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**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Municipal Property Tax Reconciliation As Of March 31, 2021**

**Docket No. DG 21-128  
Attachment CAM-1  
Page 1 of 1**

<u>Line</u>	<u>Amount</u>	<u>Reference</u>	<u>Source</u>
1	\$9,259,401	EnergyNorth Total Property Tax	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
2	\$153,854	Keene Total Property Tax	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
3	(\$1,952,162)	EnergyNorth State Property Taxes	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
4	(\$15,492)	Keene State Property Taxes	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
5	\$7,445,601	2016 Municipal Property Taxes	Sum of Lines 1 through 4
6	\$187,530	2017 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
7	\$153,572	2018 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
8	\$332,299	2018 Capital Step Increase (2017 Investment)	Appendix 4 from Order No. 26,122 in Docket No. DG 17-048 multiplied by the 2016 Municipal Property Tax %
9	\$90,647	2019 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
10	\$90,249	2020 CIBS (Jul 2020 - Sep 2020)	Three months of annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
11	\$624,999	DG 20-105 Reconciliation (Oct 2020 - Mar 2021)	Temp to Perm Reconciliation to Recoupment (Oct 2020 - Mar 2021)
12	\$8,924,897	Calculated Municipal Property Taxes Included In Rates Through March 31, 2021	Settlement Agreement in Docket No DG 20-105 Bates 32
13			
14	\$10,902,358	Actual Municipal Property Taxes Billed April 2020 - March 2021 (ties to the initial filing)	
15	(\$4,794)	Department of Energy Audit Staff Recommendation	
16	\$0	Actual Abatements or Other Adjustments	
17	\$10,897,564	Adjusted Municipal Property Taxes Billed April 2020 - March 2021	Line 14 plus Line 15 plus Line 16
18			
19	<u>\$1,972,667</u>	Increase To Rates Due To Municipal Property Tax Reconciliation	Line 17 minus Line 12

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Municipal Property Tax Invoices**

**Docket No. DG 21-128  
Attachment CAM-2  
Page 1 of 2**

Line	Municipality	Parcel	Tax Year 2020		
			Installment #1	Installment #2	Total Due
1	Allenstown	0400-001	31,593.00	30,921.00	62,514.00
2	Amherst	002-033-008	48,413.00	80,849.00	129,262.00
3	Amherst	002-033-007	4,126.00	2,514.00	6,640.00
4	Auburn	000001/000001/000UTL	672.00	701.00	1,373.00
5	Bedford	1-1-A	52,590.10	84,861.05	137,451.15
6	Belmont	999-000-000-001	21,029.95	20,132.18	41,162.13
7	Berlin	000404-000051.0000L1	11,111.00	8,383.00	19,494.00
8	Boscawen	000099-000002-000000	11,580.00	14,546.00	26,126.00
9	Bow	0-9-99	69,774.00	78,317.00	148,091.00
10	Canterbury	000000-000002-000000	3,203.00	3,703.00	6,906.00
11	Derry	35-102	47,828.22	45,728.60	93,556.82
12	Franklin	000-001-00	45,854.30	64,515.93	110,370.23
13	Gilford	200-003.000	3,650.00	4,116.00	7,766.00
14	Goffstown	99-4-3	135.12	109.16	244.28
15	Goffstown	99-4-2	38,905.55	46,871.32	85,776.87
16	Goffstown	99-4-1	1,150.77	1,383.36	2,534.13
17	Hollis	056-027-001	2,631.00	2,130.00	4,761.00
18	Hooksett	0GAS-0001	143,837.00	160,925.00	304,762.00
19	Hooksett	0036-0041-0001	2,921.00	3,269.00	6,190.00
20	Hudson	100-006-000	185,678.71	225,252.30	410,931.01
21	Hudson	167-030-000	797.20	894.54	1,691.74
22	Hudson	167-029-000	760.84	853.74	1,614.58
23	Laconia	425/44/83/1	126,928.00	185,652.00	312,580.00
24	Litchfield	000UTL-000UTL-000001	11,037.00	9,863.00	20,900.00
25	Londonderry	81-7-0 & 81-7-1	226,762.00	359,845.00	586,607.00
26	Londonderry	81-14-0	19,677.00	18,625.60	38,302.60
27	Loudon	000070-000004-000000	116,850.00	87,751.00	204,601.00
28	Manchester	0999A-0075	1,012,094.43	1,339,286.70	2,351,381.13
29	Manchester	0752-0001	23,548.64	24,929.45	48,478.09
30	Manchester	0508-0002A	73.83	75.58	149.41
31	Manchester	0394-0004	319.58	327.12	646.70
32	Manchester	0471-0008	545.49	558.36	1,103.85
33	Merrimack	006D-3-000000-000000	180,814.00	202,185.00	382,999.00
34	Milford	036-183-000-000	787.31	748.01	1,535.32
35	Milford	055-007-000-000	60,055.53	65,463.33	125,518.86
36	Nashua	0039-00026	2,678.51	411.26	3,089.77
37	Nashua	0038-00063	90.30	98.58	188.88
38	Nashua	0038-00020	142.32	155.37	297.69
39	Nashua	0041-00011	1,079,903.15	(1,000,343.24)	79,559.91
40	Nashua	0000PC-00005	44,737.47	2,564,724.67	2,609,462.14
41	Northfield	000999-000001-000001	34,622.00	25,647.00	60,269.00
42	Pembroke	999-11	59,232.00	96,412.00	155,644.00
43	Sanborton	00.003.000.000	1,563.00	3,762.00	5,325.00
44	Tilton	000R23-000013-000000	109,193.00	149,626.00	258,819.00
45	Tilton	000R23-000014-000000	12,359.00	10,708.00	23,067.00
46	Concord	109/1/2 & 77Z/12	8,275.40	7,832.49	16,107.89
47	Concord	77Z/12	8,379.61	8,379.63	16,759.24

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Municipal Property Tax Invoices

Docket No. DG 21-128  
Attachment CAM-2  
Page 2 of 2

Line	Municipality	Parcel	Tax Year 2020		
			Installment #1	Installment #2	Total Due
48	Concord	109/1/3 & 77Z/11	586.44	593.82	1,180.26
49	Concord	77Z/11	593.79	550.20	1,143.99
50	Concord	109/1/4 & 77Z/10	6,783.21	6,420.15	13,203.36
51	Concord	77Z/1	6,868.63	6,868.61	13,737.24
52	Concord	109/2/1 & 77Z/9	329.68	333.85	663.53
53	Concord	77Z/9	333.85	312.04	645.89
54	Concord	109/2/3 & 77Z/7	604.13	571.79	1,175.92
55	Concord	77Z/7	611.73	611.73	1,223.46
56	Concord	109/2/4 & 77Z/6	954.13	903.70	1,857.83
57	Concord	77Z/6	966.16	966.17	1,932.33
58	Concord	NO00/1/13	1,293.37	22,179.04	23,472.41
59	Concord	NO00/1/13	1,309.65	1,309.67	2,619.32
60	Concord	P000/1/6	232.00	232.00	464.00
61	Concord	P000/1/6	235.81	1,635.84	1,871.65
62	Concord	P000/1/3	37,111.17	28,405.54	65,516.71
63	Concord	P000/1/3	33,839.12	33,839.13	67,678.25
64	Concord	NO00/1/2	370,457.04	437,962.64	808,419.68
65	Concord	NO00/1/2	345,004.57	345,004.56	690,009.13
66	Concord	202Z/21	272.74	272.73	545.47
67	Concord	202Z/21	269.35	254.93	524.28
68	Concord	26/1/6 & 743Z/19	1,865.09	1,780.21	3,645.30
69	Concord	743Z/19	1,888.58	1,888.59	3,777.17
70	Concord	494Z/3	310.68	310.71	621.39
71	Concord	494Z/3	306.82	290.42	597.24
72	Concord	109/2/4/A	5.91	5.46	11.37
73	Concord	109/2/4/A	5.79	5.90	11.69
74	Concord	110H/2/11		125.68	125.68
75	Keene	583038000001000	44,479.25	-	44,479.25
76	Keene	116039000000000	8,138.07	8,023.32	16,161.39
77	R&M REALTY	582014000000000	5,014.04	4,640.75	9,654.79
78	Keene Propane	047020020000	20,666.09	187,317.40	207,983.49
79	Total		\$ 4,760,247	6,137,316.67	\$ 10,897,564

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**Local Delivery Adjustment Clause (LDAC) increase due to Property Tax Adjustment Mechanism**  
**For LDAC effective December 1, 2021–October 31, 2022**

**Docket No. DG 21-128**  
**Attachment CAM-3**  
**Page 1 of 2**

<u>Line</u>	<u>Property Tax Reconciliation</u>	
1	Beginning Balance	\$1,972,667
2		
3	Estimated December 2021 - October 2022 Interest (page 2 line 13)	<u>\$0</u>
4		
5	Total Estimated Recovery	\$1,972,667
6		
7	Estimated December 2021 - October 2022 Sales (therms)	164,632,254
8		
9	PTAM LDAC rate per therm December 2021 - October 2022	\$0.0120

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
NOVEMBER 2021 THROUGH OCTOBER 2022  
PROPERTY TAX ADJUSTMENT MECHANISM

	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	
1	FOR THE MONTH OF:	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Total
2	DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	31	
3	Beginning Balance	\$ 1,972,667	\$ 1,972,667	\$ 1,663,873	\$ 1,306,782	\$ 1,006,279	\$ 741,125	\$ 569,287	\$ 453,979	\$ 378,668	\$ 310,060	\$ 239,166	\$ 150,313	\$ 10,764,867
4														
5	Less: Collected Revenue	-	(308,795)	(357,090)	(300,503)	(265,155)	(171,838)	(115,308)	(75,311)	(68,607)	(70,894)	(88,853)	(150,313)	(1,972,667)
6														
7	Ending Balance Pre-Interest	\$ 1,972,667	\$ 1,663,873	\$ 1,306,782	\$ 1,006,279	\$ 741,125	\$ 569,287	\$ 453,979	\$ 378,668	\$ 310,060	\$ 239,166	\$ 150,313	\$ (0)	\$ 8,792,200
8														
9	Month's Average Balance	\$ 1,972,667	\$ 1,818,270	\$ 1,485,327	\$ 1,156,531	\$ 873,702	\$ 655,206	\$ 511,633	\$ 416,323	\$ 344,364	\$ 274,613	\$ 194,739	\$ 75,156	
10														
11	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
12														
13	Interest Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14														
15	Ending Balance	\$ 1,972,667	\$ 1,663,873	\$ 1,306,782	\$ 1,006,279	\$ 741,125	\$ 569,287	\$ 453,979	\$ 378,668	\$ 310,060	\$ 239,166	\$ 150,313	\$ (0)	

