

**STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION**

**DG 17-070**

**NORTHERN UTILITIES, INC.**

**Petition for Step Increase in Distribution Rates**

**Order Approving Step Increase**

**ORDER NO. 26,246**

**May 2, 2019**

**APPEARANCES:** Gary Epler, Esq., on behalf of Northern Utilities, Inc.; the Office of the Consumer Advocate by D. Maurice Kreis, Esq., on behalf of residential ratepayers; and Paul B. Dexter, Esq., on behalf of Commission Staff.

In this order, the Commission approves a step increase in distribution rates effective May 1, 2019, for Northern Utilities to recover recent plant investments. A typical residential heating customer who uses 103.0 therms per month in the winter and 22.7 therms per month in the summer is expected to see an increase of \$26.45 per year or 1.93 percent of the customer's total bill.

**I. PROCEDURAL HISTORY**

The Commission approved a settlement agreement (Settlement) which allowed Northern Utilities, Inc., (Northern or the Company), a permanent increase in distribution rates effective May 1, 2018. Order No. 26,129 (May 2, 2018) at 14-15. The Commission also approved a step increase in rates effective May 1, 2018, with the option of a second step increase effective May 1, 2019. *Id.* at 9, 14-15.

Northern filed a request for a second step increase on February 28, 2019. Its filing included an affidavit, with related attachments, from Todd R. Diggins, the Director of Finance for Unitil Service Corp. (Unitil Service), an affiliated company which provides administrative and other services to Unitil Corporation's public utility subsidiaries, including Northern.

Northern's initial filing and subsequent docket filings, other than any information for which confidential treatment is requested of or granted by the Commission, are posted on the Commission's website at <http://puc.nh.gov/Regulatory/Docketbk/2017/17-070.html>.

On March 12, 2019, the Commission issued a Supplemental Order of Notice scheduling a hearing on April 9, 2019. Northern subsequently filed the joint testimony of Todd R. Diggins, Christopher J. LeBlanc, Vice President of Gas Operations for Unitil Service, and Kevin E. Sprague, Vice President of Engineering for Unitil Service, with related attachments.

After reviewing the joint testimony, Commission Staff (Staff) issued several data requests regarding budget variances among the five largest projects. Northern made a supplemental filing on April 8, 2019, which reflected a revenue requirement \$31,623 lower than its initial filing on February 28. On April 9, 2019, Commission Audit Staff filed their final audit report after conducting an audit of Northern's requested step increase.

The April 9 hearing began as scheduled, but it was continued to April 17, 2019, to allow the parties and Staff to hold a technical session on April 9. During the April 9 technical session, the parties and Staff reviewed Northern's data responses and the final audit report.

At the April 17 hearing, appearances were entered by Northern, the Office of the Consumer Advocate (OCA), and Staff. There were no requests to intervene. Northern's witnesses adopted their pre-filed testimony during the hearing. Staff and the OCA introduced several exhibits at the hearing.

Following the April 17 hearing, Northern made a revised supplemental filing on April 25, 2019. In that revised filing, Northern corrected some of the figures contained in its April 8 supplemental filing, resulting in a revenue requirement that was \$4,751 lower than that stated in the April 8 filing. Northern also introduced additional evidence in response to a number of record requests.

## II. POSITIONS OF THE PARTIES AND STAFF

### A. Northern

In its February 28 filing, Northern stated that the Settlement provided that the Company could request a step adjustment for effect May 1, 2019, based on investments made during 2018 in eligible facilities, up to a revenue requirement cap of \$2,215,273, using the same method of calculation approved for the May 1, 2018, step adjustment for 2017 eligible facilities. Hearing Exhibit (Exh.) 9 at Attachment 2, p. 1 of 4. In the February 28 filing, Northern requested a step increase to collect a revenue requirement of \$1,431,349, based on \$10,031,783 of investments. *Id.* Eligible facilities were defined in the Settlement as Gas Main Extensions, the New Hampshire Main Replacement Program, Gas Highway projects, and the Rochester Reinforcement Project. Northern stated that the impact of its requested step adjustment for Residential Heating customers ranged from 1.9 percent to 4.1 percent of the total bill, depending on a customer's usage level. *Id.* at 2 of 4.

