

# 2013 EQUALIZATION C.O.D.'S ~ ALPHA ORDER

ACWORTH	*	23.4	DOVER		8.8	LANDAFF	*	26.2	PLYMOUTH		3.9
ALBANY	*	24.3	DUBLIN	*	19.6	LANGDON	*	9.4	PORTSMOUTH		8.4
ALEXANDRIA		9.9	DUMMER	*	16.8	LEBANON		10.2	RANDOLPH	*	13.5
ALLENSTOWN		8.3	DUNBARTON		7.9	LEE		13.8	RAYMOND		12.3
ALSTEAD	*	30.5	DURHAM		5.0	LEMPSTER	*	20.8	RICHMOND	*	7.1
ALTON		9.7	EAST KINGSTON		13.0	LINCOLN		11.5	RINDGE		14.1
AMHERST		11.4	EASTON	*	15.4	LISBON	*	22.8	ROCHESTER		14.0
ANDOVER		21.6	EATON	*	17.0	LITCHFIELD		8.1	ROLLINSFORD		10.1
ANTRIM		7.2	EFFINGHAM	*	16.5	LITTLETON		10.5	ROXBURY	**	0.0
ASHLAND		4.7	ELLSWORTH	*	18.6	LIVERMORE	**	0.0	RUMNEY	*	14.0
ATKINSON		9.6	ENFIELD		15.3	LONDONDERRY		8.9	RYE		12.1
ATKINSON & GILMANTON	U*	9.2	EPPING		8.2	LOUDON		11.9	SALEM		10.9
AUBURN		5.9	EPSOM		13.4	LOW & BURBANK GRANT	U*	9.2	SALISBURY	*	13.3
BARNSTEAD		12.2	ERROL	*	11.5	LYMAN	*	10.0	SANBORNTON		10.6
BARRINGTON		9.8	ERVINGS GRANT	U*	9.2	LYME		6.9	SANDOWN		4.8
BARTLETT		11.9	EXETER		14.6	LYNDEBOROUGH		8.9	SANDWICH	#	10.6
BATH	*	15.2	FARMINGTON		14.4	MADBURY	*	13.6	SARGENTS PURCHASE	U*	9.2
BEANS GRANT	U*	9.2	FITZWILLIAM		17.2	MADISON		17.2	SEABROOK		6.9
BEANS PURCHASE	U*	9.2	FRANCESTOWN	*	15.0	MANCHESTER		11.5	SECOND COLLEGE GRANT	U*	9.2
BEDFORD		8.0	FRANCONIA	*	18.0	MARLBOROUGH	*	11.9	SHARON	**	6.3
BELMONT		22.0	FRANKLIN		11.7	MARLOW	*	19.4	SHELburne	*	7.1
BENNINGTON	*	12.3	FREEDOM		17.1	MARTINS LOCATION	U*	9.2	SOMERSWORTH		21.2
BENTON	*	9.8	FREMONT		7.8	MASON	*	12.5	SOUTH HAMPTON	*	1.5
BERLIN		28.5	GILFORD		13.4	MEREDITH		3.7	SPRINGFIELD	*	10.6
BETHLEHEM		10.7	GILMANTON		9.8	MERRIMACK		8.4	STARK	*	23.0
BOSCAWEN		5.2	GILSUM	*	14.2	MIDDLETON		3.6	STEWARTSTOWN		5.9
BOW		9.9	GOFFSTOWN		5.3	MILAN	*	16.3	STODDARD		21.4
BRADFORD	*	20.1	GORHAM		16.3	MILFORD		9.1	STRAFFORD		15.6
BRENTWOOD		10.7	GOSHEN	*	18.9	MILLSFIELD	U*	9.2	STRATFORD	*	14.9
BRIDGEWATER		11.1	GRAFTON	*	14.8	MILTON		19.4	STRATHAM		8.6
BRISTOL		17.0	GRANTHAM		12.7	MONROE	*	5.8	SUCCESS	U*	9.2
BROOKFIELD	*	13.3	GREENFIELD	*	12.2	MONT VERNON		9.6	SUGAR HILL	*	11.8
BROOKLINE		5.7	GREENLAND		5.4	MOULTONBOROUGH		12.5	SULLIVAN	*	10.0
CAMBRIDGE	U*	9.2	GREENS GRANT	U*	9.2	NASHUA		9.3	SUNAPEE		13.8
CAMPTON		19.6	GREENVILLE	*	4.2	NELSON	*	6.7	SURRY	*	8.1
