Docket No. DW 20-184
Exhibit 11

STATE OF NEW HAMPSHIRE

BEFORE THE

PUBLIC UTILITIES COMMISSION

AQUARION WATER COMPANY OF NEW HAMPSHIRE, INC.
DOCKET NO. DW 20-184

DIRECT TESTIMONY OF

NED W. ALLIS
VICE PRESIDENT
GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

ON BEHALF OF

AQUARION WATER COMPANY OF NEW HAMPSHIRE

December 18, 2020

TABLE OF CONTENTS

I. INTRODUCTION

Q1. Please state your name and address.

A1. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

Q2. Are you associated with any firm?

A2. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

Q3. How long have you been associated with Gannett Fleming?

A3. I have been associated with the firm since 2006.

Q4. What is your position with the firm?

A4. I am Vice President.

Q5. On whose behalf are you testifying in this case?

A5. I am testifying on behalf of Aquarion Water Company of New Hampshire ("Aquarion" or the "Company").

Q6. Please state your qualifications.

A6. I have 14 years of experience within the field of depreciation, which includes providing expert testimony in more than 30 cases before 13 regulatory commissions. I have also worked on numerous depreciation studies for which I did not submit testimony, including assisting other expert witnesses from Gannett Fleming in additional U.S. jurisdictions and two Canadian provinces. Schedule (NWA-1) to my testimony provides my qualifications, including leadership in the Society of Depreciation Professionals (the "Society") and participation as a faculty member for depreciation training conducted by the Society.

II. PURPOSE OF TESTIMONY

Q7. What is the purpose of your testimony in this proceeding?

A7. The purpose of my testimony is to present the depreciation study performed for Aquarion attached hereto as Schedule (NWA-2). The Depreciation Study sets forth the calculated annual depreciation accrual rates by account as of December 31, 2019 for all water plant.

Q8. Please summarize the impact in depreciation rates based on the Depreciation Study.

A8. The table below sets forth a comparison of the current depreciation rates and resultant expense of the proposed depreciation rates by function as of December 31, 2019.

	Current		Proposed	
Function	Rates	Pro Forma Expense	Rates	Expense
Source of Supply	3.63	$204,941	3.67	$207,003
Pumping	3.04	70,832	4.28	99,703
Water Treatment	3.35	9,701	5.97	17,291
Trans. and Dist.	1.52	575,807	1.81	682,880
General	5.24	120,077	3.35	76,718
General Reserve Adj.		-		(24,975)
Total	2.03	981,358	2.19	1,058,620

Q9. Please explain the major factors that caused the change in depreciation rates.

A9. The major factors that cause changes in depreciation rates are the estimated service lives, estimated net salvage, and the recovery of the theoretical reserve imbalances that result from the study. While the average service life estimates for many accounts are the same as or longer than the current average service lives, for some accounts the data available for the study indicates shorter service lives. As a result, the recommended service lives for some accounts are shorter than the current estimates, although the recommended service lives reflect more gradual change to the service lives than indicated by the data. The impact of shorter service lives is offset to some degree by less negative net salvage estimates for

many accounts, a trend which is also supported by the historical data.

In the Company's previous depreciation study, the whole life technique was used and the calculated difference between the book reserve and calculated (or "theoretical") reserve was amortized over a ten-year period. For the current study, the remaining life technique was used, which effectively recovers any such differences over the remaining lives of the Company's assets. The method of recovering any differences between the book and theoretical reserve will also impact the resultant depreciation expense, and the use of the remaining life technique in the depreciation study also impacts the recommended depreciation rates.

Q10. Are the recommended depreciation accrual rates presented in your study reasonable and applicable to the plant in service as of December 31, 2019?

A10. Yes, they are. Based on the Depreciation Study, I am recommending depreciation rates using the December 31, 2019 plant and reserve balances for approval.

III. DEPRECIATION STUDY

Q11. Please define the concept of depreciation.

A11. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q12. Please identify the Depreciation Study you performed for Aquarion.

A12. The study is a report entitled, "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2019." This report sets forth the results of my depreciation analysis for Aquarion. The study

was prepared and the analyses that underlie the study were conducted under my direction and supervision.

Q13. Is Schedule (NWA-2) a true and accurate copy of your Depreciation Study?

A13. Yes.

Q14. Does Schedule (NWA-2) accurately portray the results of your Depreciation Study as of December 31, 2019?

A14. Yes.

Q16. What was the purpose of the Depreciation Study?

A16. The purpose of the Depreciation Study was to estimate the annual depreciation accruals related to water plant in service for financial and ratemaking purposes and determine appropriate average service lives and net salvage percentages for each plant account.

Q17. Are the methods and procedures of the Depreciation Study consistent with industry practices?

A17. Yes, the methods and procedures of the study are generally in accordance with industry standards. Both the existing rates and the proposed rates determined in the Depreciation Study are based on the average service life procedure. However, the proposed rates are determined based on the more common remaining life method while existing rates are based on the whole life method.

Q18. What are the most common depreciation methods?

A18. The calculation of depreciation requires the selection of a depreciation method, which includes the selection of a procedure and technique (or basis) for calculating depreciation rates. The recommended depreciation rates in the Depreciation Study are based on the straight-line method, average service life – broad group procedure and remaining life technique, which is the most commonly

used depreciation method for public utility depreciation. The straight-line method and average service life – broad group procedure was used in the previous depreciation study for Aquarion. However, the use of the remaining life technique is a change from the previous depreciation study for the Company, in which the whole life technique was used.

For the whole life technique, depreciation is calculated based on the basis of the full service life, or whole life, estimated for a group of assets. For example, if the service life estimate for an asset that costs $100 is 10 years, and no net salvage is expected, then the annual depreciation rate would be 10% (or (1-0%)/10). Issues can arise with the whole life technique if service life estimates change or if the real-world experience of the group does not perfectly match the service life and net salvage estimates. Using the same example, if after five years of the asset's life the accumulated depreciation was $60, then applying a 10% whole life depreciation rate for each of the remaining five years of the asset's life would result in a total recovery through depreciation of $110 (the $60 in accumulated depreciation plus $10 per year for five years). As a result, the whole life technique would, without an adjustment, result in the recovery of the incorrect amount of depreciation expense. Such situations can, and do, arise regularly because depreciation is, by nature, a forecast of the future for thousands of individual assets.

The remaining life technique addresses the issue described in the previous paragraph by taking a prospective approach and allocating costs over the expected time the related assets will remain in service. Rather than calculating depreciation based on the whole service life, the remaining life technique allocates the amount remaining to be recovered (which is the original cost for the group less net salvage less accumulated depreciation) over its estimated remaining life. As a result, the remaining life technique ensures that the full service value (original cost less net salvage) will be recovered through depreciation expense – no more

or no less. In part for this reason, the remaining life technique is used in the vast majority of U.S. regulatory jurisdictions. Its use is recommended in the Depreciation Study.

Q19. Why is the remaining life methodology superior to the whole life method?

A19. A simple example will explain why the remaining life methodology is superior. Assume that there is a single asset with a cost of $100, an estimated service life of 10 years and no net salvage. The depreciation rate would be 10.0% and the annual depreciation expense would be $10. After five years, a new depreciation study is performed and the service life is determined to be 15 years. Using the whole life method, the depreciation rate would be changed to 6.67% and the annual depreciation expense would be $6.67. If the whole life technique were used, then over the full 15-year service life, a total of $116.70 would be recovered through depreciation expense ($10 per year for the first five years and $6.67 per year for the final ten years). However, this means that too much depreciation expense is recovered over the service life, as more than the $100 cost of the asset is recovered through depreciation expense.

When using the remaining life technique, the depreciation expense would be the same $10 per year for the first five years. However, in contrast to the whole life technique, when the updated depreciation study is performed after year five and the 15-year life is determined, the depreciation rate is calculated to incorporate the amount of depreciation recovered to date. That is, the remaining life technique recognizes that $50 of the $100 has been recovered allocates the remaining $50 (i.e., $100 - $50) in future depreciation expense over the 10 year remaining life, for a depreciation rate of 5% and an annual depreciation expense of $5. Over the 15-year service life of the asset, $100 is recovered through depreciation expense ($10 per year for the first five years and $5 per year for the last ten years). Thus, the remaining life technique corrects the issue that arises from the use of the whole life technique, for which too much depreciation expense would be

recovered.

Q20. Please describe the contents of Schedule (NWA-2).

A20. My report is presented in nine parts. Part I, Introduction, describes the scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining life and net salvage estimates. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using the remaining life method. Part VI, Results of Study, presents a description of the results and a summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations.

The table on pages VI-4 and VI-5 of Schedule (NWA-2) presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2019, the book depreciation reserve, and the calculated annual depreciation accrual and rate for the account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the net salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2019.

Q21. Please explain how you performed your Depreciation Study.

A21. I used the straight line remaining life method of depreciation, with the average service life procedure. The annual depreciation is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of the unit, or group of assets, in a systematic and rational manner.

Q22. How did you determine the recommended annual depreciation accrual rates?

A22. I did this in two phases. In the first phase, I estimated the service life and net salvage characteristics for the depreciable group, that is, the plant account or subaccount identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

Q23. Please describe the first phase of the Depreciation Study, in which you estimated the service life and net salvage characteristics for the depreciable group.

A23. The service life and net salvage analyses consisted of compiling historic data from records related to Aquarion's plant; analyzing these data to obtain historic trends of survivor and net salvage characteristics; obtaining supplementary information from Aquarion management personnel and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data based on my experience and in reference to estimates used by other water utilities to form judgments of average service life and net salvage characteristics.

Q24. What historical data did you rely on to estimate service life characteristics?

A24. I analyzed accounting entries for the Company relating to plant additions, transfers, and retirements recorded through 2019. The records of the Company also included transactional data and surviving dollar value by year installed for each plant account as of December 31, 2019. For the current study, aged data – i.e., data that incorporates the actual age of retirements – was available from 2008 through 2019. Because many of the assets studied have historically had lives that, on average, spanned many decades, the aged data was supplemented with statistically aged data through 2007 based on the unaged data analyzed in previous studies. This allowed for a longer period of data to be included in the study. Actuarial analyses were performed on both the full period of data available – i.e., both aged and statistically aged – as well as for the period for which only

aged data was available.

Q25. What method did you use to analyze this service life data?

A25. I used the retirement rate method for all accounts. This is the most appropriate method when aged retirement data are available, because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the study.

Q26. Please explain how you used the retirement rate method to analyze Aquarion's service life data.

A26. I applied the retirement rate method to each group of property in the Depreciation Study. For each property group, I used the retirement rate method to form a life table, which, when plotted, shows an original survivor curve for that property group. The original survivor curve represents the average survivor pattern experienced by multiple vintage groups during the experienced band studied. The survivor patterns alone do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in estimating service life. The Iowa-type Survivor Curves were used to perform these interpretations.

Q27. What is an "Iowa-type Survivor Curve" and how did you use such curves to estimate the service life characteristics for the property group?

A27. Iowa-type Survivor Curves are a widely used group of generalized survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies have been retired.

Iowa-type curves are used to smooth and extrapolate original survivor curves

determined by the retirement rate method. The Depreciation Study used Iowa curves and truncated original curves to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for the depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 45-R3 indicates an average service life of 45 years; a right-moded, or R type curve (the mode occurs after average life for right-moded curves); and a medium height, 3, for the mode (possible modes for R type curves range from 0.5 to 5).

Q28. Did you physically observe Aquarion's plant and equipment as part of the Depreciation Study?

A28. No. My typical practice is to perform physical site visits for depreciation studies. However, due to restrictions in place related to the COVID-19 pandemic, I have not been able to perform a physical site visit for this study. In lieu of a physical site visit, the Company provided virtual site visits of certain facilities. The Company also provided photos of major facilities. In addition, I conducted meetings with the Company's operating and engineering personnel to develop an understanding of the Company's assets and future plans.

Q29. How did your experience in development of other depreciation studies affect your work in this case for Aquarion?

A29. Since I customarily conduct field reviews for my depreciation studies, I have had the opportunity to visit similar facilities and meet with management and operations personnel at many other companies. The knowledge I have accumulated from those visits and meetings provides me with useful information to draw upon to confirm or challenge my numerical analyses concerning asset condition and remaining life estimates.

Q30. Are the factors considered in your estimates of service life and net salvage percents presented in Schedule (NWA-2)?

A30. Yes. Discussions of the factors considered in the estimation of service lives and net salvage percents are presented in Parts III and IV of the study.

Q31. Please describe the concept of "net salvage".

A31. Net salvage is a component of the service value of capital assets that is recovered through depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the gross salvage value received for the asset upon retirement less the cost to retire the asset. When the cost to retire the asset exceeds the gross salvage value, the result is negative net salvage.

Because depreciation expense is the loss in service value of an asset during a defined period (e.g., one year), it must include a ratable portion of both the original cost of the asset and the net salvage. That is, the net salvage related to an asset should be incorporated in the cost of service during the same period as its original cost, so customers receiving service from the asset pay rates that include a portion of both elements of the asset's service value, the original cost and the net salvage value. For example, the full service value of a $5,000 water main may also include $1,300 of cost of removal and $50 gross salvage, for a total service value of $6,250.

Q32. Please describe how you estimated net salvage percentages.

A32. I estimated the net salvage percentages by incorporating the Company's actual historical data through 2019 and considered industry experience of net salvage estimates for other water companies. The net salvage percentages in the Depreciation Study are based on a combination of statistical analyses and informed judgment. The statistical analyses consider the cost of removal and gross salvage ratios to the associated retirements during the 10-year period for which data were available for Aquarion. Trends of these data are also measured based on three-year moving averages and the most recent five-year indications.

Q33. Please describe the second phase of the process that you used in the Depreciation Study in which you calculated composite remaining lives and annual depreciation accrual rates.

A33. After I estimated the service life and net salvage characteristics for the depreciable property group, I calculated the annual depreciation accrual rates for the group based on the straight line remaining life method, using remaining lives weighted consistent with the average service life procedure. The calculation of annual depreciation accrual rates was developed as of December 31, 2019.

Q34. Please describe the straight line remaining life method of depreciation.

A34. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to the year of remaining service life. This method recovers the variance between the actual book reserve and the theoretical book reserve over the remaining life of each asset class.

Q35. Please describe the average service life procedure for calculating remaining life accrual rates.

A35. The average service life procedure defines the group or account for which the remaining life annual accrual is determined. For this procedure, the annual accrual rate is determined for the entire group or account based on its average remaining life and the rate is then applied to the surviving balance of the group's cost. The average remaining life of the group is calculated by first dividing the future book accruals (original cost less allocated book reserve less future net salvage) by the average remaining life for the vintage. The average remaining life for the vintage is derived from the area under the survivor curve between the attained age of the vintage and the maximum age. The sum of the future book accruals is then divided by the sum of the annual accruals to determine the average remaining life of the entire group for use in calculating the annual

depreciation accrual rate.

Q36. Please describe amortization accounting in contrast to depreciation accounting.

A36. Amortization accounting is used for accounts with a large number of units, but small asset values. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, depreciation accounting is difficult for these types of assets because depreciation accounting requires periodic inventories to properly reflect plant in service. Consequently, amortization accounting is used for these types of assets, such that retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirements in amortization accounting. All units are retired when the age of the vintage reaches the amortization period. The plant account or group of assets is assigned a fixed period that represents an anticipated life during which the asset will provide service. For example, in amortization accounting, assets that have a 15-year amortization period will be fully recovered after 15 years of service and taken off the company's books at that time, but not necessarily removed from service. In contrast, assets that are taken out of service before 15 years remain on the books until the amortization period for that vintage has expired.

Q37. Is amortization accounting being utilized for certain plant accounts?

A37. Yes. However, amortization accounting is only appropriate for certain General Plant accounts. The General Plant accounts are 391.00, 391.10, 391.20, 393.00, 394.00, 397.00 and 398.00. These accounts represent approximately two percent of Aquarion's depreciable plant.

Q38. Have you made additional recommendations for these amortization accounts?

A38. Yes. In order to achieve a more stable accrual rate for these accounts in the

future, I have recommended a five-year amortization to adjust the reserve for these amortization accounts. This approach will achieve consistent amortization rates for existing assets as well as future assets.

Q39. Please provide an example to illustrate the development of the annual depreciation accrual rate for a particular group of property in your Depreciation Study.

A39. I will use Account 345.00, Services, as an example because it is one of the largest depreciable groups. The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data were compiled from 2008 through 2019 and statistically aged data were compiled from 1914 through 2007. The life tables for the 1914-2019 experience band and 2008-2019 experience bands are presented on pages VII-35 through VII-38 of Schedule (NWA-2). The life tables display the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-32 shows $961 retired during age interval 0.5-1.5 with $5,925,842 exposed to retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0002 ($961/$5,925,842) and the survivor ratio is 0.9998 (1-0.0002). The percent surviving at age 0.5 of 99.99 percent is multiplied by the survivor ratio of 0.9998 to derive the percent surviving at age 1.5 of 99.98 percent. This process continues for the remaining age intervals for which plant was exposed to retirement during the period 1914-2019. The resultant life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 45-S2.5 on page VII-34.

The experienced net salvage percentages are presented on page VIII-10 of Schedule (NWA-2). The percentages are based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 2008 through 2019. The twelve-year period experienced negative $9,244 ($0 - $9,244) in net salvage for $140,545 plant

retired. The result is net salvage of negative 7 percent ($9,244/$140,545). The most recent five-year average is negative 10 percent. Therefore, based on the statistics for this account, the three-year rolling averages, the trend in recent years, as well as the estimates of other water companies, the recommended net salvage for services is negative 5 percent.

The calculation of the annual depreciation related to original cost of Account 345.00, Services as of December 31, 2019, is presented on pages IX-15 and IX-16 of Schedule (NWA-2). The calculation is based on the 45-S2.5 survivor curve, the negative net salvage of 5 percent, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page VI-4.

Q40. Please compare the proposed depreciation expense to the current pro forma depreciation expense as of December 31, 2018.

A41. Schedule (NWA-3) sets forth the proposed versus current depreciation expense as of December 31, 2019 for the Company. The overall change reflected in the Aquarion Depreciation Study is an increase of $77,262 annually.

Q42. Have you established any special amortizations within the study?

A42. Yes. I have established a 5-year amortization for certain General Plant accounts in order to stabilize the current and future rates for these assets as well as ensure full recovery of the service value of the assets by the time the assets are taken out of service. The 5-year amortization is negative $24,975 annually for Aquarion.

Q43. In your opinion, are the depreciation rates set forth in Schedule (NWA-2) the appropriate rates for the Commission to adopt in this proceeding for Aquarion?

A43. Yes. These rates appropriately reflect the rates at which the value of Aquarion's

assets are being consumed over their useful lives. These rates are an appropriate basis for setting water rates in this matter and for the Company to use for booking depreciation and amortization expense going forward.

Q44. Does this conclude your direct testimony?

A44. Yes.

NED W. ALLIS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is Ned W. Allis.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Mathematics from Lafayette College in Easton, PA.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals ("Society") and an associate member of the American Gas Association/Edison Electric Institute Industry Accounting Committee. I also serve on the faculty for training offered by the Society and am an instructor for the Society's "Introduction to Depreciation," "Life and Net Salvage Analysis," "Analyzing the Life of Real-World Property," "Analyzing Net Salvage in the Real World" and "Depreciation and Ratemaking Issues" courses.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 2011 and was recertified in March 2017.

Q. Please outline your experience in the field of depreciation.

A. I joined Gannett Fleming in October 2006 as an analyst. My responsibilities included assembling data required for depreciation studies, conducting statistical analyses of

service life and net salvage data, calculating annual and accrued depreciation, and assisting in preparing reports and testimony setting forth and defending the results of the studies. I also developed and maintained Gannett Fleming's proprietary depreciation software. In March 2013, I was promoted to the position of Supervisor of Depreciation Studies. In March 2017, I was promoted to Project Manager, Depreciation and Technical Development. In January 2019, I was promoted to my current position of Vice President. In my current position, I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation. Since joining Gannett Fleming, I have worked on more than one hundred depreciation assignments.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony on depreciation related topics to the Connecticut Public Utilities Regulatory Authority, the New York Department of Public Service, the New Jersey Board of Public Utilities, the Nevada Public Utilities Commission, the Florida Public Service Commission, the District of Columbia Public Service Commission, the California Public Utilities Commission, the Rhode Island Public Utilities Commission, the Massachusetts Department of Public Utilities and the Maryland Public Service Commission. I have also testified before the Federal Energy Regulatory Commission ("FERC").

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by the Society: "Depreciation Basics," "Life and Net Salvage Analysis" and "Preparing and Defending a Depreciation Study."

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
01.	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	2013	DC	Case No. 1103	Pepco	Depreciation
04.	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	2016	DC	Case No. 1139	Pepco	Depreciation
16.	2017	NV	17-06004	Nevada Power Company	Depreciation
17.	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	2017	RI	4770	Narragansett Electric Company	Depreciation
21.	2017	DC	Case No. 1150	Pepco	Depreciation
22.	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25.	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27.	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28.	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
29.	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
30.	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019	MA	18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2020	FERC	ER21-83-000	Pepco	Depreciation
35.	2020	MA	20-120	Boston Gas Company	Depreciation

Docket No. DW 20-184
Exhibit 11

AQUARION WATER COMPANY
OF NEW HAMPSHIRE

HAMPTON, NEW HAMPSHIRE

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO WATER PLANT
AS OF DECEMBER 31, 2019

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Docket No. DW 20-184
Exhibit 11

AQUARION WATER COMPANY OF NEW HAMPSHIRE
Hampton, New Hampshire

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO WATER PLANT
AS OF DECEMBER 31, 2019

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

December 9, 2020

Aquarion Water Company
d/b/a Eversource Energy
600 Lindley Street
Bridgeport, CT 06606

Attention Deb Szabo
Director, Rates & Regulations

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the water plant of Aquarion Water Company of New Hampshire as of December 31, 2019. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

NED W. ALLIS
Vice President

NWA:mle

066813.000

Gannett Fleming Valuation and Rate Consultants, LLC
207 Senate Avenue • Camp Hill, PA 17011-2316
t: 717.763.7211 • f: 717.763.4590

www.gfvrc.com

TABLE OF CONTENTS

TABLE OF CONTENTS, cont.

AQUARION WATER COMPANY OF NEW HAMPSHIRE

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Aquarion Water Company of New Hampshire's ("Aquarion" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the water plant of Aquarion as of December 31, 2019. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated service life and forecasted net salvage characteristics for each depreciable group of assets.

For some accounts, the study recommends changes to the service life and net salvage estimates from the last depreciation study, which was based on water plant as of March 31, 2008. The most significant changes are a trend towards shorter average service lives for some plant accounts, less negative net salvage estimates for many accounts, and a change to amortization accounting for most general plant accounts. The changes in service life and net salvage estimates are reflected in the proposed depreciation rates set forth in this study.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to water plant in service as of December 31, 2019 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of approximately $1.06 million when applied to depreciable plant balances as of December 31, 2019. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	PROPOSED RATE	ANNUAL ACCRUAL
SOURCE OF SUPPLY PLANT	$ 5,643,939.33	3.67	$ 207,003
PUMPING PLANT	2,332,037.91	4.28	99,703
WATER TREATMENT PLANT	289,721.83	5.97	17,291
TRANSMISSION AND DISTRIBUTION PLANT	37,814,553.88	1.81	682,880
GENERAL PLANT	2,289,699.17	3.35	76,718
RESERVE ADJUSTMENT FOR AMORTIZATION			(24,975)
TOTAL	**$48,369,952.12**	2.19	**$1,058,620**

PART I. INTRODUCTION

AQUARION WATER COMPANY OF NEW HAMPSHIRE
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aquarion Water Company of New Hampshire ("Aquarion" or "Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of water plant as of December 31, 2019. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to water plant in service as of December 31, 2019.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2019, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the water industry, including knowledge of service lives and net salvage estimates used for other water companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group

of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing water utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the water utility industry, and comparisons of the service life and net salvage estimates from Gannett Fleming's studies of other water utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for water plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency of retirement occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

