



December 11, 2023

By Electronic Mail

Mary Schwarzer, Staff Attorney / Hearings Examiner
New Hampshire Department of Energy
21 S. Fruit Street
Concord, NH 03301-2429

DG 23-086: Northern Utilities, Inc. Responses to DOE TS Set 1

Attorney Schwarzer,

On behalf of Northern Utilities, Inc. ("Unitil" or the "Company") I enclose the Company's responses to the Department of Energy's first set of technical session requests in the above-referenced matter.

Please do not hesitate to contact me with any questions regarding this filing.

Sincerely,

A handwritten signature in black ink, appearing to read "P. H. Taylor", with a long horizontal flourish extending to the right.

Patrick H. Taylor
Attorney for Northern Utilities, Inc.

Patrick Taylor
Chief Regulatory Counsel
taylorp@unitil.com

6 Liberty Lane West
Hampton, NH 03842

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-1 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern Responses to DOE DR Set 1; Northern Tariff No. 12, First Revised Page 162, Section 4.2

Please explain how Northern, including but not limited to Northern's accounting division, defines "equivalent bills;" please explain how Northern calculates "equivalent bills," including but not limited to providing an illustrative calculation, and the formula for determining "equivalent bills."

Response:

Please refer to the Company's response to DOE 1-6 for the Actual Number of Customers definition and calculation.

For purposes of the RDAF calculations the Company calculates the Actual Number of Customers based on monthly customer charge revenue divided by the customer charge in effect. The term 'equivalent bills' refers to the result of this calculation.

The calculation is provided in Attachment SED-1 RDAF, pages 12 and 13, by rate class. For example, for the Residential Heating (R-5 and R-6) during the peak period of November 2022 the Company billed actual customer charge revenue of \$616,169. The Company's respective customer charge applicable in the month of November was \$22.20. The monthly actual customer charge revenue divided by customer charge in effect results in a equivalent bill count of 27,755.

As described in the Company's response to DOE 2-9, this calculation is consistent with the Company's calculations and proposals made and agreed to in the Settlement Agreement in DG 21-104.

In addition, the calculation is consistent with the RDAF calculations used and accepted for Unitil Energy Systems, Inc. and agreed to in the Settlement Agreement in DE 21-030. The formula is also consistent with the Company's Massachusetts gas division where decoupling has been in place for over a decade.

Person Responsible: S E Demeris

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-2 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern Responses to DOE DR Set 1 and 2; Northern Tariff No. 12 Section 4.2

Please explain whether Northern's RDAF Targets, as established in Docket No. DG 21-104 (Northern's most recent rate case) include elements of unbilled revenue. Please provide relevant documents and spread sheets if applicable. Please provide live Excel Versions of the following schedules from Docket No. DG 21-104: TSL-4, RAJT-11 (3 pp).

Please confirm and explain how TSL-4 supports column H in RAJT-11. What supports the calculations in column B of RAJT-11? Please provide formulas for column B and H.

How does Northern estimate and/or calculate "unbilled revenue" on a monthly basis?

What is the impact of unbilled revenue on "actual" and "allowed" revenue calculations. Please explain separately for each.

What is the impact of calculating unbilled revenue on a monthly rather than annual or seasonal (Winter/Summer, i.e., Peak/Off Peak) basis? Of those three possible periodicities, which does Northern use in its RDAF calculations?

Response:

The Company objects to this question on the grounds that it is overly burdensome, beyond the scope of this docket, and not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding the Company's objection, and without waiving such objection, the Company provides the following response.

Unbilled revenue calculations are necessary in actual practice in order to determine the revenue per customer per month as accurately as possible.

The Company's RDAF targets established in Docket No. DG 21-104 were calculated using monthly calendarized and weather normalized therm sales and pro forma test year customer counts, thus no element of unbilled revenue was included. Excel versions of the requested schedules were provided to all intervening parties in DG 21-104 on December 20, 2021 in response to Energy 4-2. In an effort to be responsive the Company has provided the requested information again. Please refer to DOE TS 1-2 Attachments 1 and 2.

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

The Company can confirm that the starting test year billing determinants (customer counts) were calculated using the same methodology in the instant docket. The customer counts shown on DOE TS 1-2 Attachment (TSL-4) are a result of the Company's rate design witness calculations. In DOE TS 1-2 Attachment 2 (RAJT-11) the Company starts with actual unadjusted 2020 test year billing determinants in column B of the Revenue Proof Tab. Taking the R-6 Residential Non-Heating class as an example in Column B, Line No. 32 you will see 15,776 customers. This is the result of the monthly equivalent bills, or effective customer counts, provided in the calculations in the "Monthly" tab. The formula is simply taking billed customer charge revenue by the applicable customer charge. On the "Revenue Proof" tab in Column E there are normalization adjustments that were fully explained in the Company's filing in DG 21-104, but for clarity include adjustments for weather, calendarization, and meter growth or decay. In the instance of the R6 rate class the Company's proposal was to reduce customer counts by 456 as shown in Column E, Line No. 32. The results of this formula are included in Column H, which is simply the summation of the test year R6 customer counts of 15,776 plus (456) which equals 15,320. Column H provides the adjusted billing determinants used for rate setting purposes in Column J. Thus, for the purposes of setting decoupling revenue per customer targets this amount is used. As shown in DOE TS 1-2 Attachment 1 (TSL-4) the monthly R6 customers authorized in rate design is 1,277 customers, which is simply the amount of 15,320 referenced above divided by 12. It should be noted that the normalization adjustments presented in DOE TS 1-2 Attachment 2 are typically only completed in the Company's base rate case proceedings. The Company has not adjusted any of the periods within its RDAF filing for any of these normalization adjustments, consistent with both the Company's RDAC tariff and the Settlement Agreement in DG 21-104.

For an explanation on how Northern calculates its unbilled revenue please refer to the Company's response to DOE 1-5.

As described above, RDAF targets established in DG 21-104 are not impacted by unbilled revenue as billing determinants were calendarized. The impact of unbilled revenue on actual revenues is provided in the Company's response to DOE 2-3 and DOE 2-6.

The Company calculates unbilled revenue on a monthly basis and uses that in its RDAF calculations. The Company does not calculate unbilled based on annual or seasonal periodicities and as such these impacts are not readily available.

Person Responsible: S E Demeris / Daniel Nawazelski

Revenue Per Customer Calculation

| Effective August 1, 2022-July 31, 2023 Target Distribution Revenues | Residential | | Commercial and Industrial | | | | | | Total |
|--|-------------|---------------|---------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | R6 | R5-R10 | G40 | G50 | G41 | G51 | G42 | G52 | |
| August | \$ 48,504 | \$ 1,010,268 | \$ 441,908 | \$ 92,041 | \$ 226,977 | \$ 111,532 | \$ 83,485 | \$ 188,344 | \$ 2,203,059 |
| September | 49,868 | 1,198,235 | 475,722 | 91,347 | 271,189 | 112,585 | 92,149 | 203,297 | 2,494,392 |
| October | 53,273 | 1,657,719 | 557,007 | 91,332 | 395,649 | 119,735 | 125,000 | 207,514 | 3,207,229 |
| November | 60,044 | 2,460,689 | 698,000 | 94,828 | 588,970 | 132,292 | 167,185 | 285,345 | 4,487,352 |
| December | 69,176 | 3,449,969 | 877,585 | 101,464 | 811,316 | 149,082 | 212,376 | 313,238 | 5,984,208 |
| January | 71,910 | 3,845,860 | 948,998 | 103,519 | 894,358 | 154,213 | 240,167 | 273,823 | 6,532,848 |
| February | 67,293 | 3,499,487 | 885,369 | 100,717 | 812,194 | 146,942 | 219,439 | 303,245 | 6,034,688 |
| March | 63,821 | 3,069,372 | 804,131 | 96,856 | 708,736 | 142,342 | 201,053 | 281,262 | 5,367,574 |
| April | 56,671 | 2,110,944 | 634,279 | 87,436 | 479,218 | 123,431 | 153,498 | 280,018 | 3,925,496 |
| May | 53,747 | 1,553,087 | 536,692 | 88,168 | 355,421 | 120,486 | 112,137 | 186,436 | 3,006,174 |
| June | 49,926 | 1,156,792 | 467,478 | 89,197 | 261,652 | 113,980 | 89,118 | 183,877 | 2,412,021 |
| July | 48,217 | 984,970 | 437,585 | 90,427 | 220,966 | 110,920 | 82,906 | 181,339 | 2,157,329 |
| 12ME July | \$ 692,451 | \$ 25,997,394 | \$ 7,764,755 | \$ 1,127,333 | \$ 6,026,646 | \$ 1,537,541 | \$ 1,778,514 | \$ 2,887,738 | \$ 47,812,371 |

| Effective August 1, 2022-July 31, 2023 Step Increase | Residential | | Commercial and Industrial | | | | | | Total |
|---|-------------|--------------|---------------------------|-----------|------------|------------|------------|------------|--------------|
| | R6 | R5-R10 | G40 | G50 | G41 | G51 | G42 | G52 | |
| August | \$ 3,183 | \$ 66,300 | \$ 29,002 | \$ 6,041 | \$ 14,896 | \$ 7,320 | \$ 5,479 | \$ 12,361 | \$ 144,582 |
| September | 3,273 | 78,636 | 31,221 | 5,995 | 17,797 | 7,389 | 6,048 | 13,342 | 163,702 |
| October | 3,496 | 108,790 | 36,556 | 5,994 | 25,965 | 7,858 | 8,204 | 13,619 | 210,483 |
| November | 3,941 | 161,487 | 45,809 | 6,224 | 38,652 | 8,683 | 10,972 | 18,727 | 294,494 |
| December | 4,540 | 226,410 | 57,595 | 6,659 | 53,244 | 9,785 | 13,938 | 20,558 | 392,728 |
| January | 4,719 | 252,391 | 62,281 | 6,794 | 58,694 | 10,121 | 15,762 | 17,971 | 428,734 |
| February | 4,416 | 229,659 | 58,106 | 6,610 | 53,302 | 9,644 | 14,401 | 19,902 | 396,041 |
| March | 4,188 | 201,432 | 52,774 | 6,357 | 46,512 | 9,342 | 13,195 | 18,459 | 352,260 |
| April | 3,719 | 138,534 | 41,627 | 5,738 | 31,450 | 8,101 | 10,074 | 18,378 | 257,621 |
| May | 3,527 | 101,924 | 35,222 | 5,787 | 23,325 | 7,908 | 7,359 | 12,236 | 197,288 |
| June | 3,277 | 75,916 | 30,680 | 5,854 | 17,172 | 7,481 | 5,849 | 12,068 | 158,296 |
| July | 3,164 | 64,640 | 28,718 | 5,935 | 14,501 | 7,280 | 5,441 | 11,901 | 141,581 |
| 12ME July | \$ 45,444 | \$ 1,706,120 | \$ 509,590 | \$ 73,987 | \$ 395,512 | \$ 100,912 | \$ 116,720 | \$ 189,524 | \$ 3,137,810 |

| Effective August 1, 2022-July 31, 2023 Authorized Revenues | Residential | | Commercial and Industrial | | | | | | Total |
|---|-------------|---------------|---------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | R6 | R5-R10 | G40 | G50 | G41 | G51 | G42 | G52 | |
| August | \$ 51,687 | \$ 1,076,569 | \$ 470,910 | \$ 98,081 | \$ 241,873 | \$ 118,852 | \$ 88,964 | \$ 200,706 | \$ 2,347,642 |
| September | 53,141 | 1,276,871 | 506,944 | 97,342 | 288,987 | 119,974 | 98,196 | 216,639 | 2,658,094 |
| October | 56,769 | 1,766,509 | 593,563 | 97,326 | 421,614 | 127,593 | 133,204 | 221,133 | 3,417,712 |
| November | 63,985 | 2,622,176 | 743,809 | 101,051 | 627,622 | 140,974 | 178,157 | 304,072 | 4,781,846 |
| December | 73,716 | 3,676,379 | 935,180 | 108,124 | 864,561 | 158,867 | 226,314 | 333,796 | 6,376,936 |
| January | 76,629 | 4,098,251 | 1,011,279 | 110,313 | 953,052 | 164,335 | 255,928 | 291,794 | 6,961,582 |
| February | 71,709 | 3,729,146 | 943,475 | 107,328 | 865,496 | 156,586 | 233,841 | 323,148 | 6,430,729 |
| March | 68,009 | 3,270,805 | 856,905 | 103,213 | 755,249 | 151,685 | 214,248 | 299,722 | 5,719,835 |
| April | 60,391 | 2,249,478 | 675,906 | 93,174 | 510,668 | 131,533 | 163,572 | 298,396 | 4,183,117 |
| May | 57,274 | 1,655,011 | 571,914 | 93,955 | 378,746 | 128,394 | 119,496 | 198,672 | 3,203,462 |
| June | 53,203 | 1,232,709 | 498,158 | 95,051 | 278,824 | 121,461 | 94,967 | 195,945 | 2,570,317 |
| July | 51,381 | 1,049,611 | 466,303 | 96,362 | 235,467 | 118,200 | 88,347 | 193,240 | 2,298,910 |
| 12ME July | \$ 737,895 | \$ 27,703,514 | \$ 8,274,345 | \$ 1,201,320 | \$ 6,422,158 | \$ 1,638,453 | \$ 1,895,234 | \$ 3,077,262 | \$ 50,950,181 |

| Effective August 1, 2022-July 31, 2023 Customers in Authorized Rate Design | Residential | | Commercial and Industrial | | | | | | Total |
|---|-------------|--------|---------------------------|-----|-----|-----|-----|-----|-------|
| | R6 | R5-R10 | G40 | G50 | G41 | G51 | G42 | G52 | |
| August | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| September | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| October | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| November | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| December | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| January | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| February | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| March | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| April | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| May | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| June | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |
| July | 1,277 | 26,815 | 5,234 | 831 | 704 | 267 | 31 | 33 | |

| Effective August 1, 2022-July 31, 2023 Authorized Revenue per Customer | Residential | | Commercial and Industrial | | | | | | Total |
|---|-------------|-------------|---------------------------|-------------|-------------|-------------|--------------|--------------|-------|
| | R6 | R5-R10 | G40 | G50 | G41 | G51 | G42 | G52 | |
| August | \$ 40.49 | \$ 40.15 | \$ 89.97 | \$ 117.96 | \$ 343.46 | \$ 445.97 | \$ 2,869.82 | \$ 6,081.99 | |
| September | 41.62 | 47.62 | 96.85 | 117.07 | 410.36 | 450.18 | 3,167.63 | 6,564.83 | |
| October | 44.47 | 65.88 | 113.40 | 117.05 | 598.69 | 478.77 | 4,296.90 | 6,701.01 | |
| November | 50.12 | 97.79 | 142.10 | 121.53 | 891.21 | 528.98 | 5,746.99 | 9,214.31 | |
| December | 57.74 | 137.10 | 178.66 | 130.04 | 1,227.66 | 596.12 | 7,300.45 | 10,115.02 | |
| January | 60.02 | 152.84 | 193.20 | 132.67 | 1,353.32 | 616.64 | 8,255.76 | 8,842.24 | |
| February | 56.17 | 139.07 | 180.25 | 129.08 | 1,228.99 | 587.57 | 7,543.25 | 9,792.35 | |
| March | 53.27 | 121.98 | 163.71 | 124.13 | 1,072.44 | 569.17 | 6,911.22 | 9,082.48 | |
| April | 47.30 | 83.89 | 129.13 | 112.06 | 725.14 | 493.56 | 5,276.50 | 9,042.31 | |
| May | 44.86 | 61.72 | 109.26 | 113.00 | 537.81 | 481.78 | 3,854.71 | 6,020.36 | |
| June | 41.67 | 45.97 | 95.17 | 114.32 | 395.93 | 455.76 | 3,063.46 | 5,937.72 | |
| July | 40.25 | 39.14 | 89.09 | 115.89 | 334.36 | 443.53 | 2,849.90 | 5,855.75 | |
| Total | \$ 577.97 | \$ 1,033.14 | \$ 1,580.78 | \$ 1,444.82 | \$ 9,119.36 | \$ 6,148.04 | \$ 61,136.58 | \$ 93,250.36 | |