In testimony submitted on March 22, 2019, Northern explained its capital budgeting and spending process and procedures. Exh. 10 at 9-12. Northern stated that over 70 percent of the eligible facility spending in 2018 was for Gas Highway projects. Gas Highway projects are those that replace gas facilities required to be relocated by city or state roadway projects, or municipal infrastructure projects such as sewer work. In addition, Northern provided details about the six largest projects undertaken that, in total, represented about 74 percent of the eligible facility spending in 2018 that was included in the requested step adjustment, including the Gas Highway project on Whitehouse Road in Rochester, where Northern spent over \$5 million to relocate 6,700 feet of existing gas main and 25 gas services, at the city's request. *Id.* at 16-17. Also, Northern provided construction authorizations and cost records for each project included in the step adjustment.

In its April 8 Supplemental Filing, Northern reduced its request to \$1,399,726, by removing Gas Main Extension projects costing less than \$30,000, the cost threshold for step adjustment recovery, as required by the Settlement. Exh. 11. In its April 24 Revised Supplemental Filing, Northern reduced the revenue requirement request to \$1,394,975 to correct an error in the depreciation calculation.

#### **B. OCA**

The OCA recommended that costs incurred for incremental Saturday (\$76,995) and Sunday (\$14,122) work on Whitehouse Road, be disallowed for recovery in the step adjustment stating that better planning by Northern in identifying ledge in the construction path would have obviated the need for Northern to incur the extra weekend costs. Exh. 13. The OCA noted that each test boring for ledge cost about \$500 and that the impact of undetected ledge on this project was significant and therefore, more complete pre-construction testing was warranted.

The OCA also requested that Northern be required, within 60 days of an order in this proceeding, to file a procedure for pre-construction test borings for review and approval by the Commission. Finally, the OCA supported the disallowances related to Contributions in Aid of Construction (CIACs) proposed by Staff, as discussed below.

#### **C. Staff**

Staff stated that this was a difficult filing to review because the initial filing provided insufficient detail to evaluate the eligible facilities. Sufficient detail was provided with the March 22 testimony and attachments, but that was almost halfway through the two-month period for review established under the terms of the Settlement Agreement. Staff also noted that the Company's initial request of February 28 and its testimony and attachments filed March 22, contained information for many projects that were not eligible for recovery in the step increase,

under the unambiguous terms of the Settlement.<sup>1</sup> Further, Staff alerted Northern at the April 9 technical session that its depreciation calculation was based on incorrect plant numbers, but Northern did not correct that error until its April 25 Revised Supplemental Filing.

Staff recommended two disallowances to the step adjustment (and permanent rate base) related to projects involving customer CIACs. Specifically, Staff maintained that Northern received an insufficient CIAC of \$110,481 for the 201 Atlantic Avenue, North Hampton project and received no CIAC for the 10 Hampshire Road, Salem project. Exh. 10, Attachment 5, pages 21 and 33 of 268. Staff stated that both of those projects encountered significant budget increases as construction progressed, resulting in CIAC requirements for the two projects of \$214,013 and \$45,950 respectively. Exhs. 20 and 19. No additional CIAC was sought or obtained by Northern from those customers, despite a provision in the customer service contract allowing for CIACs to be adjusted upward to reflect actual construction costs and giving those customers the opportunity to decide whether to proceed. Exh. 16.

Staff's position is that Northern's other customers should not be required to make up for the CIAC shortfalls (equal to \$149,482) through higher base rates. Thus, Staff recommended permanent rate base disallowances so that customers would not be required to bear the CIAC shortfalls through rates set in a future rate case.

#### **D. Northern's Reply to OCA and Staff**

The OCA and Staff made several recommendations at the April 17 hearing, as discussed above. In response to issues raised by the OCA, Northern stated that it did not support a Commission review of its test boring practice, but that it was reviewing the procedures itself to identify and correct any shortcomings in its process. Further, Northern opposed any

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<sup>1</sup> The Settlement limits eligible facilities for Gas Main Extension projects to projects costing more than \$30,000, yet both the February 28 filing and nearly 300-page attachment to the March 22 testimony contained information about projects costing less than \$30,000. Northern excluded those projects from its April 8 filing (Exh. 11) but never re-filed the large attachment to the March 22 testimony with the smaller project details removed.

disallowances for incremental Saturday and Sunday costs on the Whitehouse Road project, stating that Northern acted quickly and appropriately to bring the project to completion once it encountered ledge during excavation, and that it needed to work weekends to meet deadlines imposed by the city of Rochester.

Concerning Staff's recommended disallowance of customer CIACs, Northern stated that it should have flexibility to decide what CIAC it charges customers, and that, when viewed as a portfolio, all of its 2018 projects generated a sufficient internal rate of return so that, in total, net benefits would be returned to other customers from those main extensions. In the alternative, Northern requested that if the Commission disallows the CIAC shortfalls, the disallowance not be permanent. Rather, Northern requested that it be allowed to show in its next rate case that those main extensions are providing net benefits to all customers, and that the disallowance be reversed.

