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29 CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS

NHPUC NO. 10 - GAS
LIBERTY UTILITIES

Proposed Second Revised
Superseding First Revised

II. RATE SCHEDULES CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2019 THROUGH APRIL 30, 2020 (Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$52,211,274	
Projected Prorated Sales (11/01/19 - 04/30/20)	87,796,897	
Direct Cost of Gas Rate		\$ 0.5947 per therm
Demand Cost of Gas Rate	\$ 11,060,200	\$ 0.1260 per therm
Commodity Cost of Gas Rate	40,875,472	\$ 0.4656 per therm
Adjustment Cost of Gas Rate	275,601	\$ 0.0031 per therm
Total Direct Cost of Gas Rate	\$52,211,274	\$ 0.5947 per therm
Total Anticipated Indirect Cost of Gas	\$ 2,251,324	
Projected Prorated Sales (11/01/19 - 04/30/20)	87,796,897	
Indirect Cost of Gas		\$ 0.0256 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)		\$ 0.6203
Calculation of FPO		
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)		\$ 0.6203
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/19)		\$ 0.6403
RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME	COGwr	\$ 0.6403 /therm
Total Anticipated Direct Cost of Gas	\$52,211,274	
Projected Prorated Sales (11/01/19 - 04/30/20)	87,796,897	
Direct Cost of Gas Rate		\$ 0.5947 per therm
Demand Cost of Gas Rate	\$ 11,060,200	\$ 0.1260 per therm
Commodity Cost of Gas Rate	40,875,472	\$ 0.4656 per therm
Adjustment Cost of Gas Rate	275,601	\$ 0.0031 per therm
Total Direct Cost of Gas Rate	\$52,211,274	\$ 0.5947 per therm
Total Anticipated Indirect Cost of Gas	\$ 2,251,324	
Projected Prorated Sales (11/01/19 - 04/30/20)	87,796,897	
Indirect Cost of Gas		\$ 0.0256 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)		\$ 0.6203
Calculation of FPO		
TOTAL PERIOD AVERAGE COST OF GAS LOW INCOME - EFFECTIVE (11/01/19)		\$ 0.3412
FPO Risk Premium		\$ 0.0110
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/19)		\$ 0.3522
RESIDENTIAL COST OF GAS RATE - LOW INCOME	COGwr	\$ 0.3522 /therm
C&I LOW WINTER USE COST OF GAS RATE - 11/01/19	COGwl	\$ 0.6458 /therm
Average Demand Cost of Gas Rate Effective (05/01/15)	\$ 0.1260	
Times: Low Winter Use Ratio (Winter)	\$ 1.0465	
Times: Correction Factor	0.9976	
Adjusted Demand Cost of Gas Rate	\$ 0.1315	
Commodity Cost of Gas Rate	\$ 0.4656	
Adjustment Cost of Gas Rate	\$ 0.0031	
Indirect Cost of Gas Rate	\$ 0.0256	
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6258	
FPO Risk Premium	\$ 0.0200	
	\$ 0.6458	
C&I HIGH WINTER USE COST OF GAS RATE - 11/01/19	COGwh	\$ 0.5143 /therm
Average Demand Cost of Gas Rate Effective (05/01/15)	\$ 0.1260	
Times: High Winter Use Ratio (Winter)	\$ 1.0465	
Times: Correction Factor	0.9976	
Adjusted Demand Cost of Gas Rate	\$ -	
Commodity Cost of Gas Rate	\$ 0.4656	
Adjustment Cost of Gas Rate	\$ 0.0031	
Indirect Cost of Gas Rate	\$ 0.0256	
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.4943	
FPO Risk Premium	\$ 0.0200	
	\$ 0.5143	

3. Effective Date: On or before the first business day in September of each year, the Company shall file with the NHPUC for its consideration and approval, the Company's request for a change in the RLIAP Rate applicable to all firm sales, delivery and transportation service throughput for the subsequent twelve-month period commencing with the calendar month of November.
4. RLIAP Costs Allowable for LDAC: The costs to be recovered through the RLIAP Rate shall comprised of the revenue shortfall calculated by forecasting the number of customers enrolled in the RLIAP and the associated volumetric billing determinants for the upcoming annual recovery period and applying those billing determinants to the difference between the regular and reduced low income residential base rates, plus the low income discount applied to the cost of gas, administrative, marketing and startup costs. The RLIAP Rate shall be calculated by dividing the resulting costs, plus any prior period reconciling adjustment, by the forecast of annual firm sales and transportation service throughput.
5. RLIAP Factor Formula

$$RLIAPF = \frac{RLIAP + RA_{RLIAP}}{A: TPev}$$

where:

A: TPev Forecast Annual Throughput Volumes of all firm sales and transportation tariffed customers eligible to receive firm delivery-only service from the Company.