CANAAN		12.3	GROTON	*	12.3	NEW BOSTON		6.9	SUTTON		15.4
CANDIA		9.1	HADLEYS PURCHASE	U*	9.2	NEW CASTLE	*	10.8	SWANZEY		17.0
CANTERBURY		14.4	HALES LOCATION	*	8.6	NEW DURHAM		13.0	TAMWORTH		36.7
CARROLL		11.4	HAMPSTEAD		10.2	NEW HAMPTON		9.8	TEMPLE	*	12.0
CENTER HARBOR	*	6.2	HAMPTON		10.0	NEW IPSWICH		12.1	THOM & MES PURCHASE	U*	9.2
CHANDLERS PURCHASE	U*	9.2	HAMPTON FALLS		6.3	NEW LONDON		14.3	THORNTON		27.9
CHARLESTOWN		19.3	HANCOCK	*	13.0	NEWBURY		8.3	TILTON		17.9
CHATHAM	*	30.1	HANOVER		5.9	NEWFIELDS		11.6	TROY	*	13.9
CHESTER		6.8	HARRISVILLE		11.6	NEWINGTON	*	8.6	TUFTONBORO		22.2
CHESTERFIELD		4.2	HARTS LOCATION	**	0.0	NEWMARKET		9.3	UNITY	*	13.4
CHICHESTER	*	12.0	HAVERHILL		23.4	NEWPORT		10.1	WAKEFIELD		13.1
CLAREMONT		20.6	HEBRON	*	9.1	NEWTON		12.5	WALPOLE		13.2
CLARKSVILLE	*	23.0	HENNIKER		10.2	NORTH HAMPTON		5.7	WARNER		19.0
COLEBROOK		24.1	HILL	*	23.4	NORTHFIELD		12.2	WARREN	*	8.6
COLUMBIA	*	10.3	HILLSBOROUGH		18.6	NORTHUMBERLAND		30.7	WASHINGTON	*	8.1
CONCORD		5.8	HINSDALE		19.0	NORTHWOOD		18.3	WATERVILLE VALLEY		9.6
CONWAY		13.9	HOLDERNESS		8.2	NOTTINGHAM		10.1	WEARE		7.7
CORNISH	*	14.5	HOLLIS		7.0	ODELL	U*	9.2	WEBSTER		6.4
CRAWFORDS PURCHASE	U*	9.2	HOOKSETT		9.4	ORANGE	*	31.0	WENTWORTH	*	18.1
CROYDON	*	7.3	HOPKINTON		12.1	ORFORD	*	8.8	WENTWORTH LOCATION	U*	9.2
CUTTS GRANT	U*	9.2	HUDSON		7.7	OSSIPEE		13.7	WESTMORELAND	*	9.4
DALTON		7.6	JACKSON		10.6	PELHAM		6.7	WHITEFIELD	*	9.8
DANBURY		34.6	JAFFREY		17.5	PEMBROKE		8.0	WILMOT		11.4
DANVILLE		11.5	JEFFERSON	*	14.1	PETERBOROUGH		9.6	WILTON		10.7
DEERFIELD		10.8	KEENE		9.8	PIERMONT	**	33.3	WINCHESTER		18.6
DEERING	*	16.9	KENSINGTON		3.9	PINKHAMS GRANT	U*	9.2	WINDHAM		10.1
DERRY		10.3	KILKENNY	U*	9.2	PITTSBURG		6.4	WINDSOR	**	10.9
DIX GRANT	U*	9.2	KINGSTON		9.6	PITTSFIELD		20.2	WOLFEBORO		17.4
DIXVILLE	U*	9.2	LACONIA		14.6	PLAINFIELD	*	6.6	WOODSTOCK		1.8
DORCHESTER	*	11.1	LANCASTER		5.7	PLAISTOW		8.2			

\* = SUPPLEMENTAL SALES ADDED    # = ALTERNATE RATIO USED    \*\* = LESS THAN 8 SALES    U\* = COOS CTY UNINC. TOWNS - 1 COD USED

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BELKNAP			CRAWFORDS PURCHASE			SUGAR HILL			ATKINSON		
ALTON		9.7	CUTTS GRANT	U*	9.2	THORNTON		27.9	AUBURN		5.9