Northern Utilities New Hampshire
Revenue Proof and Rate Design
Test Year: January 1, 2020 Through December 31, 2020

| | | | | | Adjustments | | | Pro Forma at Current Rates | | Pro Forma Proposed Rates | | |
|----------|---------------------------------------|---|---------------|--------------------|--|--|--------------------------------|---|---|---|---------------|--------------------------------------|
| Line No. | | 2020 Billing Units (bills or therms) | Current Rates | Calculated Revenue | Normalization & Annualization Adjustments (bills or therms) | Weather Normalization & Annualization Revenue Adjustment | R-10 Rate Change Annualization | 2020 Adjusted Billing Determinants (bills or therms) | 2020 Adjusted Base Year Revenue ("Margin") | Projected Billing Determinants (bills or therms) | Proposed Rate | Total Proposed Revenue ("Margin") |
| | (A) | (B) | (C) | (D) [B * C] | (E) | (F) [C * E] | | (H) [B + E] | (I) [D + F] | (J) [=H] | (K) | (L) [J * K] |
| 1 | R-5: Residential Heating | | | | | | | | | | | |
| 2 | Customer Charge | 306,525 | \$22.20 | \$6,804,865 | 7,528 | \$167,116 | | 314,053 | \$6,971,981 | 314,053 | \$27.84 | \$8,743,241 |
| 3 | Summer First 50 therms | 2,947,284 | \$0.6099 | \$1,797,548 | 148,552 | \$90,602 | | 3,095,836 | \$1,888,150 | 3,095,836 | \$0.8491 | \$2,628,674 |
| 4 | Summer Excess therms | 459,480 | \$0.6099 | \$280,237 | - | \$0 | | 459,480 | \$280,237 | 459,480 | \$0.8491 | \$390,145 |
| 5 | Winter First 50 therms | 6,432,280 | \$0.6920 | \$4,451,138 | 182,063 | \$125,988 | | 6,614,343 | \$4,577,125 | 6,614,343 | \$0.8491 | \$5,616,239 |
| 6 | Winter Excess therms | 7,449,509 | \$0.6920 | \$5,155,060 | 1,986,762 | \$1,374,840 | | 9,436,272 | \$6,529,900 | 9,436,272 | \$0.8491 | \$8,012,338 |
| 7 | Total | 17,288,553 | | \$18,488,849 | 2,317,378 | \$1,758,545 | | 19,605,931 | \$20,247,394 | 19,605,931 | | \$25,390,637 |
| 8 | R-10: Residential Heating, Low Income | | | | | | | | | | | |
| 9 | January through October | | | | | | | | | | | |
| 10 | Customer Charge | 7,409 | \$8.88 | \$65,795 | (972) | (\$21,587) | \$98,692 | | | | | |
| 11 | Summer First 50 therms | 60,977 | \$0.2440 | \$14,878 | (4,875) | (\$2,973) | \$22,311 | | | | | |
| 12 | Summer Excess therms | 4,657 | \$0.2440 | \$1,136 | - | \$0 | \$1,704 | | | | | |
| 13 | Winter First 50 therms | 164,671 | \$0.2760 | \$45,449 | (31,181) | (\$21,578) | \$68,503 | | | | | |
| 14 | Winter Excess therms | 154,635 | \$0.2760 | \$42,679 | 24,940 | \$17,258 | \$64,328 | | | | | |
| 15 | Total | 384,939 | | \$169,938 | (11,116) | (\$28,879) | \$255,538 | | | | | |
| 16 | November, December | | | | | | | | | | | |
| 17 | Customer Charge before rate change | 335 | \$8.88 | \$2,979 | | | \$4,468 | | | | | |
| 18 | Customer Charge after rate change | 938 | \$22.20 | \$20,822 | 14 | \$311 | | | | | | |
| 19 | Summer First 50 therms b/f change | 11,932 | \$0.2440 | \$2,911 | 1,843 | \$1,124 | \$4,366 | | | | | |
| 20 | Summer Excess therms b/f change | 2,539 | \$0.2440 | \$620 | | \$0 | \$929 | | | | | |
| 21 | Winter First 50 therms | 40,114 | \$0.6920 | \$27,759 | 701 | \$485 | \$0 | | | | | |
| 22 | Winter Excess therms | 25,775 | \$0.6920 | \$17,836 | 4,598 | \$3,182 | \$0 | | | | | |
| 23 | Total | 80,360 | | \$72,927 | 7,142 | \$5,102 | \$9,763 | | | | | |
| 24 | Test Year | | | | | | | | | | | |
| 25 | Customer Charge | 8,683 | | \$89,595 | (958) | (\$21,276) | \$103,160 | 7,724 | \$171,480 | 7,724 | \$27.84 | \$215,045 |
| 26 | Summer First 50 therms | 72,909 | | \$17,790 | (3,032) | (\$1,849) | \$26,677 | 69,877 | \$42,618 | 69,877 | \$0.8491 | \$59,333 |
| 27 | Summer Excess therms | 7,196 | | \$1,756 | - | \$0 | \$2,633 | 7,196 | \$4,389 | 7,196 | \$0.8491 | \$6,110 |
| 28 | Winter First 50 therms | 204,785 | | \$73,208 | (30,481) | (\$21,093) | \$68,503 | 174,305 | \$120,619 | 174,305 | \$0.8491 | \$148,002 |
| 29 | Winter Excess therms | 180,409 | | \$60,515 | 29,538 | \$20,441 | \$64,328 | 209,948 | \$145,284 | 209,948 | \$0.8491 | \$178,267 |
| 30 | Total | 465,300 | | \$242,865 | (3,974) | (\$23,777) | \$265,302 | 461,326 | \$484,389 | 461,326 | | \$606,756 |

Northern Utilities New Hampshire
Revenue Proof and Rate Design
Test Year: January 1, 2020 Through December 31, 2020

| | | | | Adjustments | | | Pro Forma at Current Rates | | Pro Forma Proposed Rates | | |
|------|---|--------------------|---------------|-------------------|-----------------------|---------------|----------------------------|---------------|--------------------------|----------|----------------|
| Line | | 2020 Billing Units | Calculated | Normalization & | Weather | R-10 Rate | 2020 Adjusted | 2020 Adjusted | Projected Billing | | Total Proposed |
| No. | Rate Description | (bills or therms) | Current Rates | Adjustments | Annualization Revenue | Change | Billing | Base Year | Determinants | Proposed | Revenue |
| | | | Revenue | (bills or therms) | Adjustment | Annualization | (bills or therms) | Revenue | (bills or therms) | Rate | ("Margin") |
| | (A) | (B) | (C) | (D) | (F) | | (H) | (I) | (J) | (K) | (L) |
| | | | [B * C] | (E) | [C * E] | | [B + E] | [D + F] | [=H] | | [J * K] |
| 31 | R-6: Residential Non-Heating | | | | | | | | | | |
| 32 | Customer Charge | 15,776 | \$22.20 | \$350,236 | (456) | (\$10,123) | 15,320 | \$340,113 | 15,320 | \$27.84 | \$426,520 |
| 33 | Summer First 10 therms | 51,805 | \$0.6470 | \$33,518 | (3,321) | (\$2,149) | 48,484 | \$31,369 | 48,484 | \$1.1208 | \$54,340 |
| 34 | Summer Excess therms | 32,928 | \$0.6470 | \$21,304 | - | \$0 | 32,928 | \$21,304 | 32,928 | \$1.1208 | \$36,906 |
| 35 | Winter First 10 therms | 52,602 | \$0.6470 | \$34,034 | (599) | (\$388) | 52,003 | \$33,646 | 52,003 | \$1.1208 | \$58,285 |
| 36 | Winter Excess therms | 94,282 | \$0.6470 | \$61,001 | 9,571 | \$6,193 | 103,854 | \$67,193 | 103,854 | \$1.1208 | \$116,399 |
| 37 | Total | 231,617 | | \$500,092 | 5,651 | (\$6,467) | 237,269 | \$493,626 | 237,269 | | \$692,451 |
| 38 | G-40/T-40: Low Annual, High Winter Use | | | | | | | | | | |
| 39 | Customer Charge | 60,528 | \$75.09 | \$4,545,034 | 2,284 | \$171,520 | 62,812 | \$4,716,554 | 62,812 | \$80.00 | \$5,024,961 |
| 40 | Summer First 75 therms | 749,335 | \$0.1865 | \$139,751 | 130,670 | \$24,370 | 880,005 | \$164,121 | 880,005 | \$0.2518 | \$221,585 |
| 41 | Summer Excess therms | 728,589 | \$0.1865 | \$135,882 | - | \$0 | 728,589 | \$135,882 | 728,589 | \$0.2518 | \$183,459 |
| 42 | Winter First 75 therms | 1,918,684 | \$0.1865 | \$357,835 | 51,517 | \$9,608 | 1,970,201 | \$367,443 | 1,970,201 | \$0.2518 | \$496,097 |
| 43 | Winter Excess therms | 6,048,253 | \$0.1865 | \$1,127,999 | 1,253,784 | \$233,831 | 7,302,037 | \$1,361,830 | 7,302,037 | \$0.2518 | \$1,838,653 |
| 44 | Total | 9,444,862 | | \$6,306,501 | 1,435,971 | \$439,328 | 10,880,833 | \$6,745,829 | 10,880,833 | | \$7,764,755 |
| 45 | G-50/T-50: Low Annual, Low Winter Use | | | | | | | | | | |
| 46 | Customer Charge | 9,988 | \$75.09 | \$749,978 | (10) | (\$760) | 9,978 | \$749,218 | 9,978 | \$80.00 | \$798,208 |
| 47 | Summer First 75 therms | 211,366 | \$0.1865 | \$39,420 | (7,547) | (\$1,408) | 203,819 | \$38,012 | 203,819 | \$0.2232 | \$45,492 |
| 48 | Summer Excess therms | 444,727 | \$0.1865 | \$82,942 | - | \$0 | 444,727 | \$82,942 | 444,727 | \$0.2232 | \$99,263 |
| 49 | Winter First 75 therms | 216,653 | \$0.1865 | \$40,406 | 3,516 | \$656 | 220,169 | \$41,061 | 220,169 | \$0.2232 | \$49,142 |
| 50 | Winter Excess therms | 601,017 | \$0.1865 | \$112,090 | 4,841 | \$903 | 605,858 | \$112,993 | 605,858 | \$0.2232 | \$135,228 |
| 51 | Total | 1,473,763 | | \$1,024,835 | 810 | (\$609) | 1,474,573 | \$1,024,226 | 1,474,573 | | \$1,127,333 |
| 52 | G-41/T-41: Medium Annual, High Winter Use | | | | | | | | | | |
| 53 | Customer Charge | 8,741 | \$222.64 | \$1,946,116 | (290) | (\$64,630) | 8,451 | \$1,881,486 | 8,451 | \$225.00 | \$1,901,430 |
| 54 | Summer All therms | 2,627,539 | \$0.1895 | \$497,919 | 81,420 | \$15,429 | 2,708,960 | \$513,348 | 2,708,960 | \$0.2860 | \$774,762 |
| 55 | Winter All therms | 11,121,406 | \$0.2425 | \$2,696,941 | 593,466 | \$143,916 | 11,714,872 | \$2,840,856 | 11,714,872 | \$0.2860 | \$3,350,453 |
| 56 | Total | 13,748,945 | | \$5,140,976 | 674,887 | \$94,715 | 14,423,832 | \$5,235,691 | 14,423,832 | | \$6,026,646 |
| 57 | G-51/T-51: Medium Annual, Low Winter Use | | | | | | | | | | |
| 58 | Customer Charge | 3,318 | \$222.64 | \$738,727 | (120) | (\$26,725) | 3,198 | \$712,003 | 3,198 | \$225.00 | \$719,550 |
| 59 | Summer First 1,000 therms | 1,231,175 | \$0.1337 | \$164,608 | (61,835) | (\$8,267) | 1,169,340 | \$156,341 | 1,169,340 | \$0.1718 | \$200,893 |
| 60 | Summer Excess therms | 515,635 | \$0.1087 | \$56,050 | 254,848 | \$27,702 | 770,483 | \$83,752 | 770,483 | \$0.1718 | \$132,369 |
| 61 | Winter First 1,300 therms | 1,677,170 | \$0.1712 | \$287,131 | (75,660) | (\$12,953) | 1,601,510 | \$274,178 | 1,601,510 | \$0.1718 | \$275,139 |
| 62 | Winter Excess therms | 1,045,521 | \$0.1399 | \$146,268 | 174,446 | \$24,405 | 1,219,967 | \$170,673 | 1,219,967 | \$0.1718 | \$209,590 |
| 63 | Total | 4,469,501 | | \$1,392,785 | 291,799 | \$4,162 | 4,761,300 | \$1,396,947 | 4,761,300 | | \$1,537,541 |

Northern Utilities New Hampshire
Revenue Proof and Rate Design
Test Year: January 1, 2020 Through December 31, 2020

| | | | | Adjustments | | | Pro Forma at Current Rates | | Pro Forma Proposed Rates | | | |
|----------|---|---|---------------|--------------------|--|--|--------------------------------|---|---|---|---------------|--------------------------------------|
| Line No. | Rate Description | 2020 Billing Units (bills or therms) | Current Rates | Calculated Revenue | Normalization & Annualization Adjustments (bills or therms) | Weather Normalization & Annualization Revenue Adjustment | R-10 Rate Change Annualization | 2020 Adjusted Billing Determinants (bills or therms) | 2020 Adjusted Base Year Revenue ("Margin") | Projected Billing Determinants (bills or therms) | Proposed Rate | Total Proposed Revenue ("Margin") |
| | (A) | (B) | (C) | (D) [B * C] | (E) | (F) [C * E] | | (H) [B + E] | (I) [D + F] | (J) [=H] | (K) | (L) [J * K] |
| 64 | G-42/T-42: High Annual, High Winter Use | | | | | | | | | | | |
| 65 | Customer Charge | 413 | \$1,335.81 | \$551,022 | (41) | (\$54,100) | | 372 | \$496,921 | 372 | \$1,350.00 | \$502,200 |
| 66 | Summer All therms | 1,589,451 | \$0.1206 | \$191,688 | (42,692) | (\$5,149) | | 1,546,759 | \$186,539 | 1,546,759 | \$0.2167 | \$335,183 |
| 67 | Winter All therms | 4,234,069 | \$0.1984 | \$840,039 | 108,944 | \$21,614 | | 4,343,013 | \$861,654 | 4,343,013 | \$0.2167 | \$941,131 |
| 68 | Total | 5,823,520 | | \$1,582,749 | 66,252 | (\$37,635) | | 5,889,772 | \$1,545,114 | 5,889,772 | | \$1,778,514 |
| 69 | G-52/T-52: High Annual, Low Winter Use | | | | | | | | | | | |
| 70 | Customer Charge | 391 | \$1,335.81 | \$521,901 | 5 | \$7,080 | | 396 | \$528,981 | 396 | \$1,350.00 | \$534,600 |
| 71 | Summer All therms | 7,827,306 | \$0.0792 | \$619,923 | 29,672 | \$2,350 | | 7,856,979 | \$622,273 | 7,856,979 | \$0.1121 | \$880,767 |
| 72 | Winter All therms | 8,356,912 | \$0.1720 | \$1,437,389 | 203,384 | \$34,982 | | 8,560,295 | \$1,472,371 | 8,560,295 | \$0.1720 | \$1,472,371 |
| 73 | Total | 16,184,218 | | \$2,579,212 | 233,061 | \$44,412 | | 16,417,274 | \$2,623,624 | 16,417,274 | | \$2,887,738 |
| 74 | Total | | | | | | | | | | | |
| 75 | Customer Charge | 414,362 | | \$16,297,475 | 7,942 | \$168,102 | \$103,160 | 422,304 | \$16,568,737 | 422,304 | | \$18,865,756 |
| 76 | Summer First Block therms | 17,308,170 | | \$3,502,164 | 271,888 | \$113,930 | \$26,677 | 17,580,058 | \$3,642,771 | 17,580,058 | | \$5,201,030 |
| 77 | Summer Excess therms | 2,188,556 | | \$578,170 | 254,848 | \$27,702 | \$2,633 | 2,443,404 | \$608,505 | 2,443,404 | | \$848,251 |
| 78 | Winter First Block therms | 34,214,561 | | \$10,218,121 | 1,036,150 | \$302,330 | \$68,503 | 35,250,711 | \$10,588,954 | 35,250,711 | | \$12,406,859 |
| 79 | Winter Excess therms | 15,418,993 | | \$6,662,934 | 3,458,944 | \$1,660,611 | \$64,328 | 18,877,936 | \$8,387,873 | 18,877,936 | | \$10,490,475 |
| 80 | Total | 69,130,280 | | \$37,258,864 | 5,021,830 | \$2,272,675 | \$265,302 | 74,152,109 | \$39,796,840 | 74,152,109 | | \$47,812,371 |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