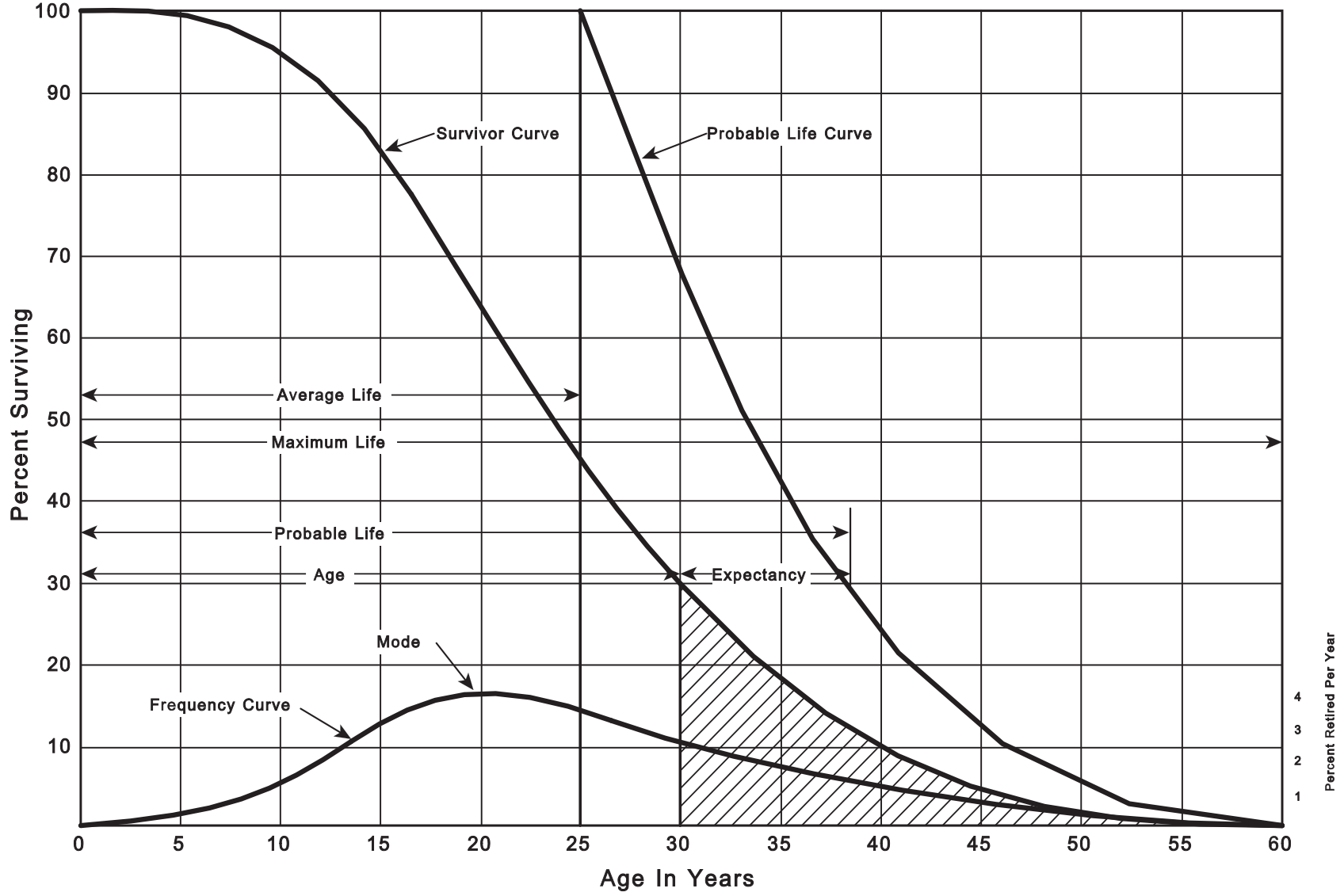


Figure 1. A Typical Survivor Curve and Derived Curves

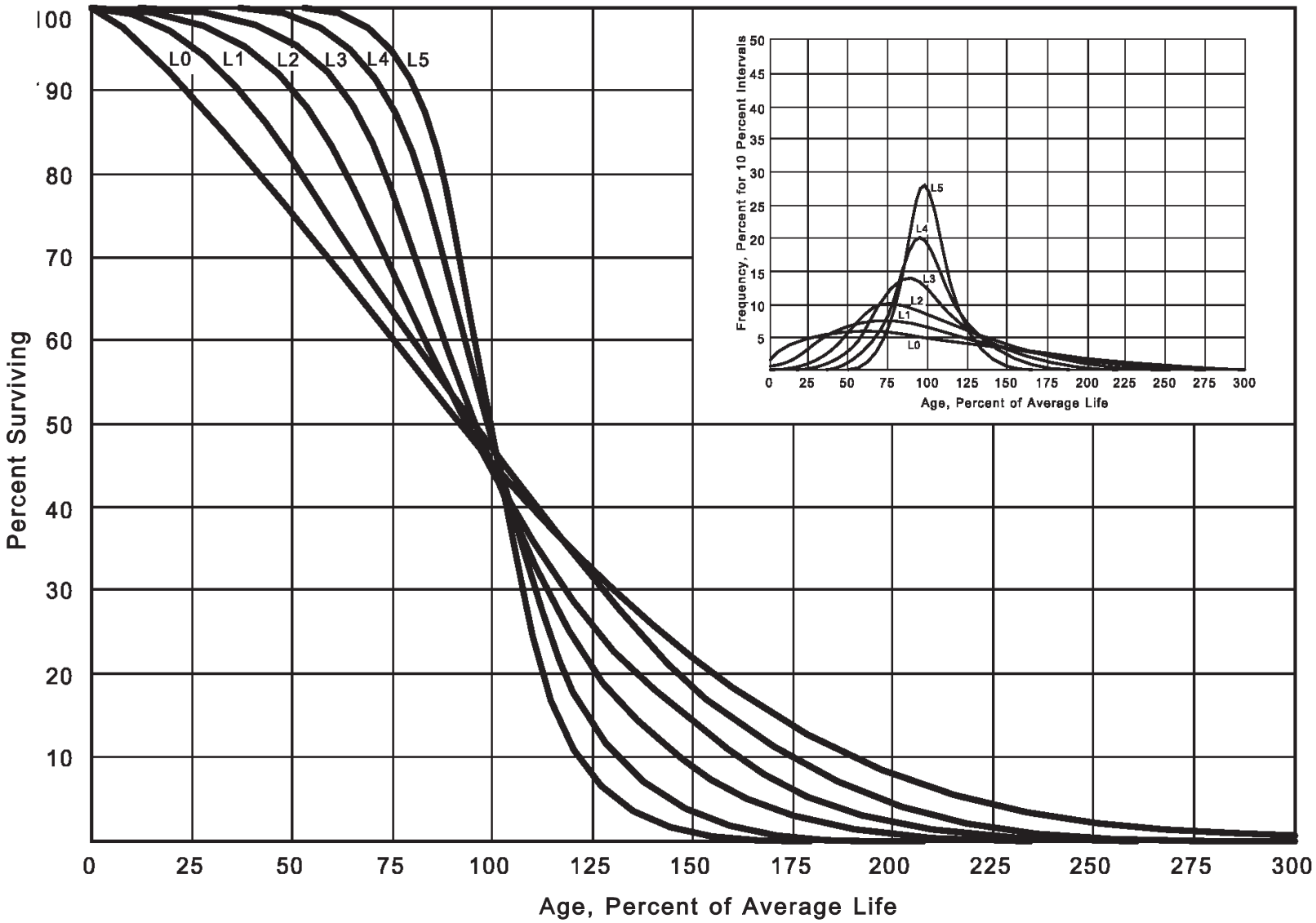


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

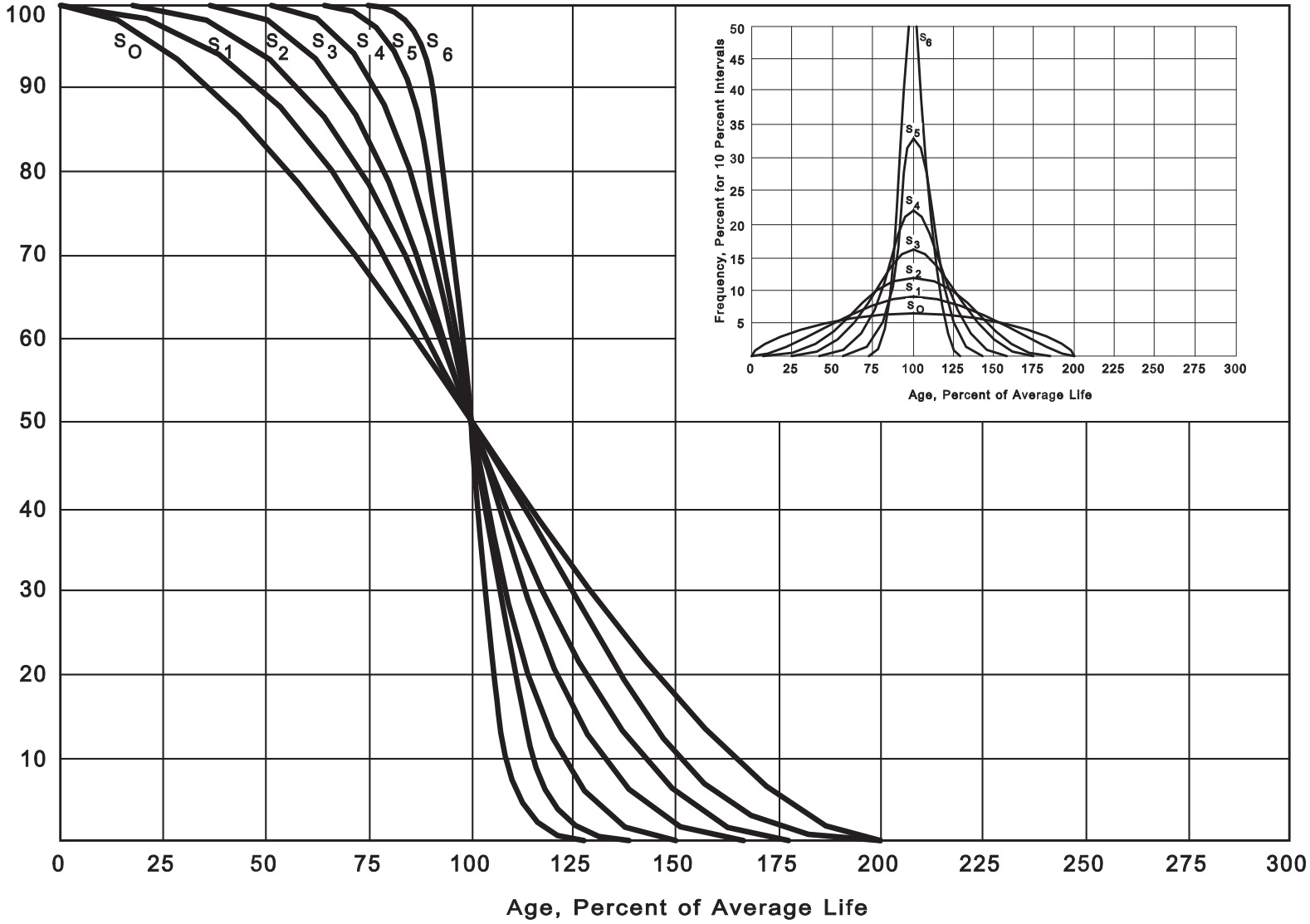


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

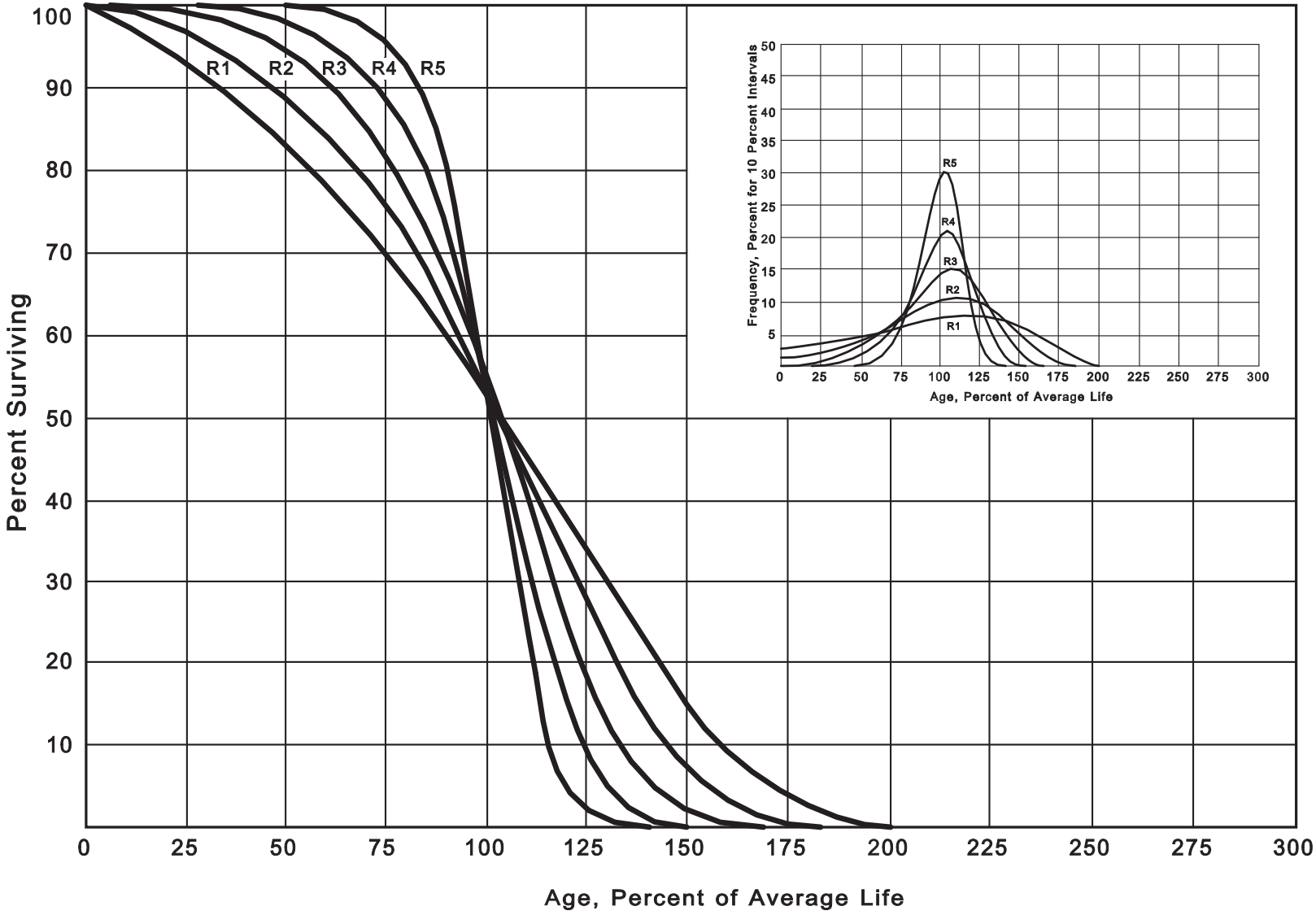


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

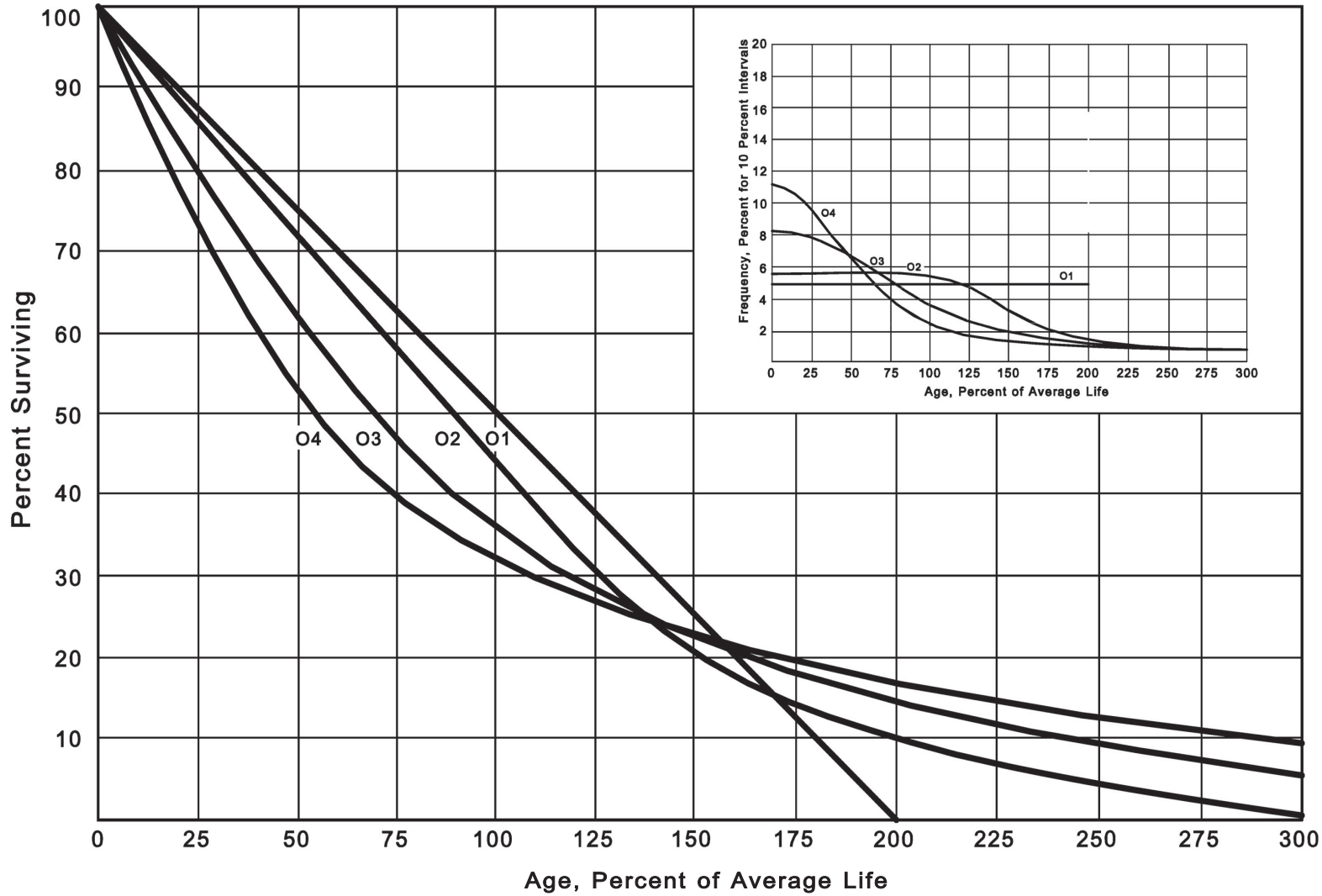


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirement. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2005 were retired in 2010. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

Gannett Fleming

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011		-	-	-	-	-	-	-	-	-	6	7½-8½
2012			-	-	-	-	-	-	-	-	-	6½-7½
2013				-	-	-	-	(12)[b]	-	-	-	5½-6½
2014					-	-	-	-	22[a]	-	-	4½-5½
2015						-	-	(19)[b]	-	-	10	3½-4½
2016							-	-	-	-	-	2½-3½
2017								-	-	(102)[c]	(121)	1½-2½
2018									-	-	-	½-1½
2019											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2012			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2013				580[a]	574	561	546	530	501	482	3,057	5½-6½
2014					660[a]	653	639	623	628	609	3,789	4½-5½
2015						750[a]	742	724	685	663	4,332	3½-4½
2016							850[a]	841	821	799	4,955	2½-3½
2017								960[a]	949	926	5,719	1½-2½
2018									1,080[a]	1,069	6,579	½-1½
2019										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16**,** is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are
as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2010-2019 Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

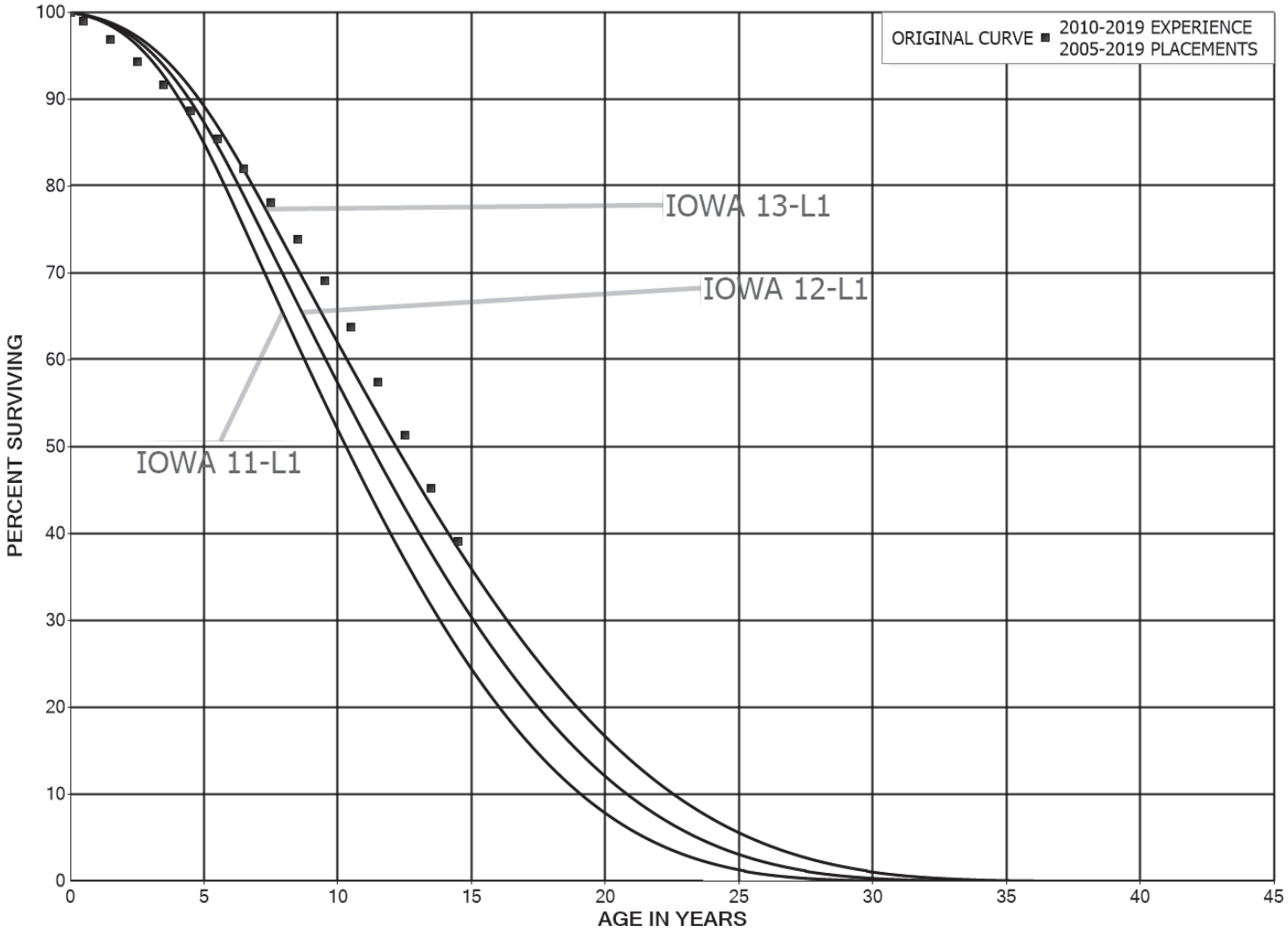


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

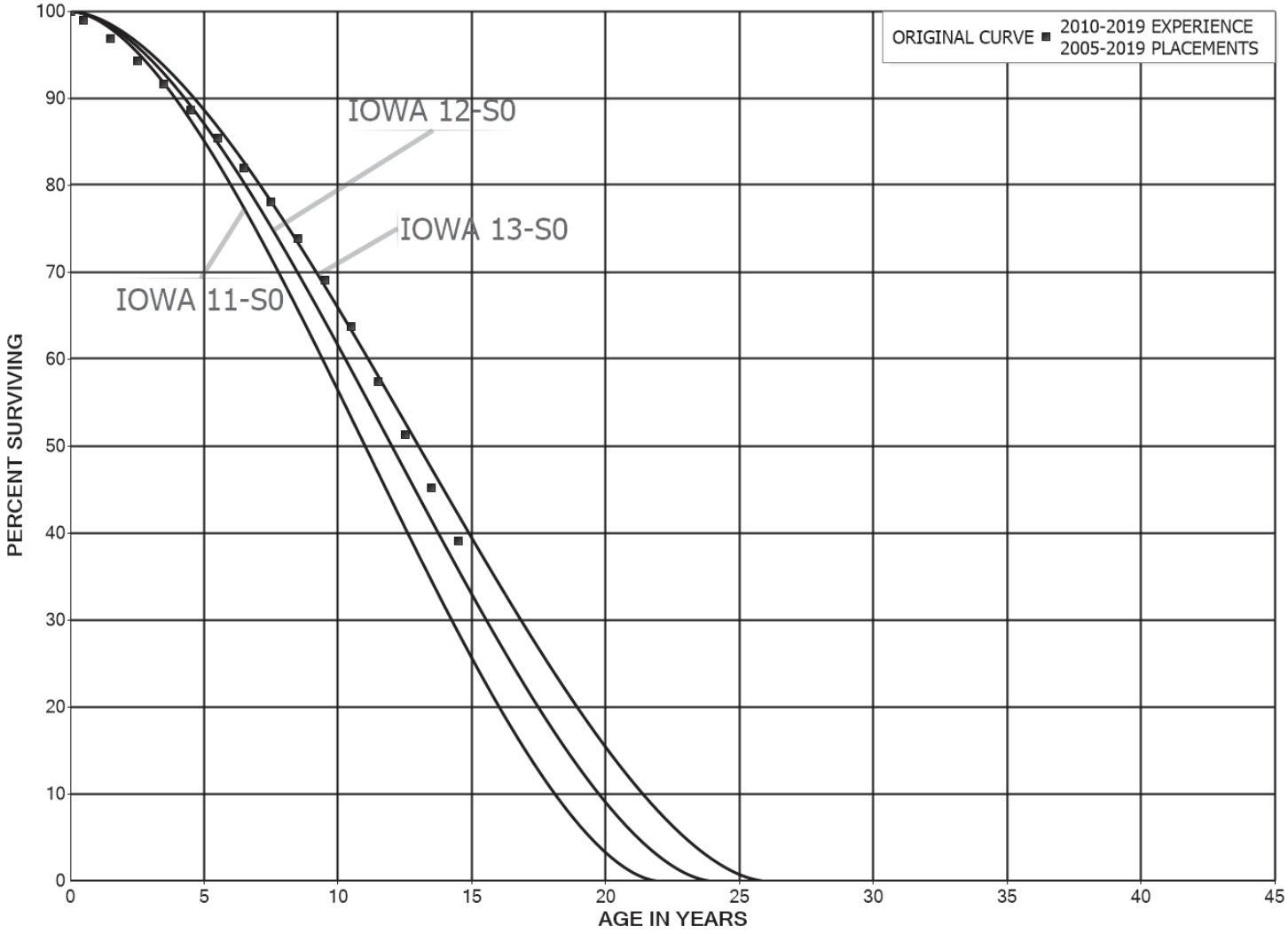


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

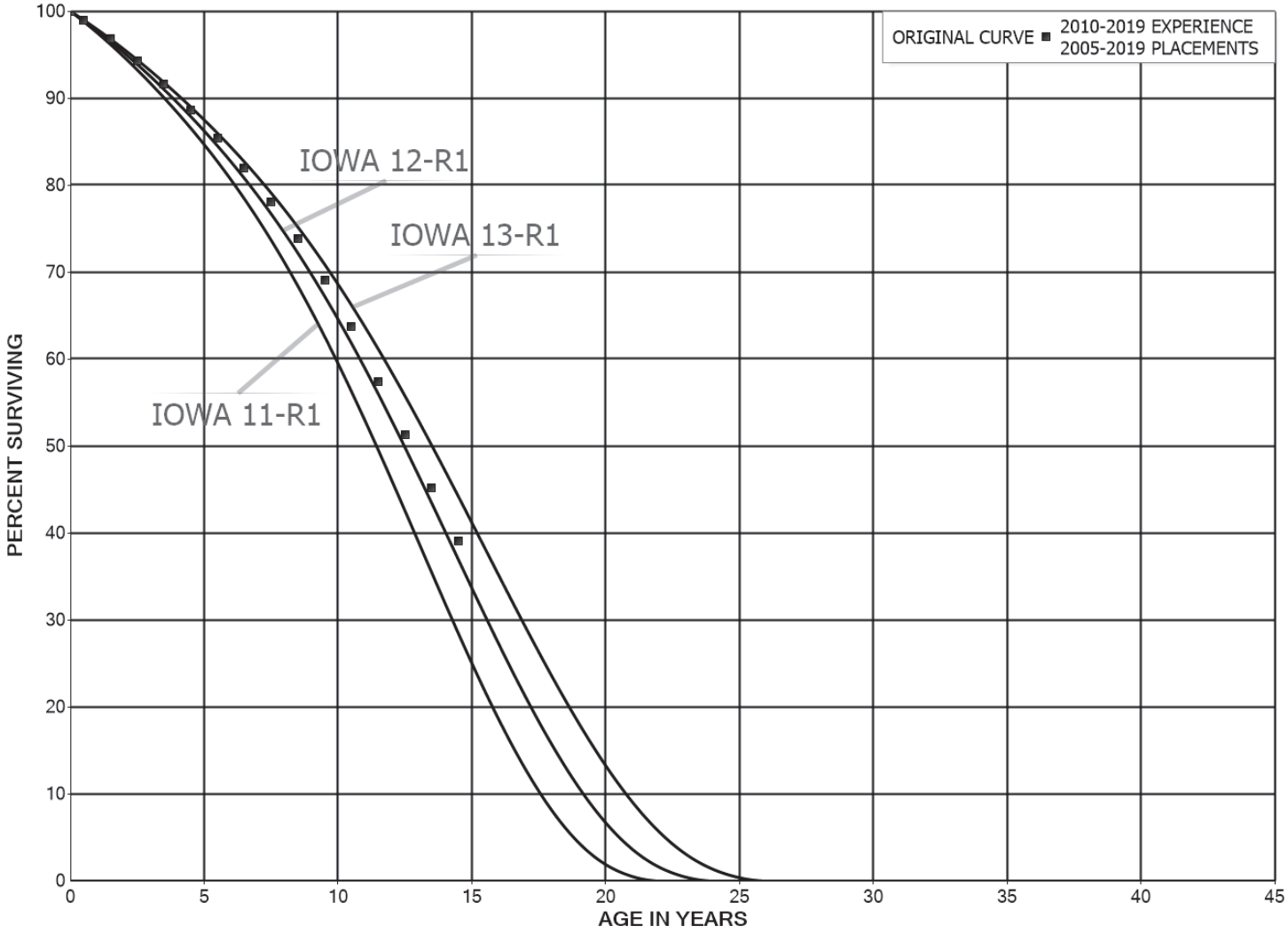
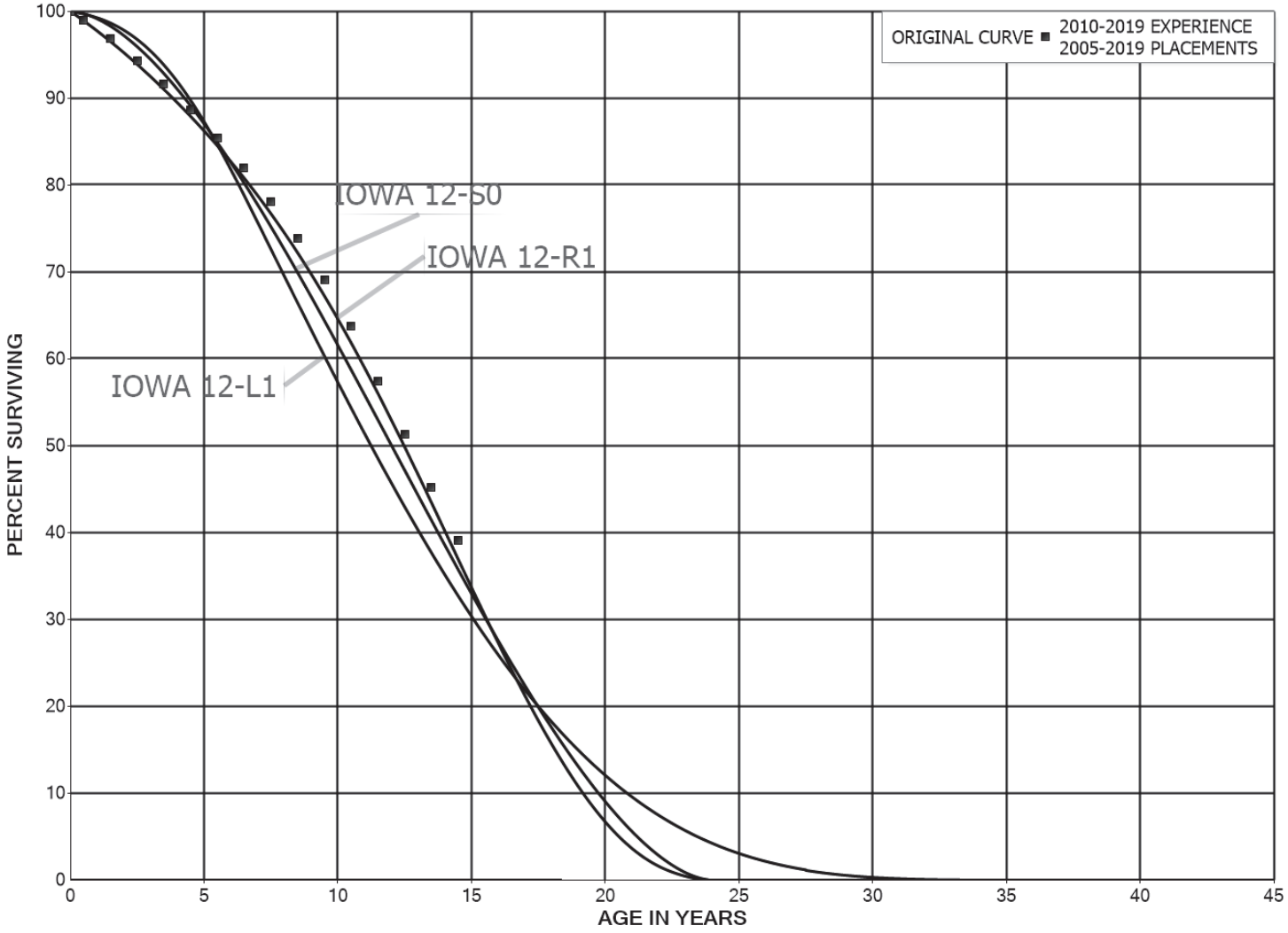


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are normally conducted for Gannett Fleming's depreciation studies. For this study, due to restrictions in place as a result of COVID-19, a field trip was not feasible. However, meetings were held with Company personnel, which included a review of the major assets that would typically be observed during a field trip. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements were obtained during these meetings. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other water companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 90 percent of depreciable plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves for the accounts listed

below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

SOURCE OF SUPPLY PLANT
- 311 Structures and Improvements
- 314 Wells and Springs

PUMPING PLANT
- 321 Structures and Improvements
- 325 Electric Pumping Equipment
- 328 Other Pumping Equipment

WATER TREATMENT PLANT
- 331 Structures and Improvements
- 332 Water Treatment Equipment

TRANMISSION AND DISTRIBUTION PLANT
- 341 Structures and Improvements
- 342 Distribution Reservoirs and Standpipes
- 343 Transmission and Distribution Mains
- 345 Services
- 348 Hydrants

GENERAL PLANT
- 390 Structures and Improvements
- 392 Transportation Equipment
- 396 Power Operated Equipment

Account 343, Transmission and Distribution Mains is the largest plant account and is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years 2008 through 2019. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. Unaged data, for which the vintage year was not available, were also compiled for the years 1915 through 2007. The unaged data were statistically aged, which allowed for actuarial analysis to incorporate data from 1915 to 2019. The data were analyzed by

the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-27 and the life tables for the experience bands with transaction years from 1915 to 2019 and 2008 to 2019 are provided on the pages that follow. Also shown is a placement band of 1961 to 2019, which excludes the experience of many of the asbestos cement mains installed in the 1950s and early 1960s.

The survivor curve estimate from the previous depreciation study was the 100-R3 survivor curve. The statistical analysis indicates a shorter estimate than the estimate from the previous study. In the time since the last study, the Company has increased the level of replacements of water mains as it has upgraded aging infrastructure, which contributes to the shorter statistical indications from the data. Many of the mains targeted for replacement have been asbestos cement mains that were installed in the 1950s and early 1960s.

Typical average service life estimates for water mains range from 75 to 110 years. The best fitting survivor curves for the full range of data indicate service lives of 75 years or less. However, the full range of historical data incorporates the experience of asbestos cement mains, whereas other materials may not be replaced at the same rate. As a result, older data points for the overall band were given less consideration in the statistical analysis and more recent placement bands were also considered. The Iowa 85-R2.5 survivor curve estimate is a reasonable interpretation of the earlier portion of the survivor curve for the three bands of data shown on page VII-27, is a relatively gradual change in the average service life when compared to the full original life table, reflects the outlook of management, and is within the typical range of lives in the industry for this account.

Similar analysis was performed for the remaining plant accounts. Each of the

judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other water companies.

The selected amortization periods for other General Plant accounts are described in the section “Calculated Annual and Accrued Amortization” on page V-4 of this report.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 2008 through 2019. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled “Part VIII, Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 2007 through 2019 contributed significantly toward the net salvage estimates for 12 plant accounts, representing 94 percent of the depreciable plant.

SOURCE OF SUPPLY PLANT
- 311 Structures and Improvements
- 314 Wells and Springs
- 316 Supply Mains

PUMPING PLANT
- 321 Structures and Improvements
- 325 Electric Pumping Equipment
- 328 Other Pumping Equipment

WATER TREATMENT PLANT
- 331 Structures and Improvements
- 332 Water Treatment Equipment

TRANSMISSION AND DISTRIBUTION PLANT
- 341 Structures and Improvements
- 342 Distribution Reservoirs and Standpipes
- 343 Transmission and Distribution Mains
- 345 Services
- 346 Meters
- 347 Meter Installations
- 348 Hydrants

GENERAL PLANT
- 390 Structures and Improvements
- 392 Transportation Equipment
- 396 Power Operated Equipment

The net salvage estimate for Account 343, Transmission and Distribution Mains will be used to illustrate the methods for estimating net salvage. The current net salvage estimate for Account 343 is negative 20 percent. The statistical analysis for this account is shown on page VIII-9 indicates that a less negative net salvage estimate is appropriate for this account. Many years experienced no net salvage, although there has been more net salvage since 2014. Overall, the experienced average net salvage is negative, but many of the moving averages and the overall average are negative five percent or less. A negative five percent net salvage estimate is recommended, which reflects that the Company has experienced negative net salvage and is expected to continue to

experience net salvage as mains are replaced. This estimate is less negative than those of most other water utilities, which often range from negative 10 percent to negative 50 percent.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of incorporating historical indications, judgment, the current estimates and reviewing the typical range of estimates used by other water companies. The results of the net salvage for each plant account are presented in account sequence beginning on page VIII-2 in Part VIII of this report.

