

State of New Hampshire Supreme Court

APPEAL OF THE
LOCAL GOVERNMENT CENTER, INC, &a.

N.H. Sup.Ct. No. 2012-0729

PETITION TO INTERVENE and PETITION TO ADD QUESTIONS FOR REVIEW

NOW COMES the Towns of Durham, Northfield, Peterborough, and Salem, by and through their attorney, Joshua L. Gordon, and collectively request both leave to intervene and the addition of two questions for review.

1. The Bureau of Securities Regulation (BSR) found wrongdoing in the management of the Local Government Center's (LGC) risk pools. It ordered millions of dollars held by the Local Government Center to be returned to current members of the pools.

2. The BSR, however, did not distinguish among members. Some joined the risk pools early or late, some left early or late, and some joined, left, and later rejoined. By ordering the money returned to current members, it created windfalls for some, but inadequate recompense for others. That is, some members will receive an arbitrarily larger share than their contribution, and some an arbitrarily smaller share.

3. To fix this, the four towns hereby petition this Court to allow them to intervene, and to address in this proceeding the hearings officer's failure to fashion a remedy that will allow refunds in proportion to members' contributions. Due to the dates they joined and left, these four – Durham, Northfield, Peterborough, and Salem – believe they represent all members whose share of the refund will be inadequate compared to the share of the money they contributed.

As grounds it is stated:

I. The Problem – Remedy Not in Proportion to Members’ Contributions

4. The Intervenors have all been members of the LGC’s Health Trust or Property Liability Trust.

5. On August 16, 2012, the hearings officer found LGC had engaged in actions or inactions that resulted in multiple violations of RSA 5-B, starting in 2003 and continuing through 2010. ORDER (Aug. 16, 2012), *Petition for Appeal* at 123. The illegalities included a failure to distribute to members on an annual basis excess earnings and surpluses, improper transfers of monies from the Health Care Trust and Property Liability Trust to the Workers Compensation Trust, and a transfer of the Health Care Trust’s and Property Liability Trust’s respective interests in real estate to the Local Government Center Real Estate Inc. without consideration.

6. The Order found that but for these irregularities, there would have been additional excess earnings and surpluses available for return to LGC members on an annual basis.

7. Consequently the Order set forth remedies:

- It ordered the return of \$33.2 million by the LGC to its members of the Health Trust program “in proportion to each member’s contributions to that standing amount of earnings and surplus.” ORDER ¶ 6 at 75. The Order provided that the BSR and the LGC “shall confer and within 30 days ... shall submit ... an agreed upon plan for the return” of the \$33.2 million “to members who participated in the Local Government Center’s Health Trust risk pool management program at any time after June 14, 2010.” But “[f]ailing the submission of [an] agreement” the LGC Health Trust “shall return” the \$33.2 million “to members that participate in the ... Health Trust risk pool management program *on the date of this order* ... in proportion to the premiums paid by said members.” ORDER ¶ 8 at 75-76 (emphasis added).
- It ordered the return of \$3.1 million to members of the LGC Property and Liability risk pool management program, under the same operative dates and terms as the Health Trust. ORDER ¶ 11 at 77-78.
- It ordered the return of \$17.1 million from the LGC Property Liability Trust to the LGC Health Trust risk pool management program, reflecting an illegal subsidy of the

Workers Compensation Trust. ORDER ¶ 13 at 78. It ordered this refund “shall be returned to members consistent with RSA 5-B:5,I, c.” ORDER ¶ 14 at 79.

- It ordered re-conveyance by the Local Government Center Real Estate, Inc. to the Health Trust and the Property Liability Trust, in the same percentage share of their former ownership, of certain real estate that had been conveyed without consideration to the LGC Real Estate, Inc.

8. The parties did not reach an agreement. Thus the LGC proposes to issue refunds to those who were members of its Health and Property Liability Trusts as of August 16, 2012. So structured, the refunds would not meet the standard articulated in the Order because they are not “in proportion to each member’s contributions.” ORDER ¶ 6 at 75. They also do not meet the terms of the statute. RSA 5-B:4-a, VII (b) (BSR has authority to make “order of rescission, restitution, or disgorgement”).

9. Durham, Peterborough, Salem and many other political subdivisions would have been able to recoup a refund had its operative date been June 14, 2010 – the date set by the Order if the BSR and LGC reached an agreement. *See attached*, AFFIDAVIT OF TODD SELIG (Jan. 14, 2013) (Durham); AFFIDAVIT OF PAMELA BRENNER (Jan. 14, 2013) (Peterborough); AFFIDAVIT OF KEITH HICKEY (Jan. 14, 2013) (Salem).

10. Northfield and many other political subdivisions who left the LGC prior to June 14, 2010 would have been able to recoup a refund had the remedy required a re-calculation of surplus on an annual basis, with the surplus distributed annually, based on annual membership rolls and the premiums paid by members and former members each year. *See attached*, AFFIDAVIT OF GLENN SMITH (Jan. 15, 2013) (Northfield).

11. Documents acquired from the LGC reveal that in any given year, the membership of the trusts changed. *See attached*, HISTORICAL PARTICIPATION REPORT - MEDICAL (Nov. 30, 2012); HISTORICAL PARTICIPATION REPORT - PLT (Nov. 30, 2012). Awarding refunds arbitrarily based

on the date of the Order date does not accurately assess the amounts various members contributed to the trusts during the time surpluses accrued. As the attached affidavits attest, employees paid significant portions of the health care premiums, and presumably will receive from their political subdivision employer a corresponding portion of health care surplus refunds.

12. Accordingly, the interveners seek to add two issues for review by this Court:

- Whether the hearings officer erred in failing to fashion a remedy that will allow that refunds be in proportion to each member's and former member's contributions to the unlawfully retained surplus.
- Whether this Court should exercise its equitable powers to fashion a remedy whereby the calculation and refund of any surplus shall be in proportion to each member's or former member's annual contribution to the surplus, or such other equitable remedy as the Court shall see fit to adopt.

II. Supreme Court is the First Opportunity for Intervenors to Raise Claims Regarding Apportionment of Reclaimed Funds

13. Neither towns, other members of the various risk pools, nor individual beneficiaries, participated in the proceedings below. ORDER at 2 fn. 1.

14. As noted by the hearings officer, the BSR is an executive-branch regulatory and adjudicative body of limited jurisdiction and authority, as conferred by statute, ORDER at 4-5; RSA 5-B:4-a, and may impose only enumerated remedies. RSA 5-B:4-a, I; RSA 5-B:4-a, VII. This Court, however, constitutes the judicial branch of government, and has general equity jurisdiction. N.H. CONST. pt. II, art. 72-a (“The judicial power of the state shall be vested in the supreme court ...”); RSA 490:4 (“The supreme court shall have general superintendence of all courts of inferior jurisdiction to prevent and correct errors and abuses.”). The statutory concern of the BSR is the regulation of those within its purview, and reclamation when it finds illegality. The BSR is understandably unconcerned with the precise apportionment of reclamation funds.

15. Because this case did not arise in, for instance, the Superior Court that shares equitable jurisdiction, this forum is the aggrieved towns' first opportunity to raise the issue of proper apportionment. Accordingly, not having previously raised the issue is not be a bar to intervention.

III. Towns' Interests in Equitable Apportionment is Not Otherwise Represented

16. To intervene, a party must have a “direct and apparent interest in the subject matter of the litigation.” *Town of Nottingham v. Bonser*, 146 N.H. 418, 424 (2001). An adequate interest exists when it would “be sacrificed, were the court to deny the privilege.” *Clipper Affiliates, Inc. v. Checovich*, 138 N.H. 271, 277 (1994). A party may intervene when no other party is available to present its interests. *Cf. State v. City of Dover*, 153 N.H. 181 (2006) (intervention disallowed when other party adequately represented interests); *State of N.J. v. State of N.Y.*, 345 U.S. 369 (1953) (same). When an intervener has limited interests, its participation in a proceeding may be limited to the extent of those interests. *See e.g., Appeal of Sullivan County Nursing Home*, 133 N.H. 389, 394 (1990).

17. Here the interveners seek to address the hearings officer’s failure to fashion a remedy that will allow refunds in proportion to members’ contributions, and plans no comment on the issues raised by the appellant. Their position is, rather, if the LGC acted unlawfully, and if the BSR is successful in reclaiming funds, that the funds be equitably apportioned. Their interest is in a proportional refund, which will otherwise be sacrificed because it is not represented by any other party.

18. Lesser participation, such as an *amicus curiae*, is not adequate because the towns here seek substantive relief. Gressman, Geller, Shapiro, SUPREME COURT PRACTICE Ch. 13.14 at 738 (9th ed. 2007) (“The amicus is not entitled to present additional questions for review.”) (citing *United Parcel Serv. v. Mitchell*, 451 U.S. 56, 60 n.2 (1981)).

19. Finally, the interveners are aware they stand in for other members of the various LGC trusts who are similarly situated, and that the ultimate beneficiaries of the reclamation properly apportioned are employees and taxpayers of many political subdivisions. Thus intervention serves the public interest. *Appeal of Seacoast Anti-Pollution League*, 125 N.H. 708, 732 (1984) (King, C.J., and Batchelder, J., dissenting). (“The public does not benefit from such a judicial limitation of the intervenors’ right to challenge by appeal the validity of [an administrative agency] order.”).

IV. Procedural Matters

20. Because the interveners are raising issues unrepresented by any party, they request an opportunity to present oral argument.

21. Finally, in the event this court allows intervention, a question arises regarding at what point in the appellate process the intervening towns should file their brief. Generally this Court orders third parties to file briefs at the same time as parties with whom they share interests. *See e.g.*, SUP.CT. R. 30(1). Here the intervening towns do not intend comment on the positions of the parties. They therefore respectfully request that if intervention is granted, this Court allow an opportunity for the parties to discuss the matter, and if necessary, to express their positions in pleadings.

WHEREFORE, the Towns of Durham, Northfield, Peterborough, and Salem respectfully request this honorable Court to allow their participation as interveners, and add two questions for review as noted in paragraph 12, *supra*.

Respectfully submitted
for the Towns of Durham, Northfield
Peterborough, and Salem,
by their attorney,

Dated: January 17, 2013

Joshua L. Gordon, Esq.
NH Bar No. 9046
Law Office of Joshua Gordon
75 South Main Street # 7
Concord, NH 03301
(603) 226-4225
JLGordon@AppealsLawyer.net

I hereby certify on this 17th day of January 2013, a copy of the foregoing is being forwarded to William C. Saturley, Esq. & Brian M. Quirk, Esq., Preti Flaherty, PLLP; to David I. Frydman, Esq., Local Government Center, Inc.; to Michael D. Ramsdell, Esq., Ramsdell Law Firm, PLLC; to Jeffrey D. Spill, Esq. & Adrian S. LaRochelle, Esq., New Hampshire Bureau of Securities Regulation; and to Andru H. Volinsky, Esq., Roy W. Tilsley Jr., Esq., & Christopher G. Aslin, Esq., Bernstein Shur Sawyer & Nelson PA.

