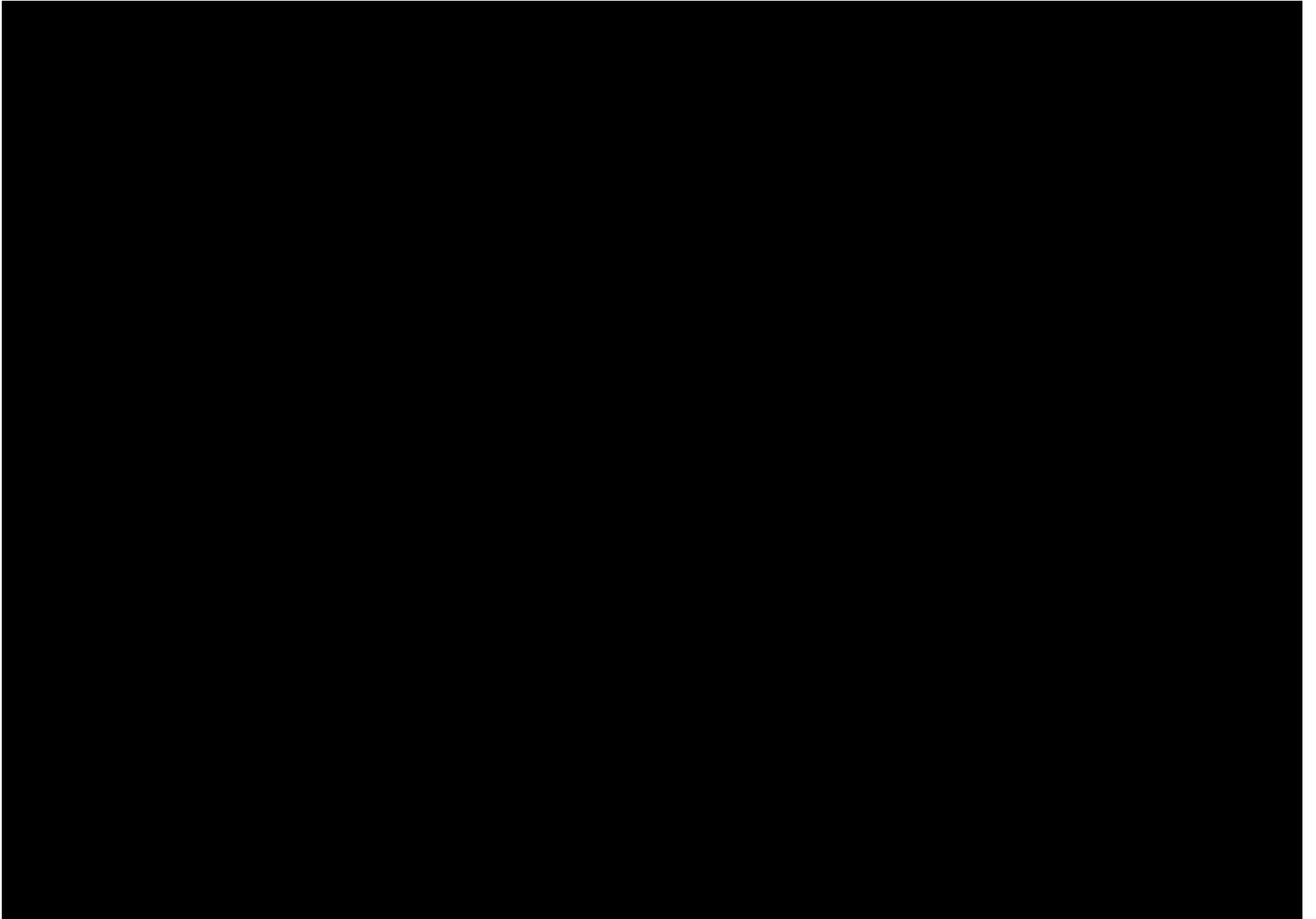


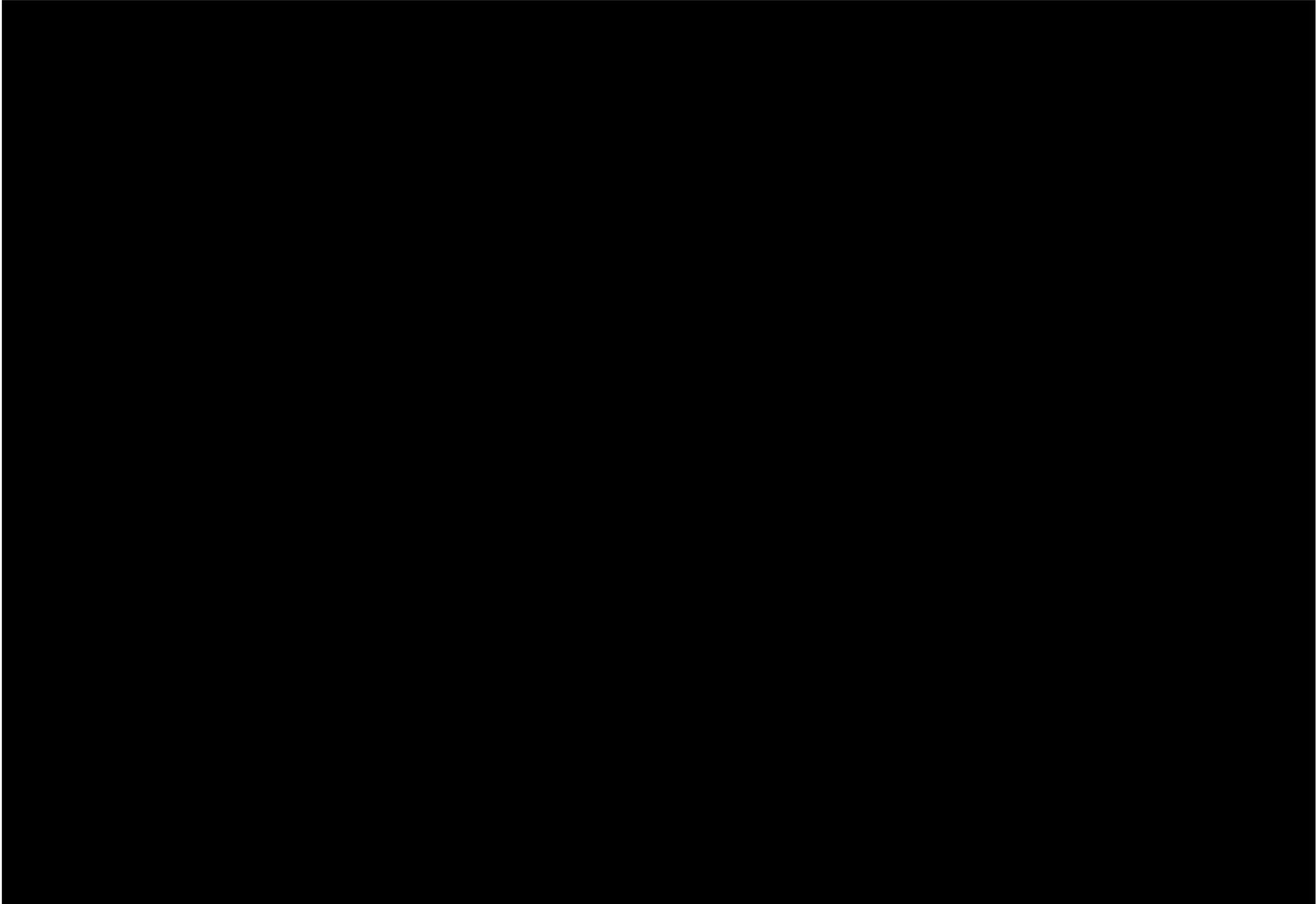




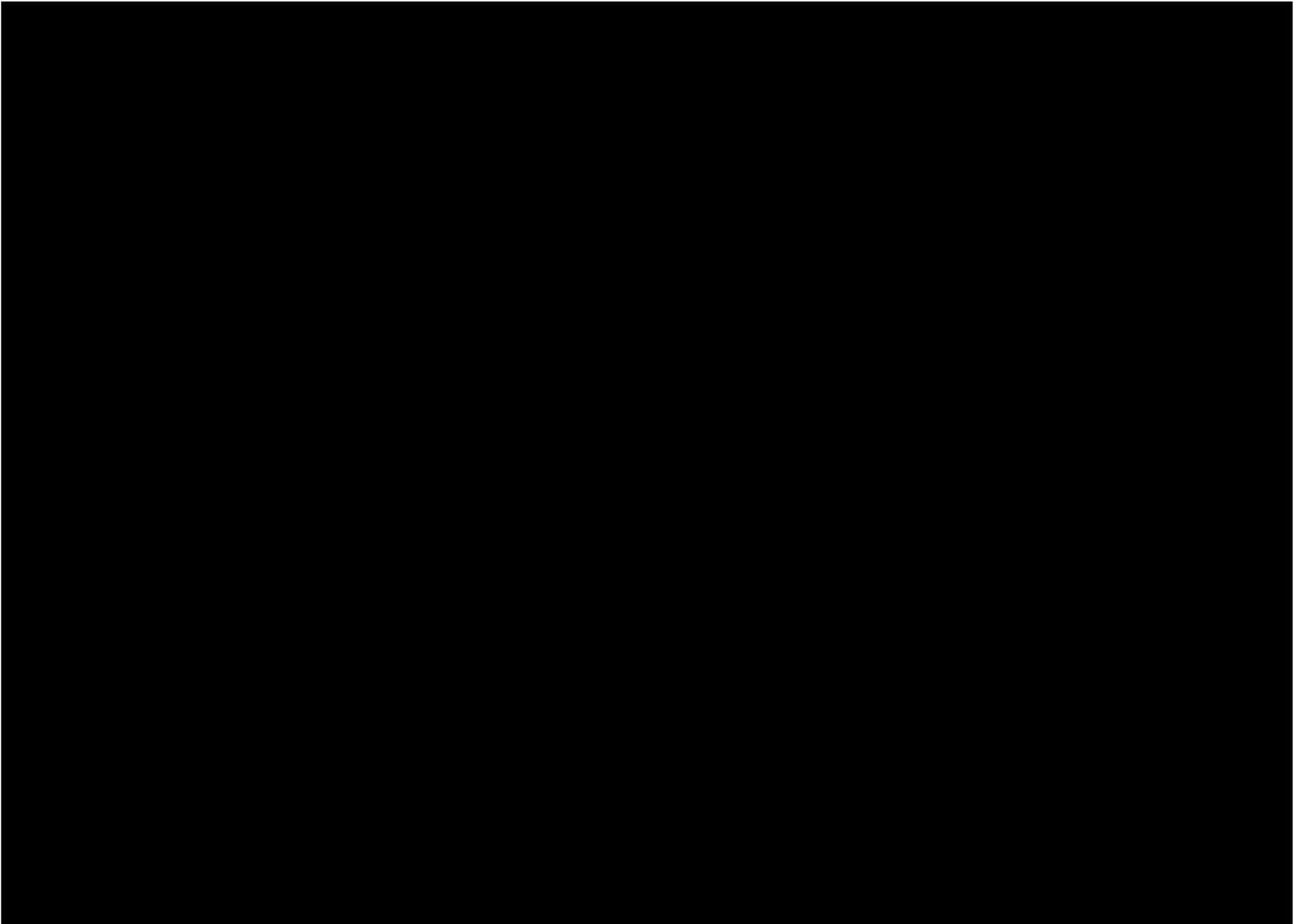




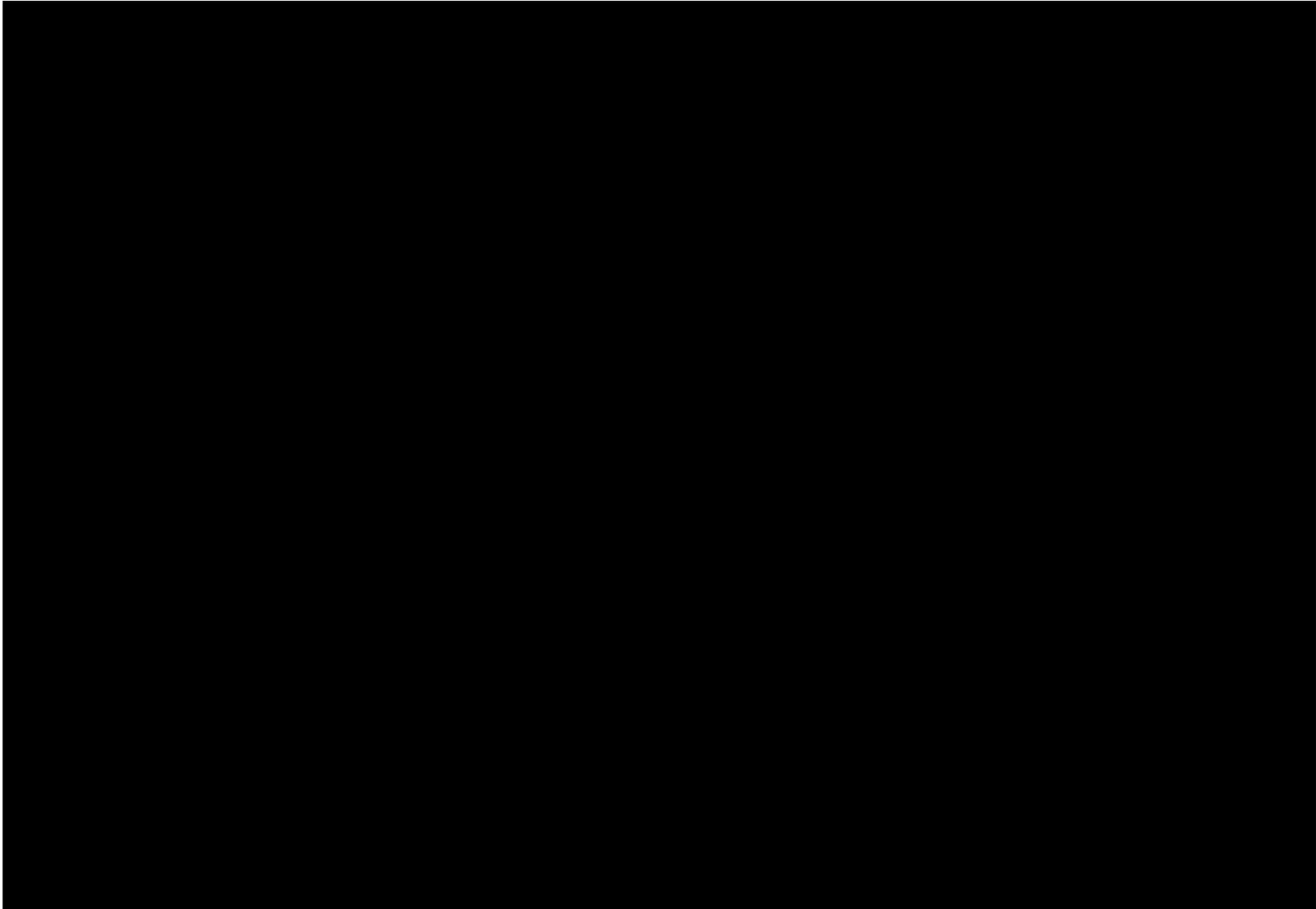


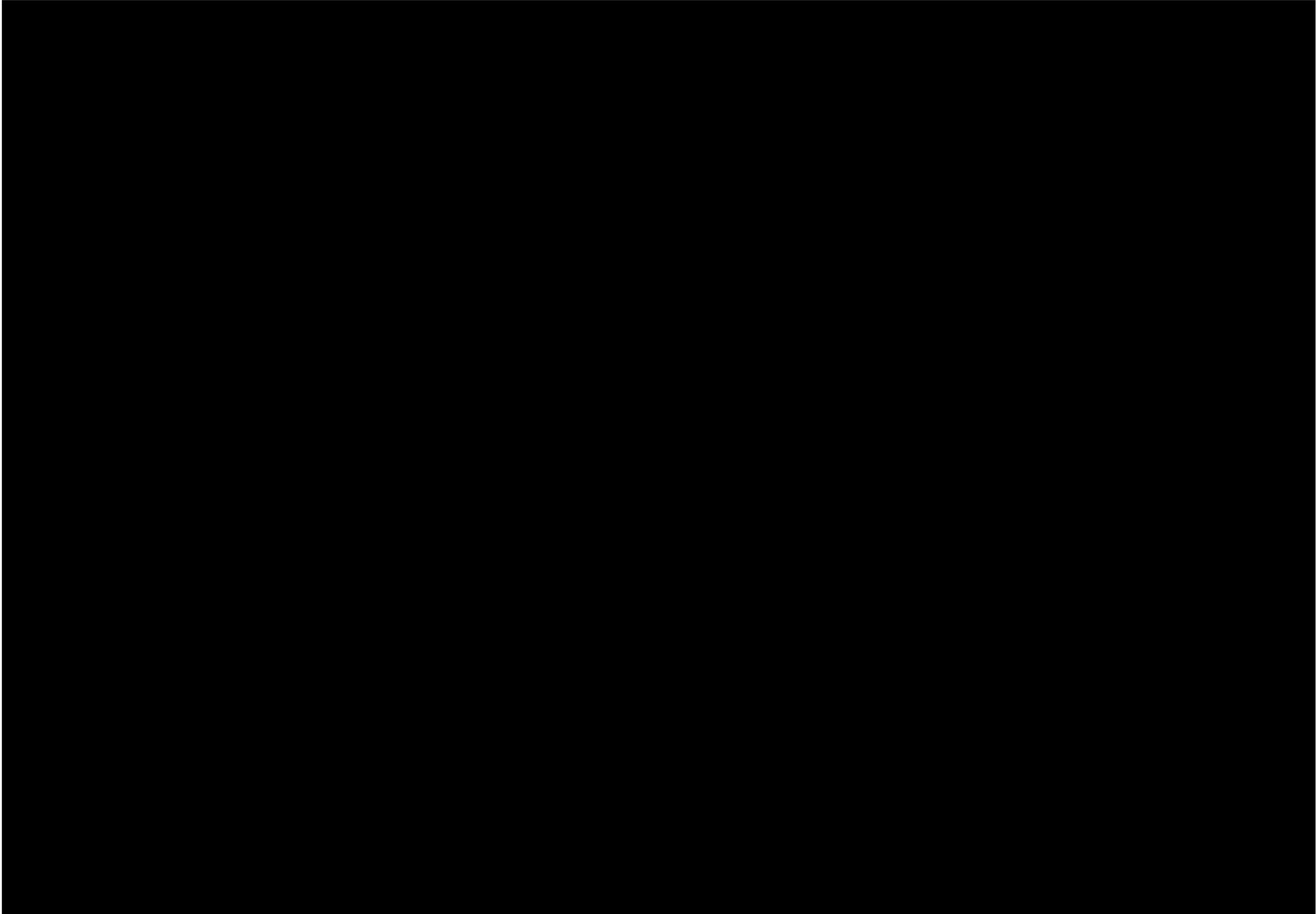


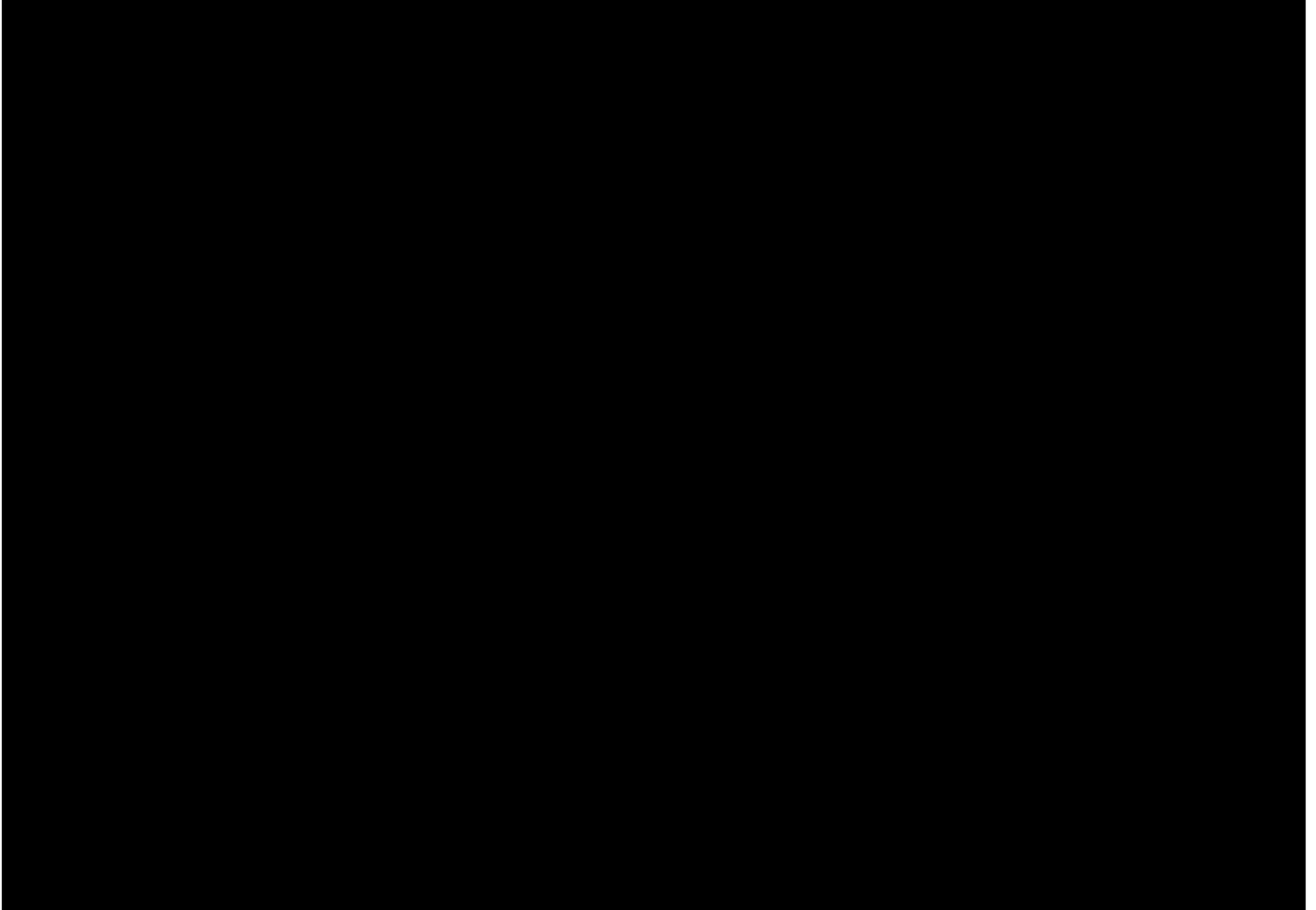


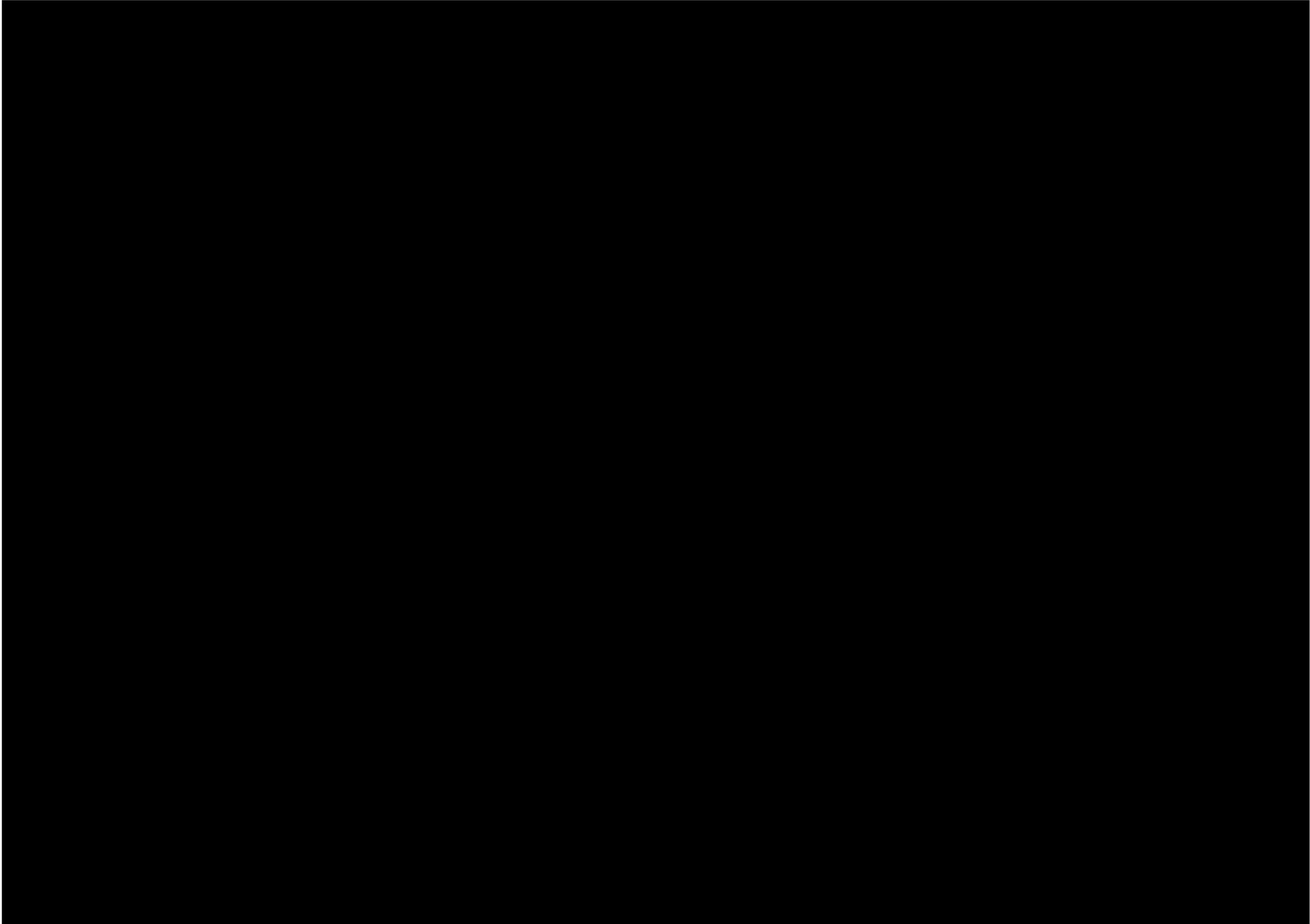




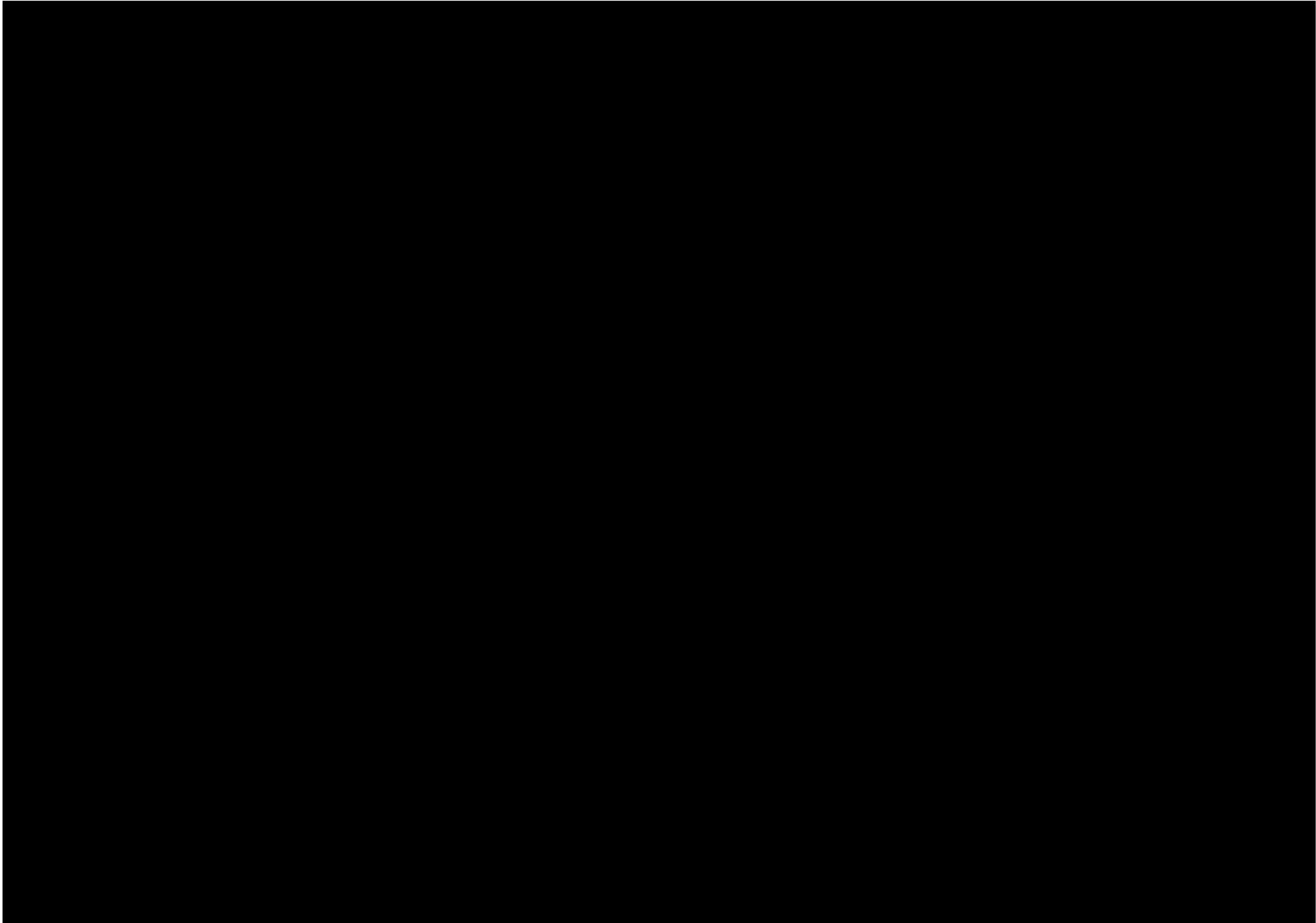


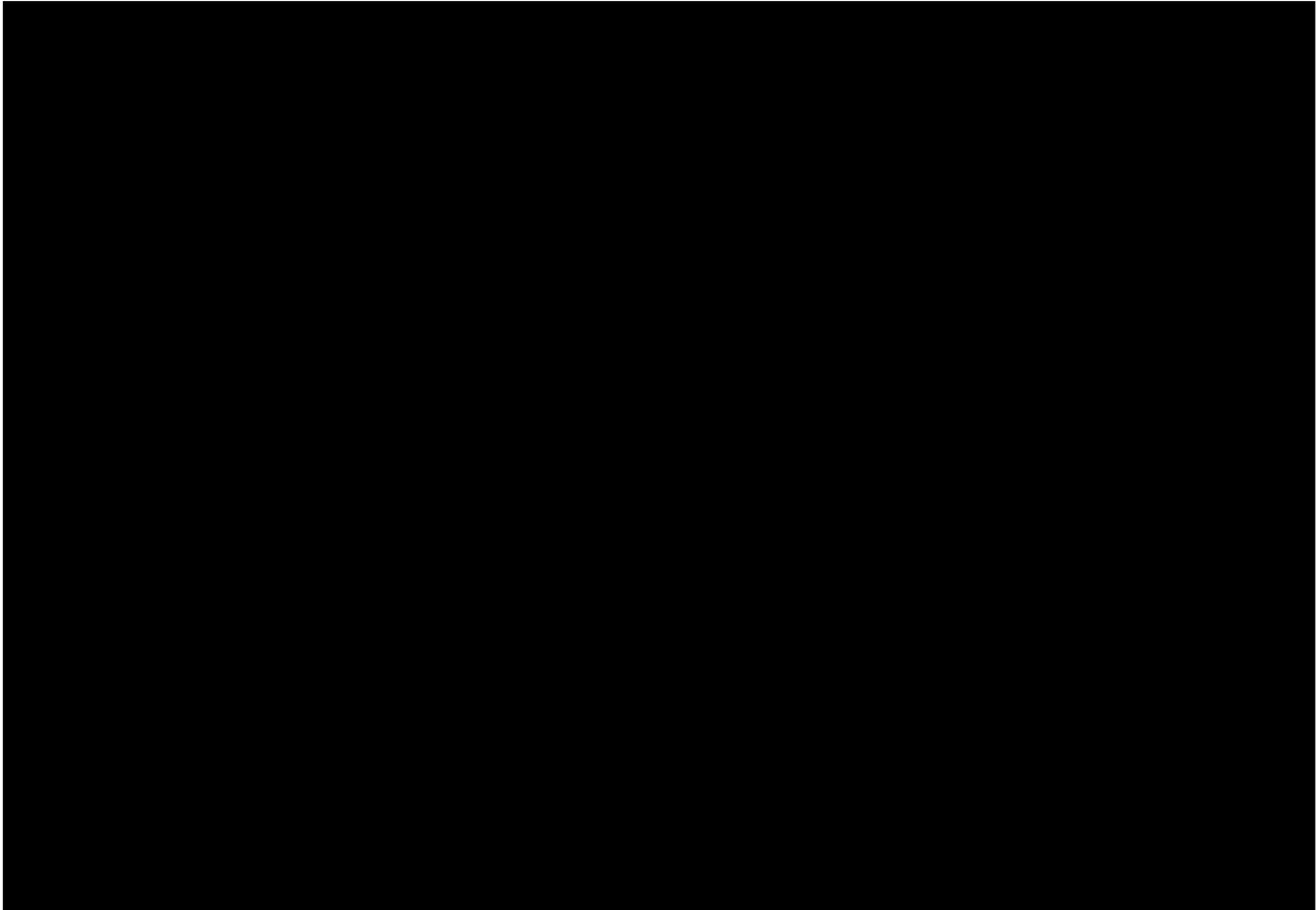


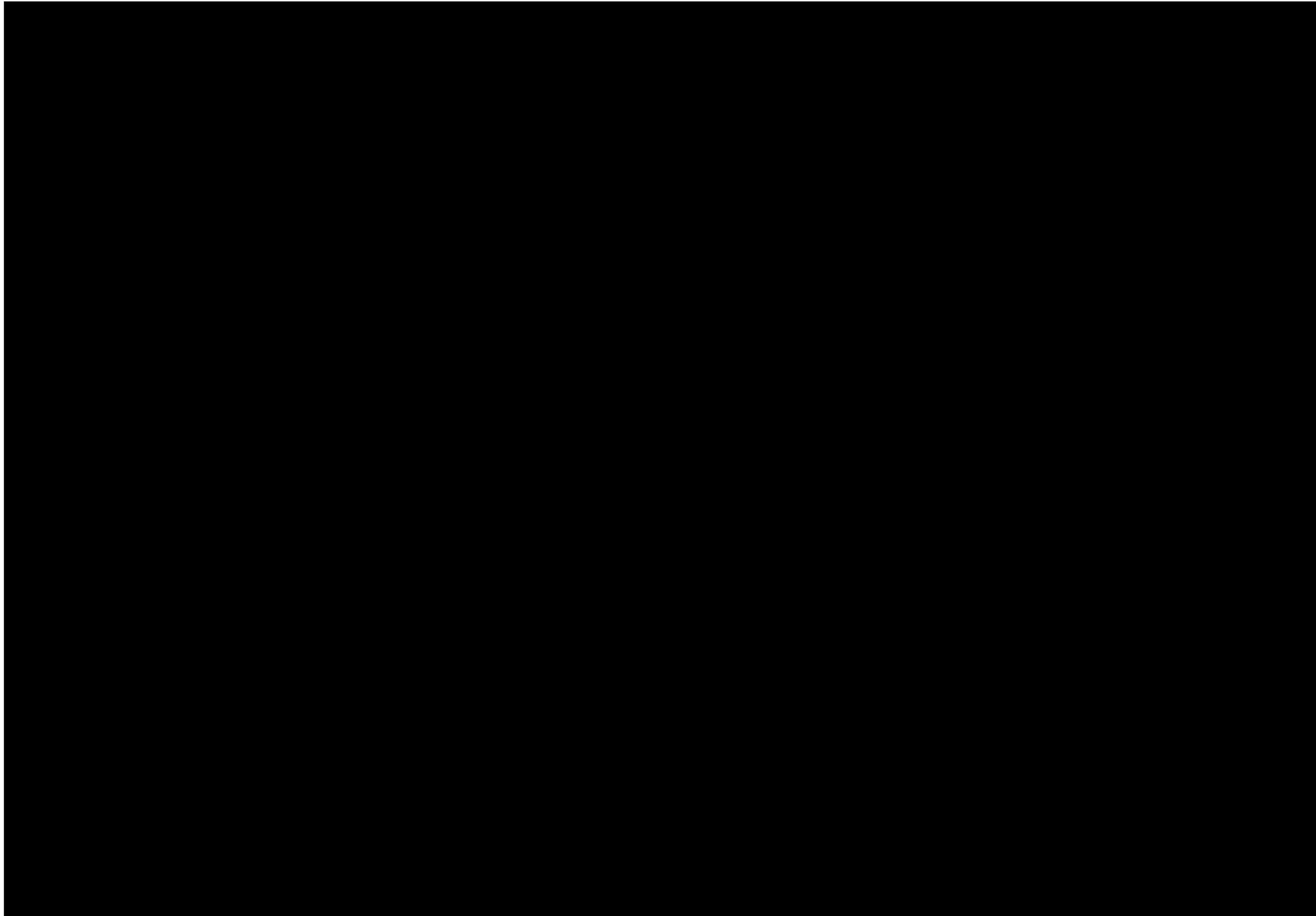




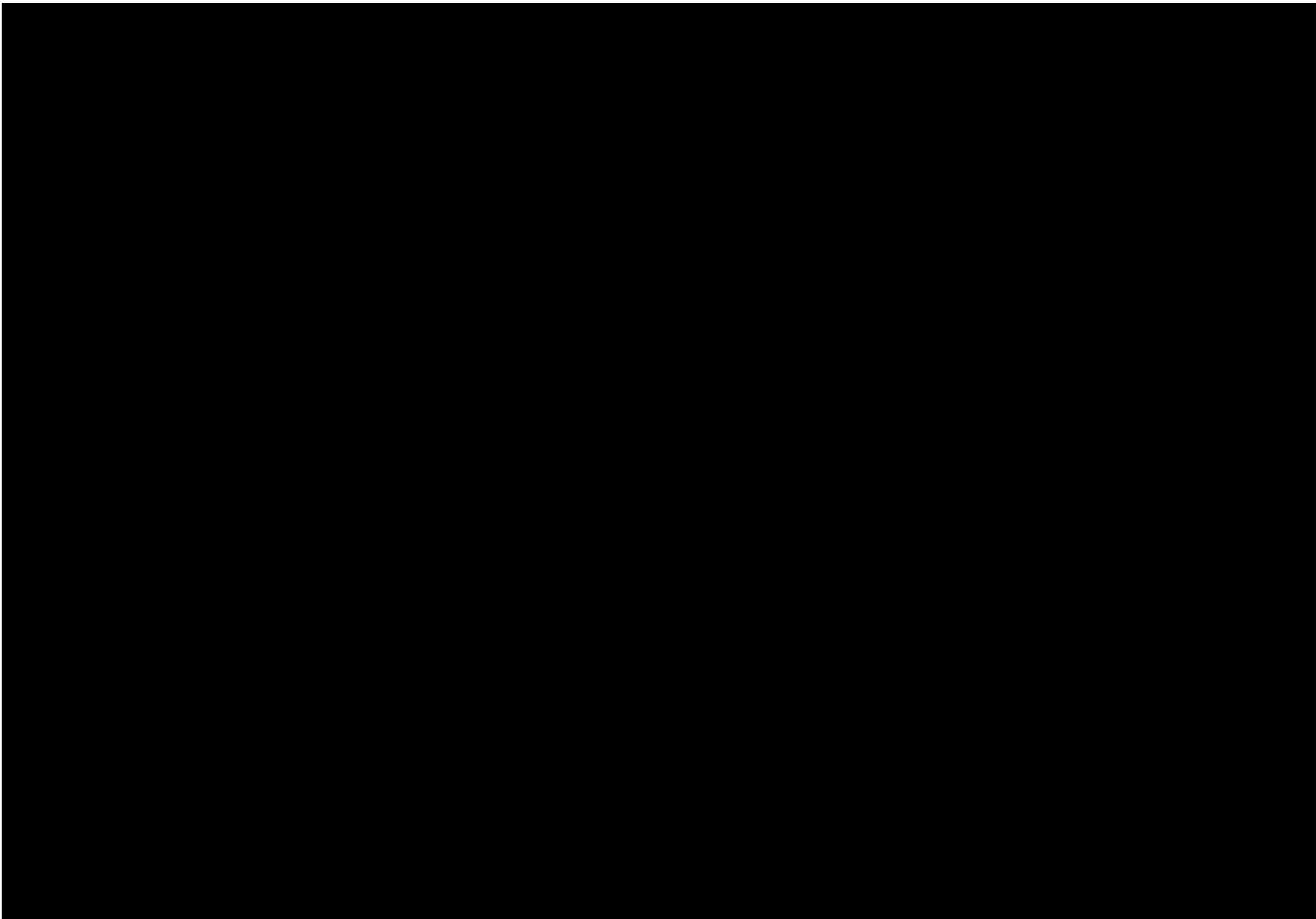