January 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,300 | \$561,670.36 | \$22.20 | \$561,670.36 | \$0.00 | 0.00% |
| | | Summer First 50 therms | (176.12) | -\$107.41 | \$0.6099 | -\$107.41 | \$0.00 | 0.00% |
| | | Summer Excess therms | (11,005.20) | -\$6,712.08 | \$0.6099 | -\$6,712.07 | \$0.01 | 0.00% |
| | | Winter First 50 therms | 1,153,757.74 | \$798,400.75 | \$0.6920 | \$798,400.35 | -\$0.40 | 0.00% |
| | | Winter Excess therms | 1,836,512.56 | \$1,270,869.12 | \$0.6920 | \$1,270,866.69 | -\$2.43 | 0.00% |
| | | Total therms only | 2,979,088.98 | \$2,062,450.38 | | \$2,062,447.56 | -\$2.82 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 742 | \$6,585.69 | \$8.88 | \$6,585.69 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 433.90 | \$105.89 | \$0.2440 | \$105.87 | -\$0.02 | -0.02% |
| | | Summer Excess therms | 151.07 | \$36.85 | \$0.2440 | \$36.86 | \$0.01 | 0.03% |
| | | Winter First 50 therms | 34,689.20 | \$9,601.96 | \$0.2760 | \$9,574.22 | -\$27.74 | -0.29% |
| | | Winter Excess therms | 42,826.52 | \$11,854.37 | \$0.2760 | \$11,820.12 | -\$34.25 | -0.29% |
| | | Total therms only | 78,100.70 | \$21,599.07 | | \$21,537.07 | -\$62.00 | -0.29% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,267 | \$28,128.14 | \$22.20 | \$28,128.14 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 4.82 | \$3.12 | \$0.6470 | \$3.12 | \$0.00 | -0.15% |
| | | Summer Excess therms | 12.56 | \$8.12 | \$0.6470 | \$8.12 | \$0.00 | 0.05% |
| | | Winter First 10 therms | 8,739.89 | \$5,654.80 | \$0.6470 | \$5,654.71 | -\$0.09 | 0.00% |
| | | Winter Excess therms | 20,355.71 | \$13,170.29 | \$0.6470 | \$13,170.15 | -\$0.14 | 0.00% |
| | | Total therms only | 29,112.97 | \$18,836.33 | | \$18,836.09 | -\$0.24 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,126 | \$384,903.81 | \$75.09 | \$384,903.81 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 0.23 | \$0.05 | \$0.1865 | \$0.04 | -\$0.01 | -12.34% |
| | | Summer Excess therms | (9.39) | -\$1.75 | \$0.1865 | -\$1.75 | \$0.00 | 0.03% |
| | | Winter First 75 therms | 351,209.13 | \$65,510.71 | \$0.1865 | \$65,500.50 | -\$10.21 | -0.02% |
| | | Winter Excess therms | 1,449,154.63 | \$270,267.34 | \$0.1865 | \$270,267.34 | \$0.00 | 0.00% |
| | | Total therms only | 1,800,354.61 | \$335,776.35 | | \$335,766.13 | -\$10.22 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 812 | \$60,944.80 | \$75.09 | \$60,944.80 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 75 therms | 38,059.15 | \$7,098.86 | \$0.1865 | \$7,098.03 | -\$0.83 | -0.01% |
| | | Winter Excess therms | 124,532.65 | \$23,225.40 | \$0.1865 | \$23,225.34 | -\$0.06 | 0.00% |
| | | Total therms only | 162,591.80 | \$30,324.26 | | \$30,323.37 | -\$0.89 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 742 | \$165,258.26 | \$222.64 | \$165,258.26 | \$0.00 | 0.00% |
| | | Summer All therms | 11,142.00 | \$2,111.40 | \$0.1895 | \$2,111.41 | \$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 2,457,584.19 | \$595,964.26 | \$0.2425 | \$595,964.17 | -\$0.09 | 0.00% |
| | | Total therms only | 2,468,726.20 | \$598,075.66 | | \$598,075.58 | -\$0.08 | 0.00% |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 279 | \$62,168.51 | \$222.64 | \$62,168.51 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 22.26 | \$2.97 | \$0.1337 | \$2.98 | \$0.01 | 0.21% |
| | | Summer Excess therms | 381.48 | \$41.47 | \$0.1087 | \$41.47 | \$0.00 | -0.01% |
| | | Winter First 1,300 therms | 326,704.18 | \$55,931.72 | \$0.1712 | \$55,931.76 | \$0.04 | 0.00% |
| | | Winter Excess therms | 247,228.16 | \$34,587.18 | \$0.1399 | \$34,587.22 | \$0.04 | 0.00% |
| | | Total therms only | 574,336.08 | \$90,563.34 | | \$90,563.42 | \$0.08 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 34 | \$45,417.54 | \$1,335.81 | \$45,417.54 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1206 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 883,131.56 | \$175,213.31 | \$0.1984 | \$175,213.30 | -\$0.01 | 0.00% |
| | | Total therms only | 883,131.56 | \$175,213.31 | | \$175,213.30 | -\$0.01 | 0.00% |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$42,523.29 | \$1,335.81 | \$42,523.29 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.0792 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,285,855.21 | \$221,167.12 | \$0.1720 | \$221,167.10 | -\$0.02 | 0.00% |
| | | Total therms only | 1,285,855.21 | \$221,167.12 | | \$221,167.10 | -\$0.02 | 0.00% |
| Total | | Customers | 34,334 | \$1,357,600.40 | | \$1,357,600.40 | \$0.00 | 0.00% |
| | | Summer First Block therms | 11,427.10 | \$2,116.02 | | \$2,116.00 | -\$0.02 | 0.00% |
| | | Summer Excess therms | (10,469.48) | -\$6,627.39 | | -\$6,627.37 | \$0.02 | 0.00% |
| | | Winter First Block therms | 6,539,730.24 | \$1,934,543.49 | | \$1,934,504.13 | -\$39.36 | 0.00% |
| | | Winter Excess therms | 3,720,610.23 | \$1,623,973.70 | | \$1,623,936.85 | -\$36.85 | 0.00% |
| | | Total therms only | 10,261,298.10 | \$3,554,005.82 | | \$3,553,929.62 | -\$76.20 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

February 2020

| <u>Rate Class</u> | <u>Description</u> | | <u>Billing Units</u> | <u>Billed Revenue</u> | <u>Billing Rate</u> | <u>Calculated Revenue</u> | <u>Variance</u> | <u>Percent Variance</u> |
|-------------------|---------------------------------|---------------------------|----------------------|-----------------------|---------------------|---------------------------|-----------------|-------------------------|
| R-5 | Residential Heating | Customers | 25,213 | \$559,726.47 | \$22.20 | \$559,726.47 | \$0.00 | 0.00% |
| | | Summer First 50 therms | (785.81) | -\$479.23 | \$0.6099 | -\$479.27 | -\$0.04 | 0.01% |
| | | Summer Excess therms | (301.70) | -\$184.01 | \$0.6099 | -\$184.01 | \$0.00 | 0.00% |
| | | Winter First 50 therms | 1,154,691.25 | \$799,045.99 | \$0.6920 | \$799,046.34 | \$0.35 | 0.00% |
| | | Winter Excess therms | 1,873,952.84 | \$1,296,776.29 | \$0.6920 | \$1,296,775.36 | -\$0.93 | 0.00% |
| | | Total therms only | 3,027,556.57 | \$2,095,159.04 | | \$2,095,158.43 | -\$0.61 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 817 | \$7,257.05 | \$8.88 | \$7,257.05 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 823.29 | \$200.92 | \$0.2440 | \$200.88 | -\$0.04 | -0.02% |
| | | Summer Excess therms | 301.70 | \$73.63 | \$0.2440 | \$73.62 | -\$0.01 | -0.02% |
| | | Winter First 50 therms | 37,778.21 | \$10,457.01 | \$0.2760 | \$10,426.79 | -\$30.22 | -0.29% |
| | | Winter Excess therms | 48,535.95 | \$13,435.05 | \$0.2760 | \$13,395.92 | -\$39.13 | -0.29% |
| | | Total therms only | 87,439.16 | \$24,166.61 | | \$24,097.21 | -\$69.40 | -0.29% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,289 | \$28,615.06 | \$22.20 | \$28,615.06 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 23.35 | \$15.10 | \$0.6470 | \$15.11 | \$0.01 | 0.05% |
| | | Summer Excess therms | 5.46 | \$3.54 | \$0.6470 | \$3.53 | -\$0.01 | -0.30% |
| | | Winter First 10 therms | 8,868.21 | \$5,738.17 | \$0.6470 | \$5,737.73 | -\$0.44 | -0.01% |
| | | Winter Excess therms | 19,487.10 | \$12,608.16 | \$0.6470 | \$12,608.15 | -\$0.01 | 0.00% |
| | | Total therms only | 28,384.11 | \$18,364.97 | | \$18,364.52 | -\$0.45 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,124 | \$384,766.24 | \$75.09 | \$384,766.24 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 16.86 | \$3.15 | \$0.1865 | \$3.14 | -\$0.01 | -0.20% |
| | | Summer Excess therms | 52.50 | \$9.79 | \$0.1865 | \$9.79 | \$0.00 | 0.01% |
| | | Winter First 75 therms | 351,597.73 | \$65,583.54 | \$0.1865 | \$65,572.98 | -\$10.56 | -0.02% |
| | | Winter Excess therms | 1,409,537.02 | \$262,878.99 | \$0.1865 | \$262,878.65 | -\$0.34 | 0.00% |
| | | Total therms only | 1,761,204.09 | \$328,475.47 | | \$328,464.56 | -\$10.91 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 825 | \$61,951.76 | \$75.09 | \$61,951.76 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 75 therms | 37,992.19 | \$7,086.46 | \$0.1865 | \$7,085.54 | -\$0.92 | -0.01% |
| | | Winter Excess therms | 125,768.97 | \$23,455.95 | \$0.1865 | \$23,455.91 | -\$0.04 | 0.00% |
| | | Total therms only | 163,761.16 | \$30,542.41 | | \$30,541.46 | -\$0.95 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 739 | \$164,538.39 | \$222.64 | \$164,538.39 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1895 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 2,407,737.49 | \$583,876.54 | \$0.2425 | \$583,876.34 | -\$0.20 | 0.00% |
| | | Total therms only | 2,407,737.49 | \$583,876.54 | | \$583,876.34 | -\$0.20 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 277 | \$61,708.39 | \$222.64 | \$61,708.39 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 0.00 | \$0.00 | \$0.1337 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1087 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 1,300 therms | 322,404.39 | \$55,195.63 | \$0.1712 | \$55,195.63 | \$0.00 | 0.00% |
| | | Winter Excess therms | 241,633.42 | \$33,804.53 | \$0.1399 | \$33,804.52 | -\$0.01 | 0.00% |
| | | Total therms only | 564,037.81 | \$89,000.16 | | \$89,000.15 | -\$0.01 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$46,753.35 | \$1,335.81 | \$46,753.35 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1206 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 842,263.98 | \$167,105.16 | \$0.1984 | \$167,105.17 | \$0.01 | 0.00% |
| | | Total therms only | 842,263.98 | \$167,105.16 | | \$167,105.17 | \$0.01 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$42,745.92 | \$1,335.81 | \$42,745.92 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.0792 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,458,466.39 | \$250,856.21 | \$0.1720 | \$250,856.22 | \$0.01 | 0.00% |
| | | Total therms only | 1,458,466.39 | \$250,856.21 | | \$250,856.22 | \$0.01 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,351 | \$1,358,062.63 | | \$1,358,062.63 | \$0.00 | 0.00% |
| | | Summer First Block therms | 77.69 | -\$260.06 | | -\$260.13 | -\$0.07 | 0.03% |
| | | Summer Excess therms | 57.95 | -\$97.05 | | -\$97.07 | -\$0.02 | 0.02% |
| | | Winter First Block therms | 6,621,799.83 | \$1,944,944.71 | | \$1,944,902.74 | -\$41.97 | 0.00% |
| | | Winter Excess therms | 3,718,915.29 | \$1,642,958.97 | | \$1,642,918.52 | -\$40.45 | 0.00% |
| | | Total therms only | 10,340,850.77 | \$3,587,546.57 | | \$3,587,464.06 | -\$82.51 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

March 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,370 | \$563,219.22 | \$22.20 | \$563,219.22 | \$0.00 | 0.00% |
| | | Summer First 50 therms | (246.67) | -\$150.42 | \$0.6099 | -\$150.44 | -\$0.02 | 0.01% |
| | | Summer Excess therms | (84.11) | -\$51.31 | \$0.6099 | -\$51.30 | \$0.01 | -0.02% |
| | | Winter First 50 therms | 1,125,383.55 | \$778,765.99 | \$0.6920 | \$778,765.42 | -\$0.57 | 0.00% |
| | | Winter Excess therms | 1,456,716.45 | \$1,008,048.11 | \$0.6920 | \$1,008,047.78 | -\$0.33 | 0.00% |
| | | Total therms only | 2,581,769.22 | \$1,786,612.37 | | \$1,786,611.46 | -\$0.91 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 760 | \$6,750.87 | \$8.88 | \$6,750.87 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 246.67 | \$60.22 | \$0.2440 | \$60.19 | -\$0.03 | -0.06% |
| | | Summer Excess therms | 84.11 | \$20.52 | \$0.2440 | \$20.52 | \$0.00 | 0.02% |
| | | Winter First 50 therms | 35,224.56 | \$9,750.21 | \$0.2760 | \$9,721.98 | -\$28.23 | -0.29% |
| | | Winter Excess therms | 35,498.33 | \$9,826.00 | \$0.2760 | \$9,797.54 | -\$28.46 | -0.29% |
| | | Total therms only | 71,053.67 | \$19,656.95 | | \$19,600.23 | -\$56.72 | -0.29% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,295 | \$28,759.36 | \$22.20 | \$28,759.36 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 10 therms | 8,853.18 | \$5,727.77 | \$0.6470 | \$5,728.01 | \$0.24 | 0.00% |
| | | Winter Excess therms | 17,177.84 | \$11,114.02 | \$0.6470 | \$11,114.07 | \$0.05 | 0.00% |
| | | Total therms only | 26,031.02 | \$16,841.79 | | \$16,842.07 | \$0.28 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,128 | \$385,064.08 | \$75.09 | \$385,064.08 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 5.92 | \$1.10 | \$0.1865 | \$1.10 | \$0.00 | 0.29% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 75 therms | 343,672.37 | \$64,104.84 | \$0.1865 | \$64,094.90 | -\$9.94 | -0.02% |
| | | Winter Excess therms | 1,128,042.25 | \$210,379.92 | \$0.1865 | \$210,379.88 | -\$0.04 | 0.00% |
| | | Total therms only | 1,471,720.53 | \$274,485.86 | | \$274,475.88 | -\$9.98 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 826 | \$61,986.80 | \$75.09 | \$61,986.80 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 75 therms | 38,185.58 | \$7,122.63 | \$0.1865 | \$7,121.61 | -\$1.02 | -0.01% |
| | | Winter Excess therms | 118,705.91 | \$22,138.59 | \$0.1865 | \$22,138.65 | \$0.06 | 0.00% |
| | | Total therms only | 156,891.49 | \$29,261.22 | | \$29,260.26 | -\$0.96 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 736 | \$163,937.25 | \$222.64 | \$163,937.25 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1895 | \$0.00 | \$0.00 | 0.00% |
| | | Winter All therms | 2,077,386.78 | \$503,766.32 | \$0.2425 | \$503,766.29 | -\$0.03 | 0.00% |
| | | Total therms only | 2,077,386.78 | \$503,766.32 | | \$503,766.29 | -\$0.03 | 0.00% |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 278 | \$61,893.92 | \$222.64 | \$61,893.92 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 0.00 | \$0.00 | \$0.1337 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1087 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 1,300 therms | 317,568.01 | \$54,367.66 | \$0.1712 | \$54,367.64 | -\$0.02 | 0.00% |
| | | Winter Excess therms | 218,150.34 | \$30,519.28 | \$0.1399 | \$30,519.23 | -\$0.05 | 0.00% |
| | | Total therms only | 535,718.35 | \$84,886.94 | | \$84,886.88 | -\$0.06 | 0.00% |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$46,753.35 | \$1,335.81 | \$46,753.35 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1206 | \$0.00 | \$0.00 | 0.00% |
| | | Winter All therms | 710,410.62 | \$140,945.49 | \$0.1984 | \$140,945.47 | -\$0.02 | 0.00% |
| | | Total therms only | 710,410.62 | \$140,945.49 | | \$140,945.47 | -\$0.02 | 0.00% |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$42,745.92 | \$1,335.81 | \$42,745.92 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.0792 | \$0.00 | \$0.00 | 0.00% |
| | | Winter All therms | 1,334,530.73 | \$229,539.31 | \$0.1720 | \$229,539.28 | -\$0.03 | 0.00% |
| | | Total therms only | 1,334,530.73 | \$229,539.31 | | \$229,539.28 | -\$0.03 | 0.00% |
| | | | | | | | | |
| Total | | Customers | 34,461 | \$1,361,110.77 | | \$1,361,110.77 | \$0.00 | 0.00% |
| | | Summer First Block therms | 5.92 | -\$89.10 | | -\$89.15 | -\$0.05 | 0.06% |
| | | Summer Excess therms | 0.00 | -\$30.79 | | -\$30.78 | \$0.01 | -0.04% |
| | | Winter First Block therms | 5,991,215.37 | \$1,794,090.22 | | \$1,794,050.60 | -\$39.62 | 0.00% |
| | | Winter Excess therms | 2,974,291.12 | \$1,292,025.92 | | \$1,291,997.15 | -\$28.77 | 0.00% |
| | | Total therms only | 8,965,512.41 | \$3,085,996.25 | | \$3,085,927.82 | -\$68.43 | 0.00% |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

