

Anticipated Cost of Gas
New Hampshire Division
Period Covered: November 1, 2020 - April 30, 2021

	(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>			
Purchased Gas:			
Demand Costs:		\$4,596,721	
Supply Costs:		\$8,233,230	
Storage & Peaking Gas:			
Demand, Capacity:		\$11,702,910	
Commodity Costs:		\$2,618,320	
Interruptible Included Above		\$0	
Inventory Finance Charge		\$1,266	
Capacity Release, & Asset Management		(\$3,272,870)	
Re-entry Rate & Conversion Rate Revenues		\$ (5,000)	
Total Anticipated Direct Cost of Gas			<u>\$23,874,576</u>
<u>ANTICIPATED INDIRECT COST OF GAS</u>			
Adjustments:			
Prior Period Under/(Over) Collection		\$614,082	
Interest		(\$44,016)	
Refunds		\$0	
<u>Interruptible Margins</u>		<u>\$0</u>	
Total Adjustments			\$570,066
Working Capital:			
Total Anticipated Direct Cost of Gas		\$23,874,576	
Working Capital Percentage		<u>0.0892%</u>	
Working Capital Allowance		\$ 21,301	
Plus: Working Capital Reconciliation (Acct 173)		<u>(\$35,910)</u>	
Total Working Capital Allowance			(\$14,609)
Bad Debt:			
Bad Debt Allowance		\$156,687	
Plus: Bad Debt Reconciliation (Acct 173)		(\$4,239)	
Total Bad Debt Allowance			\$152,448
Local Production and Storage Capacity			\$476,106
Miscellaneous Overhead-81.23% Allocated to WinterSeason			<u>\$471,532</u>
Total Anticipated Indirect Cost of Gas			\$1,655,544
Total Cost of Gas			<u>\$25,530,120</u>

Issued: November 4, 2020

Effective Date: November 1, 2020

Authorized by NHPUC Order No. 26,420 in Docket No. DG 20-154, dated October 30, 2020

Issued By: Robert B. Hevert
 Senior Vice President

Anticipated Cost of Gas
New Hampshire Division
Period Covered: May 1, 2021 - October 31, 2021

	(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>			
Purchased Gas:			
Demand Costs:		\$842,503	
Supply Costs:		\$2,140,506	
Storage & Peaking Gas:			
Demand, Capacity:		\$332,957	
Commodity Costs:		\$25,153	
Interruptible Included Above		\$0	
Inventory Finance Charge		\$0	
Capacity Release & Asset Management		\$0	
Re-entry Rate and Conversion Rate Revenues		\$0	
Total Anticipated Direct Cost of Gas			<u>\$3,341,118</u>
<u>ANTICIPATED INDIRECT COST OF GAS</u>			
Adjustments:			
Prior Period Under/(Over) Collection		\$141,851	
Interest		(\$43,640)	
Refunds		\$0	
<u>Interruptible Margins</u>		<u>\$0</u>	
Total Adjustments			\$98,211
Working Capital:			
Total Anticipated Direct Cost of Gas		\$3,341,119	
Working Capital Percentage		<u>0.0892%</u>	
Working Capital Allowance		\$2,981	
Plus: Working Capital Reconciliation (Acct 173)		<u>(\$8,295)</u>	
Total Working Capital Allowance			(\$5,314)
Bad Debt:			
Bad Debt Allowance		\$14,144	
Plus: Bad Debt Reconciliation (Acct 173)		(\$979)	
Total Bad Debt Allowance			\$13,166
Local Production and Storage Capacity			\$0
Miscellaneous Overhead-18.77% Allocated to the Summer Season			\$108,923
Total Anticipated Indirect Cost of Gas			\$214,984
Total Cost of Gas			<u>\$3,556,103</u>

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Robert B. Hevert

Senior Vice President

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2020 - April 30, 2021

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$23,874,576	
Projected Prorated Sales (11/01/20 - 04/30/21)	34,897,412	
Direct Cost of Gas Rate		\$0.6841 per therm
Demand Cost of Gas Rate	\$13,021,761	\$0.3731 per therm
Commodity Cost of Gas Rate	<u>\$10,851,549</u>	\$0.3110 per therm
Total Direct Cost of Gas Rate	<u>\$23,874,576</u>	\$0.6841 per therm
Total Anticipated Indirect Cost of Gas	\$1,655,544	
Projected Prorated Sales (11/01/20 - 04/30/21)	34,897,412	
Indirect Cost of Gas		\$0.0474 per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.7315 per therm