RLIAP RLIAP costs comprising of the revenue shortfall associated with customer participation, plus administrative, marketing, IT and start-up costs.

RA_{RLIAP} RLIAP Reconciliation Adjustment - Account 1169-1756, inclusive of the associated Account 1169-1756 interest, as outlined in Section 17(G)(6).
6. Reconciliation Adjustments: Prior to the Company's Winter season Cost of Gas filing, the Company will calculate the difference between (a) the revenue derived by multiplying the actual firm sales and delivery service throughput by the RLIAP Rate through October 31st, and (b) the actual costs of the program which consists of (1) the revenue shortfall calculated by applying the actual billing determinants of the RLIAP classes to the difference in the regular and reduced residential base rates and cost of gas rates in effect for the annual reconciliation period and (2) the low income discount applied to the cost of gas, start-up, administrative and marketing costs associated with the implementation of the program, plus carrying charges calculated on the average monthly balance using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates. The combined costs will then be recorded in the deferred RLIAP account 1169-1756. The Company shall file the reconciliation along with its COG filing on or before the first business day in September of each year.
- H. Effective Date of Local Distribution Adjustment Clause. The LDAC shall be filed annually and become effective on November 1 of each year pursuant to NHPUC approval. In order to minimize the magnitude of future reconciliation adjustments, the Company may request interim revisions to the LDAC rates, subject to review and approval of the NHPUC.
- I. Local Distribution Adjustment Clause Formulas. The LDAC shall be calculated on an annual basis, by customer, by summing up the various factors included in the LDAC, where applicable.

LDAC Formula

$$LDAC^X = CC^X + RDAF^X + ES + GREF^X + RCE + RLIAP$$

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3 LOW INCOME RESIDENTIAL HEATING RATE:
CLASSIFICATION NO. R-4

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the “Terms and Conditions” of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company’s mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~2028~~~~2840~~ per day or \$~~8.526~~~~.08~~ per 30 day month

Winter Period: All therms per 30 day month at \$0.~~2228~~~~.3123~~ per therm

Summer Period: ~~_____ All therms per 30 day month at \$0.2228 per therm~~

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. ~~The Summer Period shall be the months of May through October inclusive.~~

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery

charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

For those customers qualifying for the program this rate R-4 shall apply for a ~~one-six month year-winter~~ period. On the date that the ~~one-year~~six month winter period expires, eligibility for this rate shall expire unless the customer provides the Company with evidence that the customer continues to be eligible for one or more qualifying programs. When the Rate R-4 expires, the rate on each account shall revert back to the non-low income Residential Heating Rate, R-3. Customers whose eligibility for the program is based on their having qualified for LIHEAP shall be eligible for this rate retroactive to November 1 of the heating season in which they qualified. Eligibility for such customers shall expire the following ~~October~~April 3rd, subject to their re-qualifying through receipt of LIHEAP or other benefits as set forth above.

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

**6 MANAGED EXPANSION PROGRAM LOW INCOME RESIDENTIAL HEATING
RATE:
CLASSIFICATION NO. R-7**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Low Income Residential Heating Rate R-4.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: ~~\$0.2634-3897~~ per day or ~~\$7.9011.69~~ per 30 day month

Winter Period: All therms per 30 day month at ~~\$0.2896-4282~~ per therm

~~**Summer Period:** All therms per 30 day month at \$0.2896 per therm~~

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. ~~The Summer Period shall be the months of May through October inclusive.~~

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The

delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00

when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Low Income Residential Heating Rate R-4.

For those customers qualifying for the program this rate R-7 shall apply for a ~~one-six month year-winter~~ period. On the date that the ~~one-year-six month winter~~ -period expires, eligibility for this rate shall expire unless the customer provides the Company with evidence that the customer continues to be eligible for one or more qualifying programs. When the Rate R-7 expires, the rate on each account shall revert back to the non-low income Residential Heating Rate, R-6. Customers whose eligibility for the program is based on their having qualified for LIHEAP shall be eligible for this rate retroactive to November 1 of the heating season in which they qualified. Eligibility for such customers shall expire the following ~~October-April 30th~~, subject to their re-qualifying through receipt of LIHEAP or other benefits as set forth above.