April 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,211 | \$559,684.91 | \$22.20 | \$559,684.91 | \$0.00 | 0.00% |
| | | Summer First 50 therms | (375.75) | -\$228.78 | \$0.6099 | -\$229.17 | -\$0.39 | 0.17% |
| | | Summer Excess therms | (144.55) | -\$88.16 | \$0.6099 | -\$88.16 | \$0.00 | 0.00% |
| | | Winter First 50 therms | 1,021,496.33 | \$706,876.06 | \$0.6920 | \$706,875.46 | -\$0.60 | 0.00% |
| | | Winter Excess therms | 773,059.46 | \$534,957.17 | \$0.6920 | \$534,957.15 | -\$0.02 | 0.00% |
| | | Total therms only | 1,794,035.50 | \$1,241,516.29 | | \$1,241,515.28 | -\$1.01 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 879 | \$7,808.17 | \$8.88 | \$7,808.17 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 329.30 | \$80.39 | \$0.2440 | \$80.35 | -\$0.04 | -0.05% |
| | | Summer Excess therms | 111.46 | \$27.20 | \$0.2440 | \$27.20 | \$0.00 | -0.01% |
| | | Winter First 50 therms | 36,882.96 | \$10,209.07 | \$0.2760 | \$10,179.70 | -\$29.37 | -0.29% |
| | | Winter Excess therms | 18,888.50 | \$5,228.44 | \$0.2760 | \$5,213.23 | -\$15.21 | -0.29% |
| | | Total therms only | 56,212.23 | \$15,545.10 | | \$15,500.47 | -\$44.63 | -0.29% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,280 | \$28,412.30 | \$22.20 | \$28,412.30 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 10 therms | 8,723.18 | \$5,643.94 | \$0.6470 | \$5,643.90 | -\$0.04 | 0.00% |
| | | Winter Excess therms | 12,546.04 | \$8,117.25 | \$0.6470 | \$8,117.29 | \$0.04 | 0.00% |
| | | Total therms only | 21,269.22 | \$13,761.19 | | \$13,761.19 | \$0.00 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,081 | \$381,500.56 | \$75.09 | \$381,500.56 | \$0.00 | 0.00% |
| | | Summer First 75 therms | (0.88) | -\$0.16 | \$0.1865 | -\$0.16 | \$0.00 | 2.81% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 75 therms | 297,711.77 | \$55,531.31 | \$0.1865 | \$55,523.25 | -\$8.06 | -0.01% |
| | | Winter Excess therms | 637,120.15 | \$118,823.00 | \$0.1865 | \$118,822.91 | -\$0.09 | 0.00% |
| | | Total therms only | 934,831.04 | \$174,354.15 | | \$174,345.99 | -\$8.16 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 828 | \$62,159.49 | \$75.09 | \$62,159.49 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 3.19 | \$0.60 | \$0.1865 | \$0.59 | -\$0.01 | -0.84% |
| | | Summer Excess therms | 4.40 | \$0.82 | \$0.1865 | \$0.82 | \$0.00 | -0.02% |
| | | Winter First 75 therms | 34,214.91 | \$6,382.03 | \$0.1865 | \$6,381.08 | -\$0.95 | -0.01% |
| | | Winter Excess therms | 64,674.30 | \$12,061.89 | \$0.1865 | \$12,061.76 | -\$0.13 | 0.00% |
| | | Total therms only | 98,896.79 | \$18,445.34 | | \$18,444.25 | -\$1.09 | -0.01% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 736 | \$163,963.36 | \$222.64 | \$163,963.36 | \$0.00 | 0.00% |
| | | Summer All therms | 1,824.33 | \$345.71 | \$0.1895 | \$345.71 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,333,734.38 | \$323,430.75 | \$0.2425 | \$323,430.59 | -\$0.16 | 0.00% |
| | | Total therms only | 1,335,558.71 | \$323,776.46 | | \$323,776.30 | -\$0.16 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 278 | \$61,893.93 | \$222.64 | \$61,893.93 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 100.00 | \$13.38 | \$0.1337 | \$13.37 | -\$0.01 | -0.08% |
| | | Summer Excess therms | 258.60 | \$28.11 | \$0.1087 | \$28.11 | \$0.00 | 0.00% |
| | | Winter First 1,300 therms | 218,971.85 | \$37,487.99 | \$0.1712 | \$37,487.98 | -\$0.01 | 0.00% |
| | | Winter Excess therms | 88,131.75 | \$12,329.64 | \$0.1399 | \$12,329.63 | -\$0.01 | 0.00% |
| | | Total therms only | 307,462.20 | \$49,859.12 | | \$49,859.09 | -\$0.03 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$46,753.35 | \$1,335.81 | \$46,753.35 | \$0.00 | 0.00% |
| | | Summer All therms | 14,062.12 | \$1,695.90 | \$0.1206 | \$1,695.89 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 516,408.16 | \$102,455.37 | \$0.1984 | \$102,455.38 | \$0.01 | 0.00% |
| | | Total therms only | 530,470.27 | \$104,151.27 | | \$104,151.27 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$42,745.93 | \$1,335.81 | \$42,745.93 | \$0.00 | 0.00% |
| | | Summer All therms | 41,018.40 | \$3,248.64 | \$0.0792 | \$3,248.66 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,300,351.79 | \$223,660.50 | \$0.1720 | \$223,660.51 | \$0.01 | 0.00% |
| | | Total therms only | 1,341,370.19 | \$226,909.14 | | \$226,909.16 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,360 | \$1,354,922.00 | | \$1,354,922.00 | \$0.00 | 0.00% |
| | | Summer First Block therms | 56,960.71 | \$5,155.68 | | \$5,155.24 | -\$0.44 | -0.01% |
| | | Summer Excess therms | 229.91 | -\$32.03 | | -\$32.03 | \$0.00 | 0.01% |
| | | Winter First Block therms | 4,768,495.32 | \$1,471,677.02 | | \$1,471,637.83 | -\$39.19 | 0.00% |
| | | Winter Excess therms | 1,594,420.20 | \$691,517.39 | | \$691,501.96 | -\$15.43 | 0.00% |
| | | Total therms only | 6,420,106.14 | \$2,168,318.06 | | \$2,168,263.00 | -\$55.06 | 0.00% |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

May 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Avg Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|------------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,458 | \$565,178.56 | \$22.20 | \$565,178.56 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 441,550.64 | \$269,300.29 | \$0.6099 | \$269,301.74 | \$1.45 | 0.00% |
| | | Summer Excess therms | 168,069.76 | \$102,506.49 | \$0.6099 | \$102,505.75 | -\$0.74 | 0.00% |
| | | Winter First 50 therms | 456,324.76 | \$315,764.43 | \$0.6920 | \$315,776.73 | \$12.30 | 0.00% |
| | | Winter Excess therms | 219,608.80 | \$151,970.27 | \$0.6920 | \$151,969.29 | -\$0.98 | 0.00% |
| | | Total therms only | 1,285,553.96 | \$839,541.48 | | \$839,553.51 | \$12.03 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 794 | \$7,048.14 | \$8.88 | \$7,048.14 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 14,088.92 | \$3,437.79 | \$0.2440 | \$3,437.70 | -\$0.09 | 0.00% |
| | | Summer Excess therms | 2,857.21 | \$697.17 | \$0.2440 | \$697.16 | -\$0.01 | 0.00% |
| | | Winter First 50 therms | 14,238.77 | \$3,941.32 | \$0.2760 | \$3,929.90 | -\$11.42 | -0.29% |
| | | Winter Excess therms | 3,851.42 | \$1,066.09 | \$0.2760 | \$1,062.99 | -\$3.10 | -0.29% |
| | | Total therms only | 35,036.32 | \$9,142.37 | | \$9,127.75 | -\$14.62 | -0.16% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,311 | \$29,096.81 | \$22.20 | \$29,096.81 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 4,299.07 | \$2,782.62 | \$0.6470 | \$2,781.50 | -\$1.12 | -0.04% |
| | | Summer Excess therms | 4,584.70 | \$2,966.29 | \$0.6470 | \$2,966.30 | \$0.01 | 0.00% |
| | | Winter First 10 therms | 4,457.78 | \$2,882.76 | \$0.6470 | \$2,884.18 | \$1.42 | 0.05% |
| | | Winter Excess therms | 5,319.74 | \$3,441.85 | \$0.6470 | \$3,441.87 | \$0.02 | 0.00% |
| | | Total therms only | 18,661.28 | \$12,073.52 | | \$12,073.85 | \$0.33 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,099 | \$382,919.09 | \$75.09 | \$382,919.09 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 127,196.81 | \$23,719.89 | \$0.1865 | \$23,722.21 | \$2.32 | 0.01% |
| | | Summer Excess therms | 170,484.55 | \$31,795.45 | \$0.1865 | \$31,795.37 | -\$0.08 | 0.00% |
| | | Winter First 75 therms | 125,540.31 | \$23,411.28 | \$0.1865 | \$23,413.27 | \$1.99 | 0.01% |
| | | Winter Excess therms | 181,705.09 | \$33,888.16 | \$0.1865 | \$33,888.00 | -\$0.16 | 0.00% |
| | | Total therms only | 604,926.76 | \$112,814.78 | | \$112,818.84 | \$4.06 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 833 | \$62,552.50 | \$75.09 | \$62,552.50 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 16,384.77 | \$3,055.63 | \$0.1865 | \$3,055.76 | \$0.13 | 0.00% |
| | | Summer Excess therms | 30,337.90 | \$5,658.10 | \$0.1865 | \$5,658.02 | -\$0.08 | 0.00% |
| | | Winter First 75 therms | 15,893.73 | \$2,963.91 | \$0.1865 | \$2,964.18 | \$0.27 | 0.01% |
| | | Winter Excess therms | 28,865.56 | \$5,383.45 | \$0.1865 | \$5,383.43 | -\$0.02 | 0.00% |
| | | Total therms only | 91,481.96 | \$17,061.09 | | \$17,061.38 | \$0.29 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 735 | \$163,537.51 | \$222.64 | \$163,537.51 | \$0.00 | 0.00% |
| | | Summer All therms | 479,197.61 | \$90,807.95 | \$0.1895 | \$90,807.95 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 448,672.80 | \$108,803.12 | \$0.2425 | \$108,803.15 | \$0.03 | 0.00% |
| | | Total therms only | 927,870.41 | \$199,611.07 | | \$199,611.10 | \$0.03 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 278 | \$61,953.64 | \$222.64 | \$61,953.64 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 92,368.98 | \$12,349.69 | \$0.1337 | \$12,349.73 | \$0.04 | 0.00% |
| | | Summer Excess therms | 45,723.86 | \$4,970.14 | \$0.1087 | \$4,970.18 | \$0.04 | 0.00% |
| | | Winter First 1,300 therms | 96,811.60 | \$16,574.17 | \$0.1712 | \$16,574.15 | -\$0.02 | 0.00% |
| | | Winter Excess therms | 40,343.12 | \$5,643.96 | \$0.1399 | \$5,644.00 | \$0.04 | 0.00% |
| | | Total therms only | 275,247.57 | \$39,537.96 | | \$39,538.07 | \$0.11 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$47,421.25 | \$1,335.81 | \$47,421.25 | \$0.00 | 0.00% |
| | | Summer All therms | 302,172.76 | \$36,442.05 | \$0.1206 | \$36,442.03 | -\$0.02 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 38,889.49 | \$7,715.70 | \$0.1984 | \$7,715.68 | -\$0.02 | 0.00% |
| | | Total therms only | 341,062.25 | \$44,157.75 | | \$44,157.71 | -\$0.04 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 34 | \$44,749.64 | \$1,335.81 | \$44,749.64 | \$0.00 | 0.00% |
| | | Summer All therms | 1,276,171.08 | \$101,072.73 | \$0.0792 | \$101,072.75 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 5,649.67 | \$971.75 | \$0.1720 | \$971.74 | -\$0.01 | 0.00% |
| | | Total therms only | 1,281,820.75 | \$102,044.48 | | \$102,044.49 | \$0.01 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,577 | \$1,364,457.14 | | \$1,364,457.14 | \$0.00 | 0.00% |
| | | Summer First Block therms | 2,753,430.64 | \$542,968.64 | | \$542,971.36 | \$2.72 | 0.00% |
| | | Summer Excess therms | 422,057.98 | \$148,593.64 | | \$148,592.78 | -\$0.86 | 0.00% |
| | | Winter First Block therms | 1,206,478.90 | \$483,028.44 | | \$483,032.98 | \$4.54 | 0.00% |
| | | Winter Excess therms | 479,693.73 | \$201,393.78 | | \$201,389.58 | -\$4.20 | 0.00% |
| | | Total therms only | 4,861,661.25 | \$1,375,984.50 | | \$1,375,986.70 | \$2.20 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