Generally, the net salvage estimates for the accounts subject to general plant amortization were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2019, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2019, are set forth in Part VIII, Results of Study of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will provide most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable water plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391.0,	Office Furniture and Equipment	20
391.1,	Computer Hardware	5
391.2,	Computer Software	5
394.0,	Tools, Shop and Garage Equipment	20
397.0,	Communication Equipment	10
398.0,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the water plant in service as of December 31, 2019. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2019, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other water utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section beginning on page VIII-2 of the supporting documents of this report. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2019 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

AQUARION WATER COMPANY OF NEW HAMPSHIRE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2019

AQUARION ACCOUNT	NARUC ACCOUNT	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		WATER PLANT								
		SOURCE OF SUPPLY PLANT								
311.00	304.10	STRUCTURES AND IMPROVEMENTS	40-R1.5	0	642,550.27	236,615	405,935	14,468	2.25	28.1
314.00	307.00	WELLS AND SPRINGS	30-S0.5	(5)	3,140,637.95	1,092,889	2,204,781	114,134	3.63	19.3
316.00	309.00	SUPPLY MAINS	60-S3	(5)	137,489.99	47,489	96,875	3,332	2.42	29.1
317.00	339.00	OTHER WATER SOURCE PLANT								
		2008 AND PRIOR	SQUARE *	0	1,644,016.80	932,939	711,078	71,107	4.33	10.0
		2009 AND SUBSEQUENT	20-SQ	0	79,244.32	16,297	62,947	3,962	5.00	15.9
		TOTAL OTHER WATER SOURCE PLANT			1,723,261.12	949,236	774,025	75,069	4.36	
		TOTAL SOURCE OF SUPPLY PLANT			**5,643,939.33**	**2,326,229**	**3,481,616**	**207,003**	**3.67**	
		PUMPING PLANT								
321.00	304.20	STRUCTURES AND IMPROVEMENTS	40-R1.5	0	1,392,388.27	818,385	574,003	22,586	1.62	25.4
325.00	311.10	ELECTRIC PUMPING EQUIPMENT	25-R1	(5)	907,573.32	30,909	922,043	74,579	8.22	12.4
328.00	311.20	OTHER PUMPING EQUIPMENT	25-R1	(5)	32,076.32	1,260	32,420	2,538	7.91	12.8
		TOTAL PUMPING PLANT			**2,332,037.91**	**850,554**	**1,528,466**	**99,703**	**4.28**	
		WATER TREATMENT PLANT								
331.00	304.30	STRUCTURES AND IMPROVEMENTS	40-R1.5	0	58,588.17	2,340	56,248	1,853	3.16	30.4
332.00	320.00	WATER TREATMENT EQUIPMENT	25-R1	0	231,133.66	15,419	215,715	15,438	6.68	14.0
		TOTAL WATER TREATMENT PLANT			**289,721.83**	**17,759**	**271,963**	**17,291**	**5.97**	
		TRANSMISSION AND DISTRIBUTION PLANT								
341.00	304.40	STRUCTURES AND IMPROVEMENTS	40-R1.5	0	32,893.56	31,234	1,660	46	0.14	36.1
342.00	330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2.5	(20)	2,708,343.96	1,124,468	2,125,545	46,235	1.71	46.0
343.00	331.00	TRANSMISSION AND DISTRIBUTION MAINS	85-R2.5	(5)	26,634,035.12	4,566,798	23,398,939	325,129	1.22	72.0
345.00	333.00	SERVICES	45-S2.5	(5)	5,731,678.62	2,284,927	3,733,336	129,474	2.26	28.8
346.00	334.00	METERS	15-L3	5	1,620,461.06	141,060	1,398,378	161,089	9.94	8.7
347.00	334.10	METER INSTALLATIONS	45-S2.5	0	198,718.93	78,635	120,084	4,453	2.24	27.0
348.00	335.00	HYDRANTS	45-R3	0	709,986.40	378,689	331,297	12,038	1.70	27.5
349.00	339.00	OTHER TRANSMISSION AND DISTRIBUTION PLANT	30-S2	0	178,436.23	91,531	86,905	4,416	2.47	19.7
		TOTAL TRANSMISSION AND DISTRIBUTION PLANT			**37,814,553.88**	**8,697,342**	**31,196,144**	**682,880**	**1.81**	
		GENERAL PLANT								
390.00	304.50	STRUCTURES AND IMPROVEMENTS	30-R0.5	0	566,028.75	101,931	464,098	28,983	5.12	16.0
391.00	340.10	OFFICE FURNITURE AND EQUIPMENT								
		FULLY ACCRUED			4,412.60	4,413	0	0	-	-
		AMORTIZED	20-SQ	0	2,237.30	56	2,181	112	5.01	19.5
		TOTAL OFFICE FURNITURE AND EQUIPMENT			6,649.90	4,469	2,181	112	1.68	
391.10	340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE								
		FULLY ACCRUED			144,391.55	144,392	0	0	-	-
		AMORTIZED	5-SQ	0	40,021.48	31,025	8,996	8,004	20.00	1.1
		TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE			184,413.03	175,417	8,996	8,004	4.34	

AQUARION WATER COMPANY OF NEW HAMPSHIRE

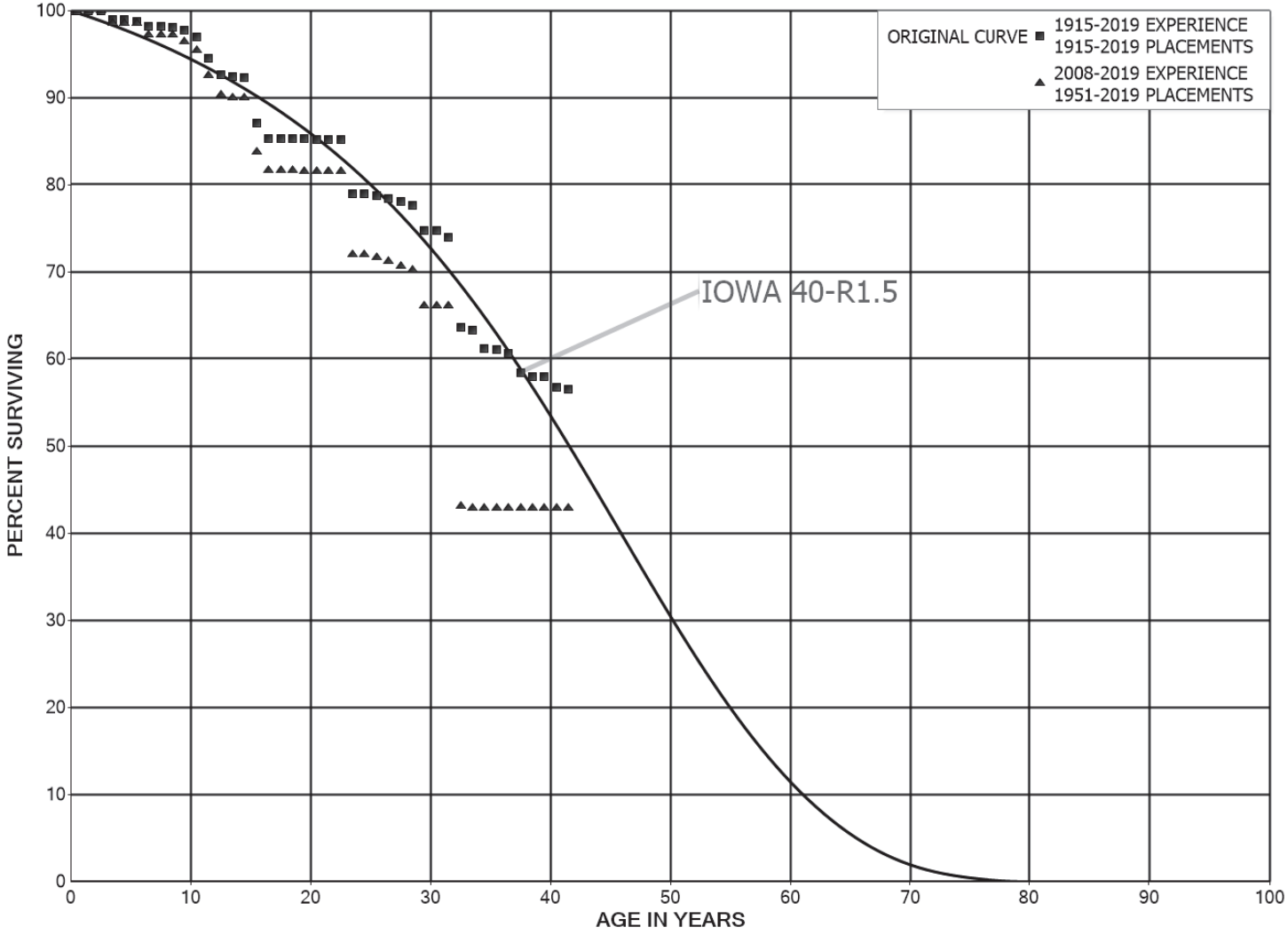
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2019

AQUARION ACCOUNT	NARUC ACCOUNT	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
391.20	340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE									
		FULLY ACCRUED			368,220.13	368,220	0	0	-		-
		AMORTIZED	5-SQ	0	51,074.98	40,490	10,585	10,214	20.00		1.0
		TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE			419,295.11	408,710	10,585	10,214	2.44		
392.00	341.00	TRANSPORTATION EQUIPMENT	10-L2.5	5	644,403.27	557,492	54,691	6,406	0.99		8.5
393.00	342.00	STORES EQUIPMENT	FULLY ACCRUED		330.88	331	0	0	-	**	-
394.00	343.00	TOOLS, SHOP AND GARAGE EQUIPMENT									
		FULLY ACCRUED			38,702.85	38,703	0	0	-		-
		AMORTIZED	20-SQ	0	49,146.51	31,755	17,392	2,456	5.00		7.1
		TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			87,849.36	70,458	17,392	2,456	2.80		
396.00	345.00	POWER OPERATED EQUIPMENT	15-L2	0	109,715.27	97,089	12,626	1,995	1.82		6.3
397.00	346.00	COMMUNICATION EQUIPMENT	10-SQ	0	51,552.91	26,498	25,055	5,155	10.00		4.9
398.00	347.00	MISCELLANEOUS EQUIPMENT									
		FULLY ACCRUED			18,577.41	18,577	0	0	-		-
		AMORTIZED	15-SQ	0	200,883.28	83,531	117,352	13,393	6.67		8.8
		TOTAL MISCELLANEOUS EQUIPMENT			219,460.69	102,108	117,352	13,393	6.10		
		TOTAL GENERAL PLANT			**2,289,699.17**	**1,544,503**	**712,976**	**76,718**	**3.35**		
		RESERVE ADJUSTMENT FOR AMORTIZATION									
303.00	303.00	MISCELLANEOUS INTANGIBLE PLANT				(15,221)		3,044			
391.00	340.10	OFFICE FURNITURE AND EQUIPMENT				9,342		(1,868)			
391.10	340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				85,929		(17,186)			
391.20	340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE				22,177		(4,435)			
393.00	342.00	STORES EQUIPMENT				4,479		(896)			
394.00	343.00	TOOLS, SHOP AND GARAGE EQUIPMENT				(14,041)		2,808			
395.00	344.00	LABORATORY EQUIPMENT				(508)		102			
397.00	346.00	COMMUNICATIONS EQUIPMENT				41,759		(8,352)			
398.00	347.00	MISCELLANEOUS EQUIPMENT				(9,040)		1,808			
		TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				**124,876**		**(24,975)**			
		TOTAL DEPRECIABLE PLANT			**48,369,952.12**	**13,561,263**	**37,191,165**	**1,058,620**	**2.19**		
		NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	301.00	ORGANIZATION ***			17,700.00	9,085					
310.00	303.10	LAND AND LAND RIGHTS			635,643.46						
340.00	303.40	LAND AND LAND RIGHTS			314,551.16						
		TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**967,894.62**	**9,085**					
		TOTAL WATER PLANT			**49,337,846.74**	**13,570,348**					

* REMAINING COSTS TO BE FULLY DEPRECIATED OVER A TWENTY YEAR PERIOD AS PER THE ORDER FROM CASE DW 08-098
** ADDITIONS TO ACCOUNT WILL HAVE AN AMORTIZATION PERIOD OF 20 YEARS AND WILL BE DEPRECIATED AT A RATE OF 5%
*** AS AGREED UPON IN DOCKET NO. 12-085 AND CONSISTENT WITH THE STATE OF NEW HAMPSHIRE AUDIT REPORT ISSUED ON JUNE 2, 2009, COSTS IN ACCOUNT 301.00, ORGANIZATION, SHOULD BE AMORTIZED OVER TWENTY YEARS WITH A RATE OF 5%

PART VII. SERVICE LIFE STATISTICS

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNTS 311.00, 321.00, 331.00 AND 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNTS 304.10, 304.20, 304.30 AND 304.40)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 311.00, 321.00, 331.00 AND 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNTS 304.10, 304.20, 304.30 AND 304.40)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,536,012		0.0000	1.0000	100.00
0.5	2,527,714		0.0000	1.0000	100.00
1.5	2,527,714	213	0.0001	0.9999	100.00
2.5	2,527,502	25,354	0.0100	0.9900	99.99
3.5	2,502,148	820	0.0003	0.9997	98.99
4.5	2,495,497	5,339	0.0021	0.9979	98.96
5.5	2,490,158	15,158	0.0061	0.9939	98.74
6.5	2,475,000		0.0000	1.0000	98.14
7.5	2,475,000	942	0.0004	0.9996	98.14
8.5	2,416,349	9,412	0.0039	0.9961	98.11
9.5	2,236,897	17,009	0.0076	0.9924	97.72
10.5	2,119,330	53,187	0.0251	0.9749	96.98
11.5	2,051,262	42,332	0.0206	0.9794	94.55
12.5	1,953,841	4,721	0.0024	0.9976	92.60
13.5	1,922,259	679	0.0004	0.9996	92.37
14.5	1,871,245	106,649	0.0570	0.9430	92.34
15.5	1,735,102	35,655	0.0205	0.9795	87.08
16.5	1,206,866	4	0.0000	1.0000	85.29
17.5	1,205,201	1	0.0000	1.0000	85.29
18.5	1,205,200	795	0.0007	0.9993	85.29
19.5	1,203,598	60	0.0000	1.0000	85.23
20.5	1,144,534	1	0.0000	1.0000	85.23
21.5	610,193	52	0.0001	0.9999	85.23
22.5	342,885	25,064	0.0731	0.9269	85.22
23.5	315,053	25	0.0001	0.9999	78.99
24.5	312,120	849	0.0027	0.9973	78.98
25.5	311,270	1,433	0.0046	0.9954	78.77
26.5	300,130	1,438	0.0048	0.9952	78.41
27.5	280,508	1,300	0.0046	0.9954	78.03
28.5	279,209	10,412	0.0373	0.9627	77.67
29.5	268,277	83	0.0003	0.9997	74.77
30.5	124,344	1,403	0.0113	0.9887	74.75
31.5	122,941	17,173	0.1397	0.8603	73.91
32.5	102,273	412	0.0040	0.9960	63.58
33.5	101,861	3,471	0.0341	0.9659	63.33
34.5	98,389	224	0.0023	0.9977	61.17
35.5	98,165	722	0.0074	0.9926	61.03
36.5	97,443	3,544	0.0364	0.9636	60.58
37.5	92,592	654	0.0071	0.9929	58.38
38.5	91,938	47	0.0005	0.9995	57.96

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 311.00, 321.00, 331.00 AND 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNTS 304.10, 304.20, 304.30 AND 304.40)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	91,891	1,952	0.0212	0.9788	57.93
40.5	89,939	307	0.0034	0.9966	56.70
41.5	62,615	275	0.0044	0.9956	56.51
42.5	62,340	2,995	0.0480	0.9520	56.26
43.5	59,346	254	0.0043	0.9957	53.56
44.5	58,559	153	0.0026	0.9974	53.33
45.5	58,405	5,998	0.1027	0.8973	53.19
46.5	52,407	872	0.0166	0.9834	47.73
47.5	51,535	1,354	0.0263	0.9737	46.93
48.5	50,182	1,039	0.0207	0.9793	45.70
49.5	49,142	2,054	0.0418	0.9582	44.75
50.5	47,088	31	0.0007	0.9993	42.88
51.5	47,057	993	0.0211	0.9789	42.86
52.5	26,372	684	0.0259	0.9741	41.95
53.5	25,688	666	0.0259	0.9741	40.86
54.5	25,022	557	0.0222	0.9778	39.80
55.5	13,983	187	0.0134	0.9866	38.92
56.5	8,095	242	0.0299	0.9701	38.40
57.5	7,853	77	0.0098	0.9902	37.25
58.5	7,776	1,179	0.1516	0.8484	36.89
59.5	6,598	6	0.0009	0.9991	31.30
60.5	6,592	80	0.0121	0.9879	31.27
61.5					30.89

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 311.00, 321.00, 331.00 AND 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNTS 304.10, 304.20, 304.30 AND 304.40)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	379,340		0.0000	1.0000	100.00
0.5	434,687		0.0000	1.0000	100.00
1.5	461,548	194	0.0004	0.9996	100.00
2.5	524,099	7,672	0.0146	0.9854	99.96
3.5	599,108		0.0000	1.0000	98.49
4.5	1,146,833		0.0000	1.0000	98.49
5.5	1,152,753	15,158	0.0131	0.9869	98.49
6.5	1,137,595		0.0000	1.0000	97.20
7.5	1,232,984	942	0.0008	0.9992	97.20
8.5	1,262,673	9,412	0.0075	0.9925	97.13
9.5	1,617,560	17,009	0.0105	0.9895	96.40
10.5	1,772,402	53,187	0.0300	0.9700	95.39
11.5	1,707,781	42,332	0.0248	0.9752	92.53
12.5	1,615,717	4,721	0.0029	0.9971	90.23
13.5	1,584,135	678	0.0004	0.9996	89.97
14.5	1,542,830	106,649	0.0691	0.9309	89.93
15.5	1,424,872	35,655	0.0250	0.9750	83.71
16.5	897,427		0.0000	1.0000	81.62
17.5	896,287		0.0000	1.0000	81.62
18.5	1,064,558	792	0.0007	0.9993	81.62
19.5	1,062,959		0.0000	1.0000	81.56
20.5	1,007,450		0.0000	1.0000	81.56
21.5	473,110		0.0000	1.0000	81.56
22.5	206,505	24,421	0.1183	0.8817	81.56
23.5	180,646		0.0000	1.0000	71.91
24.5	179,109	650	0.0036	0.9964	71.91
25.5	180,881	1,332	0.0074	0.9926	71.65
26.5	197,273	1,370	0.0069	0.9931	71.12
27.5	177,718	1,115	0.0063	0.9937	70.63
28.5	176,603	10,321	0.0584	0.9416	70.19
29.5	192,779		0.0000	1.0000	66.09
30.5	49,043		0.0000	1.0000	66.09
31.5	49,043	17,110	0.3489	0.6511	66.09
32.5	28,971	114	0.0039	0.9961	43.03
33.5	28,857		0.0000	1.0000	42.86
34.5	28,857		0.0000	1.0000	42.86
35.5	28,857		0.0000	1.0000	42.86
36.5	28,857		0.0000	1.0000	42.86
37.5	27,550		0.0000	1.0000	42.86
38.5	27,550		0.0000	1.0000	42.86

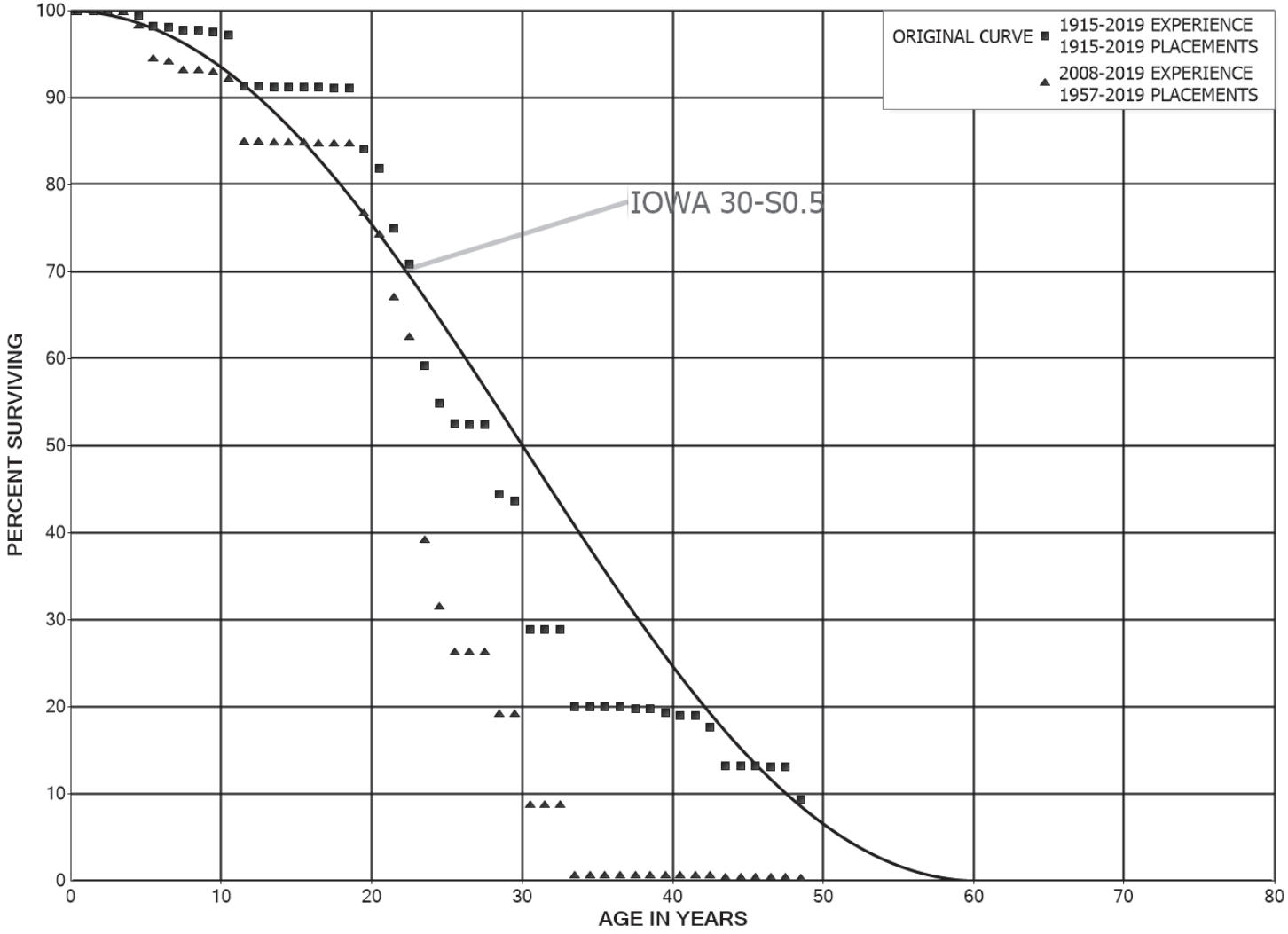
AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 311.00, 321.00, 331.00 AND 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNTS 304.10, 304.20, 304.30 AND 304.40)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 2008-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,750		0.0000	1.0000	42.86
40.5	48,982		0.0000	1.0000	42.86
41.5	22,076	200	0.0091	0.9909	42.86
42.5	21,876	314	0.0144	0.9856	42.47
43.5	32,044	110	0.0034	0.9966	41.86
44.5	37,101		0.0000	1.0000	41.72
45.5	37,101		0.0000	1.0000	41.72
46.5	37,890		0.0000	1.0000	41.72
47.5	38,255	1,226	0.0320	0.9680	41.72
48.5	37,029	789	0.0213	0.9787	40.38
49.5	42,936	365	0.0085	0.9915	39.52
50.5	42,793		0.0000	1.0000	39.18
51.5	42,793	185	0.0043	0.9957	39.18
52.5	23,446	221	0.0094	0.9906	39.02
53.5	23,225		0.0000	1.0000	38.65
54.5	23,225	530	0.0228	0.9772	38.65
55.5	12,212		0.0000	1.0000	37.77
56.5	6,867		0.0000	1.0000	37.77
57.5	6,867		0.0000	1.0000	37.77
58.5	6,867	355	0.0517	0.9483	37.77
59.5	6,512		0.0000	1.0000	35.81
60.5	6,512		0.0000	1.0000	35.81
61.5					35.81

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,197,956	43	0.0000	1.0000	100.00
0.5	3,692,160	64	0.0000	1.0000	100.00
1.5	3,660,173	2,674	0.0007	0.9993	100.00
2.5	3,631,488	124	0.0000	1.0000	99.92
3.5	3,631,364	17,517	0.0048	0.9952	99.92
4.5	3,529,552	43,946	0.0125	0.9875	99.44
5.5	3,485,607	3,696	0.0011	0.9989	98.20
6.5	3,464,902	13,307	0.0038	0.9962	98.10
7.5	3,314,564	1,616	0.0005	0.9995	97.72
8.5	3,181,132	3,925	0.0012	0.9988	97.67
9.5	3,086,797	11,730	0.0038	0.9962	97.55
10.5	3,033,518	184,092	0.0607	0.9393	97.18
11.5	2,468,217	19	0.0000	1.0000	91.28
12.5	2,344,442	1,677	0.0007	0.9993	91.28
13.5	2,342,765	1	0.0000	1.0000	91.22
14.5	2,340,138	385	0.0002	0.9998	91.22
15.5	2,339,753	2,038	0.0009	0.9991	91.20
16.5	2,212,666	1,169	0.0005	0.9995	91.12
17.5	2,147,352	780	0.0004	0.9996	91.07
18.5	2,146,572	164,945	0.0768	0.9232	91.04
19.5	1,981,627	52,220	0.0264	0.9736	84.05
20.5	1,929,407	162,199	0.0841	0.9159	81.83
21.5	1,329,463	73,341	0.0552	0.9448	74.95
22.5	418,203	68,910	0.1648	0.8352	70.82
23.5	341,299	24,742	0.0725	0.9275	59.15
24.5	307,798	12,957	0.0421	0.9579	54.86
25.5	281,741	1,081	0.0038	0.9962	52.55
26.5	280,660		0.0000	1.0000	52.35
27.5	280,660	42,920	0.1529	0.8471	52.35
28.5	237,740	3,793	0.0160	0.9840	44.34
29.5	233,946	79,224	0.3386	0.6614	43.64
30.5	120,042	150	0.0012	0.9988	28.86
31.5	105,652		0.0000	1.0000	28.82
32.5	105,652	32,340	0.3061	0.6939	28.82
33.5	71,854	0	0.0000	1.0000	20.00
34.5	71,243	336	0.0047	0.9953	20.00
35.5	70,908	1	0.0000	1.0000	19.91
36.5	70,907	794	0.0112	0.9888	19.91
37.5	70,113	4	0.0001	0.9999	19.68
38.5	70,109	1,426	0.0203	0.9797	19.68

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,683	1,039	0.0151	0.9849	19.28
40.5	67,644		0.0000	1.0000	18.99
41.5	67,644	4,825	0.0713	0.9287	18.99
42.5	62,819	15,712	0.2501	0.7499	17.64
43.5	47,108	1	0.0000	1.0000	13.22
44.5	47,107	37	0.0008	0.9992	13.22
45.5	47,070	521	0.0111	0.9889	13.21
46.5	44,430	11	0.0003	0.9997	13.07
47.5	44,419	12,998	0.2926	0.7074	13.06
48.5	31,421	85	0.0027	0.9973	9.24
49.5	31,335	240	0.0076	0.9924	9.22
50.5	31,096		0.0000	1.0000	9.15
51.5	31,096		0.0000	1.0000	9.15
52.5	19,761	272	0.0138	0.9862	9.15
53.5	19,489	1,235	0.0634	0.9366	9.02
54.5	18,254	52	0.0029	0.9971	8.45
55.5	13,717	3,927	0.2863	0.7137	8.42
56.5	9,790	264	0.0269	0.9731	6.01
57.5	9,526		0.0000	1.0000	5.85
58.5	9,526		0.0000	1.0000	5.85
59.5	9,526		0.0000	1.0000	5.85
60.5	9,526		0.0000	1.0000	5.85
61.5	9,526		0.0000	1.0000	5.85
62.5	5,915		0.0000	1.0000	5.85
63.5	5,915	538	0.0910	0.9090	5.85
64.5	5,376	1,433	0.2665	0.7335	5.32
65.5	3,943	1,035	0.2624	0.7376	3.90
66.5	2,908	2,908	1.0000		2.88
67.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,523,375		0.0000	1.0000	100.00
0.5	1,141,376		0.0000	1.0000	100.00
1.5	1,109,453	2,575	0.0023	0.9977	100.00
2.5	1,086,702		0.0000	1.0000	99.77
3.5	1,088,788	17,506	0.0161	0.9839	99.77
4.5	1,123,766	43,595	0.0388	0.9612	98.16
5.5	1,144,370	3,210	0.0028	0.9972	94.36
6.5	1,124,151	11,895	0.0106	0.9894	94.09
7.5	976,092	850	0.0009	0.9991	93.10
8.5	1,027,281	2,086	0.0020	0.9980	93.01
9.5	1,534,187	11,730	0.0076	0.9924	92.83
10.5	2,319,633	183,855	0.0793	0.9207	92.12
11.5	1,762,563		0.0000	1.0000	84.81
12.5	1,647,567	1,674	0.0010	0.9990	84.81
13.5	1,658,993		0.0000	1.0000	84.73
14.5	1,656,367		0.0000	1.0000	84.73
15.5	1,656,367	2,027	0.0012	0.9988	84.73
16.5	1,532,142		0.0000	1.0000	84.62
17.5	1,520,182		0.0000	1.0000	84.62
18.5	1,716,814	162,481	0.0946	0.9054	84.62
19.5	1,641,801	52,184	0.0318	0.9682	76.62
20.5	1,658,099	161,951	0.0977	0.9023	74.18
21.5	1,080,861	73,228	0.0678	0.9322	66.94
22.5	183,133	68,482	0.3739	0.6261	62.40
23.5	106,657	21,000	0.1969	0.8031	39.07
24.5	76,897	12,808	0.1666	0.8334	31.37
25.5	93,380		0.0000	1.0000	26.15
26.5	93,380		0.0000	1.0000	26.15
27.5	155,372	42,391	0.2728	0.7272	26.15
28.5	112,981		0.0000	1.0000	19.01
29.5	112,981	61,992	0.5487	0.4513	19.01
30.5	48,397		0.0000	1.0000	8.58
31.5	34,157		0.0000	1.0000	8.58
32.5	34,157	32,088	0.9394	0.0606	8.58
33.5	611		0.0000	1.0000	0.52
34.5	2,119		0.0000	1.0000	0.52
35.5	2,119		0.0000	1.0000	0.52
36.5	2,119		0.0000	1.0000	0.52
37.5	2,119		0.0000	1.0000	0.52
38.5	2,119		0.0000	1.0000	0.52

AQUARION WATER COMPANY OF NEW HAMPSHIRE

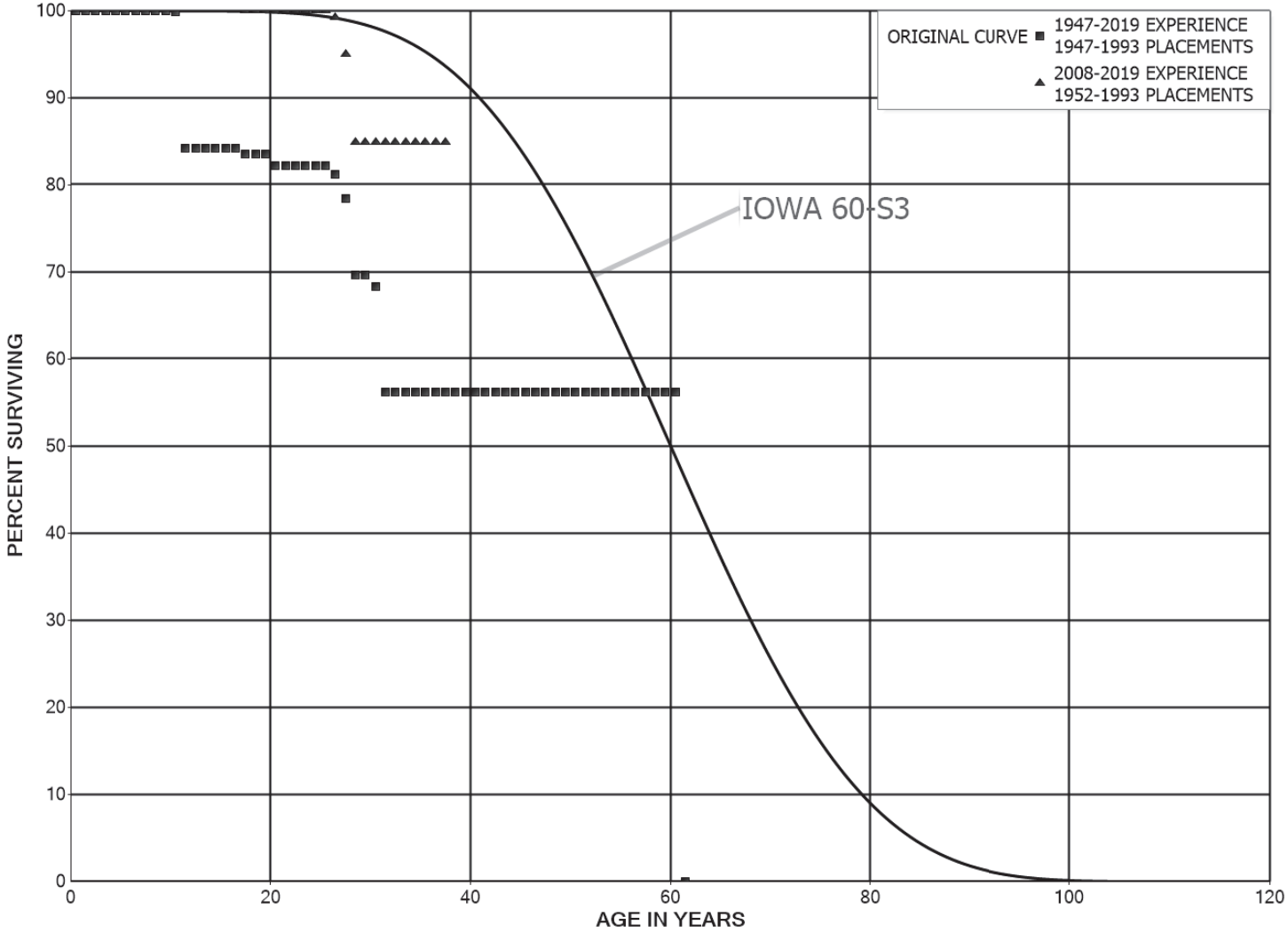
ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,119		0.0000	1.0000	0.52
40.5	26,837		0.0000	1.0000	0.52
41.5	26,837		0.0000	1.0000	0.52
42.5	26,837	13,384	0.4987	0.5013	0.52
43.5	17,938		0.0000	1.0000	0.26
44.5	17,938		0.0000	1.0000	0.26
45.5	30,031		0.0000	1.0000	0.26
46.5	27,912		0.0000	1.0000	0.26
47.5	27,912	12,093	0.4333	0.5667	0.26
48.5	16,065		0.0000	1.0000	0.15
49.5	16,065		0.0000	1.0000	0.15
50.5	22,639		0.0000	1.0000	0.15
51.5	22,639		0.0000	1.0000	0.15
52.5	11,304	246	0.0217	0.9783	0.15
53.5	11,058		0.0000	1.0000	0.14
54.5	11,058		0.0000	1.0000	0.14
55.5	6,574	2,699	0.4105	0.5895	0.14
56.5	3,875	264	0.0680	0.9320	0.09
57.5	3,612		0.0000	1.0000	0.08
58.5	3,612		0.0000	1.0000	0.08
59.5	3,612		0.0000	1.0000	0.08
60.5	3,612		0.0000	1.0000	0.08
61.5	3,612		0.0000	1.0000	0.08
62.5					0.08