### **III. COMMISSION ANALYSIS**

Step adjustments are a mechanism the Commission has approved for limited use between rate cases to allow a utility to collect additional revenue on investments that are generally non-revenue producing and are made to improve safe and reliable service. Step adjustments are generally limited in scope and allow recovery for investments similar to those that have been reviewed in the underlying rate case that established the step adjustment provision.

The review period for a step adjustment is significantly shorter than that of a general rate case. Accordingly, it is important that an initial step adjustment filing be complete. In this case, Northern's filing had to be supplemented and revised several times, in order to allow Staff and the OCA to conduct a complete review and for the Commission to see the complete impact of the step increase on rates. Utilities have the burden of showing that capital investments included in step adjustments are prudent, in service, and used and useful. The mere assertion that

investments were made up to an established cap is insufficient to support a claim for cost recovery. *Liberty Utilities (Granite State Electric) Corp.*, Order No. 26,141 at 6 (May 31, 2018). At hearing, Northern agreed that initial filings in future step adjustment requests will include testimony with sufficient detail to allow review of the investments and related costs.

Concerning the incremental costs for work done on Saturdays and Sundays on the Whitehouse Road project in Rochester, we decline to adopt the OCA's recommended disallowance. While undetected ledge delayed the project and caused considerable additional cost, Northern performed ten pre-construction test borings and all showed no presence of interfering ledge. We find that it was not unreasonable for Northern to rely on that information and decline to penalize Northern under the circumstances. We expect, however, the Company will be mindful of the location and number of boring tests conducted in the future. While we do not see the need to review Northern's test boring policy at this time, we strongly encourage Northern, on its own initiative, to analyze its policies and practices to better identify the presence of ledge and mitigate the cost of removal.

Concerning the issue Staff raised with Northern's CIACs for the Atlantic Avenue, North Hampton project, and the Hampshire Road, Salem project, we agree that the shortfall amounts should not be recovered through the step adjustment. We adopt the recommended disallowance for purposes of this step adjustment. Because events surrounding main extensions can change with time, (for example, additional customers may take service) we will allow Northern to make a presentation in its next rate case demonstrating why the full cost of those main extensions should be included in rate base at that time.

The approved recalculated revenue requirement for the step adjustment, reflecting the CIAC-related disallowances of \$149,482, is \$1,373,158. *See* Appendix 1 to this order. The resulting approved rates and bill impacts on a typical residential heating customer are shown in

Appendix 2 and Appendix 3, respectively, to this order. We find those rates to be just and reasonable, pursuant to RSA 374:1, RSA 374:2, RSA 378:7 and RSA 378:28.

**Based upon the foregoing, it is hereby**

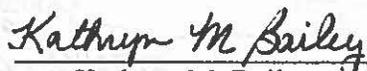
**ORDERED**, that Northern is authorized to begin recovery of the 2019 step adjustment in the amount of \$1,373,158 in rates effective with services rendered on and after May 1, 2019; and it is

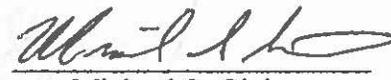
**FURTHER ORDERED**, that the rates contained in Appendix 2 are approved effective with services rendered on and after May 1, 2019; and it is

**FURTHER ORDERED**, that Northern shall file a compliance tariff within 15 days of the date of this Order.

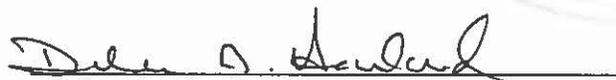
By order of the Public Utilities Commission of New Hampshire this second day of May, 2019.

  
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Martin P. Honigberg  
Chairman

  
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Kathryn M. Bailey  
Commissioner

  
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Michael S. Giaimo  
Commissioner

Attested by:

  
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Debra A. Howland  
Executive Director

Docket No. DG 17-070  
Northern Utilities, Inc. - New Hampshire  
Rate Plan Capital Expenditures - Eligible Facilities Adjusted for CIAC  
2019 Step Adjustment