BARNSTEAD		12.2	DALTON		7.6	WARREN	*	8.6	BRENTWOOD		10.7
BELMONT		22.0	DIX GRANT	U*	9.2	WATERVILLE VALLEY		9.6	CANDIA		9.1
CENTER HARBOR	*	6.2	DIXVILLE	U*	9.2	WENTWORTH	*	18.1	CHESTER		6.8
GILFORD		13.4	DUMMER	*	16.8	WOODSTOCK		1.8	DANVILLE		11.5
GILMANTON		9.8	ERROL	*	11.5	<b>HILLSBOROUGH</b>			DEERFIELD		10.8
LACONIA		14.6	ERVINGS GRANT	U*	9.2	AMHERST		11.4	DERRY		10.3
MEREDITH		3.7	GORHAM		16.3	ANTRIM		7.2	EAST KINGSTON		13.0
NEW HAMPTON		9.8	GREENS GRANT	U*	9.2	BEDFORD		8.0	EPPING		8.2
SANBORNTON		10.6	HADLEYS PURCHASE	U*	9.2	BENNINGTON	*	12.3	EXETER		14.6
TILTON		17.9	JEFFERSON	*	14.1	BROOKLINE		5.7	FREMONT		7.8
<b>CARROLL</b>			KILKENNY	U*	9.2	DEERING	*	16.9	GREENLAND		5.4
ALBANY	*	24.3	LANCASTER		5.7	FRANCESTOWN	*	15.0	HAMPSTEAD		10.2
BARTLETT		11.9	LOW & BURBANK GRANT	U*	9.2	GOFFSTOWN		5.3	HAMPTON		10.0
BROOKFIELD	*	13.3	MARTINS LOCATION	U*	9.2	GREENFIELD	*	12.2	HAMPTON FALLS		6.3
CHATHAM	*	30.1	MILAN	*	16.3	GREENVILLE	*	4.2	KENSINGTON		3.9
CONWAY		13.9	MILLSFIELD	U*	9.2	HANCOCK	*	13.0	KINGSTON		9.6
EATON	*	17.0	NORTHUMBERLAND		30.7	HILLSBOROUGH		18.6	LONDONDERRY		8.9
EFFINGHAM	*	16.5	ODELL	U*	9.2	HOLLIS		7.0	NEW CASTLE	*	10.8
FREEDOM		17.1	PINKHAMS GRANT	U*	9.2	HUDSON		7.7	NEWFIELDS		11.6
HALES LOCATION	*	8.6	PITTSBURG		6.4	LITCHFIELD		8.1	NEWINGTON	*	8.6
HARTS LOCATION	**	0.0	RANDOLPH	*	13.5	LYNDEBOROUGH		8.9	NEWMARKET		9.3
JACKSON		10.6	SARGENTS PURCHASE	U*	9.2	MANCHESTER		11.5	NEWTON		12.5
JACKSON		10.6	SECOND COLLEGE GRANT	U*	9.2	MASON	*	12.5	NORTH HAMPTON		5.7
MADISON		17.2	SHELBURNE	*	7.1	MERRIMACK		8.4	NORTHWOOD		18.3
MOULTONBOROUGH		12.5	STARK	*	23.0	MILFORD		9.1	NOTTINGHAM		10.1
OSSIPEE		13.7	STEWARTSTOWN		5.9	MONT VERNON		9.6	PLAISTOW		8.2
SANDWICH	#	10.6	STRATFORD	*	14.9	NASHUA		9.3	PORTSMOUTH		8.4
TAMWORTH		36.7	SUCCESS	U*	9.2	NEW BOSTON		6.9	RAYMOND		12.3
TUFTONBORO		22.2	THOM & MES PURCHASE	U*	9.2	NEW IPSWICH		12.1	RYE		12.1
WAKEFIELD		13.1	WENTWORTH LOCATION	U*	9.2	PELHAM		6.7	SALEM		10.9
WOLFEBORO		17.4	WHITEFIELD	*	9.8	PETERBOROUGH		9.6	SANDOWN		4.8
<b>CHESHIRE</b>			<b>GRAFTON</b>			SHARON	**	6.3	SEABROOK		6.9
ALSTEAD	*	30.5	ALEXANDRIA		9.9	TEMPLE	*	12.0	SOUTH HAMPTON	*	1.5
CHESTERFIELD		4.2	ASHLAND		4.7	WEARE		7.7	STRATHAM		8.6
DUBLIN	*	19.6	BATH	*	15.2	WILTON		10.7	WINDHAM		10.1