June 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,363 | \$563,047.50 | \$22.20 | \$563,047.50 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 501,662.91 | \$305,978.03 | \$0.6099 | \$305,964.21 | -\$13.82 | 0.00% |
| | | Summer Excess therms | 45,953.13 | \$28,026.93 | \$0.6099 | \$28,026.81 | -\$0.12 | 0.00% |
| | | Winter First 50 therms | (4,818.17) | -\$3,334.17 | \$0.6920 | -\$3,334.17 | \$0.00 | 0.00% |
| | | Winter Excess therms | (4,570.23) | -\$3,162.66 | \$0.6920 | -\$3,162.60 | \$0.06 | 0.00% |
| | | Total therms only | 538,227.64 | \$327,508.13 | | \$327,494.25 | -\$13.88 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 781 | \$6,932.00 | \$8.88 | \$6,932.00 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 11,841.11 | \$2,889.05 | \$0.2440 | \$2,889.23 | \$0.18 | 0.01% |
| | | Summer Excess therms | 477.77 | \$116.58 | \$0.2440 | \$116.58 | \$0.00 | 0.00% |
| | | Winter First 50 therms | 4,941.72 | \$1,367.87 | \$0.2760 | \$1,363.91 | -\$3.96 | -0.29% |
| | | Winter Excess therms | 4,712.37 | \$1,304.38 | \$0.2760 | \$1,300.62 | -\$3.76 | -0.29% |
| | | Total therms only | 21,972.97 | \$5,677.88 | | \$5,670.34 | -\$7.54 | -0.13% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,331 | \$29,557.08 | \$22.20 | \$29,557.08 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 8,567.41 | \$5,543.44 | \$0.6470 | \$5,543.11 | -\$0.33 | -0.01% |
| | | Summer Excess therms | 6,176.91 | \$3,996.55 | \$0.6470 | \$3,996.46 | -\$0.09 | 0.00% |
| | | Winter First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 14,744.31 | \$9,539.99 | | \$9,539.57 | -\$0.42 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 4,953 | \$371,890.86 | \$75.09 | \$371,890.86 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 123,207.94 | \$22,979.28 | \$0.1865 | \$22,978.28 | -\$1.00 | 0.00% |
| | | Summer Excess therms | 84,063.93 | \$15,678.11 | \$0.1865 | \$15,677.92 | -\$0.19 | 0.00% |
| | | Winter First 75 therms | (23.61) | -\$4.39 | \$0.1865 | -\$4.40 | -\$0.01 | 0.31% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 207,248.27 | \$38,653.00 | | \$38,651.80 | -\$1.20 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 844 | \$63,383.51 | \$75.09 | \$63,383.51 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 34,018.38 | \$6,345.10 | \$0.1865 | \$6,344.43 | -\$0.67 | -0.01% |
| | | Summer Excess therms | 66,977.83 | \$12,491.49 | \$0.1865 | \$12,491.36 | -\$0.13 | 0.00% |
| | | Winter First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 100,996.20 | \$18,836.59 | | \$18,835.79 | -\$0.80 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 729 | \$162,289.72 | \$222.64 | \$162,289.72 | \$0.00 | 0.00% |
| | | Summer All therms | 401,386.09 | \$76,062.81 | \$0.1895 | \$76,062.66 | -\$0.15 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.2425 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 401,386.09 | \$76,062.81 | | \$76,062.66 | -\$0.15 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 277 | \$61,597.07 | \$222.64 | \$61,597.07 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 189,966.68 | \$25,398.53 | \$0.1337 | \$25,398.54 | \$0.01 | 0.00% |
| | | Summer Excess therms | 76,366.94 | \$8,301.09 | \$0.1087 | \$8,301.09 | \$0.00 | 0.00% |
| | | Winter First 1,300 therms | 0.00 | \$0.00 | \$0.1712 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | (3,946.42) | -\$552.11 | \$0.1399 | -\$552.10 | \$0.01 | 0.00% |
| | | Total therms only | 262,387.20 | \$33,147.51 | | \$33,147.53 | \$0.02 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$46,753.35 | \$1,335.81 | \$46,753.35 | \$0.00 | 0.00% |
| | | Summer All therms | 218,220.89 | \$26,317.45 | \$0.1206 | \$26,317.44 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1984 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 218,220.89 | \$26,317.45 | | \$26,317.44 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 34 | \$45,417.54 | \$1,335.81 | \$45,417.54 | \$0.00 | 0.00% |
| | | Summer All therms | 1,261,218.23 | \$99,888.47 | \$0.0792 | \$99,888.48 | \$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 12,462.41 | \$2,143.53 | \$0.1720 | \$2,143.53 | \$0.00 | 0.00% |
| | | Total therms only | 1,273,680.64 | \$102,032.00 | | \$102,032.02 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,346 | \$1,350,868.63 | | \$1,350,868.63 | \$0.00 | 0.00% |
| | | Summer First Block therms | 2,750,089.63 | \$571,402.16 | | \$571,386.39 | -\$15.77 | 0.00% |
| | | Summer Excess therms | 280,016.51 | \$68,610.75 | | \$68,610.22 | -\$0.53 | 0.00% |
| | | Winter First Block therms | 12,562.35 | \$172.84 | | \$168.87 | -\$3.97 | -2.29% |
| | | Winter Excess therms | (3,804.27) | -\$2,410.39 | | -\$2,414.09 | -\$3.70 | 0.15% |
| | | Total therms only | 3,038,864.21 | \$637,775.36 | | \$637,751.40 | -\$23.96 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

July 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,483 | \$565,724.18 | \$22.20 | \$565,724.18 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 337,617.65 | \$205,918.83 | \$0.6099 | \$205,913.01 | -\$5.82 | 0.00% |
| | | Summer Excess therms | 19,296.22 | \$11,768.82 | \$0.6099 | \$11,768.76 | -\$0.06 | 0.00% |
| | | Winter First 50 therms | (651.40) | -\$450.77 | \$0.6920 | -\$450.77 | \$0.00 | 0.00% |
| | | Winter Excess therms | (132.75) | -\$91.86 | \$0.6920 | -\$91.86 | \$0.00 | 0.00% |
| | | Total therms only | 356,129.72 | \$217,145.02 | | \$217,139.14 | -\$5.88 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 688 | \$6,110.62 | \$8.88 | \$6,110.62 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 7,326.77 | \$1,787.60 | \$0.2440 | \$1,787.73 | \$0.13 | 0.01% |
| | | Summer Excess therms | 127.88 | \$31.20 | \$0.2440 | \$31.20 | \$0.00 | 0.01% |
| | | Winter First 50 therms | 638.89 | \$176.85 | \$0.2760 | \$176.33 | -\$0.52 | -0.29% |
| | | Winter Excess therms | 132.75 | \$36.75 | \$0.2760 | \$36.64 | -\$0.11 | -0.30% |
| | | Total therms only | 8,226.28 | \$2,032.40 | | \$2,031.90 | -\$0.50 | -0.02% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,354 | \$30,058.06 | \$22.20 | \$30,058.06 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 8,306.04 | \$5,374.62 | \$0.6470 | \$5,374.01 | -\$0.61 | -0.01% |
| | | Summer Excess therms | 4,301.79 | \$2,783.30 | \$0.6470 | \$2,783.26 | -\$0.04 | 0.00% |
| | | Winter First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 12,607.83 | \$8,157.92 | | \$8,157.27 | -\$0.65 | -0.01% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 4,905 | \$368,333.99 | \$75.09 | \$368,333.99 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 72,909.45 | \$13,598.16 | \$0.1865 | \$13,597.61 | -\$0.55 | 0.00% |
| | | Summer Excess therms | 43,223.15 | \$8,061.11 | \$0.1865 | \$8,061.12 | \$0.01 | 0.00% |
| | | Winter First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 116,132.60 | \$21,659.27 | | \$21,658.73 | -\$0.54 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 857 | \$64,317.11 | \$75.09 | \$64,317.11 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 34,833.62 | \$6,497.25 | \$0.1865 | \$6,496.47 | -\$0.78 | -0.01% |
| | | Summer Excess therms | 75,341.57 | \$14,051.25 | \$0.1865 | \$14,051.20 | -\$0.05 | 0.00% |
| | | Winter First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 110,175.19 | \$20,548.50 | | \$20,547.67 | -\$0.83 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 726 | \$161,555.02 | \$222.64 | \$161,555.02 | \$0.00 | 0.00% |
| | | Summer All therms | 259,892.73 | \$49,249.54 | \$0.1895 | \$49,249.67 | \$0.13 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.2425 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 259,892.73 | \$49,249.54 | | \$49,249.67 | \$0.13 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 277 | \$61,582.24 | \$222.64 | \$61,582.24 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 198,280.88 | \$26,510.17 | \$0.1337 | \$26,510.15 | -\$0.02 | 0.00% |
| | | Summer Excess therms | 74,382.38 | \$8,085.42 | \$0.1087 | \$8,085.36 | -\$0.06 | 0.00% |
| | | Winter First 1,300 therms | 0.00 | \$0.00 | \$0.1712 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1399 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 272,663.27 | \$34,595.59 | | \$34,595.52 | -\$0.07 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$46,753.35 | \$1,335.81 | \$46,753.35 | \$0.00 | 0.00% |
| | | Summer All therms | 184,561.70 | \$22,258.12 | \$0.1206 | \$22,258.14 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1984 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 184,561.70 | \$22,258.12 | | \$22,258.14 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 33 | \$44,081.73 | \$1,335.81 | \$44,081.73 | \$0.00 | 0.00% |
| | | Summer All therms | 1,220,236.46 | \$96,642.75 | \$0.0792 | \$96,642.73 | -\$0.02 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1720 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 1,220,236.46 | \$96,642.75 | | \$96,642.73 | -\$0.02 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,357 | \$1,348,516.30 | | \$1,348,516.30 | \$0.00 | 0.00% |
| | | Summer First Block therms | 2,323,965.29 | \$427,837.04 | | \$427,829.52 | -\$7.52 | 0.00% |
| | | Summer Excess therms | 216,672.99 | \$44,781.10 | | \$44,780.91 | -\$0.19 | 0.00% |
| | | Winter First Block therms | (12.51) | -\$273.92 | | -\$274.44 | -\$0.52 | 0.19% |
| | | Winter Excess therms | 0.00 | -\$55.11 | | -\$55.22 | -\$0.11 | 0.20% |
| | | Total therms only | 2,540,625.77 | \$472,289.11 | | \$472,280.77 | -\$8.34 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

August 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 25,442 | \$564,801.30 | \$22.20 | \$564,801.30 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 292,240.40 | \$178,244.10 | \$0.6099 | \$178,237.42 | -\$6.68 | 0.00% |
| | | Summer Excess therms | 4,559.04 | \$2,780.60 | \$0.6099 | \$2,780.56 | -\$0.04 | 0.00% |
| | | Winter First 50 therms | (290.40) | -\$200.95 | \$0.6920 | -\$200.96 | -\$0.01 | 0.00% |
| | | Winter Excess therms | (244.28) | -\$169.05 | \$0.6920 | -\$169.04 | \$0.01 | 0.00% |
| | | Total therms only | 296,264.76 | \$180,654.70 | | \$180,647.98 | -\$6.72 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 663 | \$5,889.21 | \$8.88 | \$5,889.21 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 6,426.36 | \$1,568.14 | \$0.2440 | \$1,568.03 | -\$0.11 | -0.01% |
| | | Summer Excess therms | 70.69 | \$17.25 | \$0.2440 | \$17.25 | \$0.00 | -0.01% |
| | | Winter First 50 therms | 275.45 | \$76.25 | \$0.2760 | \$76.02 | -\$0.23 | -0.30% |
| | | Winter Excess therms | 188.85 | \$52.27 | \$0.2760 | \$52.12 | -\$0.15 | -0.28% |
| | | Total therms only | 6,961.34 | \$1,713.91 | | \$1,713.43 | -\$0.48 | -0.03% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,355 | \$30,085.44 | \$22.20 | \$30,085.44 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 7,982.74 | \$5,165.47 | \$0.6470 | \$5,164.83 | -\$0.64 | -0.01% |
| | | Summer Excess therms | 3,305.01 | \$2,138.35 | \$0.6470 | \$2,138.34 | -\$0.01 | 0.00% |
| | | Winter First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 11,287.75 | \$7,303.82 | | \$7,303.17 | -\$0.65 | -0.01% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 4,924 | \$369,753.41 | \$75.09 | \$369,753.41 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 65,599.56 | \$12,234.36 | \$0.1865 | \$12,234.32 | -\$0.04 | 0.00% |
| | | Summer Excess therms | 33,454.81 | \$6,239.24 | \$0.1865 | \$6,239.32 | \$0.08 | 0.00% |
| | | Winter First 75 therms | 79.69 | \$14.86 | \$0.1865 | \$14.86 | \$0.00 | 0.02% |
| | | Winter Excess therms | 8.30 | \$1.55 | \$0.1865 | \$1.55 | \$0.00 | -0.08% |
| | | Total therms only | 99,142.37 | \$18,490.01 | | \$18,490.05 | \$0.04 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 848 | \$63,683.85 | \$75.09 | \$63,683.85 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 35,304.13 | \$6,585.00 | \$0.1865 | \$6,584.22 | -\$0.78 | -0.01% |
| | | Summer Excess therms | 70,716.98 | \$13,188.76 | \$0.1865 | \$13,188.72 | -\$0.04 | 0.00% |
| | | Winter First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 106,021.11 | \$19,773.76 | | \$19,772.94 | -\$0.82 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 721 | \$160,597.65 | \$222.64 | \$160,597.65 | \$0.00 | 0.00% |
| | | Summer All therms | 151,230.70 | \$28,658.48 | \$0.1895 | \$28,658.22 | -\$0.26 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.2425 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 151,230.70 | \$28,658.48 | | \$28,658.22 | -\$0.26 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 274 | \$61,040.46 | \$222.64 | \$61,040.46 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 193,676.73 | \$25,894.58 | \$0.1337 | \$25,894.58 | \$0.00 | 0.00% |
| | | Summer Excess therms | 62,385.87 | \$6,781.42 | \$0.1087 | \$6,781.34 | -\$0.08 | 0.00% |
| | | Winter First 1,300 therms | 0.00 | \$0.00 | \$0.1712 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1399 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 256,062.60 | \$32,676.00 | | \$32,675.92 | -\$0.08 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 35 | \$46,753.35 | \$1,335.81 | \$46,753.35 | \$0.00 | 0.00% |
| | | Summer All therms | 191,592.47 | \$23,106.06 | \$0.1206 | \$23,106.05 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1984 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 191,592.47 | \$23,106.06 | | \$23,106.05 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 33 | \$44,081.73 | \$1,335.81 | \$44,081.73 | \$0.00 | 0.00% |
| | | Summer All therms | 1,282,733.31 | \$101,592.48 | \$0.0792 | \$101,592.48 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1720 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 1,282,733.31 | \$101,592.48 | | \$101,592.48 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,296 | \$1,346,686.40 | | \$1,346,686.40 | \$0.00 | 0.00% |
| | | Summer First Block therms | 2,226,786.39 | \$383,048.67 | | \$383,040.15 | -\$8.52 | 0.00% |
| | | Summer Excess therms | 174,492.41 | \$31,145.62 | | \$31,145.53 | -\$0.09 | 0.00% |
| | | Winter First Block therms | 64.74 | -\$109.84 | | -\$110.07 | -\$0.23 | 0.21% |
| | | Winter Excess therms | (47.13) | -\$115.23 | | -\$115.37 | -\$0.14 | 0.12% |
| | | Total therms only | 2,401,296.41 | \$413,969.22 | | \$413,960.24 | -\$8.98 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