Rate Effective Date: May 1, 2019

Line No.	Description	Investment Year 2018
<b><u>Rate Base</u></b>		
1	Utility Plant Additions	\$ 8,987,173
2	Cost of Removal	628,116
3	2018 Capital Expenditures - Eligible Facilities	<u>9,615,289</u>
4	Accumulated Depreciation	<u>122,056</u>
5	Net Utility Plant	9,493,233
6	Accumulated Deferred Income Taxes (ADIT)	<u>25,309</u>
7	Rate Base	<u><u>\$ 9,467,924</u></u>
<b><u>Revenue Requirement</u></b>		
8	Rate Base	\$ 9,467,924
9	Pre-Tax Rate of Return	9.43%
10	Return and Related Income Taxes	\$ 892,665
11	Depreciation Expense	244,112
12	Property Taxes <sup>(1)</sup>	<u>236,381</u>
13	Revenue Requirement	<u><u>\$ 1,373,158</u></u>
<b><u>Rate Cap Limit:</u></b>		
14	Revenue Requirement	\$ 1,373,158
15	Revenue Requirement Cap	\$ 4,552,719
16	Less: May 1, 2018 Step Adjustment Revenue Requirement	<u>2,337,446</u>
17	Remaining May 1, 2019 Step Adjustment Revenue Requirement Cap	\$ 2,215,273
18	Allowable Revenue Requirement (Min of Line 14 or 17)	<u><u>\$ 1,373,158</u></u>
<b><u>Supporting Calculations</u></b>		
19	<b><u>Book Depreciation</u></b>	\$ 244,112
<b><u>Tax Depreciation</u></b>		
20	Utility Plant Additions	\$ 8,987,173
21	Tax Depreciation Rate	<u>3.75%</u>
22	Tax Depreciation	\$ 337,019
23	Tax-Book Timing Difference	\$ 92,907
24	Income Tax Rate	<u>27.24%</u>
25	Accumulated Deferred Income Taxes (ADIT)	\$ 25,309
26	Accumulated Depreciation = Book Depreciation * 0.5	<u><u>\$ 122,056</u></u>

**Notes:**

(1) 2.49% rate (2018 Property Taxes of \$4,423,909 / 2018 Net Utility Plant of \$177,697,797)

Docket No. DG 17-070  
Northern Utilities, Inc. - New Hampshire  
2018 Eligible Facilities Project Detail  
Step 2 Rate Adjustment