RESIDENTIAL COST OF GAS RATE -11/01/20	COGwr	\$0.7315 per therm
	Maximum (COG+25%)	\$0.9144

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/20	COGwl	\$0.6465 per therm
	Maximum (COG+25%)	\$0.8081

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$601,051
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C&I HLF	<u>\$31,569</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$632,620
C&I HLF PROJECTED PRORATED SALES (11/01/20 - 04/30/21)	2,277,711
DEMAND COST OF GAS RATE	\$0.2777
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$733,070
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I HLF	<u>(\$940)</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$732,130
C&I HLF PROJECTED PRORATED SALES (11/01/20 - 04/30/21)	2,277,711
COMMODITY COST OF GAS RATE	\$0.3214
INDIRECT COST OF GAS	\$0.0474
TOTAL C&I HLF COST OF GAS RATE	\$0.6465

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/20	COGwh	\$0.7437 per therm
	Maximum (COG+25%)	\$0.9296

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$5,855,245
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>\$307,534</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$6,162,780
C&I LLF PROJECTED PRORATED SALES (11/01/20 - 04/30/21)	15,933,486
DEMAND COST OF GAS RATE	\$0.3868
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$4,937,736
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>(\$6,330)</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$4,931,406
C&I LLF PROJECTED PRORATED SALES (11/01/20 - 04/30/21)	15,933,486
COMMODITY COST OF GAS RATE	\$0.3095
INDIRECT COST OF GAS	\$0.0474
TOTAL C&I LLF COST OF GAS RATE	\$0.7437

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2021 - October 31, 2021

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$3,341,119	
Projected Prorated Sales (05/01/21 - 10/31/21)	8,061,210	
Direct Cost of Gas Rate		\$0.4146 per therm
Demand Cost of Gas Rate	\$1,175,460	\$0.1458 per therm
Commodity Cost of Gas Rate	<u>\$2,165,659</u>	<u>\$0.2687</u> per therm
Total Direct Cost of Gas Rate	\$3,341,119	\$0.4145 per therm
Total Anticipated Indirect Cost of Gas	\$214,984	
Projected Prorated Sales (05/01/21 - 10/31/21)	8,061,210	
Indirect Cost of Gas		\$0.0267 per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.4412 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/21	COGwr	\$0.4412 per therm
	Maximum (COG+25%)	\$0.5515

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/21	COGwl	\$0.3943 per therm
	Maximum (COG+25%)	\$0.4929

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$178,339
PLUS: RESIDENTIAL DEMAND RELOCATION TO C&I HLF	<u>\$10,993</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$189,332
C&I HLF PROJECTED PRORATED SALES (05/01/21 - 10/31/21)	1,912,209
DEMAND COST OF GAS RATE	\$0.0990
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$513,718
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I HLF	<u>(\$69)</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$513,650
C&I HLF PROJECTED PRORATED SALES (05/01/21 - 10/31/21)	1,912,209
COMMODITY COST OF GAS RATE	\$0.2686
INDIRECT COST OF GAS	\$0.0267
TOTAL C&I HLF COST OF GAS RATE	\$0.3943

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/21	COGwh	\$0.4733 per therm
	Maximum (COG+25%)	\$0.5916

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$452,907
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>\$27,917</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$480,823
C&I LLF PROJECTED PRORATED SALES (05/01/21 - 10/31/21)	2,701,981
DEMAND COST OF GAS RATE	\$0.1780
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$725,892
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>(\$97)</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$725,795
C&I LLF PROJECTED PRORATED SALES (05/01/21 - 10/31/21)	2,701,981
COMMODITY COST OF GAS RATE	\$0.2686
INDIRECT COST OF GAS	\$0.0267
TOTAL C&I LLF COST OF GAS RATE	\$0.4733

Local Delivery Adjustment Clause

Rate Schedule	GAPRA	EEC	LRR	ERC	ITMC	RCE	RPC	LDAC
Residential Heating	\$0.0044	\$0.0774	\$0.0220	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.1099
Residential Non-Heating	\$0.0044	\$0.0774	\$0.0220	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.1099
Small C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0472
Medium C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0472
Large C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0472
No Previous Sales Service								