Dated: January 17, 2013

Joshua L. Gordon, Esq.

AFFIDAVIT OF TODD SELIG

I, Todd Selig, having been duly sworn, do hereby depose and say:

1. I am employed by the Town of Durham as its Town Administrator. I have been employed in this position for 12 years, and I have worked in NH in the fields of municipal finance and administration for over 19 years.

2. The Local Government Center, Inc., in response to a RSA 91-A request propounded by Durham and 13 other municipalities, supplied the attached spreadsheets identified as Brenner Exhibit 1 and 2 (copies attached). Exhibit 1 identifies the members of the Health Care Trust from January 1, 2003 to June 30, 2012 and Exhibit 2 identifies the members of the Property Liability Trust from July 1, 1986 to June 30, 2012. These exhibits set forth when each member joined the Trust and the dates that members discontinued Trust membership (and in some instances, dates of rejoining and discontinuing Trust membership a second time).

3. Exhibit 1 and 2 illustrate that the Health Care and Property Liability Trust membership rolls have varied from year to year as new members joined and existing members left the Trusts.

4. As Exhibit 1 and 2 illustrate, many members of these Trusts contributed to the creation of the surplus that the hearings officer has ordered the LGC to return, but because these Trust members discontinued their Trust memberships prior to August 16, 2012, none of them are eligible to participate in the surplus distribution ordered by the hearings officer.

5. For a number of former Trust members, including Durham, it was the failure of BSR and the LGC to submit an agreed upon plan for the return of surplus within 30 days of the Order that has the effect of disqualifying members who participated in the Health Care Trust after June 19, 2010 and before August 16, 2012. See Order at pg. 75-76, paragraph 8. Durham was a Health Care Trust member until June 30, 2012. It strikes me that it was inexplicable and arbitrary that Durham's eligibility to participate in the Health Care Trust surplus distribution would turn on whether the BSR and LGC agreed on a plan to distribute the surplus.

6. Durham, on behalf of its police and non-union employees (approximately 35 employees, 25 of whom took health insurance and 33 of whom took separate dental insurance), was a member of the Health Care Trust from January 1, 2003 to June 30, 2012. Per the terms of the hearings officer's August 16, 2012 order, Durham is ineligible to participate in the distribution of the surplus. This is a surplus that Durham would have been eligible to receive but for the LGC's failure to distribute surplus annually during the time period that Durham was a member of these Trusts, and but for the failure of the LGC and BSR to submit an agreed upon plan for surplus distribution.

7. From 2003 to June, 2012, these Durham employees paid approximately 10% of the health care insurance coverage premiums that Durham paid on an annual basis to the Health Care Trust. Durham would refund to employees their pro-rata share of any Health Care surplus that may be distributed to the Town of Durham, consistent with the amount of employee health care coverage premiums that employees paid on an annual basis for the years covered by any surplus distribution.

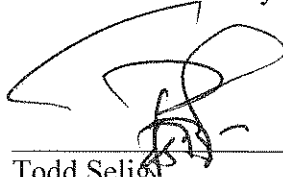
8. Were the Court to order a distribution of surplus based upon an a re-calculation of the surplus on an annual basis, with the surplus to be distributed annually, based upon the annual membership rolls and the premiums paid by members in each year, I estimate that Durham's medical surplus share of the \$33,200,000.00 is approximately \$50,000.00. I believe such surplus would have been distributed annually but for the failure of the LGC to follow the law; therefore, distribution should be calculated on an annual basis.

9. It is my opinion, from speaking with Durham's information technology specialist, and having reviewed the spreadsheet data set forth in Exhibit 1 and 2, and having an understanding of other information that is maintained by the LGC and members and former members concerning premium payments, that it would not be difficult for the LGC to calculate a distribution of surplus to members and former members on an annual basis from 2003-2012 "in proportion to each member's contributions to that standing amount of earning and surplus." Order at pg. 75, paragraph 6.

FURTHER AFFIANT SAYETH NAUGHT.

IN WITNESS WHEREOF, I have hereunto set my hand this 14 day of
JANUARY, 2013.

Thomas S. Hornel
Witness



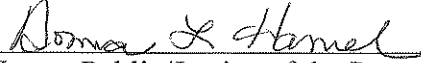
Todd Selig
Town Administrator
Town of Durham

OATH CERTIFICATION

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

On this 14th day of January, 2013, before me, personally appeared Todd Selig, known to me (or satisfactorily proven to be) the person whose name is subscribed to the foregoing instrument and made oath that the facts contained in the foregoing Affidavit are true to the best of his knowledge, information and belief, and that he executed the same as his free act and deed for the purposes therein contained.

Before me,



Notary Public/Justice of the Peace

DONNA L. HAMEL, Notary Public
Justice of the Peace
My Commission Expires July 13, 2016

AFFIDAVIT OF GLENN SMITH

I, Glenn Smith, having been duly sworn, do hereby depose and say:

1. I am employed by the Town of Northfield as its Town Administrator. I have been employed in this position for 5 years, and I have worked in the fields of municipal finance and administration for over 25 years.

2. The Local Government Center, Inc., in response to a RSA 91-A request propounded by Northfield and 13 other municipalities, supplied the attached spreadsheets identified as Brenner Exhibit 1 and 2. Exhibit 1 identifies the members of the Health Care Trust from January 1, 2003 to June 30, 2012. Exhibit 2 identifies the members of the Property Liability Trust from July 1, 1986 to June 30, 2012. These exhibits set forth when each member joined the Trust and the dates that members discontinued Trust membership (and in some instances, dates of rejoining and discontinuing Trust membership a second time).

3. Exhibit 1 and 2 illustrate that the Health Care and Property Liability Trust membership rolls have varied from year to year as new members joined and existing members left the Trusts.

4. As Exhibit 1 and 2 illustrate, many members of these Trusts contributed to the creation of the surplus that the hearings officer has ordered the LGC to return, but because these Trust members discontinued their Trust memberships prior to August 16, 2012, none of them are eligible to participate in the surplus distribution ordered by the hearings officer.

5. For a number of former Trust members, it was the failure of BSR and the LGC to submit an agreed upon plan for the return of surplus within 30 days of the Order that has the effect of disqualifying members who participated in the Property Liability Trust between June 14, 2010 and before August 15, 2012. See Order at pg. 75-76, paragraph 8. Northfield was a Property Liability Trust member from September 1, 1993 until June 30, 2011. It strikes me that it was inexplicable and arbitrary that Northfield's eligibility to participate in the Property Liability Trust surplus distribution would turn on whether the BSR and LGC agreed on a plan to distribute the surplus.

6. Northfield was a member of the Health Care Trust from January 1, 2003 to January 31, 2010. Per the terms of the hearings officer's August 16, 2012 order, Northfield is ineligible to participate in the distribution of the surplus. This is a surplus that Northfield would have been eligible to receive but for the LGC's failure to distribute surplus annually during the time period that Northfield was a member of the Trust.

7. From 2005 to June, 2012, Northfield employees paid approximately 10% of the health care insurance coverage premiums that Northfield paid on an annual basis to the

Health Care Trust. Northfield would refund to employees their pro-rata share of any Health Care surplus that may be distributed to the Town of Northfield, consistent with the amount of employee health care coverage premiums that employees paid on an annual basis for the years covered by any surplus distribution.

8. Were the Court to order a distribution of surplus based upon an a re-calculation of the surplus on an annual basis, with the surplus to be distributed annually, based upon the annual membership rolls and the premiums paid by members in each year, I estimate that Northfield's medical surplus share of the \$33,200,000.00 is approximately \$15,000. I believe such surplus would have been distributed annually but for the failure of the LGC to follow the law; therefore, distribution should be calculated on an annual basis.

9. It is my opinion that it would not be difficult for the LGC to calculate a distribution of surplus to members and former members of the LGC Trusts on an annual basis from 2003-2012 "in proportion to each member's and former member's contributions to that standing amount of earning and surplus." Order at pg. 75, paragraph 6.

FURTHER AFFIANT SAYETH NAUGHT.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of January, 2013.

Vicki L. Nussenz
Witness

Glenn Smith
Glenn Smith
Town Administrator
Town of Northfield

OATH CERTIFICATION

STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

On this 15th day of January, 2013, before me, personally appeared Glenn Smith, known to me (or satisfactorily proven to be) the person whose name is subscribed to the foregoing instrument and made oath that the facts contained in the foregoing Affidavit are true to the best of his knowledge, information and belief, and that he executed the same as his free act and deed for the purposes therein contained.

Before me,

Cindy L. Cavenny
Notary Public/Justice of the Peace
CINDY L. CAVENY, Notary Public
My Commission Expires Dec. 5, 2017

AFFIDAVIT OF PAMELA BRENNER

I, Pamela Brenner, having been duly sworn, do hereby depose and say:

1. I am employed by the Town of Peterborough as its Town Administrator. I have been employed in this position for 17 years, and I have worked in NH in the fields of municipal finance and administration for over 27 years.

2. The Local Government Center, Inc., in response to a RSA 91-A request propounded by Peterborough and 13 other municipalities, supplied the attached spreadsheets identified as Brenner Exhibit 1 and 2. Exhibit 1 identifies the members of the Health Care Trust from January 1, 2003 to June 30, 2012 and Exhibit 2 identifies the members of the Property Liability Trust from July 1, 1986 to June 30, 2012. These exhibits set forth when each member joined the Trust and the dates that members discontinued Trust membership (and in some instances, dates of rejoining and discontinuing Trust membership a second time).

3. Exhibit 1 and 2 illustrate that the Health Care and Property Liability Trust membership rolls have varied from year to year as new members joined and existing members left the Trusts.

4. As Exhibit 1 and 2 illustrate, many members of these Trusts contributed to the creation of the surplus that the hearings officer has ordered the LGC to return, but because these Trust members discontinued their Trust memberships prior to August 16, 2012, none of them are eligible to participate in the surplus distribution ordered by the hearings officer.

5. For a number of former Trust members, including Peterborough, it was the failure of BSR and the LGC to submit an agreed upon plan for the return of surplus within 30 days of the Order that has the effect of disqualifying members who participated in the Health Care Trust between June 14, 2010 and before August 15, 2012. See Order at pg. 75-76, paragraph 8. Peterborough was a Health Care Trust member until June 30, 2012. It strikes me that it was inexplicable and arbitrary that Peterborough's eligibility to participate in the Health Care Trust surplus distribution would turn on whether the BSR and LGC agreed on a plan to distribute the surplus.

6. Peterborough was a member of the Health Care Trust from January 1, 2003 to June 30, 2012; it was a member of the Property Liability Trust from December 27, 1986 to June 30, 2012. Per the terms of the hearings officer's August 16, 2012 order, Peterborough is ineligible to participate in the distribution of the surplus. This is a surplus that Peterborough would have been eligible to receive but for the LGC's failure to distribute surplus annually during the time period that Peterborough was a member of these Trusts, and but for the failure of the LGC and BSR to submit an agreed upon plan for surplus distribution.