Line No.	Budget Category	Work Order Number	Work Order Description	Install	CIAC Adjustment	Adjusted Install	Removal	Total	In Service Date
<b>Gas Main Extensions</b>									
1	JAB	N-009848-00183421	201 Atlantic Ave North Hampton NH	\$ 522,228	\$ (103,532)	\$ 418,696	\$ -	\$ 418,696	10/2018
2	JAB	N-009849-00183422	113, 114, 115 & 117 Batsfelder Rd Seabrook NH	49,383	-	49,383	-	49,383	11/2018
3	JAB	N-009850-00183423	104 Washington St Dover NH	138,919	-	138,919	-	138,919	12/2018
4	JAB	N-009851-00183425	10 Hampshire Rd Salem NH	100,687	(45,950)	54,737	-	54,737	12/2018
5	JAB	N-009865-00183440	121 Corporate Drive Portsmouth NH	122,287	-	122,287	-	122,287	12/2018
6	JAB	N-009866-00183442	140 Wakefield St Rochester NH	41,007	-	41,007	-	41,007	12/2018
7	JAB	N-009869-00183445	109 Tomke Farm Rd Hampton NH	87,536	-	87,536	-	87,536	12/2018
8	JAB	N-009880-00183456	8 Barthwick Ave Portsmouth NH	124,347	-	124,347	-	124,347	12/2018
9	JPN	N-008881-00183458	101 International Drive Portsmouth NH	169,896	-	169,896	-	169,896	12/2018
10	Total Gas Main Extensions Excluding Services			\$ 1,357,370	\$ (149,482)	\$ 1,207,888	\$ -	\$ 1,207,888	
<b>Gas Main Extensions Carryover</b>									
11	JAC	N-006031-00163445	Bramber Valley 128 Post Rd Greenland	\$ 54,549	-	\$ 54,549	\$ 1,961	\$ 56,510	06/2018
12	JAC	N-006039-00163458	Emerald LaToussie Ridge Dover	124,687	-	124,687	45,560	170,247	05/2018
13	JAC	N-007013-00173410	407 Old Dover Rd, Rochester	49,831	-	49,831	-	49,831	10/2018
14	JAC	N-007022-00173437	Congress St/Fleet St/Vango Mall Rd Portsmouth NH	-	-	-	123,322	123,322	05/2018
15	JAC	N-007853-00173469	Tuscan Village Project/Phoenix St	503,727	-	503,727	-	503,727	12/2018
16	JAC	N-007868-00173489	206 Green St Somersworth NH	66,809	-	66,809	-	66,809	05/2018
17	Total Gas Main Extensions Carryover Excluding Services			\$ 798,723	-	\$ 798,723	\$ 170,843	\$ 969,566	
<b>NH Bare Steel Replacement Carryover</b>									
18	JCO	N-007017-00173418	Fern Ct Dover NH	\$ 91	-	\$ 91	\$ -	\$ 91	01/2018
19	JCO	N-007017-00173421	Central Ave Washington St	(1,554)	-	(1,554)	-	(1,554)	02/2018
20	JCO	N-007017-00173422	Roble St Hampton NH	30	-	30	-	30	01/2018
21	JCO	N-007017-00173423	Scott Rd Hampton NH	34	-	34	-	34	01/2018
22	JCO	N-007017-00173431	High St/Walnut St Rochester NH	217	-	217	-	217	02/2018
23	JCO	N-007017-00173432	Lois St Rochester NH	39	-	39	-	39	01/2018
24	JCO	N-007017-00173456	Paving and lawn restoration for 2016	48,059	-	48,059	5,284	53,343	01/2018
25	JCO	N-007017-00173467	Franklin Dr/Woodbury Ave	130	-	130	-	130	01/2018
26	JCO	N-007017-00173499	Fourth St Dover NH	1,559	-	1,559	-	1,559	05/2018
27	Total NH Bare Steel Replacement Carryover			\$ 48,605	-	\$ 48,605	\$ 5,284	\$ 53,889	
<b>Gas Highway Projects City State</b>									
28	JHB	N-008030-00183411	Whitehouse Rd Rochester NH	\$ 5,418,362	-	\$ 5,418,362	\$ -	\$ 5,418,362	12/2018
29	JHB	N-008040-00183412	Barberry Ln/Green St Portsmouth NH	393,817	-	393,817	-	393,817	12/2018
30	JHB	N-008043-00183414	Stark St Bridge Portsmouth NH	230,928	-	230,928	-	230,928	12/2018
31	JHB	N-008045-00183416	828 Central Ave Dover NH	143,710	-	143,710	-	143,710	11/2018
32	JHB	N-008047-00183420	Woodbury Ave/Piscataqua Dr Newington NH	297,948	-	297,948	-	297,948	10/2018
33	JHB	N-008057-00183434	Daniel St and Tremont St Exeter NH	74,109	-	74,109	-	74,109	11/2018
34	JHB	N-008059-00183435	Railroad Ave & Brickyard Rd Rochester NH	164,039	-	164,039	32,370	196,410	11/2018
35	JHB	N-008066-00183444	Lafayette Rd & Andrew Jarvis Way Portsmouth NH	54,510	-	54,510	-	54,510	10/2018
36	JHB	N-008076-00183451	Jackson St/Sylvan St Rochester NH	233,793	-	233,793	-	233,793	11/2018
37	JHB	N-008085-00183464	Green St Portsmouth NH	50,472	-	50,472	-	50,472	12/2018
38	JHB	N-008097-00183466	Main St Salem NH	22,895	-	22,895	-	22,895	12/2018
39	Total Gas Highway Projects City State			\$ 7,884,582	-	\$ 7,884,582	\$ 32,370	\$ 7,916,952	
<b>Gas Highway Projects Carryover City State</b>									
40	JHC	N-007040-00173446	Islington St/Bartlett St Portsmouth NH	\$ 61,016	-	\$ 61,016	\$ 263,976	\$ 324,994	06/2018
41	JHC	N-007045-00173450	Dover Point Rd Crossing Dover NH	16,321	-	16,321	-	16,321	11/2018
42	JHC	N-007046-00173452	Wakefield St Rochester NH	(78,533)	-	(78,533)	42,482	(36,051)	05/2018
43	JHC	N-007049-00173464	Court St HDD Exeter NH	5,448	-	5,448	(9,729)	(4,281)	05/2018
44	JHC	N-007058-00173476	Tanner, Parker, Sudbury, Brewster, McDonough Portsmouth NH	(93,397)	-	(93,397)	-	(93,397)	04/2018
45	JHC	N-007069-00173492	Chestnut St Portsmouth NH	1,502	-	1,502	-	1,502	03/2018
46	JHC	N-007078-00173493	Third St Dover NH	47,249	-	47,249	7,683	54,931	06/2018
47	Total Gas Highway Projects Carryover City State			\$ (48,403)	-	\$ (48,403)	\$ 333,791	\$ 293,300	
<b>Rochester Reinforcement</b>									
48	JPB	N-007059-00173477	Rochester Reinforcement	\$ (112,221)	-	\$ (112,221)	\$ 85,827	\$ (26,394)	06/2018
49	Total Rochester Reinforcement			\$ (112,221)	-	\$ (112,221)	\$ 85,827	\$ (26,394)	
50	2018 Total Closed to Plant			\$ 9,136,655	\$ (149,482)	\$ 8,987,173	\$ 678,116	\$ 9,665,289	