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES								
FIRM RATE SCHEDULES EXCLUDING KEENE CUSTOMERS								
	Rates Effective April 1, 2020 - April 30, 2020				Rates Effective August 1, 2020 - October 31, 2020			
	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate @ 04/2020	LDAC thru 10/2020	Total Rate	Delivery Charge	Cost of Gas Rate @ 08/2020	LDAC thru 10/2020	Total Rate
	7/1/2020	Page 92	Page 97	Rate	Charge	Page 89	Page 97	Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 15.50			\$ 15.50	\$ 15.50			\$ 15.50
All therms	\$ 0.3860	\$ 0.2679	\$ 0.0310	\$ 0.6849	\$ 0.3860	\$ 0.4757	\$ 0.0310	\$ 0.8927
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 15.50			\$ 15.50	\$ 15.50			\$ 15.50
All therms	all therms				all therms			
Therms in the first block per month at	\$ 0.5678	\$ 0.2679	\$ 0.0310	\$ 0.8667	\$ 0.5678	\$ 0.4757	\$ 0.0310	\$ 1.0745
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 6.20 \$ 8.53			\$ 6.08 \$ 8.53	\$ 6.20 \$ 15.50			\$ 6.20 \$ 15.50
All therms								
Therms in the first block per month at	\$ 0.3123	\$ 0.1473	\$ 0.0310	\$ 0.5217	\$ 0.5678	\$ 0.4757	\$ 0.0310	\$ 0.7339
	\$ 0.2272	\$ 0.2679		\$ 0.4954	\$ 0.2272			\$ 0.6253
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 57.46			\$ 57.46	\$ 57.46			\$ 57.46
Size of the first block	20 therms				20 therms			
Therms in the first block per month at	\$ 0.4711	\$ 0.2666	\$ 0.0478	\$ 0.7855	\$ 0.4711	\$ 0.4711	\$ 0.0478	\$ 0.9900
All therms over the first block per month at	\$ 0.3165	\$ 0.2666	\$ 0.0478	\$ 0.6309	\$ 0.3165	\$ 0.4711	\$ 0.0478	\$ 0.8354
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 172.39			\$ 172.39	\$ 172.39			\$ 172.39
Size of the first block	400 therms				400 therms			
Therms in the first block per month at	\$ 0.4284	\$ 0.2666	\$ 0.0478	\$ 0.7428	\$ 0.4284	\$ 0.4711	\$ 0.0478	\$ 0.9473
All therms over the first block per month at	\$ 0.2855	\$ 0.2666	\$ 0.0478	\$ 0.5999	\$ 0.2855	\$ 0.4711	\$ 0.0478	\$ 0.8044
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 739.83			\$ 739.83	\$ 739.83			\$ 739.83
All therms over the first block per month at	\$ 0.1204	\$ 0.2666	\$ 0.0478	\$ 0.4348	\$ 0.1204	\$ 0.4711	\$ 0.0478	\$ 0.6393
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 57.46			\$ 57.46	\$ 57.46			\$ 57.46
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2839	\$ 0.2734	\$ 0.0478	\$ 0.6051	\$ 0.2839	\$ 0.4828	\$ 0.0478	\$ 0.8145
All therms over the first block per month at	\$ 0.1846	\$ 0.2734	\$ 0.0478	\$ 0.5058	\$ 0.1846	\$ 0.4828	\$ 0.0478	\$ 0.7152
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 172.39			\$ 172.39	\$ 172.39			\$ 172.39
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1767	\$ 0.2734	\$ 0.0478	\$ 0.4979	\$ 0.1767	\$ 0.4828	\$ 0.0478	\$ 0.7073
All therms over the first block per month at	\$ 0.1004	\$ 0.2734	\$ 0.0478	\$ 0.4216	\$ 0.1004	\$ 0.4828	\$ 0.0478	\$ 0.6310
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 761.39			\$ 761.39	\$ 761.39			\$ 761.39
All therms over the first block per month at	\$ 0.0818	\$ 0.2734	\$ 0.0478	\$ 0.4030	\$ 0.0818	\$ 0.4828	\$ 0.0478	\$ 0.6124
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 761.39			\$ 761.39	\$ 761.39			\$ 761.39
All therms over the first block per month at	\$ 0.0353	\$ 0.2734	\$ 0.0478	\$ 0.3565	\$ 0.0353	\$ 0.4828	\$ 0.0478	\$ 0.5659