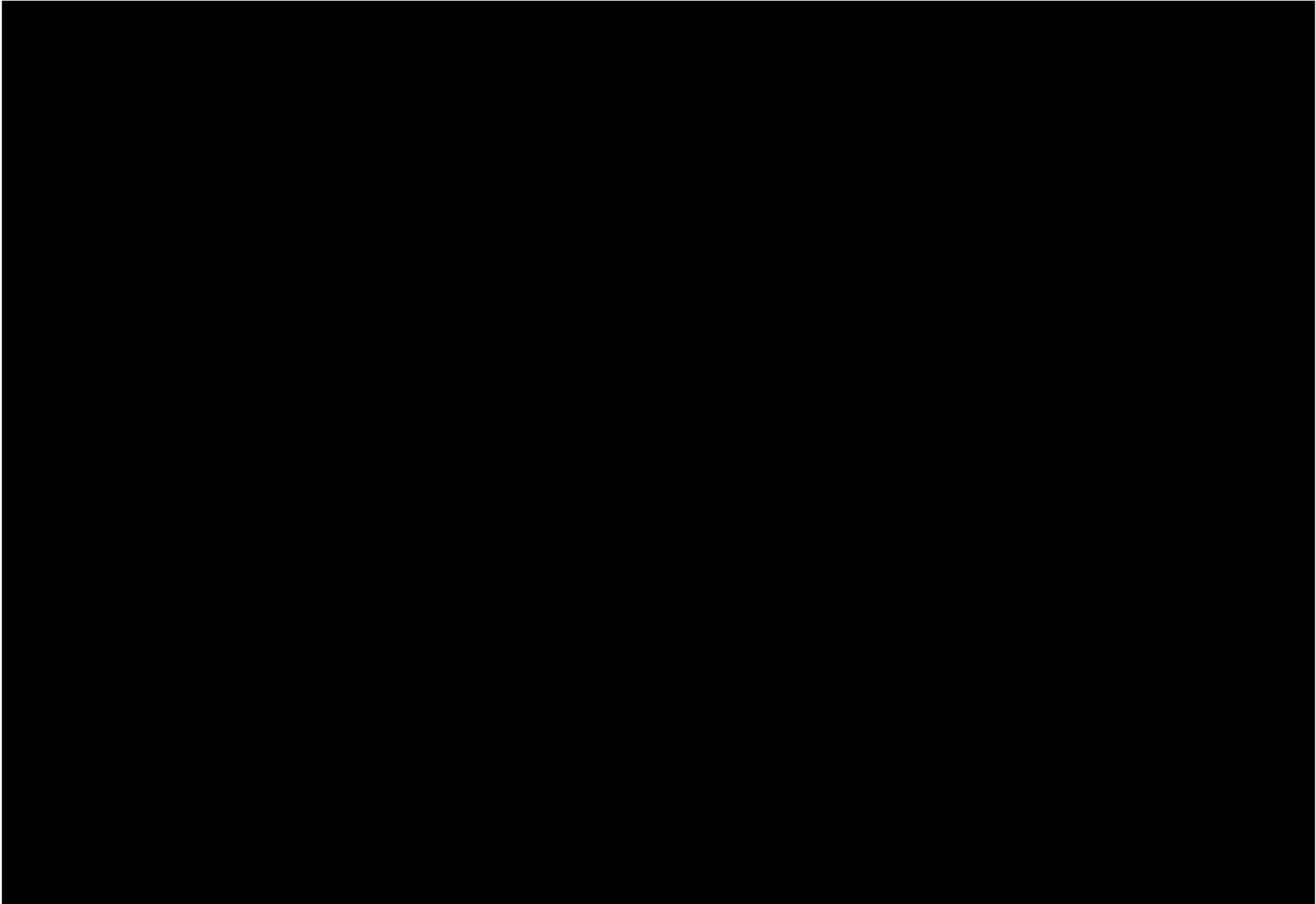


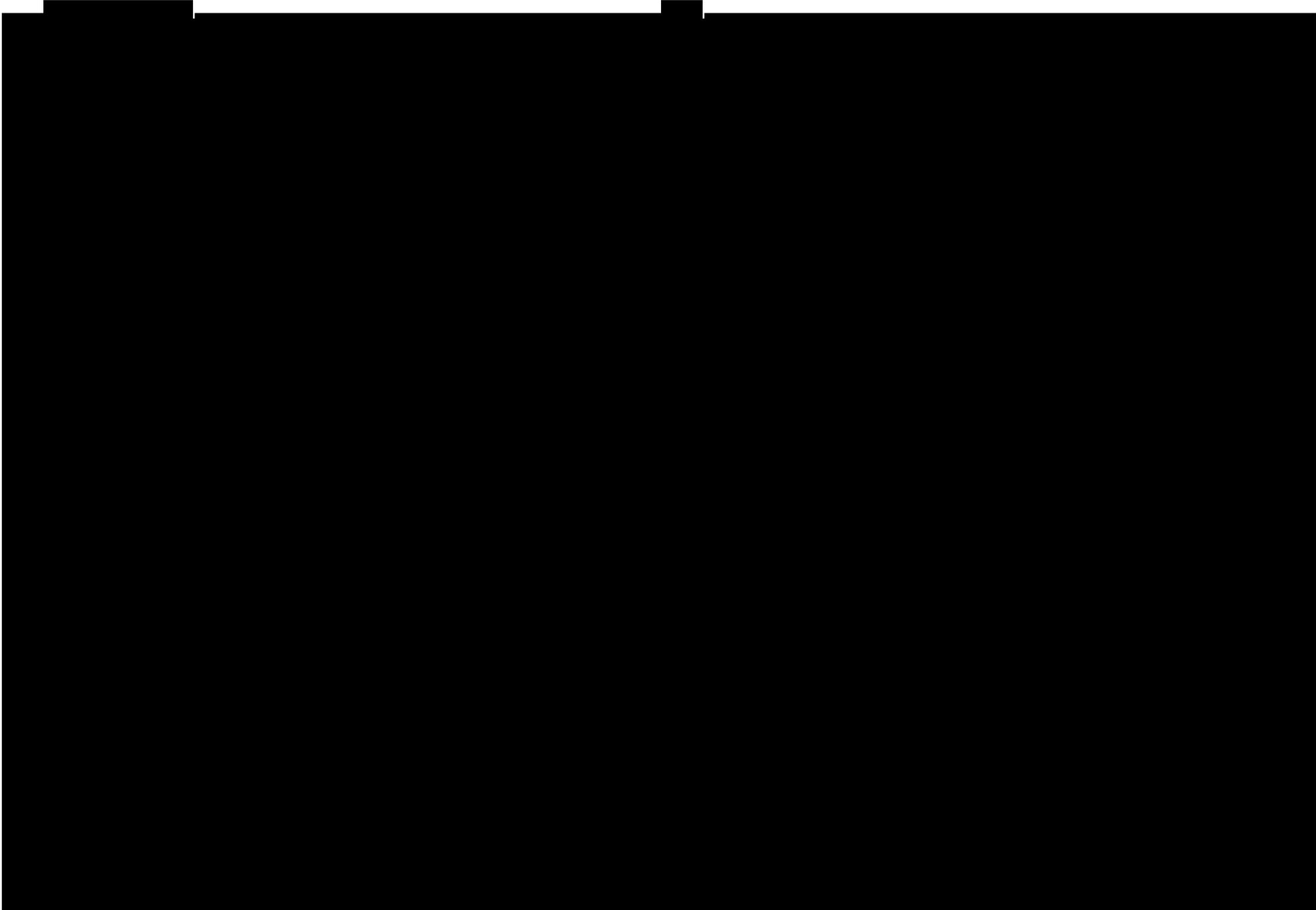


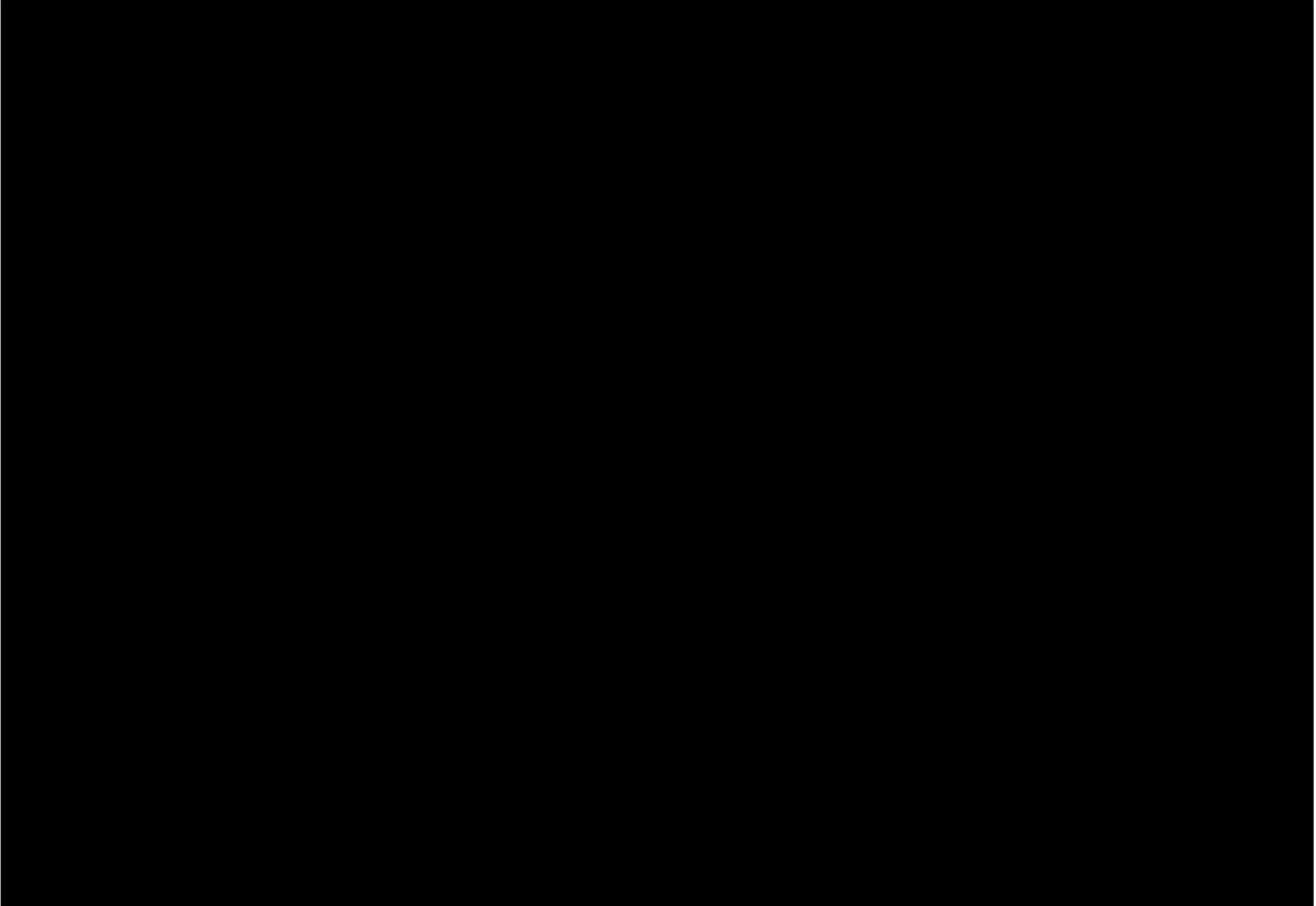


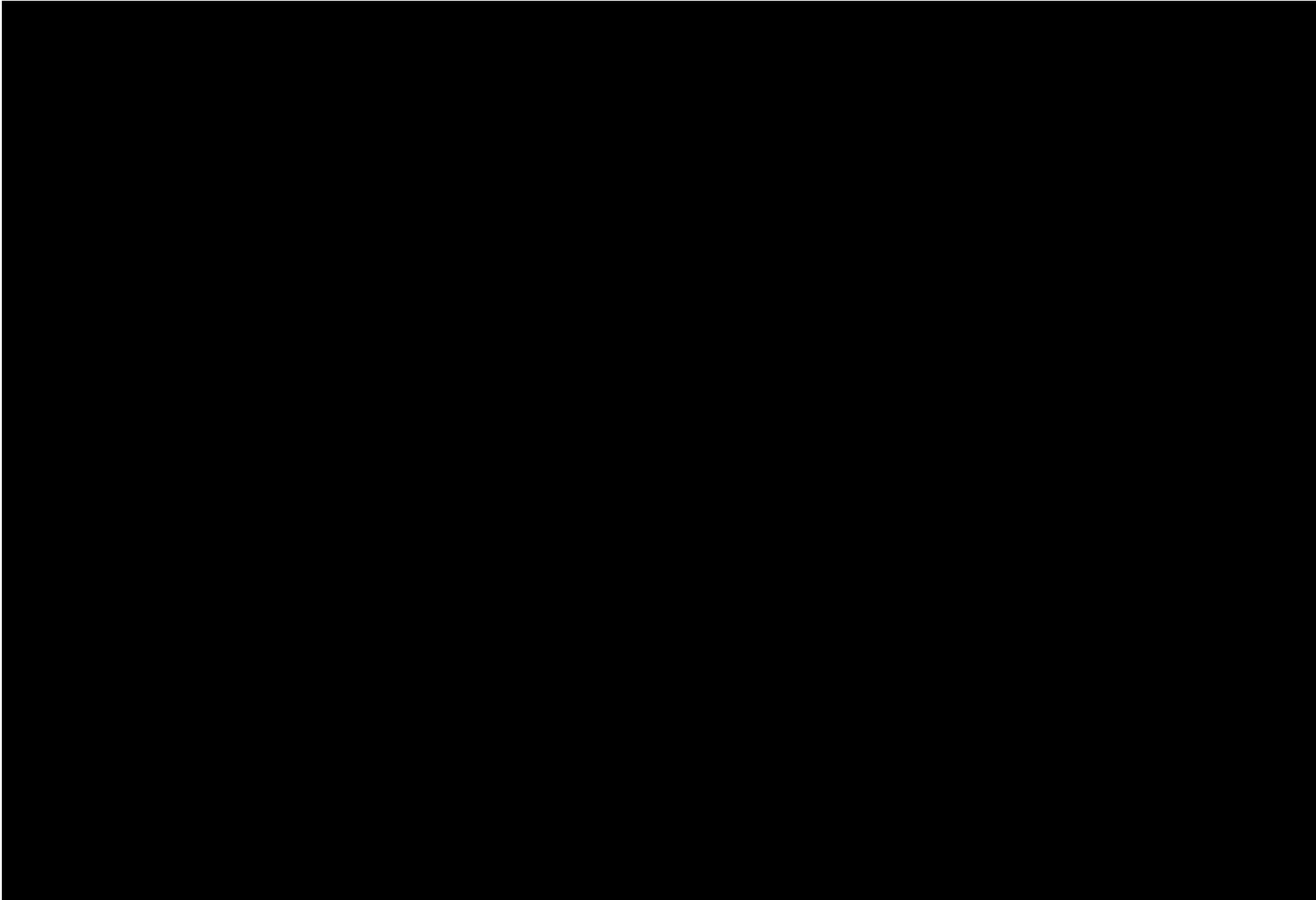






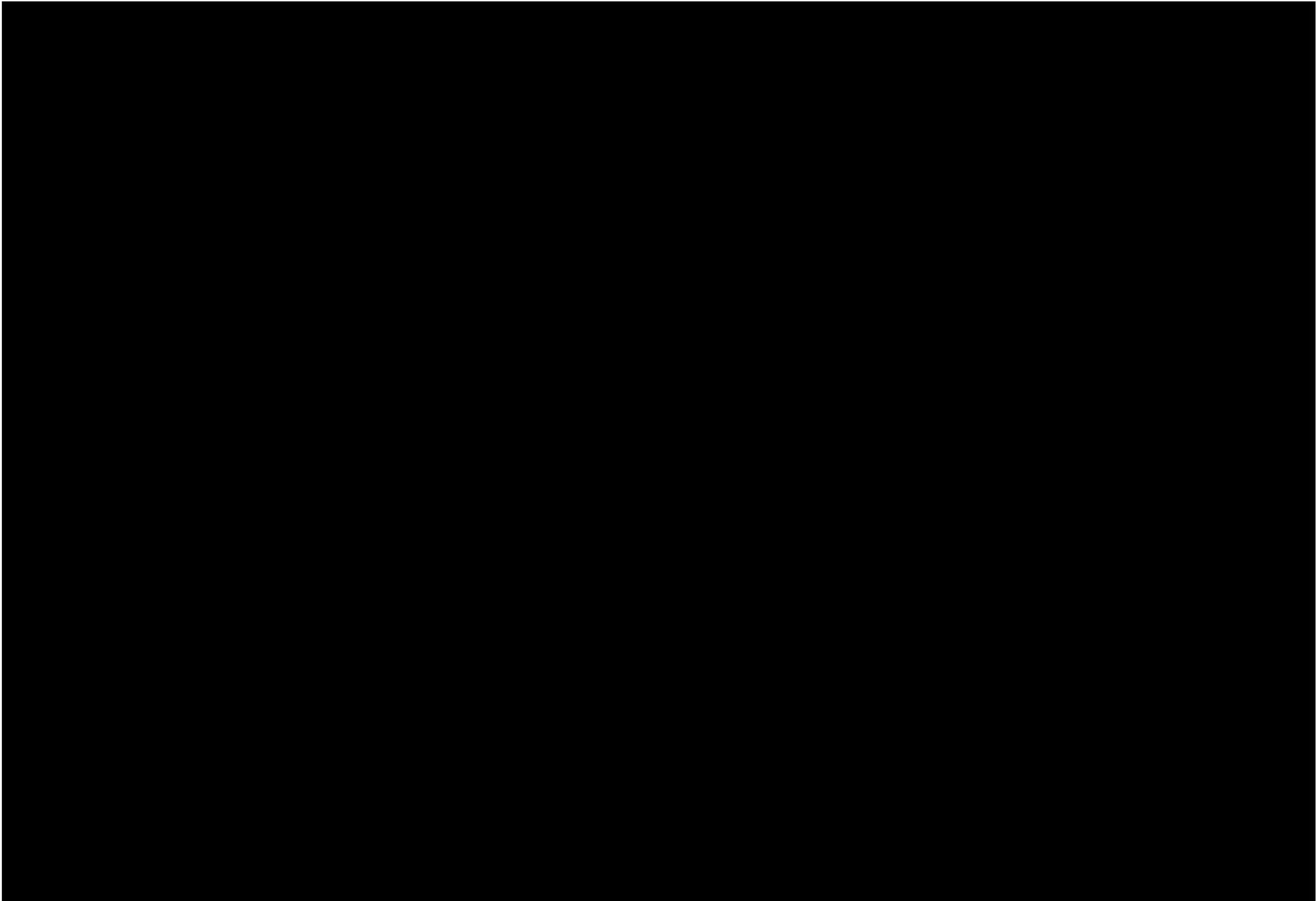


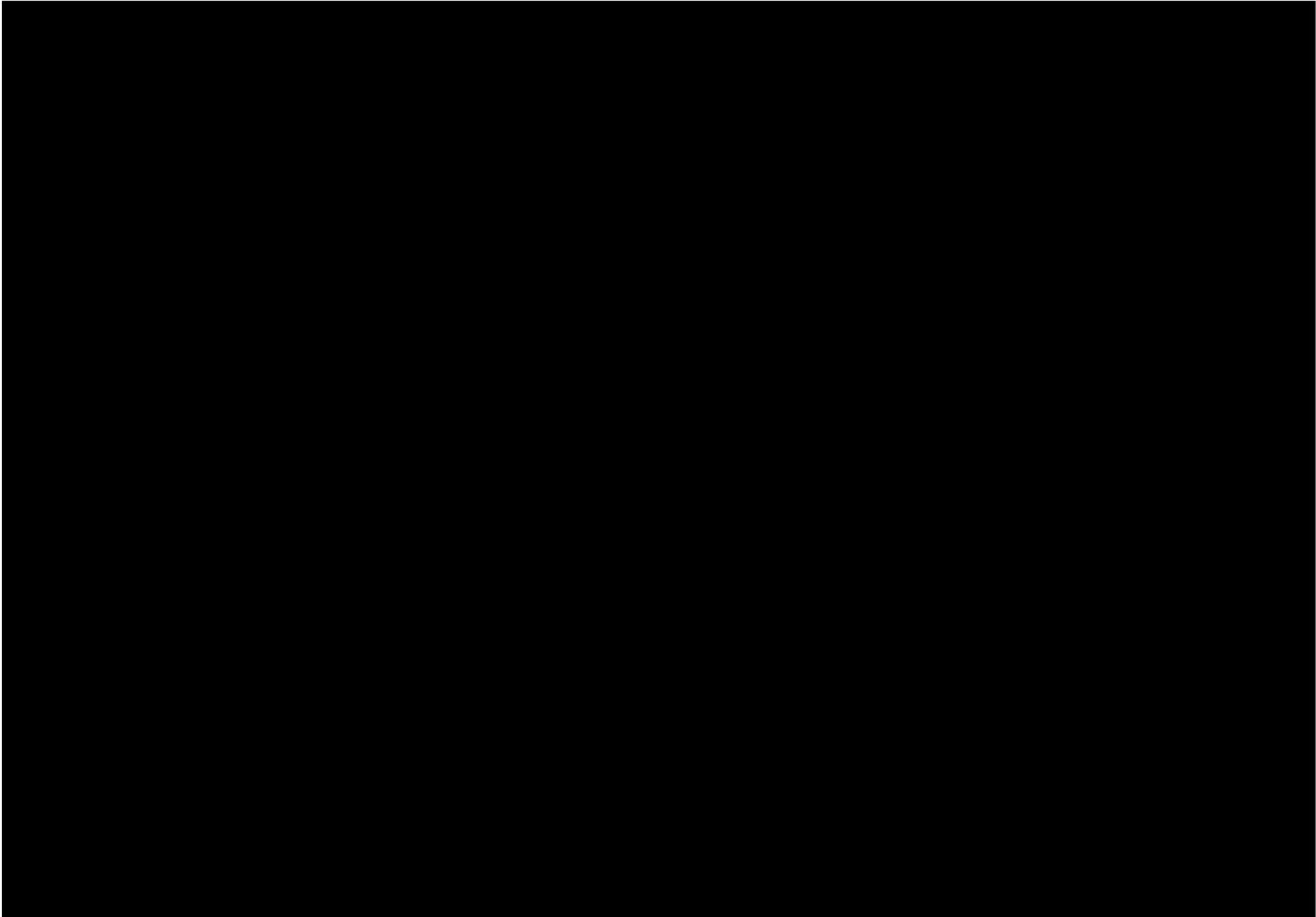


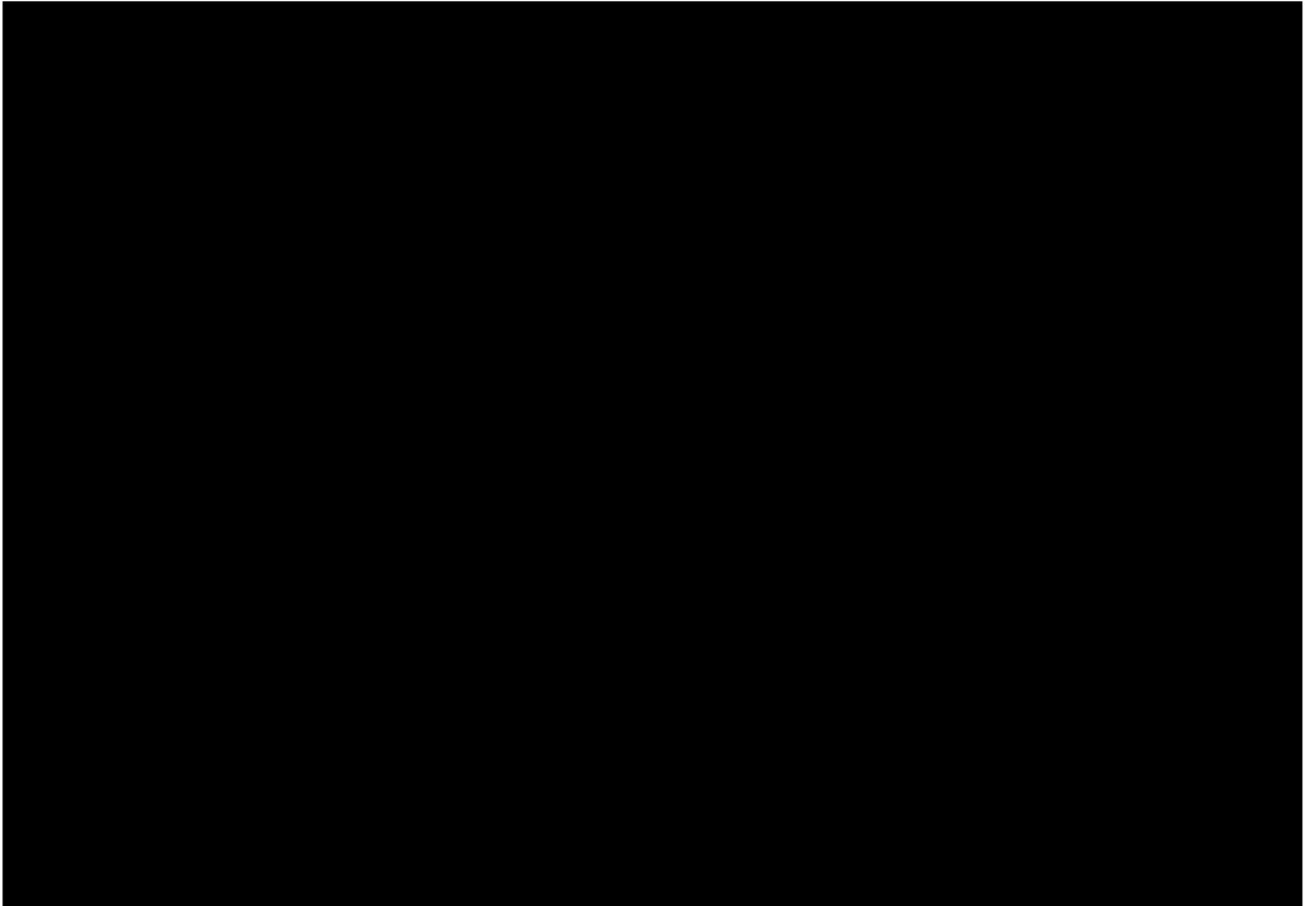


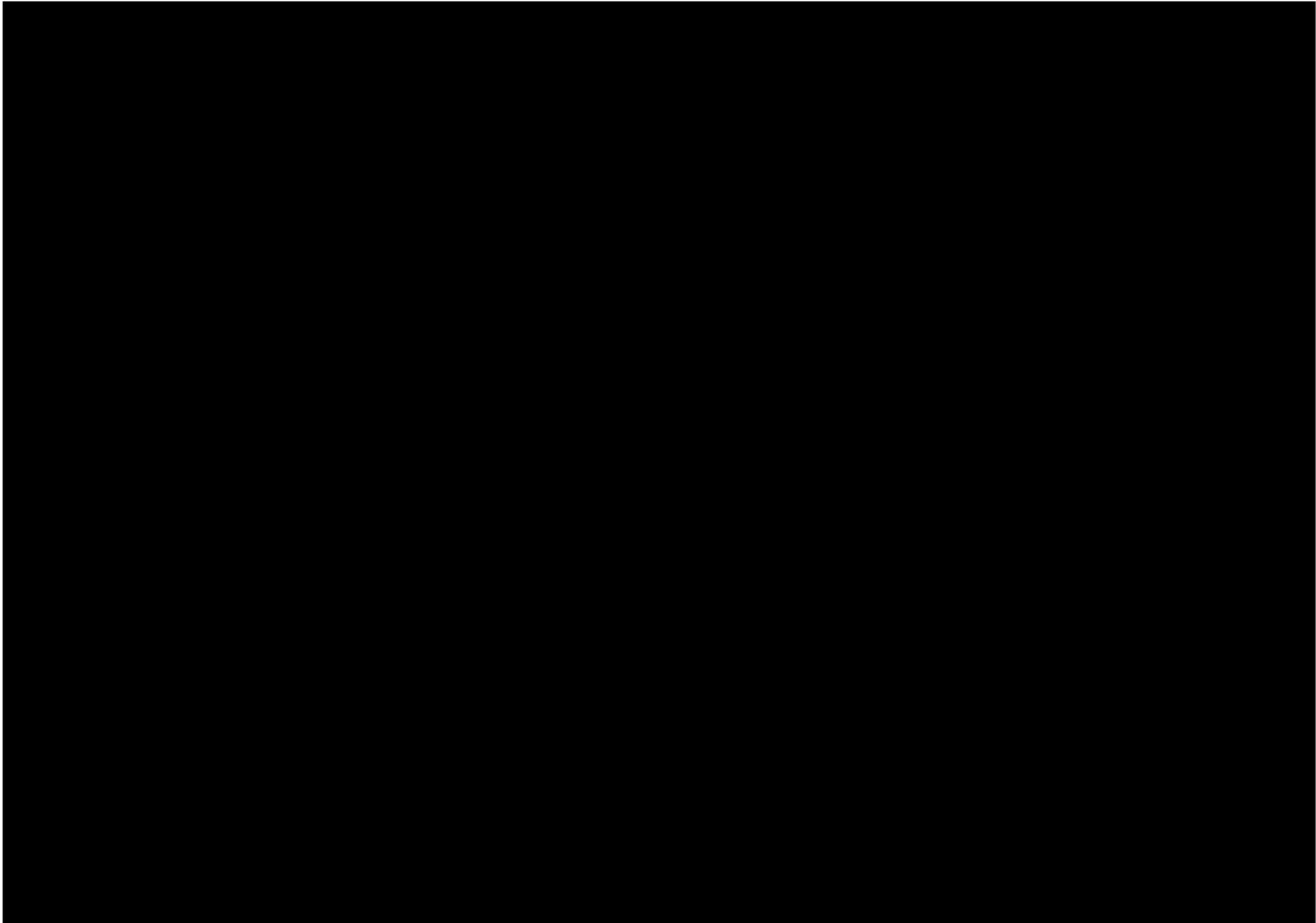


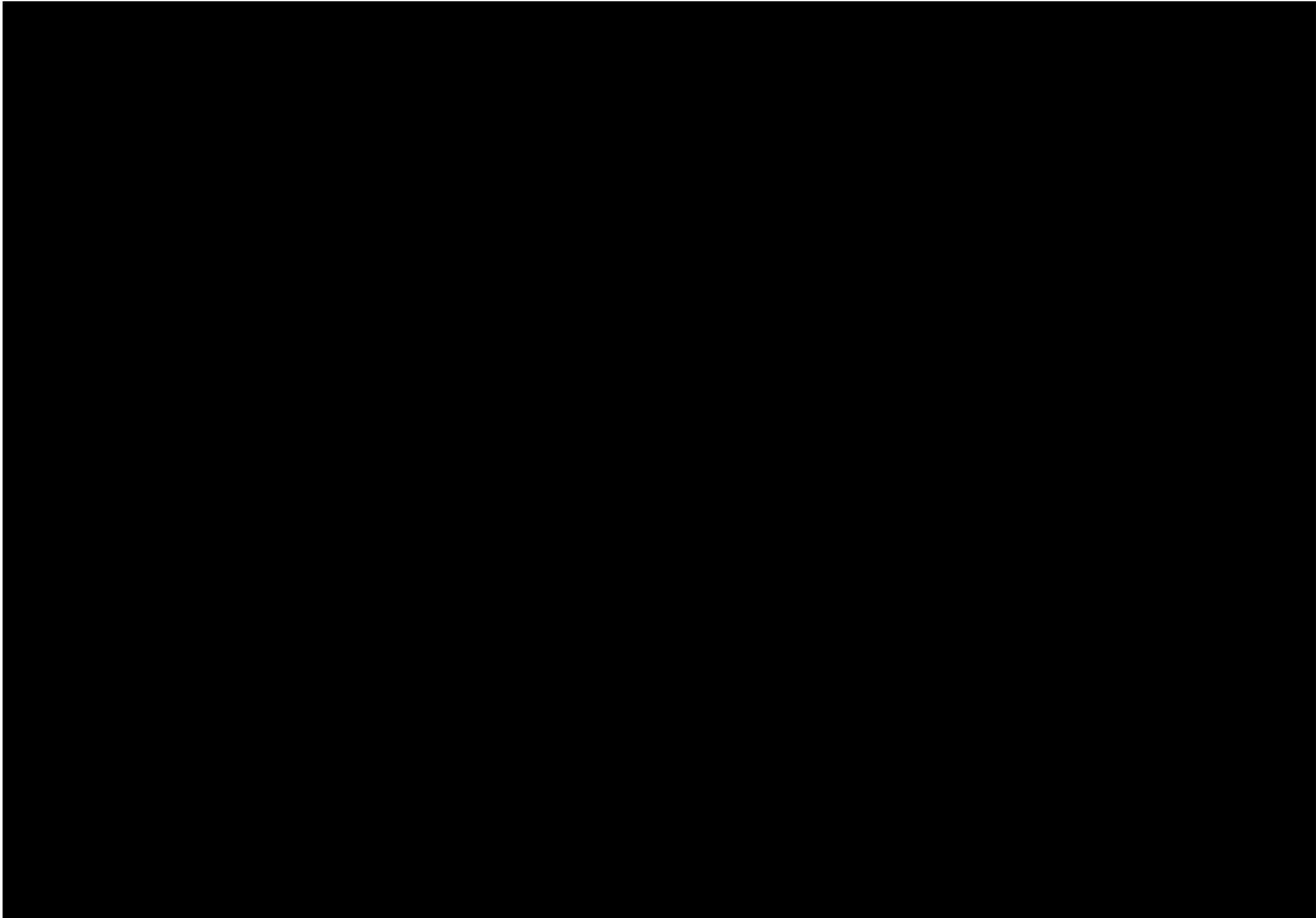


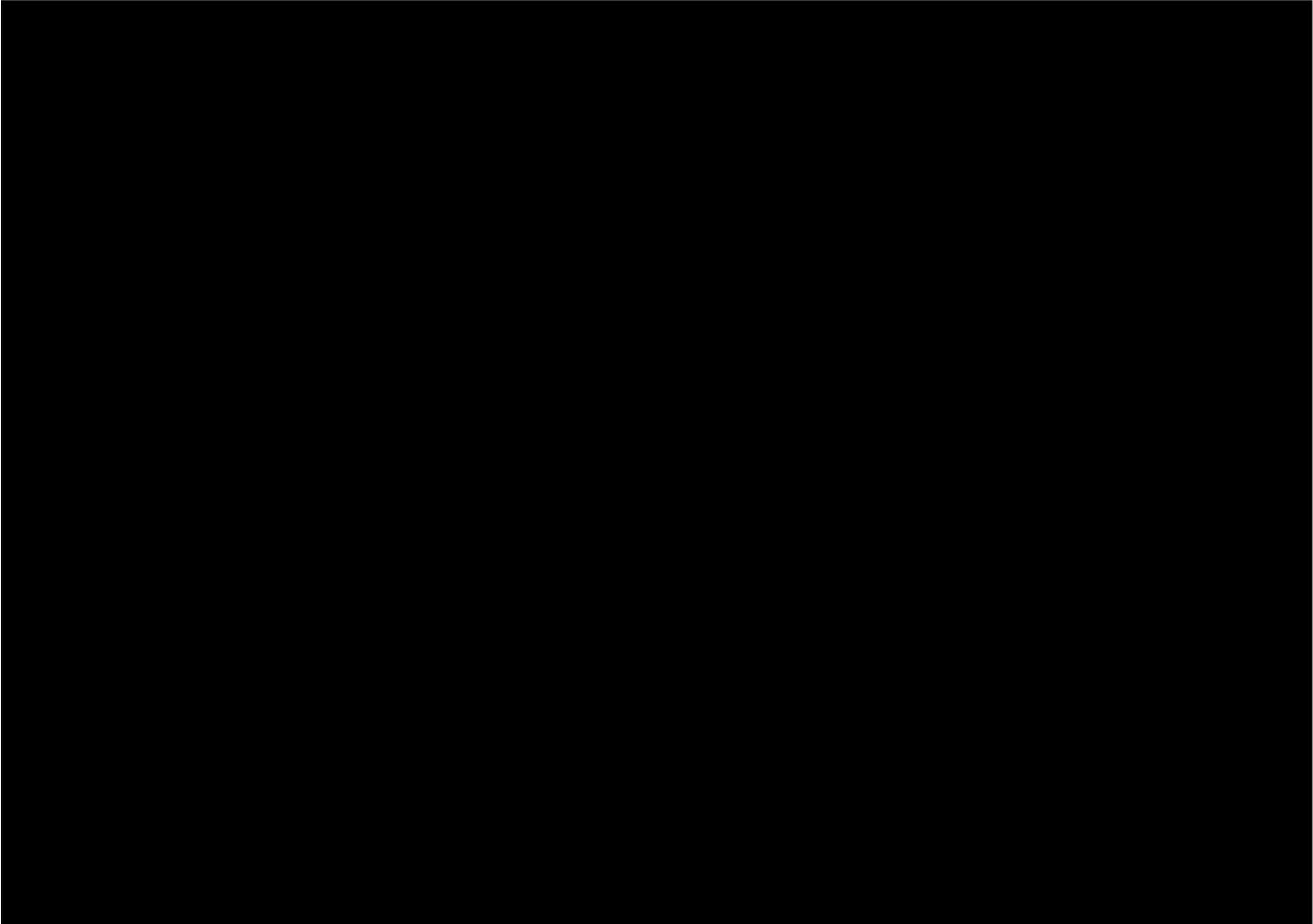






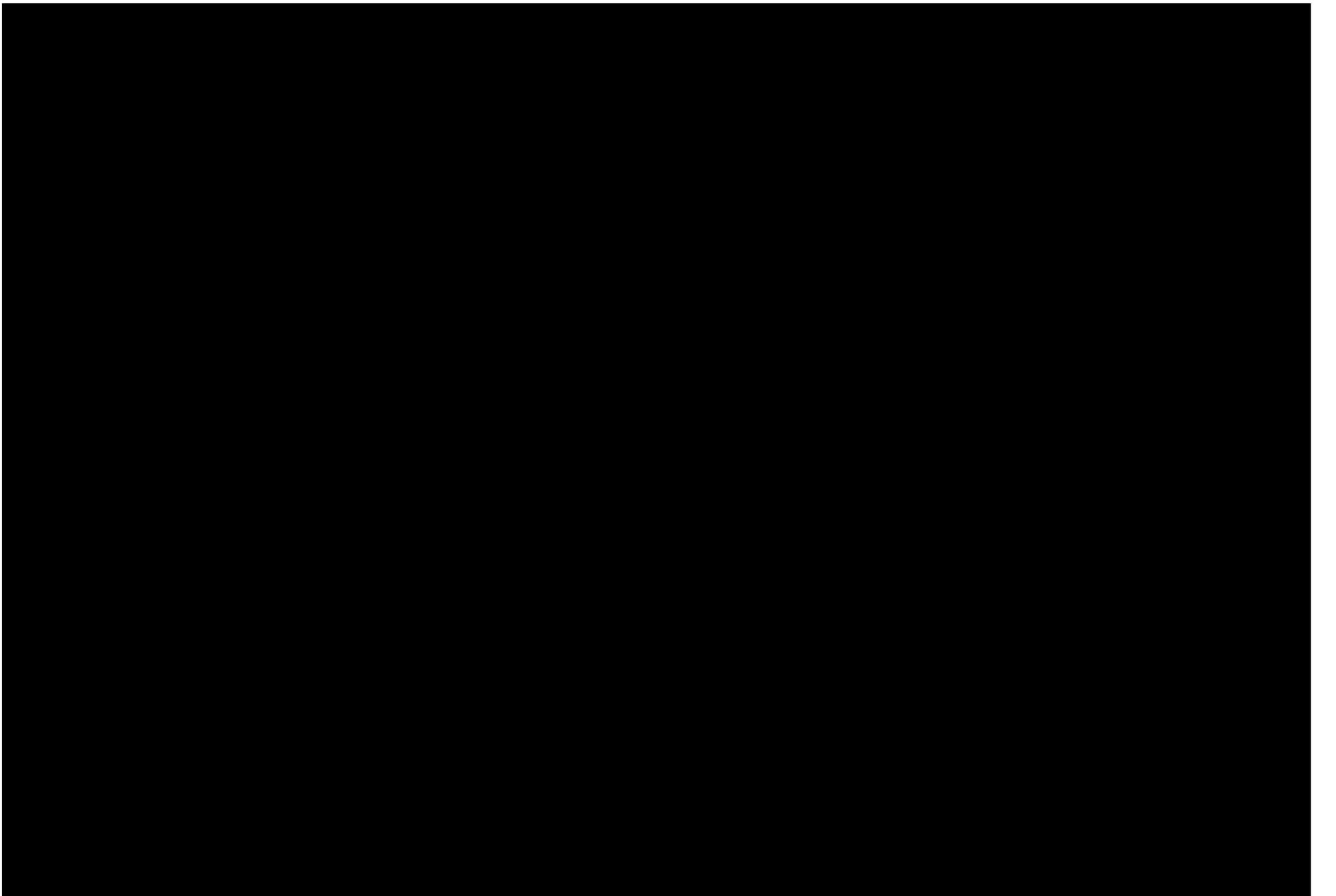




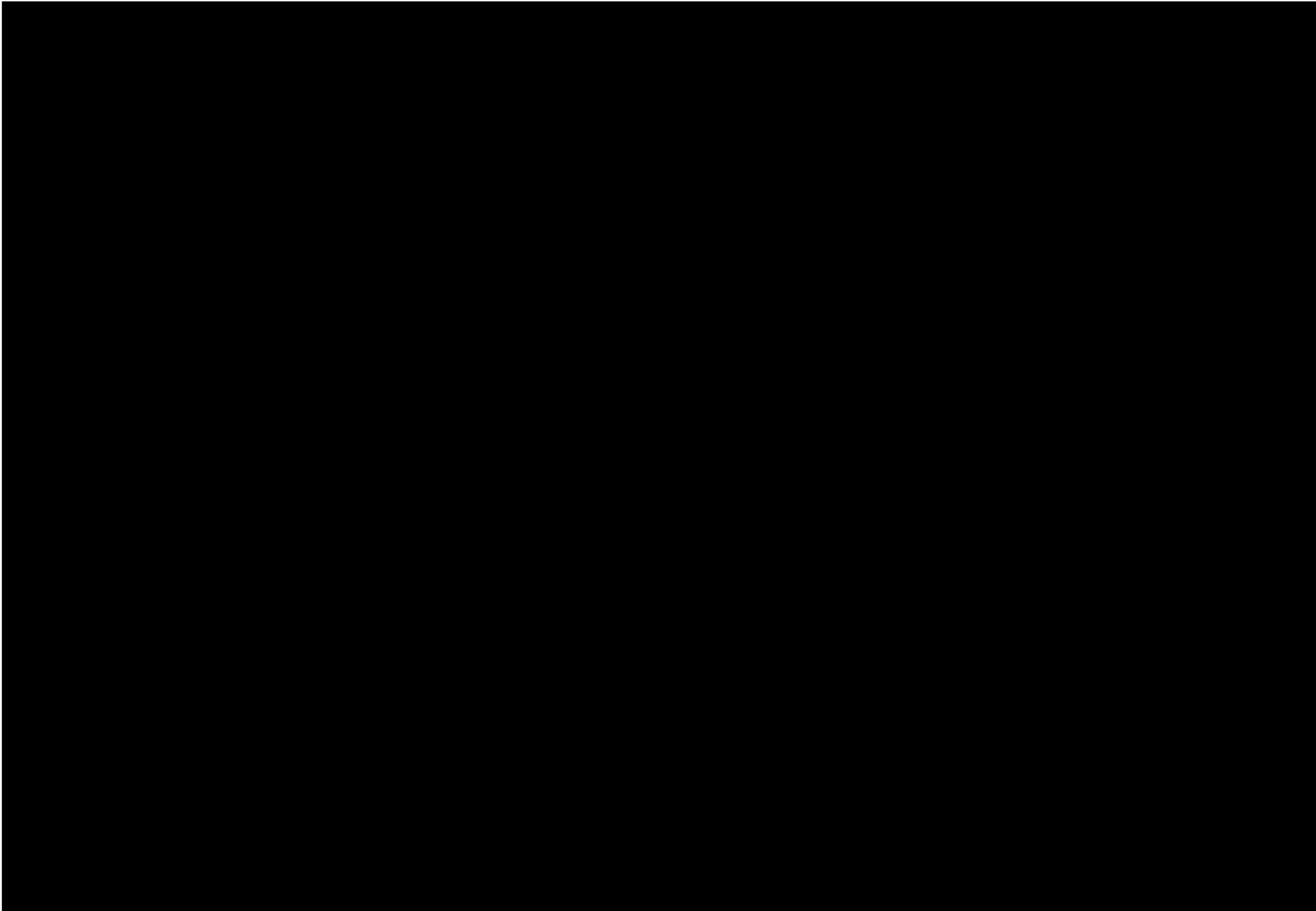