16 FOR THE MONTH OF:	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Total
17 DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	31	
18 Projected Therms	18,197,618	25,770,979	29,801,554	25,078,983	22,128,919	14,340,990	9,623,250	6,285,244	5,725,730	5,916,607	7,415,391	12,544,608	182,829,872
19													
20 Recovery Rate	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	(0.0120)	

Line		Annual Impact
1	Annual Increase due to Property Tax Adjustment Mechanism	\$1,972,667
2		
3	Annual Throughput (Company forecast includes Keene)	182,829,872
4		
5	Increase Factor	\$0.0108
6		
7		
8	<b>Typical R-3 Residential bill</b>	\$1,591
9		
10	Typical Usage	811
11		
12	Annual Increase for Residential Heating customer	\$8.76
13		
14	Percent Bill Increase	0.55%
15		
16		
17	<b>Typical G-41</b>	\$4,082
18		
19	Typical Usage	2,261
20		
21	Annual Increase for G-41 customer	\$24.42
22		
23	Percent Bill Increase	0.60%
24		
25		
26	<b>Typical G-42</b>	\$28,599
27		
28	Typical Usage	18,075
29		
30	Annual Increase for G-42 customer	\$195.21
31		
32	Percent Bill Increase	0.68%
33		
34		
35	<b>Typical G-52</b>	\$23,468
36		
37	Typical Usage	17,937
38		
39	Annual Increase for G-52 customer	\$193.72
40		
41	Percent Bill Increase	0.83%

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# Compare Results

Old File:

**Currently Effective Tariff\_11-17-21 PTAM  
filing.pdf**

**12 pages (1.45 MB)**  
11/17/2021 2:56:18 PM

versus

New File:

**Proposed PTAM Tariff 12-1-21.pdf**

**14 pages (923 KB)**  
11/17/2021 2:55:14 PM

## Total Changes

197

## Content

112 Replacements  
29 Insertions  
10 Deletions

## Styling and Annotations

46 Styling  
0 Annotations

[Go to First Change \(page 1\)](#)



<u>Page</u>	<u>Revision</u>
Title	Original
TOC i	Original
TOC ii	Original
TOC iii	Original
TOC iv	Original
1	Fifth Revised
2	First Revised
3	Fifth Revised
4	Fifth Revised
5	First Revised
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
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20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

<u>Page</u>	<u>Revision</u>
27	Original
28	Original
29	Original
30	Original
31	Original
32	Original
33	First Revised
34	Original
35	Original
36	First Revised
37	Original
38	Original
39	Original
40	Original
41	Original
42	First Revised
42A	Original
43	First Revised
43A	Original
44	Original
45	Original
46	Original
47	Original
48	Original
49	Original
50	Original
51	Original
52	Original
53	Original
54	Original
55	Original
57	Original

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

<u>Page</u>	<u>Revision</u>
58	Original
59	Original
60	Original
61	Original
62	Original
63	Original
64	Original
65	Original
66	Original
67	Original
68	Original
69	Original
70	Original
71	Original
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78	Original
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84	Original
85	Original
86	Original
87	Second Revised
88	Fourth Revised
89	Second Revised

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

<u>Page</u>	<u>Revision</u>
90	Original
91	First Revised
92	First Revised
93	Second Revised
94	First Revised
95	First Revised
96	First Revised
97	First Revised
98	First Revised
99	First Revised
100	First Revised
101	Second Revised
102	Original
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DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman  
TITLE: President

The winter cost of gas rate will be applied to billings commencing with the first November revenue billing cycle; the summer cost of gas rate will be applied to billings commencing with the first May revenue billing cycle.

- C. Calculation. The amount of the cost of gas rate is the anticipated unit cost of gas sold.

At the conclusion of each winter and summer period the Company will calculate the extent that cost of gas revenues are greater or less than actual unit costs of gas compared with the anticipated unit costs. The calculated difference (actual gas sales volumes multiplied by the difference between actual and anticipated unit costs) will be carried forward into the computation of the cost of gas rate for the corresponding winter or summer period.

Any excess revenue collected, as determined above, will earn interest as specified by the Commission.

- D. Changes. The cost of gas rate may be adjusted without further Commission action based on the projected over-/under-collection of gas costs, the adjusted rate to be effective the first of the month. Any such rate adjustments may not exceed a maximum rate of 25 percent above the approved rate, but there is no limit on the amount of any rate reductions.
- E. Refunds. When refunds are made to the Company by its suppliers that are applicable to increased charges collected under this provision, the Company will make appropriate refunds to its customers and as the Commission may direct.
- F. Reporting. The Company shall submit to the Commission, at least 30 days prior to the effective date, the proposed winter and summer period cost of gas rate computation. Any monthly adjustments to the cost of gas rate must be filed five (5) business days prior to the first day of the subsequent month (the effective date of the new rate).

The cost of gas rate shall be computed to the nearest one hundredth cent per therm and shown on customers' bills.

- G. Fixed Price Option Program. An alternative to the traditional winter period cost of gas rate mechanism may be elected by the customer pursuant to the Company's Fixed Price Option (FPO) Program. The Company may offer up to 50% of its expected firm sales for the winter period under the FPO Program. The cost of gas charge offered under the FPO Program will remain fixed for all winter period billings commencing November 1 and ending April 30 of the effective winter period. Once elected, customers must remain on the FPO Program for the duration of the winter period unless service is terminated. There are no maximum or minimum usage levels. Customers may enroll in this Program by contacting the Company between the October 1 and October 19 period immediately preceding the effective winter period.

## 19 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE AND NORMAL WEATHER ADJUSTMENT

- A. Purpose. The purpose of the Local Distribution Adjustment Clause ("LDAC" or this "Clause") is to establish procedures that allow the Company, subject to the jurisdiction of the NHPUC, to adjust, on an annual basis, its delivery charges in order to recover Conservation Charges ("CC"), Revenue Decoupling Adjustment Factor ("RDAF"), Property Tax Adjustment Mechanism ("PTAM"), Environmental Surcharges ("ES") including the Relief Holder Surcharge ("RHS") and the Manufactured Gas Program Surcharge ("MGP"), rate case expenses and recoupment ("RCE"), Gas Assistance Program costs ("GAP").

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

Residential Customer Class Group (CG1): defined as both Residential Non-Heating Rate Class and Residential Heating Rate Class, shall consist of all customers taking service pursuant to the Company's residential rate schedules. CG1 shall include customers taking service under rate schedules R-1, R-3, R-4, R-5, R-6 and R-7.

Commercial and Industrial Customer Class Group (CG2): shall consist of all customers taking service pursuant to one of the Company's general service rate schedules, G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G-58.

g. Distribution Revenue is the revenue from the Company's firm sales service and firm delivery service customers and does not include other revenue, special contracts, and all revenues recovered from Cost of Gas filings.

## 5. Calculation of Revenue Per Customer

### a. Definitions:

- i. Initial Approved Revenue is the Distribution Revenue for each Rate Class less MEP Premium revenues, all as approved by Order of the Commission in a rate case, to determine the Commission approved Initial RPC per Rate Class.
  - ii. Incremental Approved Revenue is the amount of any change to the Initial Approved Revenue that is approved by Order of the Commission between rate cases and used to determine the Commission approved Incremental RPC and new Approved RPC.
  - iii. Initial Revenue per Customer ("Initial RPC") is calculated for each Rate Class and approved by Order of the Commission in a rate case.
  - iv. Incremental Revenue per Customer ("Incremental RPC") divides the Incremental Approved Revenue for each Rate Class based on the monthly Equivalent Bills for that Rate Class for the test period associated with the Incremental Approved Revenue. The Incremental RPC is approved by Order of the Commission in a proceeding other than a rate case that results in a permanent adjustment to base distribution rates. Such proceedings may include, but are not limited to, step adjustments, and temporary rates.
  - v. Approved Revenue per Customer ("Approved RPC") is the sum of the Initial RPC per Rate Class and all Incremental RPC's per Rate Class, if any.
- b. A separate RPC is calculated for each month of the decoupling year for each Rate Class using Approved Revenue and Equivalent Bills for each month.
  - c. The Initial RPC is set for each month by calculating the Initial Approved Revenue by Rate Class by month from the approved rate schedule rates by Rate Class for that month. The rate schedule rates adjusted for the MEP Premium are multiplied by the appropriate monthly billing units, Equivalent Bills for customer charges, therms for the blocked therm charges, to produce the Initial Approved Revenue by Rate Class by month. The monthly Initial Approved Revenue are then divided by the Equivalent Bills for that month to produce the Initial RPC's for each Rate Class. For the Initial RPC's, the Equivalent Bills and associated blocked therm billing units shall be adjusted by an End of Year Bill Adjustment that reflects the number of customers that received service at the end of the test year.
  - d. The Incremental RPC is set for each month by calculating the Incremental Approved Revenue by Rate Class by month from the approved rate schedule rates by Rate Class for that month. The rate schedule rates adjusted for the MEP Premium are multiplied by the appropriate monthly billing units, Equivalent Bills for customer charges, therms for the blocked therm charges, to produce the Incremental Approved Revenue by Rate Class by month. The monthly

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

First Revised Page 42

Superseding Original Page 42

Terms and Conditions

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 GAP Rate through October 31<sup>st</sup>, and (b) the actual costs of the program which consists of (1) the revenue shortfall calculated by applying the actual billing determinants of the GAP 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 GAP 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 GAP 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. Property Tax Adjustment Mechanism (PTAM).

1. Purpose: The purpose of this provision is to establish a procedure that allows the Company, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with Actual municipal property taxes from the property tax bills received in the prior calendar year are compared to the amount of municipal property taxes. At the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate").

2. The PTAM Rate shall be applied to all firm sales and transportation tariff customers. The PTAM Rate shall be filed with the Company's Winter season Cost of Gas Clause filing and shall be determined annually by the Company and be subject to review and approval by the Commission.

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 PTAM 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. Reconciliation Adjustment: At the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate").

I. 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.

J. 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 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.

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated November xx, 2021, in Docket No. DG 21-128

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Original Page 42A  
Terms and Conditions

LDAC Formula

$LDAC^X = CC^X + RDAF^X + PTAM^X + ES + GREF^X + RCE + GAP$  and:

$ES^X = RHS + MGP$

where:

$LDAC^X$  = Annualized class specific LDAC.