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Rates Effective April 1, 2020 - April 30, 2020				Rates Effective August 1, 2020 - October 31, 2020			
	Winter Period Period				Summer Period [1]			
	Delivery Charge 7/1/2020	Cost of Gas Rate @ 04/2020 Page 93	LDAC thru 10/2020 Page 97	Total Rate	Delivery Charge	Cost of Gas Rate @ 08/2020 thru 10/2020 Page 89 Page 97	LDAC	Total Rate
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$15.50			\$15.50	\$15.50			\$15.50
All therms	\$0.3860	\$0.4408	\$0.0310	\$0.8578	\$0.3860	\$0.7908	\$0.0310	\$1.2078
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$15.50			\$15.50	\$15.50			\$15.50
All therms	\$0.5678	\$0.4408	\$0.0310	\$1.0396	\$0.5678	\$0.7908	\$0.0310	\$1.3896
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$6.20 \$8.52			\$6.20 \$8.52	\$6.20 \$15.50			\$6.20 \$15.50
All therms	\$0.3123 \$0.2272	\$0.2424 \$0.4408	\$0.0310	\$0.5857 \$0.6680	\$0.5678 \$0.2272	\$0.7908	\$0.0310	\$1.3896
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$57.46			\$57.46	\$57.46			\$57.46
Size of the first block	20 therms				20 therms			
Therms in the first block per month at	\$0.4711	\$0.4408	\$0.0478	\$0.9597	\$0.4711	\$0.7908	\$0.0478	\$1.3097
All therms over the first block per month	\$0.3165	\$0.4408	\$0.0478	\$0.8051	\$0.3165	\$0.7908	\$0.0478	\$1.1551
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$172.39			\$172.39	\$172.39			\$172.39
Size of the first block	400 therms				400 therms			
Therms in the first block per month at	\$0.4284	\$0.4408	\$0.0478	\$0.9170	\$0.4284	\$0.7908	\$0.0478	\$1.2670
All therms over the first block per month	\$0.2855	\$0.4408	\$0.0478	\$0.7741	\$0.2855	\$0.7908	\$0.0478	\$1.1241
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$739.83			\$739.83	\$739.83			\$739.83
All therms over the first block per month	\$0.1204	\$0.4408	\$0.0478	\$0.6090	\$0.1204	\$0.7908	\$0.0478	\$0.9590
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$57.46			\$57.46	\$57.46			\$57.46
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$0.2839	\$0.4408	\$0.0478	\$0.7725	\$0.2839	\$0.7908	\$0.0478	\$1.1225
All therms over the first block per month	\$0.1846	\$0.4408	\$0.0478	\$0.6732	\$0.1846	\$0.7908	\$0.0478	\$1.0232
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$172.39			\$172.39	\$172.39			\$172.39
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$0.1767	\$0.4408	\$0.0478	\$0.6653	\$0.1767	\$0.7908	\$0.0478	\$1.0153
All therms over the first block per month	\$0.1004	\$0.4408	\$0.0478	\$0.5890	\$0.1004	\$0.7908	\$0.0478	\$0.9390
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$761.39			\$761.39	\$761.39			\$761.39
All therms over the first block per month	\$0.0818	\$0.4408	\$0.0478	\$0.5704	\$0.0818	\$0.7908	\$0.0478	\$0.9204
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$761.39			\$761.39	\$761.39			\$761.39
All therms over the first block per month	\$0.0353	\$0.4408	\$0.0478	\$0.5239	\$0.0353	\$0.7908	\$0.0478	\$0.8739