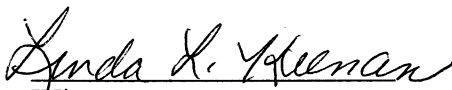
7. From 2003 to June, 2012, Peterborough employees paid approximately 20% of the health care insurance coverage premiums that Peterborough paid on an annual basis to the Health Care Trust. Peterborough would refund to employees their pro-rata share of any Health Care surplus that may be distributed to the Town of Peterborough, consistent with the amount of employee health care coverage premiums that employees paid on an annual basis for the years covered by any surplus distribution.


8. Were the Court to order a distribution of surplus based upon an a re-calculation of the surplus on an annual basis, with the surplus to be distributed annually, based upon the annual membership rolls and the premiums paid by members in each year, I estimate that Peterborough's medical surplus share of the \$33,200,000.00 is approximately \$85,000.00. I believe such surplus would have been distributed annually but for the failure of the LGC to follow the law; therefore, distribution should be calculated on an annual basis.

9. It is my opinion, from speaking with Peterborough's information technology specialist, and having reviewed the spreadsheet data set forth in Exhibit 1 and 2, and having an understanding of other information that is maintained by the LGC and its members and former members concerning premium payments, that it would not be difficult for the LGC to calculate a distribution of surplus to members and former members on an annual basis from 2003-2012 "in proportion to each member's contributions to that standing amount of earning and surplus." Order at pg. 75, paragraph 6.

FURTHER AFFIANT SAYETH NAUGHT.

IN WITNESS WHEREOF, I have hereunto set my hand this 14th day of January, 2013.


Lynda K. Heenan
Witness


Pamela Brenner
Town Administrator
Town of Peterborough


OATH CERTIFICATION

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this 14th day of January, 2013, before me, personally appeared Pamela Brenner, known to me (or satisfactorily proven to be) the person whose name is subscribed to the foregoing instrument and made oath that the facts contained in the foregoing Affidavit are true to the best of her knowledge, information and belief, and that she executed the same as her free act and deed for the purposes therein contained.

Before me,

LINDA M. GUYETTE, Notary Public
My Commission Expires June 17, 2014



Notary Public/Justice of the Peace

AFFIDAVIT OF KEITH HICKEY

I, Keith Hickey, having been duly sworn, do hereby depose and say:

1. I am employed by the Town of Salem as its Town Manager. I have been employed in this position for 2 years, and I have worked in NH in the fields of municipal finance and administration for over 25 years.

2. The Local Government Center, Inc., in response to a RSA 91-A request propounded by Salem and 13 other municipalities, supplied the attached spreadsheets identified as Brenner Exhibit 1 and 2 (copies attached). Exhibit 1 identifies the members of the Health Care Trust from January 1, 2003 to June 30, 2012 and Exhibit 2 identifies the members of the Property Liability Trust from July 1, 1986 to June 30, 2012. These exhibits set forth when each member joined the Trust and the dates that members discontinued Trust membership (and in some instances, dates of rejoining and discontinuing Trust membership a second time).

3. Exhibit 1 and 2 illustrate that the Health Care and Property Liability Trust membership rolls have varied from year to year as new members joined and existing members left the Trusts.

4. As Exhibit 1 and 2 illustrate, many members of these Trusts contributed to the creation of the surplus that the hearings officer has ordered the LGC to return, but because these Trust members discontinued their Trust memberships prior to August 16, 2012, none of them are eligible to participate in the surplus distribution ordered by the hearings officer.

5. For a number of former Trust members, including Salem, it was the failure of BSR and the LGC to submit an agreed upon plan for the return of surplus within 30 days of the Order that has the effect of disqualifying members who participated in the Health Care Trust between June 14, 2010 and before August 15, 2012. See Order at pg. 75-76, paragraph 8. Salem was a Health Care Trust member until April 30, 2012. It strikes me that it was inexplicable and arbitrary that Salem's eligibility to participate in the Health Care Trust surplus distribution would turn on whether the BSR and LGC agreed on a plan to distribute the surplus.

6. Salem was a member of the Health Care Trust from January 1, 2003 to April 30, 2012; it was a member of the Property Liability Trust from December 27, 1986 to June 30, 2011. Per the terms of the hearings officer's August 16, 2012 order, Salem is ineligible to participate in the distribution of the surplus. This is a surplus that Salem would have been eligible to receive but for the LGC's failure to distribute surplus annually during the time period that Salem was a member of these Trusts, and but for the submittal of a LGC and BSR agreed upon plan for surplus distribution.

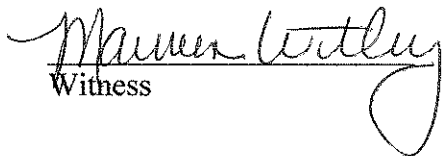
7. From 2003 to June, 2012, Salem employees paid approximately 9% of the health care insurance coverage premiums that Salem paid on an annual basis to the Health Care Trust. Salem would refund to employees their pro-rata share of any Health Care surplus that may be distributed to the Town of Salem, consistent with the amount of employee health care coverage premiums that employees paid on an annual basis for the years covered by any surplus distribution.


8. Were this Court to order a distribution of surplus based upon an a re-calculation of the surplus on an annual basis, with the surplus to be distributed annually, based upon the annual membership rolls and the premiums paid by members in each year, I estimate that Salem's medical surplus share of the \$33,200,000.00 is approximately \$150,000.00. I believe such surplus would have been distributed annually but for the failure of the LGC to follow the law; therefore, distribution should be calculated on an annual basis.

9. It is my opinion, from speaking with Salem's information technology specialist, and having reviewed the spreadsheet data set forth in Exhibit 1 and 2, and having an understanding of other information that is maintained by the LGC and members and former members concerning premium payments, that it would not be difficult for the LGC to calculate a distribution of surplus to members and former members on an annual basis from 2003-2012, to use the Order's language, "in proportion to each member's contributions to that standing amount of earning and surplus." Order at pg. 75, paragraph 6.

FURTHER AFFIANT SAYETH NAUGHT.

IN WITNESS WHEREOF, I have hereunto set my hand this 14th day of January, 2013.


Witness



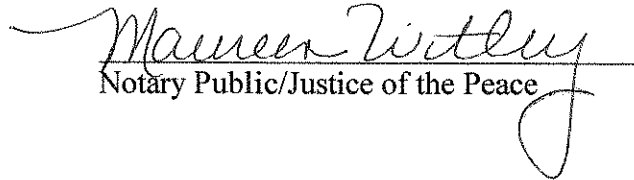
Keith Hickey
Town Manager
Town of Salem

OATH CERTIFICATION

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

On this 14 day of January, 2013, before me, personally appeared Keith Hickey, known to me (or satisfactorily proven to be) the person whose name is subscribed to the foregoing instrument and made oath that the facts contained in the foregoing Affidavit are true to the best of his knowledge, information and belief, and that he executed the same as his free act and deed for the purposes therein contained.

Before me,


Notary Public/Justice of the Peace

MAUREEN R. WITLEY
Notary Public - New Hampshire
My Commission Expires ~~September 22, 2009~~
September 9, 2014