$CC^X$  = Annualized class specific CC or EE Charge.

$RDAF^X$  = Annualized class specific RDAF.

$PTAM^X$  = Property Tax Adjustment Mechanism.

$ES$  = Total firm annualized ES.

$RHS$  = Annualized charge to recover the costs of the closure of the Relief Holder at Gas Street, Concord, NH

$MGP$  = Annualized charge to cover the remediation costs related to former manufactured gas plants.

$GREF^X$  = Total firm annualized class specific Gas Restructuring Expense Factor.

$RCE$  = Rate Case Expense Factor.

$GAP$  = Gas Assistance Program Rate

- K. Application of LDAC to Bills. The component costs comprising the LDAC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and shall be applied to the monthly firm sales and firm delivery service throughput in accordance with the table shown in Section 19(B).
- L. Other Rules.
1. The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may determine to be in the public interest.
  2. Such amendments may include the addition or deletion of component cost categories, subject to the

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman  
TITLE: President

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review and approval of the NHPUC.

3. The Company may implement an amended LDAC with the NHPUC approval at any time.
4. The NHPUC may, at any time, require the Company to file an amended LDAC.
5. The operation of the LDAC is subject to all powers of suspension and investigation vested in the NHPUC.

#### L. Amendments to Uniform System of Accounts

- 1163-1755 **Energy Efficiency Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the sum of DSM and/or EE Expenditures incurred by the Company plus the sum of DSM and/or EE Repayments and the revenues collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(C).
- 1920-1863 **Environmental Response Costs Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the ES times monthly firm sales volumes and delivery service throughput and environmental response costs allowable per formula. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(E).
- 1930-1745 **Rate Case Expense/Temporary Rates Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the recovery and actual amounts of third-party incremental expenses associated with the Company's Rate Case initiatives and the difference between the final and temporary distribution rates. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(F).
- 1169-1756 **Gas Assistance Program Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the actual revenue derived from the actual sales and transportation service throughput multiplied by the GAP rate and the actual costs of the program, which consists of the revenue shortfall and all administrative and marketing costs, as outlined in the Local Distribution Adjustment Clause, 17(G).
- 1168-1823 **Revenue Decoupling Adjustment Factor:** The RDA Accounts shall be used to record the difference between Actual Revenue and Allowed Revenue as well as the RDAF Revenue and associated interest as described in 17(D).
- xxxx-xxxx **Property Tax Adjustment Mechanism:** The PTAM Account shall be used to record the difference between actual revenue and approved revenue as well as interest as described in 17(H).

## 20 SUPPLY & CAPACITY SHORTAGE ALLOCATION POLICY

### A. DEFINITIONS

The following are definitions of terms used in this subsection and applicable only to this subsection:

1. **Residential:** Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses
2. **Commercial:** Service to customers engaged primarily in the sale of goods or services including institutions and local, state and federal government agencies for uses other than those involving manufacturing or electric power generation
3. **Industrial:** Service to customers engaged primarily in a process which creates or changes raw or

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Neil Proudman

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NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Original Page 43A  
Terms and Conditions

unfinished materials into another form or product including the generation of electric power

4. Large Volume: Service to large commercial and industrial customers with an annual gas load greater than 200,000 therms

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ISSUED BY: /s/Neil Proudman  
Neil Proudman

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TITLE: President

NHPUC NO. 11 GAS  
LIBERTY UTILITIESSecond Revised Page 87  
Superseding First Page 87  
Firm Rate Schedule

## 22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

	Rates Effective December 1, 2021 - April 30, 2022				Rates Effective May 1, 2022 - October 31, 2022			
	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
<b>Residential Non Heating - R-1</b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.3844	\$ 1.1339	\$ 0.1517	\$ 1.6700	\$ 0.3844	\$ 0.5587	\$ 0.1517	\$ 1.0948
<b>Residential Heating - R-3</b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.5632	\$ 1.1339	\$ 0.1517	\$ 1.8488	\$ 0.5632	\$ 0.5587	\$ 0.1517	\$ 1.2736
<b>Residential Heating - R-4</b>								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.3098	\$ 0.6236	\$ 0.1517	\$ 1.0851	\$ 0.5632	\$ 0.5587	\$ 0.1517	\$ 1.2736
<b>Commercial/Industrial - G-41</b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4688	\$ 1.1341	\$ 0.0951	\$ 1.6980	\$ 0.4688	\$ 0.5593	\$ 0.0951	\$ 1.1232
All therms over the first block per month at	\$ 0.3149	\$ 1.1341	\$ 0.0951	\$ 1.5441	\$ 0.3149	\$ 0.5593	\$ 0.0951	\$ 0.9693
<b>Commercial/Industrial - G-42</b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4261	\$ 1.1341	\$ 0.0951	\$ 1.6553	\$ 0.4261	\$ 0.5593	\$ 0.0951	\$ 1.0805
All therms over the first block per month at	\$ 0.2839	\$ 1.1341	\$ 0.0951	\$ 1.5131	\$ 0.2839	\$ 0.5593	\$ 0.0951	\$ 0.9383
<b>Commercial/Industrial - G-43</b>								
Customer Charge per Month per Meter	\$ 734.69			\$ 734.69	\$ 734.69			\$ 734.69
All therms over the first block per month at	\$ 0.2620	\$ 1.1341	\$ 0.0951	\$ 1.4912	\$ 0.1198	\$ 0.5593	\$ 0.0951	\$ 0.7742
<b>Commercial/Industrial - G-51</b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2819	\$ 1.1324	\$ 0.0951	\$ 1.5094	\$ 0.2819	\$ 0.5580	\$ 0.0951	\$ 0.9350
All therms over the first block per month at	\$ 0.1833	\$ 1.1324	\$ 0.0951	\$ 1.4108	\$ 0.1833	\$ 0.5580	\$ 0.0951	\$ 0.8364
<b>Commercial/Industrial - G-52</b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2428	\$ 1.1324	\$ 0.0951	\$ 1.4703	\$ 0.1759	\$ 0.5580	\$ 0.0951	\$ 0.8290
All therms over the first block per month at	\$ 0.1617	\$ 1.1324	\$ 0.0951	\$ 1.3892	\$ 0.1000	\$ 0.5580	\$ 0.0951	\$ 0.7531
<b>Commercial/Industrial - G-53</b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.1697	\$ 1.1324	\$ 0.0951	\$ 1.3972	\$ 0.0814	\$ 0.5580	\$ 0.0951	\$ 0.7345
<b>Commercial/Industrial - G-54</b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.0648	\$ 1.1324	\$ 0.0951	\$ 1.2923	\$ 0.0352	\$ 0.5580	\$ 0.0951	\$ 0.6883

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman

EFFECTIVE: December 1, 2021

Neil Proudman  
TITLE: President

## 23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective October 1, 2021 - October 31, 2021 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
<b>Residential Non Heating - R-1</b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.3844	\$ 1.9868	\$ 0.1517	\$ 2.5229	\$ 0.3844	\$ 1.2389	\$ 0.0589	\$ 1.6822
<b>Residential Heating - R-3</b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.5632	\$ 1.9868	\$ 0.1517	\$ 2.7017	\$ 0.5632	\$ 1.2389	\$ 0.0589	\$ 1.8610
<b>Residential Heating - R-4</b>								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.3098	\$ 1.0927	\$ 0.1517	\$ 1.5542	\$ 0.5632	\$ 1.2389	\$ 0.0589	\$ 1.8610
<b>Commercial/Industrial - G-41</b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4688	\$ 1.9868	\$ 0.0951	\$ 2.5507	\$ 0.4688	\$ 1.2389	\$ 0.0555	\$ 1.7632
All therms over the first block per month at	\$ 0.3149	\$ 1.9868	\$ 0.0951	\$ 2.3968	\$ 0.3149	\$ 1.2389	\$ 0.0555	\$ 1.6093
<b>Commercial/Industrial - G-42</b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4261	\$ 1.9868	\$ 0.0951	\$ 2.5080	\$ 0.4261	\$ 1.2389	\$ 0.0555	\$ 1.7205
All therms over the first block per month at	\$ 0.2839	\$ 1.9868	\$ 0.0951	\$ 2.3658	\$ 0.2839	\$ 1.2389	\$ 0.0555	\$ 1.5783
<b>Commercial/Industrial - G-43</b>								
Customer Charge per Month per Meter	\$ 734.69			\$ 734.69	\$ 734.69			\$ 734.69
All therms over the first block per month at	\$ 0.2620	\$ 1.9868	\$ 0.0951	\$ 2.3439	\$ 0.1198	\$ 1.2389	\$ 0.0555	\$ 1.4142
<b>Commercial/Industrial - G-51</b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2819	\$ 1.9868	\$ 0.0951	\$ 2.3638	\$ 0.2819	\$ 1.2389	\$ 0.0555	\$ 1.5763
All therms over the first block per month at	\$ 0.1833	\$ 1.9868	\$ 0.0951	\$ 2.2652	\$ 0.1833	\$ 1.2389	\$ 0.0555	\$ 1.4777
<b>Commercial/Industrial - G-52</b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2428	\$ 1.9868	\$ 0.0951	\$ 2.3247	\$ 0.1759	\$ 1.2389	\$ 0.0555	\$ 1.4703
All therms over the first block per month at	\$ 0.1617	\$ 1.9868	\$ 0.0951	\$ 2.2436	\$ 0.1000	\$ 1.2389	\$ 0.0555	\$ 1.3944
<b>Commercial/Industrial - G-53</b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.1697	\$ 1.9868	\$ 0.0951	\$ 2.2516	\$ 0.0814	\$ 1.2389	\$ 0.0555	\$ 1.3758
<b>Commercial/Industrial - G-54</b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.0648	\$ 1.9868	\$ 0.0951	\$ 2.1467	\$ 0.0352	\$ 1.2389	\$ 0.0555	\$ 1.3296