24 FIRM RATE SCHEDULES - MANAGED EXPANSION PROGRAM-EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES								
FIRM RATE SCHEDULES EXCLUDING KEENE CUSTOMERS								
Rates Effective April 1, 2020 - April 30, 2020					Rates Effective August 1, 2020 - October 31, 2020			
Winter Period					Summer Period			
Delivery Charge 7/1/2020	Cost of Gas Rate @ 04/2020 Page 92	LDAC thru 10/2020 Page 97	Total Rate		Delivery Charge	Cost of Gas Rate Page 89	LDAC 11/19-10/20 Page 97	Total Rate
Residential Non Heating - R-5								
Customer Charge per Month per Meter	\$ 19.76		\$ 19.76		\$ 20.15			\$ 20.15
All therms	\$ 0.4922	\$ 0.2679	\$ 0.0310	\$ 0.7910	\$ 0.5018	\$ 0.4757	\$ 0.0310	\$ 1.0085
Residential Heating - R-6								
Customer Charge per Month per Meter	\$ 19.76		\$ 19.76		\$ 20.15			\$ 20.15
All therms	\$ 0.7240	\$ 0.2679	\$ 0.0310	\$ 1.0229	\$ 0.7381	\$ 0.4757	\$ 0.0310	\$ 1.2448
Residential Heating - R-7								
Customer Charge per Month per Meter	\$ 7.90		\$ 7.90		\$ 8.06			\$ 8.06
All therms	\$ 10.87	\$ 0.1473	\$ 0.0310	\$ 0.5765	\$ 20.15	\$ 0.4757	\$ 0.0310	\$ 20.15
	\$ 0.3982	\$ 0.2679	\$ 0.5885	\$ 0.5885	\$ 0.7381	\$ 0.4757	\$ 0.0310	\$ 0.5885
Commercial/Industrial - G-44								
Customer Charge per Month per Meter	\$ 73.26		\$ 73.26		\$ 74.69			\$ 74.69
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6008	\$ 0.2666	\$ 0.0478	\$ 0.9152	\$ 0.6126	\$ 0.4711	\$ 0.0478	\$ 1.1315
All therms over the first block per month at	\$ 0.4035	\$ 0.2666	\$ 0.0478	\$ 0.7179	\$ 0.4114	\$ 0.4711	\$ 0.0478	\$ 0.9303
Commercial/Industrial - G-45								
Customer Charge per Month per Meter	\$ 219.82		\$ 219.82		\$ 224.11			\$ 224.11
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5463	\$ 0.2666	\$ 0.0478	\$ 0.8607	\$ 0.5569	\$ 0.4711	\$ 0.0478	\$ 1.0759
All therms over the first block per month at	\$ 0.3640	\$ 0.2666	\$ 0.0478	\$ 0.6784	\$ 0.3711	\$ 0.4711	\$ 0.0478	\$ 0.8900
Commercial/Industrial - G-46								
Customer Charge per Month per Meter	\$ 943.36		\$ 943.36		\$ 961.78			\$ 961.78
All therms over the first block per month at	\$ 0.3358	\$ 0.2666	\$ 0.0478	\$ 0.6502	\$ 0.1565	\$ 0.4711	\$ 0.0478	\$ 0.6755
Commercial/Industrial - G-55								
Customer Charge per Month per Meter	\$ 73.26		\$ 73.26		\$ 74.69			\$ 74.69
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3621	\$ 0.2734	\$ 0.0478	\$ 0.6833	\$ 0.3691	\$ 0.4828	\$ 0.0478	\$ 0.8998
All therms over the first block per month at	\$ 0.2354	\$ 0.2734	\$ 0.0478	\$ 0.5567	\$ 0.2400	\$ 0.4828	\$ 0.0478	\$ 0.7707
Commercial/Industrial - G-56								
Customer Charge per Month per Meter	\$ 219.82		\$ 219.82		\$ 224.11			\$ 224.11
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3110	\$ 0.2734	\$ 0.0478	\$ 0.6322	\$ 0.2297	\$ 0.4828	\$ 0.0478	\$ 0.7603
All therms over the first block per month at	\$ 0.2071	\$ 0.2734	\$ 0.0478	\$ 0.5283	\$ 0.1304	\$ 0.4828	\$ 0.0478	\$ 0.6610
Commercial/Industrial - G-57								
Customer Charge per Month per Meter	\$ 970.84		\$ 970.84		\$ 989.80			\$ 989.80
All therms over the first block per month at	\$ 0.2174	\$ 0.2734	\$ 0.0478	\$ 0.5386	\$ 0.1063	\$ 0.4828	\$ 0.0478	\$ 0.6369
Commercial/Industrial - G-58								
Customer Charge per Month per Meter	\$ 970.84		\$ 970.84		\$ 989.80			\$ 989.80
All therms over the first block per month at	\$ 0.0829	\$ 0.2734	\$ 0.0478	\$ 0.4042	\$ 0.0459	\$ 0.4828	\$ 0.0478	\$ 0.5765