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-1993 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,343	1	0.0000	1.0000	100.00
0.5	241,342	26	0.0001	0.9999	100.00
1.5	241,316	32	0.0001	0.9999	99.99
2.5	241,284	3	0.0000	1.0000	99.98
3.5	241,281	160	0.0007	0.9993	99.97
4.5	241,122		0.0000	1.0000	99.91
5.5	241,122	0	0.0000	1.0000	99.91
6.5	241,122	3	0.0000	1.0000	99.91
7.5	241,119	16	0.0001	0.9999	99.91
8.5	241,104	16	0.0001	0.9999	99.90
9.5	241,088	30	0.0001	0.9999	99.89
10.5	241,058	37,997	0.1576	0.8424	99.88
11.5	203,061		0.0000	1.0000	84.14
12.5	203,061		0.0000	1.0000	84.14
13.5	203,061		0.0000	1.0000	84.14
14.5	203,061		0.0000	1.0000	84.14
15.5	203,061		0.0000	1.0000	84.14
16.5	203,061	1,634	0.0080	0.9920	84.14
17.5	201,426		0.0000	1.0000	83.46
18.5	201,426		0.0000	1.0000	83.46
19.5	201,426	3,002	0.0149	0.9851	83.46
20.5	198,425		0.0000	1.0000	82.22
21.5	198,425		0.0000	1.0000	82.22
22.5	198,425	34	0.0002	0.9998	82.22
23.5	198,390	46	0.0002	0.9998	82.20
24.5	198,345		0.0000	1.0000	82.18
25.5	198,345	2,371	0.0120	0.9880	82.18
26.5	195,974	6,698	0.0342	0.9658	81.20
27.5	189,276	21,333	0.1127	0.8873	78.43
28.5	167,944		0.0000	1.0000	69.59
29.5	165,389	3,156	0.0191	0.9809	69.59
30.5	42,412	7,476	0.1763	0.8237	68.26
31.5	34,935		0.0000	1.0000	56.23
32.5	34,935		0.0000	1.0000	56.23
33.5	34,935		0.0000	1.0000	56.23
34.5	34,935		0.0000	1.0000	56.23
35.5	34,935		0.0000	1.0000	56.23
36.5	34,935		0.0000	1.0000	56.23
37.5	23,367		0.0000	1.0000	56.23
38.5	23,367		0.0000	1.0000	56.23

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-1993 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,367		0.0000	1.0000	56.23
40.5	23,367		0.0000	1.0000	56.23
41.5	23,367		0.0000	1.0000	56.23
42.5	23,367		0.0000	1.0000	56.23
43.5	23,367		0.0000	1.0000	56.23
44.5	23,367		0.0000	1.0000	56.23
45.5	23,367		0.0000	1.0000	56.23
46.5	23,367		0.0000	1.0000	56.23
47.5	23,367		0.0000	1.0000	56.23
48.5	23,367		0.0000	1.0000	56.23
49.5	23,367		0.0000	1.0000	56.23
50.5	23,367		0.0000	1.0000	56.23
51.5	23,367		0.0000	1.0000	56.23
52.5	19,821		0.0000	1.0000	56.23
53.5	19,821		0.0000	1.0000	56.23
54.5	19,821		0.0000	1.0000	56.23
55.5	19,821		0.0000	1.0000	56.23
56.5	19,821		0.0000	1.0000	56.23
57.5	19,821		0.0000	1.0000	56.23
58.5	19,821		0.0000	1.0000	56.23
59.5	19,821		0.0000	1.0000	56.23
60.5	19,821	19,821	1.0000		56.23
61.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-1993 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5	1,634		0.0000		
15.5	1,634		0.0000		
16.5	1,634	1,634	1.0000		
17.5	2,555		0.0000	1.0000	100.00
18.5	123,753		0.0000	1.0000	100.00
19.5	123,753		0.0000	1.0000	100.00
20.5	123,753		0.0000	1.0000	100.00
21.5	123,753		0.0000	1.0000	100.00
22.5	123,753		0.0000	1.0000	100.00
23.5	123,753		0.0000	1.0000	100.00
24.5	130,352		0.0000	1.0000	100.00
25.5	157,934	1,378	0.0087	0.9913	100.00
26.5	156,556	6,599	0.0422	0.9578	99.13
27.5	149,957	16,012	0.1068	0.8932	94.95
28.5	133,944		0.0000	1.0000	84.81
29.5	131,390		0.0000	1.0000	84.81
30.5	11,569		0.0000	1.0000	84.81
31.5	11,569		0.0000	1.0000	84.81
32.5	11,569		0.0000	1.0000	84.81
33.5	11,569		0.0000	1.0000	84.81
34.5	11,569		0.0000	1.0000	84.81
35.5	11,569		0.0000	1.0000	84.81
36.5	11,569		0.0000	1.0000	84.81
37.5					84.81
38.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

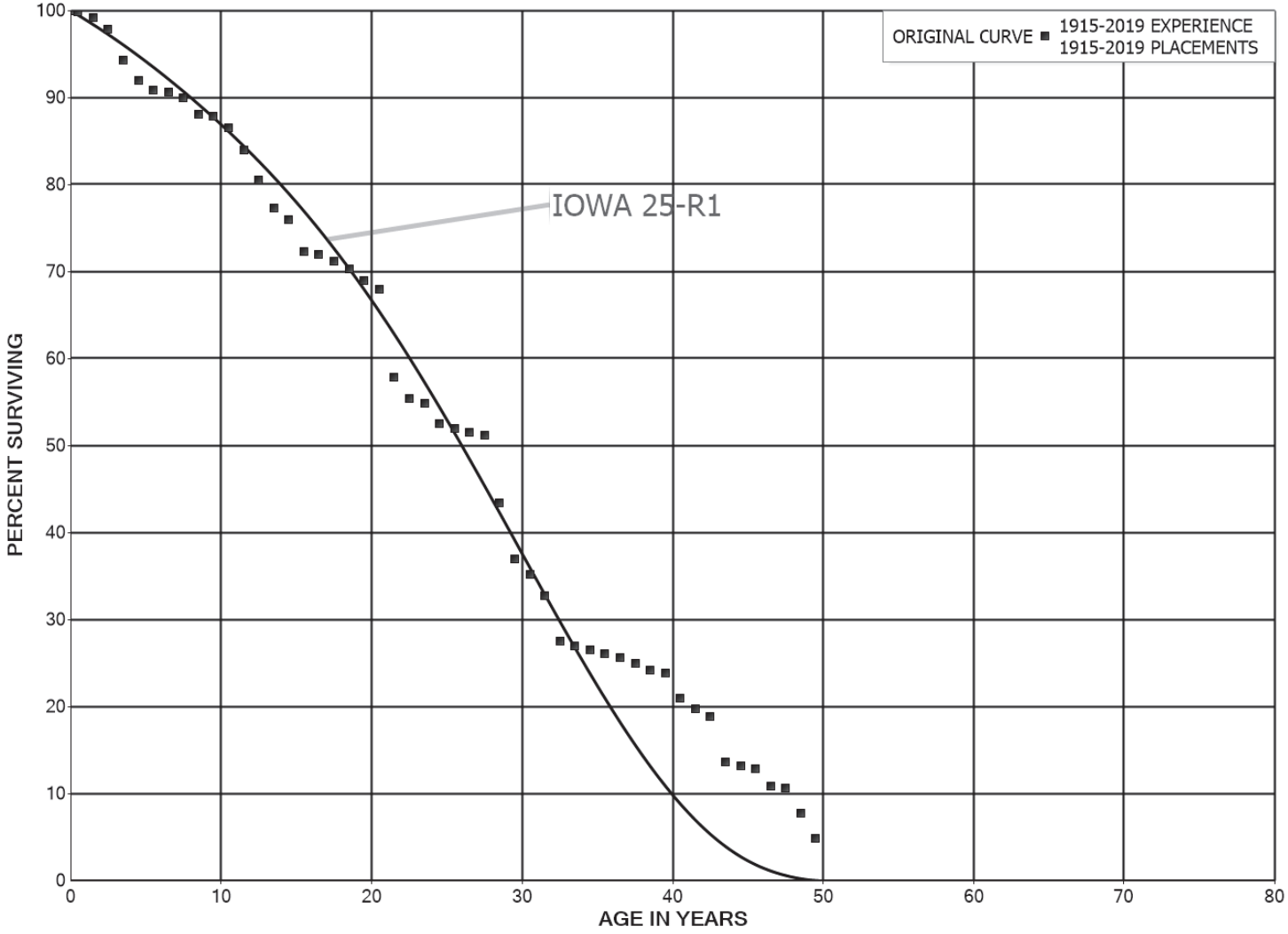
ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-1993 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	3,546		0.0000		
41.5	3,546		0.0000		
42.5	3,546		0.0000		
43.5	3,546		0.0000		
44.5	3,546		0.0000		
45.5	3,546		0.0000		
46.5	3,546		0.0000		
47.5	3,546		0.0000		
48.5	3,546		0.0000		
49.5	3,546		0.0000		
50.5	3,546		0.0000		
51.5	3,546		0.0000		
52.5					
53.5					
54.5					
55.5	19,821		0.0000		
56.5	19,821		0.0000		
57.5	19,821		0.0000		
58.5	19,821		0.0000		
59.5	19,821		0.0000		
60.5	19,821	19,821	1.0000		
61.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNTS 325.00 AND 328.00 PUMPING EQUIPMENT
(NARUC ACCOUNTS 311.10 AND 311.20)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 325.00 AND 328.00 PUMPING EQUIPMENT
(NARUC ACCOUNTS 311.10 AND 311.20)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,860,362	2,157	0.0012	0.9988	100.00
0.5	1,779,427	12,047	0.0068	0.9932	99.88
1.5	1,717,149	23,860	0.0139	0.9861	99.21
2.5	1,676,659	61,450	0.0367	0.9633	97.83
3.5	1,591,747	39,175	0.0246	0.9754	94.24
4.5	1,529,126	18,847	0.0123	0.9877	91.92
5.5	1,475,453	3,653	0.0025	0.9975	90.79
6.5	1,343,321	8,447	0.0063	0.9937	90.57
7.5	1,269,150	26,472	0.0209	0.9791	90.00
8.5	1,200,101	4,621	0.0039	0.9961	88.12
9.5	1,185,105	17,876	0.0151	0.9849	87.78
10.5	1,133,446	32,848	0.0290	0.9710	86.46
11.5	1,098,415	44,402	0.0404	0.9596	83.95
12.5	1,051,745	43,353	0.0412	0.9588	80.56
13.5	1,008,392	16,328	0.0162	0.9838	77.24
14.5	967,624	47,620	0.0492	0.9508	75.99
15.5	906,751	3,706	0.0041	0.9959	72.25
16.5	831,621	9,395	0.0113	0.9887	71.95
17.5	822,227	10,492	0.0128	0.9872	71.14
18.5	811,735	15,247	0.0188	0.9812	70.23
19.5	743,231	11,018	0.0148	0.9852	68.91
20.5	732,213	108,639	0.1484	0.8516	67.89
21.5	612,006	25,130	0.0411	0.9589	57.82
22.5	586,877	6,015	0.0102	0.9898	55.44
23.5	563,045	24,565	0.0436	0.9564	54.87
24.5	537,482	5,138	0.0096	0.9904	52.48
25.5	510,544	4,688	0.0092	0.9908	51.98
26.5	505,855	3,682	0.0073	0.9927	51.50
27.5	502,173	76,254	0.1518	0.8482	51.13
28.5	417,580	62,229	0.1490	0.8510	43.36
29.5	355,351	16,445	0.0463	0.9537	36.90
30.5	175,074	12,075	0.0690	0.9310	35.19
31.5	162,999	25,975	0.1594	0.8406	32.77
32.5	125,223	2,461	0.0197	0.9803	27.54
33.5	122,763	2,058	0.0168	0.9832	27.00
34.5	120,705	1,964	0.0163	0.9837	26.55
35.5	118,741	2,104	0.0177	0.9823	26.12
36.5	95,725	2,609	0.0273	0.9727	25.66
37.5	93,116	2,761	0.0296	0.9704	24.96
38.5	90,355	1,384	0.0153	0.9847	24.22

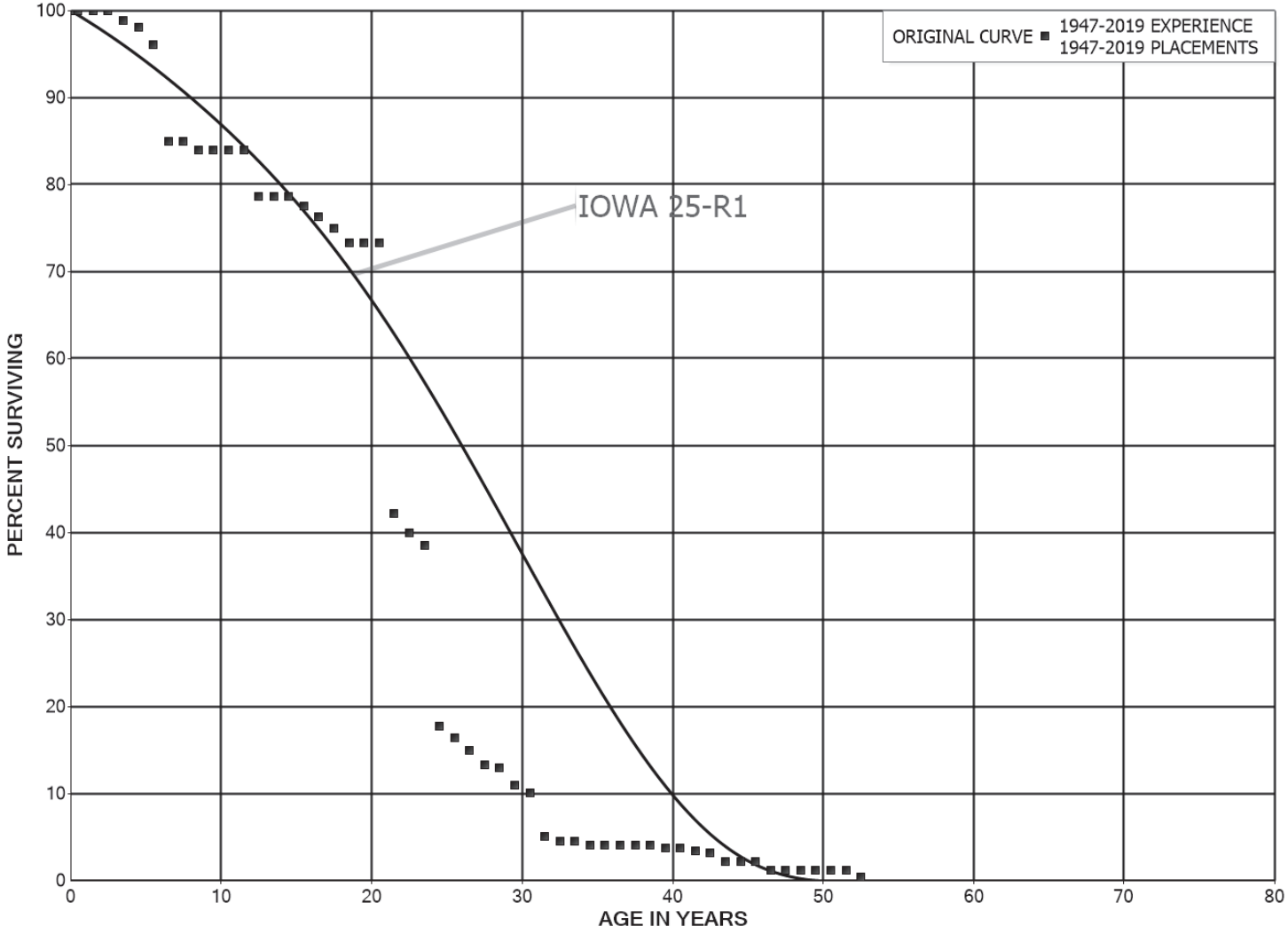
AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 325.00 AND 328.00 PUMPING EQUIPMENT
(NARUC ACCOUNTS 311.10 AND 311.20)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1915-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,971	10,890	0.1224	0.8776	23.85
40.5	78,081	4,378	0.0561	0.9439	20.93
41.5	66,254	3,244	0.0490	0.9510	19.75
42.5	63,011	17,305	0.2746	0.7254	18.79
43.5	45,705	1,657	0.0363	0.9637	13.63
44.5	44,049	861	0.0195	0.9805	13.13
45.5	43,188	6,825	0.1580	0.8420	12.88
46.5	36,363	861	0.0237	0.9763	10.84
47.5	35,502	9,418	0.2653	0.7347	10.58
48.5	26,084	9,994	0.3832	0.6168	7.78
49.5	16,090	16	0.0010	0.9990	4.80
50.5	16,074	326	0.0203	0.9797	4.79
51.5	15,748	295	0.0187	0.9813	4.70
52.5	15,453	10,175	0.6584	0.3416	4.61
53.5	5,279		0.0000	1.0000	1.57
54.5	5,279	112	0.0212	0.9788	1.57
55.5	5,167		0.0000	1.0000	1.54
56.5	5,167	5,167	1.0000		1.54
57.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 332.00 WATER TREATMENT EQUIPMENT
(NARUC ACCOUNT 320.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 332.00 WATER TREATMENT EQUIPMENT
(NARUC ACCOUNT 320.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	395,260		0.0000	1.0000	100.00
0.5	377,516		0.0000	1.0000	100.00
1.5	372,646		0.0000	1.0000	100.00
2.5	360,305	4,155	0.0115	0.9885	100.00
3.5	348,859	2,641	0.0076	0.9924	98.85
4.5	334,850	6,887	0.0206	0.9794	98.10
5.5	325,325	37,744	0.1160	0.8840	96.08
6.5	286,039		0.0000	1.0000	84.93
7.5	286,039	3,430	0.0120	0.9880	84.93
8.5	282,609	0	0.0000	1.0000	83.92
9.5	274,467	0	0.0000	1.0000	83.92
10.5	271,903	1	0.0000	1.0000	83.92
11.5	271,903	17,021	0.0626	0.9374	83.92
12.5	239,915	1	0.0000	1.0000	78.66
13.5	239,914	3	0.0000	1.0000	78.66
14.5	239,911	3,402	0.0142	0.9858	78.66
15.5	228,769	3,816	0.0167	0.9833	77.54
16.5	224,953	3,663	0.0163	0.9837	76.25
17.5	221,290	5,159	0.0233	0.9767	75.01
18.5	215,555	17	0.0001	0.9999	73.26
19.5	199,486	18	0.0001	0.9999	73.26
20.5	78,169	33,213	0.4249	0.5751	73.25
21.5	44,957	2,355	0.0524	0.9476	42.13
22.5	42,602	1,497	0.0351	0.9649	39.92
23.5	41,105	22,170	0.5394	0.4606	38.52
24.5	18,934	1,407	0.0743	0.9257	17.74
25.5	17,527	1,561	0.0891	0.9109	16.42
26.5	13,965	1,544	0.1105	0.8895	14.96
27.5	12,421	371	0.0299	0.9701	13.31
28.5	12,050	1,777	0.1475	0.8525	12.91
29.5	10,273	835	0.0813	0.9187	11.01
30.5	9,437	4,711	0.4992	0.5008	10.11
31.5	4,726	497	0.1053	0.8947	5.06
32.5	4,229		0.0000	1.0000	4.53
33.5	4,229	448	0.1059	0.8941	4.53
34.5	3,781	3	0.0008	0.9992	4.05
35.5	3,778		0.0000	1.0000	4.05
36.5	3,778		0.0000	1.0000	4.05
37.5	3,778		0.0000	1.0000	4.05
38.5	3,778	263	0.0697	0.9303	4.05

AQUARION WATER COMPANY OF NEW HAMPSHIRE

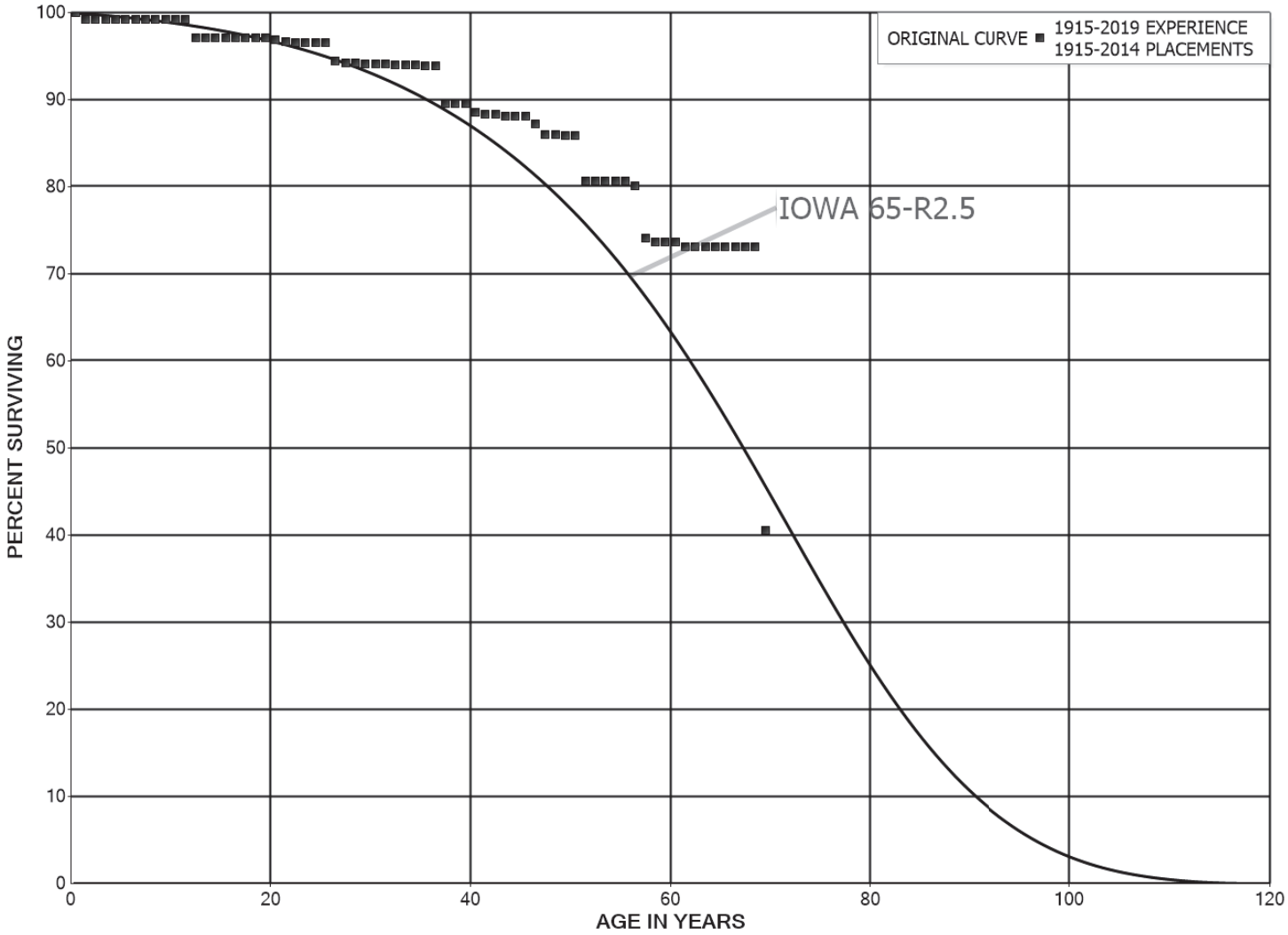
ACCOUNT 332.00 WATER TREATMENT EQUIPMENT
(NARUC ACCOUNT 320.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,515	38	0.0108	0.9892	3.77
40.5	3,476	331	0.0953	0.9047	3.72
41.5	3,145	207	0.0657	0.9343	3.37
42.5	2,939	863	0.2938	0.7062	3.15
43.5	2,075		0.0000	1.0000	2.22
44.5	2,075		0.0000	1.0000	2.22
45.5	2,075	958	0.4614	0.5386	2.22
46.5	1,118		0.0000	1.0000	1.20
47.5	1,118		0.0000	1.0000	1.20
48.5	1,118		0.0000	1.0000	1.20
49.5	1,118		0.0000	1.0000	1.20
50.5	1,118		0.0000	1.0000	1.20
51.5	1,118	760	0.6802	0.3198	1.20
52.5	357	357	1.0000		0.38
53.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 342.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
(NARUC ACCOUNT 330.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 342.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
(NARUC ACCOUNT 330.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,860,887		0.0000	1.0000	100.00
0.5	2,860,887	23,348	0.0082	0.9918	100.00
1.5	2,837,539		0.0000	1.0000	99.18
2.5	2,837,539		0.0000	1.0000	99.18
3.5	2,837,539		0.0000	1.0000	99.18
4.5	2,837,539		0.0000	1.0000	99.18
5.5	2,755,813		0.0000	1.0000	99.18
6.5	2,753,530		0.0000	1.0000	99.18
7.5	2,745,825	262	0.0001	0.9999	99.18
8.5	2,745,563		0.0000	1.0000	99.17
9.5	2,745,563		0.0000	1.0000	99.17
10.5	2,745,563		0.0000	1.0000	99.17
11.5	1,264,226	27,038	0.0214	0.9786	99.17
12.5	1,237,189	59	0.0000	1.0000	97.05
13.5	1,237,129	1	0.0000	1.0000	97.05
14.5	1,237,128	3	0.0000	1.0000	97.05
15.5	1,237,125	3	0.0000	1.0000	97.05
16.5	1,223,109	0	0.0000	1.0000	97.05
17.5	1,223,109	4	0.0000	1.0000	97.05
18.5	1,223,105	0	0.0000	1.0000	97.05
19.5	1,223,105	3,010	0.0025	0.9975	97.05
20.5	1,220,095	2,530	0.0021	0.9979	96.81
21.5	1,217,565	1,417	0.0012	0.9988	96.61
22.5	1,216,148		0.0000	1.0000	96.50
23.5	1,216,148	3	0.0000	1.0000	96.50
24.5	1,216,144		0.0000	1.0000	96.50
25.5	1,216,144	26,505	0.0218	0.9782	96.50
26.5	1,189,639	2,123	0.0018	0.9982	94.39
27.5	1,187,116	7	0.0000	1.0000	94.22
28.5	1,183,299	1,819	0.0015	0.9985	94.22
29.5	1,181,480	134	0.0001	0.9999	94.08
30.5	1,180,751	5	0.0000	1.0000	94.07
31.5	1,180,746	1,532	0.0013	0.9987	94.07
32.5	1,176,514	111	0.0001	0.9999	93.95
33.5	1,176,403	29	0.0000	1.0000	93.94
34.5	1,176,373	1,897	0.0016	0.9984	93.93
35.5	1,174,476	1	0.0000	1.0000	93.78
36.5	200,347	9,063	0.0452	0.9548	93.78
37.5	189,496		0.0000	1.0000	89.54
38.5	189,496	187	0.0010	0.9990	89.54

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 342.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
(NARUC ACCOUNT 330.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2014			EXPERIENCE BAND 1915-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	189,309	1,944	0.0103	0.9897	89.45
40.5	187,365	589	0.0031	0.9969	88.53
41.5	186,776	1	0.0000	1.0000	88.26
42.5	186,775	379	0.0020	0.9980	88.25
43.5	186,396		0.0000	1.0000	88.08
44.5	186,396		0.0000	1.0000	88.08
45.5	186,396	1,958	0.0105	0.9895	88.08
46.5	184,438	2,590	0.0140	0.9860	87.15
47.5	181,849	24	0.0001	0.9999	85.93
48.5	181,824	107	0.0006	0.9994	85.92
49.5	181,717		0.0000	1.0000	85.86
50.5	179,695	10,912	0.0607	0.9393	85.86
51.5	168,783		0.0000	1.0000	80.65
52.5	110,275		0.0000	1.0000	80.65
53.5	110,275	31	0.0003	0.9997	80.65
54.5	110,244		0.0000	1.0000	80.63
55.5	110,244	738	0.0067	0.9933	80.63
56.5	109,506	8,183	0.0747	0.9253	80.09
57.5	101,323	738	0.0073	0.9927	74.10
58.5	99,426		0.0000	1.0000	73.56
59.5	99,426		0.0000	1.0000	73.56
60.5	99,426	738	0.0074	0.9926	73.56
61.5	98,687		0.0000	1.0000	73.02
62.5	98,687		0.0000	1.0000	73.02
63.5	98,687		0.0000	1.0000	73.02
64.5	98,687		0.0000	1.0000	73.02
65.5	98,687		0.0000	1.0000	73.02
66.5	22,518		0.0000	1.0000	73.02
67.5	22,518		0.0000	1.0000	73.02
68.5	22,518	10,010	0.4445	0.5555	73.02
69.5	12,508		0.0000	1.0000	40.56
70.5	12,508		0.0000	1.0000	40.56
71.5	12,508		0.0000	1.0000	40.56
72.5	12,508		0.0000	1.0000	40.56
73.5	12,508		0.0000	1.0000	40.56
74.5	12,508		0.0000	1.0000	40.56
75.5	12,508		0.0000	1.0000	40.56
76.5	12,508		0.0000	1.0000	40.56
77.5	12,508		0.0000	1.0000	40.56
78.5	12,508		0.0000	1.0000	40.56