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

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

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective May 1, 2022 - October 31, 2022 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
<b>Residential Non Heating - R-5</b>								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
All Therms	\$ 0.4997	\$ 1.1339	\$ 0.1517	\$ 1.7853	\$ 0.4997	\$ 0.5587	\$ 0.1517	\$ 1.2101
<b>Residential Heating - R-6</b>								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.7322	\$ 1.1339	\$ 0.1517	\$ 2.0178	\$ 0.7322	\$ 0.5587	\$ 0.1517	\$ 1.4426
<b>Residential Heating - R-7</b>								
Customer Charge per Month per Meter	\$ 11.01			\$ 11.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.4027	\$ 0.6236	\$ 0.1517	\$ 1.1780	\$ 0.7322	\$ 0.5587	\$ 0.1517	\$ 1.4426
<b>Commercial/Industrial - G-44</b>								
Customer Charge per Month per Meter	\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6094	\$ 1.1341	\$ 0.0951	\$ 1.8386	\$ 0.6094	\$ 0.5593	\$ 0.0951	\$ 1.2638
All therms over the first block per month at	\$ 0.4094	\$ 1.1341	\$ 0.0951	\$ 1.6386	\$ 0.4094	\$ 0.5593	\$ 0.0951	\$ 1.0638
<b>Commercial/Industrial - G-45</b>								
Customer Charge per Month per Meter	\$ 222.55			\$ 222.55	\$ 222.55			\$ 222.55
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5539	\$ 1.1341	\$ 0.0951	\$ 1.7831	\$ 0.5539	\$ 0.5593	\$ 0.0951	\$ 1.2083
All therms over the first block per month at	\$ 0.3691	\$ 1.1341	\$ 0.0951	\$ 1.5983	\$ 0.3691	\$ 0.5593	\$ 0.0951	\$ 1.0235
<b>Commercial/Industrial - G-46</b>								
Customer Charge per Month per Meter	\$ 955.10			\$ 955.10	\$ 955.10			\$ 955.10
All therms over the first block per month at	\$ 0.3406	\$ 1.1341	\$ 0.0951	\$ 1.5698	\$ 0.1557	\$ 0.5593	\$ 0.0951	\$ 0.8101
<b>Commercial/Industrial - G-55</b>								
Customer Charge per Month per Meter	\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3665	\$ 1.1324	\$ 0.0951	\$ 1.5940	\$ 0.3665	\$ 0.5580	\$ 0.0951	\$ 1.0196
All therms over the first block per month at	\$ 0.2383	\$ 1.1324	\$ 0.0951	\$ 1.4658	\$ 0.2383	\$ 0.5580	\$ 0.0951	\$ 0.8914
<b>Commercial/Industrial - G-56</b>								
Customer Charge per Month per Meter	\$ 222.55			\$ 222.55	\$ 222.55			\$ 222.55
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3157	\$ 1.1324	\$ 0.0951	\$ 1.5432	\$ 0.2287	\$ 0.5580	\$ 0.0951	\$ 0.8818
All therms over the first block per month at	\$ 0.2102	\$ 1.1324	\$ 0.0951	\$ 1.4377	\$ 0.1300	\$ 0.5580	\$ 0.0951	\$ 0.7831
<b>Commercial/Industrial - G-57</b>								
Customer Charge per Month per Meter	\$ 982.93			\$ 982.93	\$ 982.93			\$ 982.93
All therms over the first block per month at	\$ 0.2207	\$ 1.1324	\$ 0.0951	\$ 1.4482	\$ 0.1059	\$ 0.5580	\$ 0.0951	\$ 0.7590
<b>Commercial/Industrial - G-58</b>								
Customer Charge per Month per Meter	\$ 982.93			\$ 982.93	\$ 982.93			\$ 982.93
All therms over the first block per month at	\$ 0.0842	\$ 1.1324	\$ 0.0951	\$ 1.3117	\$ 0.0457	\$ 0.5580	\$ 0.0951	\$ 0.6988

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ISSUED BY: /s/Neil Proudman  
Neil Proudman  
TITLE: President

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NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Second Revised Page 101  
Superseding First Revised Page 101  
LDAC

### 36 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

#### Local Distribution Adjustment Clause Calculation

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

	Sales Customers	Transportation Customers
Energy Efficiency Charge	\$ 0.0861	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)	\$ 0.0861	
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0155	
Environmental Surcharge (ES)		0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0152
Property Tax Adjustment Mechanism (PTAM)		0.0120
Rate Case Expense Factor (RCEF)		0.0074
Gas Assistance Program (GAP)		0.0156
<b>LDAC</b>	<b>\$ 0.1517</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$ 0.0861	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)	\$ 0.0861	
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0155	
Environmental Surcharge (ES)		0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0152
Property Tax Adjustment Mechanism (PTAM)		0.0120
Rate Case Expense Factor (RCEF)		0.0074
Gas Assistance Program (GAP)		0.0156
<b>LDAC</b>	<b>\$ 0.1517</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	\$ 0.0408	\$ 0.0408	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>	<b>\$ 0.0951</b>	<b>\$ 0.0951</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	\$ 0.0408	\$ 0.0408	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>	<b>\$ 0.0951</b>	<b>\$ 0.0951</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$ 0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	\$ 0.0408	\$ 0.0408	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>	<b>\$ 0.0951</b>	<b>\$ 0.0951</b>	<b>per therm</b>

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman

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TITLE: President

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<u>Page</u>	<u>Revision</u>
Title	Original
TOC i	Original
TOC ii	Original
TOC iii	Original
TOC iv	Original
1	Fifth Revised
2	First Revised
3	Fifth Revised
4	Fifth Revised
5	First Revised
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman  
TITLE: President

<u>Page</u>	<u>Revision</u>
27	Original
28	Original
29	Original
30	Original
31	Original
32	Original
33	First Revised
34	Original
35	Original
36	First Revised
37	Original
38	Original
39	Original
40	Original
41	Original
42	First Revised
42A	Original
43	First Revised
43A	Original
44	Original
45	Original
46	Original
47	Original
48	Original
49	Original
50	Original
51	Original
52	Original
53	Original
54	Original
55	Original
57	Original

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President



<u>Page</u>	<u>Revision</u>
58	Original
59	Original
60	Original
61	Original
62	Original
63	Original
64	Original
65	Original
66	Original
67	Original
68	Original
69	Original
70	Original
71	Original
72	Original
73	Original
74	Original
75	Original
76	Original
77	Original
78	Original
79	Original
80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Original
87	Second Revised
88	Fourth Revised
89	Second Revised

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

<u>Page</u>	<u>Revision</u>
90	Original
91	First Revised
92	First Revised
93	Second Revised
94	First Revised
95	First Revised
96	First Revised
97	First Revised
98	First Revised
99	First Revised
100	First Revised
101	Second Revised
102	Original
103	Original
104	Original
105	Original
106	Original
107	Original
108	Original
109	Original
110	Original
111	Original
112	Original
113	Original
114	Original
115	Original
116	Original
117	Original
118	Original
119	Original
120	Original
121	Original
122	Original
123	Original

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman  
TITLE: President

The winter cost of gas rate will be applied to billings commencing with the first November revenue billing cycle; the summer cost of gas rate will be applied to billings commencing with the first May revenue billing cycle.

- C. Calculation. The amount of the cost of gas rate is the anticipated unit cost of gas sold.

At the conclusion of each winter and summer period the Company will calculate the extent that cost of gas revenues are greater or less than actual unit costs of gas compared with the anticipated unit costs. The calculated difference (actual gas sales volumes multiplied by the difference between actual and anticipated unit costs) will be carried forward into the computation of the cost of gas rate for the corresponding winter or summer period.

Any excess revenue collected, as determined above, will earn interest as specified by the Commission.

- D. Changes. The cost of gas rate may be adjusted without further Commission action based on the projected over-/under-collection of gas costs, the adjusted rate to be effective the first of the month. Any such rate adjustments may not exceed a maximum rate of 25 percent above the approved rate, but there is no limit on the amount of any rate reductions.
- E. Refunds. When refunds are made to the Company by its suppliers that are applicable to increased charges collected under this provision, the Company will make appropriate refunds to its customers and as the Commission may direct.
- F. Reporting. The Company shall submit to the Commission, at least 30 days prior to the effective date, the proposed winter and summer period cost of gas rate computation. Any monthly adjustments to the cost of gas rate must be filed five (5) business days prior to the first day of the subsequent month (the effective date of the new rate).

The cost of gas rate shall be computed to the nearest one hundredth cent per therm and shown on customers' bills.

- G. Fixed Price Option Program. An alternative to the traditional winter period cost of gas rate mechanism may be elected by the customer pursuant to the Company's Fixed Price Option (FPO) Program. The Company may offer up to 50% of its expected firm sales for the winter period under the FPO Program. The cost of gas charge offered under the FPO Program will remain fixed for all winter period billings commencing November 1 and ending April 30 of the effective winter period. Once elected, customers must remain on the FPO Program for the duration of the winter period unless service is terminated. There are no maximum or minimum usage levels. Customers may enroll in this Program by contacting the Company between the October 1 and October 19 period immediately preceding the effective winter period.

## **19 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE AND NORMAL WEATHER ADJUSTMENT**

- A. Purpose. The purpose of the Local Distribution Adjustment Clause ("LDAC" or this "Clause") is to establish procedures that allow the Company, subject to the jurisdiction of the NHPUC, to adjust, on an annual basis, its delivery charges in order to recover Conservation Charges ("CC"), Revenue Decoupling Adjustment Factor ("RDAF"), Property Tax Adjustment Mechanism ("PTAM"), Environmental Surcharges ("ES") including the Relief Holder Surcharge ("RHS") and the Manufactured Gas Program Surcharge ("MGP"), rate case expenses and recoupment ("RCE"), Gas Assistance Program costs ("GAP").

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

Residential Customer Class Group (CG1): defined as both Residential Non-Heating Rate Class and Residential Heating Rate Class, shall consist of all customers taking service pursuant to the Company's residential rate schedules. CG1 shall include customers taking service under rate schedules R-1, R-3, R-4, R-5, R-6 and R-7.

Commercial and Industrial Customer Class Group (CG2): shall consist of all customers taking service pursuant to one of the Company's general service rate schedules, G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G-58.

g. Distribution Revenue is the revenue from the Company's firm sales service and firm delivery service customers and does not include other revenue, special contracts, and all revenues recovered from Cost of Gas filings.