30 CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE - EXCLUDING KEENE CUSTOMERS

CALCULATION OF FIRM SALES COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2019 THROUGH APRIL 30, 2020 (Refer to Text in Section 16 Cost of Gas Clause)			
(Col 1)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas	\$ 52,211,274		
Projected Prorated Sales (11/01/19 - 04/30/20)	87,796,897		
Direct Cost of Gas Rate		\$ 0.5947	per therm
Demand Cost of Gas Rate	\$ 11,060,200	\$ 0.1260	per therm
Commodity Cost of Gas Rate	40,875,472	\$ 0.4656	per therm
Adjustment Cost of Gas Rate	273,601	\$ 0.0031	per therm
Total Direct Cost of Gas Rate	\$ 52,211,274	\$ 0.5947	per therm
Total Anticipated Indirect Cost of Gas	\$ 2,251,324		
Projected Prorated Sales (11/01/19 - 04/30/20)	87,796,897	\$ 0.0256	per therm
Indirect Cost of Gas		\$ 0.0256	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/19		\$ 0.6203	per therm
RESIDENTIAL COST OF GAS RATE - 11/01/19	COGwr	\$ 0.6203	/therm
Change in Rate due to change in under/over recovery		\$ (0.0550)	
RESIDENTIAL COST OF GAS RATE - 01/01/2020	COGwr	\$ 0.5653	/therm
Change in Rate due to change in under/over recovery		\$ (0.1469)	
RESIDENTIAL COST OF GAS RATE - 02/01/2020	COGwr	\$ 0.4184	/therm
Change in Rate due to change in under/over recovery		\$ (0.0685)	
RESIDENTIAL COST OF GAS RATE - 03/01/2020	COGwr	\$ 0.3499	/therm
Change in Rate due to change in under/over recovery		\$ (0.0820)	
RESIDENTIAL COST OF GAS RATE - 04/01/2020	COGwr	\$ 0.2679	/therm
	Maximum (COG + 25%)	\$ 0.7754	
LOW INCOME RESIDENTIAL COST OF GAS RATE R-4 - 11/01/19	COGwr	\$ 0.3412	/therm
Change in Rate due to change in under/over recovery		\$ (0.0303)	
LOW INCOME RESIDENTIAL COST OF GAS RATE R-4 - 01/01/2020	COGwr	\$ 0.3109	/therm
Change in Rate due to change in under/over recovery		\$ (0.0806)	
LOW INCOME RESIDENTIAL COST OF GAS RATE R-4 - 02/01/2020	COGwr	\$ 0.2301	/therm
Change in Rate due to change in under/over recovery		\$ (0.0377)	
LOW INCOME RESIDENTIAL COST OF GAS RATE R-4 - 03/01/2020	COGwr	\$ 0.1924	/therm
Change in Rate due to change in under/over recovery		\$ (0.0451)	
LOW INCOME RESIDENTIAL COST OF GAS RATE R-4 - 04/01/2020	COGwr	\$ 0.1473	/therm
	Maximum (COG + 25%)	\$ 0.4265	
C&I LOW WINTER USE COST OF GAS RATE - 11/01/19	COGwl	\$ 0.6258	/therm
Change in Rate due to change in under/over recovery		\$ (0.0550)	
C&I LOW WINTER USE COST OF GAS RATE - 01/01/2020	COGwl	\$ 0.5708	/therm
Change in Rate due to change in under/over recovery		\$ (0.1469)	
C&I LOW WINTER USE COST OF GAS RATE - 02/01/2020	COGwl	\$ 0.4239	/therm
Change in Rate due to change in under/over recovery		\$ (0.0685)	
C&I LOW WINTER USE COST OF GAS RATE - 03/01/2020	COGwl	\$ 0.3554	/therm
Change in Rate due to change in under/over recovery		\$ (0.0820)	
C&I LOW WINTER USE COST OF GAS RATE - 04/01/2020	COGwl	\$ 0.2734	/therm
Average Demand Cost of Gas Rate Effective 11/01/19	\$ 0.1260		
Times: Low Winter Use Ratio (Winter)	1.0465		
Times: Correction Factor	0.9976		
Adjusted Demand Cost of Gas Rate	\$ 0.1315		
Commodity Cost of Gas Rate	\$ 0.4656		
Adjustment Cost of Gas Rate	\$ 0.0031		
Indirect Cost of Gas Rate	\$ 0.0256		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6258		
C&I HIGH WINTER USE COST OF GAS RATE - 11/01/19	COGwh	\$ 0.6190	/therm
Change in Rate due to change in under/over recovery		\$ (0.0550)	
C&I HIGH WINTER USE COST OF GAS RATE - 01/01/2013	COGwh	\$ 0.5640	/therm
Change in Rate due to change in under/over recovery		\$ (0.1469)	
C&I HIGH WINTER USE COST OF GAS RATE - 2/01/2013	COGwh	\$ 0.4171	/therm
Change in Rate due to change in under/over recovery		\$ (0.0685)	
C&I HIGH WINTER USE COST OF GAS RATE - 3/01/2013	COGwh	\$ 0.3486	/therm
Change in Rate due to change in under/over recovery		\$ (0.0820)	
C&I HIGH WINTER USE COST OF GAS RATE - 4/01/2013	COGwh	\$ 0.2666	/therm
Average Demand Cost of Gas Rate Effective 11/01/19	\$ 0.1260		
Times: High Winter Use Ratio (Winter)	0.9918		
Times: Correction Factor	0.9976		
Adjusted Demand Cost of Gas Rate	\$ 0.1247		
Commodity Cost of Gas Rate	\$ 0.4656		
Adjustment Cost of Gas Rate	\$ 0.0031		
Indirect Cost of Gas Rate	\$ 0.0256		
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.6190		

31. CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST OF GAS RATE - KEENE CUSTOMERS

Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2019 through April 30, 2020

Projected Gas Sales - therms 1,125,331

Total Anticipated Cost of Gas Sendout \$1,246,677

Add: Prior Period Deficiency Uncollected \$0
Interest \$0

Deduct: Prior Period Excess Collected (\$164,410)
Adjusting Entries May-August 2019 (\$9,686)
Interest (\$4,407)

Prior Period Adjustments and Interest (\$178,503)

Total Anticipated Cost \$1,068,174

Cost of Gas Rate

Excluding Low Income Low Income

Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm) \$0.9492 \$0.5221

Fixed Price Option Premium \$0.0200 \$0.0110

Fixed Price Option Cost of Gas Rate (per therm) \$0.9692 \$0.5331

Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm) \$0.9492 \$0.5221

Mid Period Adjustment - January 2020 \$0.0194 \$0.0107

Mid Period Adjustment - February 2020 (\$0.0334) (\$0.0184)

Mid Period Adjustment - March 2020 (\$0.2446) (\$0.1345)

Mid Period Adjustment - April 2020 (\$0.2498) (\$0.1374)

\$0.4408 \$0.2424

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm) \$1.1865 \$0.6526

35 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

Local Delivery Adjustment Clause Calculation

Residential Non Heating Rates - R-1, R-5

		Sales Customers	Transportation Customers
Energy Efficiency Charge	\$ 0.0640		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0640	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0153		
Environmental Surcharge (ES)		0.0153	
Revenue Decoupling Adjustment Factor (RDAF)		(0.0623)	
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0001	
Rate Case Expense Factor (RCEF)		0.0017	
Residential Low Income Assistance Program (RLIAP)		0.0123	
LDAC		\$ 0.0310	per therm

Residential Heating Rates - R-3, R-4, R-6, R-7

Energy Efficiency Charge	\$ 0.0640		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0640	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0153		
Environmental Surcharge (ES)		0.0153	
Revenue Decoupling Adjustment Factor (RDAF)		(0.0623)	
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0001	
Rate Case Expense Factor (RCEF)		0.0017	
Residential Low Income Assistance Program (RLIAP)		0.0123	
LDAC		\$ 0.0310	per therm

Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55

Energy Efficiency Charge	\$0.0426		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0426	\$ 0.0426
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0153		
Environmental Surcharge (ES)		0.0153	0.0153
Revenue Decoupling Adjustment Factor (RDAF)		(0.0241)	(0.0241)
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0001	0.0001
Rate Case Expense Factor (RCEF)		0.0017	0.0017
Residential Low Income Assistance Program (RLIAP)		0.0123	0.0123
LDAC		\$ 0.0478	\$ 0.0478 per therm

Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56

Energy Efficiency Charge	\$0.0426		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0426	\$0.0426
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0153		
Environmental Surcharge (ES)		0.0153	0.0153
Revenue Decoupling Adjustment Factor (RDAF)		(0.0241)	(0.0241)
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0001	0.0001
Rate Case Expense Factor (RCEF)		0.0017	0.0017
Residential Low Income Assistance Program (RLIAP)		0.0123	0.0123
LDAC		\$ 0.0478	\$ 0.0478 per therm

Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58

Energy Efficiency Charge	\$ 0.0426		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0426	\$0.0426
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0153		
Environmental Surcharge (ES)		0.0153	0.0153
Revenue Decoupling Adjustment Factor (RDAF)		(0.0241)	(0.0241)
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0001	0.0001
Rate Case Expense Factor (RCEF)		0.0017	0.0017
Residential Low Income Assistance Program (RLIAP)		0.0123	0.0123
LDAC		\$ 0.0478	\$ 0.0478 per therm