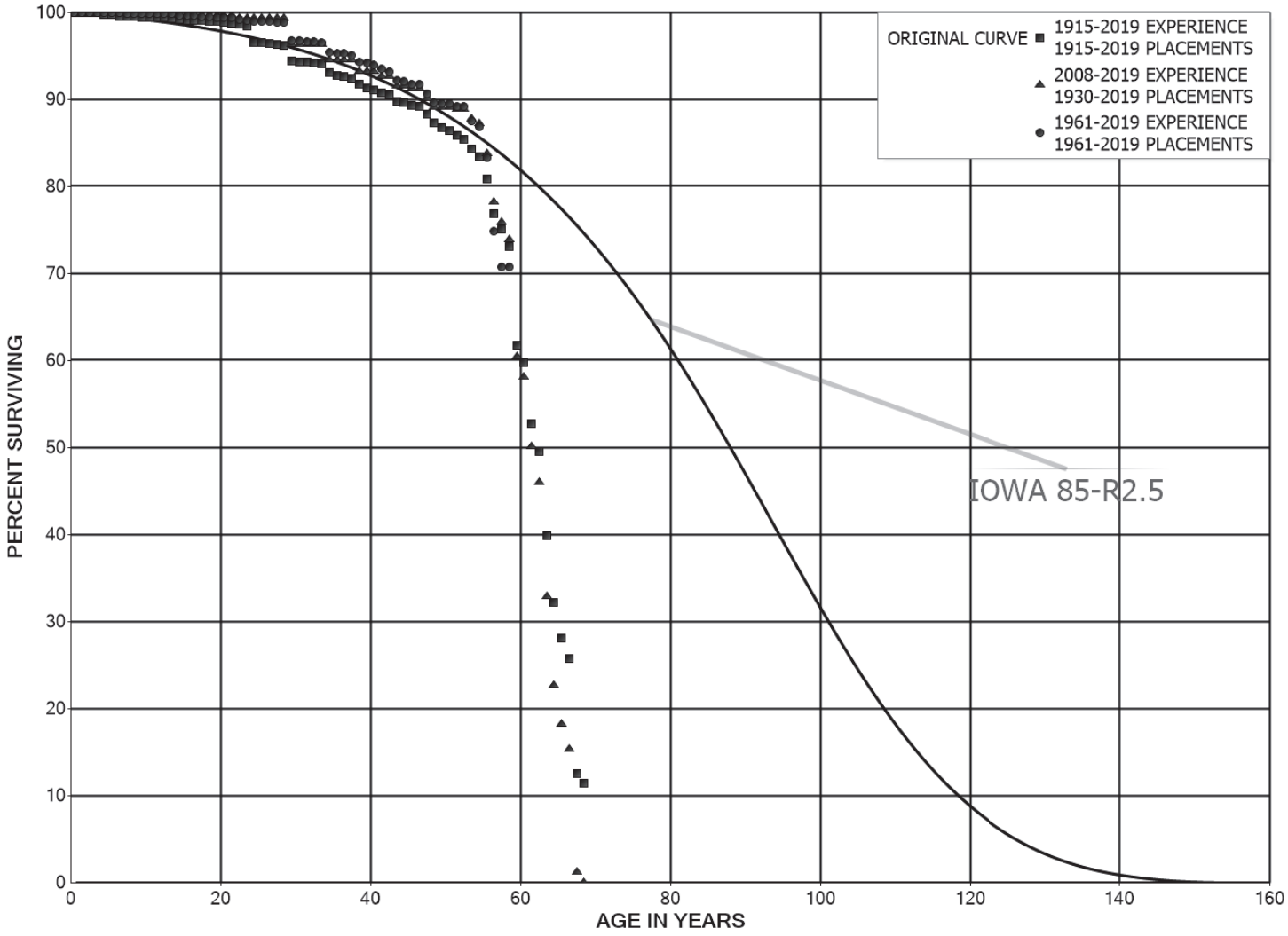
AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 342.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
(NARUC ACCOUNT 330.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2014			EXPERIENCE BAND 1915-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,508		0.0000	1.0000	40.56
80.5	12,508		0.0000	1.0000	40.56
81.5	12,508		0.0000	1.0000	40.56
82.5	12,508		0.0000	1.0000	40.56
83.5	12,508		0.0000	1.0000	40.56
84.5	12,508		0.0000	1.0000	40.56
85.5	12,508		0.0000	1.0000	40.56
86.5	12,508		0.0000	1.0000	40.56
87.5	12,508		0.0000	1.0000	40.56
88.5	12,508		0.0000	1.0000	40.56
89.5	12,508		0.0000	1.0000	40.56
90.5	12,508		0.0000	1.0000	40.56
91.5	12,508		0.0000	1.0000	40.56
92.5	12,508	12,508	1.0000		40.56
93.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,865,554	1,494	0.0001	0.9999	100.00
0.5	25,132,837	5,558	0.0002	0.9998	99.99
1.5	22,097,686	2,336	0.0001	0.9999	99.97
2.5	21,198,231	9,249	0.0004	0.9996	99.96
3.5	19,822,916	39,294	0.0020	0.9980	99.92
4.5	18,778,132	8,505	0.0005	0.9995	99.72
5.5	17,927,637	23,343	0.0013	0.9987	99.68
6.5	17,129,349	6,681	0.0004	0.9996	99.55
7.5	16,364,002	4,707	0.0003	0.9997	99.51
8.5	15,665,014	6,346	0.0004	0.9996	99.48
9.5	14,956,019	3,072	0.0002	0.9998	99.44
10.5	14,743,390	3,657	0.0002	0.9998	99.42
11.5	13,534,882	3,639	0.0003	0.9997	99.39
12.5	13,049,483	5,008	0.0004	0.9996	99.37
13.5	12,984,379	23,584	0.0018	0.9982	99.33
14.5	11,322,676	3,715	0.0003	0.9997	99.15
15.5	10,652,674	3,113	0.0003	0.9997	99.11
16.5	10,097,385	4,389	0.0004	0.9996	99.09
17.5	9,828,668	7,509	0.0008	0.9992	99.04
18.5	8,829,266	5,108	0.0006	0.9994	98.97
19.5	8,004,240	4,201	0.0005	0.9995	98.91
20.5	7,739,537	6,629	0.0009	0.9991	98.86
21.5	7,177,338	15,075	0.0021	0.9979	98.77
22.5	6,815,202	12,822	0.0019	0.9981	98.57
23.5	6,755,033	125,508	0.0186	0.9814	98.38
24.5	6,427,129	4,941	0.0008	0.9992	96.55
25.5	6,126,283	5,868	0.0010	0.9990	96.48
26.5	5,992,849	5,367	0.0009	0.9991	96.39
27.5	5,853,243	5,366	0.0009	0.9991	96.30
28.5	5,762,760	108,655	0.0189	0.9811	96.21
29.5	5,521,532	3,680	0.0007	0.9993	94.40
30.5	5,093,970	4,860	0.0010	0.9990	94.33
31.5	4,457,404	4,038	0.0009	0.9991	94.24
32.5	3,932,266	3,973	0.0010	0.9990	94.16
33.5	3,580,872	38,409	0.0107	0.9893	94.06
34.5	3,247,009	10,800	0.0033	0.9967	93.05
35.5	3,005,835	4,481	0.0015	0.9985	92.75
36.5	2,698,405	5,715	0.0021	0.9979	92.61
37.5	2,510,868	18,939	0.0075	0.9925	92.41
38.5	2,466,475	10,343	0.0042	0.9958	91.71

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1915-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,390,091	5,757	0.0024	0.9976	91.33
40.5	2,286,639	10,536	0.0046	0.9954	91.11
41.5	1,979,385	4,384	0.0022	0.9978	90.69
42.5	1,846,181	15,203	0.0082	0.9918	90.49
43.5	1,796,951	3,003	0.0017	0.9983	89.74
44.5	1,737,799	5,541	0.0032	0.9968	89.59
45.5	1,679,233	3,183	0.0019	0.9981	89.31
46.5	1,608,991	14,482	0.0090	0.9910	89.14
47.5	1,539,060	17,946	0.0117	0.9883	88.34
48.5	1,463,507	9,487	0.0065	0.9935	87.31
49.5	1,435,463	6,215	0.0043	0.9957	86.74
50.5	1,336,468	7,432	0.0056	0.9944	86.36
51.5	1,203,199	6,161	0.0051	0.9949	85.88
52.5	1,143,088	15,365	0.0134	0.9866	85.44
53.5	988,324	10,391	0.0105	0.9895	84.30
54.5	885,198	27,268	0.0308	0.9692	83.41
55.5	738,959	36,222	0.0490	0.9510	80.84
56.5	658,612	15,640	0.0237	0.9763	76.88
57.5	606,444	16,135	0.0266	0.9734	75.05
58.5	553,613	86,071	0.1555	0.8445	73.06
59.5	440,261	13,938	0.0317	0.9683	61.70
60.5	392,375	45,964	0.1171	0.8829	59.74
61.5	304,541	18,464	0.0606	0.9394	52.75
62.5	271,913	53,425	0.1965	0.8035	49.55
63.5	218,488	41,761	0.1911	0.8089	39.81
64.5	174,945	22,459	0.1284	0.8716	32.20
65.5	151,956	12,859	0.0846	0.9154	28.07
66.5	138,212	70,774	0.5121	0.4879	25.69
67.5	65,476	5,813	0.0888	0.9112	12.54
68.5	59,663	2,464	0.0413	0.9587	11.42
69.5	57,199	272	0.0048	0.9952	10.95
70.5	56,927	8,572	0.1506	0.8494	10.90
71.5	48,355	356	0.0074	0.9926	9.26
72.5	47,999	339	0.0071	0.9929	9.19
73.5	47,660	478	0.0100	0.9900	9.13
74.5	47,182		0.0000	1.0000	9.03
75.5	47,182		0.0000	1.0000	9.03
76.5	47,182		0.0000	1.0000	9.03
77.5	47,182	37,985	0.8051	0.1949	9.03
78.5	9,197	9,197	1.0000		1.76
79.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,226,715		0.0000	1.0000	100.00
0.5	11,977,251	3,345	0.0003	0.9997	100.00
1.5	9,004,409		0.0000	1.0000	99.97
2.5	9,745,410	6,939	0.0007	0.9993	99.97
3.5	9,038,691		0.0000	1.0000	99.90
4.5	8,585,377		0.0000	1.0000	99.90
5.5	8,007,715		0.0000	1.0000	99.90
6.5	8,224,662		0.0000	1.0000	99.90
7.5	8,285,914		0.0000	1.0000	99.90
8.5	7,872,347		0.0000	1.0000	99.90
9.5	7,725,267		0.0000	1.0000	99.90
10.5	7,862,771		0.0000	1.0000	99.90
11.5	6,705,267		0.0000	1.0000	99.90
12.5	6,425,903		0.0000	1.0000	99.90
13.5	6,661,713	20,211	0.0030	0.9970	99.90
14.5	5,130,949		0.0000	1.0000	99.60
15.5	4,598,902		0.0000	1.0000	99.60
16.5	4,140,683		0.0000	1.0000	99.60
17.5	4,010,086		0.0000	1.0000	99.60
18.5	3,442,076		0.0000	1.0000	99.60
19.5	3,253,864		0.0000	1.0000	99.60
20.5	3,514,462		0.0000	1.0000	99.60
21.5	3,306,313	8,840	0.0027	0.9973	99.60
22.5	3,245,865	1,158	0.0004	0.9996	99.33
23.5	3,427,734		0.0000	1.0000	99.30
24.5	3,561,145		0.0000	1.0000	99.30
25.5	3,447,062		0.0000	1.0000	99.30
26.5	3,449,761		0.0000	1.0000	99.30
27.5	3,381,563		0.0000	1.0000	99.30
28.5	3,394,141	103,849	0.0306	0.9694	99.30
29.5	3,454,438		0.0000	1.0000	96.26
30.5	3,159,374		0.0000	1.0000	96.26
31.5	2,561,695		0.0000	1.0000	96.26
32.5	2,096,871		0.0000	1.0000	96.26
33.5	1,802,474	32,857	0.0182	0.9818	96.26
34.5	1,541,222		0.0000	1.0000	94.50
35.5	1,372,540		0.0000	1.0000	94.50
36.5	1,140,471		0.0000	1.0000	94.50
37.5	988,825	14,235	0.0144	0.9856	94.50
38.5	1,052,651		0.0000	1.0000	93.14

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,112,446		0.0000	1.0000	93.14
40.5	1,081,375	6,243	0.0058	0.9942	93.14
41.5	917,812	127	0.0001	0.9999	92.61
42.5	884,303	10,735	0.0121	0.9879	92.59
43.5	968,155		0.0000	1.0000	91.47
44.5	956,568	3,085	0.0032	0.9968	91.47
45.5	957,794		0.0000	1.0000	91.17
46.5	937,920	11,620	0.0124	0.9876	91.17
47.5	916,590	9,589	0.0105	0.9895	90.04
48.5	887,891	228	0.0003	0.9997	89.10
49.5	921,633		0.0000	1.0000	89.08
50.5	885,960	2,703	0.0031	0.9969	89.08
51.5	827,471		0.0000	1.0000	88.81
52.5	829,563	9,643	0.0116	0.9884	88.81
53.5	719,835	5,031	0.0070	0.9930	87.77
54.5	634,290	25,199	0.0397	0.9603	87.16
55.5	510,199	33,822	0.0663	0.9337	83.70
56.5	439,701	13,054	0.0297	0.9703	78.15
57.5	509,653	13,772	0.0270	0.9730	75.83
58.5	459,185	83,438	0.1817	0.8183	73.78
59.5	348,466	13,459	0.0386	0.9614	60.37
60.5	301,059	41,628	0.1383	0.8617	58.04
61.5	217,560	17,700	0.0814	0.9186	50.02
62.5	185,698	53,101	0.2860	0.7140	45.95
63.5	132,597	41,402	0.3122	0.6878	32.81
64.5	89,413	17,235	0.1928	0.8072	22.56
65.5	71,647	11,311	0.1579	0.8421	18.22
66.5	59,451	54,894	0.9234	0.0766	15.34
67.5	2,594	2,594	1.0000		1.18
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5	47,182	37,985	0.8051		
78.5	9,197	9,197	1.0000		
79.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2019 EXPERIENCE BAND 1961-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,895,650	987	0.0000	1.0000	100.00
0.5	24,163,439	4,807	0.0002	0.9998	100.00
1.5	21,129,040	1,617	0.0001	0.9999	99.98
2.5	20,230,304	8,500	0.0004	0.9996	99.97
3.5	18,855,738	1,820	0.0001	0.9999	99.93
4.5	17,848,428	1,992	0.0001	0.9999	99.92
5.5	17,004,446	2,423	0.0001	0.9999	99.91
6.5	16,227,078	2,141	0.0001	0.9999	99.89
7.5	15,466,270	2,147	0.0001	0.9999	99.88
8.5	14,769,843	2,004	0.0001	0.9999	99.86
9.5	14,065,190	2,182	0.0002	0.9998	99.85
10.5	13,853,451	2,092	0.0002	0.9998	99.84
11.5	12,646,508	2,456	0.0002	0.9998	99.82
12.5	12,162,293	2,083	0.0002	0.9998	99.80
13.5	12,100,114	22,091	0.0018	0.9982	99.78
14.5	10,439,904	2,136	0.0002	0.9998	99.60
15.5	9,771,481	2,040	0.0002	0.9998	99.58
16.5	9,217,265	3,051	0.0003	0.9997	99.56
17.5	8,949,886	4,048	0.0005	0.9995	99.53
18.5	7,953,946	3,813	0.0005	0.9995	99.48
19.5	7,130,214	2,709	0.0004	0.9996	99.44
20.5	6,867,003	3,684	0.0005	0.9995	99.40
21.5	6,307,749	12,174	0.0019	0.9981	99.34
22.5	5,948,514	4,865	0.0008	0.9992	99.15
23.5	5,896,301	3,795	0.0006	0.9994	99.07
24.5	5,690,110	2,527	0.0004	0.9996	99.01
25.5	5,391,678	2,709	0.0005	0.9995	98.96
26.5	5,261,402	2,657	0.0005	0.9995	98.91
27.5	5,124,506	3,309	0.0006	0.9994	98.86
28.5	5,036,080	106,176	0.0211	0.9789	98.80
29.5	4,797,331	1,284	0.0003	0.9997	96.72
30.5	4,372,165	1,933	0.0004	0.9996	96.69
31.5	3,738,525	1,796	0.0005	0.9995	96.65
32.5	3,215,630	1,428	0.0004	0.9996	96.60
33.5	2,866,780	34,551	0.0121	0.9879	96.56
34.5	2,536,776	2,163	0.0009	0.9991	95.40
35.5	2,304,239	1,432	0.0006	0.9994	95.31
36.5	1,999,858	3,409	0.0017	0.9983	95.25
37.5	1,814,626	16,168	0.0089	0.9911	95.09
38.5	1,773,005	2,193	0.0012	0.9988	94.25

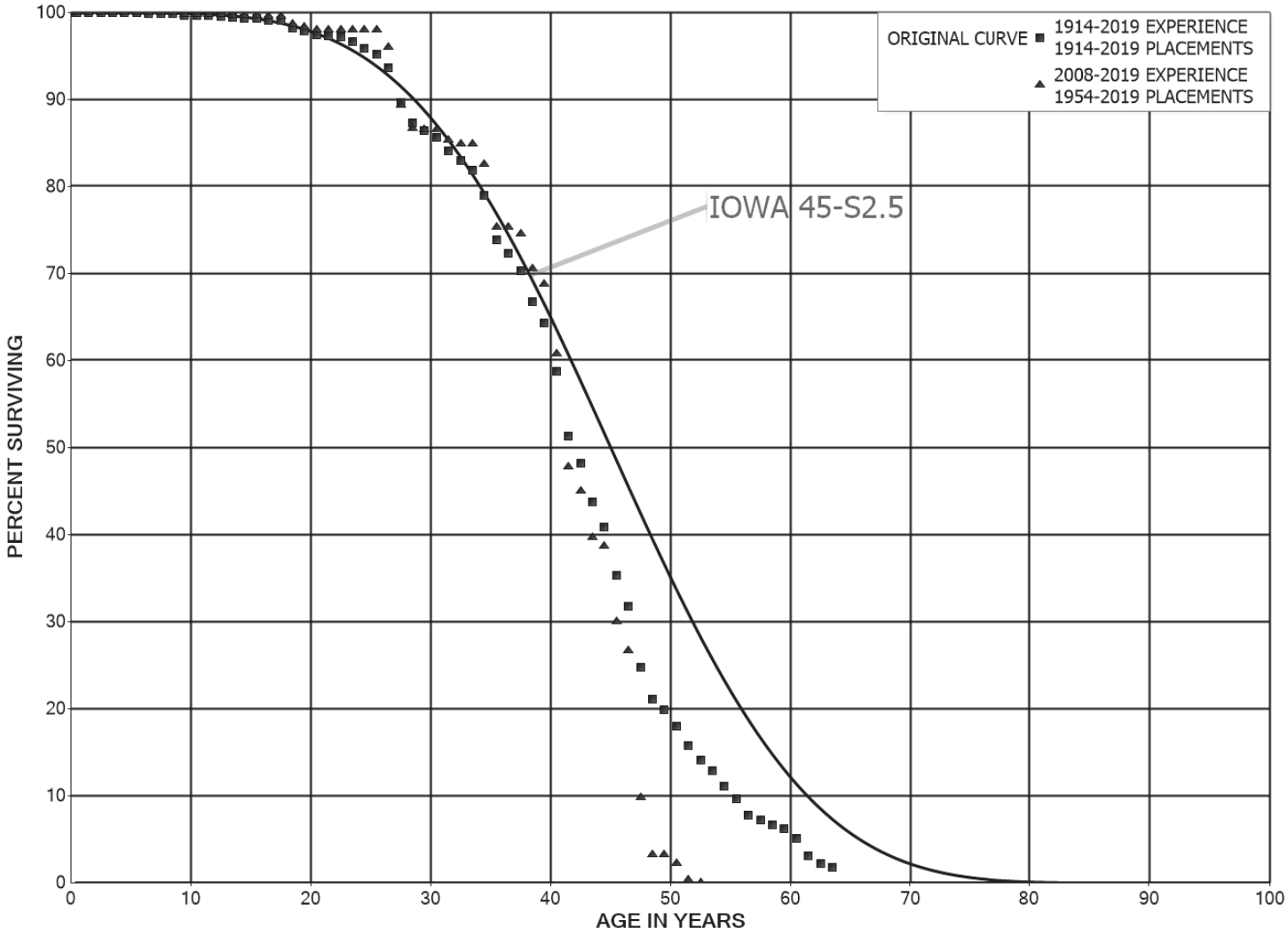
AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2019			EXPERIENCE BAND 1961-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,704,771	3,214	0.0019	0.9981	94.13
40.5	1,603,862	8,494	0.0053	0.9947	93.95
41.5	1,298,649	3,320	0.0026	0.9974	93.45
42.5	1,166,510	12,588	0.0108	0.9892	93.21
43.5	1,119,894	1,278	0.0011	0.9989	92.21
44.5	1,062,468	4,465	0.0042	0.9958	92.10
45.5	1,004,979		0.0000	1.0000	91.72
46.5	937,920	11,620	0.0124	0.9876	91.72
47.5	870,852	9,589	0.0110	0.9890	90.58
48.5	803,655	228	0.0003	0.9997	89.58
49.5	784,870		0.0000	1.0000	89.56
50.5	692,090	2,703	0.0039	0.9961	89.56
51.5	563,551		0.0000	1.0000	89.21
52.5	509,601	9,643	0.0189	0.9811	89.21
53.5	360,559	2,637	0.0073	0.9927	87.52
54.5	265,187	10,974	0.0414	0.9586	86.88
55.5	135,242	13,648	0.1009	0.8991	83.28
56.5	77,469	4,246	0.0548	0.9452	74.88
57.5	36,696		0.0000	1.0000	70.78
58.5					70.78

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2019 EXPERIENCE BAND 1914-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,019,045	411	0.0001	0.9999	100.00
0.5	5,925,842	961	0.0002	0.9998	99.99
1.5	5,804,129	983	0.0002	0.9998	99.98
2.5	5,803,145	1,064	0.0002	0.9998	99.96
3.5	5,618,805	1,131	0.0002	0.9998	99.94
4.5	5,617,675	1,282	0.0002	0.9998	99.92
5.5	5,257,542	1,481	0.0003	0.9997	99.90
6.5	5,145,902	1,620	0.0003	0.9997	99.87
7.5	5,047,246	1,786	0.0004	0.9996	99.84
8.5	4,902,960	7,395	0.0015	0.9985	99.80
9.5	4,759,229	2,050	0.0004	0.9996	99.65
10.5	4,757,180	2,174	0.0005	0.9995	99.61
11.5	4,740,754	2,361	0.0005	0.9995	99.56
12.5	4,413,603	5,618	0.0013	0.9987	99.52
13.5	3,990,985	2,474	0.0006	0.9994	99.39
14.5	3,762,433	2,606	0.0007	0.9993	99.33
15.5	3,635,496	6,298	0.0017	0.9983	99.26
16.5	3,561,747	2,449	0.0007	0.9993	99.09
17.5	3,487,128	30,241	0.0087	0.9913	99.02
18.5	3,272,954	12,306	0.0038	0.9962	98.16
19.5	2,959,829	11,107	0.0038	0.9962	97.79
20.5	2,691,891	2,845	0.0011	0.9989	97.42
21.5	2,459,334	3,008	0.0012	0.9988	97.32
22.5	426,379	2,625	0.0062	0.9938	97.20
23.5	414,684	3,289	0.0079	0.9921	96.60
24.5	405,044	2,571	0.0063	0.9937	95.84
25.5	363,547	6,221	0.0171	0.9829	95.23
26.5	348,959	14,941	0.0428	0.9572	93.60
27.5	334,018	8,449	0.0253	0.9747	89.59
28.5	323,528	3,399	0.0105	0.9895	87.33
29.5	310,461	2,756	0.0089	0.9911	86.41
30.5	297,028	5,425	0.0183	0.9817	85.64
31.5	281,768	3,887	0.0138	0.9862	84.08
32.5	251,002	3,415	0.0136	0.9864	82.92
33.5	220,520	7,596	0.0344	0.9656	81.79
34.5	186,852	12,120	0.0649	0.9351	78.97
35.5	168,383	3,443	0.0204	0.9796	73.85
36.5	154,451	4,347	0.0281	0.9719	72.34
37.5	141,681	7,256	0.0512	0.9488	70.30
38.5	128,908	4,711	0.0365	0.9635	66.70

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2019 EXPERIENCE BAND 1914-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	115,490	9,919	0.0859	0.9141	64.27
40.5	88,267	11,180	0.1267	0.8733	58.75
41.5	72,516	4,396	0.0606	0.9394	51.30
42.5	67,684	6,291	0.0929	0.9071	48.19
43.5	60,651	3,983	0.0657	0.9343	43.72
44.5	56,669	7,721	0.1362	0.8638	40.84
45.5	43,778	4,450	0.1016	0.8984	35.28
46.5	39,328	8,668	0.2204	0.7796	31.69
47.5	30,660	4,516	0.1473	0.8527	24.71
48.5	26,144	1,551	0.0593	0.9407	21.07
49.5	24,593	2,366	0.0962	0.9038	19.82
50.5	22,227	2,768	0.1245	0.8755	17.91
51.5	19,460	2,011	0.1033	0.8967	15.68
52.5	17,449	1,500	0.0859	0.9141	14.06
53.5	15,949	2,255	0.1414	0.8586	12.85
54.5	13,693	1,761	0.1286	0.8714	11.04
55.5	11,932	2,391	0.2004	0.7996	9.62
56.5	9,541	676	0.0709	0.9291	7.69
57.5	8,865	622	0.0701	0.9299	7.14
58.5	8,243	645	0.0783	0.9217	6.64
59.5	7,598	1,288	0.1696	0.8304	6.12
60.5	6,310	2,531	0.4011	0.5989	5.08
61.5	3,779	1,024	0.2709	0.7291	3.05
62.5	2,755	572	0.2078	0.7922	2.22
63.5	2,183	365	0.1674	0.8326	1.76
64.5	1,817	237	0.1305	0.8695	1.46
65.5	1,580	167	0.1059	0.8941	1.27
66.5	1,413	243	0.1722	0.8278	1.14
67.5	1,169	617	0.5277	0.4723	0.94
68.5	552	224	0.4062	0.5938	0.45
69.5	328	288	0.8767	0.1233	0.26
70.5	40	25	0.6211	0.3789	0.03
71.5	15	7	0.4595	0.5405	0.01
72.5	8	2	0.2077	0.7923	0.01
73.5	7	1	0.1326	0.8674	0.01
74.5	6	1	0.1916	0.8084	0.00
75.5	5	5	1.0000		0.00
76.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,255,954		0.0000	1.0000	100.00
0.5	1,487,952		0.0000	1.0000	100.00
1.5	1,784,200		0.0000	1.0000	100.00
2.5	2,010,279		0.0000	1.0000	100.00
3.5	1,951,332		0.0000	1.0000	100.00
4.5	2,018,784		0.0000	1.0000	100.00
5.5	1,737,561		0.0000	1.0000	100.00
6.5	1,811,335		0.0000	1.0000	100.00
7.5	2,015,118		0.0000	1.0000	100.00
8.5	2,129,450	5,457	0.0026	0.9974	100.00
9.5	2,217,368		0.0000	1.0000	99.74
10.5	4,301,218		0.0000	1.0000	99.74
11.5	4,296,037		0.0000	1.0000	99.74
12.5	3,977,598	3,207	0.0008	0.9992	99.74
13.5	3,596,316		0.0000	1.0000	99.66
14.5	3,378,605		0.0000	1.0000	99.66
15.5	3,254,275	3,870	0.0012	0.9988	99.66
16.5	3,184,994	92	0.0000	1.0000	99.54
17.5	3,122,399	27,954	0.0090	0.9910	99.54
18.5	2,921,999	10,109	0.0035	0.9965	98.65
19.5	2,625,606	8,671	0.0033	0.9967	98.31
20.5	2,390,662		0.0000	1.0000	97.98
21.5	2,188,018		0.0000	1.0000	97.98
22.5	185,903		0.0000	1.0000	97.98
23.5	186,784		0.0000	1.0000	97.98
24.5	197,637		0.0000	1.0000	97.98
25.5	174,962	3,680	0.0210	0.9790	97.98
26.5	172,838	11,896	0.0688	0.9312	95.92
27.5	170,625	5,115	0.0300	0.9700	89.32
28.5	182,372	267	0.0015	0.9985	86.64
29.5	181,426		0.0000	1.0000	86.52
30.5	173,822	2,548	0.0147	0.9853	86.52
31.5	167,922	766	0.0046	0.9954	85.25
32.5	146,683		0.0000	1.0000	84.86
33.5	126,094	3,577	0.0284	0.9716	84.86
34.5	98,395	8,488	0.0863	0.9137	82.45
35.5	91,053		0.0000	1.0000	75.34
36.5	86,425	977	0.0113	0.9887	75.34
37.5	77,025	4,156	0.0540	0.9460	74.49
38.5	67,353	1,660	0.0247	0.9753	70.47

AQUARION WATER COMPANY OF NEW HAMPSHIRE

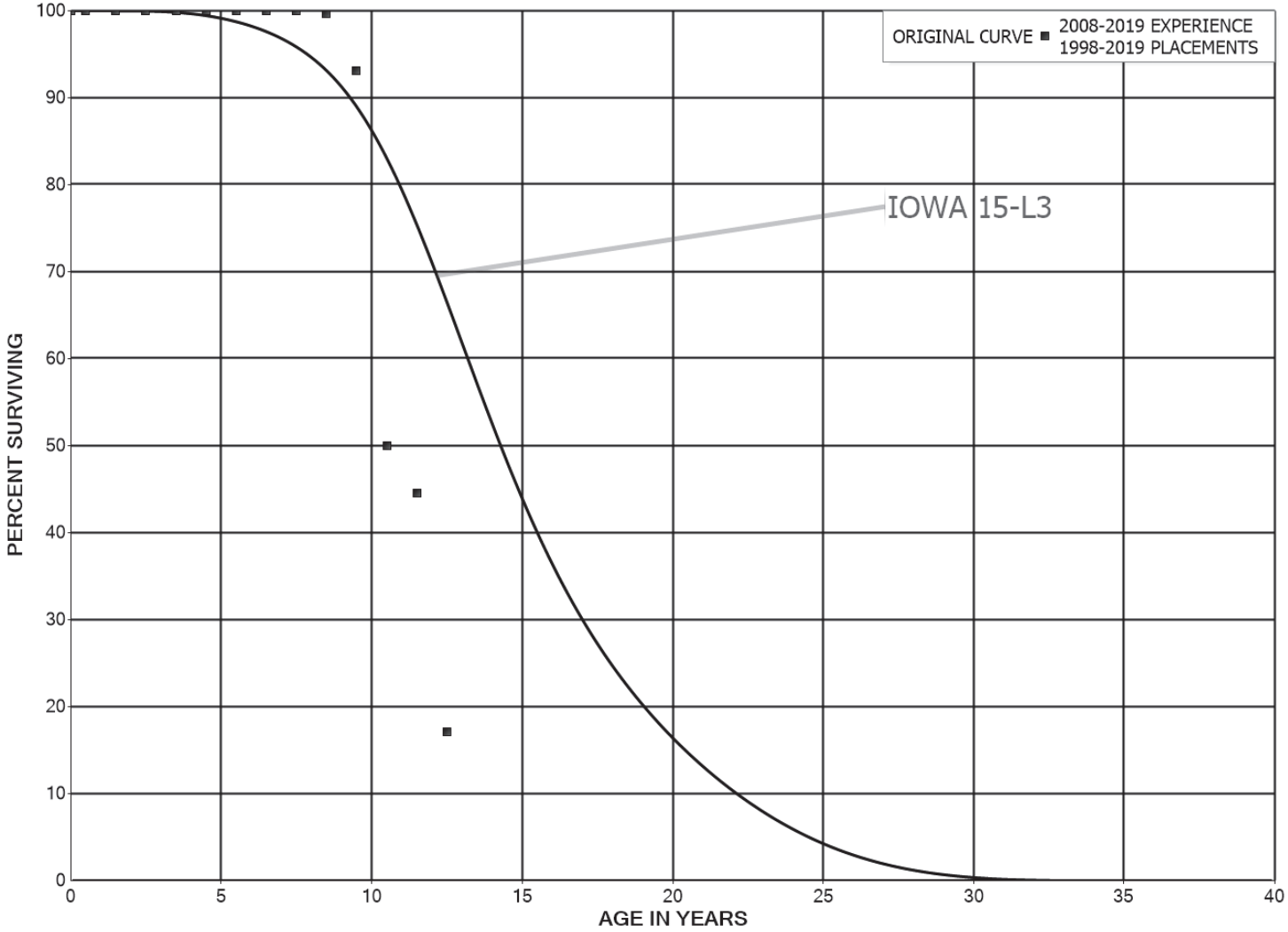
ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,584	6,715	0.1166	0.8834	68.73
40.5	38,001	8,101	0.2132	0.7868	60.72
41.5	25,329	1,488	0.0588	0.9412	47.77
42.5	23,405	2,792	0.1193	0.8807	44.97
43.5	21,279	558	0.0262	0.9738	39.60
44.5	21,054	4,678	0.2222	0.7778	38.56
45.5	11,205	1,264	0.1128	0.8872	29.99
46.5	9,941	6,293	0.6330	0.3670	26.61
47.5	3,779	2,532	0.6701	0.3299	9.77
48.5	1,826		0.0000	1.0000	3.22
49.5	2,039	647	0.3173	0.6827	3.22
50.5	1,392	1,179	0.8468	0.1532	2.20
51.5	213	213	1.0000		0.34
52.5					
53.5	1,592		0.0000		
54.5	1,592		0.0000		
55.5	1,592	1,592	1.0000		
56.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 346.00 METERS
(NARUC ACCOUNT 334.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