## 5. Calculation of Revenue Per Customer

### a. Definitions:

- i. Initial Approved Revenue is the Distribution Revenue for each Rate Class less MEP Premium revenues, all as approved by Order of the Commission in a rate case, to determine the Commission approved Initial RPC per Rate Class.
  - ii. Incremental Approved Revenue is the amount of any change to the Initial Approved Revenue that is approved by Order of the Commission between rate cases and used to determine the Commission approved Incremental RPC and new Approved RPC.
  - iii. Initial Revenue per Customer ("Initial RPC") is calculated for each Rate Class and approved by Order of the Commission in a rate case.
  - iv. Incremental Revenue per Customer ("Incremental RPC") divides the Incremental Approved Revenue for each Rate Class based on the monthly Equivalent Bills for that Rate Class for the test period associated with the Incremental Approved Revenue. The Incremental RPC is approved by Order of the Commission in a proceeding other than a rate case that results in a permanent adjustment to base distribution rates. Such proceedings may include, but are not limited to, step adjustments, and temporary rates.
  - v. Approved Revenue per Customer ("Approved RPC") is the sum of the Initial RPC per Rate Class and all Incremental RPC's per Rate Class, if any.
- b. A separate RPC is calculated for each month of the decoupling year for each Rate Class using Approved Revenue and Equivalent Bills for each month.
  - c. The Initial RPC is set for each month by calculating the Initial Approved Revenue by Rate Class by month from the approved rate schedule rates by Rate Class for that month. The rate schedule rates adjusted for the MEP Premium are multiplied by the appropriate monthly billing units, Equivalent Bills for customer charges, therms for the blocked therm charges, to produce the Initial Approved Revenue by Rate Class by month. The monthly Initial Approved Revenue are then divided by the Equivalent Bills for that month to produce the Initial RPC's for each Rate Class. For the Initial RPC's, the Equivalent Bills and associated blocked therm billing units shall be adjusted by an End of Year Bill Adjustment that reflects the number of customers that received service at the end of the test year.
  - d. The Incremental RPC is set for each month by calculating the Incremental Approved Revenue by Rate Class by month from the approved rate schedule rates by Rate Class for that month. The rate schedule rates adjusted for the MEP Premium are multiplied by the appropriate monthly billing units, Equivalent Bills for customer charges, therms for the blocked therm charges, to produce the Incremental Approved Revenue by Rate Class by month. The monthly

DATED: November 17, 2021

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Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

First Revised Page 42  
Superseding Original Page 42  
Terms and Conditions

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 GAP Rate through October 31<sup>st</sup>, and (b) the actual costs of the program which consists of (1) the revenue shortfall calculated by applying the actual billing determinants of the GAP 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 GAP 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 GAP 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. Property Tax Adjustment Mechanism (PTAM).

1. Purpose: The purpose of this provision is to establish a procedure that allows the Company, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with Actual municipal property taxes from the property tax bills received in the prior calendar year are compared to the amount of municipal property taxes. At the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate").
2. The PTAM Rate shall be applied to all firm sales and transportation tariff customers. The PTAM Rate shall be filed with the Company's Winter season Cost of Gas Clause filing and shall be determined annually by the Company and be subject to review and approval by the Commission.
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 PTAM 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. Reconciliation Adjustment: At the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate").

- I. 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.
- J. 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 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.

DATED: November 17, 2021

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Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

LDAC Formula

$LDAC^X = CC^X + RDAF^X + PTAM^X + ES + GREF^X + RCE + GAP$  and:

$ES^X = RHS + MGP$

where:

$LDAC^X$  = Annualized class specific LDAC.

$CC^X$  = Annualized class specific CC or EE Charge.

$RDAF^X$  = Annualized class specific RDAF.

$PTAM^X$  = Property Tax Adjustment Mechanism.

$ES$  = Total firm annualized ES.

$RHS$  = Annualized charge to recover the costs of the closure of the Relief Holder at Gas Street, Concord, NH

$MGP$  = Annualized charge to cover the remediation costs related to former manufactured gas plants.

$GREF^X$  = Total firm annualized class specific Gas Restructuring Expense Factor.

$RCE$  = Rate Case Expense Factor.

$GAP$  = Gas Assistance Program Rate

K. Application of LDAC to Bills. The component costs comprising the LDAC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and shall be applied to the monthly firm sales and firm delivery service throughput in accordance with the table shown in Section 19(B).

L. Other Rules.

1. The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may determine to be in the public interest.
2. Such amendments may include the addition or deletion of component cost categories, subject to the

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EFFECTIVE: December 1, 2021

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated November xx, 2021, in Docket No. DG 21-128

- review and approval of the NHPUC.
3. The Company may implement an amended LDAC with the NHPUC approval at any time.
  4. The NHPUC may, at any time, require the Company to file an amended LDAC.
  5. The operation of the LDAC is subject to all powers of suspension and investigation vested in the NHPUC.

**L. Amendments to Uniform System of Accounts**

- 1163-1755 **Energy Efficiency Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the sum of DSM and/or EE Expenditures incurred by the Company plus the sum of DSM and/or EE Repayments and the revenues collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(C).
- 1920-1863 **Environmental Response Costs Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the ES times monthly firm sales volumes and delivery service throughput and environmental response costs allowable per formula. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(E).
- 1930-1745 **Rate Case Expense/Temporary Rates Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the recovery and actual amounts of third-party incremental expenses associated with the Company's Rate Case initiatives and the difference between the final and temporary distribution rates. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(F).
- 1169-1756 **Gas Assistance Program Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the actual revenue derived from the actual sales and transportation service throughput multiplied by the GAP rate and the actual costs of the program, which consists of the revenue shortfall and all administrative and marketing costs, as outlined in the Local Distribution Adjustment Clause, 17(G).
- 1168-1823 **Revenue Decoupling Adjustment Factor:** The RDA Accounts shall be used to record the difference between Actual Revenue and Allowed Revenue as well as the RDAF Revenue and associated interest as described in 17(D).
- xxxx-xxxx **Property Tax Adjustment Mechanism:** The PTAM Account shall be used to record the difference between actual revenue and approved revenue as well as interest as described in 17(H).

**20 SUPPLY & CAPACITY SHORTAGE ALLOCATION POLICY**

**A. DEFINITIONS**

The following are definitions of terms used in this subsection and applicable only to this subsection:

1. **Residential:** Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses
2. **Commercial:** Service to customers engaged primarily in the sale of goods or services including institutions and local, state and federal government agencies for uses other than those involving manufacturing or electric power generation
3. **Industrial:** Service to customers engaged primarily in a process which creates or changes raw or

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Original Page 43A  
Terms and Conditions

unfinished materials into another form or product including the generation of electric power

4. Large Volume: Service to large commercial and industrial customers with an annual gas load greater than 200,000 therms

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Neil Proudman  
TITLE: President



## 22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective May 1, 2022 - October 31, 2022 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.3844	\$ 1.1339	\$ 0.1517	\$ 1.6700	\$ 0.3844	\$ 0.5587	\$ 0.1517	\$ 1.0948
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.5632	\$ 1.1339	\$ 0.1517	\$ 1.8488	\$ 0.5632	\$ 0.5587	\$ 0.1517	\$ 1.2736
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.3098	\$ 0.6236	\$ 0.1517	\$ 1.0851	\$ 0.5632	\$ 0.5587	\$ 0.1517	\$ 1.2736
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4688	\$ 1.1341	\$ 0.0951	\$ 1.6980	\$ 0.4688	\$ 0.5593	\$ 0.0951	\$ 1.1232
All therms over the first block per month at	\$ 0.3149	\$ 1.1341	\$ 0.0951	\$ 1.5441	\$ 0.3149	\$ 0.5593	\$ 0.0951	\$ 0.9693
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4261	\$ 1.1341	\$ 0.0951	\$ 1.6553	\$ 0.4261	\$ 0.5593	\$ 0.0951	\$ 1.0805
All therms over the first block per month at	\$ 0.2839	\$ 1.1341	\$ 0.0951	\$ 1.5131	\$ 0.2839	\$ 0.5593	\$ 0.0951	\$ 0.9383
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$ 734.69			\$ 734.69	\$ 734.69			\$ 734.69
All therms over the first block per month at	\$ 0.2620	\$ 1.1341	\$ 0.0951	\$ 1.4912	\$ 0.1198	\$ 0.5593	\$ 0.0951	\$ 0.7742
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2819	\$ 1.1324	\$ 0.0951	\$ 1.5094	\$ 0.2819	\$ 0.5580	\$ 0.0951	\$ 0.9350
All therms over the first block per month at	\$ 0.1833	\$ 1.1324	\$ 0.0951	\$ 1.4108	\$ 0.1833	\$ 0.5580	\$ 0.0951	\$ 0.8364
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2428	\$ 1.1324	\$ 0.0951	\$ 1.4703	\$ 0.1759	\$ 0.5580	\$ 0.0951	\$ 0.8290
All therms over the first block per month at	\$ 0.1617	\$ 1.1324	\$ 0.0951	\$ 1.3892	\$ 0.1000	\$ 0.5580	\$ 0.0951	\$ 0.7531
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.1697	\$ 1.1324	\$ 0.0951	\$ 1.3972	\$ 0.0814	\$ 0.5580	\$ 0.0951	\$ 0.7345
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.0648	\$ 1.1324	\$ 0.0951	\$ 1.2923	\$ 0.0352	\$ 0.5580	\$ 0.0951	\$ 0.6883

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Neil Proudman  
President

## 23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective October 1, 2021 - October 31, 2021 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.3844	\$ 1.9868	\$ 0.1517	\$ 2.5229	\$ 0.3844	\$ 1.2389	\$ 0.0589	\$ 1.6822
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.5632	\$ 1.9868	\$ 0.1517	\$ 2.7017	\$ 0.5632	\$ 1.2389	\$ 0.0589	\$ 1.8610
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.3098	\$ 1.0927	\$ 0.1517	\$ 1.5542	\$ 0.5632	\$ 1.2389	\$ 0.0589	\$ 1.8610
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4688	\$ 1.9868	\$ 0.0951	\$ 2.5507	\$ 0.4688	\$ 1.2389	\$ 0.0555	\$ 1.7632
All therms over the first block per month at	\$ 0.3149	\$ 1.9868	\$ 0.0951	\$ 2.3968	\$ 0.3149	\$ 1.2389	\$ 0.0555	\$ 1.6093
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4261	\$ 1.9868	\$ 0.0951	\$ 2.5080	\$ 0.4261	\$ 1.2389	\$ 0.0555	\$ 1.7205
All therms over the first block per month at	\$ 0.2839	\$ 1.9868	\$ 0.0951	\$ 2.3658	\$ 0.2839	\$ 1.2389	\$ 0.0555	\$ 1.5783
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$ 734.69			\$ 734.69	\$ 734.69			\$ 734.69
All therms over the first block per month at	\$ 0.2620	\$ 1.9868	\$ 0.0951	\$ 2.3439	\$ 0.1198	\$ 1.2389	\$ 0.0555	\$ 1.4142
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2819	\$ 1.9868	\$ 0.0951	\$ 2.3638	\$ 0.2819	\$ 1.2389	\$ 0.0555	\$ 1.5763
All therms over the first block per month at	\$ 0.1833	\$ 1.9868	\$ 0.0951	\$ 2.2652	\$ 0.1833	\$ 1.2389	\$ 0.0555	\$ 1.4777
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2428	\$ 1.9868	\$ 0.0951	\$ 2.3247	\$ 0.1759	\$ 1.2389	\$ 0.0555	\$ 1.4703
All therms over the first block per month at	\$ 0.1617	\$ 1.9868	\$ 0.0951	\$ 2.2436	\$ 0.1000	\$ 1.2389	\$ 0.0555	\$ 1.3944
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.1697	\$ 1.9868	\$ 0.0951	\$ 2.2516	\$ 0.0814	\$ 1.2389	\$ 0.0555	\$ 1.3758
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.0648	\$ 1.9868	\$ 0.0951	\$ 2.1467	\$ 0.0352	\$ 1.2389	\$ 0.0555	\$ 1.3296