September 2020

| <u>Rate Class</u> | <u>Description</u> | | <u>Billing Units</u> | <u>Billed Revenue</u> | <u>Billing Rate</u> | <u>Calculated Revenue</u> | <u>Variance</u> | <u>Percent Variance</u> |
|-------------------|---------------------------------|---------------------------|----------------------|-----------------------|---------------------|---------------------------|-----------------|-------------------------|
| R-5 | Residential Heating | Customers | 25,600 | \$568,308.90 | \$22.20 | \$568,308.90 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 359,509.97 | \$219,270.68 | \$0.6099 | \$219,265.13 | -\$5.55 | 0.00% |
| | | Summer Excess therms | 23,987.45 | \$14,629.99 | \$0.6099 | \$14,629.95 | -\$0.04 | 0.00% |
| | | Winter First 50 therms | 0.00 | \$0.00 | \$0.6920 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.6920 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 383,497.42 | \$233,900.67 | | \$233,895.08 | -\$5.59 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 644 | \$5,720.79 | \$8.88 | \$5,720.79 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 7,899.36 | \$1,927.47 | \$0.2440 | \$1,927.44 | -\$0.03 | 0.00% |
| | | Summer Excess therms | 94.66 | \$23.09 | \$0.2440 | \$23.10 | \$0.01 | 0.03% |
| | | Winter First 50 therms | 0.00 | \$0.00 | \$0.2760 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.2760 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 7,994.02 | \$1,950.56 | | \$1,950.54 | -\$0.02 | 0.00% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,358 | \$30,152.78 | \$22.20 | \$30,152.78 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 8,682.22 | \$5,617.78 | \$0.6470 | \$5,617.40 | -\$0.38 | -0.01% |
| | | Summer Excess therms | 5,335.14 | \$3,451.82 | \$0.6470 | \$3,451.84 | \$0.02 | 0.00% |
| | | Winter First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 14,017.36 | \$9,069.60 | | \$9,069.23 | -\$0.37 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 4,941 | \$371,009.76 | \$75.09 | \$371,009.76 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 85,091.92 | \$15,870.54 | \$0.1865 | \$15,869.64 | -\$0.90 | -0.01% |
| | | Summer Excess therms | 71,568.31 | \$13,347.63 | \$0.1865 | \$13,347.49 | -\$0.14 | 0.00% |
| | | Winter First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 156,660.22 | \$29,218.17 | | \$29,217.13 | -\$1.04 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 848 | \$63,656.28 | \$75.09 | \$63,656.28 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 36,779.12 | \$6,860.16 | \$0.1865 | \$6,859.31 | -\$0.85 | -0.01% |
| | | Summer Excess therms | 89,760.74 | \$16,740.40 | \$0.1865 | \$16,740.38 | -\$0.02 | 0.00% |
| | | Winter First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 126,539.86 | \$23,600.56 | | \$23,599.68 | -\$0.88 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 722 | \$160,642.18 | \$222.64 | \$160,642.18 | \$0.00 | 0.00% |
| | | Summer All therms | 319,271.27 | \$60,502.00 | \$0.1895 | \$60,501.91 | -\$0.09 | 0.00% |
| | | Winter All therms | (2,303.02) | -\$558.49 | \$0.2425 | -\$558.48 | \$0.01 | 0.00% |
| | | Total therms only | 316,968.25 | \$59,943.51 | | \$59,943.42 | -\$0.09 | 0.00% |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 276 | \$61,426.38 | \$222.64 | \$61,426.38 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 217,147.39 | \$29,032.67 | \$0.1337 | \$29,032.61 | -\$0.06 | 0.00% |
| | | Summer Excess therms | 93,664.98 | \$10,181.37 | \$0.1087 | \$10,181.38 | \$0.01 | 0.00% |
| | | Winter First 1,300 therms | 0.00 | \$0.00 | \$0.1712 | \$0.00 | \$0.00 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.1399 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 310,812.37 | \$39,214.04 | | \$39,213.99 | -\$0.05 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 34 | \$45,417.54 | \$1,335.81 | \$45,417.54 | \$0.00 | 0.00% |
| | | Summer All therms | 243,881.37 | \$29,412.09 | \$0.1206 | \$29,412.09 | \$0.00 | 0.00% |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1984 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 243,881.37 | \$29,412.09 | | \$29,412.09 | \$0.00 | 0.00% |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$42,745.92 | \$1,335.81 | \$42,745.92 | \$0.00 | 0.00% |
| | | Summer All therms | 1,373,206.68 | \$108,757.95 | \$0.0792 | \$108,757.97 | \$0.02 | 0.00% |
| | | Winter All therms | 0.00 | \$0.00 | \$0.1720 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 1,373,206.68 | \$108,757.95 | | \$108,757.97 | \$0.02 | 0.00% |
| | | | | | | | | |
| Total | | Customers | 34,454 | \$1,349,080.53 | | \$1,349,080.53 | \$0.00 | 0.00% |
| | | Summer First Block therms | 2,651,469.30 | \$477,251.34 | | \$477,243.49 | -\$7.85 | 0.00% |
| | | Summer Excess therms | 284,411.28 | \$58,374.30 | | \$58,374.13 | -\$0.17 | 0.00% |
| | | Winter First Block therms | (2,303.02) | -\$558.49 | | -\$558.48 | \$0.01 | 0.00% |
| | | Winter Excess therms | 0.00 | \$0.00 | | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 2,933,577.56 | \$535,067.15 | | \$535,059.14 | -\$8.01 | 0.00% |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

October 2020

| <u>Rate Class</u> | <u>Description</u> | | <u>Billing Units</u> | <u>Billed Revenue</u> | <u>Billing Rate</u> | <u>Calculated Revenue</u> | <u>Variance</u> | <u>Percent Variance</u> |
|-------------------|---------------------------------|---------------------------|----------------------|-----------------------|---------------------|---------------------------|-----------------|-------------------------|
| R-5 | Residential Heating | Customers | 25,795 | \$572,650.40 | \$22.20 | \$572,650.40 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 502,999.58 | \$306,788.02 | \$0.6099 | \$306,779.44 | -\$8.58 | 0.00% |
| | | Summer Excess therms | 37,827.46 | \$23,071.11 | \$0.6099 | \$23,070.97 | -\$0.14 | 0.00% |
| | | Winter First 50 therms | 615.86 | \$424.68 | \$0.6920 | \$426.18 | \$1.50 | 0.35% |
| | | Winter Excess therms | 277.92 | \$192.31 | \$0.6920 | \$192.32 | \$0.01 | 0.01% |
| | | Total therms only | 541,720.82 | \$330,476.12 | | \$330,468.91 | -\$7.21 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 641 | \$5,692.09 | \$8.88 | \$5,692.09 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 11,561.10 | \$2,820.98 | \$0.2440 | \$2,820.91 | -\$0.07 | 0.00% |
| | | Summer Excess therms | 380.27 | \$92.81 | \$0.2440 | \$92.78 | -\$0.03 | -0.03% |
| | | Winter First 50 therms | 1.23 | \$0.85 | \$0.2760 | \$0.34 | -\$0.51 | -60.22% |
| | | Winter Excess therms | 0.00 | \$0.00 | \$0.2760 | \$0.00 | \$0.00 | 0.00% |
| | | Total therms only | 11,942.59 | \$2,914.64 | | \$2,914.03 | -\$0.61 | -0.02% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,347 | \$29,899.70 | \$22.20 | \$29,899.70 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 8,576.11 | \$5,549.12 | \$0.6470 | \$5,548.75 | -\$0.37 | -0.01% |
| | | Summer Excess therms | 4,271.60 | \$2,763.48 | \$0.6470 | \$2,763.72 | \$0.24 | 0.01% |
| | | Winter First 10 therms | 3.35 | \$2.16 | \$0.6470 | \$2.16 | \$0.00 | 0.20% |
| | | Winter Excess therms | 1.22 | \$0.79 | \$0.6470 | \$0.79 | \$0.00 | -0.41% |
| | | Total therms only | 12,852.27 | \$8,315.55 | | \$8,315.42 | -\$0.13 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 4,986 | \$374,429.04 | \$75.09 | \$374,429.04 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 134,941.44 | \$25,168.54 | \$0.1865 | \$25,166.58 | -\$1.96 | -0.01% |
| | | Summer Excess therms | 94,351.44 | \$17,596.61 | \$0.1865 | \$17,596.54 | -\$0.07 | 0.00% |
| | | Winter First 75 therms | (32.57) | -\$6.10 | \$0.1865 | -\$6.07 | \$0.03 | -0.43% |
| | | Winter Excess therms | 5.42 | \$1.01 | \$0.1865 | \$1.01 | \$0.00 | 0.16% |
| | | Total therms only | 229,265.73 | \$42,760.06 | | \$42,758.06 | -\$2.00 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 816 | \$61,295.63 | \$75.09 | \$61,295.63 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 33,873.06 | \$6,318.11 | \$0.1865 | \$6,317.33 | -\$0.78 | -0.01% |
| | | Summer Excess therms | 66,688.45 | \$12,437.39 | \$0.1865 | \$12,437.40 | \$0.01 | 0.00% |
| | | Winter First 75 therms | (53.33) | -\$9.54 | \$0.1865 | -\$9.95 | -\$0.41 | 4.26% |
| | | Winter Excess therms | 5.45 | \$1.01 | \$0.1865 | \$1.02 | \$0.01 | 0.64% |
| | | Total therms only | 100,513.63 | \$18,746.97 | | \$18,745.79 | -\$1.18 | -0.01% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 723 | \$160,968.73 | \$222.64 | \$160,968.73 | \$0.00 | 0.00% |
| | | Summer All therms | 490,403.39 | \$92,931.40 | \$0.1895 | \$92,931.44 | \$0.04 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,490.11 | \$361.35 | \$0.2425 | \$361.35 | \$0.00 | 0.00% |
| | | Total therms only | 491,893.50 | \$93,292.75 | | \$93,292.79 | \$0.04 | 0.00% |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 279 | \$62,168.50 | \$222.64 | \$62,168.50 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 208,235.16 | \$27,841.06 | \$0.1337 | \$27,841.04 | -\$0.02 | 0.00% |
| | | Summer Excess therms | 91,109.39 | \$9,903.61 | \$0.1087 | \$9,903.59 | -\$0.02 | 0.00% |
| | | Winter First 1,300 therms | 125.81 | \$21.54 | \$0.1712 | \$21.54 | \$0.00 | -0.01% |
| | | Winter Excess therms | 285.04 | \$39.87 | \$0.1399 | \$39.88 | \$0.01 | 0.02% |
| | | Total therms only | 299,755.40 | \$37,806.08 | | \$37,806.05 | -\$0.03 | 0.00% |
| G-42/T-42 | High Annual, High Winter Use | Customers | 34 | \$45,417.54 | \$1,335.81 | \$45,417.54 | \$0.00 | 0.00% |
| | | Summer All therms | 392,857.90 | \$47,378.67 | \$0.1206 | \$47,378.66 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 11,381.63 | \$2,258.10 | \$0.1984 | \$2,258.11 | \$0.01 | 0.00% |
| | | Total therms only | 404,239.52 | \$49,636.77 | | \$49,636.78 | \$0.01 | 0.00% |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$42,745.92 | \$1,335.81 | \$42,745.92 | \$0.00 | 0.00% |
| | | Summer All therms | 1,344,056.80 | \$106,449.30 | \$0.0792 | \$106,449.30 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 43,229.34 | \$7,435.47 | \$0.1720 | \$7,435.45 | -\$0.02 | 0.00% |
| | | Total therms only | 1,387,286.14 | \$113,884.77 | | \$113,884.74 | -\$0.03 | 0.00% |
| Total | | Customers | 34,654 | \$1,355,267.55 | | \$1,355,267.55 | \$0.00 | 0.00% |
| | | Summer First Block therms | 3,127,504.54 | \$621,245.20 | | \$621,233.44 | -\$11.76 | 0.00% |
| | | Summer Excess therms | 294,628.60 | \$65,865.01 | | \$65,865.00 | -\$0.01 | 0.00% |
| | | Winter First Block therms | 56,761.41 | \$10,488.51 | | \$10,489.11 | \$0.60 | 0.01% |
| | | Winter Excess therms | 575.05 | \$234.99 | | \$235.01 | \$0.02 | 0.01% |
| | | Total therms only | 3,479,469.60 | \$697,833.71 | | \$697,822.57 | -\$11.14 | 0.00% |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

November 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|------------|---------------------------------|---------------------------|---------------|----------------|--------------|--------------------|----------|------------------|
| R-5 | Residential Heating | Customers | 26,120 | \$579,855.14 | \$22.20 | \$579,855.14 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 513,497.50 | \$313,185.05 | \$0.6099 | \$313,182.12 | -\$2.93 | 0.00% |
| | | Summer Excess therms | 171,394.99 | \$104,531.19 | \$0.6099 | \$104,533.80 | \$2.61 | 0.00% |
| | | Winter First 50 therms | 406,351.10 | \$281,190.53 | \$0.6920 | \$281,194.96 | \$4.43 | 0.00% |
| | | Winter Excess therms | 155,122.94 | \$107,346.03 | \$0.6920 | \$107,345.07 | -\$0.96 | 0.00% |
| | | Total therms only | 1,246,366.52 | \$806,252.80 | | \$806,255.96 | \$3.16 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 630 | \$9,566.75 | \$15.19 | \$9,566.75 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 11,683.99 | \$2,851.27 | \$0.2440 | \$2,850.89 | -\$0.38 | -0.01% |
| | | Summer Excess therms | 2,491.45 | \$607.97 | \$0.2440 | \$607.91 | -\$0.06 | -0.01% |
| | | Winter First 50 therms | 11,031.90 | \$7,633.79 | \$0.6920 | \$7,634.07 | \$0.28 | 0.00% |
| | | Winter Excess therms | 3,113.82 | \$2,154.85 | \$0.6920 | \$2,154.76 | -\$0.09 | 0.00% |
| | | Total therms only | 28,321.16 | \$13,247.88 | | \$13,247.65 | -\$0.23 | 0.00% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,312 | \$29,128.62 | \$22.20 | \$29,128.62 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 5,363.01 | \$3,470.43 | \$0.6470 | \$3,469.87 | -\$0.56 | -0.02% |
| | | Summer Excess therms | 4,934.72 | \$3,192.97 | \$0.6470 | \$3,192.77 | -\$0.20 | -0.01% |
| | | Winter First 10 therms | 3,786.70 | \$2,449.40 | \$0.6470 | \$2,450.00 | \$0.60 | 0.02% |
| | | Winter Excess therms | 3,453.67 | \$2,234.34 | \$0.6470 | \$2,234.52 | \$0.18 | 0.01% |
| | | Total therms only | 17,538.10 | \$11,347.14 | | \$11,347.15 | \$0.01 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,026 | \$377,417.40 | \$75.09 | \$377,417.40 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 140,358.48 | \$26,177.92 | \$0.1865 | \$26,176.86 | -\$1.06 | 0.00% |
| | | Summer Excess therms | 231,459.60 | \$43,167.30 | \$0.1865 | \$43,167.22 | -\$0.08 | 0.00% |
| | | Winter First 75 therms | 121,318.26 | \$22,629.77 | \$0.1865 | \$22,625.86 | -\$3.91 | -0.02% |
| | | Winter Excess therms | 209,939.25 | \$39,153.50 | \$0.1865 | \$39,153.67 | \$0.17 | 0.00% |
| | | Total therms only | 703,075.60 | \$131,128.49 | | \$131,123.60 | -\$4.89 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 821 | \$61,611.37 | \$75.09 | \$61,611.37 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 20,169.68 | \$3,761.87 | \$0.1865 | \$3,761.65 | -\$0.22 | -0.01% |
| | | Summer Excess therms | 44,899.45 | \$8,373.80 | \$0.1865 | \$8,373.75 | -\$0.05 | 0.00% |
| | | Winter First 75 therms | 14,748.41 | \$2,751.21 | \$0.1865 | \$2,750.58 | -\$0.63 | -0.02% |
| | | Winter Excess therms | 34,870.02 | \$6,503.23 | \$0.1865 | \$6,503.26 | \$0.03 | 0.00% |
| | | Total therms only | 114,687.56 | \$21,390.11 | | \$21,389.23 | -\$0.88 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 728 | \$162,037.41 | \$222.64 | \$162,037.41 | \$0.00 | 0.00% |
| | | Summer All therms | 513,191.20 | \$97,249.79 | \$0.1895 | \$97,249.73 | -\$0.06 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 576,139.50 | \$139,713.88 | \$0.2425 | \$139,713.83 | -\$0.05 | 0.00% |
| | | Total therms only | 1,089,330.70 | \$236,963.67 | | \$236,963.56 | -\$0.11 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 278 | \$61,960.71 | \$222.64 | \$61,960.71 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 131,377.17 | \$17,564.97 | \$0.1337 | \$17,565.13 | \$0.16 | 0.00% |
| | | Summer Excess therms | 71,361.49 | \$7,756.99 | \$0.1087 | \$7,756.99 | \$0.00 | 0.00% |
| | | Winter First 1,300 therms | 111,688.12 | \$19,121.00 | \$0.1712 | \$19,121.01 | \$0.01 | 0.00% |
| | | Winter Excess therms | 49,105.55 | \$6,869.88 | \$0.1399 | \$6,869.87 | -\$0.01 | 0.00% |
| | | Total therms only | 363,532.33 | \$51,312.84 | | \$51,312.99 | \$0.15 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 34 | \$45,417.57 | \$1,335.81 | \$45,417.57 | \$0.00 | 0.00% |
| | | Summer All therms | 42,102.21 | \$5,077.52 | \$0.1206 | \$5,077.53 | \$0.01 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 531,833.67 | \$105,515.79 | \$0.1984 | \$105,515.80 | \$0.01 | 0.00% |
| | | Total therms only | 573,935.88 | \$110,593.31 | | \$110,593.33 | \$0.02 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 32 | \$43,235.72 | \$1,335.81 | \$43,235.72 | \$0.00 | 0.00% |
| | | Summer All therms | 28,665.40 | \$2,270.30 | \$0.0792 | \$2,270.30 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,354,227.85 | \$232,927.19 | \$0.1720 | \$232,927.19 | \$0.00 | 0.00% |
| | | Total therms only | 1,382,893.25 | \$235,197.49 | | \$235,197.49 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 34,981 | \$1,370,230.69 | | \$1,370,230.69 | \$0.00 | 0.00% |
| | | Summer First Block therms | 1,406,408.63 | \$471,609.12 | | \$471,604.07 | -\$5.05 | 0.00% |
| | | Summer Excess therms | 526,541.71 | \$167,630.22 | | \$167,632.44 | \$2.22 | 0.00% |
| | | Winter First Block therms | 3,131,125.52 | \$813,932.56 | | \$813,933.29 | \$0.73 | 0.00% |
| | | Winter Excess therms | 455,605.25 | \$164,261.83 | | \$164,261.16 | -\$0.67 | 0.00% |
| | | Total therms only | 5,519,681.11 | \$1,617,433.73 | | \$1,617,430.96 | -\$2.77 | 0.00% |