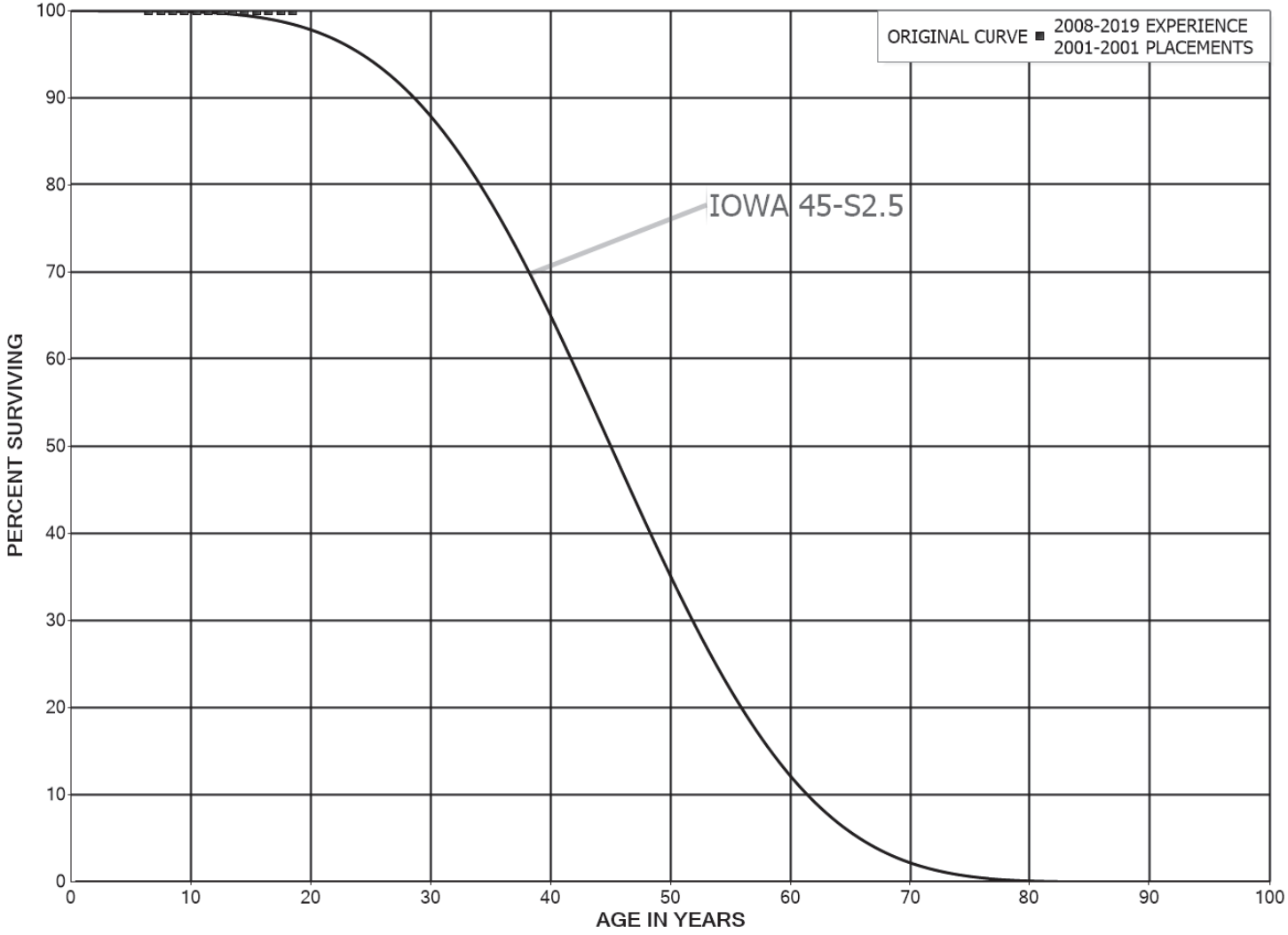
ACCOUNT 346.00 METERS
(NARUC ACCOUNT 334.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,433,412		0.0000	1.0000	100.00
0.5	1,738,397		0.0000	1.0000	100.00
1.5	1,625,249		0.0000	1.0000	100.00
2.5	1,724,472		0.0000	1.0000	100.00
3.5	1,496,941		0.0000	1.0000	100.00
4.5	1,506,426		0.0000	1.0000	100.00
5.5	1,322,870		0.0000	1.0000	100.00
6.5	1,294,361		0.0000	1.0000	100.00
7.5	1,039,973	4,032	0.0039	0.9961	100.00
8.5	1,083,454	71,118	0.0656	0.9344	99.61
9.5	1,028,152	476,600	0.4636	0.5364	93.07
10.5	551,236	59,603	0.1081	0.8919	49.93
11.5	488,288	300,796	0.6160	0.3840	44.53
12.5					17.10

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 347.00 METER INSTALLATIONS
(NARUC ACCOUNT 334.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

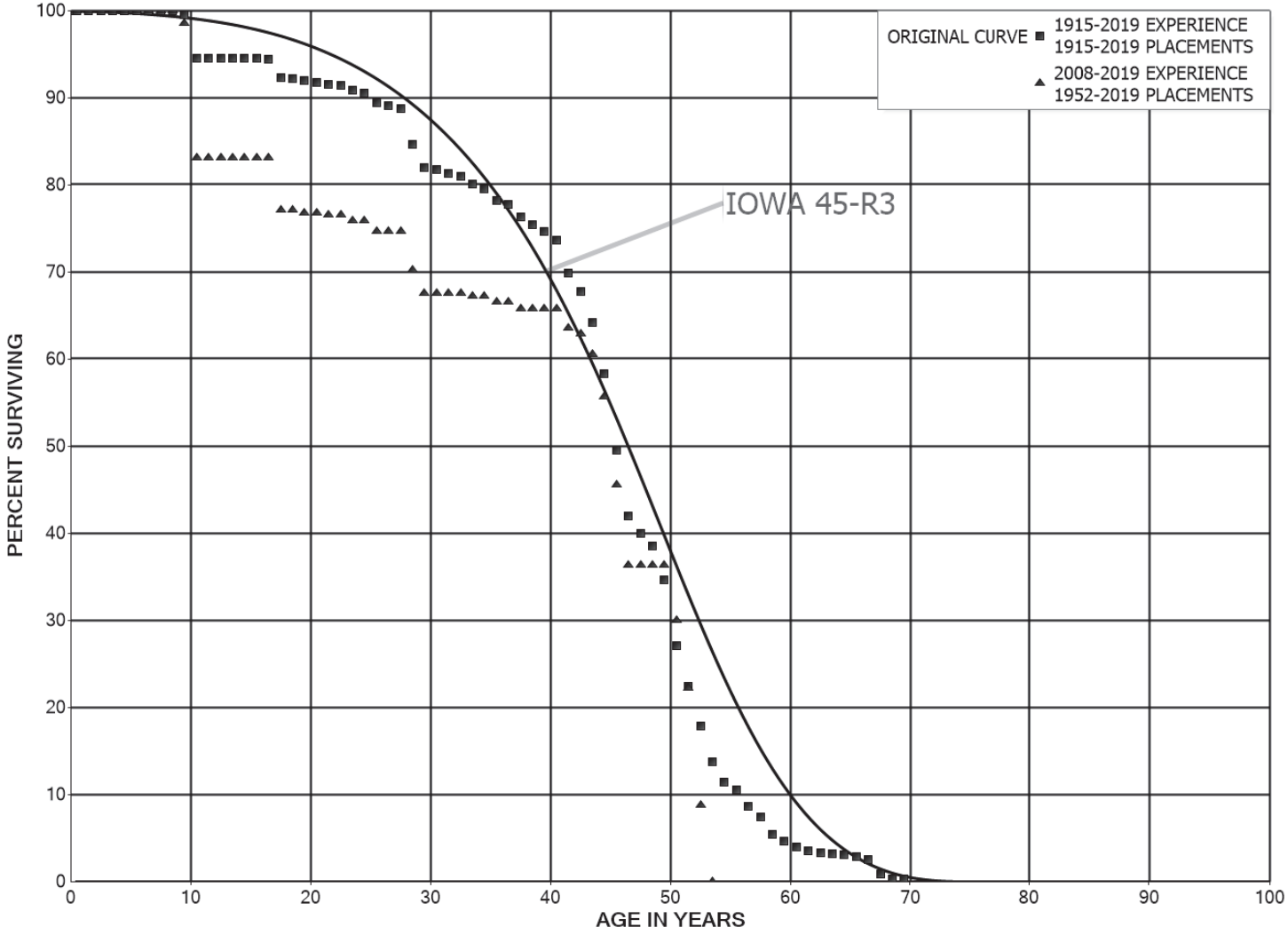
ACCOUNT 347.00 METER INSTALLATIONS
(NARUC ACCOUNT 334.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5	198,719		0.0000	1.0000	100.00
7.5	198,719		0.0000	1.0000	100.00
8.5	198,719		0.0000	1.0000	100.00
9.5	198,719		0.0000	1.0000	100.00
10.5	198,719		0.0000	1.0000	100.00
11.5	198,719		0.0000	1.0000	100.00
12.5	198,719		0.0000	1.0000	100.00
13.5	198,719		0.0000	1.0000	100.00
14.5	198,719		0.0000	1.0000	100.00
15.5	198,719		0.0000	1.0000	100.00
16.5	198,719		0.0000	1.0000	100.00
17.5	198,719		0.0000	1.0000	100.00
18.5					100.00

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	857,863		0.0000	1.0000	100.00
0.5	848,510		0.0000	1.0000	100.00
1.5	845,396		0.0000	1.0000	100.00
2.5	845,396	0	0.0000	1.0000	100.00
3.5	838,097	0	0.0000	1.0000	100.00
4.5	838,097	0	0.0000	1.0000	100.00
5.5	811,812	2	0.0000	1.0000	100.00
6.5	790,583	4	0.0000	1.0000	100.00
7.5	774,601	8	0.0000	1.0000	100.00
8.5	743,676	4,015	0.0054	0.9946	100.00
9.5	676,537	33,487	0.0495	0.9505	99.46
10.5	643,050	38	0.0001	0.9999	94.54
11.5	643,012	64	0.0001	0.9999	94.53
12.5	574,917	104	0.0002	0.9998	94.52
13.5	551,672	118	0.0002	0.9998	94.50
14.5	542,422	158	0.0003	0.9997	94.48
15.5	535,598	241	0.0005	0.9995	94.46
16.5	530,563	11,936	0.0225	0.9775	94.41
17.5	516,271	587	0.0011	0.9989	92.29
18.5	512,395	1,541	0.0030	0.9970	92.18
19.5	483,224	690	0.0014	0.9986	91.91
20.5	454,456	1,319	0.0029	0.9971	91.78
21.5	445,950	706	0.0016	0.9984	91.51
22.5	434,320	2,697	0.0062	0.9938	91.36
23.5	425,120	1,168	0.0027	0.9973	90.80
24.5	412,590	5,023	0.0122	0.9878	90.55
25.5	398,371	1,637	0.0041	0.9959	89.45
26.5	375,377	1,708	0.0045	0.9955	89.08
27.5	361,769	16,431	0.0454	0.9546	88.67
28.5	341,073	10,767	0.0316	0.9684	84.64
29.5	325,215	981	0.0030	0.9970	81.97
30.5	299,033	1,419	0.0047	0.9953	81.73
31.5	256,490	1,406	0.0055	0.9945	81.34
32.5	229,099	2,264	0.0099	0.9901	80.89
33.5	204,065	1,553	0.0076	0.9924	80.09
34.5	191,714	3,069	0.0160	0.9840	79.48
35.5	179,592	1,222	0.0068	0.9932	78.21
36.5	150,694	2,718	0.0180	0.9820	77.68
37.5	133,165	1,448	0.0109	0.9891	76.28
38.5	113,694	1,253	0.0110	0.9890	75.45

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1915-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,927	1,301	0.0136	0.9864	74.62
40.5	72,656	3,718	0.0512	0.9488	73.60
41.5	57,787	1,703	0.0295	0.9705	69.84
42.5	53,130	2,861	0.0539	0.9461	67.78
43.5	49,041	4,430	0.0903	0.9097	64.13
44.5	37,522	5,693	0.1517	0.8483	58.34
45.5	30,374	4,597	0.1514	0.8486	49.49
46.5	20,511	1,002	0.0488	0.9512	42.00
47.5	15,751	579	0.0368	0.9632	39.94
48.5	14,093	1,400	0.0994	0.9006	38.48
49.5	10,941	2,380	0.2175	0.7825	34.65
50.5	6,866	1,189	0.1732	0.8268	27.11
51.5	5,240	1,083	0.2067	0.7933	22.42
52.5	4,157	960	0.2310	0.7690	17.78
53.5	3,197	522	0.1634	0.8366	13.68
54.5	2,674	220	0.0821	0.9179	11.44
55.5	2,455	435	0.1772	0.8228	10.50
56.5	2,020	298	0.1477	0.8523	8.64
57.5	1,722	469	0.2724	0.7276	7.37
58.5	1,253	172	0.1371	0.8629	5.36
59.5	1,081	169	0.1560	0.8440	4.62
60.5	912	85	0.0931	0.9069	3.90
61.5	827	64	0.0768	0.9232	3.54
62.5	764	22	0.0286	0.9714	3.27
63.5	742	38	0.0510	0.9490	3.17
64.5	704	29	0.0411	0.9589	3.01
65.5	675	94	0.1392	0.8608	2.89
66.5	581	389	0.6690	0.3310	2.49
67.5	192	119	0.6179	0.3821	0.82
68.5	74	14	0.1892	0.8108	0.31
69.5	60	24	0.3961	0.6039	0.26
70.5	36	15	0.4111	0.5889	0.15
71.5	21	15	0.6958	0.3042	0.09
72.5	6		0.0000	1.0000	0.03
73.5	6	4	0.6465	0.3535	0.03
74.5	2		0.0000	1.0000	0.01
75.5	2	2	1.0000		0.01
76.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	177,296		0.0000	1.0000	100.00
0.5	235,974		0.0000	1.0000	100.00
1.5	256,001		0.0000	1.0000	100.00
2.5	265,132		0.0000	1.0000	100.00
3.5	264,500		0.0000	1.0000	100.00
4.5	269,293		0.0000	1.0000	100.00
5.5	282,826		0.0000	1.0000	100.00
6.5	264,888		0.0000	1.0000	100.00
7.5	276,541	0	0.0000	1.0000	100.00
8.5	273,702	4,000	0.0146	0.9854	100.00
9.5	213,765	33,461	0.1565	0.8435	98.54
10.5	191,227		0.0000	1.0000	83.11
11.5	197,730		0.0000	1.0000	83.11
12.5	141,062		0.0000	1.0000	83.11
13.5	127,116		0.0000	1.0000	83.11
14.5	139,342		0.0000	1.0000	83.11
15.5	154,215		0.0000	1.0000	83.11
16.5	156,169	11,264	0.0721	0.9279	83.11
17.5	149,911		0.0000	1.0000	77.12
18.5	171,823	857	0.0050	0.9950	77.12
19.5	184,461		0.0000	1.0000	76.73
20.5	182,368	648	0.0036	0.9964	76.73
21.5	197,304		0.0000	1.0000	76.46
22.5	200,571	1,624	0.0081	0.9919	76.46
23.5	201,497		0.0000	1.0000	75.84
24.5	217,811	3,394	0.0156	0.9844	75.84
25.5	234,948		0.0000	1.0000	74.66
26.5	241,032		0.0000	1.0000	74.66
27.5	247,038	14,916	0.0604	0.9396	74.66
28.5	249,826	9,416	0.0377	0.9623	70.15
29.5	247,389		0.0000	1.0000	67.51
30.5	225,141		0.0000	1.0000	67.51
31.5	185,245		0.0000	1.0000	67.51
32.5	166,708	919	0.0055	0.9945	67.51
33.5	144,474		0.0000	1.0000	67.14
34.5	140,115	1,393	0.0099	0.9901	67.14
35.5	133,777		0.0000	1.0000	66.47
36.5	107,179	1,173	0.0109	0.9891	66.47
37.5	95,355		0.0000	1.0000	65.74
38.5	82,287		0.0000	1.0000	65.74

AQUARION WATER COMPANY OF NEW HAMPSHIRE

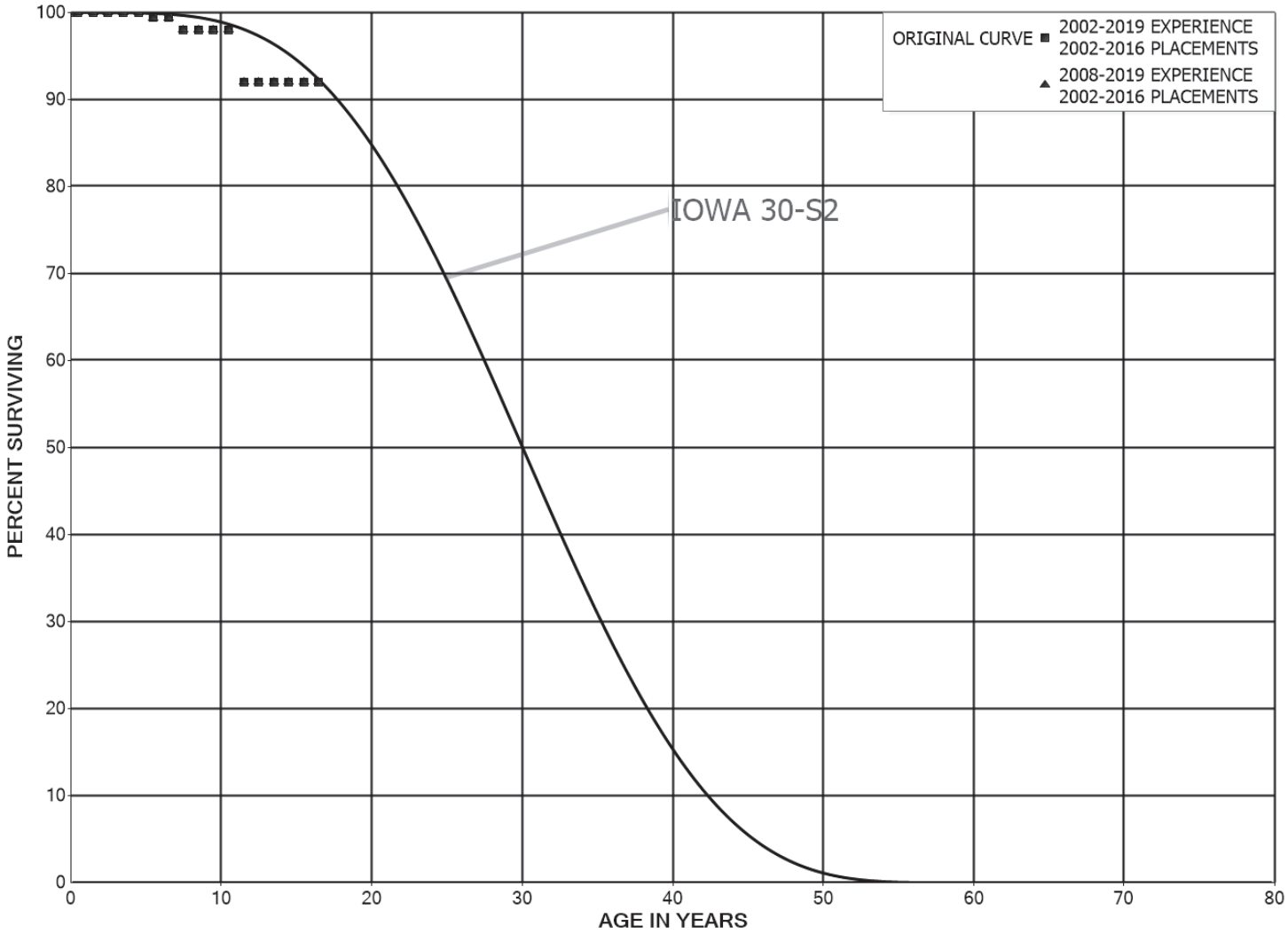
ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,357		0.0000	1.0000	65.74
40.5	50,368	1,698	0.0337	0.9663	65.74
41.5	41,713	464	0.0111	0.9889	63.53
42.5	38,295	1,416	0.0370	0.9630	62.82
43.5	35,651	2,851	0.0800	0.9200	60.50
44.5	25,711	4,693	0.1825	0.8175	55.66
45.5	19,563	3,945	0.2017	0.7983	45.50
46.5	10,353		0.0000	1.0000	36.32
47.5	6,594		0.0000	1.0000	36.32
48.5	5,515		0.0000	1.0000	36.32
49.5	3,764	661	0.1755	0.8245	36.32
50.5	1,408	365	0.2593	0.7407	29.95
51.5	606	367	0.6047	0.3953	22.18
52.5	240	240	1.0000		8.77
53.5					
54.5					
55.5	223		0.0000		
56.5	223		0.0000		
57.5	223		0.0000		
58.5	223		0.0000		
59.5	223		0.0000		
60.5	223		0.0000		
61.5	223		0.0000		
62.5	223		0.0000		
63.5	223		0.0000		
64.5	223		0.0000		
65.5	223		0.0000		
66.5	223	223	1.0000		
67.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 349.00 OTHER TRANSMISSION AND DISTRIBUTION PLANT
(NARUC ACCOUNT 339.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 349.00 OTHER TRANSMISSION AND DISTRIBUTION PLANT
(NARUC ACCOUNT 339.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2016 EXPERIENCE BAND 2002-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,649		0.0000	1.0000	100.00
0.5	188,649		0.0000	1.0000	100.00
1.5	188,649		0.0000	1.0000	100.00
2.5	188,649		0.0000	1.0000	100.00
3.5	184,139		0.0000	1.0000	100.00
4.5	179,989	1,154	0.0064	0.9936	100.00
5.5	174,353		0.0000	1.0000	99.36
6.5	173,332	2,516	0.0145	0.9855	99.36
7.5	151,553		0.0000	1.0000	97.92
8.5	114,700		0.0000	1.0000	97.92
9.5	108,392		0.0000	1.0000	97.92
10.5	108,392	6,543	0.0604	0.9396	97.92
11.5	98,108		0.0000	1.0000	92.01
12.5	64,987		0.0000	1.0000	92.01
13.5	43,864		0.0000	1.0000	92.01
14.5	31,881		0.0000	1.0000	92.01
15.5	31,881		0.0000	1.0000	92.01
16.5					92.01

AQUARION WATER COMPANY OF NEW HAMPSHIRE

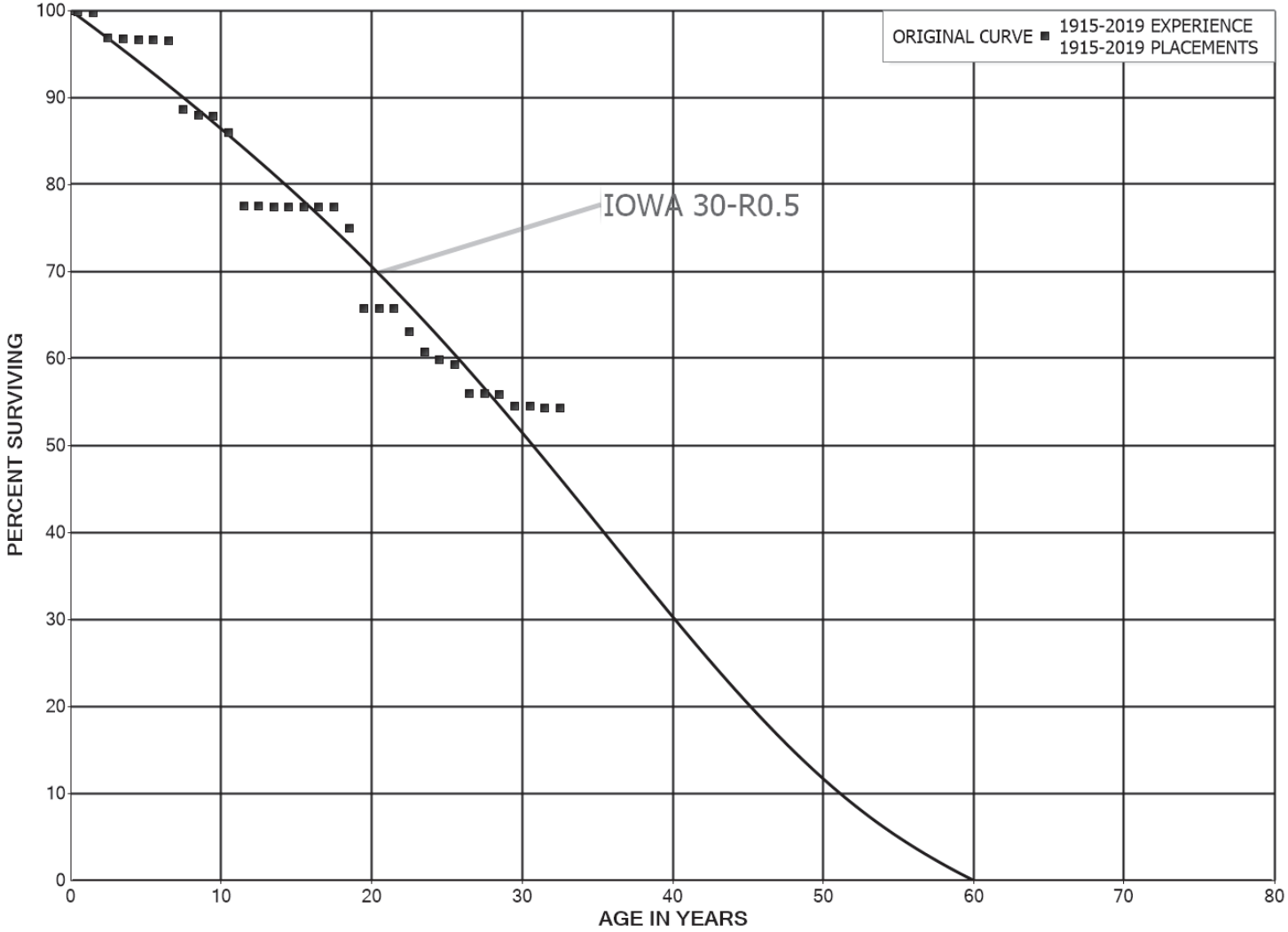
ACCOUNT 349.00 OTHER TRANSMISSION AND DISTRIBUTION PLANT
(NARUC ACCOUNT 339.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2016 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,329		0.0000	1.0000	100.00
0.5	115,965		0.0000	1.0000	100.00
1.5	137,088		0.0000	1.0000	100.00
2.5	149,071		0.0000	1.0000	100.00
3.5	144,561		0.0000	1.0000	100.00
4.5	173,446	1,154	0.0067	0.9933	100.00
5.5	174,353		0.0000	1.0000	99.33
6.5	173,332	2,516	0.0145	0.9855	99.33
7.5	151,553		0.0000	1.0000	97.89
8.5	114,700		0.0000	1.0000	97.89
9.5	108,392		0.0000	1.0000	97.89
10.5	108,392	6,543	0.0604	0.9396	97.89
11.5	98,108		0.0000	1.0000	91.98
12.5	64,987		0.0000	1.0000	91.98
13.5	43,864		0.0000	1.0000	91.98
14.5	31,881		0.0000	1.0000	91.98
15.5	31,881		0.0000	1.0000	91.98
16.5					91.98

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.50)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.50)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	823,251	1,423	0.0017	0.9983	100.00
0.5	819,172	913	0.0011	0.9989	99.83
1.5	787,750	22,795	0.0289	0.9711	99.72
2.5	758,810	850	0.0011	0.9989	96.83
3.5	752,548	874	0.0012	0.9988	96.72
4.5	712,959	336	0.0005	0.9995	96.61
5.5	661,205	595	0.0009	0.9991	96.56
6.5	660,610	53,668	0.0812	0.9188	96.48
7.5	597,499	5,036	0.0084	0.9916	88.64
8.5	555,574	76	0.0001	0.9999	87.89
9.5	555,498	12,246	0.0220	0.9780	87.88
10.5	539,954	53,012	0.0982	0.9018	85.94
11.5	486,941	111	0.0002	0.9998	77.51
12.5	486,831	421	0.0009	0.9991	77.49
13.5	486,409	131	0.0003	0.9997	77.42
14.5	486,278	16	0.0000	1.0000	77.40
15.5	486,262	221	0.0005	0.9995	77.40
16.5	486,041	52	0.0001	0.9999	77.36
17.5	348,997	11,111	0.0318	0.9682	77.35
18.5	337,887	41,203	0.1219	0.8781	74.89
19.5	289,820	84	0.0003	0.9997	65.76
20.5	289,736	83	0.0003	0.9997	65.74
21.5	289,654	11,784	0.0407	0.9593	65.72
22.5	277,870	10,154	0.0365	0.9635	63.05
23.5	263,716	3,852	0.0146	0.9854	60.74
24.5	259,864	2,531	0.0097	0.9903	59.86
25.5	257,333	14,409	0.0560	0.9440	59.27
26.5	242,924	1	0.0000	1.0000	55.95
27.5	242,923	536	0.0022	0.9978	55.95
28.5	242,387	5,732	0.0236	0.9764	55.83
29.5	236,655	6	0.0000	1.0000	54.51
30.5	208,594	945	0.0045	0.9955	54.51
31.5	184,913	25	0.0001	0.9999	54.26
32.5	44,687	7	0.0002	0.9998	54.25
33.5	24,364	220	0.0090	0.9910	54.25
34.5	24,144	75	0.0031	0.9969	53.76
35.5	24,069	0	0.0000	1.0000	53.59
36.5	14,838	6	0.0004	0.9996	53.59
37.5	14,832	1	0.0001	0.9999	53.56
38.5	14,831		0.0000	1.0000	53.56

