

Table A
DEPRECIATION EXPENSE ADJUSTMENTS

<u>Asset No.</u>	<u>Asset</u>	<u>Date in Service</u>	<u>Original Cost</u>	<u>Reported Amounts</u>	<u>Life</u>	<u>Depr. Exp.</u>	<u>Proforma Amounts</u>	<u>Life</u>	<u>Depr. Exp.</u>	<u>Depreciation Expense Adjustment</u>	
<u>Transmission and Distribution Plant</u>											
42 - 49	Tanks and Improvements	various	\$ 1,653,190	40	\$	41,330	50	\$	33,064	\$ (8,266)	
50	Dixville Rd. Tank Telemetry	07/31/08	13,235	7		1,891	10		1,324	(567)	
51	Dixville Rd. Tank Project	06/01/10	28,581	40		715	45		635	(79)	
52 - 58	Hydrants	various	21,588	40		540	50		432	(108)	
224 - 225	Meter Installations	various	31,649	20		1,582	40		791	(791)	
227 - 228	Meter Installations	various	13,551	20		678	40		339	(339)	
59 - 151	Transmission/Distribution Mains	various	12,170,256	40		304,256	50		243,405	(60,851)	
284 & 289	Transmission/Distribution Mains	various	474,724	40		11,868	50		9,494	(2,374)	
<u>General Plant</u>											
259 - 263	Computers & Software	various	11,428	5		2,286	10		1,143	(1,143)	
264 - 270	Office Furniture & Equipment	various	3,311	10		331	20		166	(166)	
272 & 273	Software & Printer	various	4,815	5		963	10		482	(482)	
274 & 287	Desk & Refrigerator	various	1,702	7		243	20		85	(158)	
275 - 279	Computers & Equipment	various	9,794	5		1,959	10		979	(979)	
286 & 296	Computers & Equipment	various	8,471	5		1,694	10		847	(847)	
249 - 251	Telemetry	various	136,057	40		3,401	10		13,606	10,204	
285	Fencing/Curbs/Windows/Door	04/30/13	22,205	20		1,110	35		634	(476)	
281 - 283	2013 Trucks	01/15/13	57,089	5		11,418	7		8,156	(3,262)	
293 - 295	Trucks & Trailer	various	57,966	5		11,593	7		8,281	(3,312)	
<u>Purchase of New Office Building</u>											
TBD	Building	2017	100,000				40		2,500	2,500	
TBD	Renovations	2017	50,000				40		1,250	1,250	
TOTALS						\$ 397,858	\$ 327,612	\$ (70,246)			