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust	Groups Covered	Groups Not Covered
Abbie Greenleaf Library	Medical	1/1/2003						January		
Town of Acworth	Medical	1/1/2003	1/31/2010		2/1/2012			January		
Town of Albany	Medical	1/1/2003	12/31/2006					January		
Town of Alexandria	Medical	1/1/2003	12/31/2010					January		
Town of Allentown	Medical	1/1/2003						January		
Town of Allentown	Medical	2/1/2004	5/31/2006		7/1/2011			January		
Town of Alton	Medical	1/1/2003						January		
Town of Amherst	Medical	1/1/2003	6/30/2005					July		
Androscoggin Valley Regional RD	Medical	7/1/2012						January		
Town of Andrum	Medical	1/1/2003						July		
Town of Ashland	Medical	7/1/2004						July		
Town of Atkinson	Medical	1/1/2003						January		
Town of Auburn	Medical	1/1/2003	10/31/2007					January		
Town of Barnstead	Medical	1/1/2003						January		
Town of Barrington	Medical	1/1/2003						July		
Town of Bartlett	Medical	7/1/2003						July		
Town of Bath	Medical	1/1/2003						July		
BCEP Solid Waste	Medical	1/1/2003						January		Public Works
Town of Bedford	Medical	1/1/2003						July		
Belknap County	Medical	1/1/2003	5/31/2009		7/1/2012			July		
Belknap County Conservation Dist	Medical	1/1/2003						January		
Town of Belmont	Medical	4/1/2011						January		
Town of Bennington	Medical	1/1/2003	6/30/2012	All but police and OPEIU termed 6/30/2006; Police termed 7/31/2006; only OPEIU remains				July	OPEIU (Office & Professional) and Teamsters	Everyone but OPEIU and Teamsters
City of Berlin	Medical	1/1/2003						July		
Berlin Housing Authority	Medical	1/1/2003						January		
Town of Bethlehem	Medical	1/1/2005						January		
Bethlehem Village District	Medical	1/1/2003						January		
Town of Boscawen	Medical	2/1/2005	12/31/2009					January		
Town of Bow	Medical	1/1/2003						January		
Town of Bradford	Medical	1/1/2003						January		
Town of Brentwood	Medical	1/1/2003						January		
Town of Bristol	Medical	7/1/2012						January		
Town of Brookline	Medical	1/1/2003						January		
Brookline Public Library	Medical	4/1/2006						January		
Town of Campton	Medical	2/1/2004	6/30/2008					January		
Campton Thornton Fire Dept	Medical	5/1/2004						July		
Town of Canaan	Medical	1/1/2003	5/31/2009					January		
Town of Canaan Public Library	Medical	1/1/2003	5/31/2009					January		
Town of Canterbury	Medical	1/1/2003						January		
Capital Area Fire Mutual Aid	Medical	1/1/2003						January		
Town of Carroll	Medical	1/1/2003						January		
Carroll County	Medical	1/1/2003	12/31/2006					January		
Town of Center Harbor	Medical	1/1/2003						July		
Central NH Regional Planning	Medical	1/1/2003	6/30/2011					July		
Chamberlin Free Public Library	Medical	8/1/2007						January		
Town of Charlestown	Medical	1/1/2003	12/31/2009		1/1/2011			January		
Town of Chester	Medical	1/1/2003						January		
Town of Chesterfield	Medical	1/1/2006						July		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust Pool	Groups Covered	Groups Not Covered
Town of Chester	Medical	1/1/2003						January		
City of Claremont	Medical	1/1/2003						January		
Claremont Housing Authority	Medical	1/1/2003						January		
Coop Alliance for Seacoast Trans	Medical	9/1/2003						January		
Town of Colebrook	Medical	1/1/2005						January		
City of Concord	Medical	1/1/2003						January		
Concord Housing Authority	Medical	1/1/2003	6/30/2004	All but IAFF terminated 6/30/2003; IAFF terminated 6/30/2004 leaving no enrollees				January		
Concord Regional Solid Waste	Medical	1/1/2003	6/30/2006					January		
Town of Conway	Medical	1/1/2003						January		
Conway Village Fire District	Medical	1/1/2003						January		
Cook County	Medical	1/1/2003	6/30/2006		7/1/2011			July		
Town of Cornish	Medical	1/1/2003						January		
Town of Croydon	Medical	2/1/2002						January		
Town of Dalton	Medical	1/1/2003						January		
Town of Danbury	Medical	12/1/2005						January		
Town of Danville	Medical	1/1/2003						January		
Town of Deering	Medical	7/1/2003		Public Works Teamsters terminated 6/30/2008				July		Teamsters Public Works
Town of Derry	Medical	1/1/2003						July		
Derry Housing Authority	Medical	7/1/2004						July		
Derry Public Library	Medical	1/1/2003						January		
Town of Dorchester	Medical	4/1/2002						January		
City of Dover	Medical	1/1/2003						July		
Dover Housing Authority	Medical	1/1/2003						January		
Town of Dublin	Medical	1/1/2003						July		
Town of Dummer	Medical	4/1/2003						January		
Town of Dunbarton	Medical	1/1/2003						January		Police and Non-Union
Town of Durham	Medical	1/1/2003						July		
East Derry Fire Precinct	Medical	1/1/2003	12/31/2005	Absorbed by Town of Derry				January		
Town of East Kingston	Medical	1/1/2003						January		
Town of Eaton	Medical	1/1/2003						January		
Town of Effingham	Medical	1/1/2003						January		
Town of Epping	Medical	12/1/2009						January		
Town of Epsom	Medical	1/1/2003						January		
Town of Exeter	Medical	1/1/2003						January		
Town of Farmington	Medical	3/1/2004	1/31/2006		1/1/2008			January		
Town of Fitzwilliam	Medical	1/1/2003						January		
Frances J Tolles Home	Medical	7/1/2006	10/31/2009					July		
Town of Francess town	Medical	1/1/2003						January		
Town of Franconia	Medical	1/1/2003						July		
City of Franklin	Medical	7/1/2002	6/30/2004		7/1/2008			January		
Town of Freedom	Medical	1/1/2003						January		
Town of Gifford	Medical	1/1/2011						January		
Town of Gilmanton	Medical	1/1/2003						July		
Town of Gissum	Medical	1/1/2003	5/31/2005		7/1/2011			January		
Town of Goffstown	Medical	1/1/2003						January		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust Pool	Groups Covered	Groups Not Covered
Goffstown Village Precinct	Medical	1/1/2003	6/30/2006		7/1/2011			January		
Town of Goshen	Medical	1/1/2003						January		
Town of Grafton	Medical	1/1/2003						January		
Grafton County	Medical	1/1/2003	6/30/2010		7/1/2012			July		
Town of Grantham	Medical	1/1/2003	6/30/2005					July		
Great Bay eLearning Charter School	Medical	7/1/2010						July		
Town of Greenfield	Medical	1/1/2003	3/31/2010					July		
Town of Greenfield	Medical	1/1/2003						January		
Town of Greenville	Medical	1/1/2003						January		
Town of Grotton	Medical	7/1/2005						January		
Town of Hamstead	Medical	1/1/2003						January		
Town of Hampton	Medical	1/1/2003						January		
Town of Hampton Falls	Medical	1/1/2003						January		
Town of Hancock	Medical	1/1/2003						July		
Town of Hanover	Medical	1/1/2003						July		
Town of Harrisville	Medical	1/1/2003	2/28/2007		7/1/2012			July		
Town of Haverhill	Medical	1/1/2003						January		
Town of Hebron	Medical	1/1/2003						January		
Town of Henniker	Medical	1/1/2003	12/31/2011					January		
Town of Hill	Medical	1/1/2003						January		
Town of Hillsborough	Medical	1/1/2003						July		
Hillsborough County	Medical	1/1/2003	6/30/2004					January		
Town of Hinsdale	Medical	1/1/2003						January		
Town of Holderness	Medical	7/1/2012						July		
Town of Hollis	Medical	1/1/2003	1/31/2005		5/1/2011			January		
Town of Hooksett	Medical	1/1/2003						January		
Town of Hopkinton	Medical	1/1/2003						July		
Housing Auth Town of Salem	Medical	1/1/2003						January		
Town of Hudson	Medical	1/1/2003						January		
Town of Jackson	Medical	1/1/2003						January		
Town of Kensington	Medical	7/1/2012						January		
Town of Kensington	Medical	1/1/2003						January		
City of Laconia	Medical	7/1/2004	6/30/2007					January		
Laconia Housing Authority	Medical	1/1/2003						January		
Laconia Waiver Works	Medical	7/1/2004						July		
Lakes Region Mutual Fire Aid	Medical	1/1/2003						January		
Lakes Region Planning Commission	Medical	1/1/2003						January		
Town of Lancaster	Medical	6/1/2005	12/31/2006		1/1/2011			January		
Town of Landaff	Medical	1/1/2003	1/31/2003		1/1/2006			January		
Town of Langdon	Medical	1/1/2003						January		
City of Lebanon	Medical	1/1/2003						July		
Lebanon Housing Authority	Medical	1/1/2003						January		
Ledyard Charter School	Medical	8/1/2010						July		
Town of Lee	Medical	1/1/2003						July		
Town of Lemster	Medical	1/1/2003						January		
Town of Lincoln	Medical	1/1/2003	6/30/2005					July		
Town of Lisbon	Medical	1/1/2003						January		
Town of Littleton	Medical	1/1/2003						July		
Town of Littleton	Medical	1/1/2007						January		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust Pool	Groups Covered	Groups Not Covered
Local Government Center	Medical	1/1/2003						January		
Town of Londonderry	Medical	1/1/2003						July		
Lower Bartlett Water Precinct	Medical	7/1/2012						January		
Town of Lyman	Medical	1/1/2003						January		
Town of Lyme	Medical	1/1/2003						January		
Town of Lyndeborough	Medical	4/1/2002	12/31/2006					January		
Town of Madbury	Medical	1/1/2003						January		
Town of Madison	Medical	1/1/2003						January		
Making Community Connections Charter School	Medical	9/1/2012						July		
Manchester Employee Contrib Ret Sys	Medical	2/1/2007						January		
Manchester Housing Authority	Medical	1/1/2003						January		
Manchester Transit Authority	Medical	1/1/2003						July		
Town of Marlborough	Medical	1/1/2003						January		
Town of Marlow	Medical	1/1/2006						July		
Town of Mason	Medical	1/1/2003						January		
Town of Meredith	Medical	1/1/2003	6/30/2010					July		
Meriden Village Water District	Medical	1/1/2003						January		
Town of Merrimack	Medical	1/1/2003	6/30/2004		7/1/2007	6/30/2009		July		
Merrimack County	Medical	1/1/2003						January		
Merrimack Village District	Medical	7/1/2012						July		
Town of Middleton	Medical	1/1/2003						January		
Town of Milford	Medical	7/1/2011						January		Public Works
Milford Area Communications	Medical	1/1/2003						January		
Town of Montpelier	Medical	1/1/2003	12/31/2009		7/1/2012			January		
Town of Moultonborough	Medical	1/1/2003						January		
Mountain Lakes Village District	Medical	1/1/2011						July		
Nashua Housing Authority	Medical	10/1/2002	12/31/2009					January		
Nashua Regional Planning Comm	Medical	1/1/2003						January		
Town of Nelson	Medical	1/1/2003						January		
Town of New Boston	Medical	1/1/2003						January		
Town of New Castle	Medical	1/1/2006						January		
Town of New Durham	Medical	7/1/2006						January		
Town of New Hampton	Medical	1/1/2003						January		
Town of New Ipswich	Medical	1/1/2003	12/31/2009					January		
Town of New London	Medical	1/1/2003						January		
New London Springfield Water Prec	Medical	1/1/2003						January		
Town of Newbury	Medical	1/1/2003						January		
Town of Newington	Medical	1/1/2003						January		
Town of Newmarket	Medical	3/1/2008						January		
Newmarket Housing Authority	Medical	7/1/2011						July		
Town of Newport	Medical	1/1/2003						July		
Town of Newry	Medical	1/1/2003						January		
NH Association of Counties	Medical	4/1/2003						January		
NH Municipal Bond Bank	Medical	1/1/2003						July		
NH School Boards Association	Medical	7/1/2004						July		
NH/VT Solid Waste Project	Medical	1/1/2003	8/31/2007	Group went out of business				January		
North Conway Water District	Medical	1/1/2003						January		
North Country Charter Academy	Medical	7/1/2012						July		
North Country Council	Medical	1/1/2003						January		
North Country Education Services	Medical	7/1/2012						July		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	HealthTrust Pool	Groups Covered	Groups Not Covered
Town of North Hampton	Medical	1/1/2003						July		
Town of Northfield	Medical	1/1/2003	3/31/2010					January		
Town of Northumberland	Medical	1/1/2003	12/31/2006		7/1/2012			January		