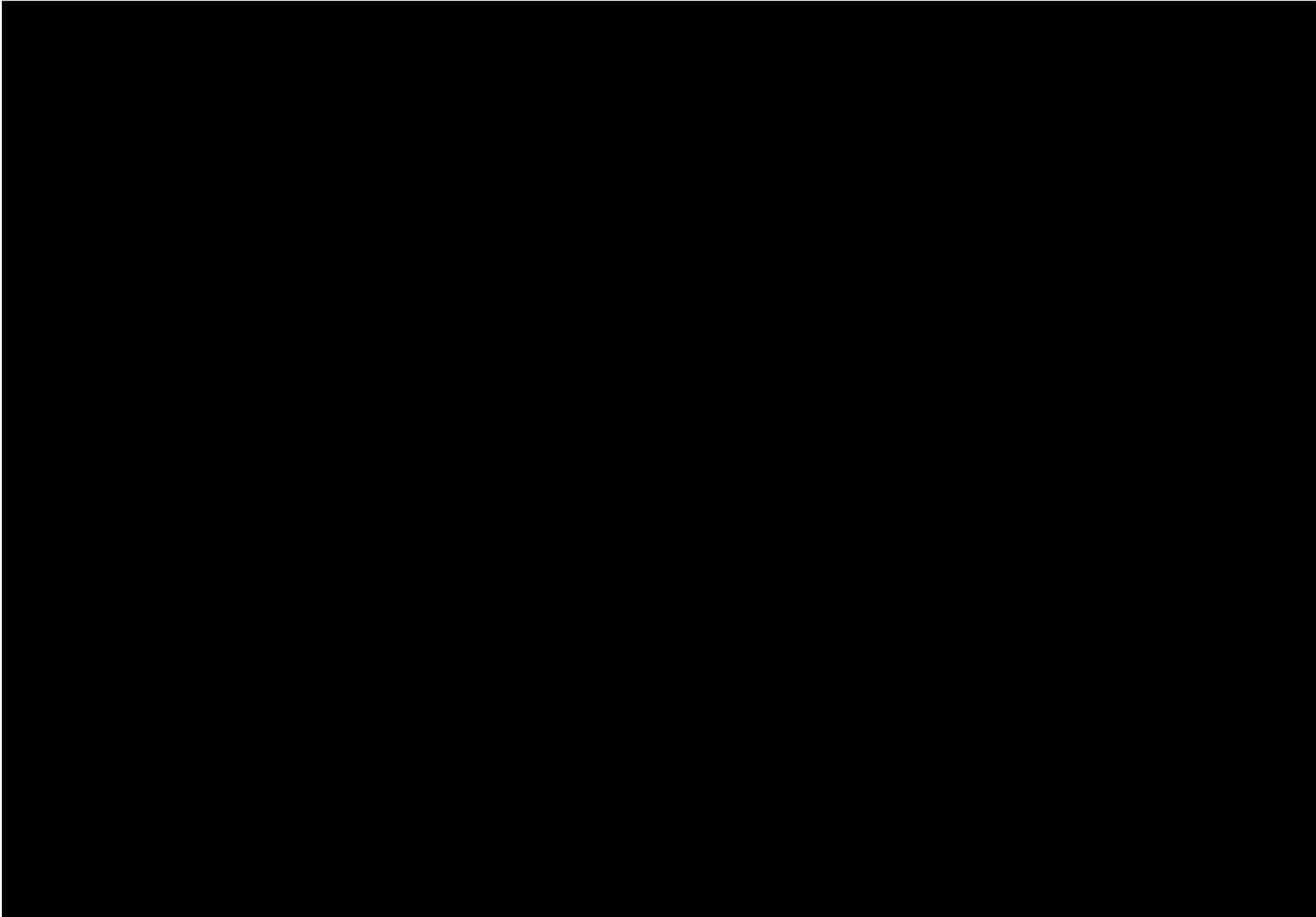


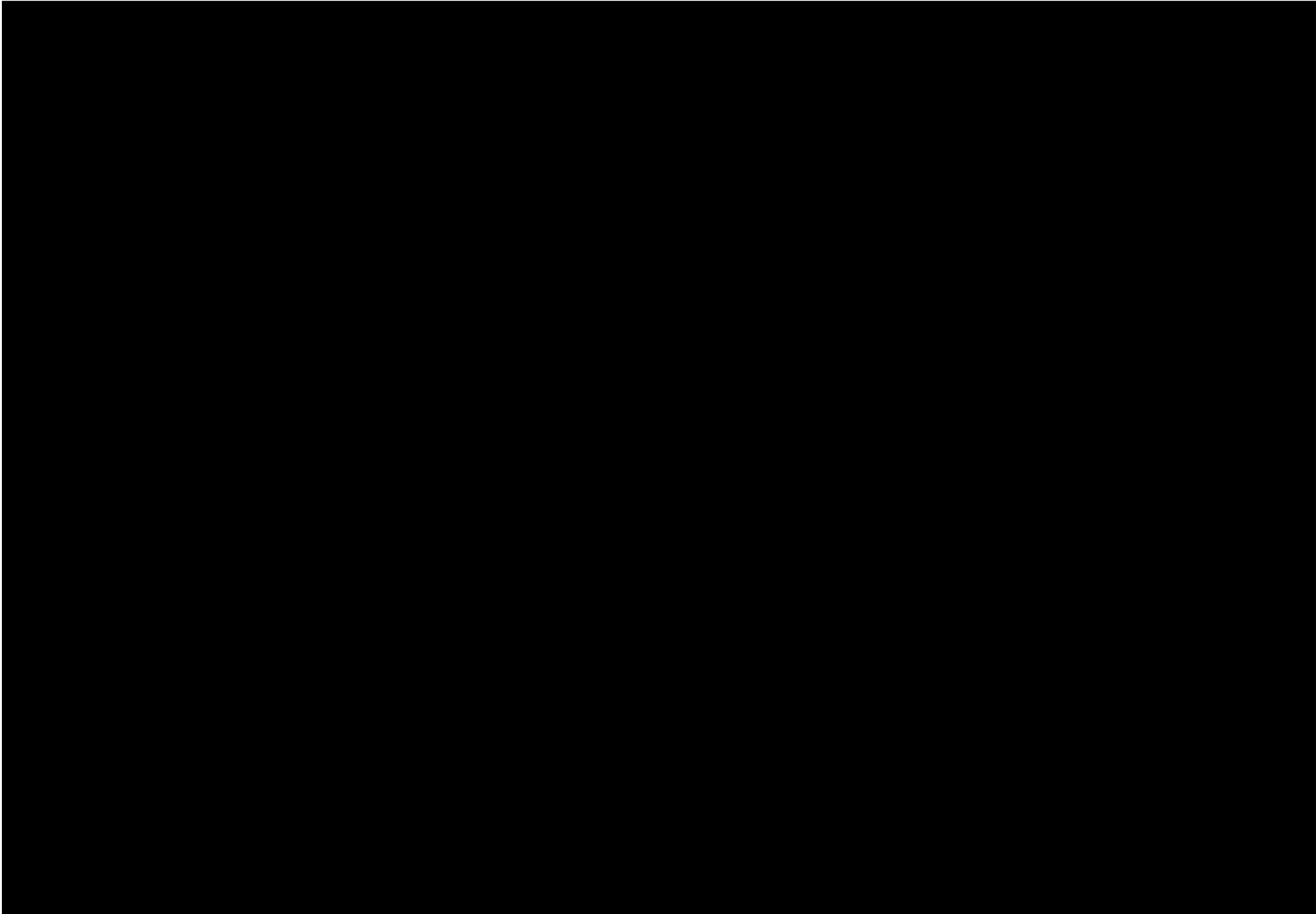




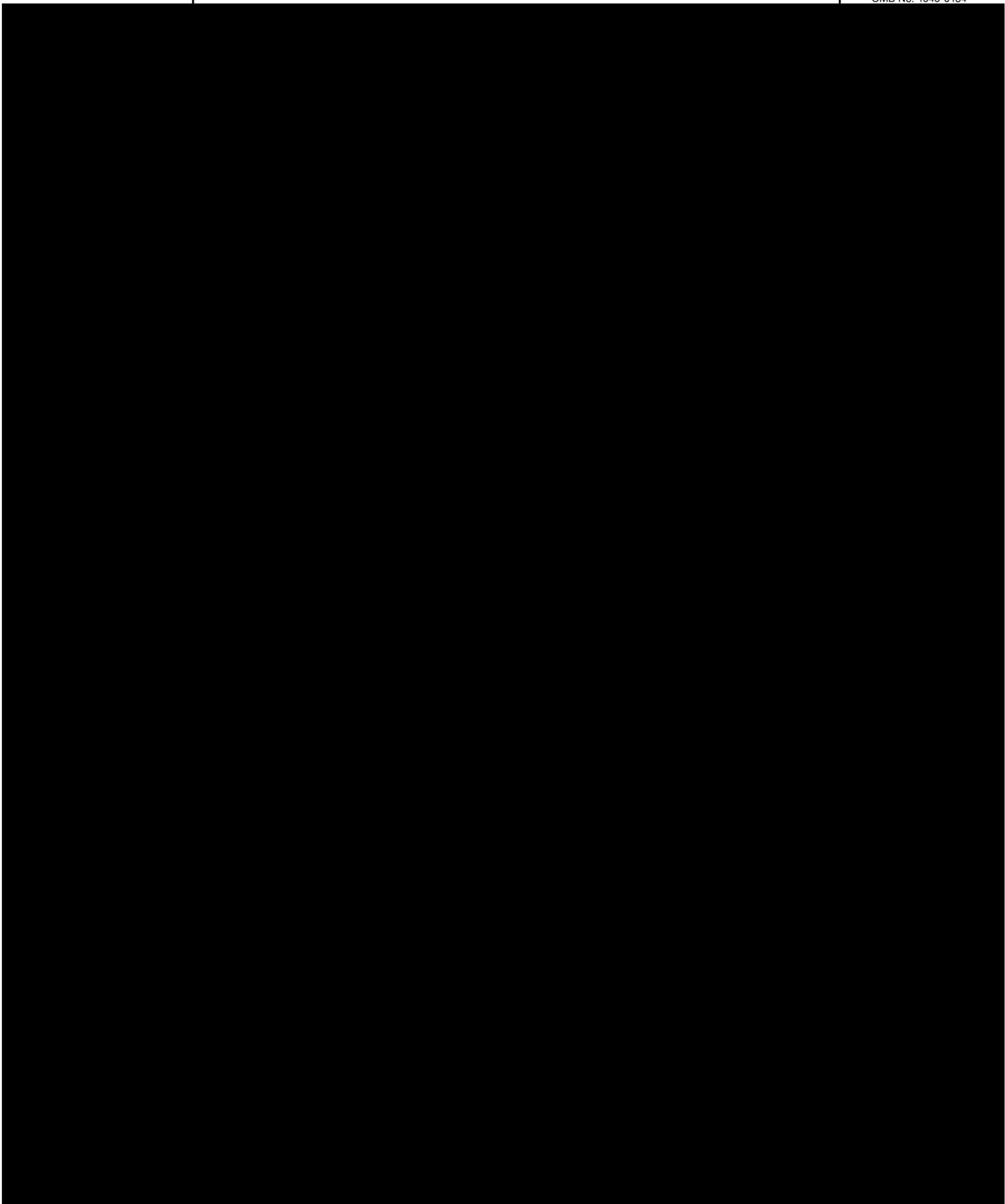


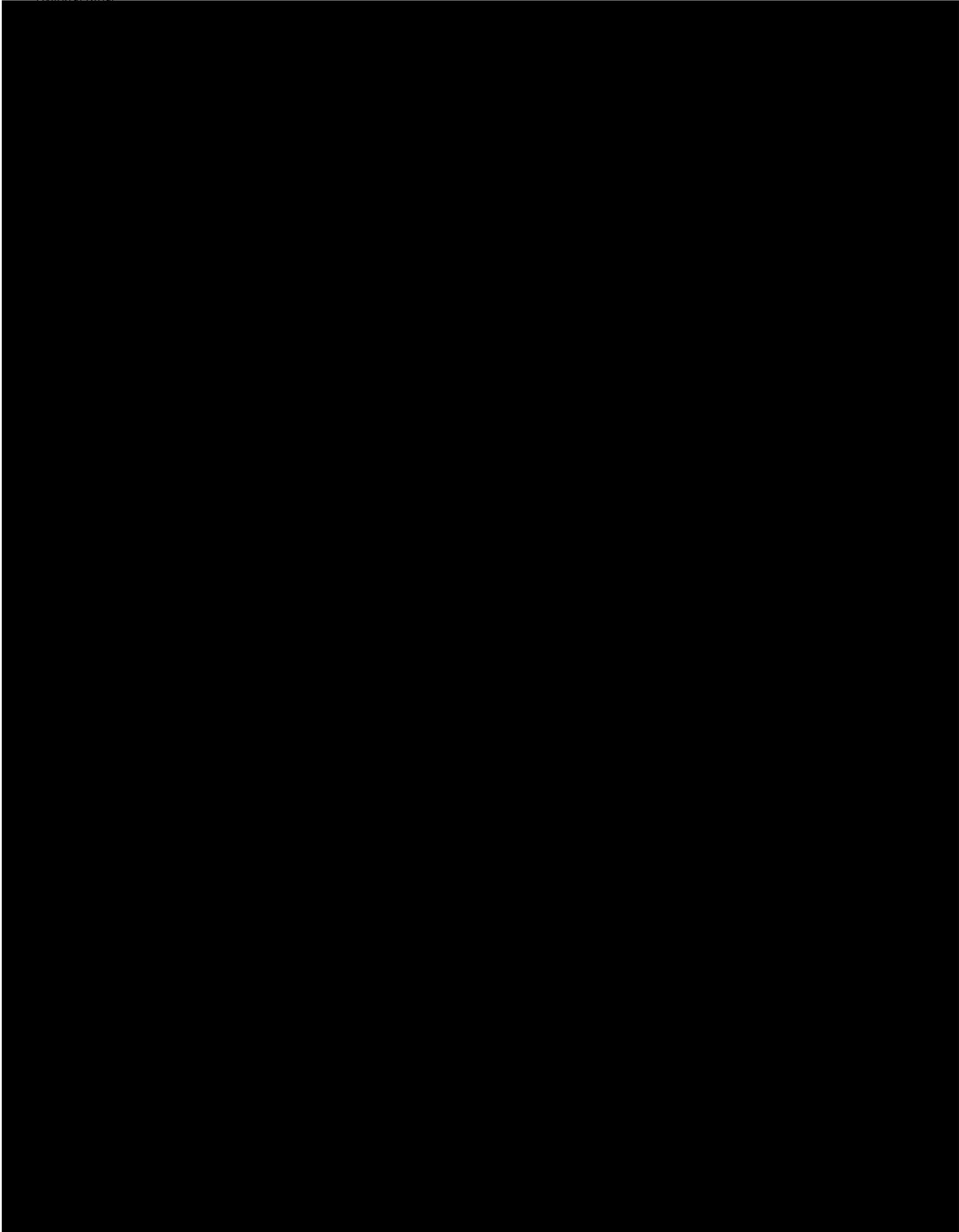


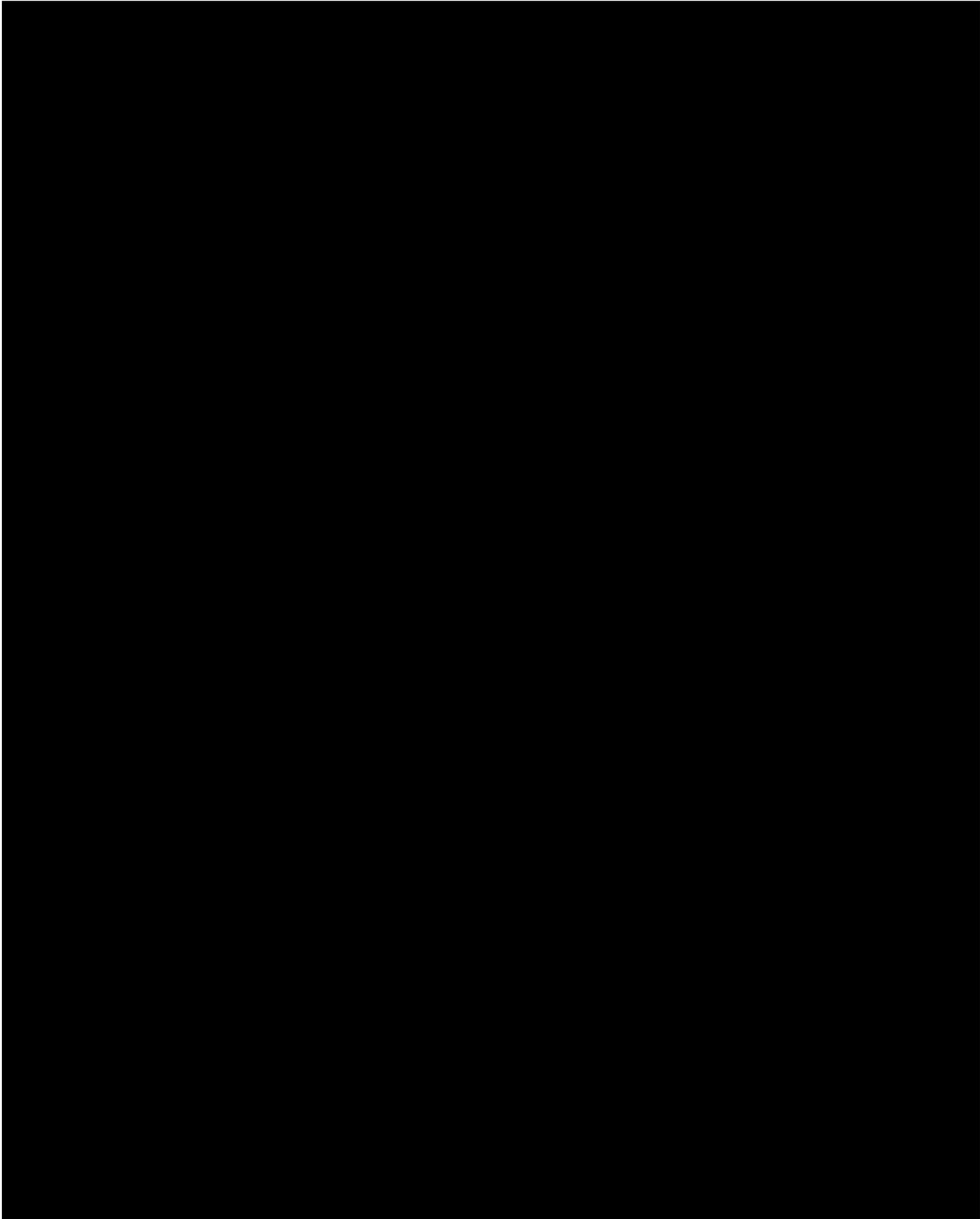




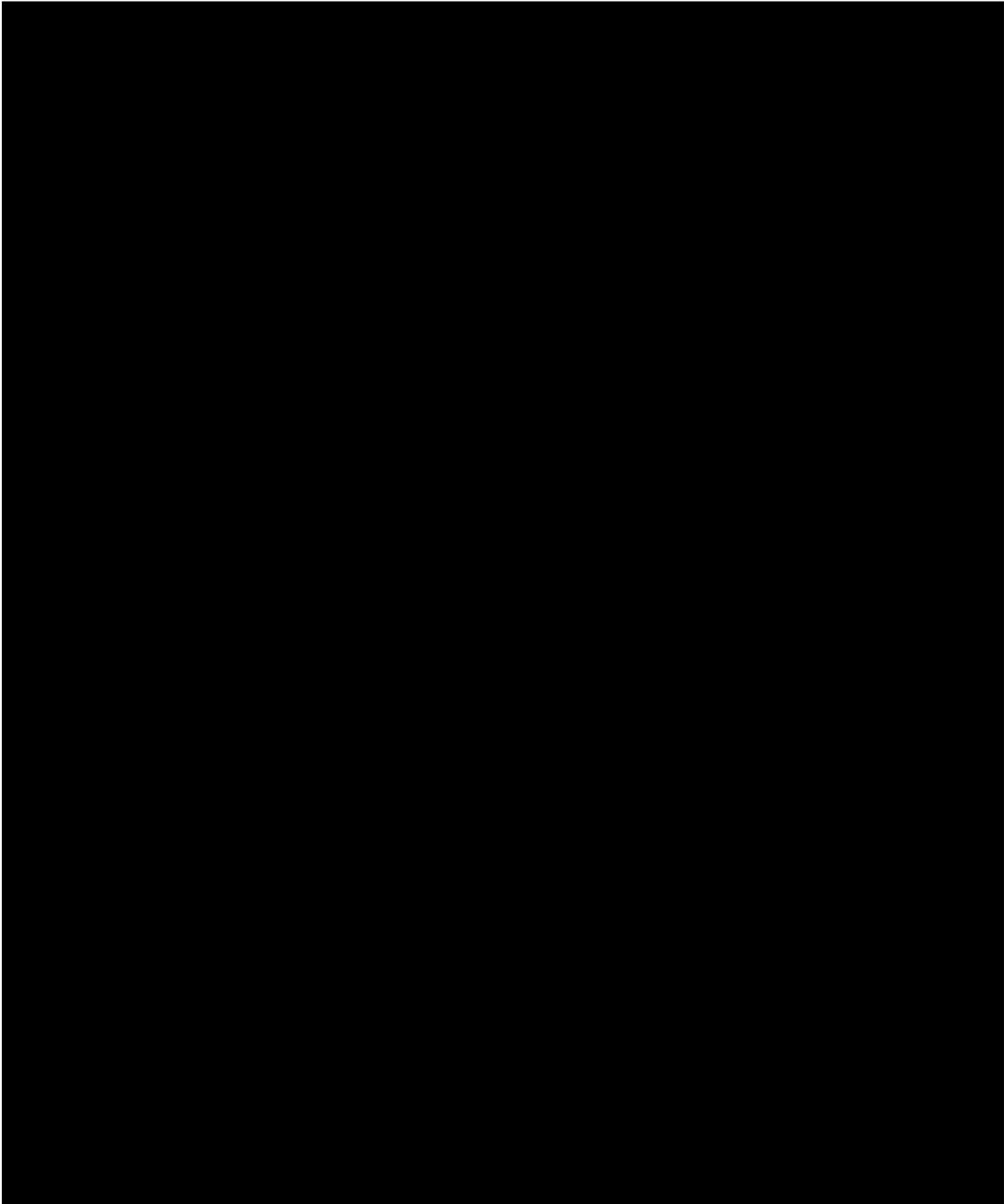


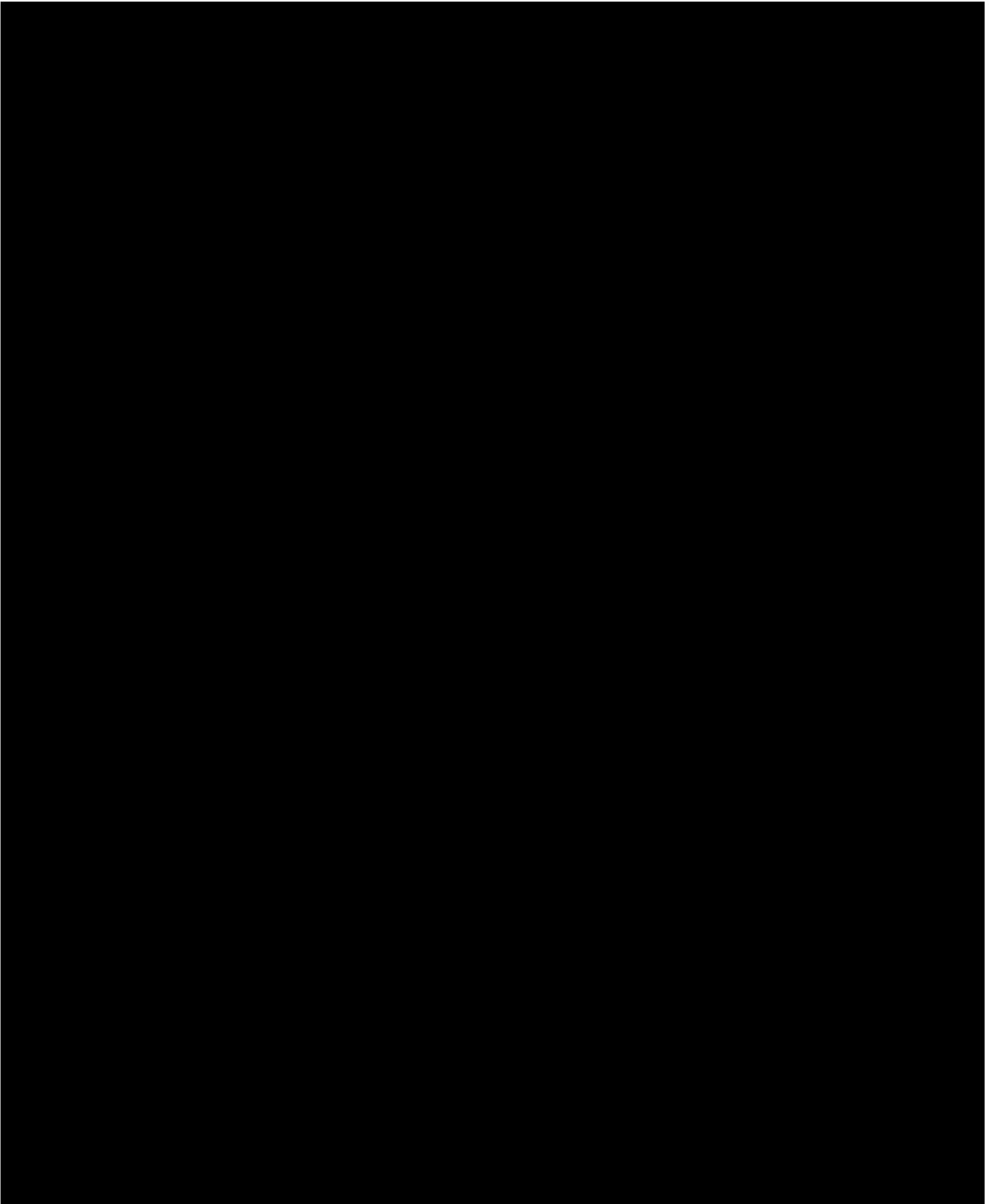


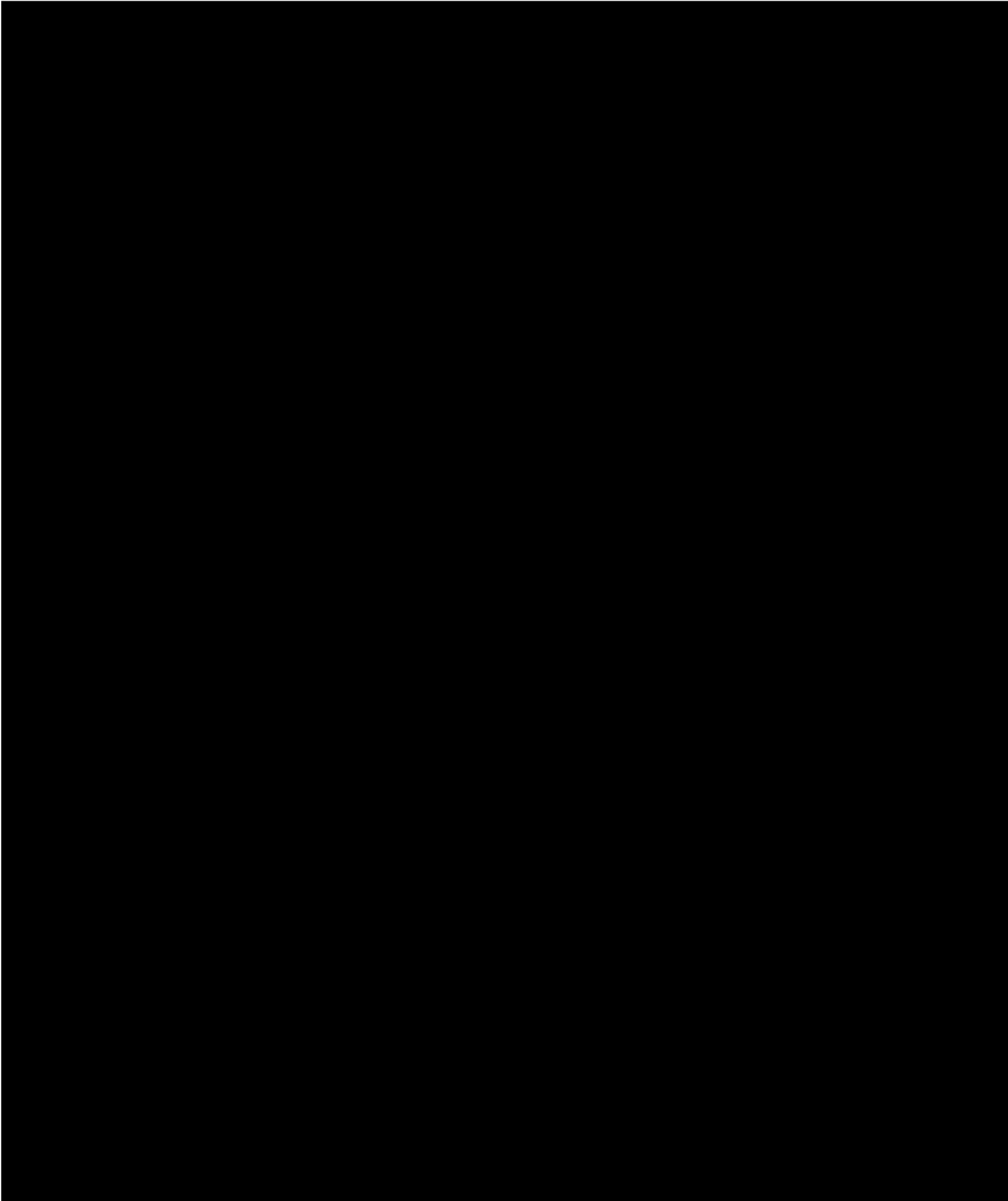


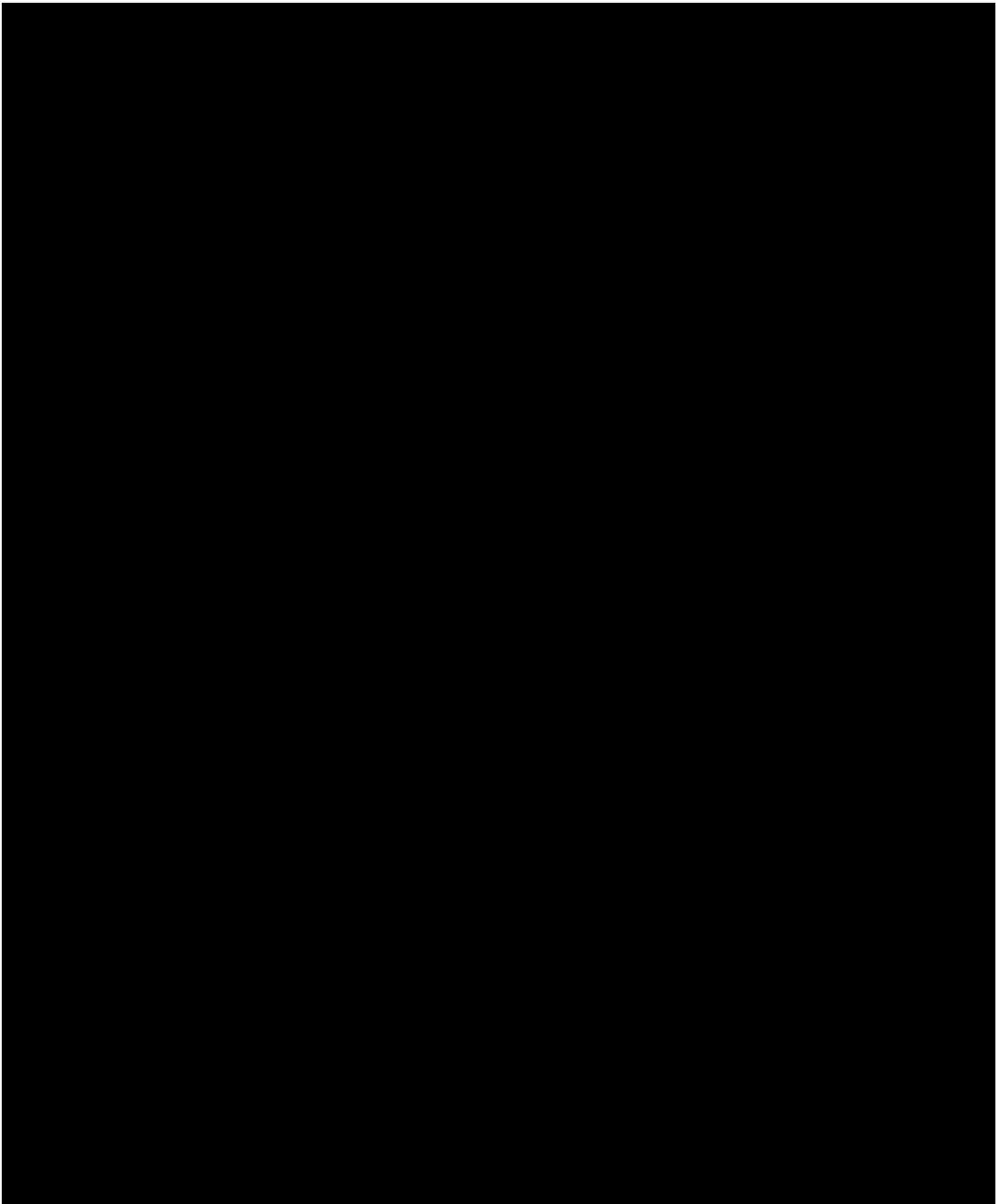


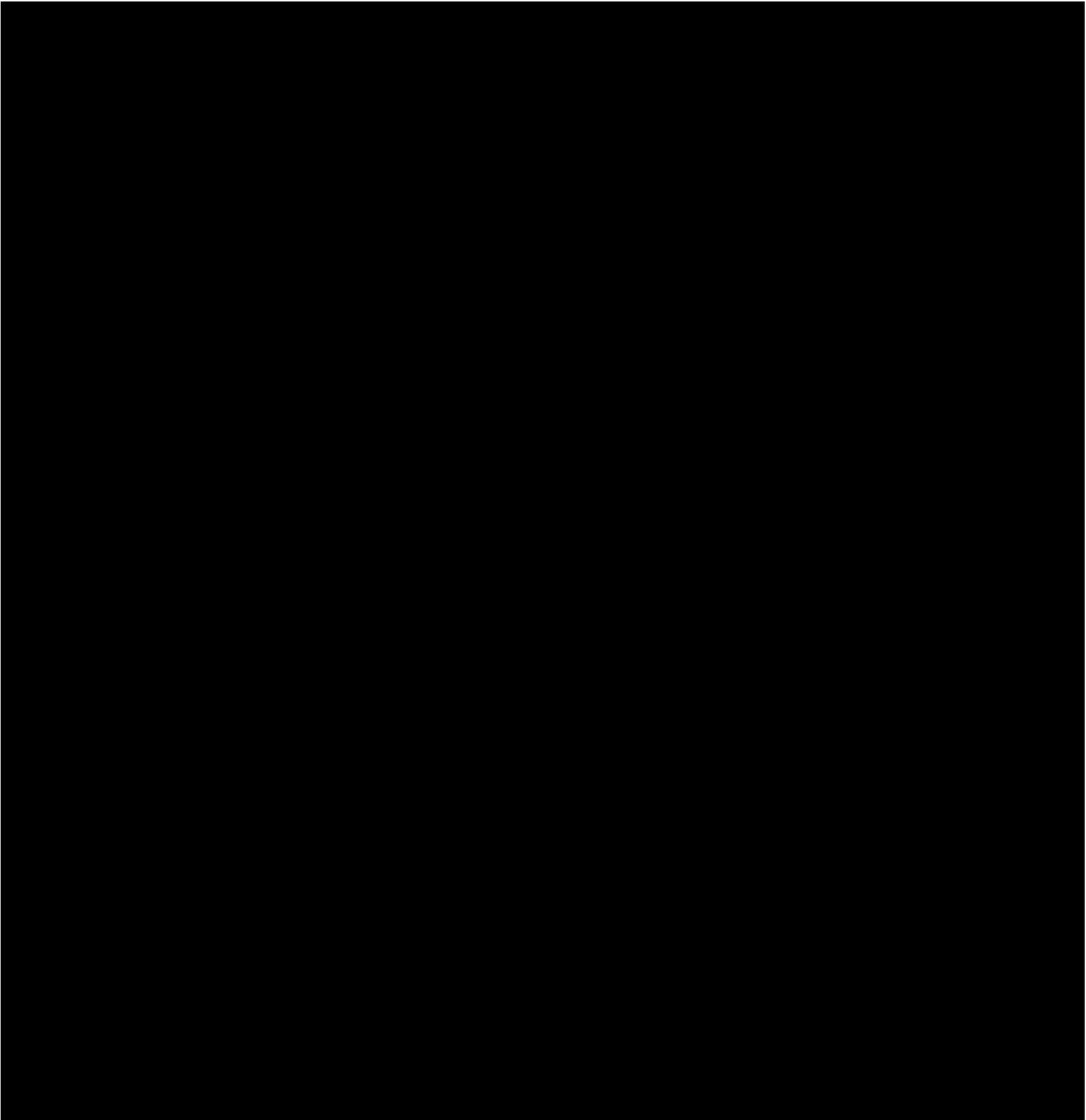




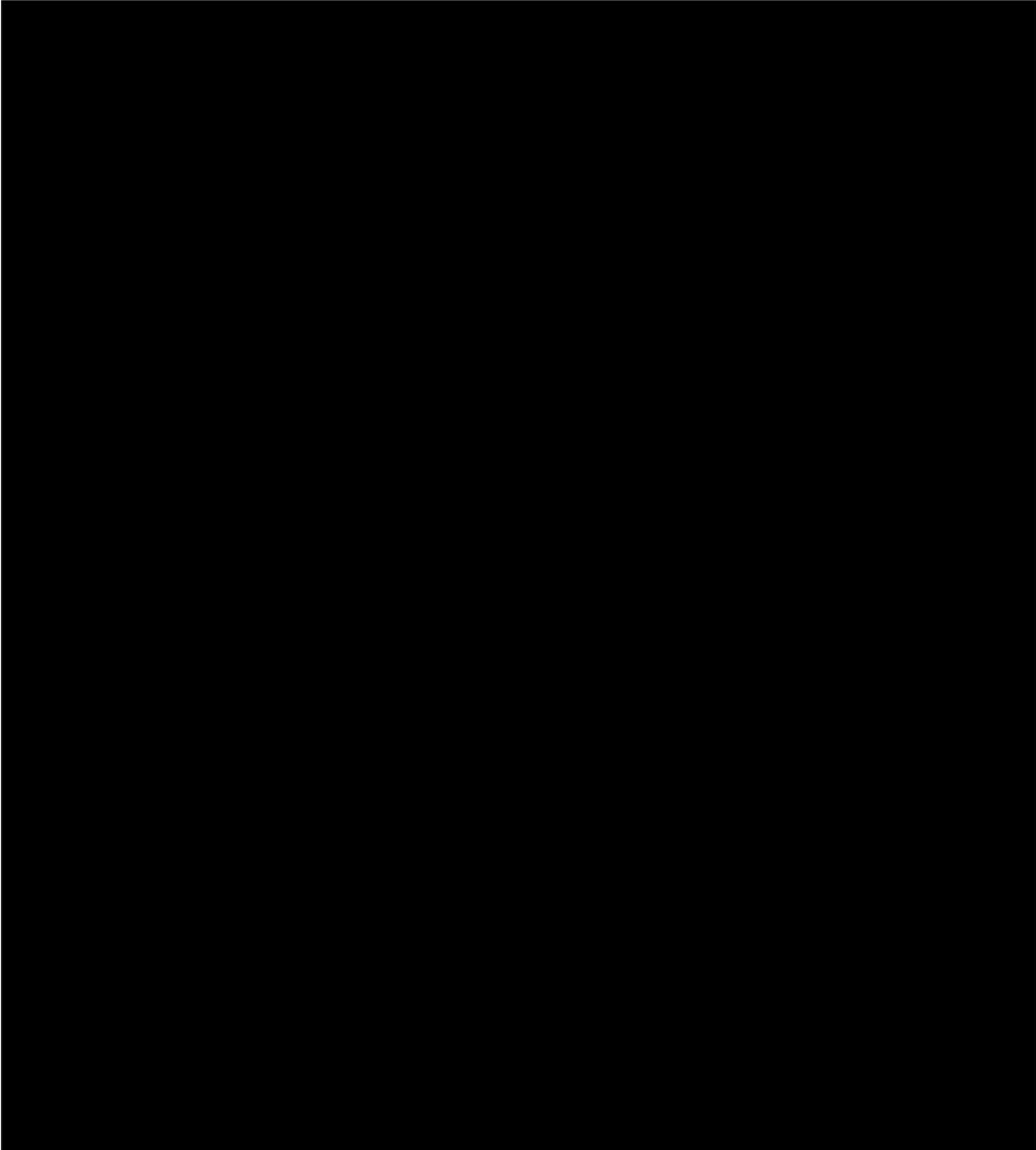


