## TAB 3

Index of Documents

Index of PAC DW 20-153 Rate Case Documents

| Tab | Rate Case Information | Legal Authority | ePG |
| :--- | :--- | :--- | :--- |
| 1 | Notice of Intent | RSA 378:3; Puc 1604.05(a) | 1 |
| 2 | Cover Letter | Puc 1604.02(a)(1) | 3 |
| 3 | Index of PAC DW 20-153 Rate Case Documents |  | 6 |
| 4 | Attestation | Puc 1604.04 | 10 |
| 5 | Petition for Temporary Rates | RSA 378:27-29 | 12 |
| 6 | Joint Temporary Rate Testimony of Larry D. <br> Goodhue and Donald L. Ware | RSA 378:27-29 and PART <br> Puc 200 | 28 |
| 7 | Report of Proposed Rate Changes | Puc 1604.02(a)(2) | 35 |
| 8 | Customer Notice | Puc 1604.02(a)(5) | 39 |
| 9 | Testimony of Larry D. Goodhue and Attachments | Puc 1604.02(a)(3) | 41 |
| 10 | Testimony of Donald L. Ware and Attachment | Puc 1604.02(a)(3) | 191 |
| 11 | Petition for Further Modifications to Ratemaking <br> Structure | RSA 378:7 and :28 | 221 |
| 12 | Filing Requirement (FR) Schedules | Puc 1604.06 and 1604.07 | 230 |
|  | Computation of Revenue Deficiency | Puc 1604.07(a)(1) | 231 |
|  | Schedule 3 - Rate Base | Puc 1604.07(a)(2) | 234 |
|  | Schedule 1 - Operating Income Statement | Puc 1604.07(a)(12) | 269 |
|  | Schedule 1 Attachment - Pro Forma Adjustment <br> Income or Expense | Puc 1604.07(a)(3) | 236 |
|  | Schedule 1A - Property Taxes | Puc 1604.07(a)4) | 243 |
| Schedule 1B - Payroll |  |  |  |
| and 13 monthly or 5-quarter average for the first |  |  |  |

## Index of PAC DW 20-153 Rate Case Documents

|  | Schedule 3 Attachment - Pro Forma Adjustment Rate Base | Puc 1604.07(a)(13) | $\begin{aligned} & 270- \\ & 274 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
|  | Schedule 3 Attachment - Name of Account | Puc 1604.07(a)(14) | $\begin{aligned} & 270- \\ & 274 \\ & \hline \end{aligned}$ |
| 13 | 1604.08 Rate of Return Schedules |  | 275 |
|  | Schedule 1 Overall Rate of Return showing the component ratio, component cost rate, and weighted average cost rate of stock, long and short term debt, and total of stock and debt. | Puc 1604.08(c)(1) | 276 |
|  | Schedule 2 Capital Structure for Ratemaking Purposes | Puc 1604.08(c)(2) | 277 |
|  | Schedule 3 Historical Capital Structure as of December 31 or Other Fiscal Year End for Each Year | Puc 1604.08(c)(3) | 278 |
|  | Schedule 4 Capitalization Ratios at December 31 or for Other Fiscal Year End for Each Year | Puc 1604.08(c)(4) | 279 |
|  | Schedule 5 Weighted Average Cost of Long-Term Debt showing for each entry, the: item, date issued, face value, financing costs, net proceeds ratio, outstanding amount, cost rate based upon net proceeds, annual cost, total amount outstanding, and weighted average cost rate. | Puc 1604.08(c)(5) | 280 |
|  | Schedule 6 Cost of Short-Term Debt showing the cost rate, outstanding amount and annual cost for bank loans; loans from individuals, commercial paper, and weighted average cost. | Puc 1604.08(c)(6) | 281 |
|  | Schedule 7 Weighted Average Cost of Preferred Stock | Puc 1604.08(c)(7) | 282 |
|  | Schedule 8 Cost of Common Equity Capital showing the rate of return on common equity. | Puc 1604.08(c)(8) | 283 |
| 14 | Permanent Rate Tariff Pages | Puc 1603.05 | 284 |
| 15 | Summary of Puc 1604.01(a) "Contents of a Full Rate Case" Documents |  | 295 |
| 16 | 1604.01(a)(1) Internal Financial Reports for the first and last month of the test year; for the entire test year; and for the 12 months or 5 quarters prior to the test year. | Puc 1604.01(a)(1) | 297 |
| 17 | 1604.01(a)(2) Annual Reports to Stockholders and statistical supplements, if any, for the most recent 2 years. | Puc 1604.01(a)(2) | 302 |
| 18 | 1604.01(a)(3) Federal Income Tax Reconciliation for the test year | Puc 1604.01(a)(3) | 303 |
| 19 | 1604.01(a)(4) Detailed NH and Fed Tax Factor Computations on the increment of revenue needed to produce a given increment of net operating income. | Puc 1604.01(a)(4) | 305 |

## Index of PAC DW 20-153 Rate Case Documents

| 20 | 1604.01(a)(5) Detailed Charitable Contributions charged in the test year above the line showing the donee, amount, and account charged. (contributions of $\$ 50$ or more) | Puc 1604.01(a)(5) | 307 |
| :---: | :---: | :---: | :---: |
| 21 | 1604.01(a)(6) List of Advertising charges in the test year above the line showing expenditures by media, subject matter, and account charged. (expenditures of $\$ 50$ or more) | Puc 1604.01(a)(6) | 308 |
| 22 | 1604.01(a)(7) Most Recent Cost of Service Study if not previously filed in an adjudicative proceeding. | Puc 1604.01(a)(7) | 309 |
| 23 | 1604.01(a)(8) Most Recent Construction Budget | Puc 1604.01(a)(8) | 345 |
| 24 | Chart of Accounts if Different than NHPUC | Puc 1604.01(a)(9) | 347 |
| 25 | Securities and Exchange Commission 10K and 10Q | Puc 1604.01(a)(10) | 348 |
| 26 | Membership Fees, Dues and Lobbying Expenses | Puc 1604.01(a)(11) | 349 |
| 27 | Depreciation Study | Puc 1604.01(a)(12) | 350 |
| 28 | Management and Financial Audits | Puc 1604.01(a)(13) | 383 |
| 29 | Officer and Director Compensation | Puc 1604.01(a)(14) | 396 |
| 30 | Officer and Executive Incentive Plans | Puc 1604.01(a)(15) | 397 |
| 31 | List of Amount of Voting Stock | Puc 1604.01(a)(16) | 398 |
| 32 | Payments for Contractual Services in Excess of \$50,000 | Puc 1604.01(a)(17) | 399 |
| 33 | Amount of Assets and Costs Allocated to NonUtility Operations | Puc 1604.01(a)(18) | 401 |
| 34 | Balance Sheets and Income Statements for Previous Two Years | Puc 1604.01(a)(19) | 414 |
| 35 | Quarterly Income Statements for Previous Two Years | Puc 1604.01(a)(20) | 433 |
| 36 | Quarterly Sales Volumes | Puc 1604.01(a)(21) | 436 |
| 37 | Projected Need for External Capital | Puc 1604.01(a)(22) | 438 |
| 38 | Capital Budget - Sources and Uses | Puc 1604.01(a)(23) | 441 |
| 39 | Outstanding Short-Term Debt on Monthly Basis for Each Indebtedness | Puc 1604.01(a)(24) | 444 |
| 40 | Certificate of Details of Management Fee Information | Puc 1604.01(a)(25) | 445 |
| 41 | Summary or Rate Case Expense Estimates | Puc 1905.01(a) | 446 |