Town of Northwood	Medical	1/1/2003	5/31/2007		7/1/2010			July		
Town of Nottingham	Medical	1/1/2006						January		
Town of Oxford	Medical	1/1/2003	12/31/2005		2/1/2008			January		
Town of Ossipee	Medical	1/1/2003						January		
PACE Career Academy Charter School	Medical	9/1/2011						July		
Town of Pelham	Medical	1/1/2003						January		
Town of Penbrooke	Medical	1/1/2003						January		
Penbrooke Water Works	Medical	1/1/2004						January		
Penacook Bosawen Water Precinct	Medical	2/1/2012						January		
Town of Peterborough	Medical	1/1/2003	6/30/2012	Went to Schoolcare				July		
Town of Piermont	Medical	1/1/2003						July		
Town of Pittsfield	Medical	1/1/2003						January		
Town of Plainfield	Medical	1/1/2003	12/31/2010					January		
Plastow Public Library	Medical	6/1/2002						January		Teamsters Police
Town of Plymouth	Medical	1/1/2003						July		
Plymouth Court Jurisdictional	Medical	1/1/2003	12/31/2012					January		
Plymouth Village Water & Sewer	Medical	1/1/2003						July		
City of Portsmouth	Medical	1/1/2003						July		Supervisory Union
Portsmouth Housing Authority	Medical	1/1/2003						January		
Town of Raymond	Medical	1/1/2004	12/31/2004					January		
Regional Services & Education	Medical	7/1/2002	6/30/2005					January		
Town of Richmond	Medical	1/1/2003	8/31/2010					July		
City of Rochester	Medical	1/1/2003		All but firefighters termed 6/30/2006; firefighters termed 8/31/2006 leaving no enrollees	9/1/2011			July		
Rochester Housing Authority	Medical	1/1/2003	8/31/2006					January		
Rockingham County	Medical	1/1/2003						January		
Rockingham County Conservation District	Medical	8/1/2012						July		
Town of Rollinsford	Medical	1/1/2003						January		
Rollinsford Water & Sewer District	Medical	4/1/2009	11/30/2009					January		
Town of Rumney	Medical	1/1/2003						July		
Town of Rye	Medical	1/1/2003						January		
Rye Water District	Medical	4/1/2003						January		
Town of Salem	Medical	1/1/2003	4/30/2012					January		
Town of Salisbury	Medical	4/1/2005						January		
Town of Sandwich	Medical	1/1/2003	6/30/2012					July		
Contocook Valley School District	Medical	1/1/2003						July		
SAU #01 Office	Medical	1/1/2003						July		
Ashland School District	Medical	1/1/2003						July		
Inter-Lakes Cooperative School District	Medical	1/1/2003						July		
SAU #02 Office	Medical	1/1/2003						July		
Berlin School District	Medical	7/1/2002	6/30/2006					July		
SAU #03 Office	Medical	7/1/2002	6/30/2006					July		
Newfound Area School District	Medical	1/1/2003						July		
SAU #04 Office	Medical	1/1/2003						July		
Oyster River Cooperative School District	Medical	1/1/2003						July		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	HealthTrust	Groups Covered	Groups Not Covered
SAU #05 Office	Medical	1/1/2003						July		
Claremont School District	Medical	1/1/2003						July	Claremont	Cornish, Unity and Office
SAU #06 Office	Medical	1/1/2003	6/30/2012					July		
Colerbrook School District	Medical	7/1/2002						July		
Pittsburg School District	Medical	7/1/2002						July		
SAU #07 Office	Medical	7/1/2002						July		
Concord School District	Medical	1/1/2003	6/30/2010					July		
SAU #08 Office	Medical	1/1/2003	6/30/2010					July		
Bartlett School District	Medical	1/1/2003	6/30/2006					July		
Conway School District	Medical	1/1/2003	6/30/2006		7/1/2008		Teachers only 7/1/2008; support staff added 7/1/2009	July		
Jackson School District	Medical	1/1/2003	6/30/2006					July		
SAU #09 Office	Medical	1/1/2003	6/30/2006					July		
Derry Cooperative School District	Medical	1/1/2003						July		
SAU #10 Office	Medical	1/1/2003		All but custodians termed 6/30/2008				July	Custodians	Teachers and Support Staff
Londonderry School District	Medical	1/1/2003						July		
SAU #12 Office	Medical	1/1/2003	6/30/2008					July		
Epping School District	Medical	1/1/2003						July		
SAU #14 Office	Medical	1/1/2003	6/30/2011					July		
Auburn School District	Medical	1/1/2003	6/30/2011					July		
Candia School District	Medical	1/1/2003	6/30/2011					July		
Hooksett School District	Medical	1/1/2003	6/30/2011					July		
SAU #15 Office	Medical	1/1/2003	6/30/2011					July		
Brentwood School District	Medical	7/1/2005						July		
East Kingston School District	Medical	1/1/2003						July		
Exeter Regional Cooperative School District	Medical	1/1/2003						July		
Exeter School District	Medical	1/1/2003						July		
Newfields School District	Medical	1/1/2003						July		
SAU #16 Office	Medical	1/1/2003						July		
Stratham School District	Medical	1/1/2003	6/30/2011					July		
Statham Regional School District	Medical	1/1/2003	6/30/2011					July		
SAU #17 Office	Medical	1/1/2003	6/30/2011					July		
Franklin School District	Medical	1/1/2003						July		
Hill School District	Medical	1/1/2003						July		
SAU #18 Office	Medical	1/1/2003						July		
Dunbarton School District	Medical	1/1/2003						July		
Gofftown School District	Medical	1/1/2003						July		
New Boston School District	Medical	1/1/2003						July		
SAU #19 Office	Medical	1/1/2003						July		
Errol School District	Medical	1/1/2003	6/30/2006					July		
Gorham Randolph Shelburne Cooperative School District	Medical	1/1/2003	6/30/2006		7/1/2011			July		
Michigan School District	Medical	1/1/2003	6/30/2006		7/1/2011			July		
SAU #20 Office	Medical	1/1/2003	6/30/2006		7/1/2011			July		
Hampton Falls School District	Medical	1/1/2003	6/30/2006		7/1/2011			July		
North Hampton School District	Medical	1/1/2003						July		
SAU #21 Office	Medical	1/1/2003						July		
Seabrook School District	Medical	1/1/2003						July		
South Hampton School District	Medical	1/1/2003						July		
Winnacunnet Cooperative School District	Medical	1/1/2003						July		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust	Groups Covered	Groups Not Covered
Haverhill Cooperative School District	Medical	1/1/2003		Support Staff termed 6/30/07; only Prof & Admin remain				July	Haverhill Administrators & Professionals	Haverhill Support
Piermont School District	Medical	1/1/2003	10/31/2006							All of Piermont SD
SAU #23 Office	Medical	1/1/2003	10/31/2006							SAU Office except Haverhill Administrators & Professionals
Henriker School District	Medical	1/1/2003						July	Haverhill Administrators & Professionals	
John Stark Regional School District	Medical	1/1/2003						July		
SAU #24 Office	Medical	1/1/2003						July		
Stoddard School District	Medical	1/1/2003						July		
Weare School District	Medical	1/1/2003						July		
Bedford School District	Medical	1/1/2003						July		
SAU #25 Office	Medical	1/1/2003						July		
Merriack School District	Medical	1/1/2003						July		
SAU #26 Office	Medical	1/1/2003						July		
Litchfield School Dist	Medical	1/1/2003						July		
SAU #27 Office	Medical	1/1/2003						July		
Pelham School District	Medical	1/1/2003						July		
SAU #28 Office	Medical	1/1/2003						July		
Windham School District	Medical	1/1/2003						July		
Chesterfield School District	Medical	1/1/2003						July		
Harrisville School District	Medical	1/1/2003						July		
Keene School District	Medical	1/1/2003						July		
Marborough School District	Medical	1/1/2003						July		
Marlow School District	Medical	1/1/2003						July		
Nelson School District	Medical	1/1/2003						July		
SAU #29 Office	Medical	1/1/2003						July		
Westmoreland School District	Medical	1/1/2003						July		
Lacoma School District	Medical	1/1/2002	6/30/2002		7/1/2004	6/30/2010		July		
SAU #30 Office	Medical	1/1/2002	6/30/2002		7/1/2004	6/30/2010		July		
Raymond School District	Medical	1/1/2003						July		Teachers Union
SAU #33 Office	Medical	1/1/2003						July		
Hillsboro-Deering School District	Medical	1/1/2003						July		
SAU #34 Office	Medical	1/1/2003						July		
Washington School District	Medical	1/1/2003						July		
Bethlehem School District	Medical	1/1/2003						July		
Lafayette Regional School District	Medical	1/1/2003						July		
Landaff School District	Medical	1/1/2003						July		
Lisbon Regional School District	Medical	1/1/2003						July		
Profile School District	Medical	1/1/2003						July		
SAU #35 Office	Medical	1/1/2003	6/30/2006					July		
SAU #36 Office	Medical	7/1/2004	6/30/2006					July		
White Mountains Regional School District	Medical	1/1/2003	6/30/2011	SAU dissolved				July		
SAU #38 Office	Medical	1/1/2003						July		
Amherst School District	Medical	1/1/2003						July		
Mont Vernon School District	Medical	1/1/2003						July		
SAU #39 Office	Medical	1/1/2003						July		
Souhegan Cooperative School District	Medical	1/1/2003						July		
Brookline School District	Medical	1/1/2003						July		
Hollis School District	Medical	1/1/2003						July		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust Pool	Groups Covered	Groups Not Covered
Hollis-Brookline Cooperative School District	Medical	1/1/2003						July		
SAU #41 Office	Medical	1/1/2003						July		
Croydon School District	Medical	1/1/2003						January		
Newport School District	Medical	1/1/2003						January		
SAU #43 Office	Medical	1/1/2003						July		
Northwood School District	Medical	1/1/2003						July		
Northham School District	Medical	1/1/2003						July		
SAU #44 Office	Medical	1/1/2003						July		
Stratford School District	Medical	1/1/2003						July		
Moultonborough School District	Medical	1/1/2003						July		
SAU #45 Office	Medical	1/1/2003						July		
Campton School District	Medical	1/1/2003						July		
Holderness School District	Medical	1/1/2003						July		
Pemi-Baker Regional School District	Medical	1/1/2003						July		
Plymouth School District	Medical	1/1/2003						July		
Rumney School District	Medical	1/1/2003						July		
SAU #48 Office	Medical	1/1/2003						July		
Thorton School District	Medical	1/1/2003						July		
Waterville Valley School District	Medical	1/1/2003						July		
Wentworth School District	Medical	1/1/2003	6/30/2003					July		
Governor Wentworth Regional School District	Medical	1/1/2003	6/30/2003							
SAU #49 Office	Medical	1/1/2003								
Greenland School District	Medical	1/1/2003						July		
New Castle School District	Medical	1/1/2003						July		
Newington School District	Medical	1/1/2003						July		
Rye School District	Medical	1/1/2003						July		
SAU #50 Office	Medical	1/1/2003						July		
Pittsfield School District	Medical	1/1/2003						July		
SAU #51 Office	Medical	1/1/2003						July		
Portsmouth School District	Medical	1/1/2003						July		
SAU #52 Office	Medical	1/1/2003	6/30/2011					July		
Allenstown School District	Medical	7/1/2006	6/30/2011					July		
Chichester School District	Medical	7/1/2006	6/30/2011					July		
Epsom School District	Medical	7/1/2006	6/30/2011					July		
Pembroke School District	Medical	7/1/2006	6/30/2011					July		Teachers
SAU #53 Office	Medical	7/1/2006						July		
Rochester School District	Medical	11/1/2005						July		
SAU #54 Office	Medical	11/1/2005						July		
Hampstead School District	Medical	1/1/2003						July		
SAU #55 Office	Medical	1/1/2003						July		
Timberlane Regional School District	Medical	1/1/2003						July		
Rollinford School District	Medical	7/1/2003	2/28/2010					July		
SAU #56 Office	Medical	7/1/2003	2/28/2010					July		
Somersworth School District	Medical	7/1/2003	2/28/2010					July		Custodians
Salen School District	Medical	1/1/2003						July		
SAU #57 Office	Medical	1/1/2003						July		
Northumberland School District	Medical	1/1/2003	8/31/2006					July		
SAU #58 Office	Medical	1/1/2003	6/30/2006					July		
Stark School District	Medical	1/1/2003	6/30/2006					July		
Stratford School District	Medical	1/1/2003	6/30/2006					July		
SAU #59 Office	Medical	1/1/2003						July		Teachers