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

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective May 1, 2022 - October 31, 2022 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
<b><u>Residential Non Heating - R-5</u></b>								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
All Therms	\$ 0.4997	\$ 1.1339	\$ 0.1517	\$ 1.7853	\$ 0.4997	\$ 0.5587	\$ 0.1517	\$ 1.2101
<b><u>Residential Heating - R-6</u></b>								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.7322	\$ 1.1339	\$ 0.1517	\$ 2.0178	\$ 0.7322	\$ 0.5587	\$ 0.1517	\$ 1.4426
<b><u>Residential Heating - R-7</u></b>								
Customer Charge per Month per Meter	\$ 11.01			\$ 11.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.4027	\$ 0.6236	\$ 0.1517	\$ 1.1780	\$ 0.7322	\$ 0.5587	\$ 0.1517	\$ 1.4426
<b><u>Commercial/Industrial - G-44</u></b>								
Customer Charge per Month per Meter	\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6094	\$ 1.1341	\$ 0.0951	\$ 1.8386	\$ 0.6094	\$ 0.5593	\$ 0.0951	\$ 1.2638
All therms over the first block per month at	\$ 0.4094	\$ 1.1341	\$ 0.0951	\$ 1.6386	\$ 0.4094	\$ 0.5593	\$ 0.0951	\$ 1.0638
<b><u>Commercial/Industrial - G-45</u></b>								
Customer Charge per Month per Meter	\$ 222.55			\$ 222.55	\$ 222.55			\$ 222.55
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5539	\$ 1.1341	\$ 0.0951	\$ 1.7831	\$ 0.5539	\$ 0.5593	\$ 0.0951	\$ 1.2083
All therms over the first block per month at	\$ 0.3691	\$ 1.1341	\$ 0.0951	\$ 1.5983	\$ 0.3691	\$ 0.5593	\$ 0.0951	\$ 1.0235
<b><u>Commercial/Industrial - G-46</u></b>								
Customer Charge per Month per Meter	\$ 955.10			\$ 955.10	\$ 955.10			\$ 955.10
All therms over the first block per month at	\$ 0.3406	\$ 1.1341	\$ 0.0951	\$ 1.5698	\$ 0.1557	\$ 0.5593	\$ 0.0951	\$ 0.8101
<b><u>Commercial/Industrial - G-55</u></b>								
Customer Charge per Month per Meter	\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3665	\$ 1.1324	\$ 0.0951	\$ 1.5940	\$ 0.3665	\$ 0.5580	\$ 0.0951	\$ 1.0196
All therms over the first block per month at	\$ 0.2383	\$ 1.1324	\$ 0.0951	\$ 1.4658	\$ 0.2383	\$ 0.5580	\$ 0.0951	\$ 0.8914
<b><u>Commercial/Industrial - G-56</u></b>								
Customer Charge per Month per Meter	\$ 222.55			\$ 222.55	\$ 222.55			\$ 222.55
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3157	\$ 1.1324	\$ 0.0951	\$ 1.5432	\$ 0.2287	\$ 0.5580	\$ 0.0951	\$ 0.8818
All therms over the first block per month at	\$ 0.2102	\$ 1.1324	\$ 0.0951	\$ 1.4377	\$ 0.1300	\$ 0.5580	\$ 0.0951	\$ 0.7831
<b><u>Commercial/Industrial - G-57</u></b>								
Customer Charge per Month per Meter	\$ 982.93			\$ 982.93	\$ 982.93			\$ 982.93
All therms over the first block per month at	\$ 0.2207	\$ 1.1324	\$ 0.0951	\$ 1.4482	\$ 0.1059	\$ 0.5580	\$ 0.0951	\$ 0.7590
<b><u>Commercial/Industrial - G-58</u></b>								
Customer Charge per Month per Meter	\$ 982.93			\$ 982.93	\$ 982.93			\$ 982.93
All therms over the first block per month at	\$ 0.0842	\$ 1.1324	\$ 0.0951	\$ 1.3117	\$ 0.0457	\$ 0.5580	\$ 0.0951	\$ 0.6988

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Neil Proudman  
TITLE: President

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NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Second Revised Page 101  
Superseding First Revised Page 101  
LDAC

### 36 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

#### Local Distribution Adjustment Clause Calculation

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

		Sales Customers	Transportation Customers
Energy Efficiency Charge	\$ 0.0861		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0861	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	
Revenue Decoupling Adjustment Factor (RDAF)		0.0152	
Property Tax Adjustment Mechanism (PTAM)		0.0120	
Rate Case Expense Factor (RCEF)		0.0074	
Gas Assistance Program (GAP)		0.0156	
<b>LDAC</b>		<b>\$ 0.1517</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$ 0.0861		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0861	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	
Revenue Decoupling Adjustment Factor (RDAF)		0.0152	
Property Tax Adjustment Mechanism (PTAM)		0.0120	
Rate Case Expense Factor (RCEF)		0.0074	
Gas Assistance Program (GAP)		0.0156	
<b>LDAC</b>		<b>\$ 0.1517</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0408	\$ 0.0408
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>		<b>\$ 0.0951</b>	<b>\$ 0.0951 per therm</b>

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

Energy Efficiency Charge	\$0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0408	\$0.0408
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>		<b>\$ 0.0951</b>	<b>\$ 0.0951 per therm</b>

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

Energy Efficiency Charge	\$ 0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0408	\$0.0408
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>		<b>\$ 0.0951</b>	<b>\$ 0.0951 per therm</b>

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# Compare Results

Old File:

**Currently Effective Tariff\_11-17-21 PTAM  
filing.pdf**

**12 pages (1.45 MB)**  
11/17/2021 2:56:18 PM

versus

New File:

**Proposed PTAM Tariff 12-1-21.pdf**

**14 pages (923 KB)**  
11/17/2021 2:55:14 PM

Total Changes

197

Content

- 112 Replacements
- 29 Insertions
- 10 Deletions

Styling and  
Annotations

- 46 Styling
- 0 Annotations

[Go to First Change \(page 1\)](#)

<u>Page</u>	<u>Revision</u>
Title	Original
TOC i	Original
TOC ii	Original
TOC iii	Original
TOC iv	Original
1	Fifth Revised
2	First Revised
3	Fifth Revised
4	Fifth Revised
5	First Revised
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original

DATED: November 17, 2021

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<u>Page</u>	<u>Revision</u>
27	Original
28	Original
29	Original
30	Original
31	Original
32	Original
33	First Revised
34	Original
35	Original
36	First Revised
37	Original
38	Original
39	Original
40	Original
41	Original
42	First Revised
42A	Original
43	First Revised
43A	Original
44	Original
45	Original
46	Original
47	Original
48	Original
49	Original
50	Original
51	Original
52	Original
53	Original
54	Original
55	Original
57	Original

DATED: November 17, 2021

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<u>Page</u>	<u>Revision</u>
58	Original
59	Original
60	Original
61	Original
62	Original
63	Original
64	Original
65	Original
66	Original
67	Original
68	Original
69	Original
70	Original
71	Original
72	Original
73	Original
74	Original
75	Original
76	Original
77	Original
78	Original
79	Original
80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Original
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88	Fourth Revised
89	Second Revised

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<u>Page</u>	<u>Revision</u>
90	Original
91	First Revised
92	First Revised
93	Second Revised
94	First Revised
95	First Revised
96	First Revised
97	First Revised
98	First Revised
99	First Revised
100	First Revised
101	Second Revised
102	Original
103	Original
104	Original
105	Original
106	Original
107	Original
108	Original
109	Original
110	Original
111	Original
112	Original
113	Original
114	Original
115	Original
116	Original
117	Original
118	Original
119	Original
120	Original
121	Original
122	Original
123	Original

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The winter cost of gas rate will be applied to billings commencing with the first November revenue billing cycle; the summer cost of gas rate will be applied to billings commencing with the first May revenue billing cycle.

- C. Calculation. The amount of the cost of gas rate is the anticipated unit cost of gas sold.

At the conclusion of each winter and summer period the Company will calculate the extent that cost of gas revenues are greater or less than actual unit costs of gas compared with the anticipated unit costs. The calculated difference (actual gas sales volumes multiplied by the difference between actual and anticipated unit costs) will be carried forward into the computation of the cost of gas rate for the corresponding winter or summer period.

Any excess revenue collected, as determined above, will earn interest as specified by the Commission.

- D. Changes. The cost of gas rate may be adjusted without further Commission action based on the projected over-/under-collection of gas costs, the adjusted rate to be effective the first of the month. Any such rate adjustments may not exceed a maximum rate of 25 percent above the approved rate, but there is no limit on the amount of any rate reductions.
- E. Refunds. When refunds are made to the Company by its suppliers that are applicable to increased charges collected under this provision, the Company will make appropriate refunds to its customers and as the Commission may direct.
- F. Reporting. The Company shall submit to the Commission, at least 30 days prior to the effective date, the proposed winter and summer period cost of gas rate computation. Any monthly adjustments to the cost of gas rate must be filed five (5) business days prior to the first day of the subsequent month (the effective date of the new rate).

The cost of gas rate shall be computed to the nearest one hundredth cent per therm and shown on customers' bills.