VI. RATE SCHEDULES

RATE SCHEDULE R-10 - LOW INCOME RESIDENTIAL HEATING SERVICE

(continued)

RATE – MONTHLY

Customer Charge		\$8.88 per month		
Summer	-	First 50 therms	@	\$0.2440 per therm
	-	Excess 50 therms	@	\$0.2440 per therm
Winter	-	First 50 therms	@	\$0.2768 per therm
	-	Excess 50 therms	@	\$0.2768 per therm

LOW INCOME DISCOUNT ADJUSTMENT

Effective November 1, 2020, customers taking service under this rate schedule will receive a 45% discount off the customer charge as well as the distribution rate and cost of gas rate during the winter period. The discount does not apply during the summer period and does not apply to the Local Delivery Adjustment Charge.

MINIMUM BILL

The minimum monthly bill for gas service will be the Customer Charge Per Month.

COST OF GAS FACTOR AND LOCAL DELIVERY ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Charge, Part IV, and the Local Delivery Adjustment Charge, Part V, apply to gas sold under this rate schedule.

DEFINITIONS

Summer - Defined as being the Company's billing cycles May through October.

Winter - Defined as being the Company's billing cycles November through April.

Issued: May 9, 2018
Effective: May 1, 2018

: Issued By: 
Title: Senior Vice President

Authorized by NHPUC Order No. 26,169 in Docket No. DG 17-070, dated May 2, 2018.

NHPUC No. 12 - Gas
NORTHERN UTILITIES, INC.

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Superseding Sixth Page 85

**NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
WINTER SEASON RESIDENTIAL RATES**

Winter Season November 2019 - April 2020		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 50 therms	\$0.6920	\$0.7626	\$1.3252
	All usage over 50 therms	\$0.6920	\$0.7626	\$1.3252
	LDAC	\$0.0706		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.5626		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 50 therms	\$0.6920	\$0.7626	\$1.3252
	All usage over 50 therms	\$0.6920	\$0.7626	\$1.3252
	LDAC	\$0.0706		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.5626		
	<u>45% Low Income Discount</u>	<u>(\$9.99)</u>	<u>(\$9.99)</u>	<u>(\$9.99)</u>
	<u>45% Low Income Discount</u>	<u>(\$0.3114)</u>	<u>(\$0.3114)</u>	<u>(\$0.5646)</u>
	<u>45% Low Income Discount</u>	<u>(\$0.3114)</u>	<u>(\$0.3114)</u>	<u>(\$0.5646)</u>
	<u>No Discount</u>	<u>LDAC</u>		
	<u>45% Low Income Discount</u>	<u>Gas Cost Adjustment:</u>		
		<u>Cost of Gas</u>	<u>(\$0.2532)</u>	
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 10 therms	\$0.6470	\$0.7176	\$1.2802
	All usage over 10 therms	\$0.6470	\$0.7176	\$1.2802
	LDAC	\$0.0706		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.5626		

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Issued By: **Christine Vaughan**
Title: **Senior Vice President**

NHPUC No. 12 - Gas
NORTHERN UTILITIES, INC.

Seventh Revised Page 86
Superseding Sixth Revised Page 86

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
SUMMER SEASON RESIDENTIAL RATES

Summer Season July 2020 - October 2020		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 50 therms	\$0.6099	\$0.6805	\$0.8301
	All usage over 50 therms	\$0.6099	\$0.6805	\$0.8301
	LDAC	\$0.0706		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.1496		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 50 therms	\$0.6099	\$0.6805	\$0.8301
	All usage over 50 therms	\$0.6099	\$0.6805	\$0.8301
	LDAC	\$0.0706		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.1496		
<u>No Discount*</u>	<u>Monthly Customer Charge</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>No Discount*</u>	<u>First 50 therms</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
<u>No Discount*</u>	<u>All usage over 50 therms</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
<u>No Discount</u>	<u>LDAC</u>	<u>\$0.0000</u>		
<u>No Discount*</u>	<u>Gas Cost Adjustment:</u>			
	<u>Cost of Gas</u>	<u>\$0.0000</u>		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 10 therms	\$0.6470	\$0.7176	\$0.8672
	All usage over 10 therms	\$0.6470	\$0.7176	\$0.8672
	LDAC	\$0.0706		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.1496		

*: Discount applicable to winter months November through April only.

Issued: June 23, 2020

Effective: With Service Rendered On and After July 1, 2020

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Issued by: Laurence M. Brock
Title: Senior Vice President