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	HealthTrust Pool	Groups Covered	Groups Not Covered
Winnisquam Regional School District	Medical	1/1/2003						July		Teachers
Fall Mountain Regional School District	Medical	1/1/2003						July		
SAU #60 Office	Medical	1/1/2003						July		
Farmington School District	Medical	1/1/2003						July		Teachers, Paraprofessionals, Food Service Employees
SAU #61 Office	Medical	1/1/2003						July		
Hopkinton School District	Medical	1/1/2003						July		
SAU #66 Office	Medical	1/1/2003						July		
Bow School District	Medical	1/1/2003						July		
SAU #67 Office	Medical	1/1/2003						July		
Lincoln-Woodstock Cooperative School District	Medical	1/1/2003	6/30/2010					July		
SAU #68 Office	Medical	1/1/2003	6/30/2010					July		
Goshen-Lempster Cooperative School District	Medical	1/1/2003						January		
SAU #71 Office	Medical	1/1/2003						January		
Gilford School District	Medical	1/1/2003						July		
SAU #73 Office	Medical	1/1/2003						July		
Barrington School District	Medical	1/1/2003						July		
SAU #74 Office	Medical	1/1/2003						July		
Grantham School District	Medical	7/1/2002						July		
SAU #75 Office	Medical	7/1/2002						January		
Monroe School District	Medical	7/1/2003						January		
SAU #77 Office	Medical	7/1/2003						July		
Gilmanston School District	Medical	1/1/2003						July		
SAU #79 Office	Medical	1/1/2003						July		
Chester School District	Medical	8/1/2006	6/30/2012					July		
SAU #82 Office	Medical	8/1/2006	6/30/2012					July		
Fremont School District	Medical	8/1/2006						July		
SAU #83 Office	Medical	8/1/2006						July		
Litherton School District	Medical	5/1/2007						January		
SAU #84 Office	Medical	5/1/2007						January		
SAU #85 Office	Medical	7/1/2008						January		
Sunapee School District	Medical	7/1/2008						July		
Barnstead School District	Medical	7/1/2008						July		
SAU #86 Office	Medical	7/1/2008						July		
Lebanon School District	Medical	1/1/2003		Support staff terminated 6/30/2004				July	Secretary, Administration (LAG) and SAU Office	Teachers, Support Staff and some Principals
SAU #88 Office	Medical	1/1/2003						July	Secretary, Administration (LAG) and SAU Office	Teachers, Support Staff and some Principals
Hampton School District	Medical	1/1/2003						July		
SAU #90 Office	Medical	1/1/2003						July		
Hinsdale School District	Medical	1/1/2003						July		
SAU #92 Office	Medical	1/1/2003						July		
Monadnock Regional School District	Medical	1/1/2003						July		
SAU #93 Office	Medical	1/1/2003						July		
SAU #94 Office	Medical	1/1/2003						July		
Winchester School District	Medical	1/1/2003						January		
Town of Seabrook	Medical	1/1/2003						January		
Seacoast Learning Collaborative	Medical	1/1/2003						July		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Health Trust Pool	Groups Covered	Groups Not Covered
Town of Shelburne	Medical	1/1/2003	6/30/2006		7/1/2011			July		
City of Somersworth	Medical	1/1/2003						July		
Somersworth Housing Authority	Medical	1/1/2003	12/31/2006		7/1/2009			July		
Southern NH Planning Commission	Medical	1/1/2003	6/30/2010		7/1/2012			July		
Southwest Region Planning	Medical	7/1/2002						July		
Town of Springfield	Medical	1/1/2003						July		
Town of Stark	Medical	1/1/2003						January		
Town of Stewartstown	Medical	8/1/2004						January		
Town of Strafford	Medical	1/1/2003						January		
Strafford Regional Planning	Medical	7/1/2002						January		
Town of Stratham	Medical	1/1/2003						July		
Town of Sugar Hill	Medical	1/1/2003						January		
Town of Sullivan	Medical	7/1/2012						January		
Sullivan County	Medical	1/1/2003	6/30/2008					July		
Town of Sunapee	Medical	1/1/2003						January		
Town of Sutton	Medical	1/1/2003						January		
Town of Swanzey	Medical	1/1/2003						January		
SWNH Fire Mutual Aid	Medical	1/1/2003						January		
Taylor Library	Medical	1/1/2003						July		
Town of Temple	Medical	1/1/2003	6/30/2012					July		
The First Place	Medical	3/1/2011						January		
Town of Thornton	Medical	1/1/2003						July		
Town of Tilton	Medical	1/1/2003						January		
Tilton-Northfield Fire Dept	Medical	1/1/2004						January		
Tilton-Northfield Water District	Medical	6/1/2012						July		
Town of Troy	Medical	1/1/2003	12/31/2003		1/1/2006			January		
Troy Water & Sewer	Medical	1/1/2003	12/31/2003		1/1/2012			January		
Town of Tufonboro	Medical	1/1/2003						January		
Town of Unity	Medical	1/1/2003	6/30/2010		7/1/2012			July		
Upper Valley Lake Sunapee RRC	Medical	1/1/2003						January		
Village District of Eastman	Medical	1/1/2003						January		
Village District of Eldweiss	Medical	4/1/2005						January		
Virtual Learning Academy Charter School	Medical	7/1/2012						July		
Town of Wakefield	Medical	1/1/2005						January		
Town of Walpole	Medical	1/1/2003						January		
Town of Warner	Medical	1/1/2003						January		
Town of Warren	Medical	1/1/2003						July		
Town of Washington	Medical	1/1/2003	12/31/2009		1/1/2012			January		
Town of Waterville Valley	Medical	7/1/2002						July		
Town of Weare	Medical	8/1/2004						July		
Town of Webster	Medical	1/1/2003						January		
Weeas Public Library	Medical	1/1/2002						January		
Town of Wentworth	Medical	1/1/2003						January		
Town of Westmoreland	Medical	1/1/2003						July		
Town of Whitefield	Medical	1/1/2012						January		
Town of Wilnot	Medical	1/1/2003						January		
Town of Wilton	Medical	7/1/2002						January		
Town of Winchester	Medical	1/1/2006						January		
Town of Windham	Medical	1/1/2003						January		
Town of Windsor	Medical	2/1/2004						January		
Town of Wolfeboro	Medical	1/1/2003						January		