- G. Fixed Price Option Program. An alternative to the traditional winter period cost of gas rate mechanism may be elected by the customer pursuant to the Company's Fixed Price Option (FPO) Program. The Company may offer up to 50% of its expected firm sales for the winter period under the FPO Program. The cost of gas charge offered under the FPO Program will remain fixed for all winter period billings commencing November 1 and ending April 30 of the effective winter period. Once elected, customers must remain on the FPO Program for the duration of the winter period unless service is terminated. There are no maximum or minimum usage levels. Customers may enroll in this Program by contacting the Company between the October 1 and October 19 period immediately preceding the effective winter period.

## 19 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE AND NORMAL WEATHER ADJUSTMENT

- A. Purpose. The purpose of the Local Distribution Adjustment Clause ("LDAC" or this "Clause") is to establish procedures that allow the Company, subject to the jurisdiction of the NHPUC, to adjust, on an annual basis, its delivery charges in order to recover Conservation Charges ("CC"), Revenue Decoupling Adjustment Factor ("RDAF"), Property Tax Adjustment Mechanism ("PTAM"), Environmental Surcharges ("ES") including the Relief Holder Surcharge ("RHS") and the Manufactured Gas Program Surcharge ("MGP"), rate case expenses and recoupment ("RCE"), Gas Assistance Program costs ("GAP").

DATED: November 17, 2021

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Residential Customer Class Group (CG1): defined as both Residential Non-Heating Rate Class and Residential Heating Rate Class, shall consist of all customers taking service pursuant to the Company's residential rate schedules. CG1 shall include customers taking service under rate schedules R-1, R-3, R-4, R-5, R-6 and R-7.

Commercial and Industrial Customer Class Group (CG2): shall consist of all customers taking service pursuant to one of the Company's general service rate schedules, G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G-58.

g. Distribution Revenue is the revenue from the Company's firm sales service and firm delivery service customers and does not include other revenue, special contracts, and all revenues recovered from Cost of Gas filings.

## 5. Calculation of Revenue Per Customer

### a. Definitions:

- i. Initial Approved Revenue is the Distribution Revenue for each Rate Class less MEP Premium revenues, all as approved by Order of the Commission in a rate case, to determine the Commission approved Initial RPC per Rate Class.
  - ii. Incremental Approved Revenue is the amount of any change to the Initial Approved Revenue that is approved by Order of the Commission between rate cases and used to determine the Commission approved Incremental RPC and new Approved RPC.
  - iii. Initial Revenue per Customer ("Initial RPC") is calculated for each Rate Class and approved by Order of the Commission in a rate case.
  - iv. Incremental Revenue per Customer ("Incremental RPC") divides the Incremental Approved Revenue for each Rate Class based on the monthly Equivalent Bills for that Rate Class for the test period associated with the Incremental Approved Revenue. The Incremental RPC is approved by Order of the Commission in a proceeding other than a rate case that results in a permanent adjustment to base distribution rates. Such proceedings may include, but are not limited to, step adjustments, and temporary rates.
  - v. Approved Revenue per Customer ("Approved RPC") is the sum of the Initial RPC per Rate Class and all Incremental RPC's per Rate Class, if any.
- b. A separate RPC is calculated for each month of the decoupling year for each Rate Class using Approved Revenue and Equivalent Bills for each month.
  - c. The Initial RPC is set for each month by calculating the Initial Approved Revenue by Rate Class by month from the approved rate schedule rates by Rate Class for that month. The rate schedule rates adjusted for the MEP Premium are multiplied by the appropriate monthly billing units, Equivalent Bills for customer charges, therms for the blocked therm charges, to produce the Initial Approved Revenue by Rate Class by month. The monthly Initial Approved Revenue are then divided by the Equivalent Bills for that month to produce the Initial RPC's for each Rate Class. For the Initial RPC's, the Equivalent Bills and associated blocked therm billing units shall be adjusted by an End of Year Bill Adjustment that reflects the number of customers that received service at the end of the test year.
  - d. The Incremental RPC is set for each month by calculating the Incremental Approved Revenue by Rate Class by month from the approved rate schedule rates by Rate Class for that month. The rate schedule rates adjusted for the MEP Premium are multiplied by the appropriate monthly billing units, Equivalent Bills for customer charges, therms for the blocked therm charges, to produce the Incremental Approved Revenue by Rate Class by month. The monthly

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NHPUC NO. 11 GAS  
LIBERTY UTILITIES

First Revised Page 42

Superseding Original Page 42

Terms and Conditions

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 GAP Rate through October 31<sup>st</sup>, and (b) the actual costs of the program which consists of (1) the revenue shortfall calculated by applying the actual billing determinants of the GAP 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 GAP 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 GAP 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. Property Tax Adjustment Mechanism (PTAM).

1. Purpose: The purpose of this provision is to establish a procedure that allows the Company, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with Actual municipal property taxes from the property tax bills received in the prior calendar year are compared to the amount of municipal property taxes. At the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate").

2. The PTAM Rate shall be applied to all firm sales and transportation tariff customers. The PTAM Rate shall be filed with the Company's Winter season Cost of Gas Clause filing and shall be determined annually by the Company and be subject to review and approval by the Commission.

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 PTAM 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. Reconciliation Adjustment: At the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate").

I. 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.

J. 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 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.

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NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Original Page 42A  
Terms and Conditions

LDAC Formula

$LDAC^X = CC^X + RDAF^X + PTAM^X + ES + GREF^X + RCE + GAP$  and:

$ES^X = RHS + MGP$

where:

$LDAC^X$  = Annualized class specific LDAC.

$CC^X$  = Annualized class specific CC or EE Charge.

$RDAF^X$  = Annualized class specific RDAF.

$PTAM^X$  = Property Tax Adjustment Mechanism.

$ES$  = Total firm annualized ES.

$RHS$  = Annualized charge to recover the costs of the closure of the Relief Holder at Gas Street, Concord, NH

$MGP$  = Annualized charge to cover the remediation costs related to former manufactured gas plants.

$GREF^X$  = Total firm annualized class specific Gas Restructuring Expense Factor.

$RCE$  = Rate Case Expense Factor.

$GAP$  = Gas Assistance Program Rate

K. Application of LDAC to Bills. The component costs comprising the LDAC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and shall be applied to the monthly firm sales and firm delivery service throughput in accordance with the table shown in Section 19(B).

L. Other Rules.

1. The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may determine to be in the public interest.
2. Such amendments may include the addition or deletion of component cost categories, subject to the

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review and approval of the NHPUC.

3. The Company may implement an amended LDAC with the NHPUC approval at any time.
4. The NHPUC may, at any time, require the Company to file an amended LDAC.
5. The operation of the LDAC is subject to all powers of suspension and investigation vested in the NHPUC.

#### L. Amendments to Uniform System of Accounts

- 1163-1755 **Energy Efficiency Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the sum of DSM and/or EE Expenditures incurred by the Company plus the sum of DSM and/or EE Repayments and the revenues collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(C).
- 1920-1863 **Environmental Response Costs Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the ES times monthly firm sales volumes and delivery service throughput and environmental response costs allowable per formula. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(E).
- 1930-1745 **Rate Case Expense/Temporary Rates Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the recovery and actual amounts of third-party incremental expenses associated with the Company's Rate Case initiatives and the difference between the final and temporary distribution rates. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(F).
- 1169-1756 **Gas Assistance Program Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the actual revenue derived from the actual sales and transportation service throughput multiplied by the GAP rate and the actual costs of the program, which consists of the revenue shortfall and all administrative and marketing costs, as outlined in the Local Distribution Adjustment Clause, 17(G).
- 1168-1823 **Revenue Decoupling Adjustment Factor:** The RDA Accounts shall be used to record the difference between Actual Revenue and Allowed Revenue as well as the RDAF Revenue and associated interest as described in 17(D).
- xxxx-xxxx **Property Tax Adjustment Mechanism:** The PTAM Account shall be used to record the difference between actual revenue and approved revenue as well as interest as described in 17(H).

## 20 SUPPLY & CAPACITY SHORTAGE ALLOCATION POLICY

### A. DEFINITIONS

The following are definitions of terms used in this subsection and applicable only to this subsection:

1. **Residential:** Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses
2. **Commercial:** Service to customers engaged primarily in the sale of goods or services including institutions and local, state and federal government agencies for uses other than those involving manufacturing or electric power generation
3. **Industrial:** Service to customers engaged primarily in a process which creates or changes raw or

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TITLE: President

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Original Page 43A  
Terms and Conditions

unfinished materials into another form or product including the generation of electric power

4. Large Volume: Service to large commercial and industrial customers with an annual gas load greater than 200,000 therms

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NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Second Revised Page 87  
Superseding First Page 87  
Firm Rate Schedule

## 22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

	Rates Effective December 1, 2021 - April 30, 2022				Rates Effective May 1, 2022 - October 31, 2022			
	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
<b>Residential Non Heating - R-1</b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.3844	\$ 1.1339	\$ 0.1517	\$ 1.6700	\$ 0.3844	\$ 0.5587	\$ 0.1517	\$ 1.0948
<b>Residential Heating - R-3</b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.5632	\$ 1.1339	\$ 0.1517	\$ 1.8488	\$ 0.5632	\$ 0.5587	\$ 0.1517	\$ 1.2736
<b>Residential Heating - R-4</b>								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.3098	\$ 0.6236	\$ 0.1517	\$ 1.0851	\$ 0.5632	\$ 0.5587	\$ 0.1517	\$ 1.2736
<b>Commercial/Industrial - G-41</b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4688	\$ 1.1341	\$ 0.0951	\$ 1.6980	\$ 0.4688	\$ 0.5593	\$ 0.0951	\$ 1.1232
All therms over the first block per month at	\$ 0.3149	\$ 1.1341	\$ 0.0951	\$ 1.5441	\$ 0.3149	\$ 0.5593	\$ 0.0951	\$ 0.9693
<b>Commercial/Industrial - G-42</b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4261	\$ 1.1341	\$ 0.0951	\$ 1.6553	\$ 0.4261	\$ 0.5593	\$ 0.0951	\$ 1.0805
All therms over the first block per month at	\$ 0.2839	\$ 1.1341	\$ 0.0951	\$ 1.5131	\$ 0.2839	\$ 0.5593	\$ 0.0951	\$ 0.9383
<b>Commercial/Industrial - G-43</b>								
Customer Charge per Month per Meter	\$ 734.69			\$ 734.69	\$ 734.69			\$ 734.69
All therms over the first block per month at	\$ 0.2620	\$ 1.1341	\$ 0.0951	\$ 1.4912	\$ 0.1198	\$ 0.5593	\$ 0.0951	\$ 0.7742
<b>Commercial/Industrial - G-51</b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2819	\$ 1.1324	\$ 0.0951	\$ 1.5094	\$ 0.2819	\$ 0.5580	\$ 0.0951	\$ 0.9350
All therms over the first block per month at	\$ 0.1833	\$ 1.1324	\$ 0.0951	\$ 1.4108	\$ 0.1833	\$ 0.5580	\$ 0.0951	\$ 0.8364
<b>Commercial/Industrial - G-52</b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2428	\$ 1.1324	\$ 0.0951	\$ 1.4703	\$ 0.1759	\$ 0.5580	\$ 0.0951	\$ 0.8290
All therms over the first block per month at	\$ 0.1617	\$ 1.1324	\$ 0.0951	\$ 1.3892	\$ 0.1000	\$ 0.5580	\$ 0.0951	\$ 0.7531
<b>Commercial/Industrial - G-53</b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.1697	\$ 1.1324	\$ 0.0951	\$ 1.3972	\$ 0.0814	\$ 0.5580	\$ 0.0951	\$ 0.7345
<b>Commercial/Industrial - G-54</b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.0648	\$ 1.1324	\$ 0.0951	\$ 1.2923	\$ 0.0352	\$ 0.5580	\$ 0.0951	\$ 0.6883