Northern Utilities - NH Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

December 2020

| Rate | | | Billing | Billed | Billing | Calculated | | Percent |
|--------------|---------------------------------|---------------------------|---------------|-----------------|------------|-----------------|-----------|----------|
| Class | Description | | Units | Revenue | Rate | Revenue | Variance | Variance |
| R-5 | Residential Heating | Customers | 26,171 | \$580,998.43 | \$22.20 | \$580,998.43 | \$0.00 | 0.00% |
| | | Summer First 50 therms | (210.81) | -\$128.55 | \$0.6099 | -\$128.57 | -\$0.02 | 0.02% |
| | | Summer Excess therms | (72.12) | -\$43.98 | \$0.6099 | -\$43.98 | \$0.00 | 0.01% |
| | | Winter First 50 therms | 1,119,419.37 | \$774,639.04 | \$0.6920 | \$774,638.21 | -\$0.83 | 0.00% |
| | | Winter Excess therms | 1,139,205.52 | \$788,331.29 | \$0.6920 | \$788,330.22 | -\$1.07 | 0.00% |
| | | Total therms only | 2,258,341.97 | \$1,562,797.80 | | \$1,562,795.87 | -\$1.93 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 644 | \$14,289.98 | \$22.20 | \$14,289.98 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 247.97 | \$60.51 | \$0.2440 | \$60.50 | -\$0.01 | -0.01% |
| | | Summer Excess therms | 47.76 | \$11.65 | \$0.2440 | \$11.65 | \$0.00 | 0.03% |
| | | Winter First 50 therms | 29,082.58 | \$20,125.21 | \$0.6920 | \$20,125.14 | -\$0.07 | 0.00% |
| | | Winter Excess therms | 22,660.98 | \$15,681.33 | \$0.6920 | \$15,681.40 | \$0.07 | 0.00% |
| | | Total therms only | 52,039.29 | \$35,878.70 | | \$35,878.70 | \$0.00 | 0.00% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 1,277 | \$28,342.74 | \$22.20 | \$28,342.74 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.6470 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 10 therms | 9,170.01 | \$5,933.16 | \$0.6470 | \$5,933.00 | -\$0.16 | 0.00% |
| | | Winter Excess therms | 15,940.98 | \$10,313.89 | \$0.6470 | \$10,313.81 | -\$0.08 | 0.00% |
| | | Total therms only | 25,110.99 | \$16,247.05 | | \$16,246.81 | -\$0.24 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 5,234 | \$393,046.17 | \$75.09 | \$393,046.17 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 7.36 | \$1.36 | \$0.1865 | \$1.37 | \$0.01 | 0.86% |
| | | Summer Excess therms | (59.86) | -\$11.16 | \$0.1865 | -\$11.16 | \$0.00 | 0.03% |
| | | Winter First 75 therms | 327,611.41 | \$61,108.65 | \$0.1865 | \$61,099.53 | -\$9.12 | -0.01% |
| | | Winter Excess therms | 1,032,741.33 | \$192,606.44 | \$0.1865 | \$192,606.26 | -\$0.18 | 0.00% |
| | | Total therms only | 1,360,300.24 | \$253,705.29 | | \$253,696.00 | -\$9.29 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 831 | \$62,434.85 | \$75.09 | \$62,434.85 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1865 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 75 therms | 37,612.28 | \$7,015.71 | \$0.1865 | \$7,014.69 | -\$1.02 | -0.01% |
| | | Winter Excess therms | 103,594.00 | \$19,320.33 | \$0.1865 | \$19,320.28 | -\$0.05 | 0.00% |
| | | Total therms only | 141,206.27 | \$26,336.04 | | \$26,334.97 | -\$1.07 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 704 | \$156,790.53 | \$222.64 | \$156,790.53 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1895 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,820,963.74 | \$441,583.63 | \$0.2425 | \$441,583.71 | \$0.08 | 0.00% |
| | | Total therms only | 1,820,963.74 | \$441,583.63 | | \$441,583.71 | \$0.08 | 0.00% |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 267 | \$59,333.56 | \$222.64 | \$59,333.56 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 0.00 | \$0.00 | \$0.1337 | \$0.00 | \$0.00 | 0.00% |
| | | Summer Excess therms | 0.00 | \$0.00 | \$0.1087 | \$0.00 | \$0.00 | 0.00% |
| | | Winter First 1,300 therms | 282,895.63 | \$48,431.77 | \$0.1712 | \$48,431.73 | -\$0.04 | 0.00% |
| | | Winter Excess therms | 164,590.25 | \$23,026.21 | \$0.1399 | \$23,026.18 | -\$0.03 | 0.00% |
| | | Total therms only | 447,485.88 | \$71,457.98 | | \$71,457.91 | -\$0.07 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 31 | \$41,410.11 | \$1,335.81 | \$41,410.11 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.1206 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 699,749.70 | \$138,830.36 | \$0.1984 | \$138,830.34 | -\$0.02 | 0.00% |
| | | Total therms only | 699,749.70 | \$138,830.36 | | \$138,830.34 | -\$0.02 | 0.00% |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 33 | \$44,081.73 | \$1,335.81 | \$44,081.73 | \$0.00 | 0.00% |
| | | Summer All therms | 0.00 | \$0.00 | \$0.0792 | \$0.00 | \$0.00 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 1,562,138.16 | \$268,687.76 | \$0.1720 | \$268,687.76 | \$0.00 | 0.00% |
| | | Total therms only | 1,562,138.16 | \$268,687.76 | | \$268,687.76 | \$0.00 | 0.00% |
| Total | | Customers | 35,192 | \$1,380,728.10 | | \$1,380,728.10 | \$0.00 | 0.00% |
| | | Summer First Block therms | 44.52 | -\$66.68 | | -\$66.69 | -\$0.01 | 0.02% |
| | | Summer Excess therms | (84.22) | -\$43.49 | | -\$43.49 | \$0.00 | 0.01% |
| | | Winter First Block therms | 5,888,642.88 | \$1,766,355.29 | | \$1,766,344.11 | -\$11.18 | 0.00% |
| | | Winter Excess therms | 2,478,733.07 | \$1,049,279.49 | | \$1,049,278.15 | -\$1.34 | 0.00% |
| | | Total therms only | 8,367,336.25 | \$2,815,524.61 | | \$2,815,512.07 | -\$12.54 | 0.00% |
| | | | | | | | | |
| ===== | | | | | | | | |
| Grand Totals | | Customers | 414,362 | \$16,297,531.14 | | \$16,297,531.14 | \$0.00 | 0.00% |
| | | Summer First Block therms | 17,308,170.34 | \$3,502,218.03 | | \$3,502,163.69 | -\$54.34 | 0.00% |
| | | Summer Excess therms | 2,188,555.64 | \$578,169.89 | | \$578,170.27 | \$0.38 | 0.00% |
| | | Winter First Block therms | 34,214,561.04 | \$10,218,290.83 | | \$10,218,120.68 | -\$170.15 | 0.00% |
| | | Winter Excess therms | 15,418,992.55 | \$6,663,065.34 | | \$6,662,933.70 | -\$131.64 | 0.00% |
| | | | | | | | | |

Northern Utilities - NH Division
Test Year 2020

Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

| | | | | | |
|-------------------|---------------|-----------------|-----------------|-----------|-------|
| Total therms only | 69,130,279.56 | \$20,961,744.09 | \$20,961,388.35 | -\$355.74 | 0.00% |
|-------------------|---------------|-----------------|-----------------|-----------|-------|

Northern Utilities - New Hampshire Division
Test Year 2020
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

Annual 2020

| Rate Class | Description | | Billing Units | Billed Revenue | Billing Rate | Calculated Revenue | Variance | Percent Variance |
|---------------|---------------------------------|---------------------------|------------------|-------------------|-----------------|-----------------------|-----------|---------------------|
| R-5 | Residential Heating | Customers | 306,525 | \$6,804,865.37 | \$22.20 | \$6,804,865.37 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 2,947,284 | \$1,797,590.61 | \$0.6099 | \$1,797,548.21 | -\$42.40 | 0.00% |
| | | Summer Excess therms | 459,480 | \$280,235.59 | \$0.6099 | \$280,237.07 | \$1.48 | 0.00% |
| | | Winter First 50 therms | 6,432,280 | \$4,451,121.58 | \$0.6920 | \$4,451,137.76 | \$16.18 | 0.00% |
| | | Winter Excess therms | 7,449,509 | \$5,155,067.02 | \$0.6920 | \$5,155,060.38 | -\$6.64 | 0.00% |
| | | Total therms only | 17,288,553 | \$11,684,014.80 | | \$11,683,983.42 | -\$31.38 | 0.00% |
| | | | | | | | | |
| R-10 | Residential Heating, Low Income | Customers | 8,683 | \$89,651.36 | \$10.33 | \$89,651.36 | \$0.00 | 0.00% |
| | | Summer First 50 therms | 72,909 | \$17,790.23 | \$0.2440 | \$17,789.73 | -\$0.50 | 0.00% |
| | | Summer Excess therms | 7,196 | \$1,755.92 | \$0.2440 | \$1,755.83 | -\$0.09 | 0.00% |
| | | Winter First 50 therms | 204,785 | \$73,340.39 | \$0.3575 | \$73,208.41 | -\$131.98 | -0.18% |
| | | Winter Excess therms | 180,409 | \$60,639.53 | \$0.3354 | \$60,515.34 | -\$124.19 | -0.20% |
| | | Total therms only | 465,300 | \$153,526.07 | | \$153,269.31 | -\$256.76 | -0.17% |
| | | | | | | | | |
| R-6 | Residential Non-Heating | Customers | 15,776 | \$350,236.09 | \$22.20 | \$350,236.09 | \$0.00 | 0.00% |
| | | Summer First 10 therms | 51,805 | \$33,521.70 | \$0.6470 | \$33,517.68 | -\$4.02 | -0.01% |
| | | Summer Excess therms | 32,928 | \$21,304.42 | \$0.6470 | \$21,304.34 | -\$0.08 | 0.00% |
| | | Winter First 10 therms | 52,602 | \$34,032.16 | \$0.6470 | \$34,033.68 | \$1.52 | 0.00% |
| | | Winter Excess therms | 94,282 | \$61,000.59 | \$0.6470 | \$61,000.64 | \$0.05 | 0.00% |
| | | Total therms only | 231,617 | \$149,858.87 | | \$149,856.34 | -\$2.53 | 0.00% |
| | | | | | | | | |
| G-40/T-40 | Low Annual, High Winter Use | Customers | 60,528 | \$4,545,034.41 | \$75.09 | \$4,545,034.41 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 749,335 | \$139,754.19 | \$0.1865 | \$139,750.99 | -\$3.20 | 0.00% |
| | | Summer Excess therms | 728,589 | \$135,882.33 | \$0.1865 | \$135,881.86 | -\$0.47 | 0.00% |
| | | Winter First 75 therms | 1,918,684 | \$357,884.47 | \$0.1865 | \$357,834.66 | -\$49.81 | -0.01% |
| | | Winter Excess therms | 6,048,253 | \$1,127,999.91 | \$0.1865 | \$1,127,999.27 | -\$0.64 | 0.00% |
| | | Total therms only | 9,444,862 | \$1,761,520.90 | | \$1,761,466.78 | -\$54.12 | 0.00% |
| | | | | | | | | |
| G-50/T-50 | Low Annual, Low Winter Use | Customers | 9,988 | \$749,977.95 | \$75.09 | \$749,977.95 | \$0.00 | 0.00% |
| | | Summer First 75 therms | 211,366 | \$39,423.72 | \$0.1865 | \$39,419.75 | -\$3.97 | -0.01% |
| | | Summer Excess therms | 444,727 | \$82,942.01 | \$0.1865 | \$82,941.64 | -\$0.37 | 0.00% |
| | | Winter First 75 therms | 216,653 | \$40,411.27 | \$0.1865 | \$40,405.77 | -\$5.50 | -0.01% |
| | | Winter Excess therms | 601,017 | \$112,089.85 | \$0.1865 | \$112,089.64 | -\$0.21 | 0.00% |
| | | Total therms only | 1,473,763 | \$274,866.85 | | \$274,856.80 | -\$10.05 | 0.00% |
| | | | | | | | | |
| G-41/T-41 | Medium Annual, High Winter Use | Customers | 8,741 | \$1,946,116.01 | \$222.64 | \$1,946,116.01 | \$0.00 | 0.00% |
| | | Summer All therms | 2,627,539.32 | \$497,919.08 | \$0.1895 | \$497,918.70 | -\$0.38 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 11,121,406 | \$2,696,941.36 | \$0.2425 | \$2,696,940.94 | -\$0.42 | 0.00% |
| | | Total therms only | 13,748,945 | \$3,194,860.44 | | \$3,194,859.65 | -\$0.79 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-51/T-51 | Medium Annual, Low Winter Use | Customers | 3,318 | \$738,727.31 | \$222.64 | \$738,727.31 | \$0.00 | 0.00% |
| | | Summer First 1,000 therms | 1,231,175 | \$164,608.02 | \$0.1337 | \$164,608.13 | \$0.11 | 0.00% |
| | | Summer Excess therms | 515,635 | \$56,049.62 | \$0.1087 | \$56,049.52 | -\$0.10 | 0.00% |
| | | Winter First 1,300 therms | 1,677,170 | \$287,131.48 | \$0.1712 | \$287,131.43 | -\$0.05 | 0.00% |
| | | Winter Excess therms | 1,045,521 | \$146,268.44 | \$0.1399 | \$146,268.42 | -\$0.02 | 0.00% |
| | | Total therms only | 4,469,501 | \$654,057.56 | | \$654,057.51 | -\$0.05 | 0.00% |
| | | | | | | | | |
| G-42/T-42 | High Annual, High Winter Use | Customers | 413 | \$551,021.65 | \$1,335.81 | \$551,021.65 | \$0.00 | 0.00% |
| | | Summer All therms | 1,589,451 | \$191,687.86 | \$0.1206 | \$191,687.84 | -\$0.02 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 4,234,069 | \$840,039.28 | \$0.1984 | \$840,039.25 | -\$0.03 | 0.00% |
| | | Total therms only | 5,823,520 | \$1,031,727.14 | | \$1,031,727.09 | -\$0.05 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| G-52/T-52 | High Annual, Low Winter Use | Customers | 391 | \$521,900.99 | \$1,335.81 | \$521,900.99 | \$0.00 | 0.00% |
| | | Summer All therms | 7,827,306 | \$619,922.62 | \$0.0792 | \$619,922.66 | \$0.04 | 0.00% |
| | | | | | | | | |
| | | Winter All therms | 8,356,912 | \$1,437,388.84 | \$0.1720 | \$1,437,388.79 | -\$0.05 | 0.00% |
| | | Total therms only | 16,184,218 | \$2,057,311.46 | | \$2,057,311.45 | -\$0.01 | 0.00% |
| | | | | | | | | |
| | | | | | | | | |
| Total | | Customers | 414,362 | \$16,297,531.14 | | \$16,297,531.14 | \$0.00 | 0.00% |
| | | Summer First Block therms | 17,308,170 | \$3,502,218.03 | | \$3,502,163.69 | -\$54.34 | 0.00% |
| | | Summer Excess therms | 2,188,556 | \$578,169.89 | | \$578,170.27 | \$0.38 | 0.00% |
| | | Winter First Block therms | 34,214,561 | \$10,218,290.83 | | \$10,218,120.68 | -\$170.15 | 0.00% |

| | | | | | |
|----------------------|------------|-----------------|-----------------|-----------|-------|
| Winter Excess therms | 15,418,993 | \$6,663,065.34 | \$6,662,933.70 | -\$131.64 | 0.00% |
| Total therms only | 69,130,280 | \$20,961,744.09 | \$20,961,388.35 | -\$355.74 | 0.00% |

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-3 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; DG 23-085 (Northern COG LDAC Winter 2023-24/Spring 2024)

Please provide a (redacted) actual residential bill, and an actual commercial bill that includes rates approved in DG 23-085. If a sample bill (showing real calculations and usage but for non-existent customers is available), that is acceptable too. Please specify the rate class for the bills provided.

