

V. LOCAL DELIVERY ADJUSTMENT CHARGE

of the total RCE, plus the RCE Reconciliation Adjustment, by forecast firm annual throughput.

8.7 Reconciliation Adjustments

Account 173 shall contain the accumulated difference between revenues toward Rate Case Expenses as calculated by multiplying the Rate Case Expense Factor (RCEF) times the appropriate monthly volumes and Rate Case Expense allowed.

At the end of the recovery period, any under or over recovery will be included in an active LDAC component, as approved by the Commission.

8.8 Application of RCE to Bills

The RCE (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales and firm delivery service throughput of tariffed customers.

8.9 Information to be Filed with the NHPUC

Information pertaining to the RCE will be filed with the NHPUC consistent with the filing requirements of all cost and revenue information included in the LDAC. The RCE filing will contain the calculation of the new RCE and will include the updated RCE reconciliation balance.

9. Reconciliation of Permanent Changes in Distribution Rates

9.1 Purpose

The purpose of this provision is to establish a procedure that allows Northern Utilities to adjust its rates for the reconciliation of revenues related to a permanent change in the Company's distribution service rates implemented subsequent to the effective date of such change. This provision includes the reconciliation for the difference in revenues charged under temporary versus permanent rates.

9.2 Applicability

The factor to reconcile the revenues resulting from a permanent rate change ("RPC") shall be applied to all firm tariffed customers. The Company will determine the RPC, as defined in this section.

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9.3 Amount of RPC Allowable for LDAC

The amount of the RPC will be equal to the amount approved by the Commission.

9.4 Effective Date of RPC Charge

The effective date of the RPC Charge will be determined by the NHPUC on a case by case basis.

9.5 Definition

The RPC is a surcharge mechanism, which allows Northern Utilities to adjust its rates for the reconciliation of revenues generated under delivery service rates that have been permanently changed.

9.6 Formulas to Reconcile Revenues Resulting From a Permanent Rate Change

The RPC will be calculated according to the Commission Order issued in an individual proceeding.

9.7 Reconciliation Adjustment Account

Account 173 shall contain the accumulated difference between revenues toward reconciliation expenses as calculated by multiplying the reconciliation of the permanent changes in delivery rate charge (RPC) times the appropriate monthly volumes and reconciliation amount allowed.

9.8 Application of RPC Charge to Bills

The RPC charge (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales and firm delivery service throughput of tariffed customers.

9.9 Information to be Filed with the NHPUC

Information pertaining to the RPC will be filed with the NHPUC consistent with the filing requirements of all cost and revenue information included in the LDAC. The RPC filing will contain the calculation of the new RPC charge and will include the updated RPC reconciliation balance.

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