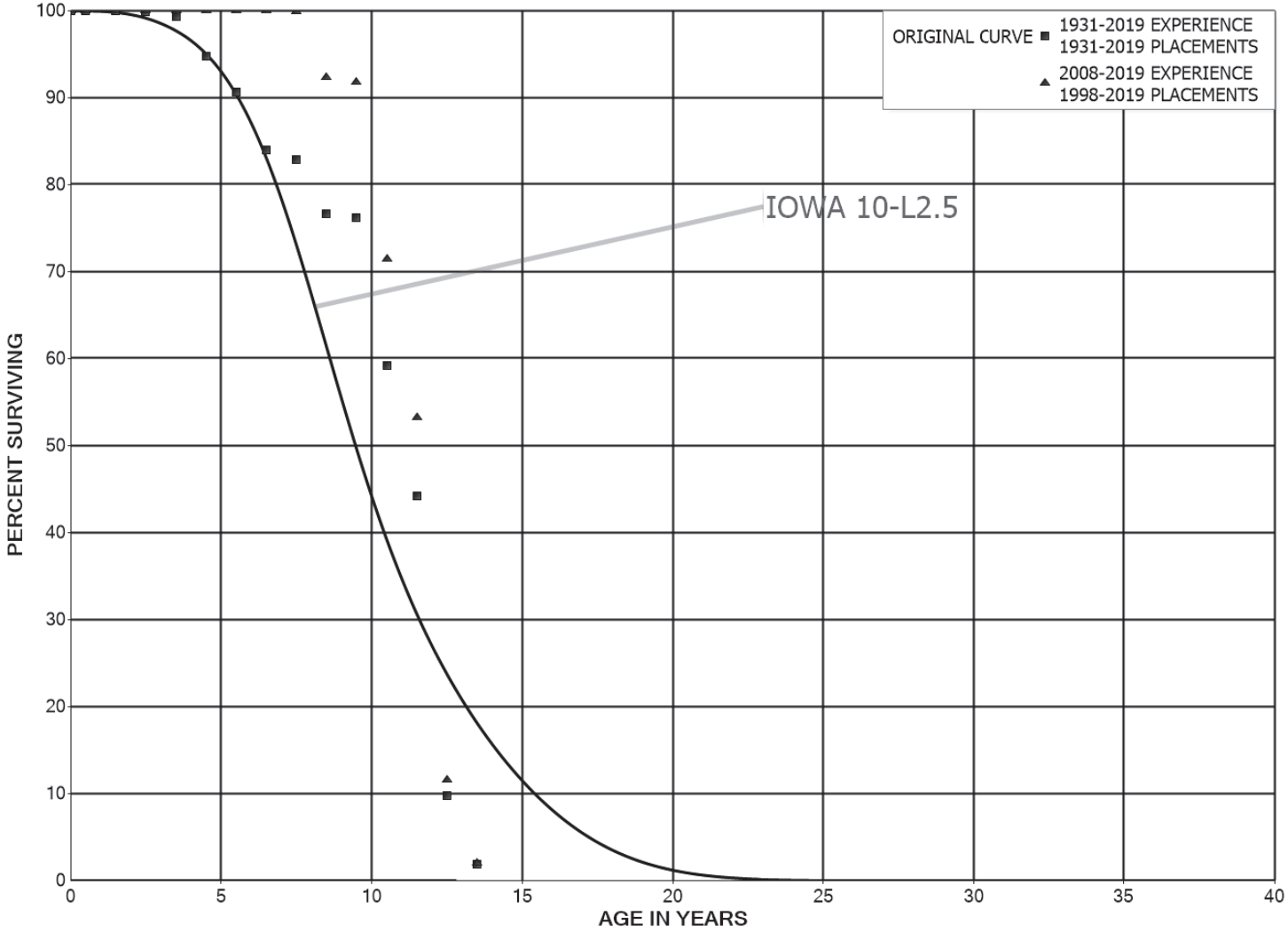
AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.50)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1915-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,450		0.0000	1.0000	53.56
40.5	13,450		0.0000	1.0000	53.56
41.5	13,450	181	0.0135	0.9865	53.56
42.5	13,268		0.0000	1.0000	52.84
43.5	13,268		0.0000	1.0000	52.84
44.5	13,268		0.0000	1.0000	52.84
45.5	13,268		0.0000	1.0000	52.84
46.5	13,268		0.0000	1.0000	52.84
47.5	13,268	1,500	0.1131	0.8869	52.84
48.5	11,768		0.0000	1.0000	46.86
49.5	11,768		0.0000	1.0000	46.86
50.5	11,768		0.0000	1.0000	46.86
51.5	4,734		0.0000	1.0000	46.86
52.5	4,734		0.0000	1.0000	46.86
53.5	4,734		0.0000	1.0000	46.86
54.5	4,608		0.0000	1.0000	46.86
55.5	4,438		0.0000	1.0000	46.86
56.5					46.86

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
(NARUC ACCOUNT 341.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
(NARUC ACCOUNT 341.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2019 EXPERIENCE BAND 1931-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,064,156	149	0.0001	0.9999	100.00
0.5	1,062,545	670	0.0006	0.9994	99.99
1.5	913,457	529	0.0006	0.9994	99.92
2.5	835,858	4,598	0.0055	0.9945	99.87
3.5	831,260	38,046	0.0458	0.9542	99.32
4.5	679,418	29,700	0.0437	0.9563	94.77
5.5	649,717	47,563	0.0732	0.9268	90.63
6.5	559,779	7,551	0.0135	0.9865	83.99
7.5	508,722	38,061	0.0748	0.9252	82.86
8.5	381,403	2,681	0.0070	0.9930	76.66
9.5	284,354	63,402	0.2230	0.7770	76.12
10.5	193,019	48,987	0.2538	0.7462	59.15
11.5	144,032	112,461	0.7808	0.2192	44.14
12.5	30,558	24,762	0.8103	0.1897	9.67
13.5	5,797		0.0000	1.0000	1.84
14.5	5,797		0.0000	1.0000	1.84
15.5	5,797		0.0000	1.0000	1.84
16.5	591		0.0000	1.0000	1.84
17.5	591		0.0000	1.0000	1.84
18.5	591		0.0000	1.0000	1.84
19.5	591		0.0000	1.0000	1.84
20.5	591		0.0000	1.0000	1.84
21.5	591	578	0.9772	0.0228	1.84
22.5	14		0.0000	1.0000	0.04
23.5	14		0.0000	1.0000	0.04
24.5	14	14	1.0000		0.04
25.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

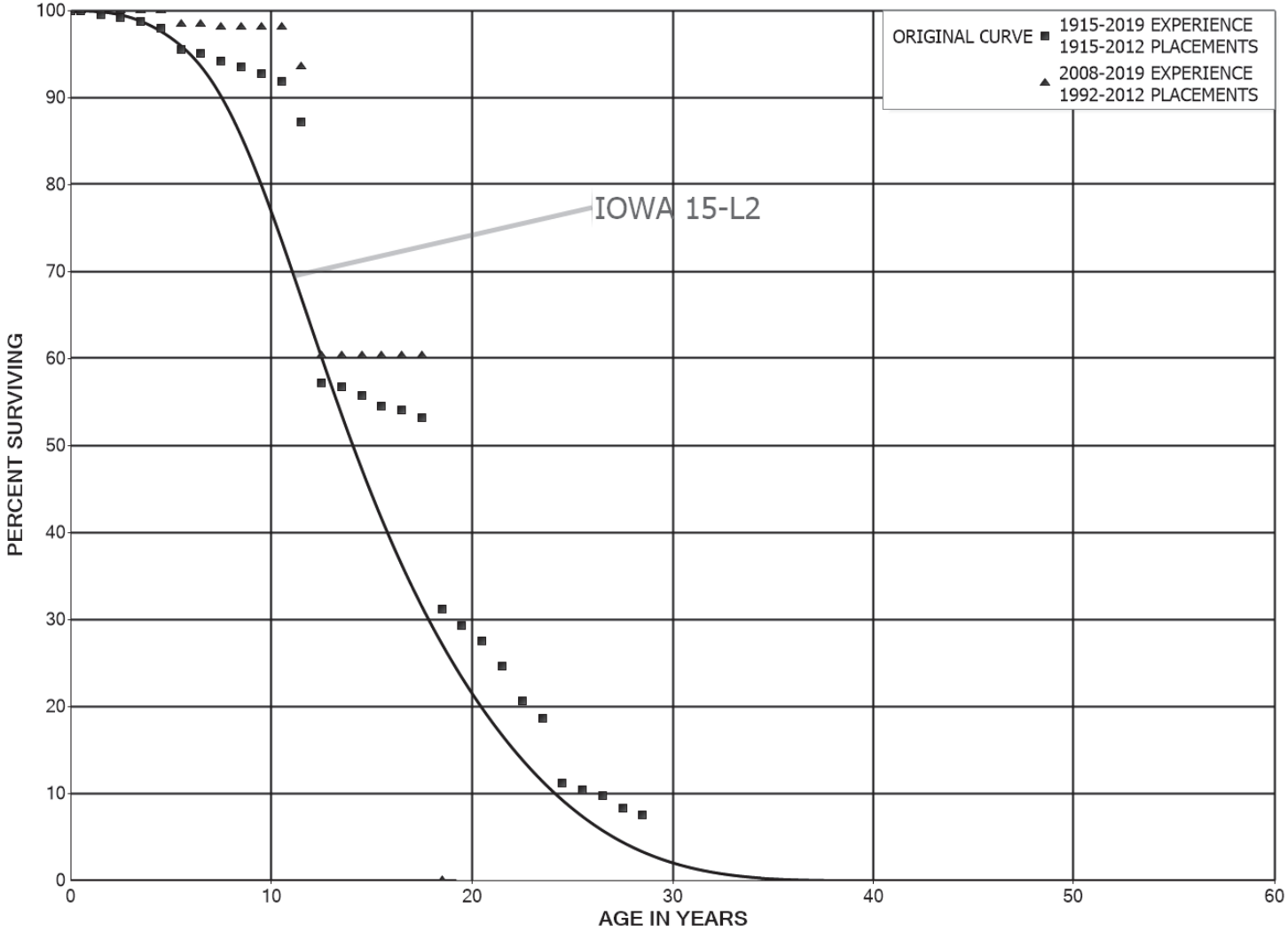
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
(NARUC ACCOUNT 341.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	638,186		0.0000	1.0000	100.00
0.5	660,149		0.0000	1.0000	100.00
1.5	511,731		0.0000	1.0000	100.00
2.5	519,498		0.0000	1.0000	100.00
3.5	519,498		0.0000	1.0000	100.00
4.5	482,777		0.0000	1.0000	100.00
5.5	482,777		0.0000	1.0000	100.00
6.5	440,403	967	0.0022	0.9978	100.00
7.5	472,471	35,399	0.0749	0.9251	99.78
8.5	365,055	2,170	0.0059	0.9941	92.30
9.5	283,203	62,843	0.2219	0.7781	91.76
10.5	192,428	48,987	0.2546	0.7454	71.40
11.5	143,441	112,461	0.7840	0.2160	53.22
12.5	29,967	24,762	0.8263	0.1737	11.49
13.5	5,205		0.0000	1.0000	2.00
14.5	5,205		0.0000	1.0000	2.00
15.5	5,205		0.0000	1.0000	2.00
16.5					2.00

AQUARION WATER COMPANY OF NEW HAMPSHIRE
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
(NARUC ACCOUNT 345.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT
(NARUC ACCOUNT 345.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2012 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	209,848	151	0.0007	0.9993	100.00
0.5	209,698	949	0.0045	0.9955	99.93
1.5	208,748	578	0.0028	0.9972	99.48
2.5	208,170	895	0.0043	0.9957	99.20
3.5	207,276	1,806	0.0087	0.9913	98.77
4.5	205,470	5,131	0.0250	0.9750	97.91
5.5	200,339	763	0.0038	0.9962	95.47
6.5	199,576	1,911	0.0096	0.9904	95.10
7.5	195,570	1,350	0.0069	0.9931	94.19
8.5	182,375	1,498	0.0082	0.9918	93.54
9.5	180,877	1,819	0.0101	0.9899	92.78
10.5	179,058	9,024	0.0504	0.9496	91.84
11.5	170,034	58,480	0.3439	0.6561	87.21
12.5	107,955	973	0.0090	0.9910	57.22
13.5	106,981	1,907	0.0178	0.9822	56.70
14.5	95,618	2,125	0.0222	0.9778	55.69
15.5	75,939	483	0.0064	0.9936	54.45
16.5	10,290	179	0.0174	0.9826	54.11
17.5	10,112	4,192	0.4145	0.5855	53.17
18.5	5,920	361	0.0610	0.9390	31.13
19.5	5,559	338	0.0608	0.9392	29.23
20.5	5,221	540	0.1033	0.8967	27.45
21.5	4,682	766	0.1637	0.8363	24.62
22.5	3,915	371	0.0946	0.9054	20.59
23.5	3,545	1,429	0.4030	0.5970	18.64
24.5	2,116	135	0.0636	0.9364	11.13
25.5	1,982	142	0.0718	0.9282	10.42
26.5	1,839	256	0.1393	0.8607	9.67
27.5	1,583	157	0.0993	0.9007	8.32
28.5	1,426	207	0.1451	0.8549	7.50
29.5	1,219	428	0.3507	0.6493	6.41
30.5	791	97	0.1222	0.8778	4.16
31.5	695	182	0.2621	0.7379	3.65
32.5	513	318	0.6195	0.3805	2.70
33.5	195	34	0.1765	0.8235	1.03
34.5	161	67	0.4144	0.5856	0.84
35.5	94	68	0.7226	0.2774	0.49
36.5	26	23	0.8843	0.1157	0.14
37.5	3	3	1.0000		0.02
38.5					

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT
(NARUC ACCOUNT 345.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2012 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,939		0.0000	1.0000	100.00
0.5	17,539		0.0000	1.0000	100.00
1.5	17,539		0.0000	1.0000	100.00
2.5	30,153		0.0000	1.0000	100.00
3.5	47,707		0.0000	1.0000	100.00
4.5	165,782	2,699	0.0163	0.9837	100.00
5.5	163,084		0.0000	1.0000	98.37
6.5	163,084	458	0.0028	0.9972	98.37
7.5	160,531		0.0000	1.0000	98.10
8.5	155,938		0.0000	1.0000	98.10
9.5	155,938		0.0000	1.0000	98.10
10.5	155,938	7,252	0.0465	0.9535	98.10
11.5	148,686	52,910	0.3559	0.6441	93.53
12.5	92,176		0.0000	1.0000	60.25
13.5	92,176		0.0000	1.0000	60.25
14.5	82,719		0.0000	1.0000	60.25
15.5	69,017		0.0000	1.0000	60.25
16.5	3,852		0.0000	1.0000	60.25
17.5	3,852	3,852	1.0000		60.25
18.5					

PART VIII. NET SALVAGE STATISTICS

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 311.00, 321.00, 331.00 AND 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNTS 304.10, 304.20, 304.30 AND 304.40)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2010	23,049		0		0		0
2011	717		0		0		0
2012	29,574		0		0		0
2013	31,283		0		0		0
2014	4,324		0		0		0
2015	227,965		0		0		0
2016	13,276	1,270	10		0	1,270-	10-
2017							
2018	4,099		0		0		0
2019	21,843		0		0		0
TOTAL	356,130	1,270	0		0	1,270-	0
THREE-YEAR MOVING AVERAGES							
10-12	17,780		0		0		0
11-13	20,525		0		0		0
12-14	21,727		0		0		0
13-15	87,857		0		0		0
14-16	81,855	423	1		0	423-	1-
15-17	80,414	423	1		0	423-	1-
16-18	5,792	423	7		0	423-	7-
17-19	8,647		0		0		0
FIVE-YEAR AVERAGE							
15-19	53,437	254	0		0	254-	0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	741,744		0		0		0
2011	3,210		0		0		0
2012	246		0		0		0
2013	17,382		0		0		0
2014	2,290	30,328			0	30,328-	
2015	36,482	24,476	67		0	24,476-	67-
2016	6,562		0		0		0
2017	159,631		0		0		0
2018	10,304		0		0		0
2019	20,444		0		0		0
TOTAL	998,295	54,803	5		0	54,803-	5-
THREE-YEAR MOVING AVERAGES							
10-12	248,400		0		0		0
11-13	6,946		0		0		0
12-14	6,639	10,109	152		0	10,109-	152-
13-15	18,718	18,268	98		0	18,268-	98-
14-16	15,111	18,268	121		0	18,268-	121-
15-17	67,558	8,159	12		0	8,159-	12-
16-18	58,832		0		0		0
17-19	63,460		0		0		0
FIVE-YEAR AVERAGE							
15-19	46,685	4,895	10		0	4,895-	10-

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	24,246		0		0		0
2011							
2012							
2013	19,821		0		0		0
2014							
2015	1,378		0		0		0
2016							
2017							
2018							
2019							
TOTAL	45,445		0		0		0
THREE-YEAR MOVING AVERAGES							
10-12	8,082		0		0		0
11-13	6,607		0		0		0
12-14	6,607		0		0		0
13-15	7,066		0		0		0
14-16	459		0		0		0
15-17	459		0		0		0
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19	276		0		0		0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 317.00 OTHER WATER SOURCE PLANT
(NARUC ACCOUNT 339.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	10,006		0		0		0
2016							
2017							
2018							
2019							
TOTAL	10,006		0		0		0
THREE-YEAR MOVING AVERAGES							
15-17	3,335		0		0		0
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19	2,001		0		0		0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNTS 325.00 AND 328.00 PUMPING EQUIPMENT
(NARUC ACCOUNTS 311.10 AND 311.20)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	9,157		0		0		0
2009	21,153		0		0		0
2010	425,876		0		0		0
2011	14,286		0		0		0
2012	38,308		0		0		0
2013	67,400		0		0		0
2014	26,093		0		0		0
2015	24,577		0		0		0
2016	45,306	4,359	10		0	4,359-	10-
2017							
2018	36,988	8,850	24		0	8,850-	24-
2019	51,800		0		0		0
TOTAL	760,944	13,209	2		0	13,209-	2-
THREE-YEAR MOVING AVERAGES							
08-10	152,062		0		0		0
09-11	153,772		0		0		0
10-12	159,490		0		0		0
11-13	39,998		0		0		0
12-14	43,934		0		0		0
13-15	39,357		0		0		0
14-16	31,992	1,453	5		0	1,453-	5-
15-17	23,294	1,453	6		0	1,453-	6-
16-18	27,431	4,403	16		0	4,403-	16-
17-19	29,596	2,950	10		0	2,950-	10-
FIVE-YEAR AVERAGE							
15-19	31,734	2,642	8		0	2,642-	8-

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 332.00 WATER TREATMENT EQUIPMENT
(NARUC ACCOUNT 320.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	2,528		0		0		0
2009	4,957		0		0		0
2010	112,232		0		0		0
2011							
2012							
2013	6,880		0		0		0
2014	1,922		0		0		0
2015	24,847		0		0		0
2016							
2017							
2018	2,061		0		0		0
2019	4,020		0		0		0
TOTAL	159,447		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	39,906		0		0		0
09-11	39,063		0		0		0
10-12	37,411		0		0		0
11-13	2,293		0		0		0
12-14	2,934		0		0		0
13-15	11,216		0		0		0
14-16	8,923		0		0		0
15-17	8,282		0		0		0
16-18	687		0		0		0
17-19	2,027		0		0		0
FIVE-YEAR AVERAGE							
15-19	6,186		0		0		0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 342.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
(NARUC ACCOUNT 330.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	37,038	109,705	296	0		109,705-	296-
2009							
2010	37,846	0		0		0	
2011							
2012	1,702	0		0		0	
2013	26,190	0		0		0	
2014							
2015	27,038	0		0		0	
2016							
2017							
2018							
2019							
TOTAL	129,814	109,705	85	0		109,705-	85-
THREE-YEAR MOVING AVERAGES							
08-10	24,961	36,568	146	0		36,568-	146-
09-11	12,615	0		0		0	
10-12	13,183	0		0		0	
11-13	9,297	0		0		0	
12-14	9,297	0		0		0	
13-15	17,743	0		0		0	
14-16	9,013	0		0		0	
15-17	9,013	0		0		0	
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19	5,408	0		0		0	

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	37,985		0		0		0
2009	96,091		0		0		0
2010	123,220		0		0		0
2011	12,575		0		0		0
2012	20,972		0		0		0
2013	48,917		0		0		0
2014	16,832	2,355	14		0	2,355-	14-
2015	14,550	3,813	26		0	3,813-	26-
2016	10,146		0		0		0
2017	114,692		0		0		0
2018	92,627	4,314	5		0	4,314-	5-
2019	131,622		0		0		0
TOTAL	720,229	10,483	1		0	10,483-	1-
THREE-YEAR MOVING AVERAGES							
08-10	85,765		0		0		0
09-11	77,295		0		0		0
10-12	52,256		0		0		0
11-13	27,488		0		0		0
12-14	28,907	785	3		0	785-	3-
13-15	26,766	2,056	8		0	2,056-	8-
14-16	13,843	2,056	15		0	2,056-	15-
15-17	46,463	1,271	3		0	1,271-	3-
16-18	72,488	1,438	2		0	1,438-	2-
17-19	112,980	1,438	1		0	1,438-	1-
FIVE-YEAR AVERAGE							
15-19	72,727	1,626	2		0	1,626-	2-

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	1,821		0		0		0
2009	2,551		0		0		0
2010	13,660		0		0		0
2011	5,457		0		0		0
2012	5,908		0		0		0
2013	9,575		0		0		0
2014	10,161		0		0		0
2015	28,930		0		0		0
2016	39,670		0		0		0
2017	8,671	490	6		0	490-	6-
2018		8,753				8,753-	
2019	14,141		0		0		0
TOTAL	140,545	9,244	7		0	9,244-	7-
THREE-YEAR MOVING AVERAGES							
08-10	6,011		0		0		0
09-11	7,223		0		0		0
10-12	8,342		0		0		0
11-13	6,980		0		0		0
12-14	8,548		0		0		0
13-15	16,222		0		0		0
14-16	26,254		0		0		0
15-17	25,757	163	1		0	163-	1-
16-18	16,114	3,081	19		0	3,081-	19-
17-19	7,604	3,081	41		0	3,081-	41-
FIVE-YEAR AVERAGE							
15-19	18,282	1,849	10		0	1,849-	10-

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 346.00 METERS
(NARUC ACCOUNT 334.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	129,217		0	4,361	3	4,361	3
2009	205,877		0	9,848	5	9,848	5
2010	71,118		0	6,588	9	6,588	9
2011	33,561		0		0		0
2012	9,544		0	24,195	254	24,195	254
2013	9,485		0	4,814	51	4,814	51
2014	2,402		0		0		0
2015	90,546		0	4,275	5	4,275	5
2016	8,807		0		0		0
2017	50,483		0	3,672	7	3,672	7
2018							
2019	301,109		0	6,982	2	6,982	2
TOTAL	912,149		0	64,733	7	64,733	7
THREE-YEAR MOVING AVERAGES							
08-10	135,404		0	6,932	5	6,932	5
09-11	103,519		0	5,478	5	5,478	5
10-12	38,074		0	10,261	27	10,261	27
11-13	17,530		0	9,670	55	9,670	55
12-14	7,144		0	9,670	135	9,670	135
13-15	34,144		0	3,030	9	3,030	9
14-16	33,918		0	1,425	4	1,425	4
15-17	49,945		0	2,649	5	2,649	5
16-18	19,763		0	1,224	6	1,224	6
17-19	117,197		0	3,551	3	3,551	3
FIVE-YEAR AVERAGE							
15-19	90,189		0	2,986	3	2,986	3

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	2,481		0		0		0
2009	8,783		0		0		0
2010	30,907		0		0		0
2011	8,664		0		0		0
2012	40,214		0		0		0
2013	3,192		0		0		0
2014							
2015	1,742		0		0		0
2016	2,148		0		0		0
2017							
2018							
2019	1,855		0		0		0
TOTAL	99,986		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	14,057		0		0		0
09-11	16,118		0		0		0
10-12	26,595		0		0		0
11-13	17,357		0		0		0
12-14	14,469		0		0		0
13-15	1,645		0		0		0
14-16	1,297		0		0		0
15-17	1,297		0		0		0
16-18	716		0		0		0
17-19	618		0		0		0
FIVE-YEAR AVERAGE							
15-19	1,149		0		0		0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 349.00 OTHER TRANSMISSION AND DISTRIBUTION PLANT
(NARUC ACCOUNT 339.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	1,154		0		0		0
2009							
2010							
2011							
2012							
2013	6,543		0		0		0
2014	2,516		0		0		0
2015							
2016							
2017							
2018							
2019							
TOTAL	10,213		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	385		0		0		0
09-11							
10-12							
11-13	2,181		0		0		0
12-14	3,020		0		0		0
13-15	3,020		0		0		0
14-16	839		0		0		0
15-17							
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19							

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.50)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2010	82,887		0		0		0
2011							
2012	52,314		0		0		0
2013	8,738		0		0		0
2014	22,574		0		0		0
2015	65,327		0		0		0
2016							
2017							
2018		250				250-	
2019							
TOTAL	231,840	250	0		0	250-	0
THREE-YEAR MOVING AVERAGES							
10-12	45,067		0		0		0
11-13	20,351		0		0		0
12-14	27,875		0		0		0
13-15	32,213		0		0		0
14-16	29,300		0		0		0
15-17	21,776		0		0		0
16-18		83				83-	
17-19		83				83-	
FIVE-YEAR AVERAGE							
15-19	13,065	50	0		0	50-	0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
(NARUC ACCOUNT 341.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	31,926		0		0		0
2010	18,289		0		0		0
2011	35,399		0		0		0
2012	61,388		0	4,000	7	4,000	7
2013				5,500		5,500	
2014	34,301		0	2,900	8	2,900	8
2015	27,313		0		0		0
2016							
2017	31,797		0		0		0
2018	24,762		0		0		0
2019	22,413		0		0		0
TOTAL	287,588		0	12,400	4	12,400	4
THREE-YEAR MOVING AVERAGES							
09-11	28,538		0		0		0
10-12	38,359		0	1,333	3	1,333	3
11-13	32,262		0	3,167	10	3,167	10
12-14	31,896		0	4,133	13	4,133	13
13-15	20,538		0	2,800	14	2,800	14
14-16	20,538		0	967	5	967	5
15-17	19,703		0		0		0
16-18	18,853		0		0		0
17-19	26,324		0		0		0
FIVE-YEAR AVERAGE							
15-19	21,257		0		0		0

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT
(NARUC ACCOUNT 345.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	13,803		0		0		0
2011							
2012	458		0		0		0
2013							
2014							
2015	52,910		0		0		0
2016							
2017							
2018							
2019							
TOTAL	67,171		0		0		0
THREE-YEAR MOVING AVERAGES							
10-12	4,754		0		0		0
11-13	153		0		0		0
12-14	153		0		0		0
13-15	17,637		0		0		0
14-16	17,637		0		0		0
15-17	17,637		0		0		0
16-18							
17-19							
FIVE-YEAR AVERAGE							
15-19	10,582		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2003	492,581.07	157,872	194,012	298,569	27.18	10,985
2004	21,812.11	6,593	8,102	13,710	27.91	491
2005	42,379.22	12,025	14,778	27,601	28.65	963
2006	9,731.06	2,581	3,172	6,559	29.39	223
2007	15,300.97	3,772	4,635	10,666	30.14	354
2011	56,708.93	9,655	11,866	44,843	33.19	1,351
2019	4,036.91	41	50	3,987	39.59	101
	642,550.27	192,539	236,615	405,935		14,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 2.25

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 314.00 WELLS AND SPRINGS
(NARUC ACCOUNT 307.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. -5						
1957	3,611.69	3,792	3,792			
1964	4,484.29	4,461	4,217	492	1.58	311
1967	11,334.92	10,874	10,280	1,622	2.59	626
1973	2,119.00	1,883	1,780	445	4.61	97
1985	610.65	450	425	216	8.95	24
1986	1,458.00	1,054	996	535	9.34	57
1988	14,240.26	9,893	9,353	5,599	10.15	552
1989	34,680.00	23,584	22,296	14,118	10.57	1,336
1994	13,100.00	7,895	7,464	6,291	12.78	492
1995	8,760.00	5,136	4,855	4,343	13.25	328
1996	7,994.00	4,552	4,303	4,091	13.73	298
1997	837,918.37	462,782	437,499	442,315	14.22	31,105
1998	437,744.53	233,953	221,171	238,461	14.73	16,189
2002	64,144.57	29,455	27,846	39,506	16.88	2,340
2003	125,048.28	54,927	51,926	79,375	17.45	4,549
2005	2,625.74	1,043	986	1,771	18.65	95
2007	123,755.83	43,618	41,235	88,709	19.93	4,451
2008	381,209.68	125,553	118,694	281,576	20.59	13,675
2009	41,548.40	12,681	11,988	31,638	21.28	1,487
2010	90,410.61	25,347	23,962	70,969	21.99	3,227
2011	131,815.14	33,587	31,752	106,654	22.72	4,694
2012	137,031.33	31,319	29,608	114,275	23.47	4,869
2013	17,009.11	3,423	3,236	14,624	24.25	603
2015	84,294.66	12,126	11,464	77,045	25.89	2,976
2017	26,011.54	2,149	2,032	25,280	27.64	915
2018	31,923.03	1,620	1,531	31,988	28.55	1,120
2019	505,754.32	8,672	8,198	522,844	29.51	17,718
	3,140,637.95	1,155,829	1,092,889	2,204,781		114,134

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 3.63

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 316.00 SUPPLY MAINS
(NARUC ACCOUNT 309.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
NET SALVAGE PERCENT.. -5						
1967	3,545.61	2,786	1,792	1,931	15.10	128
1982	11,568.71	7,205	4,636	7,511	24.41	308
1989	119,821.03	62,529	40,229	85,583	30.18	2,836
1990	2,554.64	1,293	832	1,850	31.07	60
	137,489.99	73,813	47,489	96,875		3,332

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 2.42

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 317.00 OTHER WATER SOURCE PLANT
(NARUC ACCOUNT 339.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2008 AND PRIOR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1990	10,512.38	7,851	7,484	3,028	10.00	303
2003	737,861.86	459,422	437,939	299,922	10.00	29,992
2004	317,260.67	192,844	183,827	133,434	10.00	13,343
2005	5,000.00	2,959	2,821	2,179	10.00	218
2006	8,107.68	4,658	4,440	3,667	10.00	367
2007	416,574.47	231,432	220,610	195,964	10.00	19,596
2008	148,699.74	79,537	75,818	72,882	10.00	7,288
	1,644,016.80	978,703	932,939	711,078		71,107
2009 AND SUBSEQUENT						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	8,098.82	3,847	3,847	4,252	10.50	405
2016	71,145.50	12,450	12,450	58,696	16.50	3,557
	79,244.32	16,297	16,297	62,947		3,962
	1,723,261.12	995,000	949,236	774,025		75,069

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 4.36

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1958	6,511.56	5,655	6,512			
1963	5,700.86	4,747	5,701			
1964	10,482.28	8,648	10,482			
1967	19,692.21	15,778	19,692			
1975	533.60	388	534			
1978	27,016.40	18,797	27,016			
1982	1,307.16	847	1,245	62	14.07	4
1987	3,495.00	2,031	2,985	510	16.75	30
1989	143,849.82	79,477	116,812	27,038	17.90	1,511
1990	520.00	280	412	108	18.50	6
1992	18,184.43	9,220	13,551	4,633	19.72	235
1993	9,707.00	4,769	7,009	2,698	20.35	133
1995	2,908.00	1,334	1,961	947	21.65	44
1996	2,769.00	1,225	1,800	969	22.31	43
1997	267,255.36	113,717	167,137	100,118	22.98	4,357
1998	534,340.08	218,278	320,816	213,524	23.66	9,025
1999	59,003.85	23,085	33,929	25,075	24.35	1,030
2000	430.00	161	237	193	25.04	8
2005	7,185.39	2,039	2,997	4,188	28.65	146
2006	2,719.00	721	1,060	1,659	29.39	56
2009	97,581.50	20,370	29,939	67,642	31.65	2,137
2010	166,935.35	31,634	46,493	120,442	32.42	3,715
2019	4,260.42	44	65	4,195	39.59	106
	1,392,388.27	563,245	818,385	574,003		22,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 1.62

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 325.00 ELECTRIC PUMPING EQUIPMENT
(NARUC ACCOUNT 311.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1						
NET SALVAGE PERCENT.. -5						
1978	7,448.39	6,954	621	7,200	2.77	2,599
1983	20,912.08	18,084	1,616	20,342	4.41	4,613
1987	11,800.00	9,466	846	11,544	5.90	1,957
1989	163,832.58	125,922	11,250	160,774	6.70	23,996
1991	8,338.40	6,108	546	8,209	7.56	1,086
1994	21,800.75	14,705	1,314	21,577	8.94	2,414
1995	998.17	653	58	990	9.43	105
1998	11,568.00	6,817	609	11,537	10.97	1,052
2000	53,256.07	28,944	2,586	53,333	12.06	4,422
2003	71,423.20	33,567	2,999	71,995	13.81	5,213
2004	13,253.51	5,889	526	13,390	14.42	929
2005	24,440.17	10,224	914	24,748	15.04	1,645
2007	2,267.43	827	74	2,307	16.32	141
2008	2,183.81	737	66	2,227	16.97	131
2009	33,781.72	10,457	934	34,537	17.63	1,959
2010	8,961.19	2,522	225	9,184	18.30	502
2011	42,577.25	10,765	962	43,744	18.98	2,305
2012	52,879.28	11,860	1,060	54,463	19.66	2,770
2013	128,478.53	25,092	2,242	132,660	20.35	6,519
2014	34,825.58	5,792	517	36,050	21.04	1,713
2015	23,446.11	3,210	287	24,331	21.74	1,119
2016	23,462.05	2,513	224	24,411	22.45	1,087
2017	16,629.72	1,278	114	17,347	23.17	749
2018	50,230.99	2,342	210	52,533	23.89	2,199
2019	78,778.34	1,224	109	82,608	24.63	3,354
	907,573.32	345,952	30,909	922,043		74,579

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 8.22

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 328.00 OTHER PUMPING EQUIPMENT
(NARUC ACCOUNT 311.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1						
NET SALVAGE PERCENT.. -5						
1996	17,816.53	11,277	976	17,731	9.93	1,786
2010	1,414.32	398	34	1,451	18.30	79
2012	12,845.47	2,881	250	13,238	19.66	673
	32,076.32	14,556	1,260	32,420		2,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 7.91