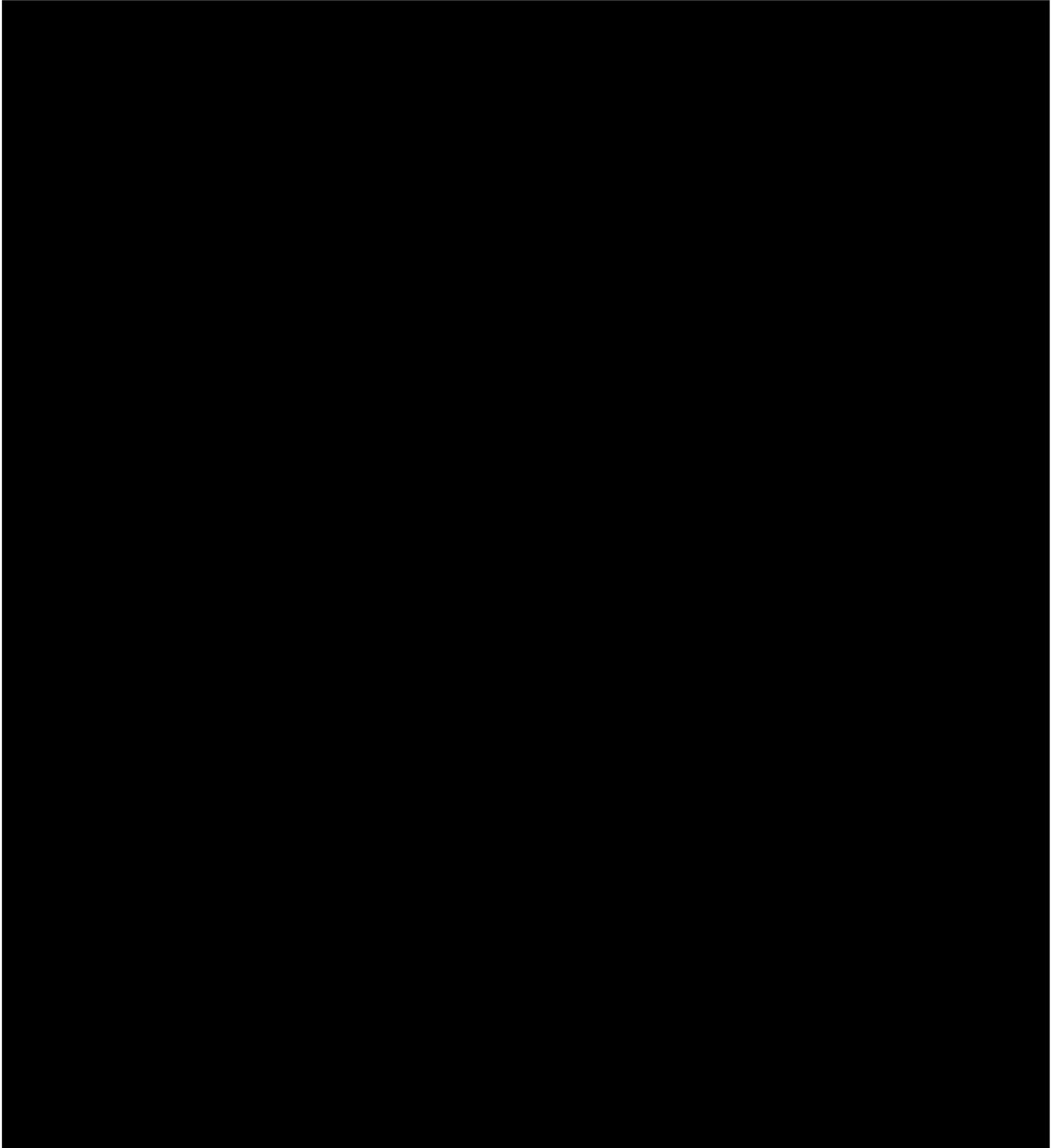


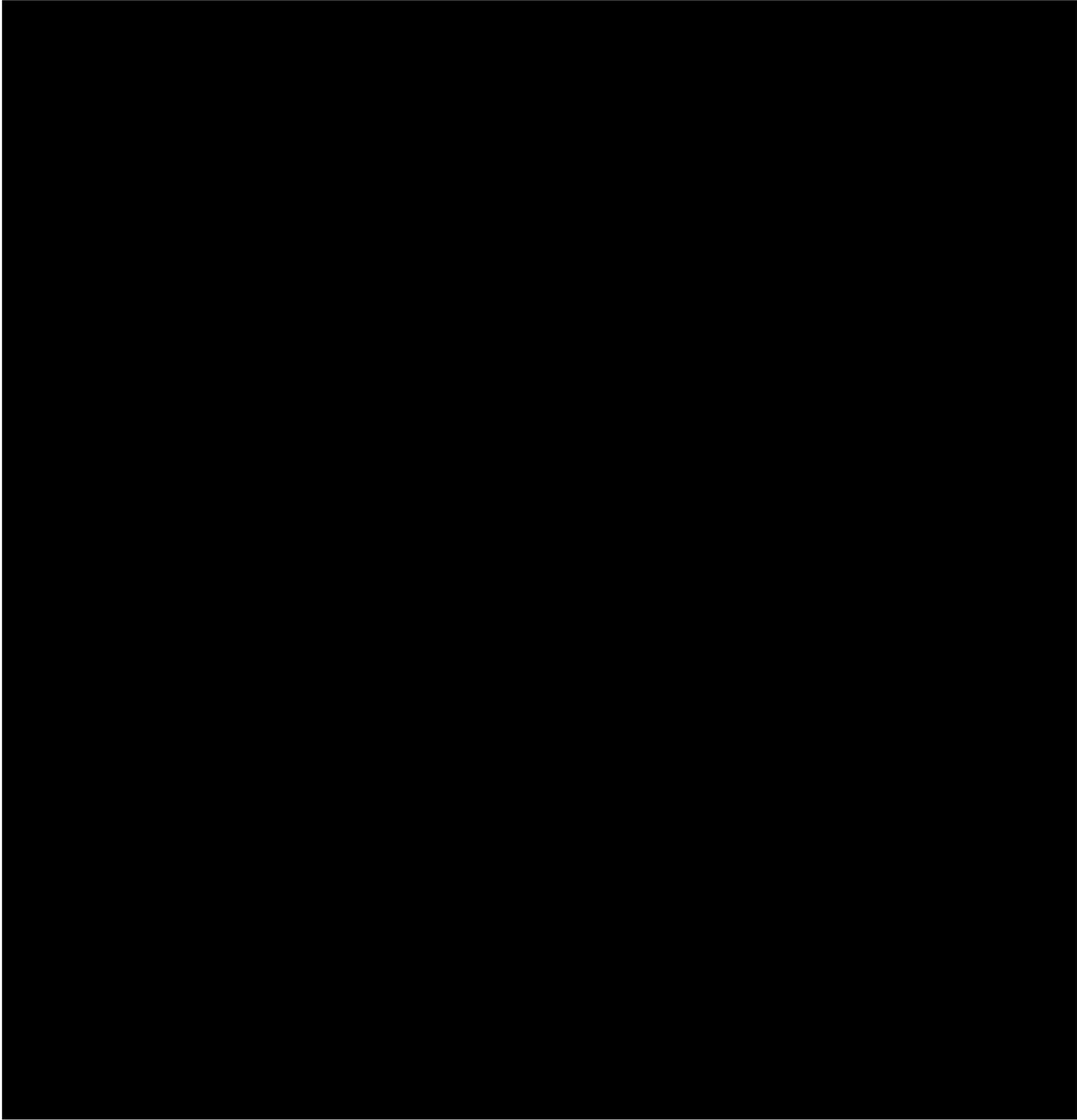


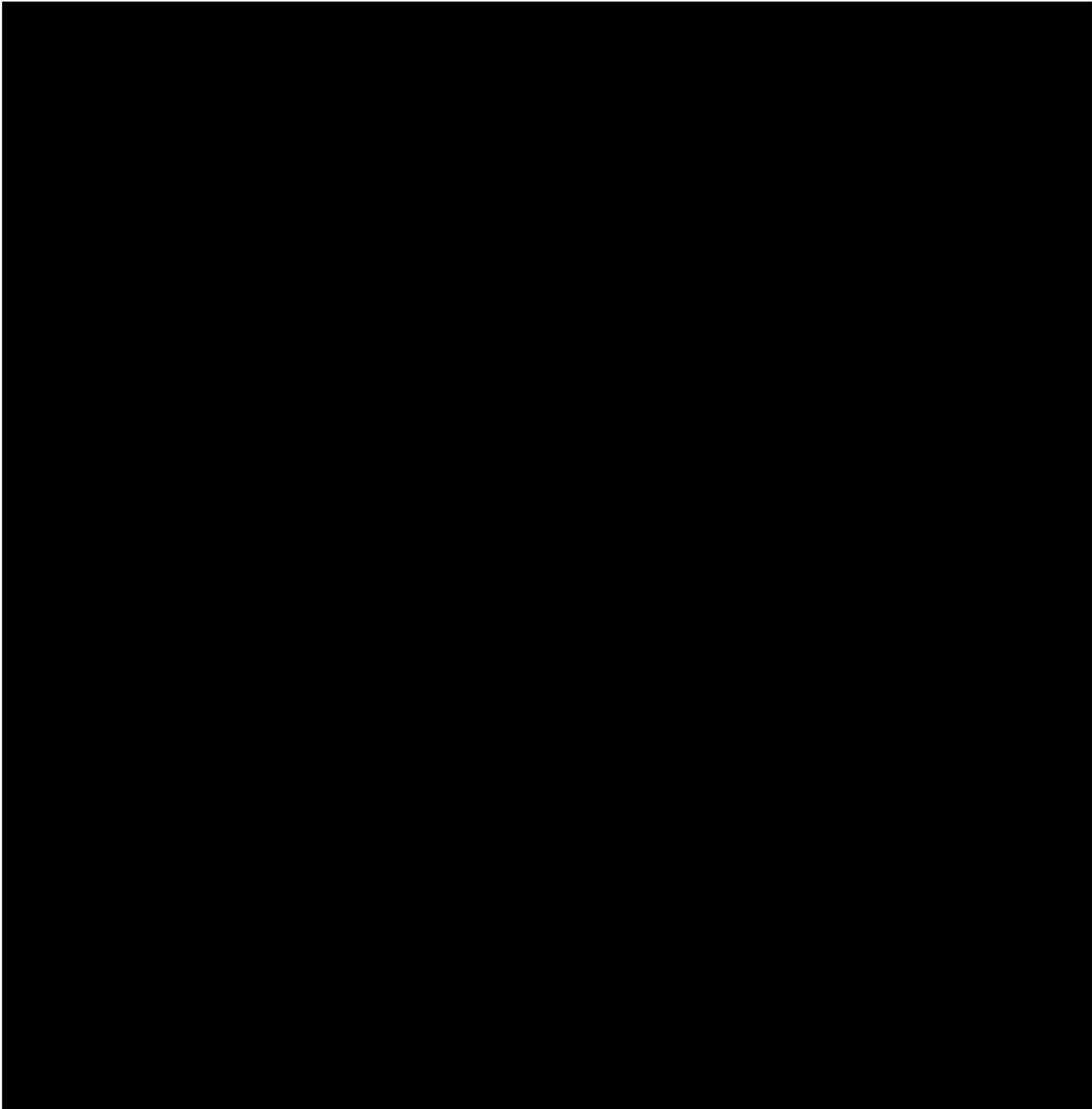










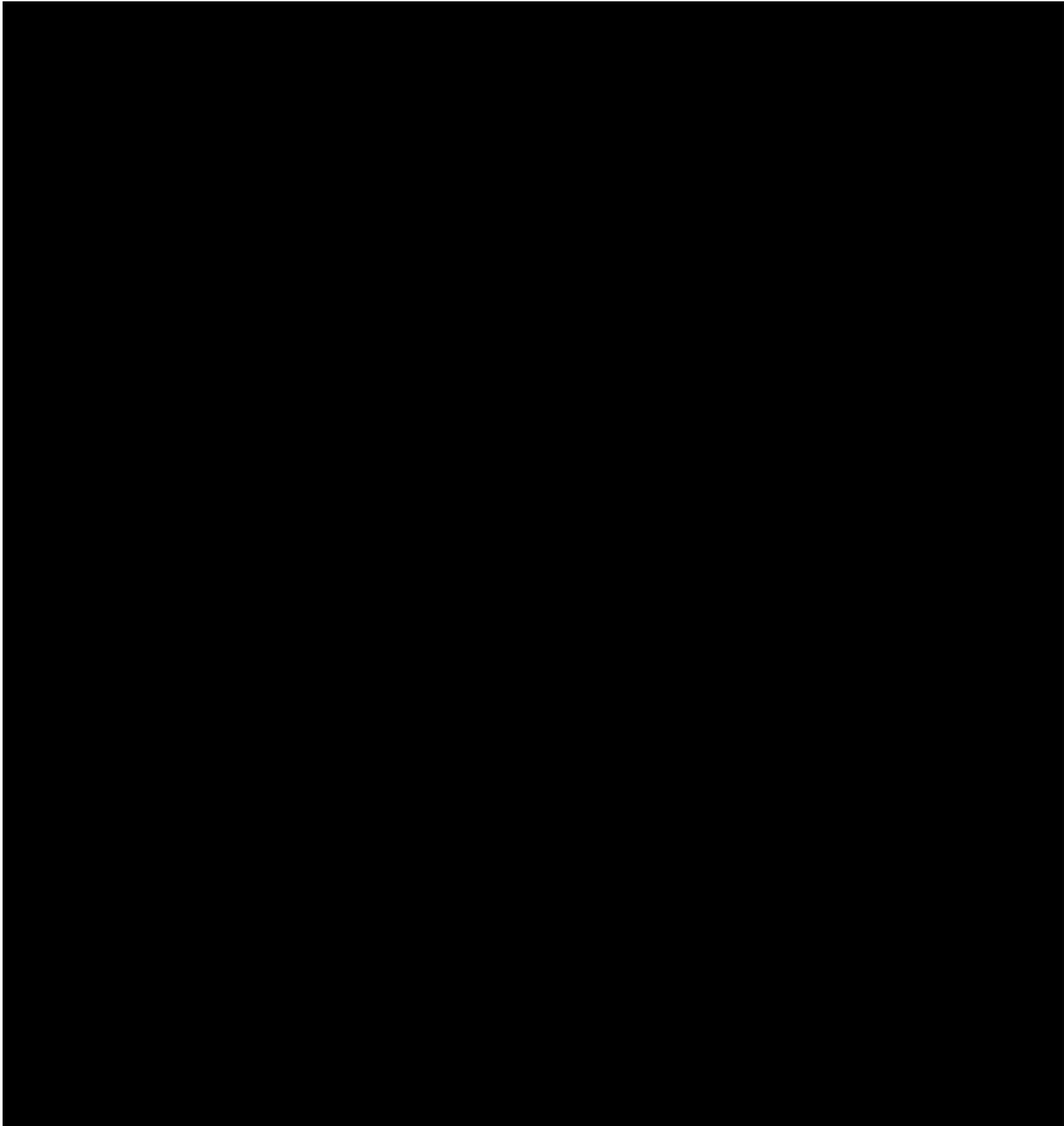


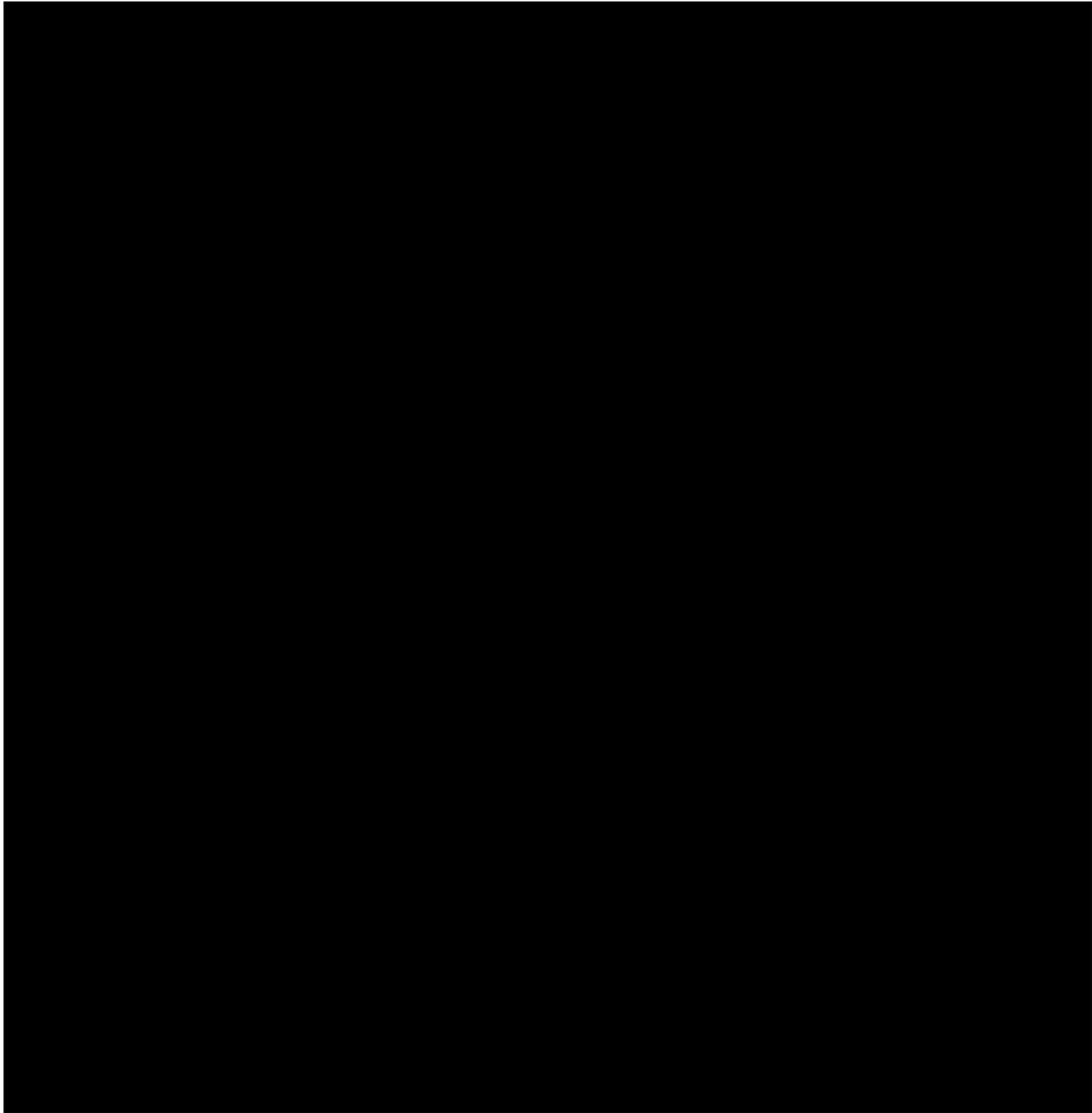
ALTERNATIVE MINIMUM TAX

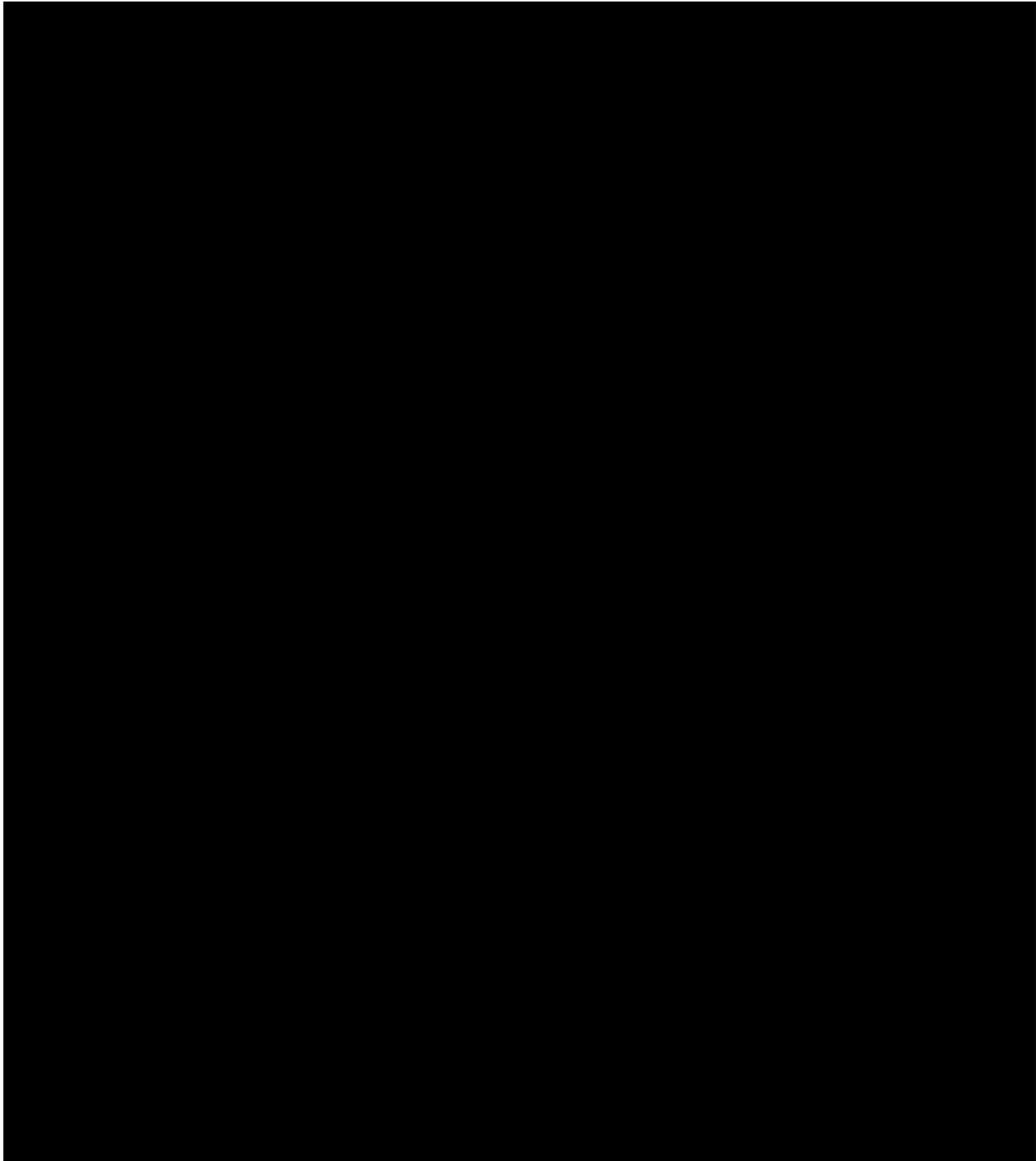
Docket No. DW 20-071

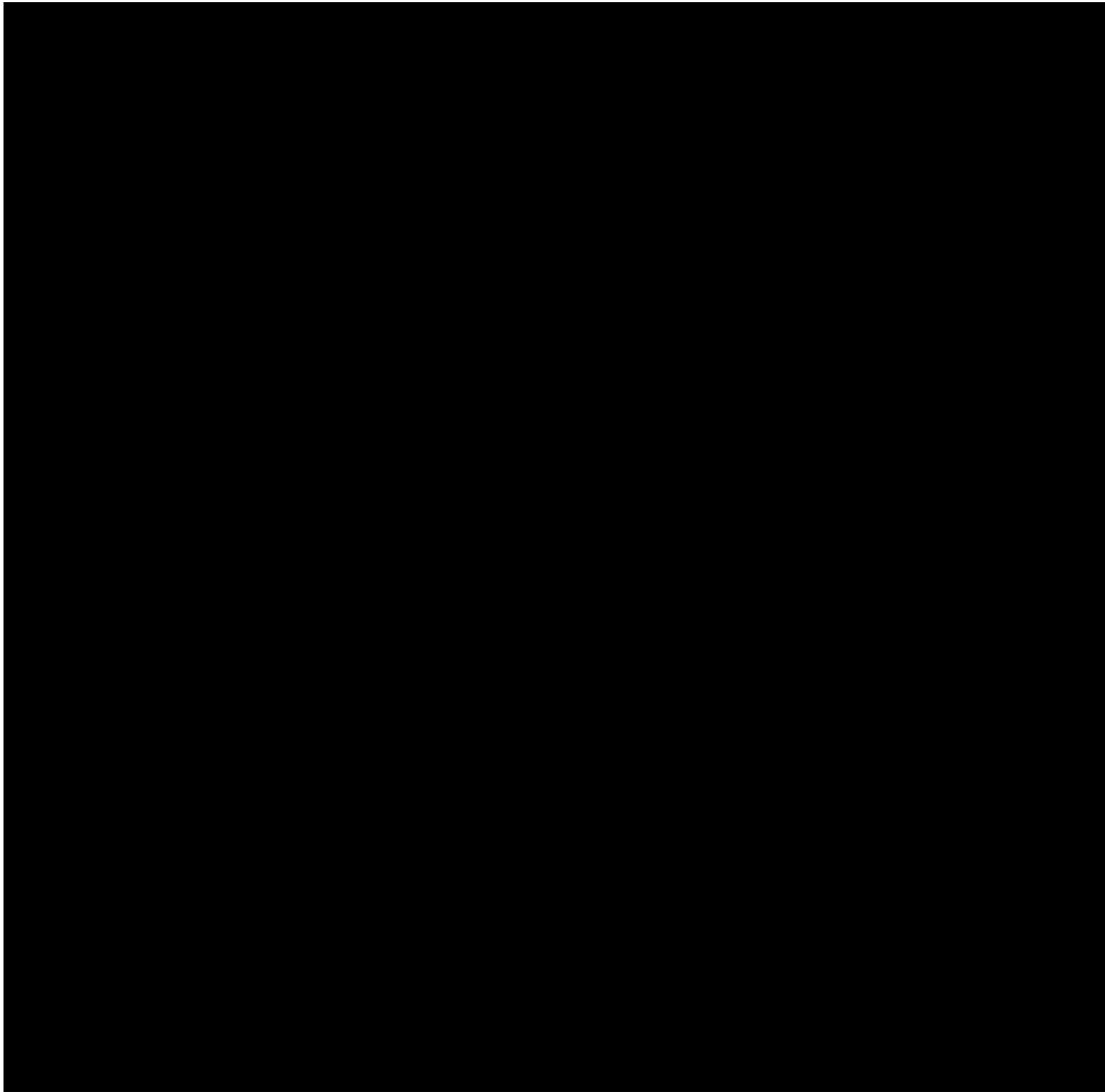
Exhibit 1

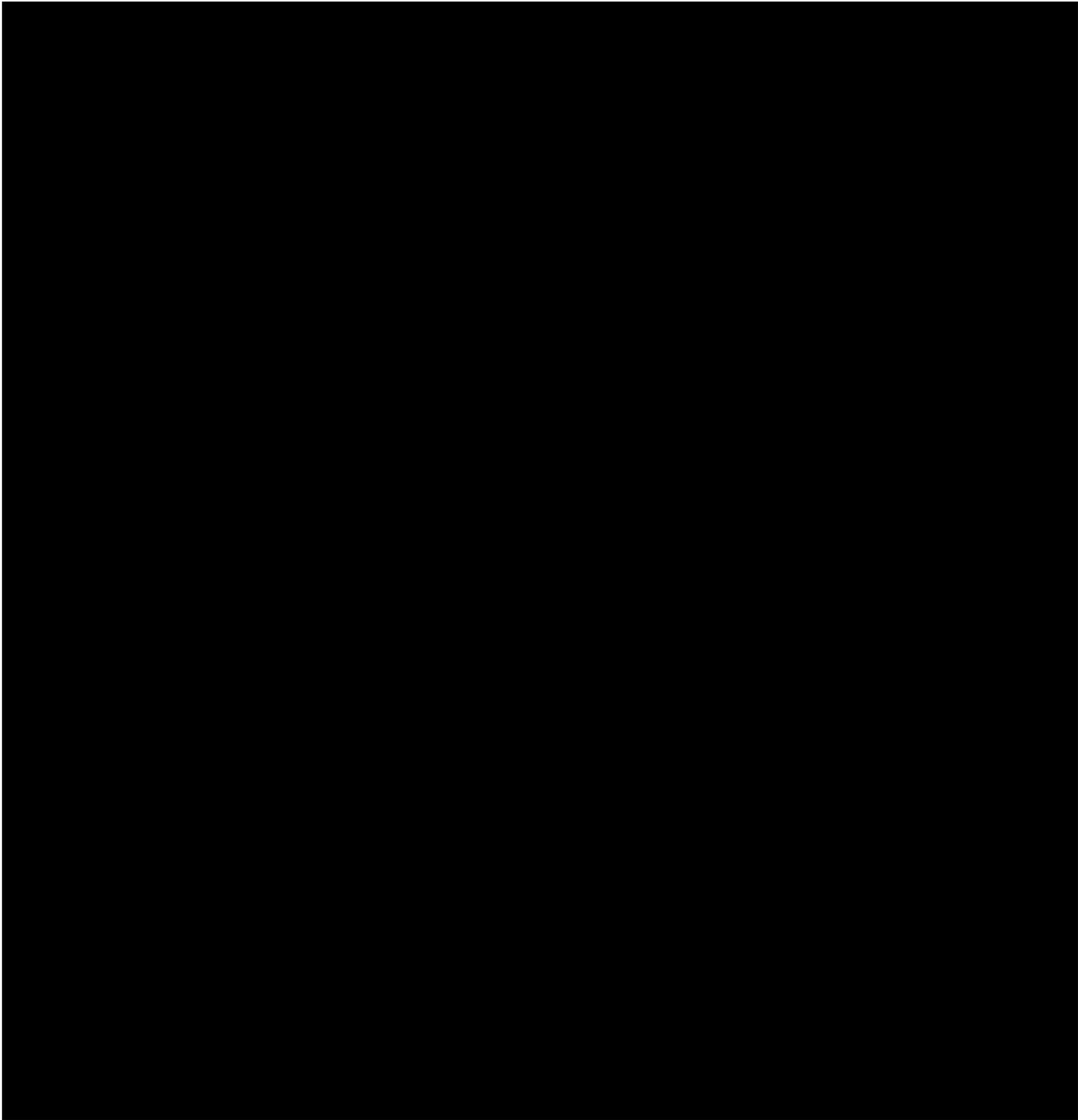
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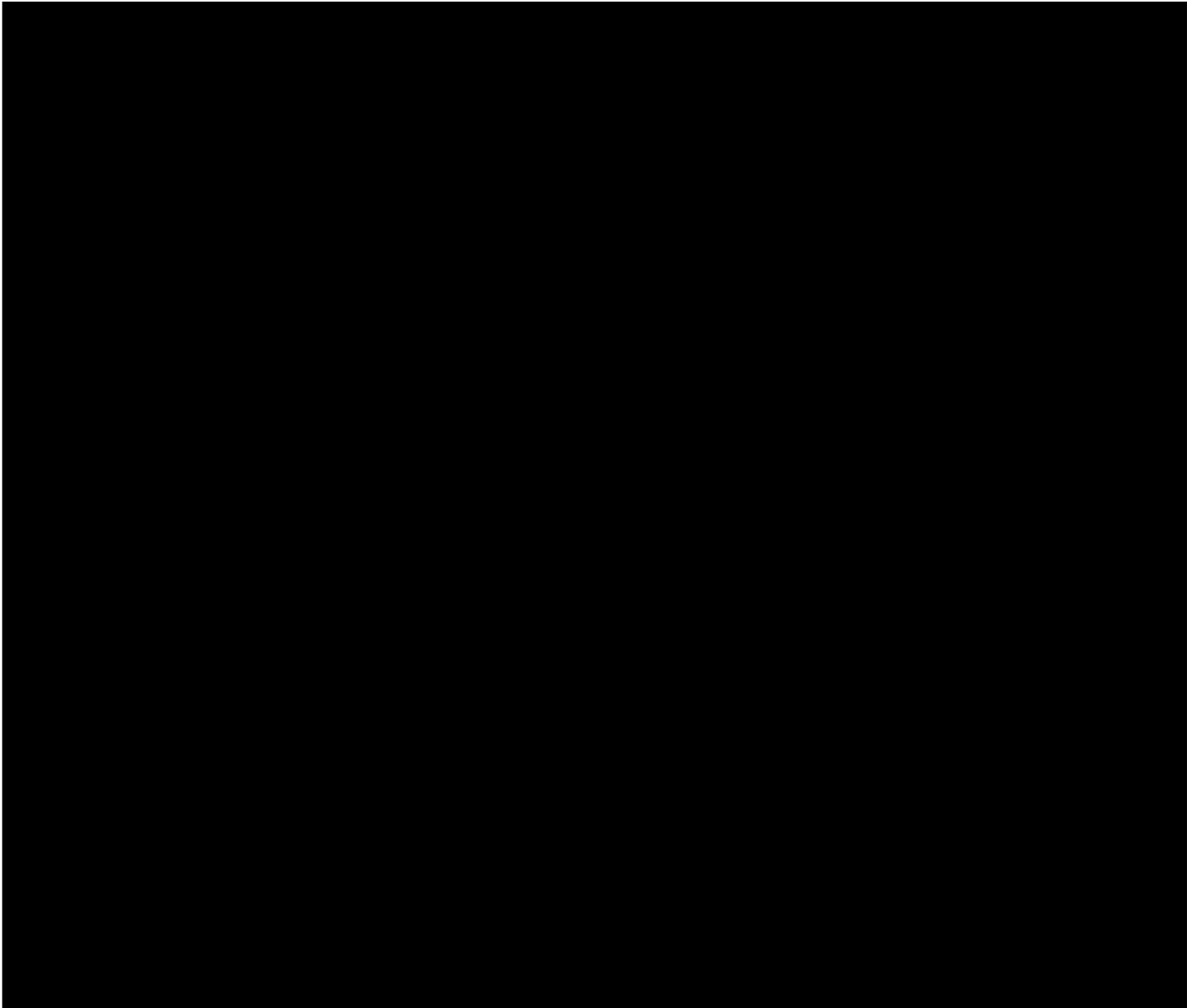