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman

EFFECTIVE: December 1, 2021

Neil Proudman  
TITLE: President



## 23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective October 1, 2021 - October 31, 2021 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.3844	\$ 1.9868	\$ 0.1517	\$ 2.5229	\$ 0.3844	\$ 1.2389	\$ 0.0589	\$ 1.6822
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.5632	\$ 1.9868	\$ 0.1517	\$ 2.7017	\$ 0.5632	\$ 1.2389	\$ 0.0589	\$ 1.8610
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.3098	\$ 1.0927	\$ 0.1517	\$ 1.5542	\$ 0.5632	\$ 1.2389	\$ 0.0589	\$ 1.8610
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4688	\$ 1.9868	\$ 0.0951	\$ 2.5507	\$ 0.4688	\$ 1.2389	\$ 0.0555	\$ 1.7632
All therms over the first block per month at	\$ 0.3149	\$ 1.9868	\$ 0.0951	\$ 2.3968	\$ 0.3149	\$ 1.2389	\$ 0.0555	\$ 1.6093
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4261	\$ 1.9868	\$ 0.0951	\$ 2.5080	\$ 0.4261	\$ 1.2389	\$ 0.0555	\$ 1.7205
All therms over the first block per month at	\$ 0.2839	\$ 1.9868	\$ 0.0951	\$ 2.3658	\$ 0.2839	\$ 1.2389	\$ 0.0555	\$ 1.5783
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$ 734.69			\$ 734.69	\$ 734.69			\$ 734.69
All therms over the first block per month at	\$ 0.2620	\$ 1.9868	\$ 0.0951	\$ 2.3439	\$ 0.1198	\$ 1.2389	\$ 0.0555	\$ 1.4142
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$ 57.06			\$ 57.06	\$ 57.06			\$ 57.06
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2819	\$ 1.9868	\$ 0.0951	\$ 2.3638	\$ 0.2819	\$ 1.2389	\$ 0.0555	\$ 1.5763
All therms over the first block per month at	\$ 0.1833	\$ 1.9868	\$ 0.0951	\$ 2.2652	\$ 0.1833	\$ 1.2389	\$ 0.0555	\$ 1.4777
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$ 171.19			\$ 171.19	\$ 171.19			\$ 171.19
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2428	\$ 1.9868	\$ 0.0951	\$ 2.3247	\$ 0.1759	\$ 1.2389	\$ 0.0555	\$ 1.4703
All therms over the first block per month at	\$ 0.1617	\$ 1.9868	\$ 0.0951	\$ 2.2436	\$ 0.1000	\$ 1.2389	\$ 0.0555	\$ 1.3944
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.1697	\$ 1.9868	\$ 0.0951	\$ 2.2516	\$ 0.0814	\$ 1.2389	\$ 0.0555	\$ 1.3758
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$ 756.10			\$ 756.10	\$ 756.10			\$ 756.10
All therms over the first block per month at	\$ 0.0648	\$ 1.9868	\$ 0.0951	\$ 2.1467	\$ 0.0352	\$ 1.2389	\$ 0.0555	\$ 1.3296

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman

EFFECTIVE: December 1, 2021

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated November xx, 2021, in Docket No. DG 21-128

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

	Rates Effective December 1, 2021 - April 30, 2022 Winter Period				Rates Effective May 1, 2022 - October 31, 2022 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
<b>Residential Non Heating - R-5</b>								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
All Therms	\$ 0.4997	\$ 1.1339	\$ 0.1517	\$ 1.7853	\$ 0.4997	\$ 0.5587	\$ 0.1517	\$ 1.2101
<b>Residential Heating - R-6</b>								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.7322	\$ 1.1339	\$ 0.1517	\$ 2.0178	\$ 0.7322	\$ 0.5587	\$ 0.1517	\$ 1.4426
<b>Residential Heating - R-7</b>								
Customer Charge per Month per Meter	\$ 11.01			\$ 11.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.4027	\$ 0.6236	\$ 0.1517	\$ 1.1780	\$ 0.7322	\$ 0.5587	\$ 0.1517	\$ 1.4426
<b>Commercial/Industrial - G-44</b>								
Customer Charge per Month per Meter	\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6094	\$ 1.1341	\$ 0.0951	\$ 1.8386	\$ 0.6094	\$ 0.5593	\$ 0.0951	\$ 1.2638
All therms over the first block per month at	\$ 0.4094	\$ 1.1341	\$ 0.0951	\$ 1.6386	\$ 0.4094	\$ 0.5593	\$ 0.0951	\$ 1.0638
<b>Commercial/Industrial - G-45</b>								
Customer Charge per Month per Meter	\$ 222.55			\$ 222.55	\$ 222.55			\$ 222.55
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5539	\$ 1.1341	\$ 0.0951	\$ 1.7831	\$ 0.5539	\$ 0.5593	\$ 0.0951	\$ 1.2083
All therms over the first block per month at	\$ 0.3691	\$ 1.1341	\$ 0.0951	\$ 1.5983	\$ 0.3691	\$ 0.5593	\$ 0.0951	\$ 1.0235
<b>Commercial/Industrial - G-46</b>								
Customer Charge per Month per Meter	\$ 955.10			\$ 955.10	\$ 955.10			\$ 955.10
All therms over the first block per month at	\$ 0.3406	\$ 1.1341	\$ 0.0951	\$ 1.5698	\$ 0.1557	\$ 0.5593	\$ 0.0951	\$ 0.8101
<b>Commercial/Industrial - G-55</b>								
Customer Charge per Month per Meter	\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3665	\$ 1.1324	\$ 0.0951	\$ 1.5940	\$ 0.3665	\$ 0.5580	\$ 0.0951	\$ 1.0196
All therms over the first block per month at	\$ 0.2383	\$ 1.1324	\$ 0.0951	\$ 1.4658	\$ 0.2383	\$ 0.5580	\$ 0.0951	\$ 0.8914
<b>Commercial/Industrial - G-56</b>								
Customer Charge per Month per Meter	\$ 222.55			\$ 222.55	\$ 222.55			\$ 222.55
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3157	\$ 1.1324	\$ 0.0951	\$ 1.5432	\$ 0.2287	\$ 0.5580	\$ 0.0951	\$ 0.8818
All therms over the first block per month at	\$ 0.2102	\$ 1.1324	\$ 0.0951	\$ 1.4377	\$ 0.1300	\$ 0.5580	\$ 0.0951	\$ 0.7831
<b>Commercial/Industrial - G-57</b>								
Customer Charge per Month per Meter	\$ 982.93			\$ 982.93	\$ 982.93			\$ 982.93
All therms over the first block per month at	\$ 0.2207	\$ 1.1324	\$ 0.0951	\$ 1.4482	\$ 0.1059	\$ 0.5580	\$ 0.0951	\$ 0.7590
<b>Commercial/Industrial - G-58</b>								
Customer Charge per Month per Meter	\$ 982.93			\$ 982.93	\$ 982.93			\$ 982.93
All therms over the first block per month at	\$ 0.0842	\$ 1.1324	\$ 0.0951	\$ 1.3117	\$ 0.0457	\$ 0.5580	\$ 0.0951	\$ 0.6988

DATED: November 17, 2021

EFFECTIVE: December 1, 2021

ISSUED BY: /s/Neil Proudman  
Neil Proudman  
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated November xx, 2021, in Docket No. DG 21-128

NHPUC NO. 11 GAS  
LIBERTY UTILITIES

Second Revised Page 101  
Superseding First Revised Page 101  
LDAC

### 36 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

#### Local Distribution Adjustment Clause Calculation

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

	Sales Customers	Transportation Customers
Energy Efficiency Charge	\$ 0.0861	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)	\$ 0.0861	
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0155	
Environmental Surcharge (ES)		0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0152
Property Tax Adjustment Mechanism (PTAM)		0.0120
Rate Case Expense Factor (RCEF)		0.0074
Gas Assistance Program (GAP)		0.0156
<b>LDAC</b>	<b>\$ 0.1517</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$ 0.0861	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)	\$ 0.0861	
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0155	
Environmental Surcharge (ES)		0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0152
Property Tax Adjustment Mechanism (PTAM)		0.0120
Rate Case Expense Factor (RCEF)		0.0074
Gas Assistance Program (GAP)		0.0156
<b>LDAC</b>	<b>\$ 0.1517</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	\$ 0.0408	\$ 0.0408	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>	<b>\$ 0.0951</b>	<b>\$ 0.0951</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	\$ 0.0408	\$ 0.0408	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>	<b>\$ 0.0951</b>	<b>\$ 0.0951</b>	<b>per therm</b>

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

Energy Efficiency Charge	\$ 0.0408		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	\$ 0.0408	\$ 0.0408	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0155		
Environmental Surcharge (ES)		0.0155	0.0155
Revenue Decoupling Adjustment Factor (RDAF)		0.0039	0.0039
Property Tax Adjustment Mechanism (PTAM)		0.0120	0.0120
Rate Case Expense Factor (RCEF)		0.0074	0.0074
Gas Assistance Program (GAP)		0.0156	0.0156
<b>LDAC</b>	<b>\$ 0.0951</b>	<b>\$ 0.0951</b>	<b>per therm</b>

DATED: November 17, 2021

ISSUED BY: /s/Neil Proudman

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TITLE: President

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