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Issued by: Robert B. Hevert

Title: Senior Vice President

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

Winter Season November 2020 - April 2021		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	\$0.8019	\$1.5334
	All usage over 50 therms	\$0.6920	\$0.8019	\$1.5334
	LDAC	\$0.1099		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.7315		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 50 therms	\$0.6920	\$0.8019	\$1.5334
	All usage over 50 therms	\$0.6920	\$0.8019	\$1.5334
	LDAC	\$0.1099		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.7315		
45% Low Income Discount	Monthly Customer Charge	(\$9.99)	(\$9.99)	(\$9.99)
45% Low Income Discount	First 50 therms	(\$0.3114)	(\$0.3114)	(\$0.6406)
45% Low Income Discount	All usage over 50 therms	(\$0.3114)	(\$0.3114)	(\$0.6406)
No Discount	LDAC	\$0.0000		
45% Low Income Discount	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	(\$0.3292)		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	First 10 therms	\$0.6470	\$0.7569	\$1.4884
	All usage over 10 therms	\$0.6470	\$0.7569	\$1.4884
	LDAC	\$0.1099		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.7315		

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
 SUMMER SEASON RESIDENTIAL RATES

Summer Season May 2021 - October 2021	Tariff Rates	Total Delivery Rates (Includes LDAC)	<u>Total Billed Rates</u> Tariff Rates, LDAC Plus Cost of Gas
Residential Heating <u>Tariff Rate R 5:</u> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$22.20 \$0.6099 \$0.6099 \$0.1099 \$0.4412	\$22.20 \$0.7198 \$0.7198 	\$22.20 \$1.1610 \$1.1610
Residential Heating Low Income <u>Tariff Rate R 10:</u> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$22.20 \$0.6099 \$0.6099 \$0.1099 \$0.4412	\$22.20 \$0.7198 \$0.7198 	\$22.20 \$1.1610 \$1.1610
No Discount* No Discount* No Discount* No Discount No Discount*	Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$0.00 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.00 \$0.0000 \$0.0000 \$0.0000
Residential Non-Heating <u>Tariff Rate R 6:</u> Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$22.20 \$0.6470 \$0.6470 \$0.1099 \$0.4412	\$22.20 \$0.7569 \$0.7569 	\$22.20 \$1.1981 \$1.1981

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

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
 WINTER SEASON C&I RATES

Winter Season November 2020 - April 2021	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$75.09 \$0.1865 \$0.1865 \$0.0472 \$0.7437	\$75.09 \$0.2337 \$0.2337 \$0.2337	\$75.09 \$0.9774 \$0.9774
C&I Low Annual/Low Winter Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$75.09 \$0.1865 \$0.1865 \$0.0472 \$0.6465	\$75.09 \$0.2337 \$0.2337 \$0.2337	\$75.09 \$0.8802 \$0.8802
C&I Medium Annual/High Winter Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$222.64 \$0.2425 \$0.0472 \$0.7437	\$222.64 \$0.2897 \$0.2897	\$222.64 \$1.0334
C&I Medium Annual/Low Winter Tariff Rate G 51: Monthly Customer Charge First 1,300 therms All usage over 1,300 therms LDAC Gas Cost Adjustment: Cost of Gas	\$222.64 \$0.1712 \$0.1399 \$0.0472 \$0.6465	\$222.64 \$0.2184 \$0.1871 \$0.1871	\$222.64 \$0.8649 \$0.8336
C&I High Annual/High Winter Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,335.81 \$0.1984 \$0.0472 \$0.7437	\$1,335.81 \$0.2456 \$0.2456	\$1,335.81 \$0.9893
C&I High Annual/Low Winter Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,335.81 \$0.1720 \$0.0472 \$0.6465	\$1,335.81 \$0.2192 \$0.2192	\$1,335.81 \$0.8657