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	HealthTrust Pool	Groups Covered	Groups Not Covered
Town of Woodstock	Medical	1/1/2003						July		
Woodsville Water & Light Dept	Medical	11/1/2005								
Youth Assistance Program of N/S/T	Medical	1/1/2003	4/30/2012					July		Entire Group

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Academy for Science & Design Charter School	PL	6/19/2006									July
Town of Acworth	PL	7/1/1990									July
Town of Albany	PL	7/1/1987									July
Town of Alexandria	PL	12/28/1987									July
Town of Allentown	PL	7/1/1988	6/30/1993		7/1/1998						July
Town of Alton	PL	7/1/1986									July
Town of Amherst	PL	7/1/1986	6/30/1999								July
Town of Andover	PL	12/27/1986									July
Androscoggin Valley Regional RDD	PL	7/1/2002									July
Town of Antrim	PL	12/28/1987									July
Town of Ashland	PL	12/27/1986	4/30/2012								July
Ashuelot Pond Dam Village District	PL	11/3/2002									July
Town of Atkinson	PL	1/1/2011									July
Town of Auburn	PL	12/27/1986	6/30/2008								July
Town of Barnstead	PL	2/1/1999									July
Town of Barrington	PL	12/27/1986									July
Town of Bartlett	PL	3/27/1987									July
Bartlett Village Water Precinct	PL	11/9/1995									July
Bartlett-Jackson Ambulance	PL	7/1/1991									July
Town of Bath	PL	10/15/1994									July
BCEP Solid Waste	PL	1/1/1989									July
Town of Bedford	PL	11/20/2000	12/31/2011								July
Beebe River Village District	PL	7/1/2007	6/30/2012								July
Belknap County Conservation Dist	PL	7/1/2002									July
Town of Belmont	PL	12/27/1986	6/30/2012								July
Belmont Sewer	PL	12/27/1986									July
Town of Bernington	PL	7/1/1988									July
Town of Benton	PL	4/1/1996									July
Town of Bethlehem	PL	4/1/1998									July
Bethlehem Village District	PL	6/1/1999									July
Town of Boscawen	PL	12/28/1987	6/30/2009								July
Town of Bow	PL	7/1/1988	6/30/2011								July
Town of Bradford	PL	12/28/1987									July
Town of Brentwood	PL	11/1/1986									July
Town of Bristol	PL	12/27/1986	6/30/2012								July
Town of Brookfield	PL	5/3/2002									July
Town of Brookline	PL	3/27/1987									July
Town of Campton	PL	7/1/1990									July
Campton Thornton Fire Dept	PL	1/1/1995									July
Campton Village Precinct	PL	1/1/1998									July
Town of Canaan	PL	9/1/1986	6/30/2011								July
Town of Candia	PL	7/1/1988	6/30/1993		2/15/1995	6/30/2002					July
Town of Canterbury	PL	7/1/1998									July
Capital Area Fire Mutual Aid	PL	7/1/1989									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Town of Carroll	PL	12/27/1986									July
Carroll County	PL	7/1/1986	6/30/2000								July
Town of Center Harbor	PL	12/10/2006									July
Center Ossipee Fire Precinct	PL	1/1/2008									July
Central NH Special Operations Unit	PL	1/1/2005									July
Town of Charlestown	PL	1/1/2006									July
Town of Chatham	PL	10/1/2002									July
Cheshire County	PL	12/28/1987	6/30/1999								July
Town of Chester	PL	11/1/1986									July
Town of Chesterfield	PL	3/17/1997									July
Chesterfield Fire Precinct	PL	1/1/2002									July
Town of Chichester	PL	11/1/1986									July
Town of Clarksville	PL	3/29/1994									July
Coop Alliance for Seacoast Trans	PL	10/1/2003	10/31/2011								July
Town of Colebrook	PL	1/14/2000									July
Colebrook Village Fire Precinct	PL	2/20/2002									July
Town of Columbia	PL	1/15/1995									July
City of Concord	PL	12/27/1986	6/30/1998		7/1/2001	6/30/2002		7/1/2008	6/30/2011		July
Concord Regional Solid Waste	PL	7/1/1989	6/30/2002		7/1/2008						July
Contoocook Village Precinct	PL	7/1/1992									July
Town of Conway	PL	12/28/1987									July
Conway Village Fire District	PL	9/1/1986									July
Coos County	PL	1/1/1996	6/30/1999								July
Copple Crown Village District	PL	7/1/1988									July
Town of Cornish	PL	3/27/1987									July
Town of Dalton	PL	12/27/1986									July
Town of Danbury	PL	7/1/1993									July
Town of Danville	PL	1/15/1996									July
Town of Deerfield	PL	12/27/1986									July
Town of Deering	PL	12/27/1986									July
Town of Derry	PL	12/28/1987	6/30/1996	Absorbed by Town							July
Derry Public Library	PL	12/28/1987	6/30/2006	Absorbed by Town							July
Town of Dorchester	PL	7/1/1990									July
City of Dover	PL	7/1/1986									July
Town of Dublin	PL	12/27/1986									July
Town of Durham	PL	7/1/1987									July
Town of Durham	PL	1/1/2011	6/30/2012	Absorbed by Town							July
East Derry Fire Precinct	PL	2/15/1998	12/31/2005	Absorbed by Town							July
Town of East Kingston	PL	7/1/1987									July
Town of Easton	PL	7/1/1986									July
Town of Eaton	PL	12/27/1986									July
Economic Corporation of Newport	PL	11/10/2006									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Town of Effingham	PL	4/16/1997									July
Emerald Lake Village District	PL	3/5/1995									July
Town of Enfield	PL	3/27/1987									July
Town of Epping	PL	12/28/1987									July
Town of Epsom	PL	12/27/1986									July
Epsom Village District	PL	9/14/1994									July
Equestrian Academy Charter School	PL	5/26/2006	9/30/2010	Group dissolved							July
Town of Errol	PL	7/22/1994									July
Errol Rescue Squad, Inc.	PL	4/12/1999	12/31/2011	Group terminated at LGC request for eligibility reasons.							
Town of Exeter	PL	7/1/1986	12/31/2011								
Town of Fitzwilliam	PL	12/27/1986									July
Fitzwilliam Village Water District	PL	8/8/2000									July
City of Franklin	PL	9/1/1986									July
Town of Fremont	PL	12/28/1987									July
Town of Gilmart	PL	7/1/1986	6/30/2011								July
Town of Gilmart	PL	9/1/1986									July
Town of Gilsom	PL	7/1/1989	6/30/2005								July
Town of Goffstown	PL	3/27/1987									July
Goffstown Sewer Commission	PL	3/27/1987									July
Goffstown Village Precinct	PL	12/16/1995									July
Town of Goshen	PL	2/1/2003									July
Town of Grafton	PL	12/27/1986									July
Grafton County	PL	7/1/1986	6/30/2011								July
Grafton County Conservation District	PL	4/1/2005									July
Granite Lake Village District	PL	7/1/1993									July
Town of Grantham	PL	7/1/1987	6/30/2002								July
Grasmere Village Water Precinct	PL	8/1/1996									July
Great Bay eLearning Charter School	PL	7/1/2008									July
Greater Derry-Salem Cooperative	PL	1/1/2008									July
Town of Greenfield	PL	7/1/1991	6/30/2010								July
Town of Greenland	PL	7/1/1991	6/30/1993		7/1/2005						July
Town of Greenville	PL	12/27/1986									July
Greenville Estates Village District	PL	8/1/1998									July
Town of Groton	PL	3/27/1987									July
Groveon Village Precinct	PL	7/1/1989									July
Gunstock Acres Village Water District	PL	3/1/2011									July
Town of Hampstead	PL	10/1/2002									July
Town of Hampton	PL	12/28/1987									July
Town of Hampton Falls	PL	12/27/1986	6/30/2008								July
Town of Hancock	PL	11/1/1986									July
Town of Hanover	PL	9/1/1986									July
Town of Harrisville	PL	12/28/1987	6/30/2008								July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Town of Harts Location	PL	4/1/2011									July
Town of Haverhill	PL	7/1/1987	6/30/2011								July
Haverhill Corner Precinct	PL	7/1/1992									July
Town of Hebron	PL	3/27/1987									July
Town of Hebron	PL	12/27/1986	6/30/2012								July
Town of Henniker	PL	12/28/1987									July
Town of Hill	PL	4/1/1997									July
Town of Hillsborough	PL	10/2/1996	6/30/2011								July
Town of Hinsdale	PL	12/27/1986	6/30/2005								July
Town of Holderness	PL	1/1/1995	12/31/2011								July
Town of Hollis	PL	12/27/1986									July
Town of Hooksett	PL	12/27/1986									July
Town of Hopkinton	PL	12/27/1986									July
Hopkinton Village Precinct	PL	12/27/1986									July
Howe Library	PL	6/30/2000									July
Town of Hudson	PL	9/1/1986									July
Town of Jackson	PL	3/14/1995									July
Jackson Water Precinct	PL	7/1/1988									July
Town of Jaffrey	PL	7/1/1993	6/30/2005								July
Town of Jefferson	PL	6/8/1994									July
Kearsarge Lighting Precinct	PL	9/17/1994									July
City of Keene	PL	7/1/1986	6/30/1993								July
Town of Kensington	PL	12/27/1986									July
Town of Kingston	PL	7/1/1987	6/30/2008								July
City of Laconia	PL	7/1/1986	6/30/1998								July
Lake Todd Village District	PL	7/1/2005									July
Lakes Region Mutual Fire Aid	PL	7/1/1990									July
Lamprey Regional Cooperative	PL	7/1/1990									July
Town of Lancaster	PL	12/27/1986									July
Town of Landaff	PL	1/1/2006									July
Town of Langdon	PL	4/1/1998	6/30/2012								July
City of Lebanon	PL	12/27/1986	6/30/1993		7/1/1995						July
Ledyard Charter School	PL	5/1/2009									July
Town of Lee	PL	3/27/1987									July
Town of Lempsster	PL	3/27/1987									July
Town of Lincoln	PL	11/1/1986	6/30/2005								July
Town of Lisbon	PL	1/1/1989									July
Town of Litchfield	PL	1/1/1989	6/30/1993		7/1/2011						July
Town of Littleton	PL	12/27/1986									July
Littleton Water and Light	PL	10/31/1996									July
Local Government Center	PL	7/1/1994	12/31/2010	Moved business to external coverage							July
Lochmere Village District	PL	3/8/1994									July
Town of Londonderry	PL	12/27/1986	6/30/2011								July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Town of London	PL	12/27/1986									July
Lower Bartlett Water Precinct	PL	7/1/1993									July
Town of Lynn	PL	7/1/1986									July
Town of Lyme	PL	7/1/1986									July
Town of Lyndeborough	PL	7/1/1988									July
Town of Madbury	PL	7/1/1987									July
Madbury Water District	PL	2/22/1999	6/30/2003	Dissolved							July
Town of Madison	PL	9/1/1986									July
Making Community Connections Charter School	PL	1/1/2012									July
Town of Marlborough	PL	9/1/1986									July
Town of Marlow	PL	12/28/1987									July
Town of Mason	PL	7/1/1987									July
Town of Meredith	PL	1/1/2003	6/30/2011								July
Menden Village Water District	PL	1/15/2003									July
Menden Volunteer Fire Department	PL	7/20/2003									July
Town of Merrimack	PL	7/1/1986	6/30/2005		7/1/2007	6/30/2009					July
Merrimack County	PL	7/1/1986	6/30/1995								
Merrimack Village District	PL	1/1/1999	6/30/2002								
Town of Middleton	PL	11/27/2002									July
Midwest NH HazMat Mutual Aid District	PL	1/28/2004									July
Town of Milan	PL	12/27/1986	6/30/1993		7/1/2002						July
Town of Milford	PL	12/27/1986	6/30/1994								July
Milford Area Communications	PL	12/27/1986									July
Mill Falls Charter School	PL	11/1/2011									July
Town of Milton	PL	7/1/1991	6/30/1996		7/1/1998	6/30/1999					July
Milton Water District	PL	7/1/1991									July
Town of Monroe	PL	3/27/1987	6/30/2011								July
Town of Mont Vernon	PL	7/1/1986									July
Mountain Lakes Village District	PL	9/1/1986									July
MT Washington Reg Airport	PL	1/1/2000	6/30/2002	Dissolved							July
Nashua Regional Planning Comm	PL	2/6/1996	6/30/2011								
Town of Nelson	PL	12/28/1987									July
Town of New Boston	PL	9/1/1986									July
Town of New Castle	PL	12/28/1987									July
Town of New Durham	PL	3/27/1987	6/30/1999		1/1/2008	6/30/2012					July
Town of New Hampton	PL	12/27/1986									July
New Hampton Village Precinct	PL	7/24/1995									July
Town of New Ipswich	PL	9/1/1986									July
Town of New London	PL	12/27/1986									July
New London Springfield Water Prec	PL	7/1/1991									July
Town of Newbury	PL	3/27/1987									July
Town of Newington	PL	1/1/1989									July
Town of Newmarket	PL	1/1/1989									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Newmarket Community Development Corporation	PL	11/4/1999	8/31/2012								July
Town of Newport	PL	7/1/1990	6/30/1994								July
Town of Newton	PL	12/27/1986									July
NEXT Charter School	PL	10/1/2012									July
NH Association of Counties	PL	4/1/1995									July
NH Municipal Bond Bank	PL	6/19/2006									July
NH School Boards Association	PL	10/1/2007									July
North Conway Water Precinct	PL	6/1/1996									July
North Conway Charter Academy	PL	7/1/2012									July
North Country Council	PL	11/1/2004									July
North Country Emergency Response Team	PL	10/1/2005									July
Town of North Hampton	PL	7/1/1999	6/30/2011								July
North Haverhill Water & Light	PL	3/27/1987									July
North Swamsey Water & Fire Precinct	PL	1/1/1994									July
North Walpole Village District	PL	3/5/1995									July
Town of Northfield	PL	9/1/1993	6/30/2011								July
Town of Northumberland	PL	3/27/1987	6/30/2010								July
Town of Northwood	PL	12/27/1986	6/30/2005								July
Town of Nottingham	PL	12/27/1986									July
Town of Orange	PL	11/1/1986									July
Town of Orford	PL	12/27/1986	6/30/2002								July
Orford Village District	PL	7/1/2006									July
Town of Ossipee	PL	12/27/1986									July
PACE Career Academy Charter School	PL	9/1/2011									July
Town of Pelham	PL	12/28/1987									July
Town of Pembroke	PL	9/1/1986									July
Pembroke Water Works	PL	7/1/1989									July
Penacook Bosawen Water Precinct	PL	11/1/1994									July
Penacook Civil Defense Rescue	PL	12/28/1987									July
Town of Peterborough	PL	12/27/1986	6/30/2012								July
Town of Piermont	PL	7/1/1991									July
Pillsbury Lake Village District	PL	7/1/1991									July
Town of Pittsburg	PL	7/1/1987									July
Town of Pittsfield	PL	1/1/2002									July
Town of Plainfield	PL	7/1/1990	6/30/1994								July
Town of Plaistow	PL	4/1/1995									July
Town of Plymouth	PL	7/1/1986									July
Plymouth Village Water & Sewer	PL	5/1/1996									July
Polaris Charter School	PL	3/15/2012									July
City of Portsmouth	PL	7/1/1986									July
Town of Randolph	PL	7/1/1988									July
Town of Raymond	PL	12/27/1986	6/30/2005								July
Regional Services & Education	PL	4/22/2003									July
Town of Richmond	PL	1/1/2000									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Town of Rindge	PL	3/27/1987	6/30/2002								July
City of Rochester	PL	7/1/1986	6/30/1997		7/1/1999						July
Town of Rollinsford	PL	3/27/1987									July
Rollinsford Water & Sewer District	PL	5/1/1994									July
Town of Roxbury	PL	10/1/1996									July
Town of Rumney	PL	11/1/1986	6/30/2011								July
Rye Beach Village District	PL	1/26/2004									July
Rye Water District	PL	1/1/2001									July
Town of Salem	PL	12/27/1986	6/30/2011								July
Town of Salisbury	PL	12/27/1986									July
Samborville Water Precinct	PL	11/1/1986									July
Town of Sandown	PL	12/27/1986									July
Town of Sandwich	PL	7/1/1994	12/31/2008								July
Contoocook Valley School District	PL	7/1/2001	6/30/2009								July
SAU #01 Office	PL	7/1/2001	6/30/2009								July
Newfound Area School District	PL	7/1/2007									July
SAU #04 Office	PL	7/1/2007									July
Clarendon School District	PL	7/1/2006	6/30/2012								July
Cornish School District	PL	7/1/2006	6/30/2012								July
SAU #06 Office	PL	7/1/2006	6/30/2012								July
Unity School District	PL	7/1/2006	6/30/2012								July
Albany School District	PL	7/1/2005									July
Barlett School District	PL	7/1/2005									July
Chatham School District	PL	7/1/2005									July
Conway School District	PL	7/1/2005									July
Faton School District	PL	7/1/2005									July
Harts Location School District	PL	7/1/2005									July
Jackson School District	PL	7/1/2005									July
SAU #09 Office	PL	7/1/2005									July
Dover School District	PL	7/1/1986	6/30/1993								July
SAU #11 Office	PL	7/1/1986	6/30/1993								July
Londonderry School District	PL	7/1/2005									July
SAU #12 Office	PL	7/1/2005									July
Epping School District	PL	7/1/2008	6/30/2011								July
SAU #14 Office	PL	7/1/2008	6/30/2011								July
Auburn School District	PL	7/1/2007	6/30/2011								July
Candia School District	PL	7/1/2007	6/30/2011								July
Hooksett School District	PL	7/1/2007	6/30/2011								July
SAU #15 Office	PL	7/1/2007	6/30/2011								July
Brentwood School District	PL	7/1/2008									July
East Kingston School District	PL	7/1/2008									July
Exeter Regional Cooperative School District	PL	7/1/2008									July
Exeter School District	PL	7/1/2008									July
Kensington School District	PL	7/1/2008									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Newfield School District	PL	7/1/2008									July
SAU #16 Office	PL	7/1/2008									July
Stratham School District	PL	7/1/2008									July
Dunbarton School District	PL	7/1/2007									July
Goffstown School District	PL	7/1/2007									July
New Boston School District	PL	7/1/2007									July
SAU #19 Office	PL	7/1/2007									July
Dummer School District	PL	7/1/2001									July
Errol School District	PL	7/1/2001									July
Gorham Randolph Shelburne Cooperative School District	PL	7/1/2001									July
Milam School District	PL	7/1/2001									July
SAU #20 Office	PL	7/1/2001									July
Bedford School District	PL	7/1/2005	6/30/2011								July
SAU #25 Office	PL	7/1/2005	6/30/2011								July
Chesterfield School District	PL	7/1/2006									July
Harrisville School District	PL	7/1/2006									July
Keene School District	PL	7/1/2006									July
Marlborough School District	PL	7/1/2006									July
Marlow School District	PL	7/1/2006									July
Nelson School District	PL	7/1/2006									July
SAU #29 Office	PL	7/1/2006									July
Westmoreland School District	PL	7/1/2006									July
Prospect Mountain High School	PL	7/1/2007	6/30/2011								July
Raymond School District	PL	7/1/2006									July
SAU #33 Office	PL	7/1/2006									July
Hillsboro-Deering School District	PL	7/1/2007									July
SAU #34 Office	PL	7/1/2007									July
Washington School District	PL	7/1/2007									July
Windsor School District	PL	7/1/2007									July
SAU #38 Office	PL	9/1/2000	6/30/2011	SAU dissolved							July
Amherst School District	PL	7/1/2008	6/30/2012								July
Mont Vernon School District	PL	7/1/2008	6/30/2012								July
SAU #39 Office	PL	7/1/2008	6/30/2012								July
Southegan Cooperative School District	PL	7/1/2008	6/30/2012								July
Brookline School District	PL	7/1/2008									July
Hollis School District	PL	7/1/2007									July
Hollis-Brookline Cooperative School District	PL	7/1/2007									July
SAU #41 Office	PL	7/1/2007									July
Croydon School District	PL	7/1/2001									July
Newport School District	PL	7/1/2001									July
SAU #43 Office	PL	7/1/2001									July
Moultonborough School District	PL	7/1/2005	6/30/2008								July
SAU #45 Office	PL	7/1/2005	6/30/2008								July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Campton School District	PL	7/1/2007									July
Ellsworth School District	PL	7/1/2007									July
Holderness School District	PL	7/1/2007									July
Pemi-Baker Regional School District	PL	7/1/2007									July
Plymouth School District	PL	7/1/2007									July
Rumney School District	PL	7/1/2007									July
SAU #88 Office	PL	7/1/2007									July
Thornton School District	PL	7/1/2007									July
Waterville Valley School District	PL	7/1/2007									July
Wentworth School District	PL	7/1/2007									July
Allenstown School District	PL	7/1/2007									July
Chichester School District	PL	7/1/2007									July
Deerfield School District	PL	7/1/2007									July
Epsom School District	PL	7/1/2007									July
Pembroke School District	PL	7/1/2007									July
SAU #53 Office	PL	7/1/2007									July
Rochester School District	PL	9/1/1986	6/30/1993								July
Rollinsford School District	PL	7/1/2005									July
SAU #56 Office	PL	7/1/2005									July
Somersworth School District	PL	7/1/2005									July
Fall Mountain Regional School District	PL	7/1/2008									July
SAU #60 Office	PL	7/1/2008									July
Farrington School District	PL	7/1/2005									July
Middleton School District	PL	7/1/2005									July
SAU #61 Office	PL	7/1/2005									July
Milton School District	PL	7/1/2012									July
SAU #64 Office	PL	7/1/2012									July
Wakefield School District	PL	7/1/2012									July
Kearsarge Regional School District	PL	7/1/2005	6/30/2011								July
SAU #65 Office	PL	7/1/2005	6/30/2011								July
Hopkinton School District	PL	7/1/2006									July
SAU #66 Office	PL	7/1/2006									July
Goshen-Lempster Cooperative School District	PL	7/1/2002									July
SAU #71 Office	PL	7/1/2002									July
SAU #85 Office	PL	7/1/2001									July
Sunapee School District	PL	7/1/2001									July
Barnstead School District	PL	7/1/2005									July
SAU #86 Office	PL	7/1/2005									July
Lebanon School District	PL	7/1/2005									July
SAU #88 Office	PL	7/1/2005									July
SAU #91 Office	PL	7/1/2008									July
Sunry School District	PL	7/1/2008									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Hinsdale School District	PL	10/1/2000									July
SAU #92 Office	PL	10/1/2000									July
Monadnock Regional School District	PL	9/1/2000									July
SAU #93 Office	PL	9/1/2000									July
SAU #94 Office	PL	4/19/2001									July
Winchester School District	PL	4/19/2001									July
Town of Seabrook	PL	7/1/1986									July
Seabrook Beach Village Preinct	PL	10/14/1998									July
Seacoast Chief Fire Officers Mutual Aid District	PL	12/1/2003									July
Seacoast Emergency Response Team	PL	5/10/2005									July
Seacoast Learning Collaborative	PL	7/1/2002									July
Town of Sharon	PL	7/1/1989									July
Town of Shelburne	PL	12/27/1986									July
City of Somersworth	PL	7/1/1986	6/30/1994		1/1/2006	6/30/2011					July
Souhegan Regional Landfill District	PL	1/1/1989									July
Town of South Hampton	PL	7/1/1988									July
Southeast Regional Refuse Disposal	PL	7/1/1991									July
Southeastern NH Hazardous Materials Mutual Aid District	PL	7/1/1993									July
Southern NH Planning Commission	PL	7/1/2005									July
Southern NH Special Operations Unit	PL	11/4/2005									July
Spotford Fire District	PL	12/7/1998									July
Town of Springfield	PL	12/27/1986	6/30/1993		7/1/1995						July
Town of Stark	PL	12/28/1987									July
Town of Stewartstown	PL	6/15/1996									July
Town of Stoddard	PL	7/1/1992									July
Town of Stratford	PL	9/1/1986									July
Stratford Regional Planning	PL	7/1/1999									July
Town of Stratford	PL	7/9/2002									July
Strong Foundations Charter School	PL	6/21/2006									July
Town of Sugar Hill	PL	11/1/1986									July
Town of Sullivan	PL	12/27/1986									July
Sullivan County	PL	3/27/1987	6/30/2002								July
Sullivan County Reg Refuse	PL	1/1/2008	5/31/2008	Dissolved							July
Town of Sunapee	PL	7/1/1986									July
Surry Village Charter School	PL	6/12/2006									July
Town of Sutton	PL	12/28/1987									July
Swains Lake Village Water	PL	7/1/1988									July
Town of Swaney	PL	7/1/1993									July
SWNH Fire Mutual Aid	PL	12/27/1986									July
Town of Tamworth	PL	7/1/1993									July
Town of Temple	PL	7/1/1992									July
The Birches Academy	PL	4/1/2012									July
Town of Thornton	PL	7/1/1987									July