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2000	377.00	141	23	354	25.04	14
2004	1,987.25	601	100	1,887	27.91	68
2007	39,762.67	9,801	1,629	38,134	30.14	1,265
2008	14,881.15	3,389	564	14,317	30.89	463
2015	1,580.10	145	24	1,556	36.34	43
	58,588.17	14,077	2,340	56,248		1,853

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 3.16

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 332.00 WATER TREATMENT EQUIPMENT
(NARUC ACCOUNT 320.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1						
NET SALVAGE PERCENT.. 0						
1993	2,001.00	1,323	224	1,777	8.47	210
1999	121,299.11	65,453	11,079	110,220	11.51	9,576
2000	16,052.00	8,309	1,406	14,646	12.06	1,214
2001	575.00	285	48	527	12.63	42
2004	7,739.65	3,275	554	7,186	14.42	498
2007	14,966.44	5,196	880	14,086	16.32	863
2009	2,564.21	756	128	2,436	17.63	138
2010	8,141.88	2,182	369	7,773	18.30	425
2013	1,541.24	287	49	1,492	20.35	73
2014	2,637.74	418	71	2,567	21.04	122
2015	11,368.93	1,483	251	11,118	21.74	511
2016	7,290.79	744	126	7,165	22.45	319
2017	12,341.75	903	153	12,189	23.17	526
2018	4,869.99	216	37	4,833	23.89	202
2019	17,743.93	263	44	17,700	24.63	719
	231,133.66	91,093	15,419	215,715		15,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 6.68

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.40)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2002	1,660.78	562	1,661			
2004	5,694.44	1,721	5,694			
2005	770.00	218	770			
2006	14,410.88	3,822	14,411			
2007	26.12	6	26			
2009	2,975.82	621	2,976			
2010	3,105.16	588	3,105			
2015	4,250.36	389	2,591	1,659	36.34	46
	32,893.56	7,927	31,234	1,660		46

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 0.14

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 342.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
(NARUC ACCOUNT 330.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1953	76,169.39	70,507	79,436	11,967	14.86	805
1961	1,160.00	989	1,114	278	18.80	15
1967	58,507.88	46,144	51,988	18,221	22.28	818
1969	2,022.00	1,548	1,744	682	23.53	29
1982	1,787.99	1,070	1,206	940	32.59	29
1983	974,128.53	569,374	641,481	527,473	33.34	15,821
1987	2,700.00	1,424	1,604	1,636	36.44	45
1989	595.00	296	333	381	38.02	10
1991	3,810.00	1,784	2,010	2,562	39.64	65
1992	400.00	181	204	276	40.46	7
2003	14,012.50	3,919	4,415	12,400	49.85	249
2008	1,481,336.37	291,794	328,749	1,448,855	54.33	26,668
2012	7,704.89	997	1,123	8,123	57.99	140
2013	2,283.11	257	290	2,450	58.91	42
2014	81,726.30	7,785	8,771	89,301	59.84	1,492
	2,708,343.96	998,069	1,124,468	2,125,545		46,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0 1.71

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -5						
1952	1,961.68	1,336	1,405	655	29.85	22
1953	885.30	596	627	303	30.48	10
1954	530.58	353	371	186	31.11	6
1955	1,782.12	1,172	1,232	639	31.76	20
1957	14,162.73	9,085	9,554	5,317	33.07	161
1958	41,870.93	26,513	27,880	16,084	33.74	477
1959	33,947.72	21,215	22,309	13,336	34.41	388
1960	27,281.74	16,820	17,687	10,959	35.09	312
1961	36,696.22	22,312	23,463	15,068	35.78	421
1962	36,527.16	21,893	23,022	15,332	36.48	420
1963	44,125.01	26,066	27,410	18,921	37.18	509
1964	118,971.11	69,235	72,806	52,114	37.89	1,375
1965	92,735.12	53,153	55,894	41,478	38.60	1,075
1966	139,398.26	78,660	82,717	63,651	39.32	1,619
1967	53,950.18	29,956	31,501	25,147	40.05	628
1968	125,836.22	68,738	72,283	59,845	40.78	1,468
1969	92,779.93	49,833	52,403	45,016	41.52	1,084
1970	18,557.74	9,796	10,301	9,185	42.27	217
1971	57,607.24	29,874	31,415	29,073	43.02	676
1972	55,448.57	28,234	29,690	28,531	43.78	652
1973	67,058.83	33,516	35,244	35,168	44.54	790
1974	53,024.32	25,997	27,338	28,338	45.31	625
1975	56,148.71	26,995	28,387	30,569	46.08	663
1976	34,026.96	16,032	16,859	18,869	46.86	403
1977	128,819.01	59,435	62,500	72,760	47.65	1,527
1978	296,719.12	134,006	140,917	170,638	48.44	3,523
1979	97,694.88	43,168	45,394	57,186	49.23	1,162
1980	66,041.40	28,529	30,000	39,343	50.03	786
1981	25,453.62	10,741	11,295	15,431	50.84	304
1982	181,822.63	74,905	78,768	112,146	51.65	2,171
1983	302,949.35	121,739	128,017	190,080	52.47	3,623
1984	230,373.71	90,240	94,894	146,998	53.29	2,758
1985	295,453.28	112,739	118,553	191,673	54.11	3,542
1986	347,421.19	128,965	135,616	229,176	54.95	4,171
1987	521,099.69	188,090	197,790	349,365	55.78	6,263
1988	631,706.42	221,460	232,881	430,411	56.62	7,602
1989	423,882.30	144,151	151,585	293,491	57.47	5,107
1990	132,573.67	43,710	45,964	93,238	58.31	1,599
1991	85,116.65	27,159	28,560	60,812	59.17	1,028
1992	134,239.46	41,406	43,541	97,410	60.03	1,623
1993	127,566.23	37,993	39,952	93,993	60.89	1,544

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 343.00 TRANSMISSION AND DISTRIBUTION MAINS
(NARUC ACCOUNT 331.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -5						
1994	295,905.74	84,986	89,369	221,332	61.75	3,584
1995	202,395.49	55,953	58,839	153,676	62.62	2,454
1996	47,347.53	12,575	13,224	36,491	63.50	575
1997	347,061.10	88,403	92,962	271,452	64.38	4,216
1998	555,569.94	135,477	142,464	440,884	65.26	6,756
1999	260,502.00	60,657	63,785	209,742	66.15	3,171
2000	819,918.31	181,903	191,284	669,630	67.04	9,989
2001	991,892.00	209,151	219,937	821,550	67.93	12,094
2002	264,328.47	52,800	55,523	222,022	68.83	3,226
2003	552,175.40	104,158	109,530	470,254	69.73	6,744
2004	666,287.24	118,275	124,375	575,227	70.63	8,144
2005	1,638,118.59	272,366	286,412	1,433,613	71.54	20,039
2006	60,096.07	9,317	9,797	53,304	72.45	736
2007	481,759.81	69,271	72,843	433,005	73.36	5,902
2008	1,204,851.36	159,554	167,783	1,097,311	74.28	14,773
2009	209,556.90	25,394	26,704	193,331	75.19	2,571
2010	702,649.39	77,076	81,051	656,731	76.12	8,628
2011	694,280.75	68,270	71,791	657,204	77.04	8,531
2012	758,666.09	65,887	69,285	727,314	77.97	9,328
2013	774,944.97	58,391	61,402	752,290	78.90	9,535
2014	841,990.19	53,770	56,543	827,547	79.83	10,366
2015	1,005,489.94	52,535	55,244	1,000,520	80.77	12,387
2016	1,366,066.15	55,682	58,554	1,375,815	81.70	16,840
2017	897,118.52	26,149	27,498	914,476	82.64	11,066
2018	3,029,592.36	53,156	55,897	3,125,175	83.58	37,391
2019	2,731,223.82	15,859	16,677	2,851,108	84.53	33,729
	26,634,035.12	4,342,831	4,566,798	23,398,939		325,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.0 1.22

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -5						
1974	5,170.29	4,227	4,432	997	9.96	100
1976	741.85	593	622	157	10.73	15
1977	435.63	344	361	96	11.14	9
1978	4,570.74	3,565	3,738	1,061	11.57	92
1979	17,304.57	13,320	13,965	4,205	12.01	350
1980	8,707.24	6,607	6,927	2,216	12.48	178
1981	5,516.40	4,124	4,324	1,468	12.96	113
1982	8,423.14	6,199	6,499	2,345	13.46	174
1983	10,489.53	7,595	7,963	3,051	13.97	218
1984	6,349.80	4,517	4,736	1,931	14.51	133
1985	26,071.94	18,208	19,090	8,286	15.07	550
1986	27,066.95	18,530	19,428	8,992	15.66	574
1987	26,878.95	18,025	18,898	9,325	16.26	573
1988	9,834.68	6,453	6,766	3,560	16.88	211
1989	10,677.15	6,844	7,176	4,035	17.53	230
1990	9,667.99	6,046	6,339	3,812	18.20	209
1991	2,040.56	1,243	1,303	840	18.89	44
1993	8,367.71	4,815	5,048	3,738	20.34	184
1994	38,925.68	21,708	22,759	18,113	21.10	858
1995	6,350.65	3,426	3,592	3,076	21.88	141
1996	9,070.62	4,724	4,953	4,571	22.68	202
1997	2,029,946.94	1,018,361	1,067,687	1,063,757	23.50	45,266
1998	229,711.28	110,736	116,100	125,097	24.34	5,140
1999	256,832.00	118,656	124,403	145,271	25.20	5,765
2000	300,818.77	132,800	139,233	176,627	26.08	6,773
2001	183,933.00	77,381	81,129	112,001	26.97	4,153
2002	72,170.77	28,829	30,225	45,554	27.88	1,634
2003	67,451.28	25,497	26,732	44,092	28.80	1,531
2004	124,330.28	44,298	46,444	84,103	29.73	2,829
2005	226,078.55	75,540	79,199	158,183	30.68	5,156
2006	417,000.27	130,090	136,391	301,459	31.63	9,531
2007	324,789.83	93,974	98,526	242,503	32.60	7,439
2008	14,252.15	3,801	3,985	10,980	33.57	327
2010	136,336.37	30,125	31,584	111,569	35.53	3,140
2011	142,499.78	28,195	29,561	120,064	36.52	3,288
2012	97,035.59	16,958	17,779	84,108	37.51	2,242
2013	110,158.67	16,681	17,489	98,178	38.51	2,549
2014	358,850.85	46,052	48,283	328,510	39.50	8,317

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 345.00 SERVICES
(NARUC ACCOUNT 333.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -5						
2016	183,276.76	14,968	15,693	176,748	41.50	4,259
2018	120,752.24	4,226	4,431	122,359	43.50	2,813
2019	92,791.17	1,082	1,134	96,297	44.50	2,164
	5,731,678.62	2,179,363	2,284,927	3,733,336		129,474
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.8	2.26

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 346.00 METERS
(NARUC ACCOUNT 334.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +5						
2007	187,491.79	118,270	29,484	148,633	5.04	29,491
2008	3,345.45	2,038	508	2,670	5.38	496
2009	315.43	183	46	254	5.84	43
2010	113,401.53	61,622	15,362	92,369	6.42	14,388
2011	158,363.08	79,134	19,727	130,718	7.11	18,385
2012	254,388.54	114,551	28,556	213,113	7.89	27,011
2013	133,187.54	52,804	13,164	113,364	8.74	12,971
2014	189,068.24	64,302	16,030	163,585	9.63	16,987
2016	234,095.47	51,595	12,862	209,529	11.52	18,188
2018	163,631.39	15,545	3,875	151,575	13.50	11,228
2019	183,172.60	5,800	1,446	172,568	14.50	11,901
	1,620,461.06	565,844	141,060	1,398,378		161,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 9.94

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 347.00 METER INSTALLATIONS
(NARUC ACCOUNT 334.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
2001	198,718.93	79,621	78,635	120,084	26.97	4,453
	198,718.93	79,621	78,635	120,084		4,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.24

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1968	436.53	374	437			
1969	1,694.86	1,438	1,695			
1970	1,751.75	1,472	1,752			
1971	1,079.08	898	1,076	3	7.56	
1972	3,758.15	3,093	3,705	53	7.97	7
1973	5,265.12	4,282	5,130	135	8.40	16
1974	1,455.59	1,169	1,400	56	8.85	6
1975	7,089.09	5,621	6,734	355	9.32	38
1976	1,228.02	960	1,150	78	9.81	8
1977	2,953.24	2,276	2,727	226	10.32	22
1978	11,151.43	8,463	10,139	1,012	10.85	93
1979	21,970.31	16,400	19,647	2,323	11.41	204
1980	16,513.33	12,117	14,516	1,997	11.98	167
1981	18,023.33	12,989	15,561	2,462	12.57	196
1982	14,810.77	10,470	12,543	2,268	13.19	172
1983	27,676.35	19,177	22,974	4,702	13.82	340
1984	9,052.64	6,144	7,361	1,692	14.46	117
1985	10,797.55	7,167	8,586	2,212	15.13	146
1986	22,770.15	14,770	17,695	5,075	15.81	321
1987	25,985.66	16,452	19,710	6,276	16.51	380
1988	41,124.63	25,387	30,414	10,711	17.22	622
1989	25,200.97	15,154	18,154	7,047	17.94	393
1990	5,091.01	2,978	3,568	1,523	18.68	82
1991	4,265.65	2,423	2,903	1,363	19.44	70
1992	11,900.22	6,558	7,856	4,044	20.20	200
1993	21,356.54	11,400	13,657	7,700	20.98	367
1994	9,196.48	4,747	5,687	3,509	21.77	161
1995	11,362.17	5,663	6,784	4,578	22.57	203
1996	6,502.61	3,124	3,743	2,760	23.38	118
1997	10,923.90	5,047	6,046	4,878	24.21	201
1998	7,187.03	3,188	3,819	3,368	25.04	135
1999	28,078.00	11,924	14,285	13,793	25.89	533
2000	27,630.00	11,212	13,432	14,198	26.74	531
2001	3,289.00	1,271	1,523	1,766	27.61	64
2002	2,356.40	865	1,036	1,320	28.49	46
2003	4,793.20	1,665	1,995	2,798	29.37	95
2004	6,666.62	2,182	2,614	4,053	30.27	134
2005	9,130.89	2,806	3,362	5,769	31.17	185
2006	23,142.23	6,644	7,959	15,183	32.08	473
2007	68,030.22	18,142	21,734	46,296	33.00	1,403
2010	63,124.02	12,891	15,443	47,681	35.81	1,331

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 348.00 HYDRANTS
(NARUC ACCOUNT 335.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2011	30,917.01	5,668	6,790	24,127	36.75	657
2012	15,977.23	2,588	3,101	12,876	37.71	341
2013	21,226.87	2,986	3,577	17,650	38.67	456
2014	26,284.96	3,137	3,758	22,527	39.63	568
2016	7,298.40	556	666	6,632	41.57	160
2018	3,114.83	102	122	2,993	43.53	69
2019	9,352.36	102	123	9,229	44.51	207
	709,986.40	316,142	378,689	331,297		12,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5 1.70

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 349.00 OTHER TRANSMISSION AND DISTRIBUTION PLANT
(NARUC ACCOUNT 339.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. 0						
2003	31,881.00	16,026	22,849	9,032	14.92	605
2005	11,983.19	5,420	7,727	4,256	16.43	259
2006	21,122.91	8,991	12,819	8,304	17.23	482
2007	33,120.43	13,193	18,809	14,311	18.05	793
2008	3,741.14	1,383	1,972	1,769	18.91	94
2010	6,307.90	1,955	2,787	3,521	20.70	170
2011	36,853.29	10,282	14,659	22,194	21.63	1,026
2012	19,262.94	4,764	6,792	12,471	22.58	552
2013	1,021.25	220	314	707	23.54	30
2014	4,481.84	819	1,168	3,314	24.52	135
2015	4,150.53	621	885	3,266	25.51	128
2016	4,509.81	526	750	3,760	26.50	142
	178,436.23	64,200	91,531	86,905		4,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 2.47

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
(NARUC ACCOUNT 304.50)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1963	4,438.44	4,188	1,967	2,471	1.69	1,462
1964	169.50	157	74	96	2.15	45
1965	126.48	115	54	72	2.61	28
1968	7,033.97	6,122	2,875	4,159	3.89	1,069
1980	1,381.07	980	460	921	8.72	106
1983	9,230.23	6,157	2,892	6,338	9.99	634
1986	20,316.11	12,650	5,942	14,374	11.32	1,270
1987	140,200.19	85,148	39,992	100,208	11.78	8,507
1988	22,736.58	13,460	6,322	16,415	12.24	1,341
1989	28,055.42	16,169	7,594	20,461	12.71	1,610
1996	4,000.00	1,836	862	3,138	16.23	193
2000	6,863.00	2,651	1,245	5,618	18.41	305
2002	136,991.68	47,810	22,456	114,536	19.53	5,865
2009	3,298.85	702	330	2,969	23.62	126
2011	36,888.12	6,382	2,998	33,890	24.81	1,366
2012	9,444.17	1,445	679	8,765	25.41	345
2014	51,418.43	5,793	2,721	48,697	26.62	1,829
2015	38,715.30	3,575	1,679	37,036	27.23	1,360
2016	5,410.76	390	183	5,228	27.84	188
2017	6,145.16	318	149	5,996	28.45	211
2018	30,509.45	946	444	30,065	29.07	1,034
2019	2,655.84	27	13	2,643	29.69	89
	566,028.75	217,021	101,931	464,098		28,983

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 5.12

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT
(NARUC ACCOUNT 340.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1968	135.00	135	135			
1985	225.00	225	225			
1992	859.00	859	859			
1993	601.45	601	601			
1995	2,592.15	2,592	2,593			
	4,412.60	4,412	4,413			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	2,237.30	56	56	2,181	19.50	112
	2,237.30	56	56	2,181		112
	6,649.90	4,468	4,469	2,181		112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 1.68

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE
(NARUC ACCOUNT 340.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2007	238.24	238	238			
2008	948.66	949	949			
2009	20,917.34	20,917	20,917			
2011	67,824.47	67,824	67,824			
2012	13,464.55	13,465	13,465			
2013	22,033.50	22,034	22,034			
2014	18,964.79	18,965	18,965			
	144,391.55	144,392	144,392			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	31,950.54	28,755	25,930	6,020	0.50	6,020
2016	8,070.94	5,650	5,095	2,976	1.50	1,984
	40,021.48	34,405	31,025	8,996		8,004
	184,413.03	178,797	175,417	8,996		8,004

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 4.34

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE
(NARUC ACCOUNT 340.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2010	30,420.91	30,421	30,421			
2012	203,397.93	203,398	203,398			
2013	60,103.70	60,104	60,104			
2014	74,297.59	74,298	74,297			
	368,220.13	368,221	368,220			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	48,108.19	43,297	38,637	9,472	0.50	9,472
2016	2,966.79	2,077	1,853	1,113	1.50	742
	51,074.98	45,374	40,490	10,585		10,214
	419,295.11	413,595	408,710	10,585		10,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 2.44

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
(NARUC ACCOUNT 341.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +5						
2003	5,205.25	3,941	4,945			
2007	1,012.50	679	962			
2009	27,932.79	17,620	26,536			
2010	94,368.35	57,914	89,650			
2011	89,257.00	52,827	84,794			
2012	43,506.15	24,468	41,331			
2013	42,374.57	22,020	40,256			
2015	113,796.20	44,864	108,106			
2017	77,070.32	17,792	73,217			
2018	148,418.69	20,868	87,406	53,592	8.52	6,290
2019	1,461.45	69	289	1,099	9.50	116
	644,403.27	263,062	557,492	54,691		6,406

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 0.99

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 393.00 STORES EQUIPMENT
(NARUC ACCOUNT 342.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1969	330.88	331	331			
	330.88	331	331			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT
(NARUC ACCOUNT 343.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1989	185.00	185	185			
1990	881.51	882	882			
1991	561.56	562	562			
1993	37,074.78	37,075	37,075			
	38,702.85	38,704	38,703			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	21,939.90	18,100	18,100	3,840	3.50	1,097
2005	7,390.00	5,358	5,358	2,032	5.50	369
2009	8,264.31	4,339	4,339	3,925	9.50	413
2012	7,807.82	2,928	2,928	4,880	12.50	390
2014	3,744.48	1,030	1,030	2,714	14.50	187
	49,146.51	31,755	31,755	17,392		2,456
	87,849.36	70,459	70,458	17,392		2,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 2.80

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT
(NARUC ACCOUNT 345.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2003	65,165.24	41,358	60,458	4,707	5.48	859
2004	17,553.77	10,860	15,875	1,679	5.72	294
2005	9,456.93	5,699	8,331	1,126	5.96	189
2007	3,600.00	2,047	2,992	608	6.47	94
2011	11,845.00	5,551	8,114	3,731	7.97	468
2012	2,094.33	902	1,319	775	8.54	91
	109,715.27	66,417	97,089	12,626		1,995
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				6.3		1.82

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 397.00 COMMUNICATION EQUIPMENT
(NARUC ACCOUNT 346.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	17,973.37	13,480	13,480	4,493	2.50	1,797
2015	23,112.64	10,401	10,401	12,712	5.50	2,311
2017	10,466.90	2,617	2,617	7,850	7.50	1,047
	51,552.91	26,498	26,498	25,055		5,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 10.00

AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT
(NARUC ACCOUNT 347.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2002	4,125.13	4,125	4,125			
2003	12,621.93	12,622	12,622			
2004	1,830.35	1,830	1,830			
	18,577.41	18,577	18,577			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	8,233.52	5,215	5,215	3,019	5.50	549
2011	45,975.44	26,053	26,053	19,922	6.50	3,065
2012	5,214.90	2,607	2,607	2,608	7.50	348
2013	92,979.03	40,291	40,291	52,688	8.50	6,199
2014	12,506.02	4,586	4,586	7,920	9.50	834
2015	8,319.92	2,496	2,496	5,824	10.50	555
2016	4,501.02	1,050	1,050	3,451	11.50	300
2018	6,920.38	692	692	6,228	13.50	461
2019	16,233.05	541	541	15,692	14.50	1,082
	200,883.28	83,531	83,531	117,352		13,393
	219,460.69	102,108	102,108	117,352		13,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 6.10

AQUARION WATER COMPANY OF NEW HAMPSHIRE

COMPARISON OF PROPOSED ANNUAL DEPRECIATION EXPENSE VS. CURRENT ANNUAL DEPRECIATION EXPENSE AS OF DECEMBER 31, 2019

AQUARION ACCOUNT	NARUC ACCOUNT	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	CURRENT SURVIVOR CURVE	CURRENT NET SALVAGE PERCENT	CURRENT CALCULATED ANNUAL ACCRUAL AMOUNT	CURRENT CALCULATED ANNUAL ACCRUAL RATE	PROPOSED SURVIVOR CURVE	PROPOSED NET SALVAGE PERCENT	PROPOSED CALCULATED ANNUAL ACCRUAL AMOUNT	PROPOSED CALCULATED ANNUAL ACCRUAL RATE	INCREASE/ DECREASE
		(1)	(2)	(3)	(4)	(5)=(6)*(2)	(6)	(7)	(8)	(9)	(10)	(11)
		WATER PLANT										
		SOURCE OF SUPPLY PLANT										
311.00	304.10	STRUCTURES AND IMPROVEMENTS	642,550.27	40-R5	(10)	17,670	2.75	40-R1.5	0	14,468	2.25	(3,202)
314.00	307.00	WELLS AND SPRINGS	3,140,637.95	30-R3	(5)	109,922	3.50	30-S0.5	(5)	114,134	3.63	4,212
316.00	309.00	SUPPLY MAINS	137,489.99	100-R3	(20)	1,650	1.20	60-S3	(5)	3,332	2.42	1,682
317.00	339.00	OTHER WATER SOURCE PLANT										
		2008 AND PRIOR	1,644,016.80	20-SQ	0	71,737	4.36	SQUARE *	0	71,107	4.33	(630)
		2009 AND SUBSEQUENT	79,244.32	20-SQ	0	3,962	5.00	20-SQ	0	3,962	5.00	0
		TOTAL OTHER WATER SOURCE PLANT	1,723,261.12			75,699	4.39			75,069	4.36	(630)
		TOTAL SOURCE OF SUPPLY PLANT	**5,643,939.33**			**204,941**	**3.63**			**207,003**	**3.67**	**2,062**
		PUMPING PLANT										
321.00	304.20	STRUCTURES AND IMPROVEMENTS	1,392,388.27	40-R5	(10)	38,291	2.75	40-R1.5	0	22,586	1.62	(15,705)
325.00	311.10	ELECTRIC PUMPING EQUIPMENT	907,573.32	35-R1	(20)	31,130	3.43	25-R1	(5)	74,579	8.22	43,449
328.00	311.20	OTHER PUMPING EQUIPMENT	32,076.32	25-R1	(10)	1,411	4.40	25-R1	(5)	2,538	7.91	1,127
		TOTAL PUMPING PLANT	**2,332,037.91**			**70,832**	**3.04**			**99,703**	**4.28**	**28,871**
		WATER TREATMENT PLANT										
331.00	304.30	STRUCTURES AND IMPROVEMENTS	58,588.17	40-R5	(10)	1,611	2.75	40-R1.5	0	1,853	3.16	242
332.00	320.00	WATER TREATMENT EQUIPMENT	231,133.66	30-R5	(5)	8,090	3.50	25-R1	0	15,438	6.68	7,348
		TOTAL WATER TREATMENT PLANT	**289,721.83**			**9,701**	**3.35**			**17,291**	**5.97**	**7,590**
		TRANSMISSION AND DISTRIBUTION PLANT										
341.00	304.40	STRUCTURES AND IMPROVEMENTS	32,893.56	40-R5	(10)	905	2.75	40-R1.5	0	46	0.14	(859)
342.00	330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	2,708,343.96	60-R5	(20)	54,167	2.00	65-R2.5	(20)	46,235	1.71	(7,932)
343.00	331.00	TRANSMISSION AND DISTRIBUTION MAINS	26,634,035.12	100-R3	(20)	319,608	1.20	85-R2.5	(5)	325,129	1.22	5,521
345.00	333.00	SERVICES	5,731,678.62	65-R3	(20)	106,036	1.85	45-S2.5	(5)	129,474	2.26	23,438
346.00	334.00	METERS	1,620,461.06	25-R1	5	61,578	3.80	15-L3	5	161,089	9.94	99,511
347.00	334.10	METER INSTALLATIONS	198,718.93	25-R1	5	7,551	3.80	45-S2.5	0	4,453	2.24	(3,098)
348.00	335.00	HYDRANTS	709,986.40	50-S3	(20)	17,040	2.40	45-R3	0	12,038	1.70	(5,002)
349.00	339.00	OTHER TRANSMISSION AND DISTRIBUTION PLANT	178,436.23	20-SQ	0	8,922	5.00	30-S2	0	4,416	2.47	(4,506)
		TOTAL TRANSMISSION AND DISTRIBUTION PLANT	**37,814,553.88**			**575,807**	**1.52**			**682,880**	**1.81**	**107,073**
		GENERAL PLANT										
390.00	304.50	STRUCTURES AND IMPROVEMENTS	566,028.75	40-R1	(10)	15,566	2.75	30-R0.5	0	28,983	5.12	13,417
391.00	340.10	OFFICE FURNITURE AND EQUIPMENT										
		FULLY ACCRUED	4,412.60	13-R1	3	329	7.46			0	-	(329)
		AMORTIZED	2,237.30	13-R1	3	167	7.46	20-SQ	0	112	5.01	(55)
		TOTAL OFFICE FURNITURE AND EQUIPMENT	6,649.90			496	7.46			112	1.68	(384)
391.10	340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE										
		FULLY ACCRUED	144,391.55	5-SQ	0	0 **	20.00			0	-	0
		AMORTIZED	40,021.48	5-SQ	0	0 **	20.00	5-SQ	0	8,004	20.00	8,004
		TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	184,413.03			0	20.00			8,004	4.34	8,004

AQUARION WATER COMPANY OF NEW HAMPSHIRE

COMPARISON OF PROPOSED ANNUAL DEPRECIATION EXPENSE VS. CURRENT ANNUAL DEPRECIATION EXPENSE AS OF DECEMBER 31, 2019

AQUARION ACCOUNT	NARUC ACCOUNT	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	CURRENT SURVIVOR CURVE	CURRENT NET SALVAGE PERCENT	CURRENT CALCULATED ANNUAL ACCRUAL AMOUNT	CURRENT CALCULATED ANNUAL ACCRUAL RATE	PROPOSED SURVIVOR CURVE	PROPOSED NET SALVAGE PERCENT	PROPOSED CALCULATED ANNUAL ACCRUAL AMOUNT	PROPOSED CALCULATED ANNUAL ACCRUAL RATE	INCREASE/ DECREASE
		(1)	(2)	(3)	(4)	(5)=(6)*(2)	(6)	(7)	(8)	(9)	(10)	(11)
391.20	340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE										
		FULLY ACCRUED	368,220.13	5-SQ	0	0 **	20.00			0	-	0
		AMORTIZED	51,074.98	5-SQ	0	0 **	20.00	5-SQ	0	10,214	20.00	10,214
		TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE	419,295.11			0	20.00			10,214	2.44	10,214
392.00	341.00	TRANSPORTATION EQUIPMENT	644,403.27	8-S6	10	72,495	11.25	10-L2.5	5	6,406	0.99	(66,089)
393.00	342.00	STORES EQUIPMENT	330.88	20-SQ	0	17	5.00	FULLY ACCRUED		0	- ***	(17)
394.00	343.00	TOOLS, SHOP AND GARAGE EQUIPMENT										
		FULLY ACCRUED	38,702.85	20-SQ	0	1,935	5.00			0	-	(1,935)
		AMORTIZED	49,146.51	20-SQ	0	2,457	5.00	20-SQ	0	2,456	5.00	(1)
		TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT	87,849.36			4,392	5.00			2,456	2.80	(1,936)
396.00	345.00	POWER OPERATED EQUIPMENT	109,715.27	15-R3	0	7,318	6.67	15-L2	0	1,995	1.82	(5,323)
397.00	346.00	COMMUNICATION EQUIPMENT	51,552.91	10-SQ	0	5,155	10.00	10-SQ	0	5,155	10.00	0
398.00	347.00	MISCELLANEOUS EQUIPMENT										
		FULLY ACCRUED	18,577.41	15-SQ	0	1,239	6.67			0	-	(1,239)
		AMORTIZED	200,883.28	15-SQ	0	13,399	6.67	15-SQ	0	13,393	6.67	(6)
		TOTAL MISCELLANEOUS EQUIPMENT	219,460.69			14,638				13,393		(1,245)
		TOTAL GENERAL PLANT	**2,289,699.17**			**120,077**	**5.24**			**76,718**	**3.35**	**(43,359)**
		RESERVE ADJUSTMENT FOR AMORTIZATION										
303.00	303.00	MISCELLANEOUS INTANGIBLE PLANT								3,044		3,044
391.00	340.10	OFFICE FURNITURE AND EQUIPMENT								(1,868)		(1,868)
391.10	340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE								(17,186)		(17,186)
391.20	340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE								(4,435)		(4,435)
393.00	342.00	STORES EQUIPMENT								(896)		(896)
394.00	343.00	TOOLS, SHOP AND GARAGE EQUIPMENT								2,808		2,808
395.00	344.00	LABORATORY EQUIPMENT								102		102
397.00	346.00	COMMUNICATIONS EQUIPMENT								(8,352)		(8,352)
398.00	347.00	MISCELLANEOUS EQUIPMENT								1,808		1,808
		TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION								**(24,975)**		**(24,975)**
		TOTAL DEPRECIABLE PLANT	**48,369,952.12**			**981,358**	**2.03**			**1,058,620**	**2.19**	**77,262**
		NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED										
301.00	301.00	ORGANIZATION ***	17,700.00									
310.00	303.10	LAND AND LAND RIGHTS	635,643.46									
340.00	303.40	LAND AND LAND RIGHTS	314,551.16									
		TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	**967,894.62**									
		TOTAL WATER PLANT	**49,337,846.74**									

* REMAINING COSTS TO BE FULLY DEPRECIATED OVER A TWENTY YEAR PERIOD AS PER THE ORDER FROM CASE DW 08-098
** NO CURRENT DEPRECIATION BECAUSE ACCOUNT WAS FULLY ACCRUED
*** ADDITIONS TO ACCOUNT WILL HAVE AN AMORTIZATION PERIOD OF 20 YEARS AND WILL BE DEPRECIATED AT A RATE OF 5%