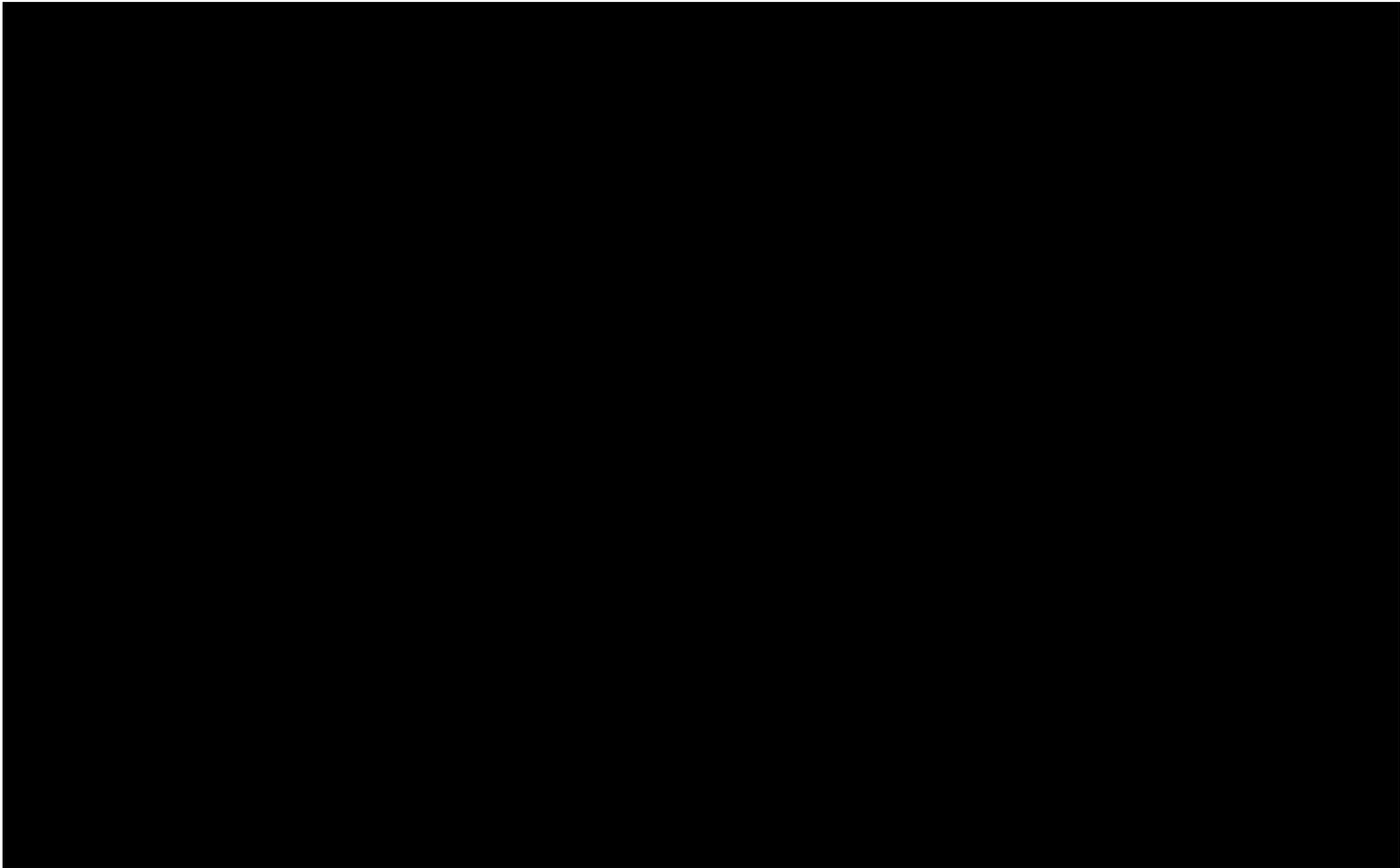


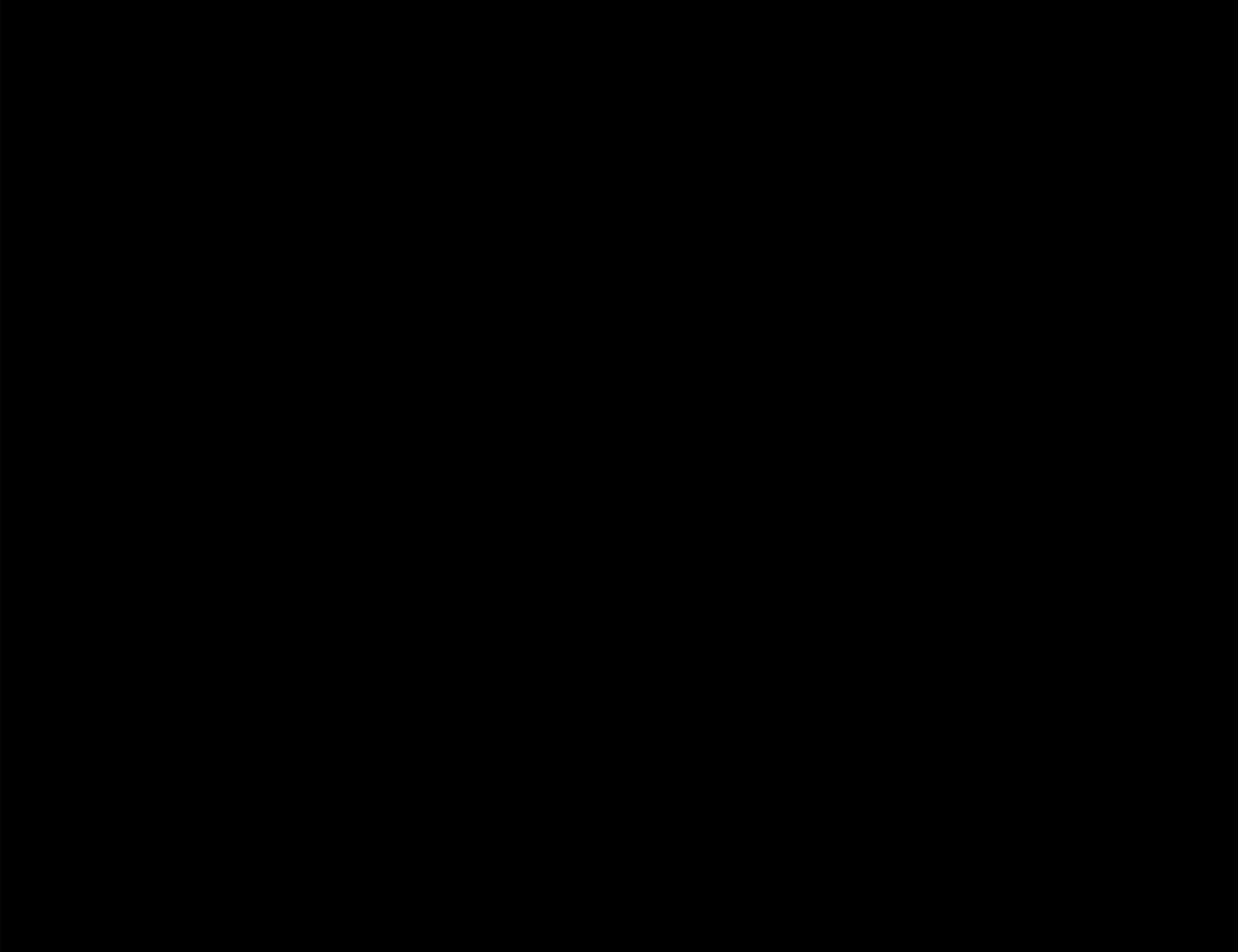


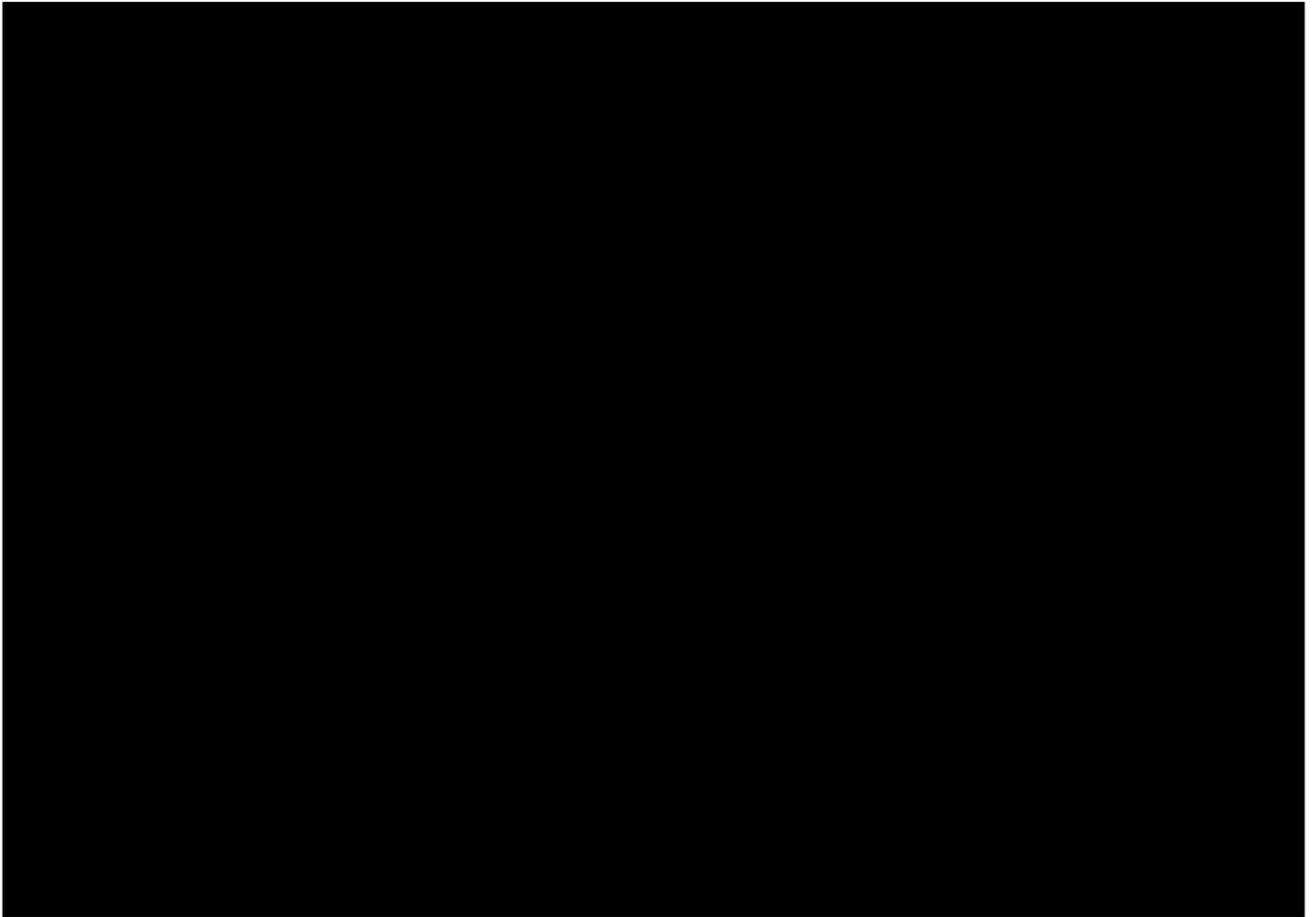


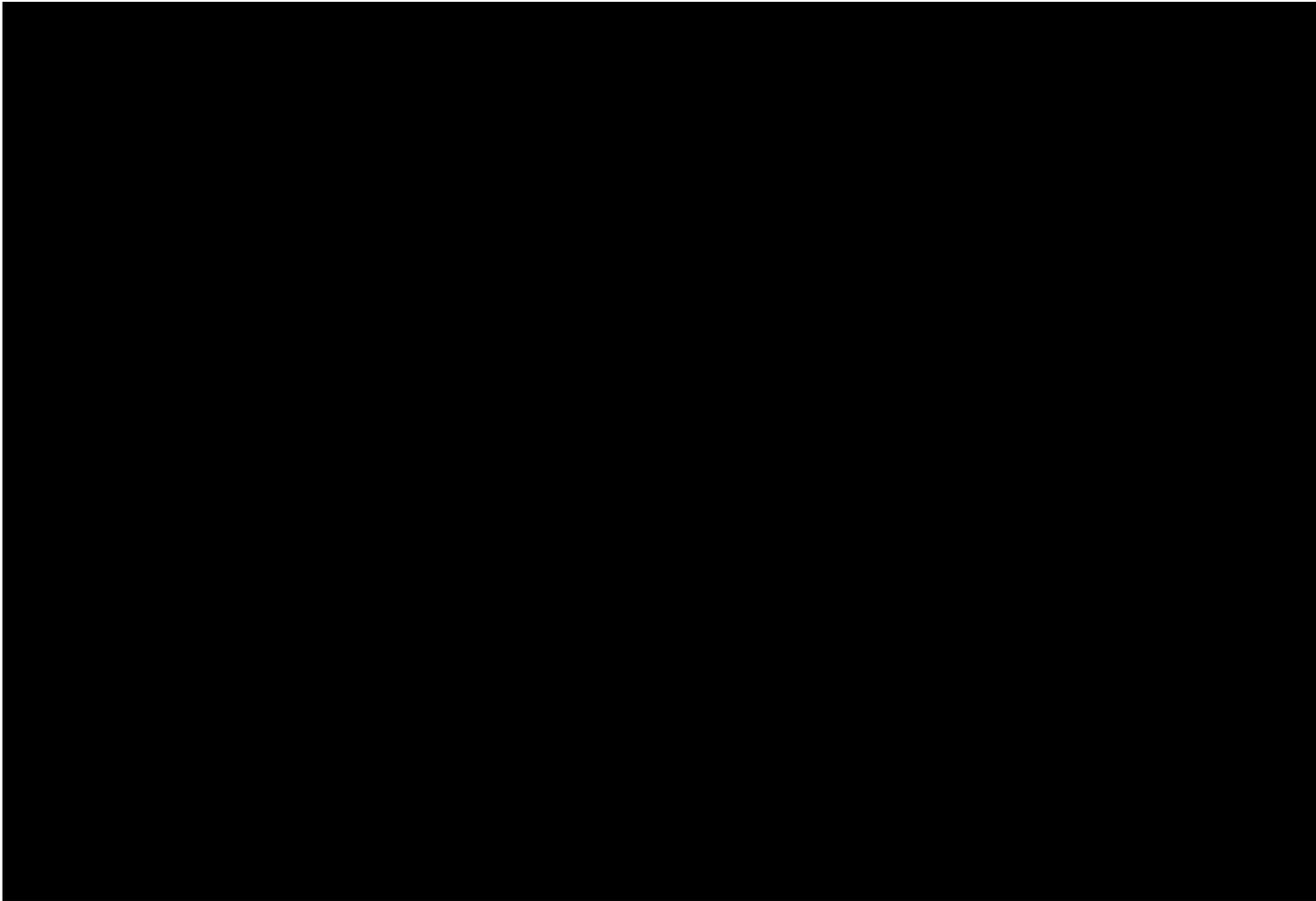






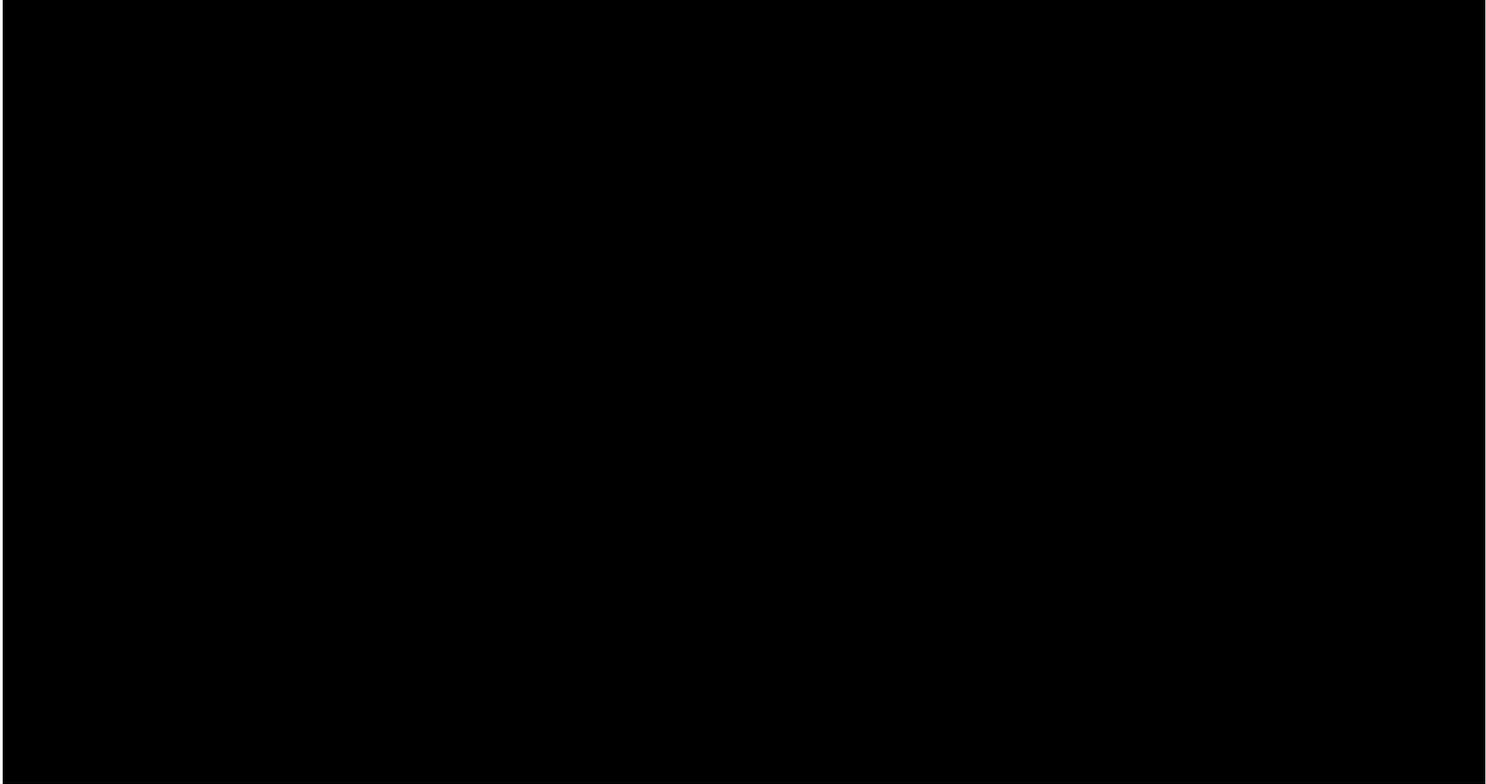


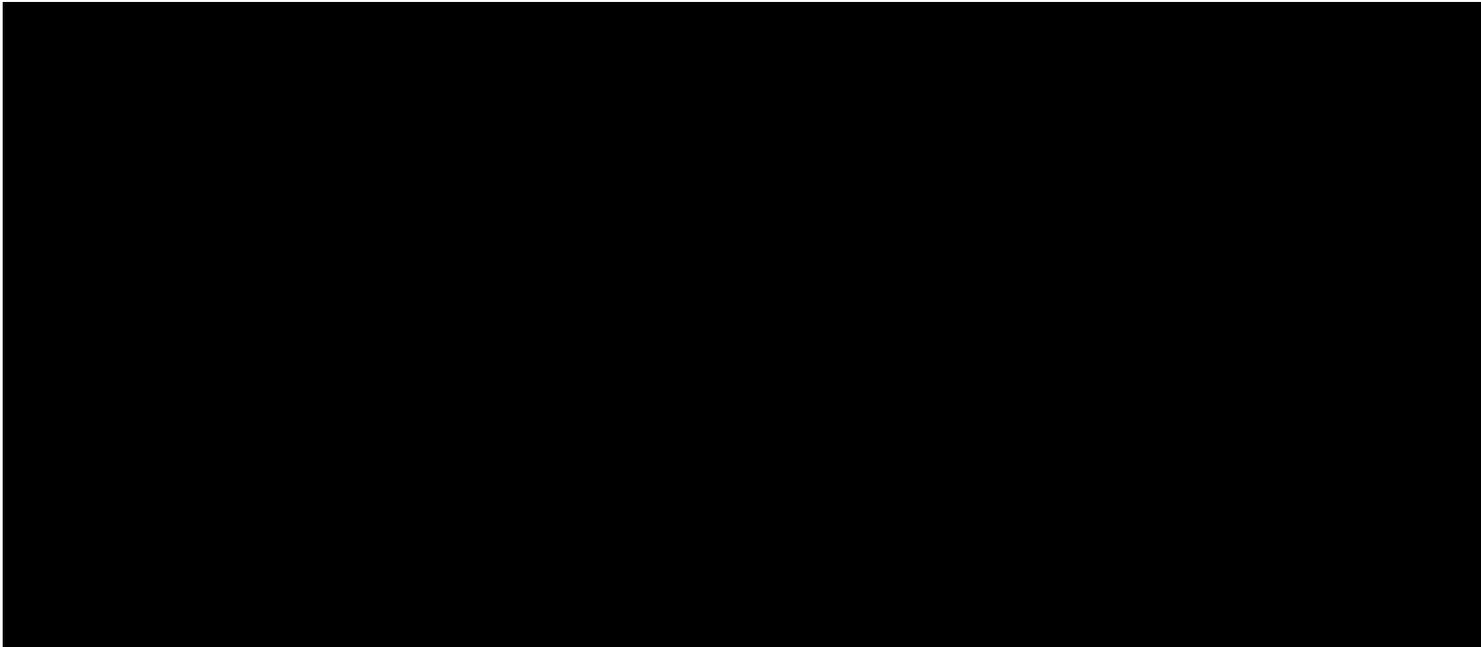




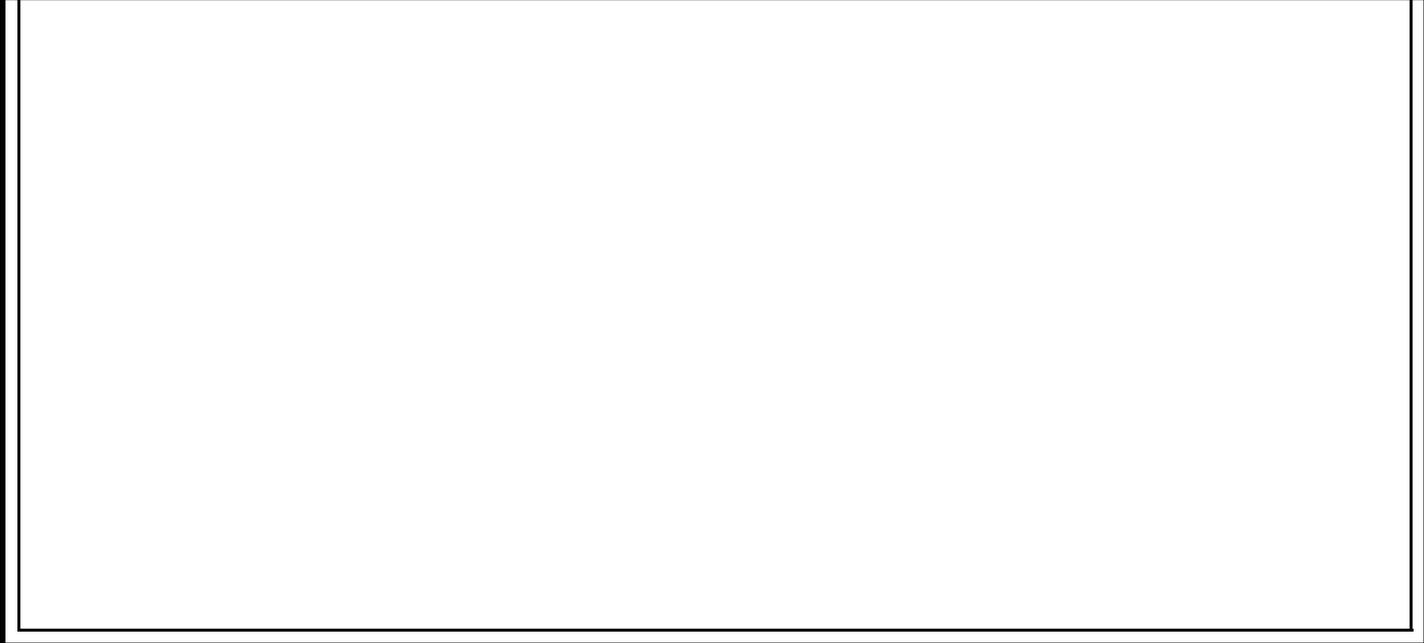


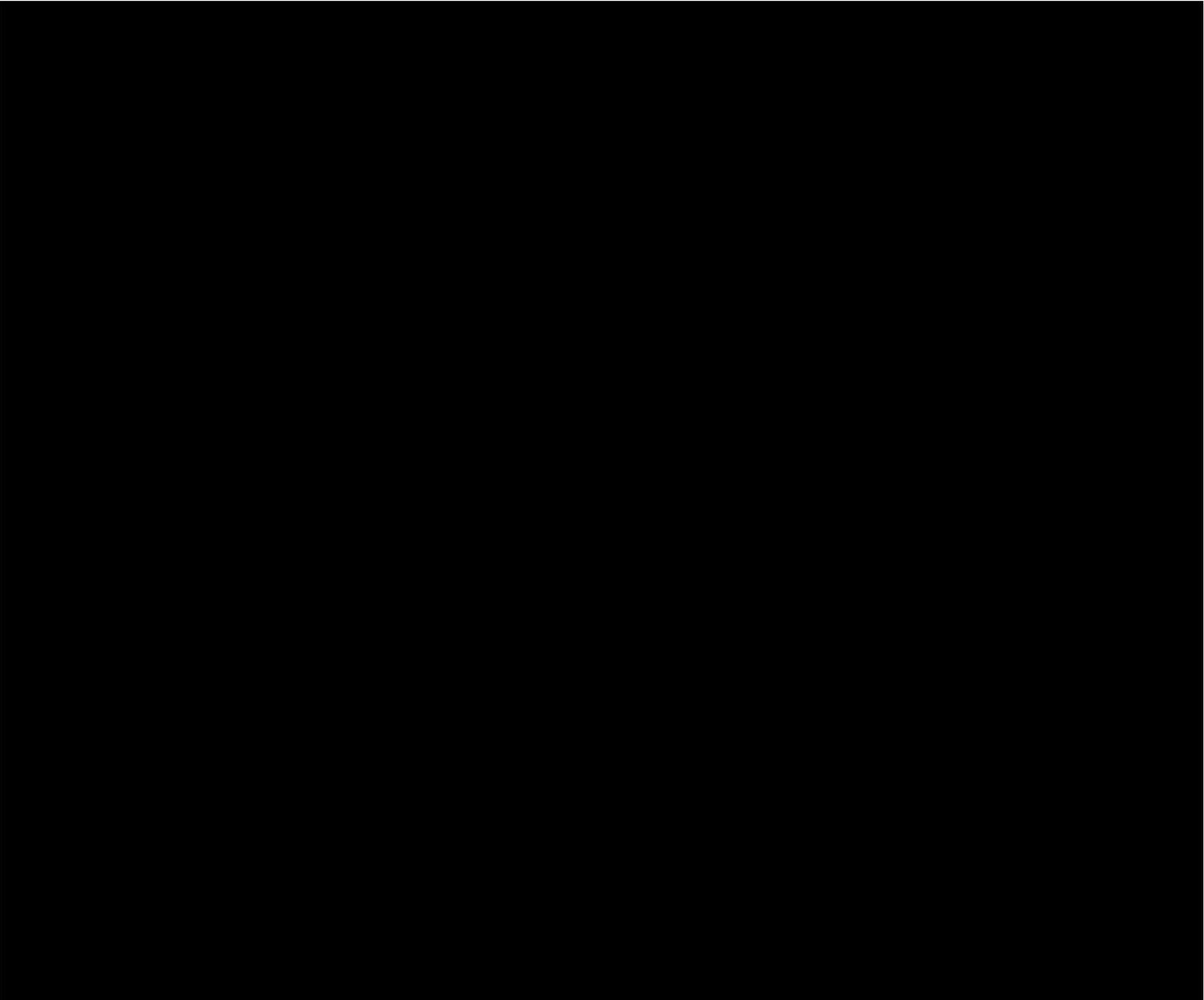


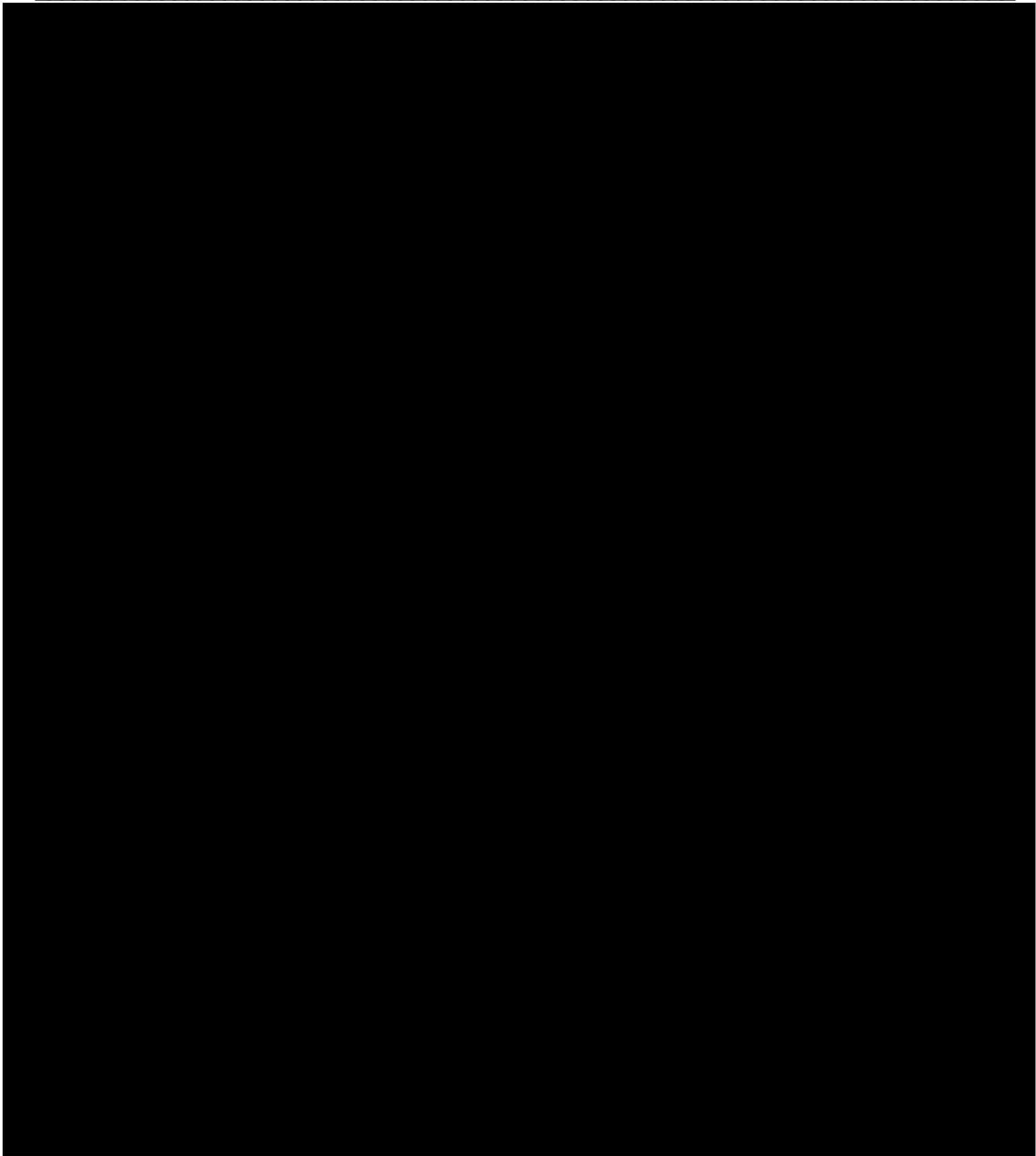


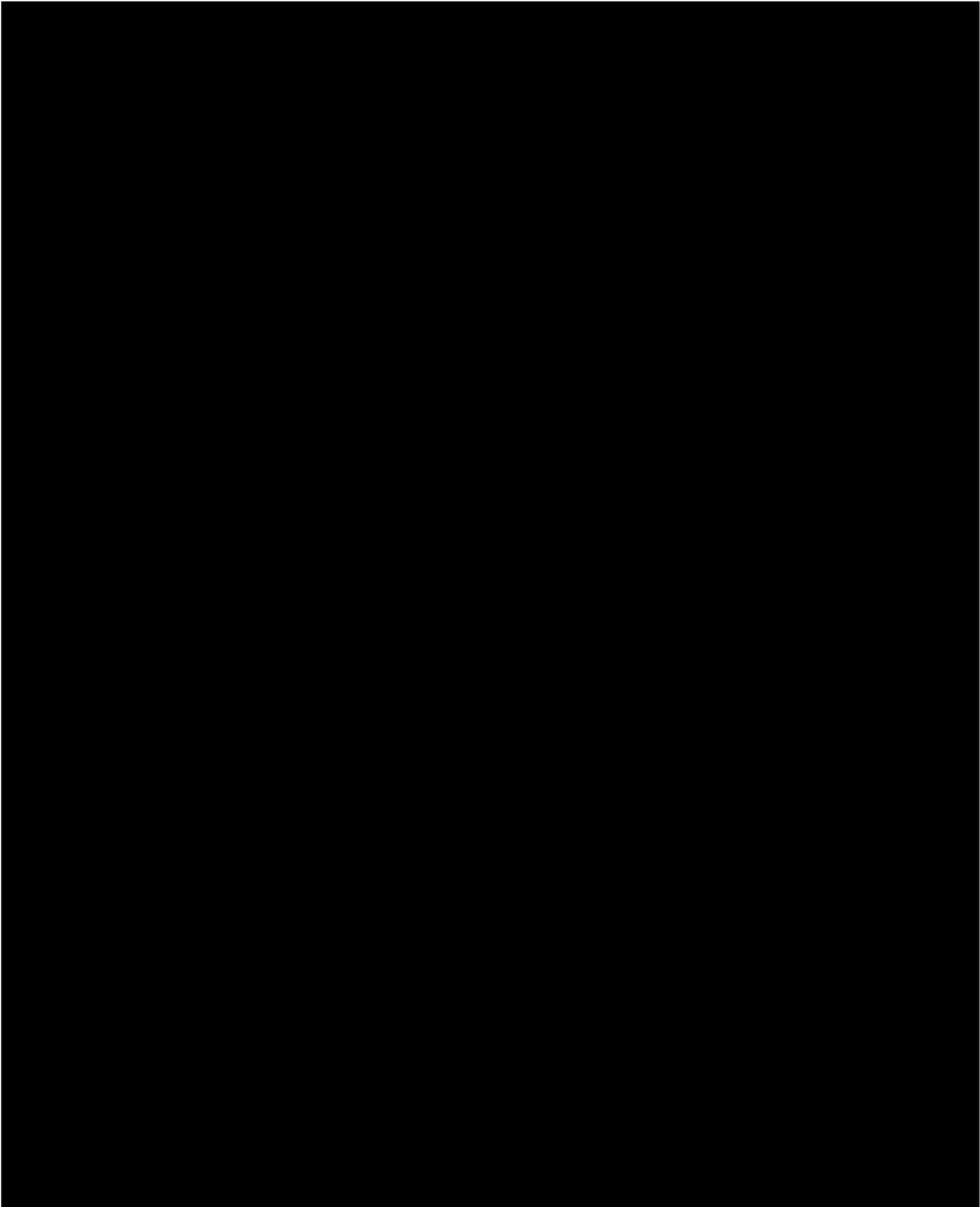


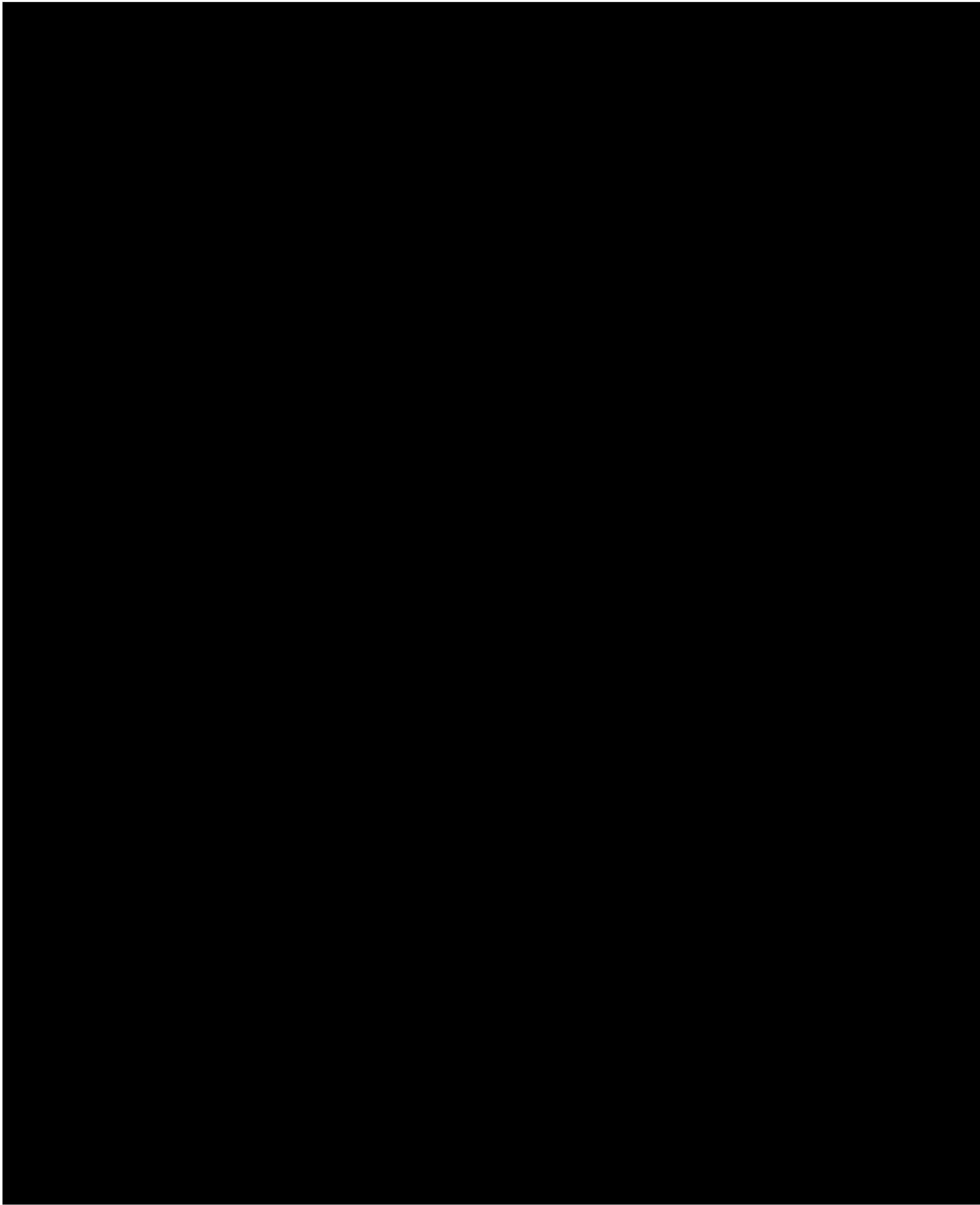