FITZWILLIAM		17.2	BENTON	*	9.8	WINDSOR	**	10.9	<b>STRAFFORD</b>		
GILSUM	*	14.2	BETHLEHEM		10.7	<b>MERRIMACK</b>			BARRINGTON		9.8
HARRISVILLE		11.6	BRIDGEWATER		11.1	ALLENSTOWN		8.3	DOVER		8.8
HINSDALE		19.0	BRISTOL		17.0	ANDOVER		21.6	DURHAM		5.0
JAFFREY		17.5	CAMPTON		19.6	BOSCAWEN		5.2	FARMINGTON		14.4
KEENE		9.8	CANAAN		12.3	BOW		9.9	LEE		13.8
MARLBOROUGH	*	11.9	DORCHESTER	*	11.1	BRADFORD	*	20.1	MADBURY	*	13.6
MARLOW	*	19.4	EASTON	*	15.4	CANTERBURY		14.4	MIDDLETON		3.6
NELSON	*	6.7	ELLSWORTH	*	18.6	CHICHESTER	*	12.0	MILTON		19.4
RICHMOND	*	7.1	ENFIELD		15.3	CONCORD		5.8	NEW DURHAM		13.0
RINDGE		14.1	FRANCONIA	*	18.0	DANBURY		34.6	ROCHESTER		14.0
ROXBURY	**	0.0	GRAFTON	*	14.8	DUNBARTON		7.9	ROLLINSFORD		10.1
STODDARD		21.4	GROTON	*	12.3	EPSOM		13.4	SOMERSWORTH		21.2
SULLIVAN	*	10.0	HANOVER		5.9	FRANKLIN		11.7	STRAFFORD		15.6
SURRY	*	8.1	HAVERHILL		23.4	HENNIKER		10.2	<b>SULLIVAN</b>		
SWANZEY		17.0	HEBRON	*	9.1	HILL	*	23.4	ACWORTH	*	23.4
TROY	*	13.9	HOLDERNESS		8.2	HOOKSETT		9.4	CHARLESTOWN		19.3
WALPOLE		13.2	LANDAFF	*	26.2	HOPKINTON		12.1	CLAREMONT		20.6
WESTMORELAND	*	9.4	LEBANON		10.2	LOUDON		11.9	CORNISH	*	14.5
WINCHESTER		18.6	LINCOLN		11.5	NEW LONDON		14.3	CROYDON	*	7.3
<b>COOS</b>			LISBON	*	22.8	NEWBURY		8.3	GOSHEN	*	18.9
ATKINSON & GILMANTON	U*	9.2	LITTLETON		10.5	NORTHFIELD		12.2	GRANTHAM		12.7
BEANS GRANT	U*	9.2	LIVERMORE	**	0.0	PEMBROKE		8.0	LANGDON	*	9.4
BEANS PURCHASE	U*	9.2	LYMAN	*	10.0	PITTSFIELD		20.2	LEMPSTER	*	20.8
BERLIN		28.5	LYME		6.9	SALISBURY	*	13.3	NEWPORT		10.1
CAMBRIDGE	U*	9.2	MONROE	*	5.8	SUTTON		15.4	PLAINFIELD	*	6.6
CARROLL		11.4	ORANGE	*	31.0	WARNER		19.0	SPRINGFIELD	*	10.6
CHANDLERS PURCHASE	U*	9.2	ORFORD	*	8.8	WEBSTER		6.4	SUNAPEE		13.8
CLARKSVILLE	*	23.0	PIERMONT	**	33.3	WILMOT		11.4	UNITY	*	13.4
COLEBROOK		24.1	PLYMOUTH		3.9	<b>ROCKINGHAM</b>			WASHINGTON	*	8.1
COLUMBIA	*	10.3	RUMNEY	*	14.0						

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# 2013 EQUALIZATION C.O.D.'S ~ RANKING ORDER

HARTS LOCATION	**	0.0	LONDONDERRY		8.9	BRENTWOOD		10.7	LACONIA		14.6
LIVERMORE	**	0.0	LYNDEBOROUGH		8.9	WILTON		10.7	GRAFTON	*	14.8
ROXBURY	**	0.0	CANDIA		9.1	DEERFIELD		10.8	STRATFORD	*	14.9