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
 SUMMER SEASON C&I RATES

Summer Season May 2021 - October 2021	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
<u>Tariff Rate G 40:</u> C&I Low Annual/High Winter Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$75.09 \$0.1865 \$0.1865 \$0.0472 \$0.4733	\$75.09 \$0.2337 \$0.2337 \$0.2337	\$75.09 \$0.7070 \$0.7070
<u>Tariff Rate G 50:</u> C&I Low Annual/Low Winter Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$75.09 \$0.1865 \$0.1865 \$0.0472 \$0.3943	\$75.09 \$0.2337 \$0.2337 \$0.2337	\$75.09 \$0.6280 \$0.6280
<u>Tariff Rate G 41:</u> C&I Medium Annual/High Winter Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$222.64 \$0.1895 \$0.0472 \$0.4733	\$222.64 \$0.2367 \$0.2367	\$222.64 \$0.7100
<u>Tariff Rate G 51:</u> C&I Medium Annual/Low Winter Monthly Customer Charge First 1,000 therms All usage over 1,000 therms LDAC Gas Cost Adjustment: Cost of Gas	\$222.64 \$0.1337 \$0.1087 \$0.0472 \$0.3943	\$222.64 \$0.1809 \$0.1559 \$0.1559	\$222.64 \$0.5752 \$0.5502
<u>Tariff Rate G 42:</u> C&I High Annual/High Winter Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,335.81 \$0.1206 \$0.0472 \$0.4733	\$1,335.81 \$0.1678 \$0.1678	\$1,335.81 \$0.6411
<u>Tariff Rate G 52:</u> C&I High Annual/Low Winter Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,335.81 \$0.0792 \$0.0472 \$0.3943	\$1,335.81 \$0.1264 \$0.1264	\$1,335.81 \$0.5207

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 Title: Senior Vice President

VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

I. Supplier Balancing Charge: \$0.71 per MMBtu of Daily Imbalance Volumes

- Updated effective every November 1 to reflect the Company’s latest balancing resources and associated capacity costs.
- Daily Imbalance Volumes represent the difference between ATV and ATV adjusted for actual EDDs.

II. Peaking Service Demand Charge: \$ 64.53 per MMBtu per MDPQ per month for November 2020 through April 2021. Provided on Page 6 of Schedule 21-FXW.

- Updated effective every November 1 to reflect the Company’s Peaking resources and associated costs.

III. Company Allowance Calculation: 1.30% - Provided in Schedule 18-FXW

IV. Supplier Services and Associated Fees:

<u>SERVICE</u>	<u>PRICING</u>
Pool Administration (required) Non-Daily Metered Pools only	• \$0.10/month/customer billed @ marketer level
Standard Passthrough Billing (required)	• \$0.60/customer/month billed @ marketer level
Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected)	• \$1.50/customer/month billed @ marketer level
Customer Administration (required)	• \$10/customer/switch billed @ marketer level

V. Meter Read Charge: \$78.00 when customer phone line is not reporting daily data

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX C

Capacity Allocators

Capacity Allocators shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Capacity Allocators shall be applicable for capacity assignments during the period of November 1, 2020 through October 31, 2021.

Commercial and Industrial

	<u>High Winter Use</u>	<u>Low Winter Use</u>
Pipeline:	23.23%	57.23%
Storage:	31.91%	17.78%
Peaking:	44.86%	24.99%

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Senior Vice President

VII. DELIVERY SERVICE TERMS AND CONDITIONS (continued)

Appendix D

**Re-entry Surcharge and Conversion Surcharge
(continued)**

D. Information to be Filed with the Commission:

As part of the annual Cost of Gas filing, the Company shall file with the Commission a report showing the number of customers assessed the Re-entry Surcharge and the Conversion Surcharge and the amount of revenue received for each charge through the prior April 30. Pursuant to the Company's Cost of Gas Clause, the Company will apply such revenues as credits to the Company's New Hampshire Division Cost of Gas.

The following Re-entry Surcharge and Conversion Surcharge shall be applicable for the periods of November 1, 2020 through April 30, 2021 and May 1, 2021 through October 2021.

Effective Dates:	November 1, 2020 – April 30, 2021	May 1, 2021 – October 30, 2021
Re-entry Surcharge:	\$0.0012 per therm	\$0.0011 per therm
Conversion Surcharge, Low Load Factor (G-40, G-41, G-42):	\$0.0012 per therm	\$0.0011 per therm
Conversion Surcharge, High Load Factor (G-50, G-51, G-52):	\$0.0984 per therm	\$0.0011 per therm

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