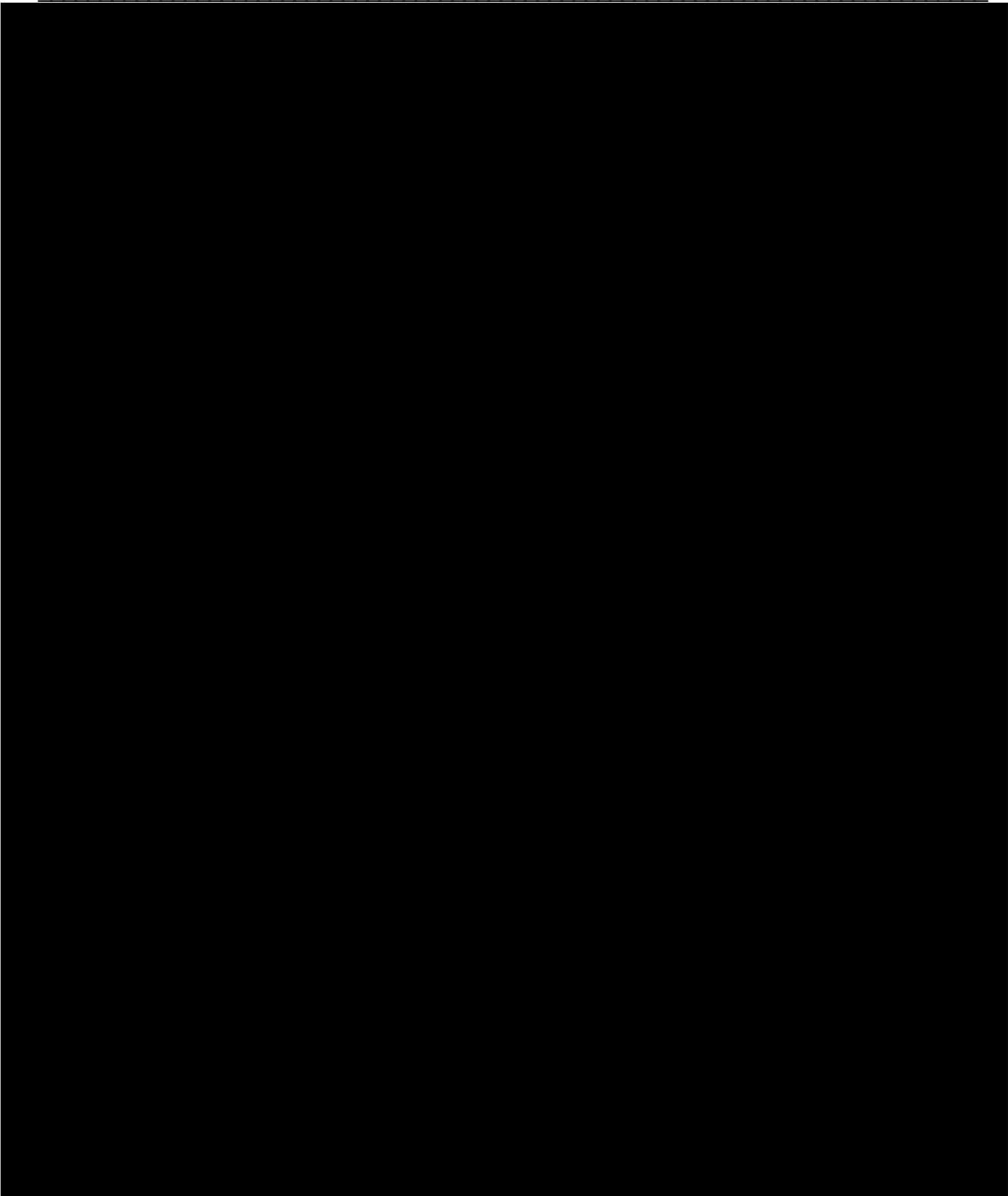












[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

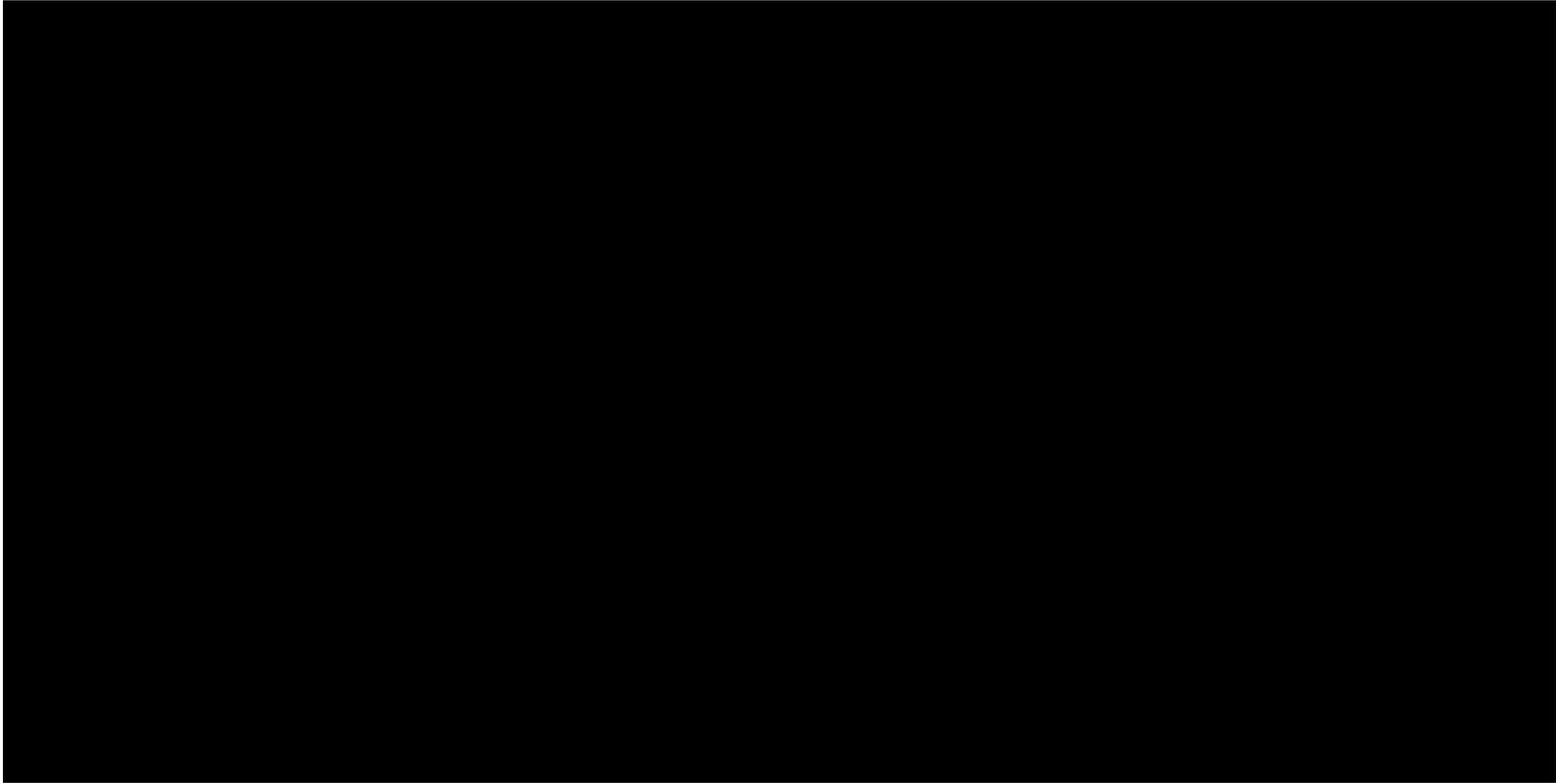
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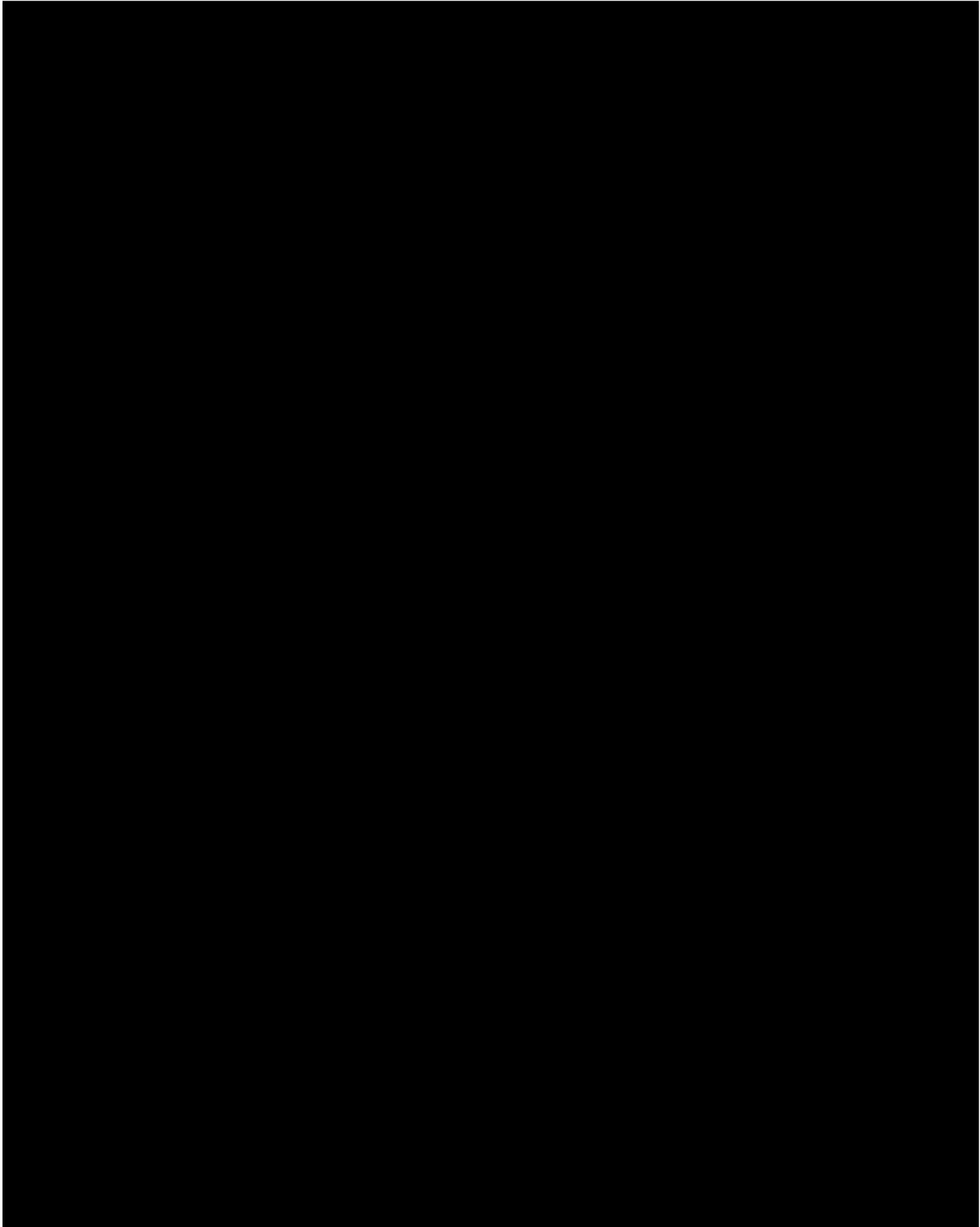
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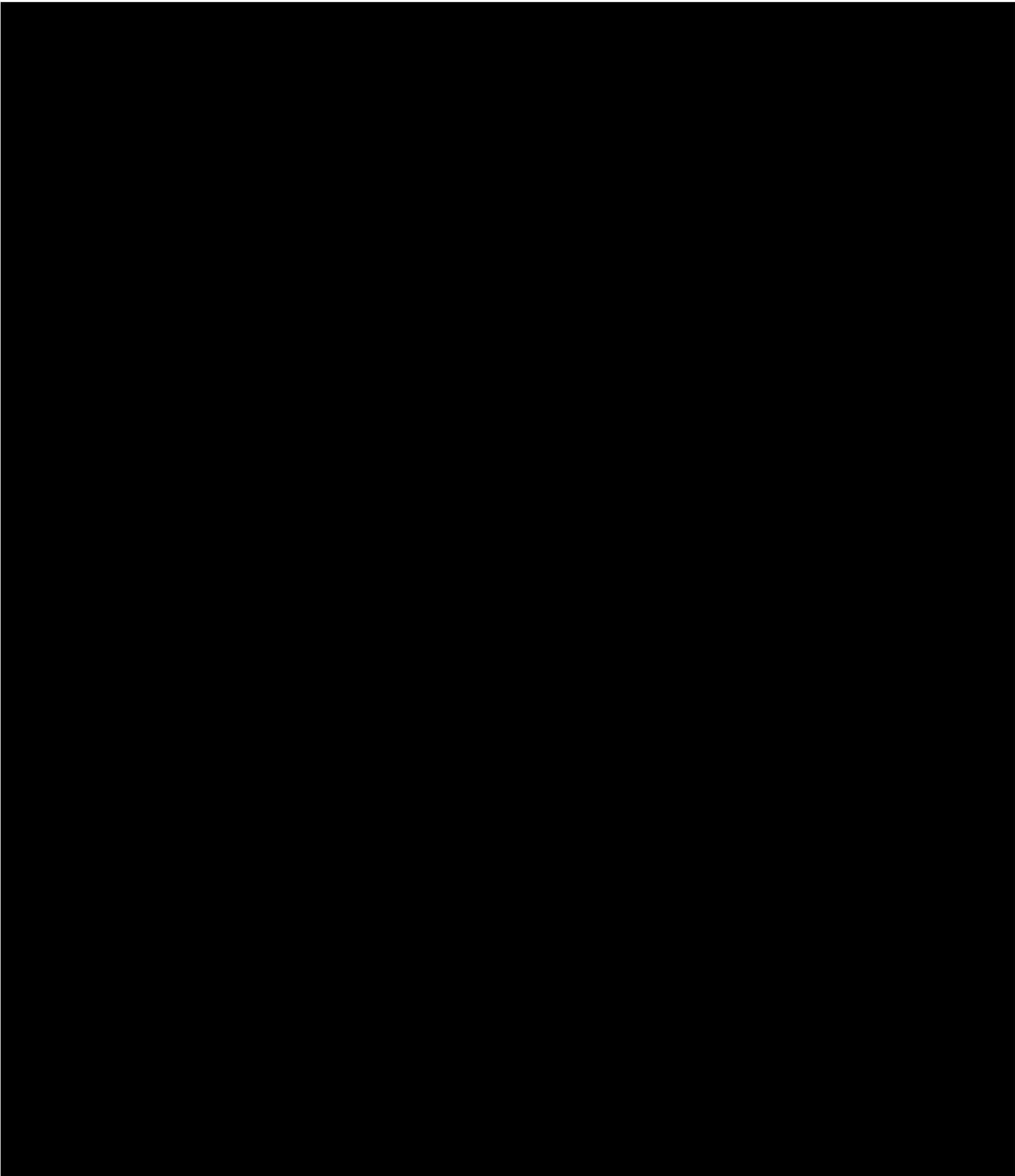
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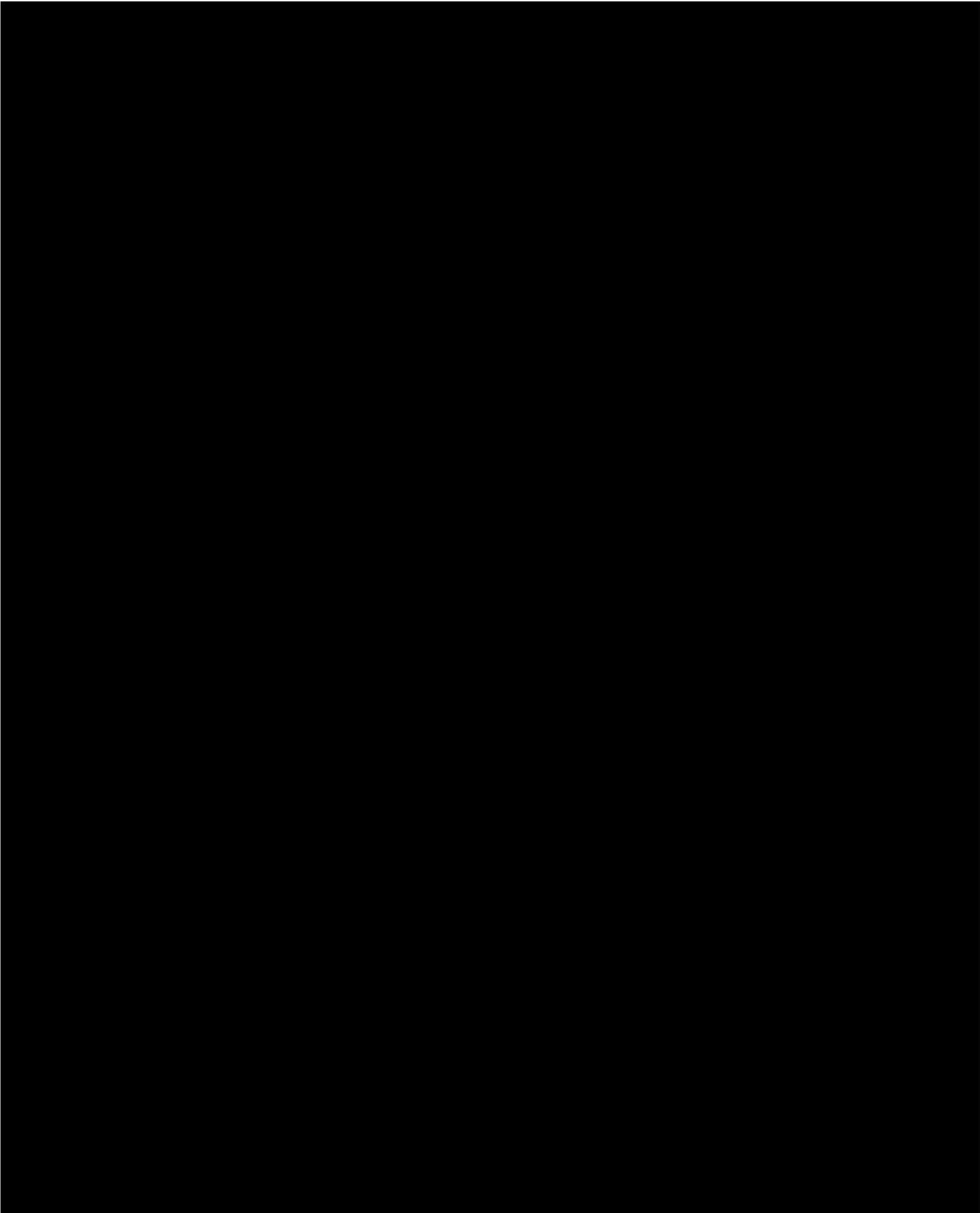
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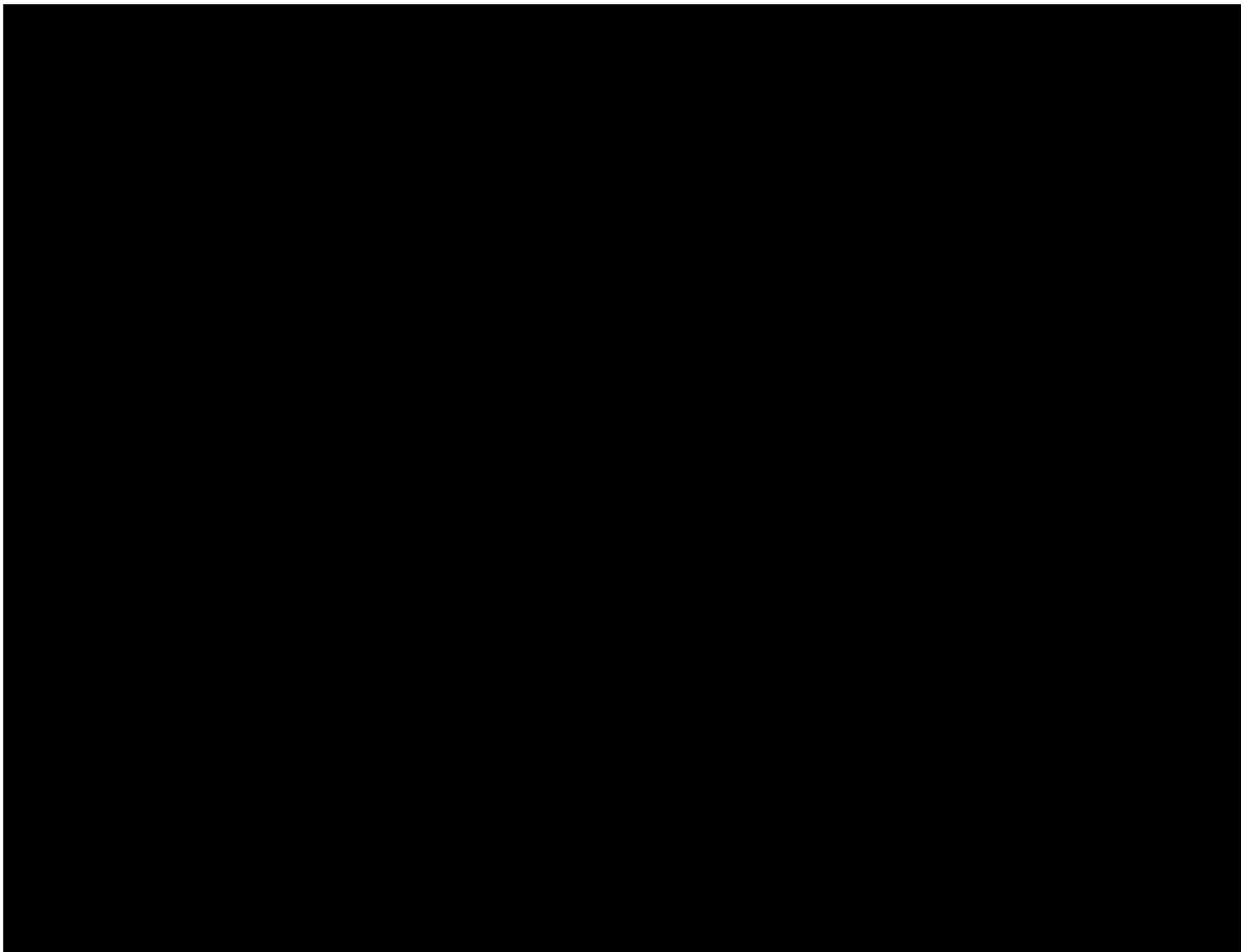