Docket No. DG 17-070  
Northern Utilities, Inc. - New Hampshire  
Calculation of Rate Plan Depreciation Expense  
Step 2 Rate Adjustment

Line No.	FERC ACCOUNT	Additions	CIAC Adjustment	Adjusted Additions	Rate	Depreciation Expense
1	376-20 Mains, Coated/Wrapped-G	\$ 5,791,929	\$ -	\$ 5,791,929	2.66%	\$ 154,065
2	376-30 Mains, Bare Steel-G	-	-	-	N/A	-
3	376-40 Mains, Plastic-G	3,556,073	(149,482)	3,406,591	2.87%	97,769
4	376-60 Mains, Cathodic Protectio-G	6,797	-	6,797	4.17%	283
5	378-20 Measuring & Regulating St-G	-	-	-	3.50%	-
6	380-00 Services-G	(218,145)	-	(218,145)	3.67%	(8,006)
7	Total	\$ 9,136,655	\$ (149,482)	\$ 8,987,173		\$ 244,112

Docket No. DG 17-070  
Northern Utilities, Inc. - New Hampshire  
Pre Tax Rate of Return  
December 31, 2016 Pro Forma  
Step 2 Rate Adjustment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Amount	Weight	Cost of Capital	Weighted Cost of Capital	Tax Factor	Pre-Tax Cost
1	Common Stock Equity	\$155,183,729	51.70%	9.50%	4.91%	1.3744	6.75%
2	Long Term Debt	145,000,000	48.30%	5.55%	2.68%		2.68%
3	Short Term Debt	-	0.00%	2.19%	0.00%		0.00%
4	Total	<u>\$ 300,183,729</u>	<u>100.00%</u>		<u>7.59%</u>		<u>9.43%</u>

Docket No. DG 17-017  
Northern Utilities, Inc. - New Hampshire  
Settlement - Step 2 Adjusted Rates

Rates Effective Date: May 1, 2019

May 1, 2019 Step 2 \$ Increase \$1,373,158  
May 1, 2019 Step 2 Percent Increase 3.91%

Rate Class	Customers Charge	Winter Blocks		Summer Blocks		Revenue
		First Therms \$/thm	Excess Therms \$/thm	First Therms \$/thm	Excess Therms \$/thm	
R-5 Residential, Heating	\$22.20	\$0.6920	\$0.6920	\$0.6099	\$0.6099	\$17,283,628
R-10 Residential Heating, Low Income	\$22.20	\$0.6920	\$0.6920	\$0.6099	\$0.6099	\$719,615
Discount*	-\$13.32	-\$0.4152	-\$0.4152	-\$0.3660	-\$0.3660	
Total Residential Heating, Low Income	\$8.88	\$0.2768	\$0.2768	\$0.2440	\$0.2440	
R-6 Residential, Non-Heating	\$22.20	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$524,246
G-40 Low Annual, High Winter Use	\$75.09	\$0.1865	\$0.1865	\$0.1865	\$0.1865	\$6,166,245
G-50 Low Annual, Low Winter Use	\$75.09	\$0.1865	\$0.1865	\$0.1865	\$0.1865	\$1,042,391
G-41 Medium Annual, High Winter Use	\$222.64	\$0.2425		\$0.1895		\$4,896,329
G-51 Medium Annual, Low Winter Use	\$222.64	\$0.1712	\$0.1399	\$0.1337	\$0.1087	\$1,341,484
G-42 High Annual, High Winter Use	\$1,335.81	\$0.1984		\$0.1206		\$1,808,873
G-52 High Annual, Low Winter Use	\$1,335.81	\$0.1720		\$0.0792		\$2,713,430
Total						\$36,496,241

\* Revenues associated with the low income discounts are reconciled and recovered in the Residential Low Income Assistance and Regulatory Assessment Clause (RLIARA). Discounts are based on the same discounts as in current permanent distribution rates.



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