SOUTH HAMPTON	*	1.5	HEBRON	*	9.1	NEW CASTLE	*	10.8	FRANCESTOWN	*	15.0
WOODSTOCK		1.8	MILFORD		9.1	SALEM		10.9	BATH	*	15.2
MIDDLETON		3.6	ATKINSON & GILMANTON	U*	9.2	WINDSOR	**	10.9	ENFIELD		15.3
MEREDITH		3.7	BEANS GRANT	U*	9.2	BRIDGEWATER		11.1	EASTON	*	15.4
KENSINGTON		3.9	BEANS PURCHASE	U*	9.2	DORCHESTER	*	11.1	SUTTON		15.4
PLYMOUTH		3.9	CAMBRIDGE	U*	9.2	AMHERST		11.4	STRAFFORD		15.6
CHESTERFIELD		4.2	CHANDLERS PURCHASE	U*	9.2	CARROLL		11.4	GORHAM		16.3
GREENVILLE	*	4.2	CRAWFORDS PURCHASE	U*	9.2	WILMOT		11.4	MILAN	*	16.3
ASHLAND		4.7	CUTTS GRANT	U*	9.2	DANVILLE		11.5	EFFINGHAM	*	16.5
SANDOWN		4.8	DIX GRANT	U*	9.2	ERROL	*	11.5	DUMMER	*	16.8
DURHAM		5.0	DIXVILLE	U*	9.2	LINCOLN		11.5	DEERING	*	16.9
BOSCAWEN		5.2	ERVINGS GRANT	U*	9.2	MANCHESTER		11.5	SWANZEY		17.0
GOFFSTOWN		5.3	GREENS GRANT	U*	9.2	HARRISVILLE		11.6	BRISTOL		17.0
GREENLAND		5.4	HADLEYS PURCHASE	U*	9.2	NEWFIELDS		11.6	EATON	*	17.0
BROOKLINE		5.7	KILKENNY	U*	9.2	FRANKLIN		11.7	FREEDOM		17.1
LANCASTER		5.7	LOW & BURBANK GRANT	U*	9.2	SUGAR HILL	*	11.8	FITZWILLIAM		17.2
NORTH HAMPTON		5.7	MARTINS LOCATION	U*	9.2	BARTLETT		11.9	MADISON		17.2
CONCORD		5.8	MILLSFIELD	U*	9.2	LOUDON		11.9	WOLFEBORO		17.4
MONROE	*	5.8	ODELL	U*	9.2	MARLBOROUGH	*	11.9	JAFFREY		17.5
STEWARTSTOWN		5.9	PINKHAMS GRANT	U*	9.2	CHICHESTER	*	12.0	TILTON		17.9
AUBURN		5.9	SARGENTS PURCHASE	U*	9.2	TEMPLE	*	12.0	FRANCONIA	*	18.0
HANOVER		5.9	SECOND COLLEGE GRANT	U*	9.2	HOPKINTON		12.1	WENTWORTH	*	18.1
CENTER HARBOR	*	6.2	SUCCESS	U*	9.2	NEW IPSWICH		12.1	NORTHWOOD		18.3
HAMPTON FALLS		6.3	THOM & MES PURCHASE	U*	9.2	RYE		12.1	ELLSWORTH	*	18.6
SHARON	**	6.3	WENTWORTH LOCATION	U*	9.2	NORTHFIELD		12.2	HILLSBOROUGH		18.6
WEBSTER		6.4	NASHUA		9.3	BARNSTEAD		12.2	WINCHESTER		18.6
PITTSBURG		6.4	NEWMARKET		9.3	GREENFIELD	*	12.2	GOSHEN	*	18.9
PLAINFIELD	*	6.6	HOOKSETT		9.4	BENNINGTON	*	12.3	HINSDALE		19.0
NELSON	*	6.7	LANGDON	*	9.4	CANAAN		12.3	WARNER		19.0
PELHAM		6.7	WESTMORELAND	*	9.4	GROTON	*	12.3	CHARLESTOWN		19.3
CHESTER		6.8	ATKINSON		9.6	RAYMOND		12.3	MARLOW	*	19.4
LYME		6.9	KINGSTON		9.6	NEWTON		12.5	MILTON		19.4
NEW BOSTON		6.9	PETERBOROUGH		9.6	MASON	*	12.5	CAMPTON		19.6
SEABROOK		6.9	WATERVILLE VALLEY		9.6	MOULTONBOROUGH		12.5	DUBLIN	*	19.6
HOLLIS		7.0	MONT VERNON		9.6	GRANTHAM		12.7	BRADFORD	*	20.1