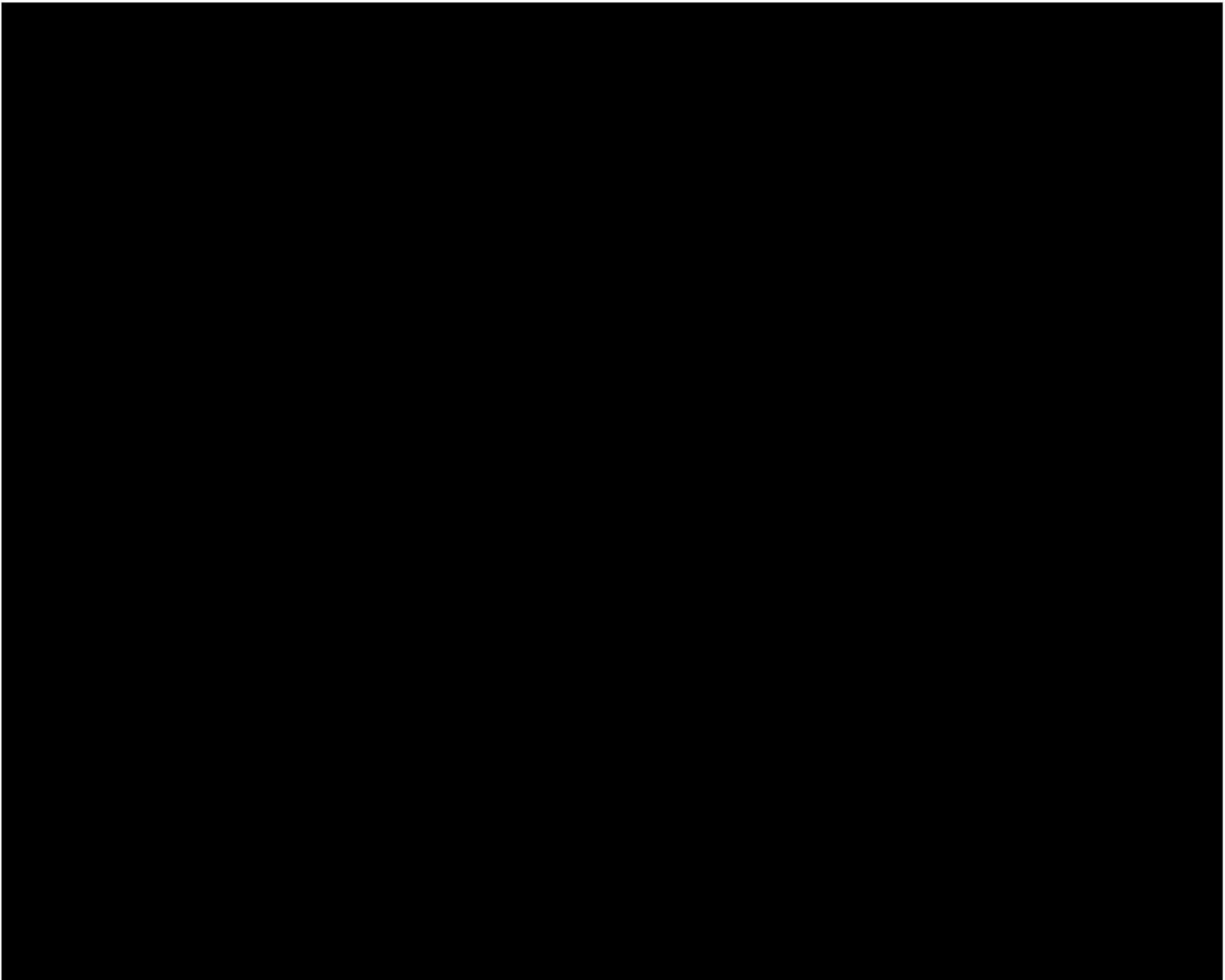


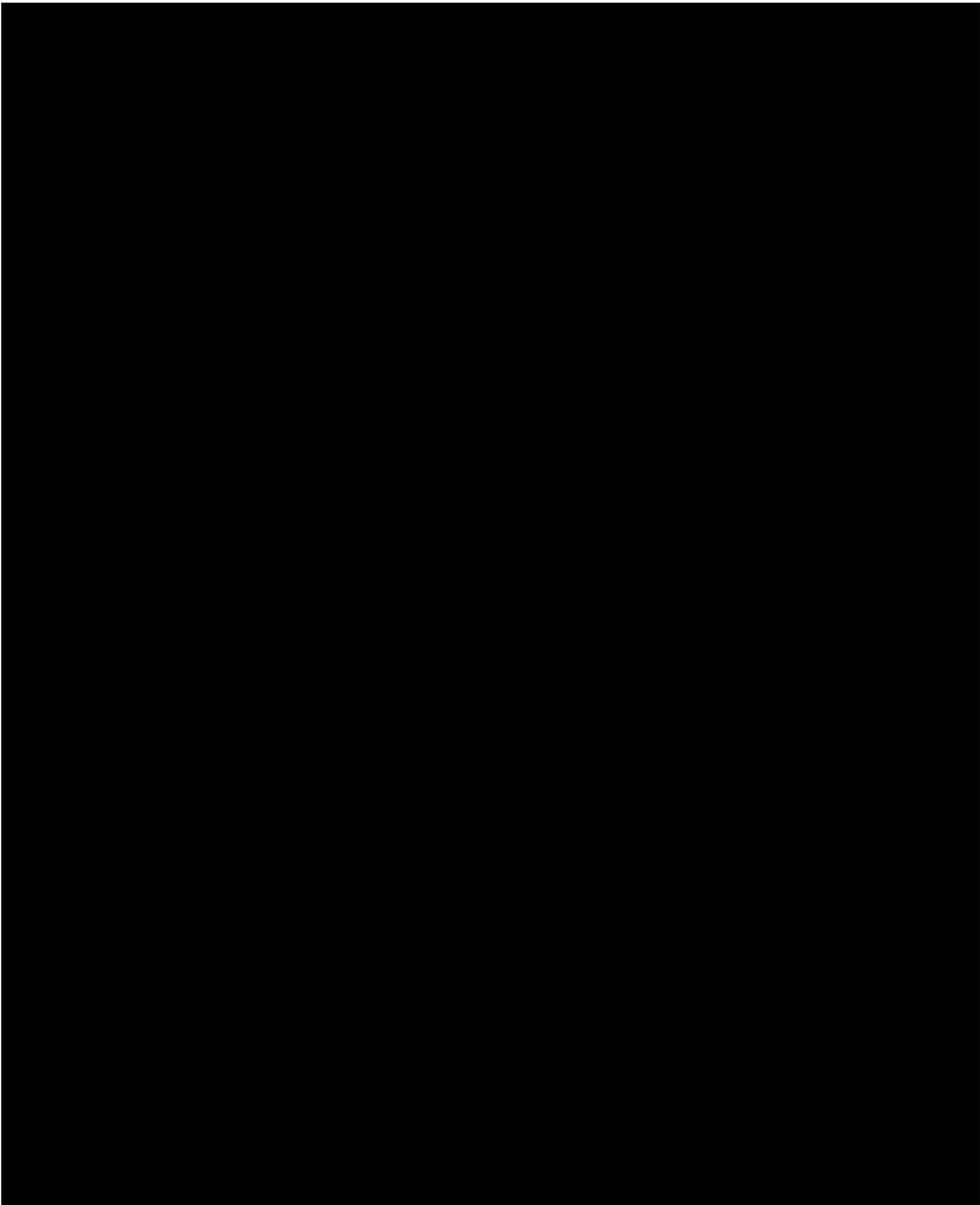


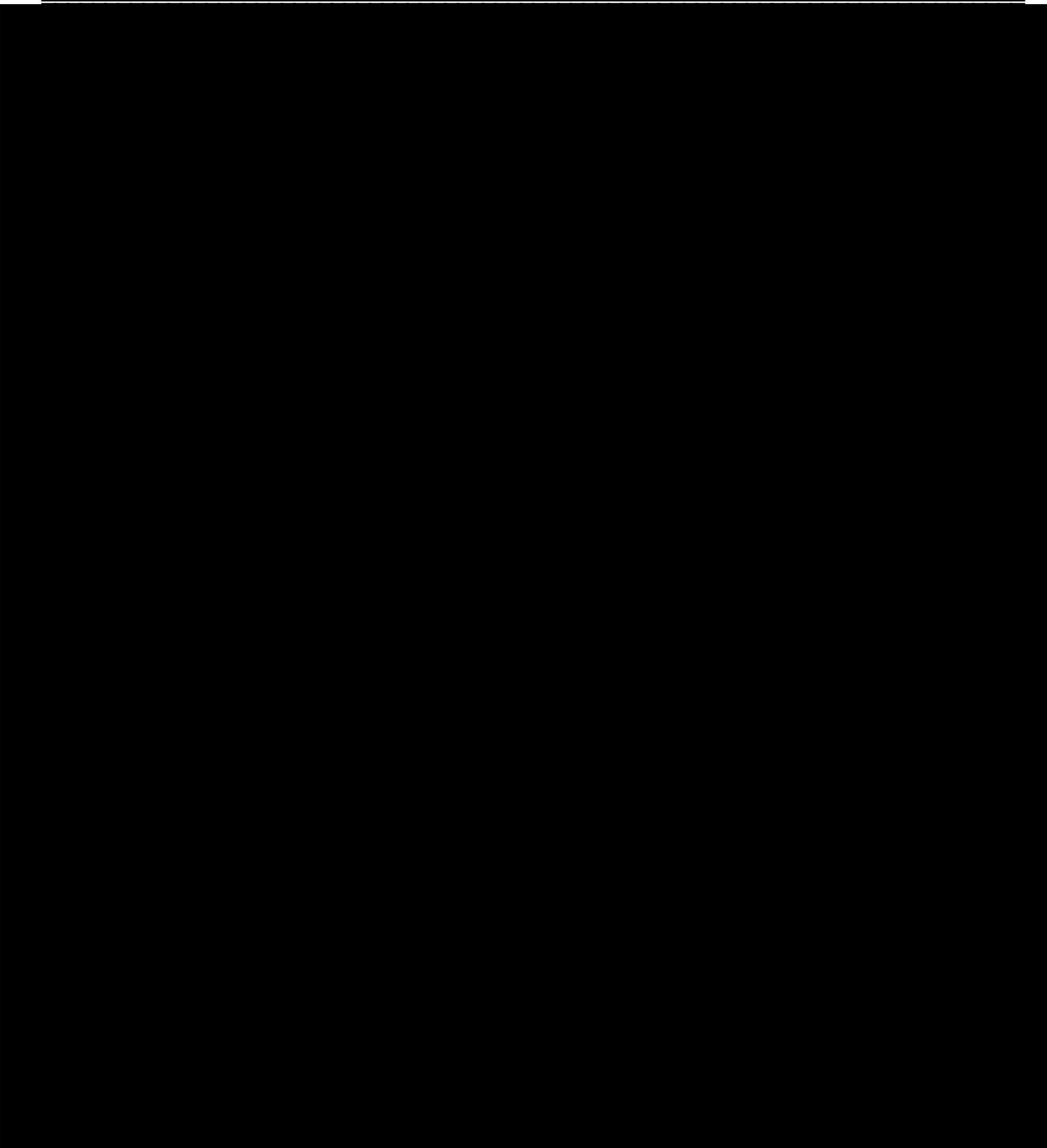


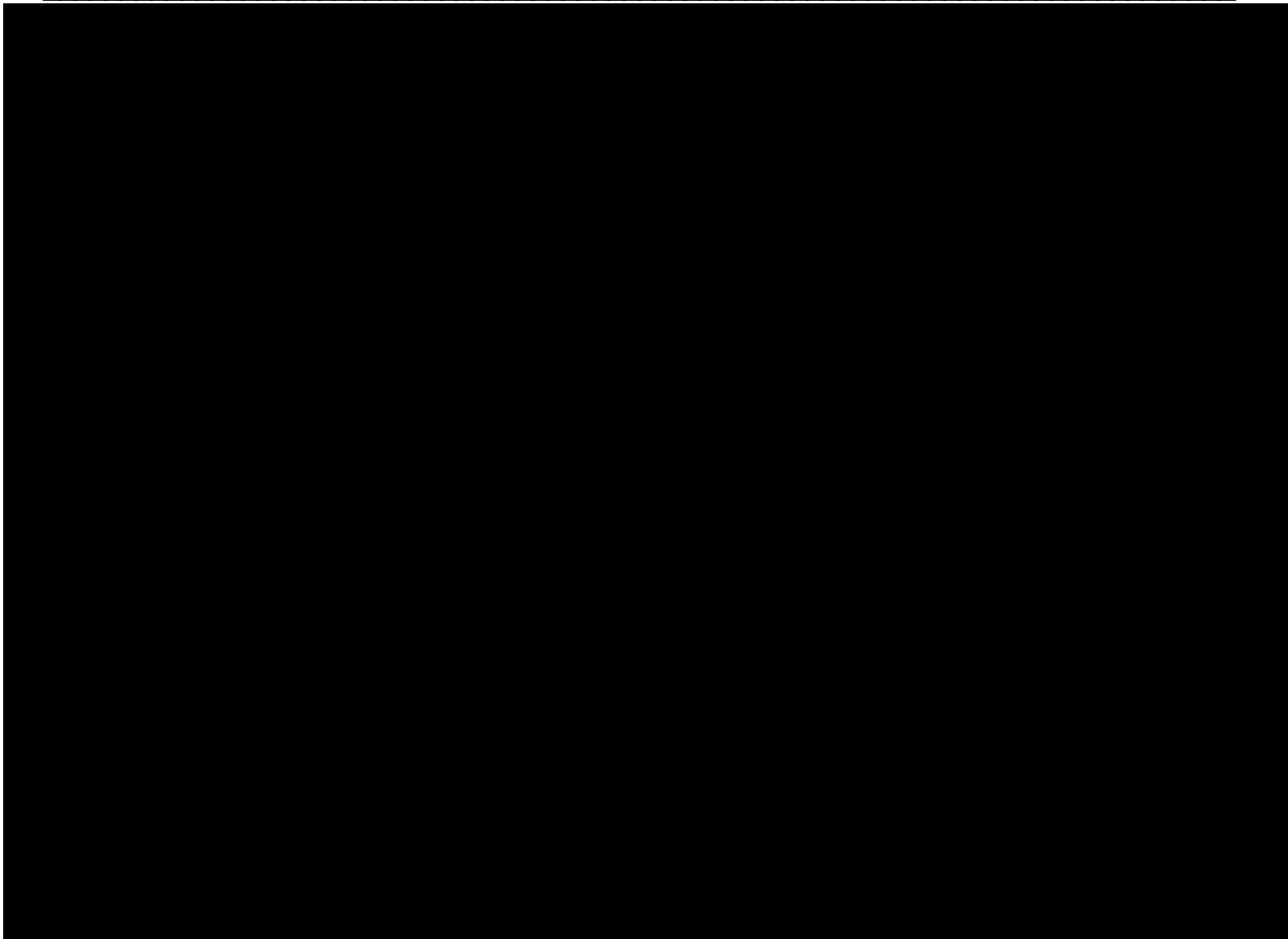


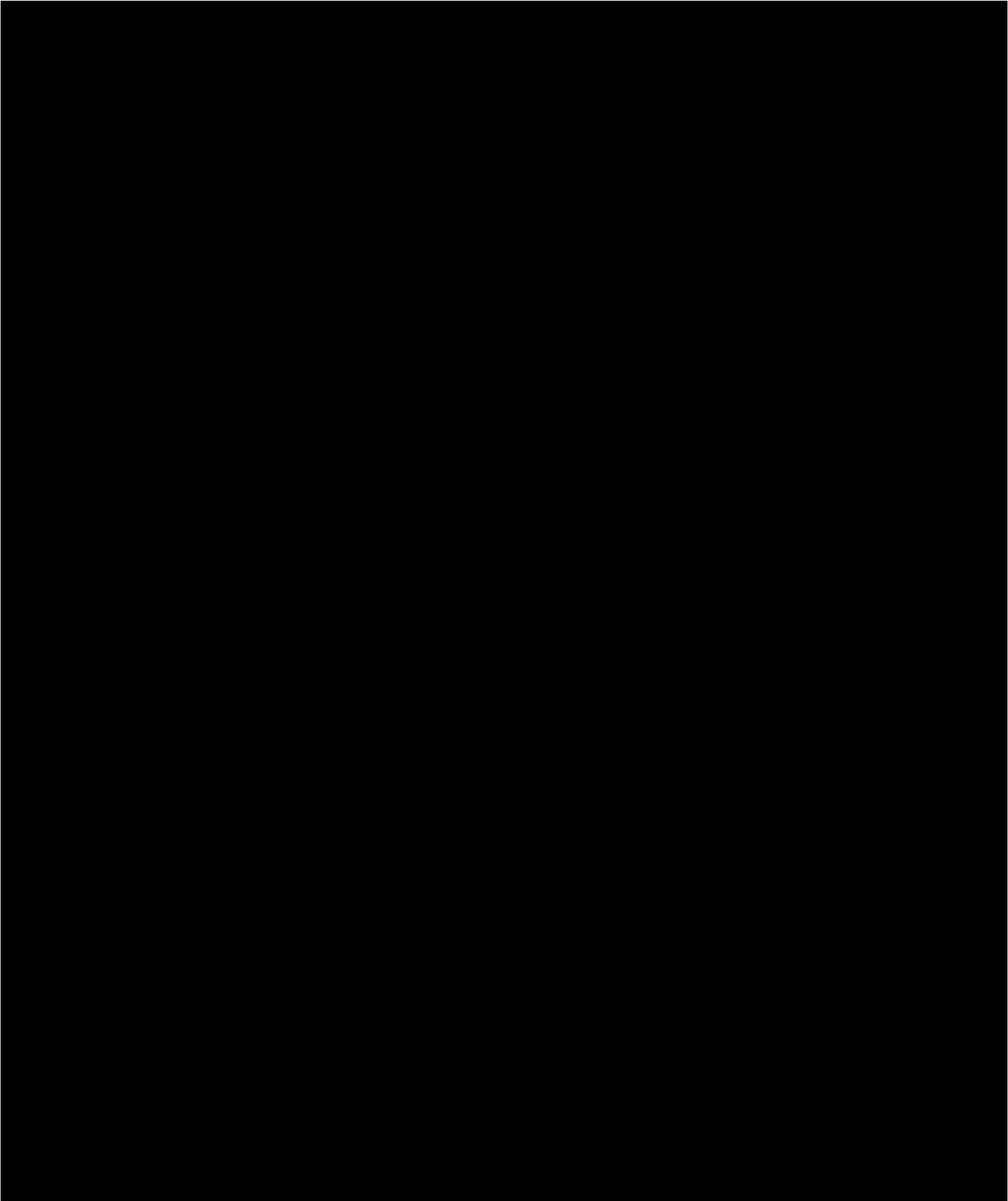


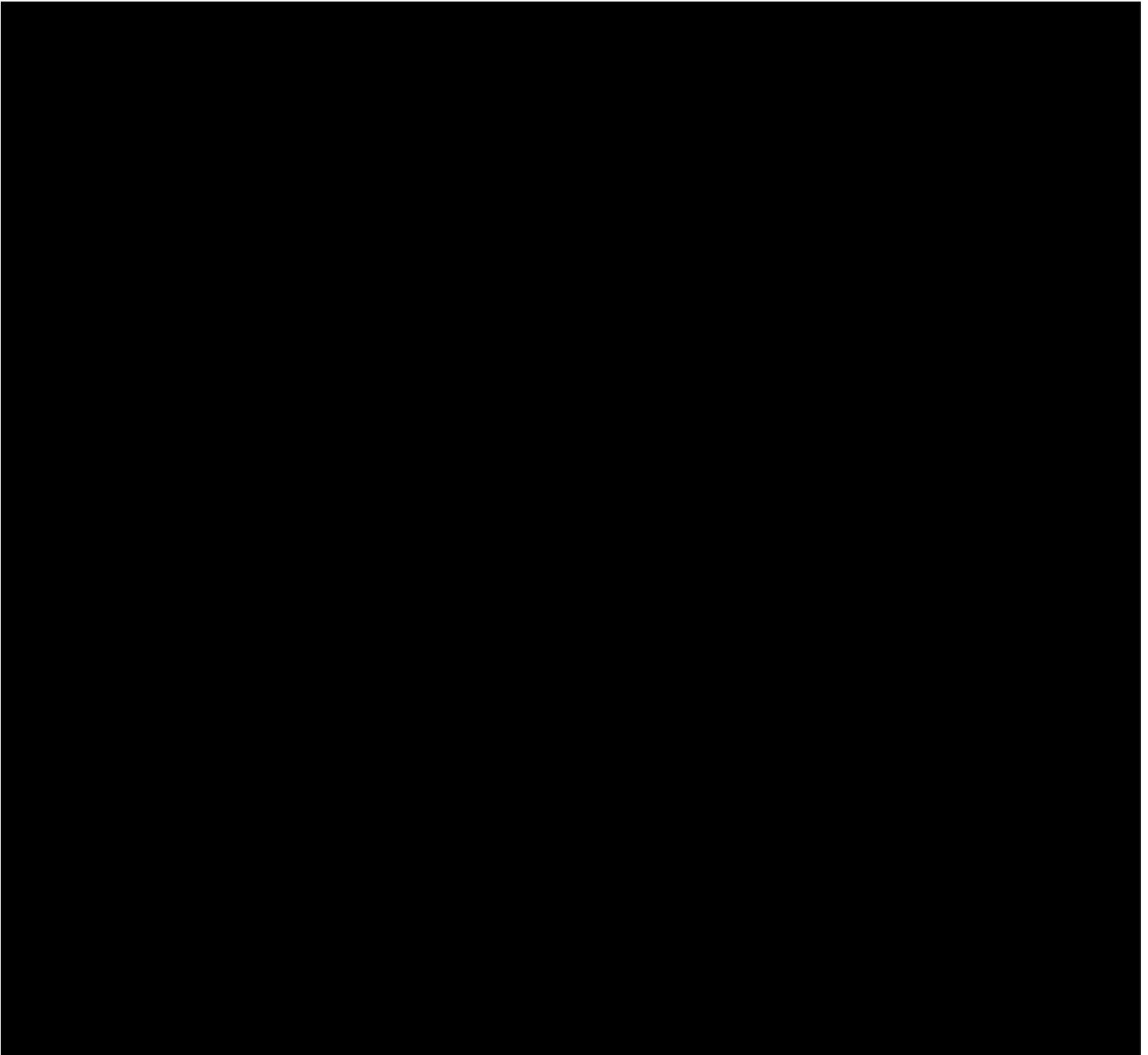


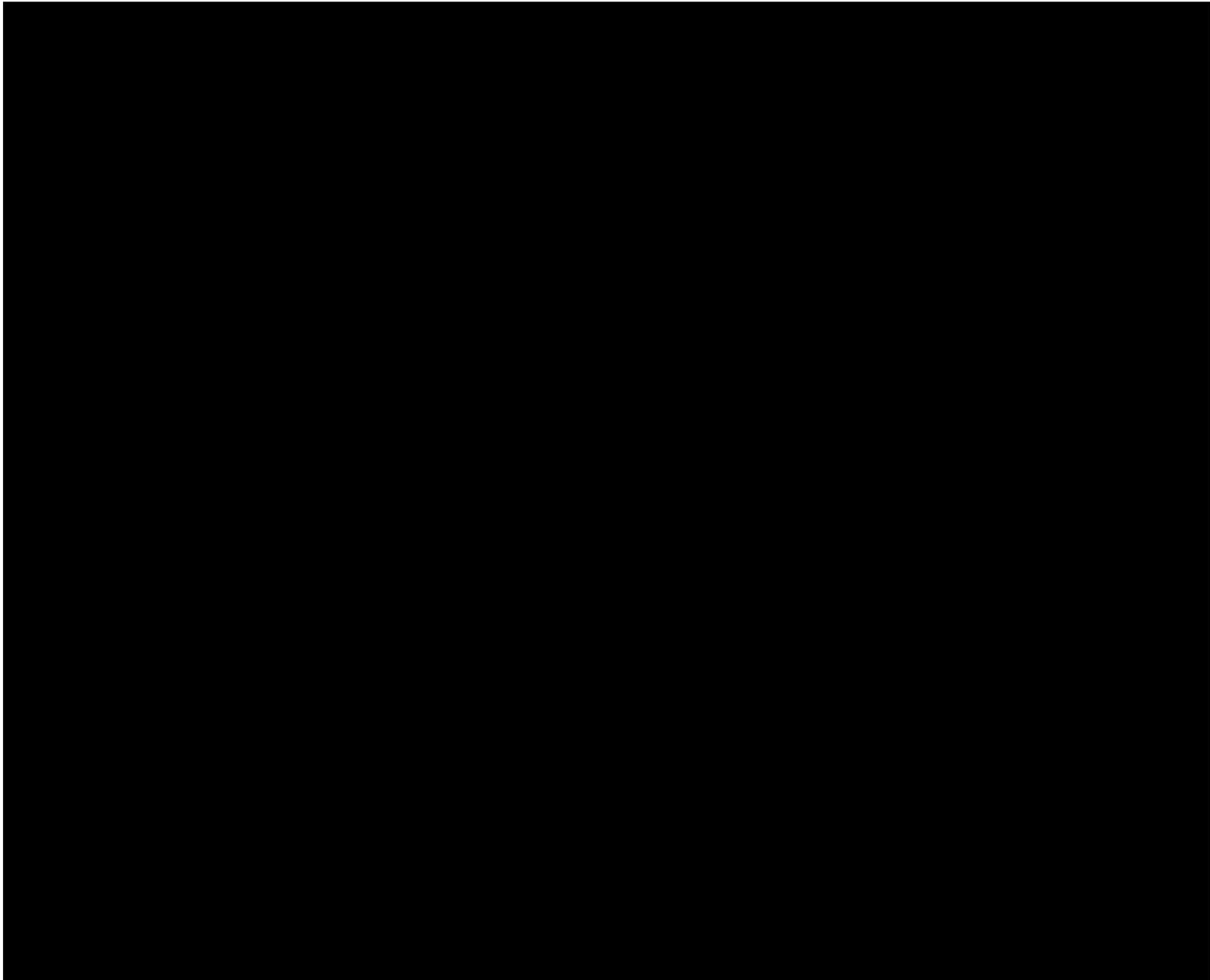


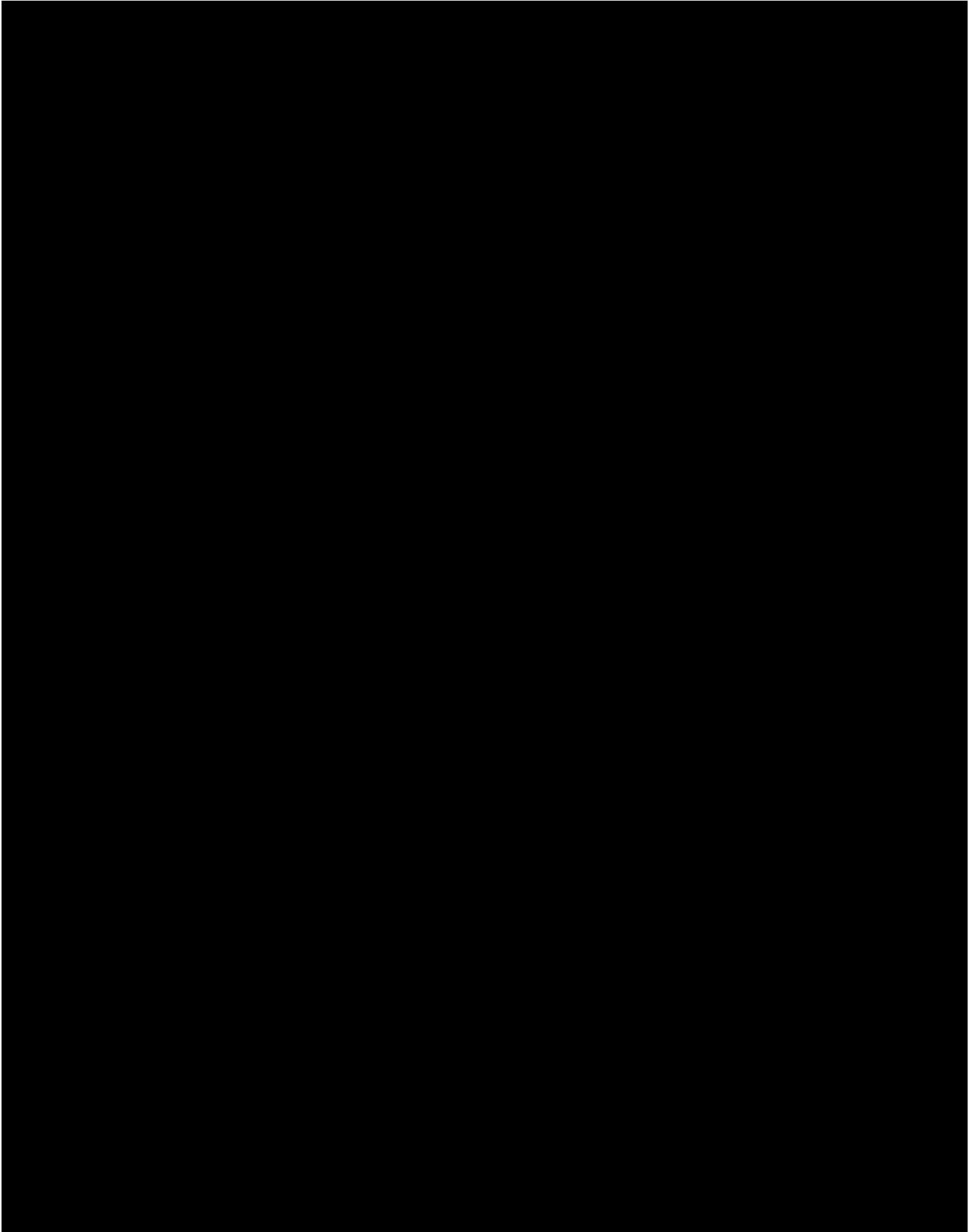


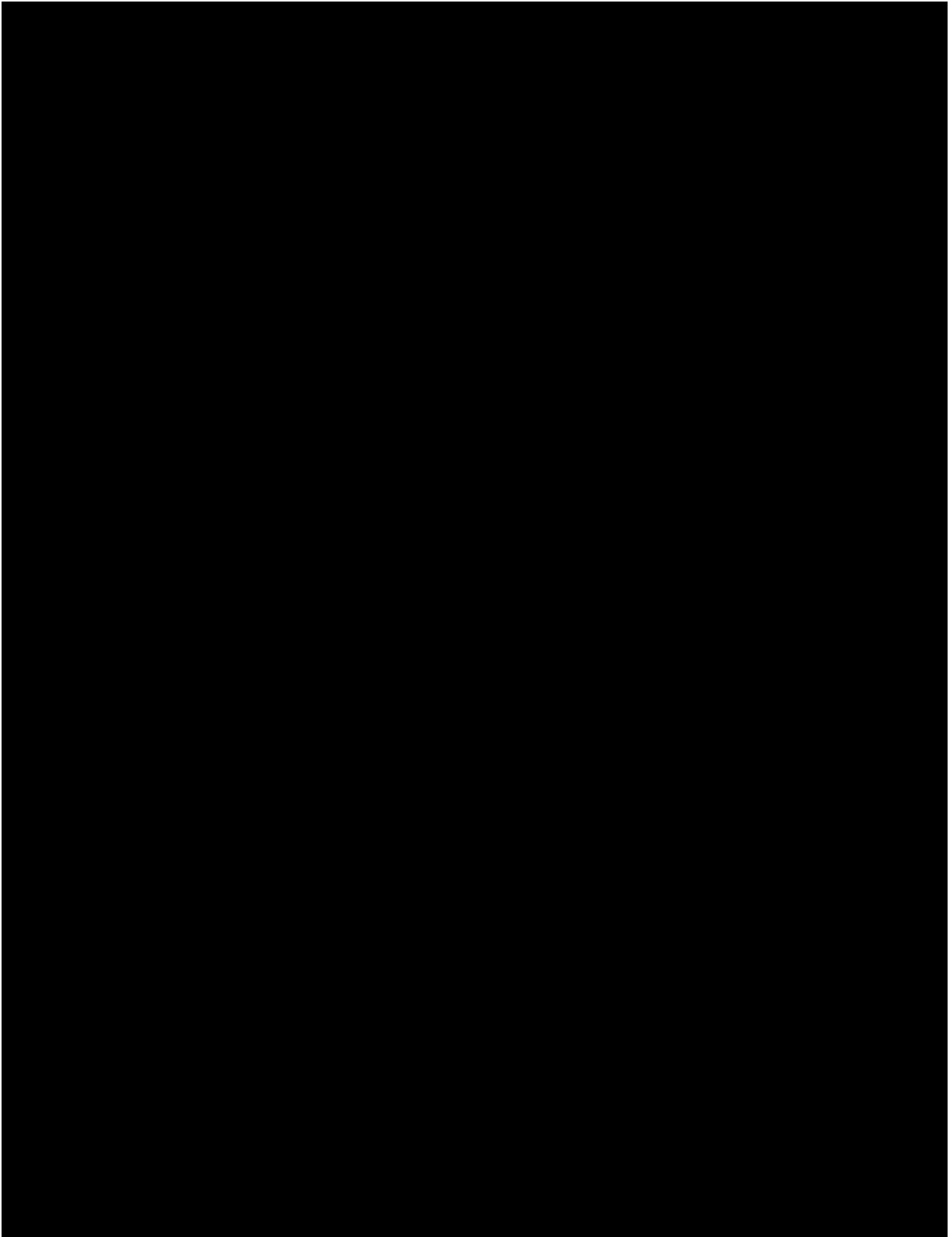


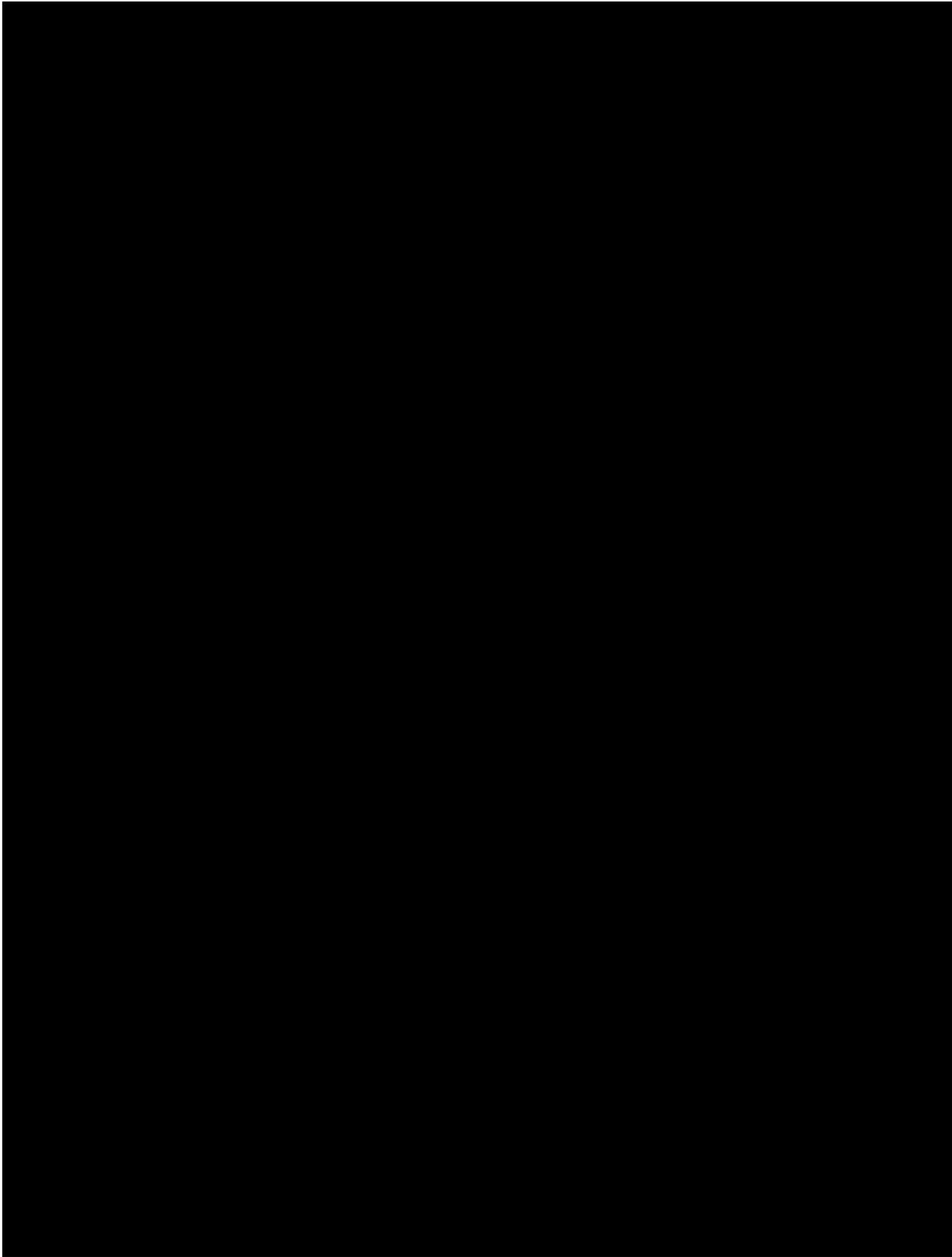


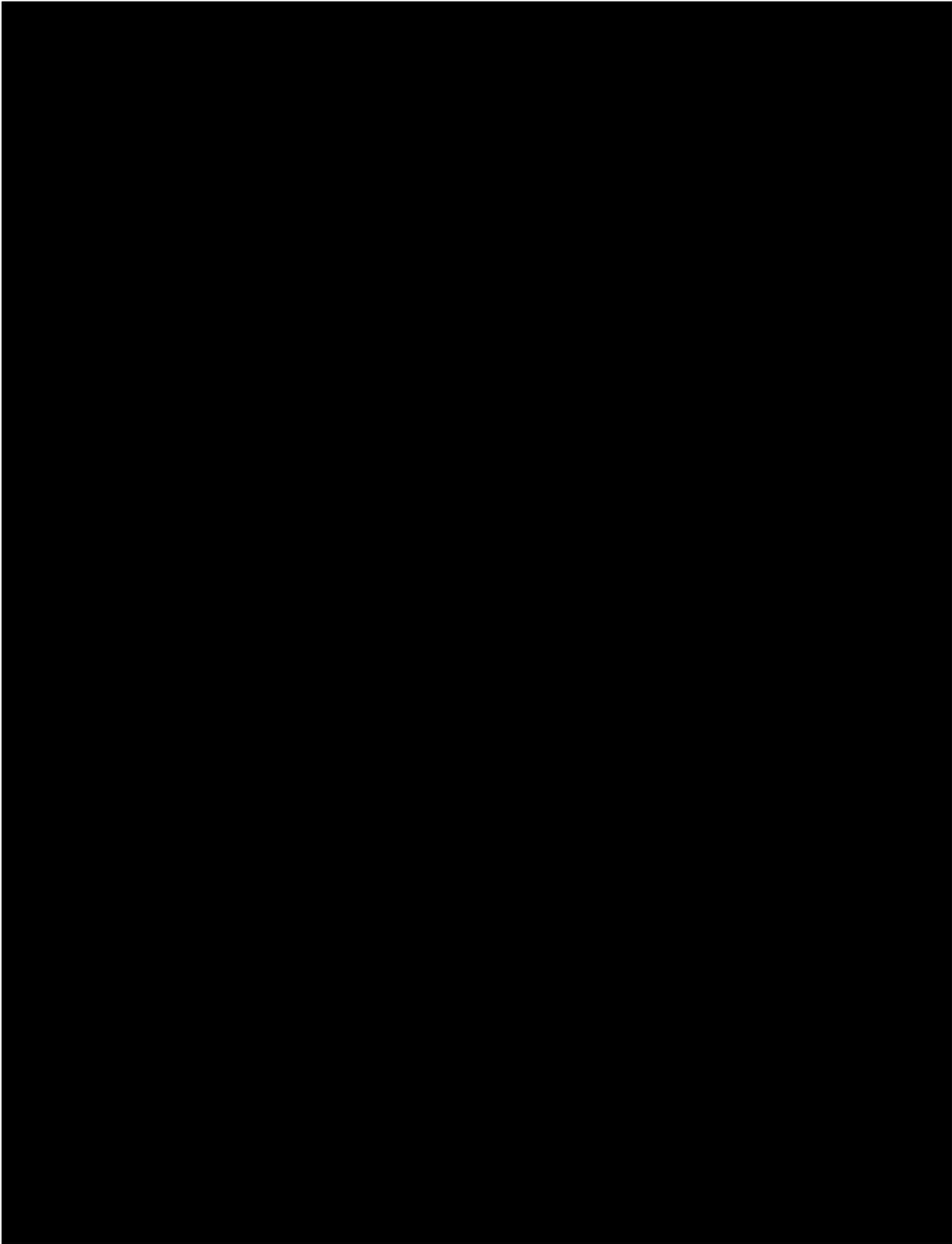


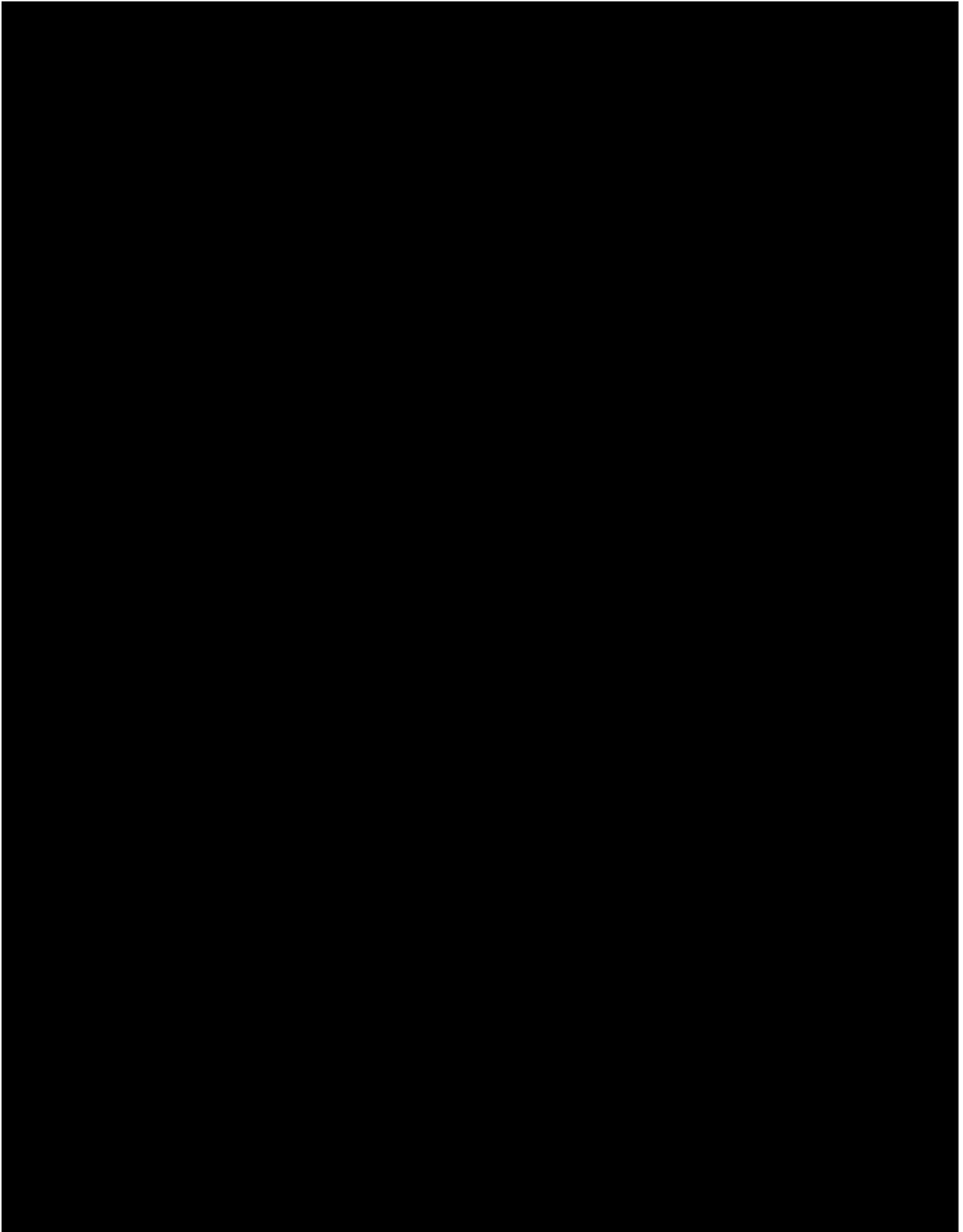


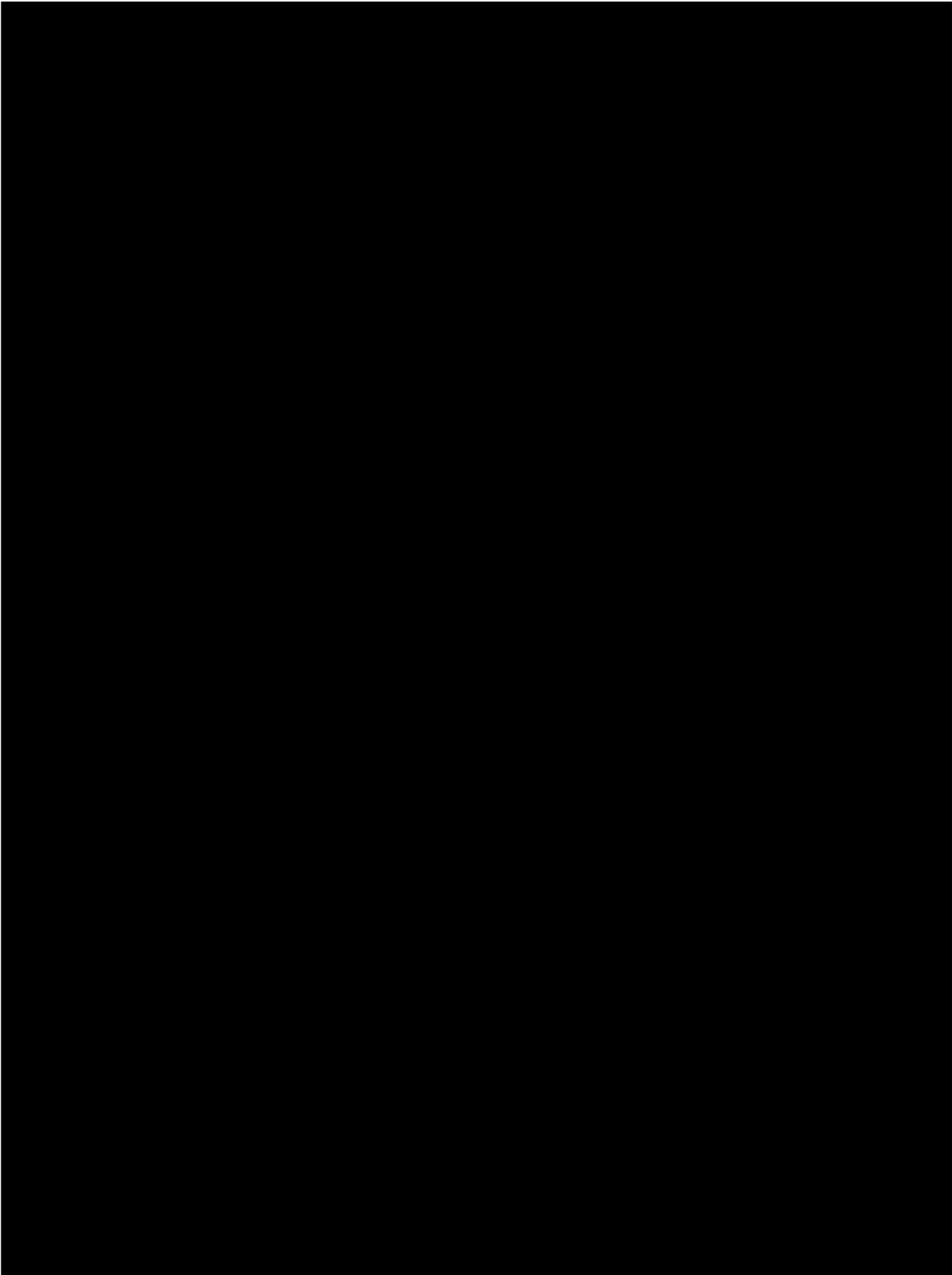