Risk Pool Group Name	Coverage	Original Effective Date	Cancel Date	Comments	Second Effective Date	Second Cancel Date	Second Comments	Third Effective Date	Third Cancel Date	Third Comments	PLT Pool
Town of Tilton	PL	11/1/1986									July
Tilton-Northfield Fire Dept	PL	4/9/1994									July
Town of Troy	PL	7/1/1993									July
Troy Redevelopment Group, Inc.	PL	9/1/2004									July
Troy Water & Sewer	PL	7/1/1997									July
Town of Unity	PL	7/1/1987	6/30/1994								July
Upper Valley Lake Sunapee RPC	PL	7/1/2008									July
Village District of Eastman	PL	1/1/1989									July
Village District of Eidelweiss	PL	3/27/1987									July
Village of Little Bear's Head	PL	10/1/2010									July
Village of Northwood Ridge Water District	PL	7/1/1990									July
Virtual Learning Academy Charter School	PL	7/1/2008									July
Town of Wakefield	PL	11/1/1986									July
Town of Walpole	PL	3/5/1995									July
Walpole Fire District	PL	4/1/2004									July
Town of Warner	PL	7/1/1986									July
Warner Village Water District	PL	6/30/1989									July
Town of Warren	PL	7/1/1986									July
Warren-Wentworth Amb. Svc.	PL	6/30/1999	6/30/2008	LGC determined ineligible for membership							July
Town of Washington	PL	7/1/1995									July
Waterville Estates Village District	PL	7/1/2006									July
Town of Weare	PL	9/1/1986	6/30/1999								July
Town of Webster	PL	3/27/1987									July
Town of Wentworth	PL	3/27/1987	6/30/1994		7/1/2001						July
West Ossipee Fire Precinct	PL	5/1/2005									July
Town of Westmoreland	PL	12/28/1987									July
Town of Whitefield	PL	7/1/1986									July
Town of Willimot	PL	3/27/1987									July
Town of Wilton	PL	9/1/1986									July
Wilton Lyndeborough Temple Amb	PL	9/1/1986	12/31/2006	Absorbed by Town of Wilton							July
Wilton Public & Gregg Library	PL	9/1/1986									July
Wilton-Lyndeborough Youth Center	PL	9/1/1986									July
Town of Winchester	PL	1/1/1995									July
Town of Windham	PL	7/1/1990	6/30/2011								July
Town of Windsor	PL	7/1/1988									July
Woodsville Fire District	PL	7/15/2001									July
Woodsville Water & Light Dept	PL	7/1/1998									July