RICHMOND	*	7.1	ALTON		9.7	EAST KINGSTON		13.0	PITTSFIELD		20.2
SHELBURNE	*	7.1	BENTON	*	9.8	HANCOCK	*	13.0	CLAREMONT		20.6
ANTRIM		7.2	GILMANTON		9.8	NEW DURHAM		13.0	LEMPSTER	*	20.8
CROYDON	*	7.3	KEENE		9.8	WAKEFIELD		13.1	SOMERSWORTH		21.2
DALTON		7.6	NEW HAMPTON		9.8	WALPOLE		13.2	STODDARD		21.4
HUDSON		7.7	WHITEFIELD	*	9.8	BROOKFIELD	*	13.3	ANDOVER		21.6
WEARE		7.7	BARRINGTON		9.8	SALISBURY	*	13.3	BELMONT		22.0
FREMONT		7.8	ALEXANDRIA		9.9	EPSOM		13.4	TUFTONBORO		22.2
DUNBARTON		7.9	BOW		9.9	GILFORD		13.4	LISBON	*	22.8
PEMBROKE		8.0	HAMPTON		10.0	UNITY	*	13.4	CLARKSVILLE	*	23.0
BEDFORD		8.0	LYMAN	*	10.0	RANDOLPH	*	13.5	STARK	*	23.0
LITCHFIELD		8.1	SULLIVAN	*	10.0	MADBURY	*	13.6	ACWORTH	*	23.4
SURRY	*	8.1	NEWPORT		10.1	OSSIPEE		13.7	HAVERRILL		23.4
WASHINGTON	*	8.1	NOTTINGHAM		10.1	LEE		13.8	HILL	*	23.4
EPPING		8.2	ROLLINSFORD		10.1	SUNAPEE		13.8	COLEBROOK		24.1
HOLDERNESS		8.2	WINDHAM		10.1	CONWAY		13.9	ALBANY	*	24.3
PLAISTOW		8.2	HAMPSTEAD		10.2	TROY	*	13.9	LANDAFF	*	26.2
ALLENSTOWN		8.3	HENNIKER		10.2	ROCHESTER		14.0	THORNTON		27.9
NEWBURY		8.3	LEBANON		10.2	RUMNEY	*	14.0	BERLIN		28.5
MERRIMACK		8.4	COLUMBIA	*	10.3	JEFFERSON	*	14.1	CHATHAM	*	30.1
PORTSMOUTH		8.4	DERRY		10.3	RINDGE		14.1	ALSTEAD	*	30.5
STRATHAM		8.6	LITTLETON		10.5	GILSUM	*	14.2	NORTHUMBERLAND		30.7
HALES LOCATION	*	8.6	SANBORNTON		10.6	NEW LONDON		14.3	ORANGE	*	31.0
NEWINGTON	*	8.6	JACKSON		10.6	FARMINGTON		14.4	PIERMONT	**	33.3
WARREN	*	8.6	SANDWICH	#	10.6	CANTERBURY		14.4	DANBURY		34.6
DOVER		8.8	SPRINGFIELD	*	10.6	CORNISH	*	14.5	TAMWORTH		36.7
ORFORD	*	8.8	BETHLEHEM		10.7	EXETER		14.6			

\* = SUPPLEMENTAL SALES ADDED    # = ALTERNATE RATIO USED    \*\* = LESS THAN 8 SALES    U\* = COOS CTY UNINC. TOWNS - 1 COD USED

THE C.O.D.'S ARE NOT CONSIDERED FINAL UNTIL THE EXPIRATION OF THE APPEAL PERIOD IN ACCORDANCE WITH RSA 71-B:5 II. THE C.O.D.'S LISTED WERE CALCULATED USING ALL THE SALES IN THE MUNICIPALITY'S 2013 RATIO STUDY. A C.O.D. WAS CALCULATED FOR EACH STRATA IN THE MUNICIPALITY PROVIDED THERE WERE AT LEAST 5 SALES. STATISTICS CALCULATED FOR STRATA WITH LESS THAN 8 SALES WILL NOT BE CONSIDERED IN THE ASSESSMENT REVIEW PROCESS. FOR MORE INFORMATION, CONTACT THE DRA.