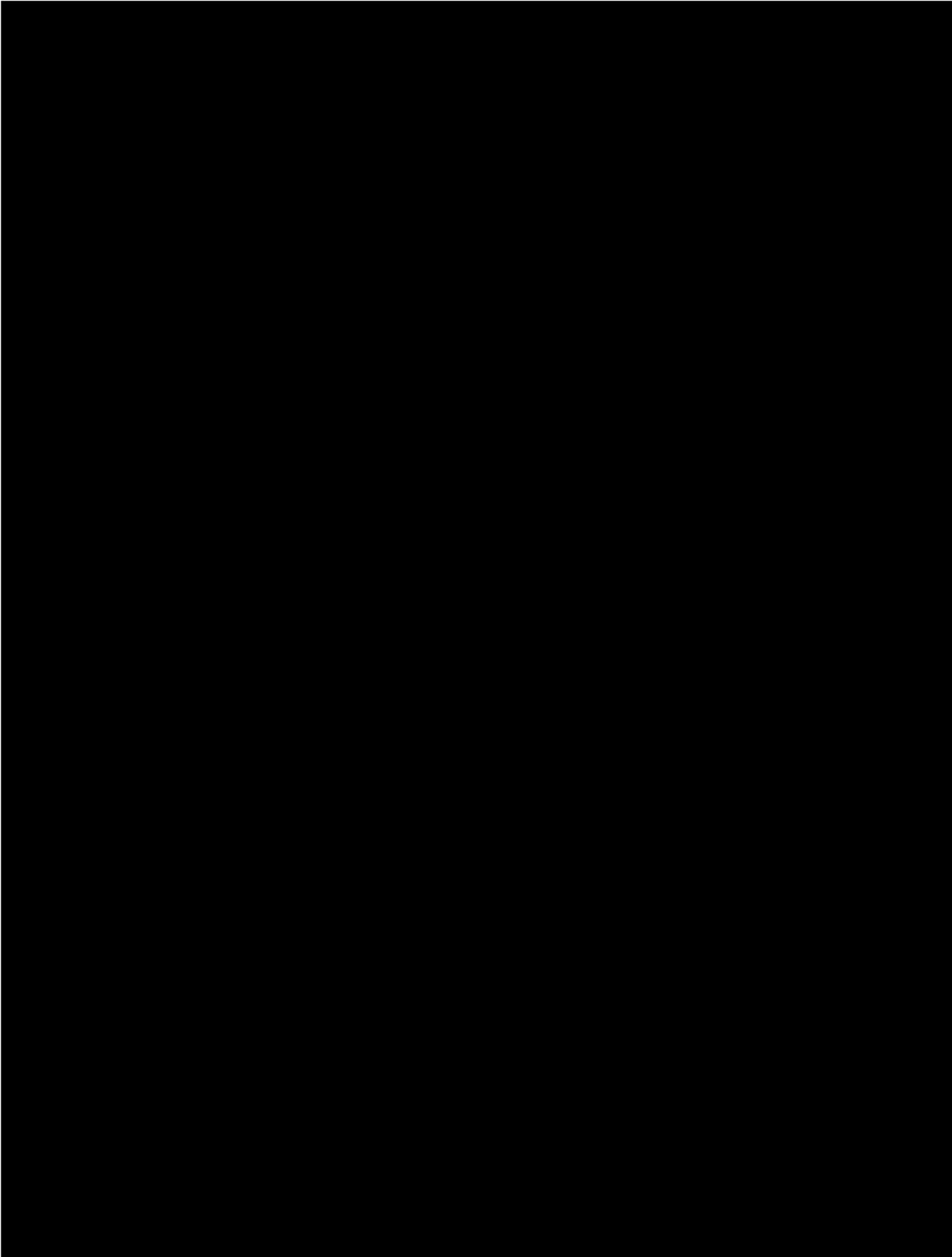


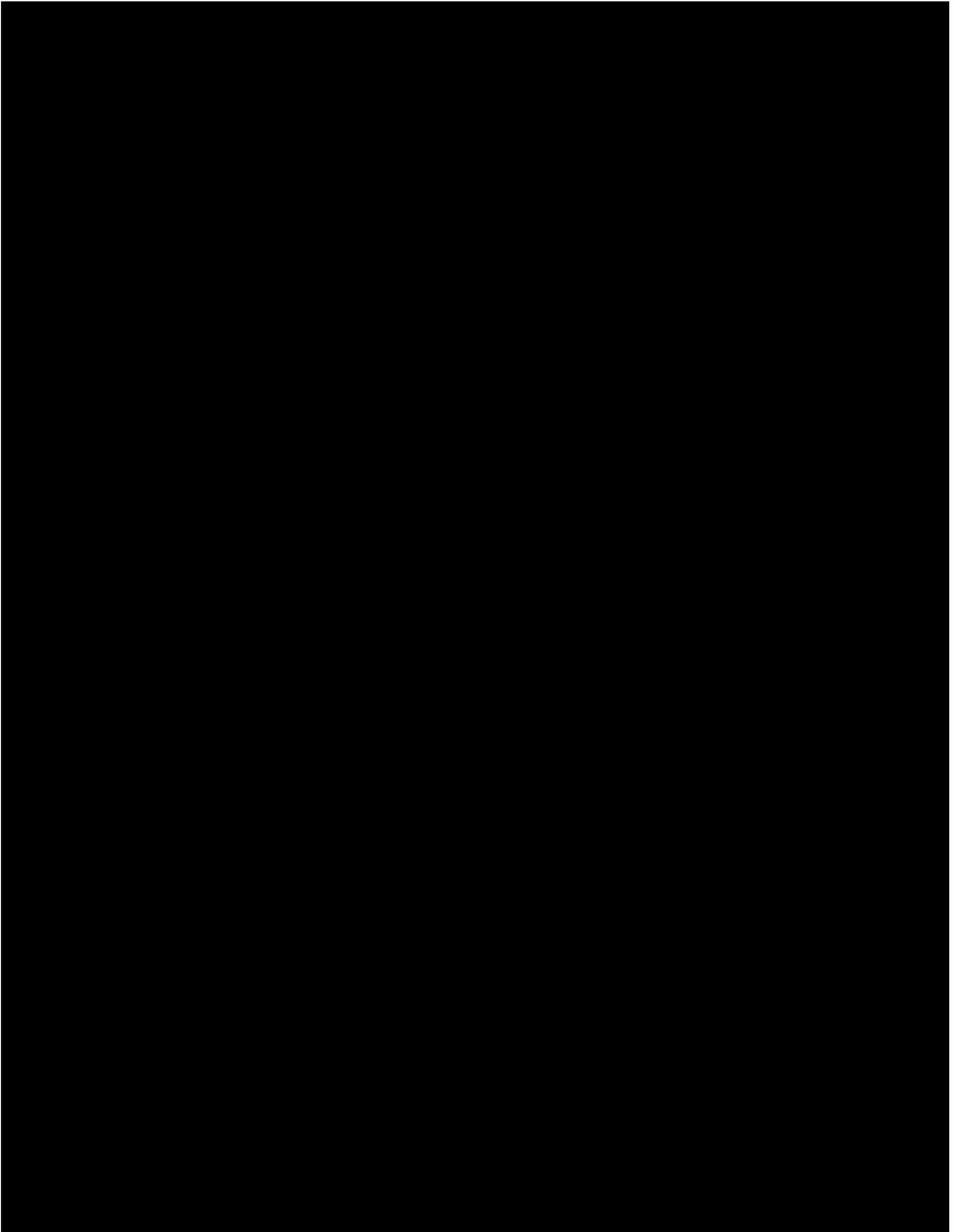


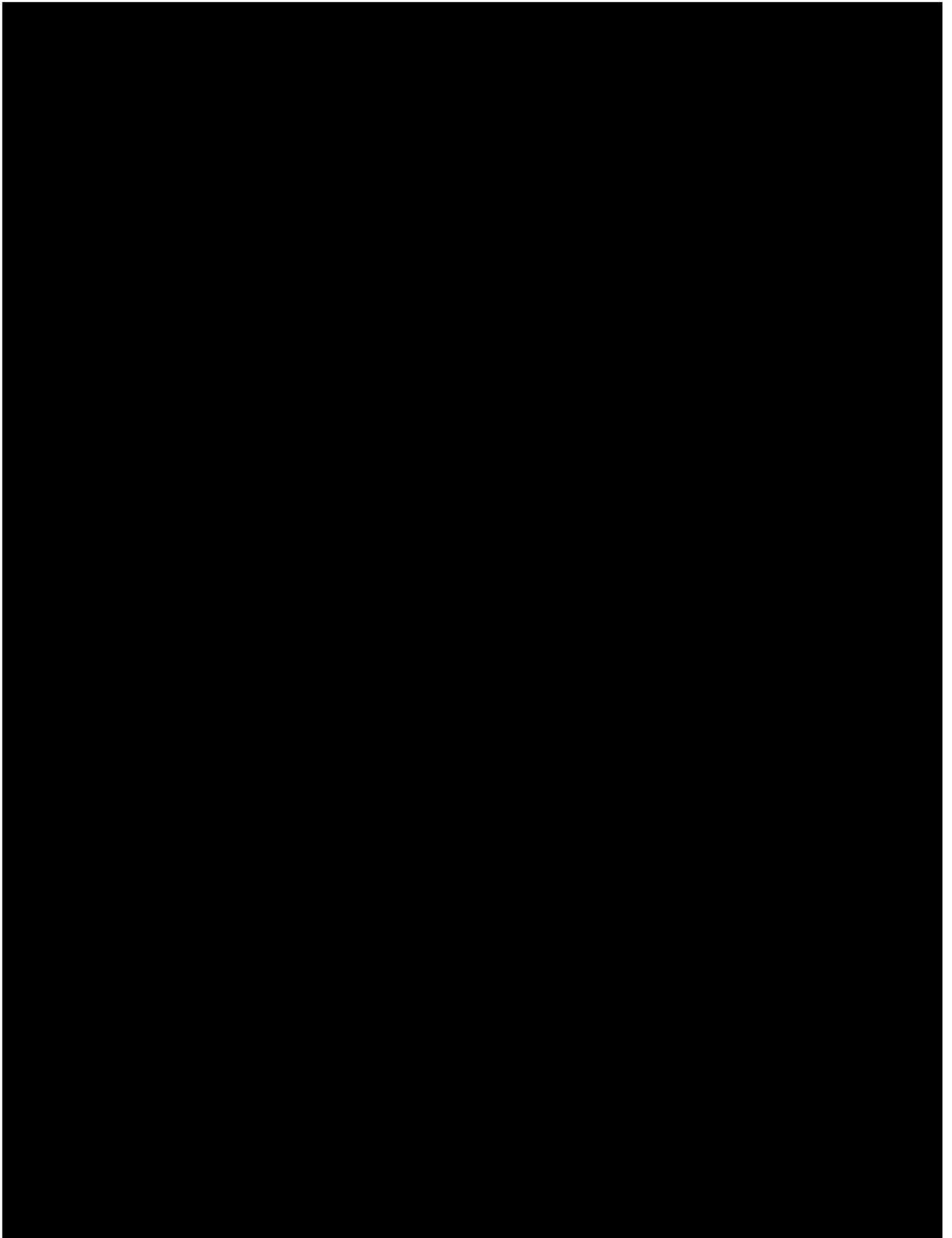


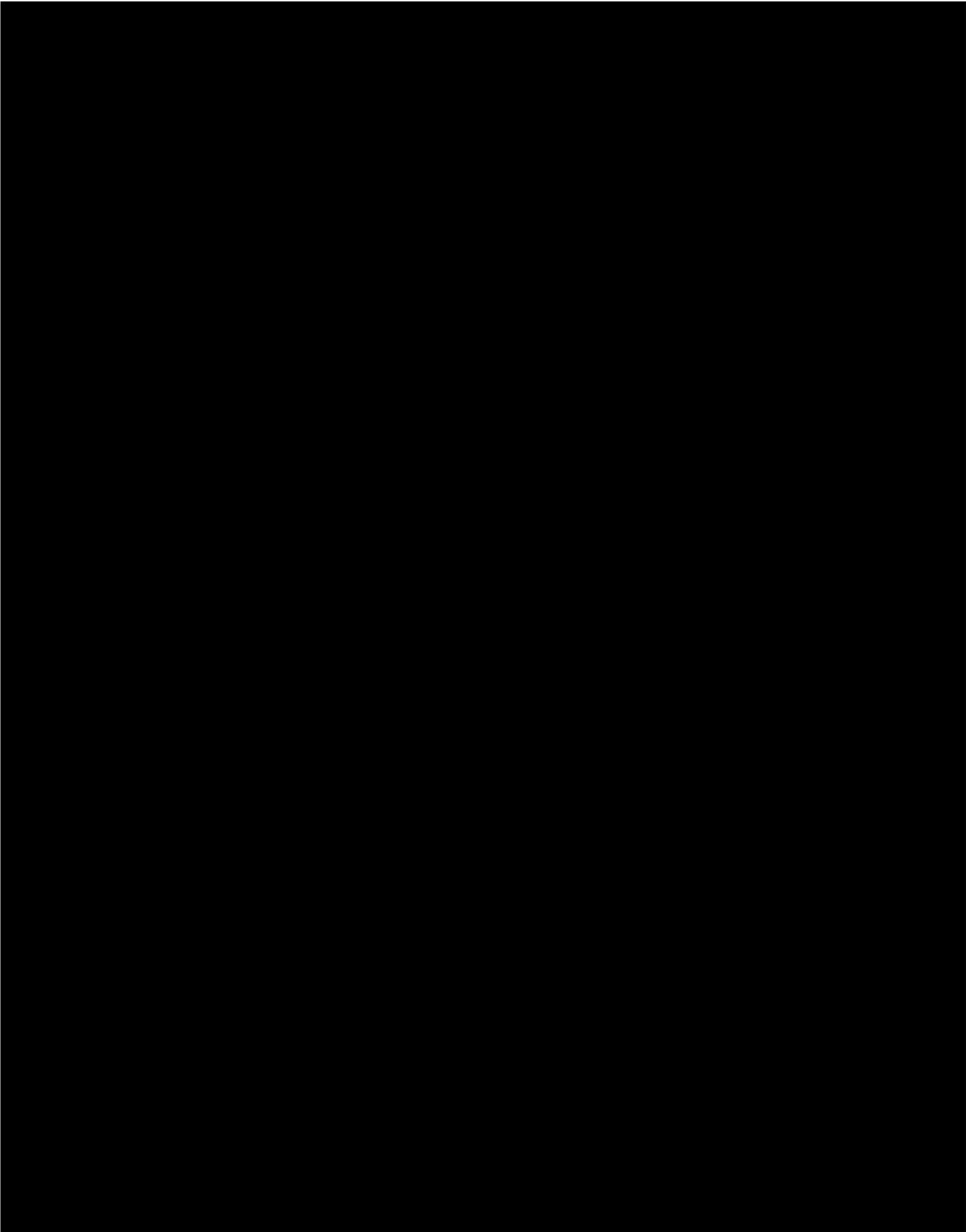


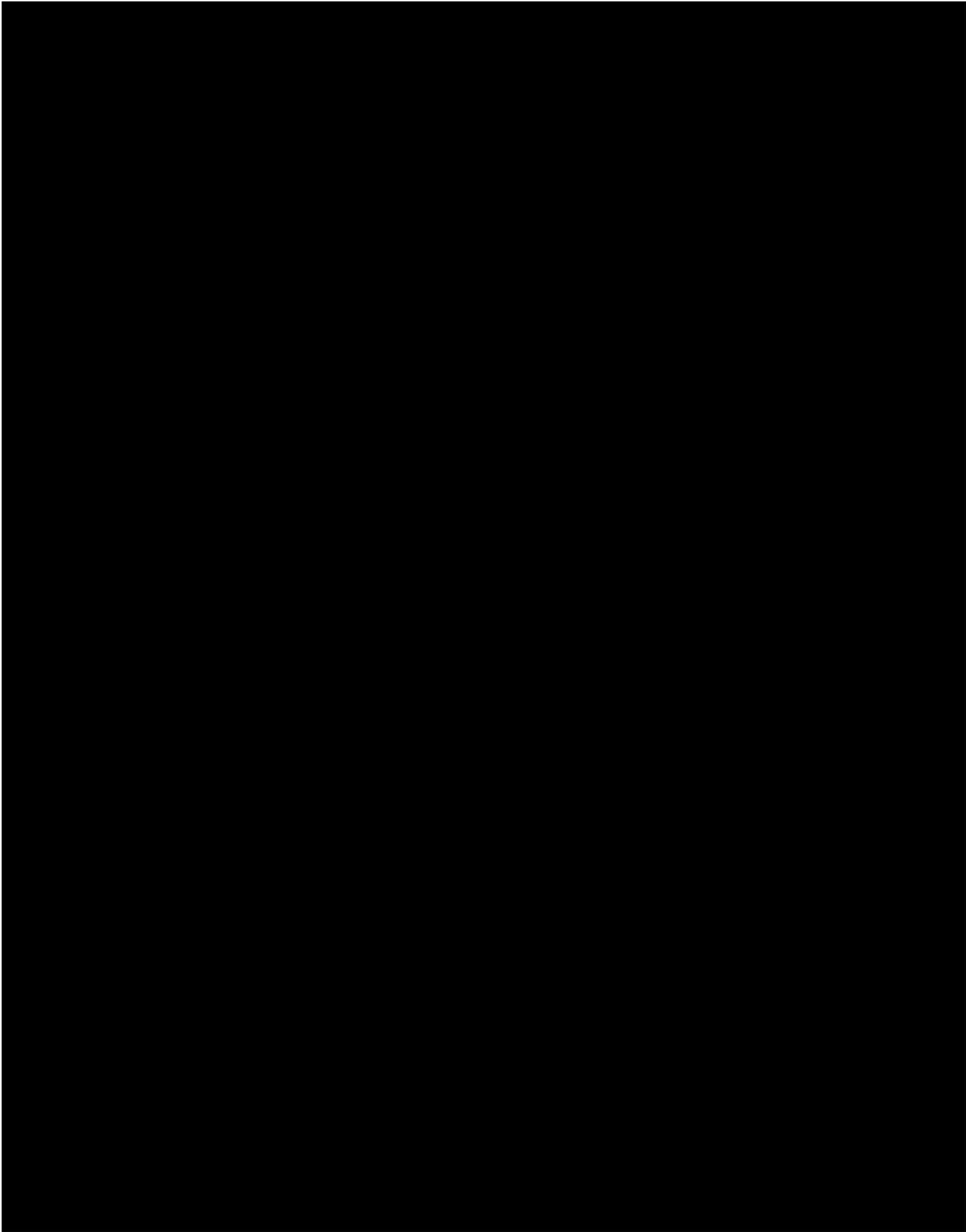


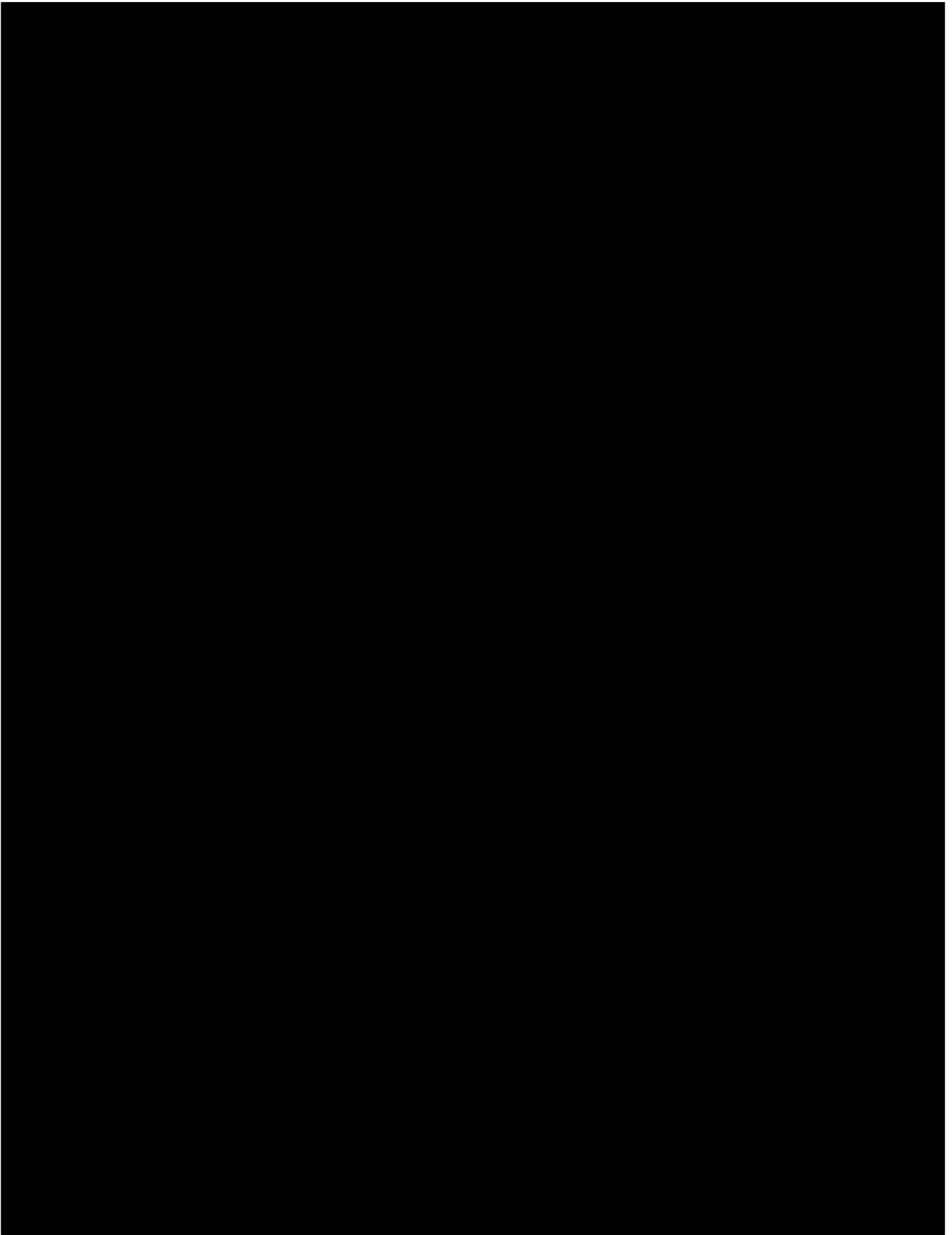


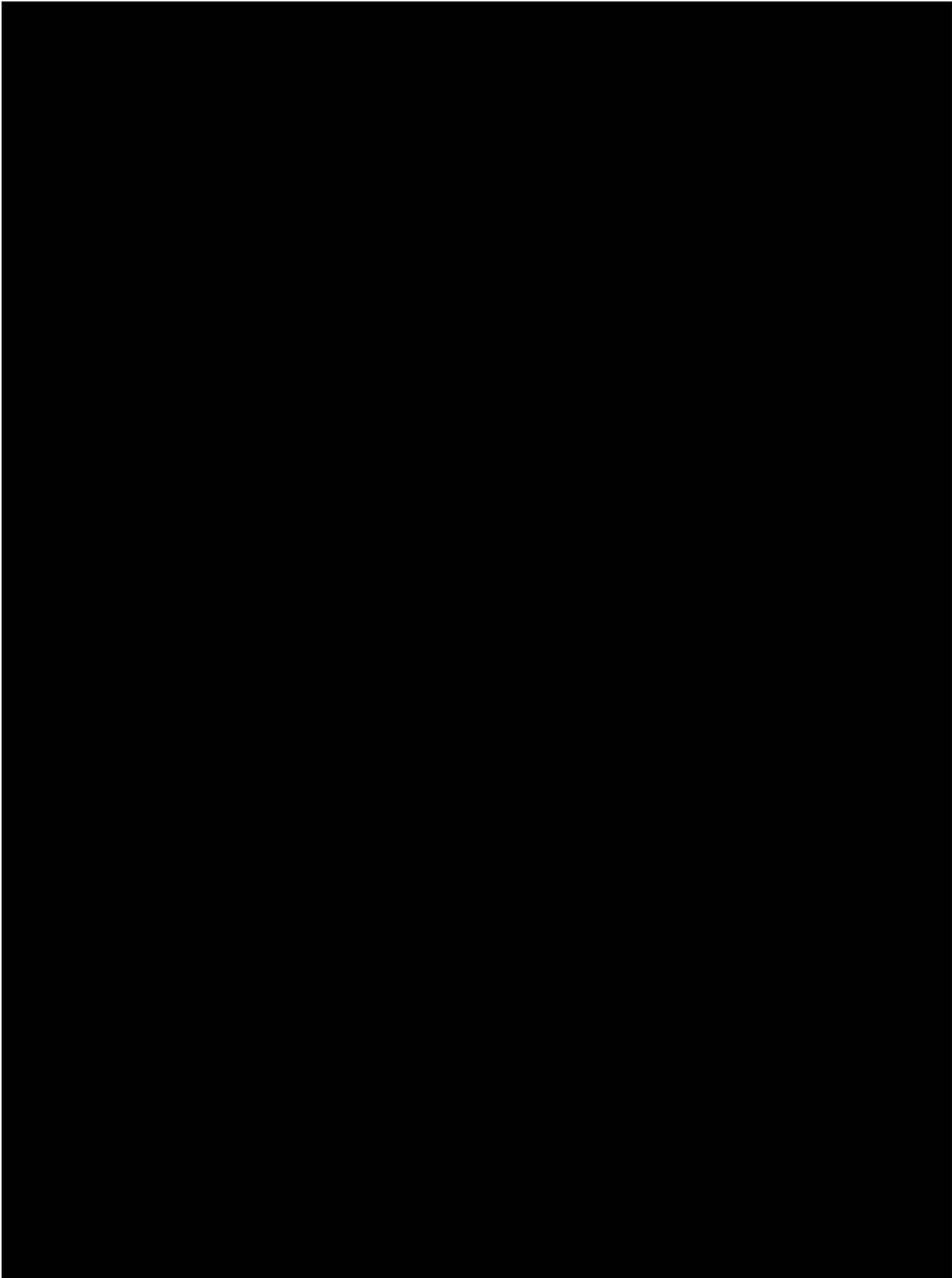


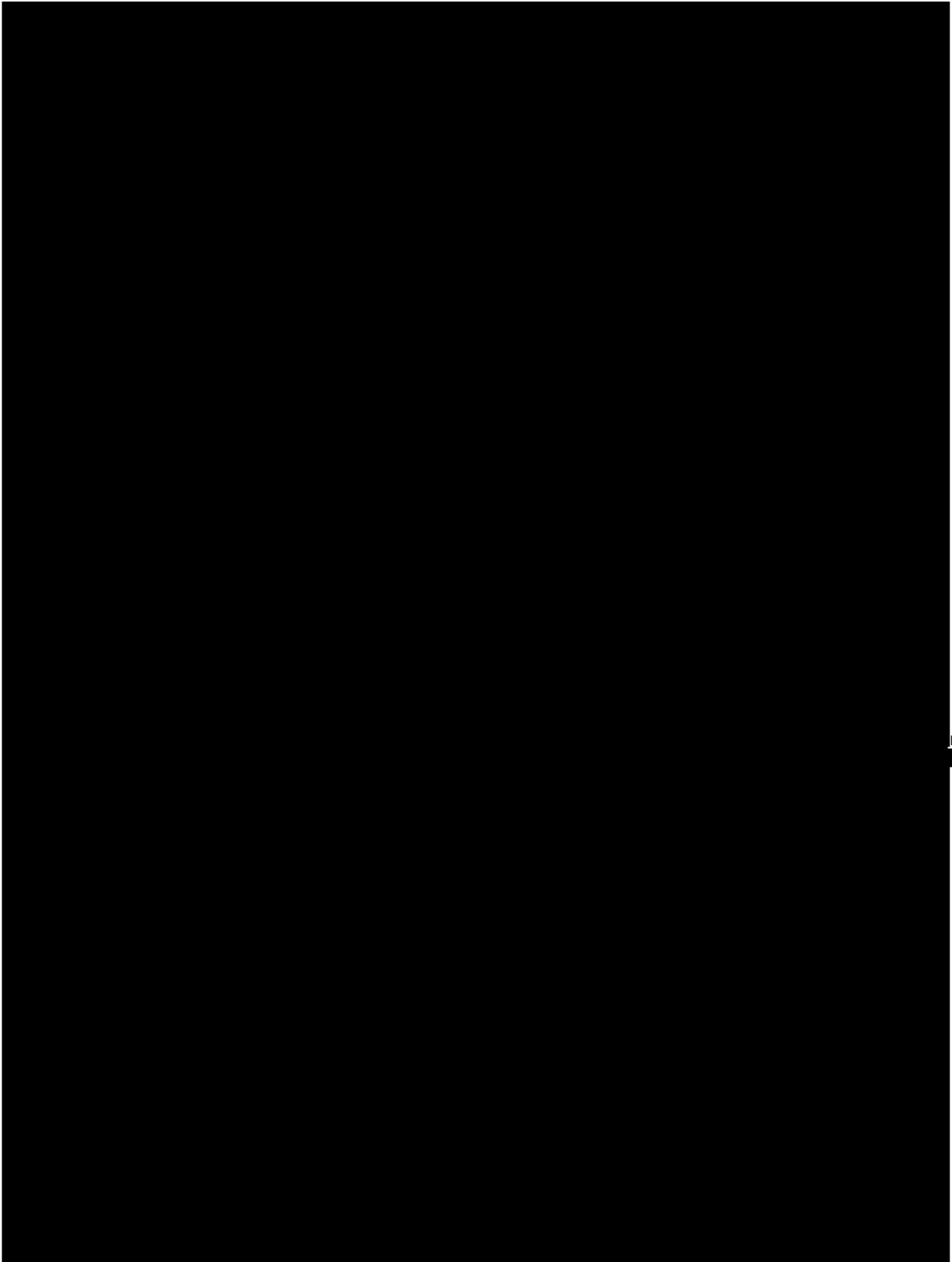


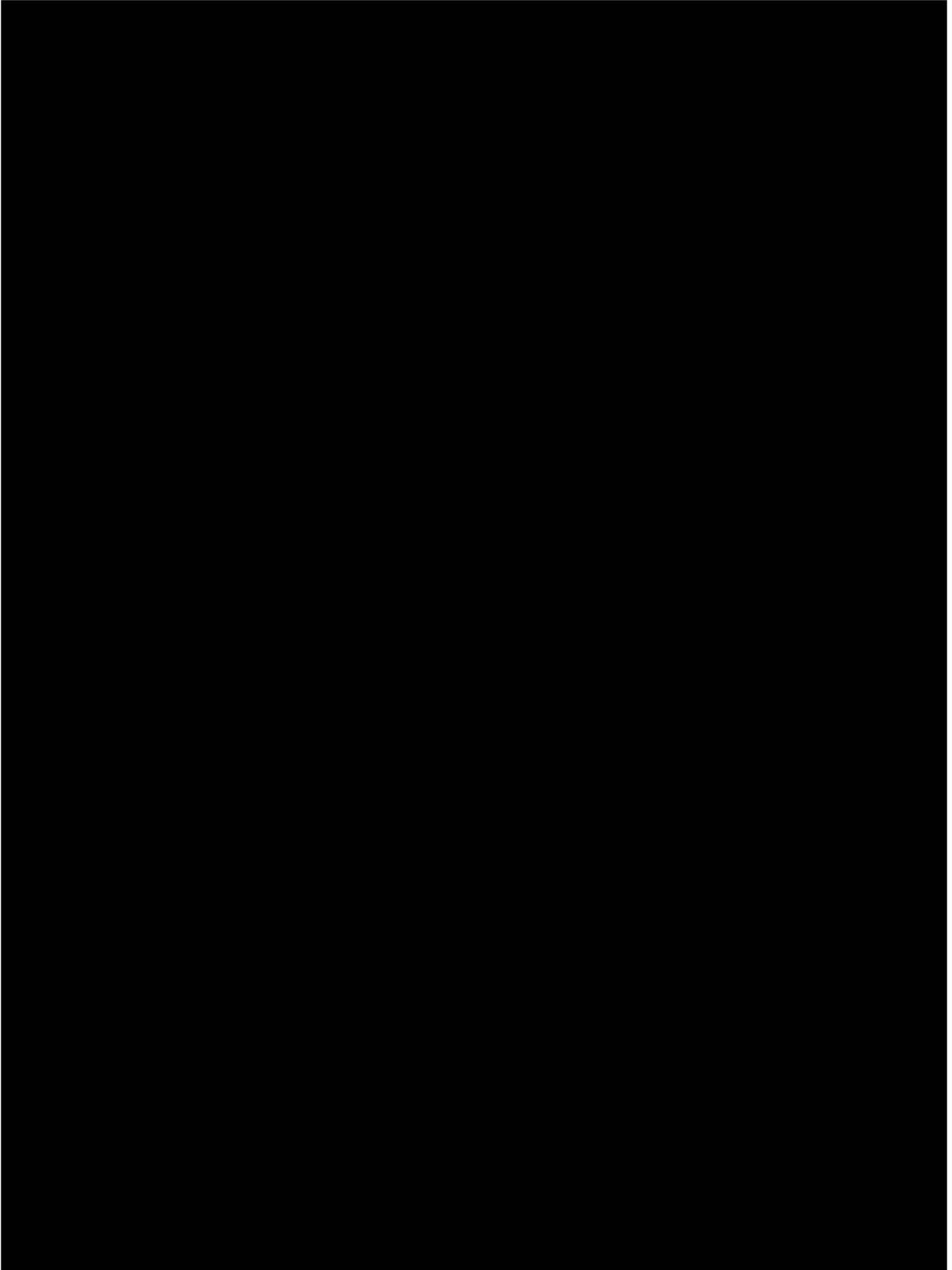


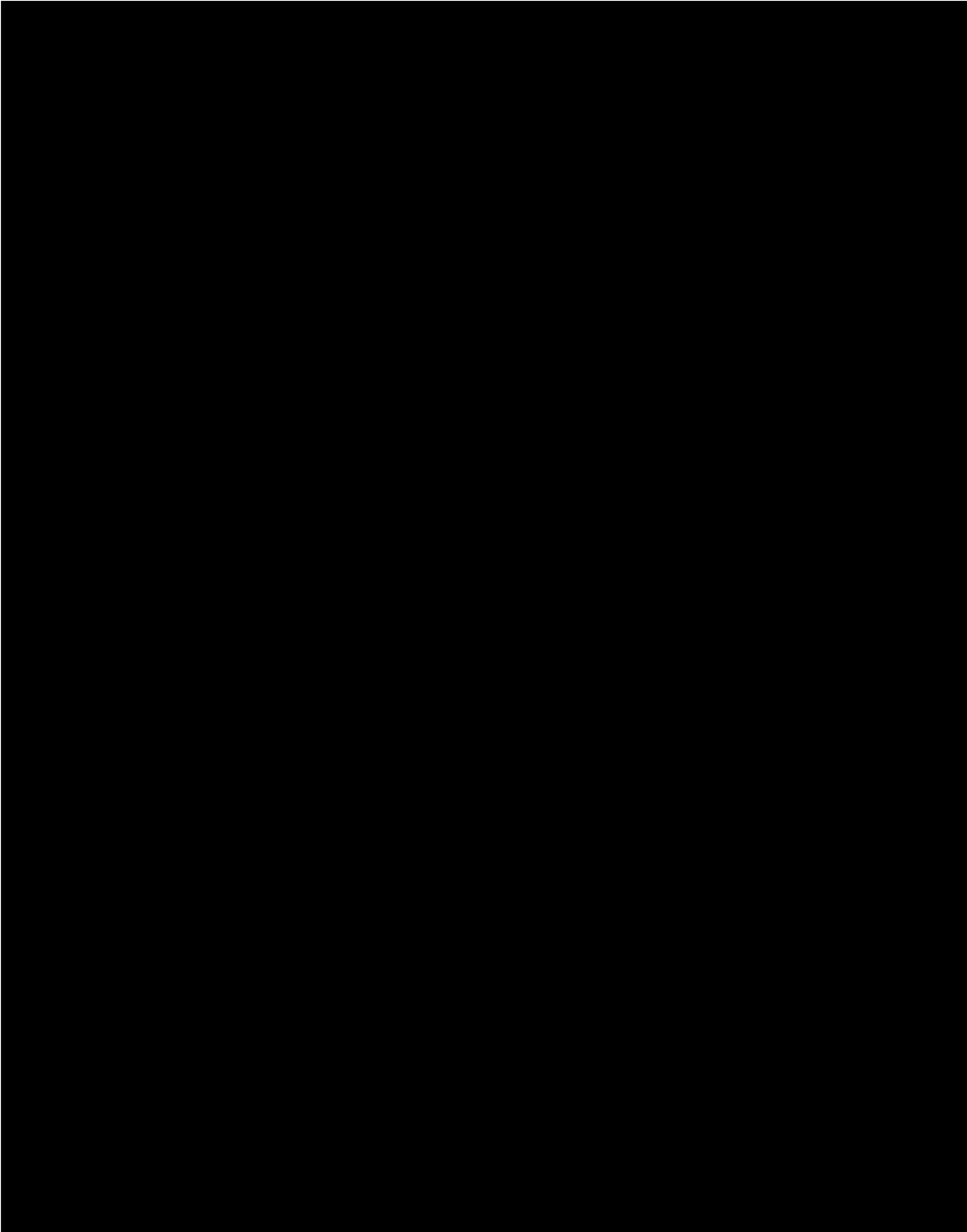


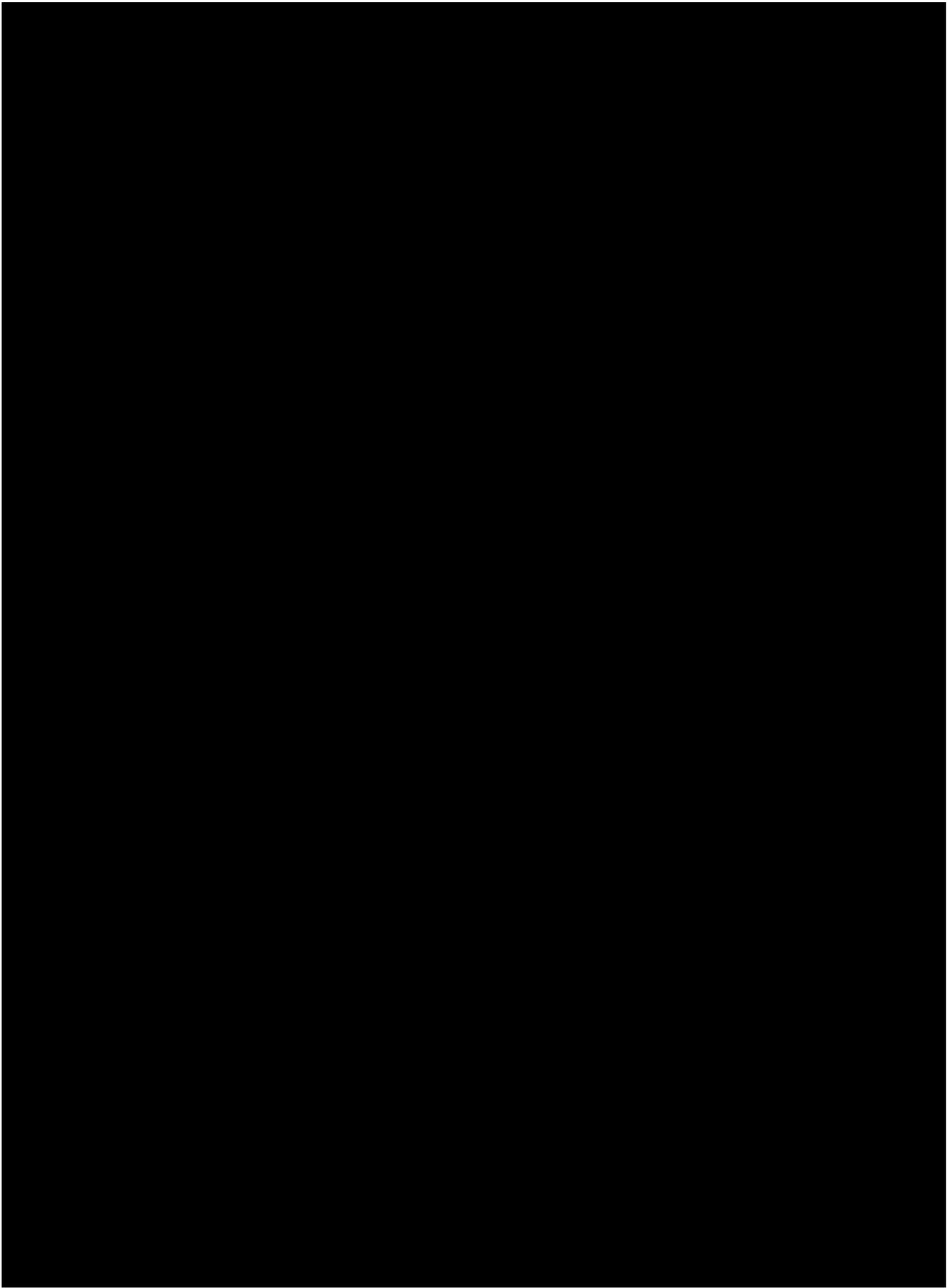












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