Response:

Please see DG 23-086 DOE TS 1-3 (RDAF) Attachments 1 and 2 for the requested information.

Person Responsible: S E Demeris



Bill Date 11/15/23
 Next Meter Read Date 12/12/23

BILL DETAIL

GAS SERVICE



GAS SERVICE

Metered Usage
 Delivery Charges
 Customer Charge
 Distribution Charge
 Local Delivery Adj Charge
Total Current GA Charges

PERIOD 10/13/23 - 11/13/23
 112 CCF x 1.03124 = 115.50 THERMS

22.20
 109.04
 16.83

115.50 Therms x \$0.9441
 115.50 Therms x \$0.1457

\$148.07



GAS SUPPLIER SERVICE

Supply Charges At Cost
 Cost Of Gas
Total Current GS Charges

PERIOD 10/13/23 - 10/31/23
 67.06 Therms x \$0.3708
 24.87
\$24.87

GAS SUPPLIER SERVICE
PERIOD 11/01/23 - 11/13/23
 Supply Charges At Cost
 Cost Of Gas
Total Current GS Charges

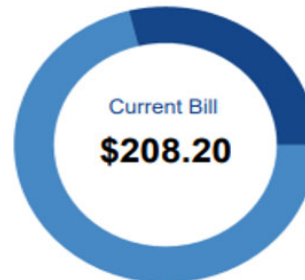
48.44 Therms x \$0.7282
 35.26
\$35.26

| | Meter Number | Meter Reading Previous | Meter Reading Present | Meter Constant | Metered Usage | Number of Days | Metered Demand | Rate Code |
|-------------|--------------|------------------------|-----------------------|----------------|---------------|----------------|----------------|-----------|
| Residential | U30723 | 8716 | 8828 | | 112.00 CCF | 31 | | R5 |

BILL SUMMARY

Amount of Last Bill \$23.70
 Payment - *Thank You* 10/18/23 (\$23.70)
 Balance Forward \$0.00

| | |
|----------------------|----------|
| Gas Service | \$148.07 |
| Gas Supplier Service | \$60.13 |





| Component | Oct Rate | Usage | Oct Sub Ttl | Nov Rate | Usage | Nov Sub Ttl | Sub Ttl | Total |
|---|---------------|--------|----------------|---------------|-------------|----------------|---------------|------------------|
| | 18 days | | | 13 days | | | | |
| Gas Service | | | | | | | | |
| Customer Charge | | | \$12.89 | | | \$9.31 | | \$22.20 |
| Distribution Charge | 0.9259 | 67.064 | \$62.09 | 0.9259 | 48.435 | \$44.85 | \$ 106.94 | |
| Revenue Decoupling Adjustment Factor | 0.0000 | 67.064 | \$0.00 | 0.0434 | 48.435 | \$2.10 | \$ 2.10 | |
| Total Distribution Charge | | | | | Rate | | 0.9441 | \$ 109.04 |
| GAP | 0.0037 | 67.064 | \$0.25 | 0.0061 | 48.435 | \$0.30 | \$ 0.55 | |
| EEC | 0.0520 | 67.064 | \$3.49 | 0.0520 | 48.435 | \$2.52 | \$ 6.01 | |
| LRR | 0.0000 | 67.064 | \$0.00 | 0.0000 | 48.435 | \$0.00 | \$ - | |
| ERC | 0.0058 | 67.064 | \$0.39 | 0.0023 | 48.435 | \$0.11 | \$ 0.50 | |
| ITMC | 0.0000 | 67.064 | \$0.00 | 0.0000 | 48.435 | \$0.00 | \$ - | |
| RCE | 0.0048 | 67.064 | \$0.32 | 0.0000 | 48.435 | \$0.00 | \$ 0.32 | |
| RPC | 0.1206 | 67.064 | \$8.09 | 0.0269 | 48.435 | \$1.30 | \$ 9.39 | |
| PTAM | 0.0000 | 67.064 | \$0.00 | 0.0000 | 48.435 | \$0.00 | \$ - | |
| RAAM | 0.0002 | 67.064 | \$0.01 | 0.0010 | 48.435 | \$0.05 | \$ 0.06 | |
| Total Local Delivery Adjustment Clause | | | | | Rate | | 0.1457 | \$ 16.83 |
| Component | Oct Rate | Usage | Oct Sub Ttl | Nov Rate | Usage | Nov Sub Ttl | Sub Ttl | Total |
| Gas Supplier Service | | | | | | | | |
| Demand Cost of Gas | 0.1684 | 67.064 | \$11.29 | 0.2191 | 48.435 | \$10.61 | \$ 21.90 | |
| Commodity Cost of Gas | 0.1781 | 67.064 | \$11.94 | 0.5250 | 48.435 | \$25.43 | \$ 37.37 | |
| Reconciliation Costs | 0.0073 | 67.064 | \$0.49 | -0.0441 | 48.435 | -\$2.14 | \$ (1.65) | |
| Working Capital | 0.0013 | 67.064 | \$0.09 | 0.0016 | 48.435 | \$0.08 | \$ 0.17 | |
| Bad Debt | 0.0019 | 67.064 | \$0.13 | 0.0048 | 48.435 | \$0.23 | \$ 0.36 | |
| Production & Storage Cap | 0.0000 | 67.064 | \$0.00 | 0.0065 | 48.435 | \$0.31 | \$ 0.31 | |
| Misc. Overhead | 0.0138 | 67.064 | \$0.93 | 0.0153 | 48.435 | \$0.74 | \$ 1.67 | |
| Demand Supplier Refund | 0.0000 | 67.064 | \$0.00 | 0.0000 | 48.435 | \$0.00 | \$ - | |
| Commodity Supplier Refund | 0.0000 | 67.064 | \$0.00 | 0.0000 | 48.435 | \$0.00 | \$ - | |
| Total Current GS Charges | 0.3708 | | \$24.87 | 0.7282 | | \$35.26 | \$ | 60.13 |

| | |
|-------------------|------------------|
| Total Bill | \$ 208.20 |
|-------------------|------------------|



Bill Date 11/15/23
 Next Meter Read Date 12/12/23

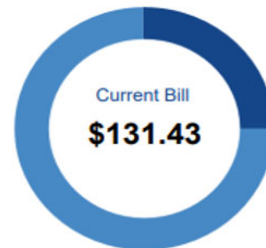
BILL DETAIL

| GAS SERVICE | | | |
|---|---------------------------------|-----------------------------------|----------------|
|  | GAS SERVICE | PERIOD 10/13/23 - 11/13/23 | |
| | Metered Usage | 58 CCF x 1.03124 = 59.81 THERMS | |
| | Delivery Charges | | |
| | Customer Charge | 80.00 | |
| | Distribution Charge | 59.81 Therms x \$0.2625 | 15.70 |
| | Local Delivery Adj Charge | 59.81 Therms x \$0.0444 | 2.66 |
| | Total Current GA Charges | | \$98.36 |
|  | GAS SUPPLIER SERVICE | PERIOD 10/13/23 - 10/31/23 | |
| | Supply Charges At Cost | | |
| | Cost Of Gas | 34.73 Therms x \$0.4175 | 14.51 |
| | Total Current GS Charges | | \$14.51 |
| | GAS SUPPLIER SERVICE | PERIOD 11/01/23 - 11/13/23 | |
| | Supply Charges At Cost | | |
| | Cost Of Gas | 25.08 Therms x \$0.7402 | 18.56 |
| | Total Current GS Charges | | \$18.56 |

| | Meter Number | Meter Reading Previous | Meter Reading Present | Meter Constant | Metered Usage | Number of Days | Metered Demand | Rate Code |
|------------|--------------|------------------------|-----------------------|----------------|---------------|----------------|----------------|-----------|
| Commercial | U02145 | 4477 | 4535 | | 58.00 CCF | 31 | | G40 |

| BILL SUMMARY | |
|------------------------------|-----------|
| Amount of Last Bill | \$80.00 |
| Payment - Thank You 11/09/23 | (\$80.00) |
| Balance Forward | \$0.00 |

| | |
|----------------------|---------|
| Gas Service | \$98.36 |
| Gas Supplier Service | \$33.07 |



| Component | Oct Rate | Usage | Oct Sub Ttl | Nov Rate | Usage | Nov Sub Ttl | Sub Ttl | Total |
|--|----------|--------|-------------|----------|--------|-------------|-----------|----------|
| | 18 days | | | 13 days | | | | |
| Gas Service | | | | | | | | |
| Customer Charge | | | \$46.45 | | | \$33.55 | | \$80.00 |
| Distribution Charge | 0.2554 | 34.730 | \$8.87 | 0.2554 | 25.082 | \$6.41 | \$ 15.28 | |
| Revenue Decoupling Adjustment Factor | 0.0000 | 34.730 | \$0.00 | 0.0169 | 25.082 | \$0.42 | \$ 0.42 | |
| Total Distribution Charge | | | | | | Rate | 0.2625 | \$ 15.70 |
| GAP | 0.0037 | 34.730 | \$0.13 | 0.0061 | 25.082 | \$0.15 | \$ 0.28 | |
| EEC | 0.0257 | 34.730 | \$0.89 | 0.0257 | 25.082 | \$0.64 | \$ 1.53 | |
| LRR | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| ERC | 0.0058 | 34.730 | \$0.20 | 0.0023 | 25.082 | \$0.06 | \$ 0.26 | |
| ITMC | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| RCE | 0.0048 | 34.730 | \$0.17 | 0.0000 | 25.082 | \$0.00 | \$ 0.17 | |
| RPC | 0.0101 | 34.730 | \$0.35 | 0.0011 | 25.082 | \$0.03 | \$ 0.38 | |
| PTAM | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| RAAM | 0.0002 | 34.730 | \$0.01 | 0.0010 | 25.082 | \$0.03 | \$ 0.04 | |
| Total Local Delivery Adjustment Clause | | | | | | Rate | 0.0445 | \$ 2.66 |
| Component | Oct Rate | Usage | Oct Sub Ttl | Nov Rate | Usage | Nov Sub Ttl | Sub Ttl | Total |
| Gas Supplier Service | | | | | | | | |
| Demand Cost of Gas | 0.2151 | 34.730 | \$7.47 | 0.2275 | 25.082 | \$5.71 | \$ 13.18 | |
| Commodity Cost of Gas | 0.1781 | 34.730 | \$6.19 | 0.5286 | 25.082 | \$13.26 | \$ 19.45 | |
| Reconciliation Costs | 0.0073 | 34.730 | \$0.25 | -0.0441 | 25.082 | -\$1.11 | \$ (0.86) | |
| Working Capital | 0.0013 | 34.730 | \$0.05 | 0.0016 | 25.082 | \$0.04 | \$ 0.09 | |
| Bad Debt | 0.0019 | 34.730 | \$0.07 | 0.0048 | 25.082 | \$0.12 | \$ 0.19 | |
| Production & Storage Cap | 0.0000 | 34.730 | \$0.00 | 0.0065 | 25.082 | \$0.16 | \$ 0.16 | |
| Misc. Overhead | 0.0138 | 34.730 | \$0.48 | 0.0153 | 25.082 | \$0.38 | \$ 0.86 | |
| Demand Supplier Refund | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| Commodity Supplier Refund | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| Total Current GS Charges | 0.4175 | | \$14.51 | 0.7402 | | \$18.56 | \$ | 33.07 |
| Total Bill | | | | | | | \$ | 131.43 |



Bill Date 11/15/23
 Next Meter Read Date 12/12/23

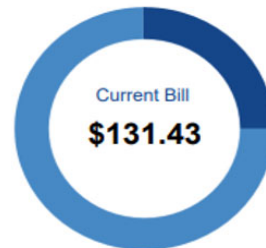
BILL DETAIL

| GAS SERVICE | | | |
|-------------|---------------------------------|-----------------------------------|----------------|
| | GAS SERVICE | PERIOD 10/13/23 - 11/13/23 | |
| | Metered Usage | 58 CCF x 1.03124 = 59.81 THERMS | |
| | Delivery Charges | | |
| | Customer Charge | 80.00 | |
| | Distribution Charge | 59.81 Therms x \$0.2625 | 15.70 |
| | Local Delivery Adj Charge | 59.81 Therms x \$0.0444 | 2.66 |
| | Total Current GA Charges | | \$98.36 |
| | GAS SUPPLIER SERVICE | PERIOD 10/13/23 - 10/31/23 | |
| | Supply Charges At Cost | | |
| | Cost Of Gas | 34.73 Therms x \$0.4175 | 14.51 |
| | Total Current GS Charges | | \$14.51 |
| | GAS SUPPLIER SERVICE | PERIOD 11/01/23 - 11/13/23 | |
| | Supply Charges At Cost | | |
| | Cost Of Gas | 25.08 Therms x \$0.7402 | 18.56 |
| | Total Current GS Charges | | \$18.56 |

| | Meter Number | Meter Reading Previous | Meter Reading Present | Meter Constant | Metered Usage | Number of Days | Metered Demand | Rate Code |
|------------|--------------|------------------------|-----------------------|----------------|---------------|----------------|----------------|-----------|
| Commercial | U02145 | 4477 | 4535 | | 58.00 CCF | 31 | | G40 |

| BILL SUMMARY | |
|------------------------------|-----------|
| Amount of Last Bill | \$80.00 |
| Payment - Thank You 11/09/23 | (\$80.00) |
| Balance Forward | \$0.00 |

| | |
|----------------------|---------|
| Gas Service | \$98.36 |
| Gas Supplier Service | \$33.07 |



| Component | Oct Rate | Usage | Oct Sub Ttl | Nov Rate | Usage | Nov Sub Ttl | Sub Ttl | Total |
|---|---------------|--------|----------------|---------------|--------|----------------|---------------|-----------------|
| 18 days | | | 13 days | | | | | |
| Gas Service | | | | | | | | |
| Customer Charge | | | \$46.45 | | | \$33.55 | | \$80.00 |
| Distribution Charge | 0.2554 | 34.730 | \$8.87 | 0.2554 | 25.082 | \$6.41 | \$ 15.28 | |
| Revenue Decoupling Adjustment Factor | 0.0000 | 34.730 | \$0.00 | 0.0169 | 25.082 | \$0.42 | \$ 0.42 | |
| Total Distribution Charge | | | | | | Rate | 0.2625 | \$ 15.70 |
| GAP | 0.0037 | 34.730 | \$0.13 | 0.0061 | 25.082 | \$0.15 | \$ 0.28 | |
| EEC | 0.0257 | 34.730 | \$0.89 | 0.0257 | 25.082 | \$0.64 | \$ 1.53 | |
| LRR | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| ERC | 0.0058 | 34.730 | \$0.20 | 0.0023 | 25.082 | \$0.06 | \$ 0.26 | |
| ITMC | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| RCE | 0.0048 | 34.730 | \$0.17 | 0.0000 | 25.082 | \$0.00 | \$ 0.17 | |
| RPC | 0.0101 | 34.730 | \$0.35 | 0.0011 | 25.082 | \$0.03 | \$ 0.38 | |
| PTAM | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| RAAM | 0.0002 | 34.730 | \$0.01 | 0.0010 | 25.082 | \$0.03 | \$ 0.04 | |
| Total Local Delivery Adjustment Clause | | | | | | Rate | 0.0445 | \$ 2.66 |
| Component | Oct Rate | Usage | Oct Sub Ttl | Nov Rate | Usage | Nov Sub Ttl | Sub Ttl | Total |
| Gas Supplier Service | | | | | | | | |
| Demand Cost of Gas | 0.2151 | 34.730 | \$7.47 | 0.2275 | 25.082 | \$5.71 | \$ 13.18 | |
| Commodity Cost of Gas | 0.1781 | 34.730 | \$6.19 | 0.5286 | 25.082 | \$13.26 | \$ 19.45 | |
| Reconciliation Costs | 0.0073 | 34.730 | \$0.25 | -0.0441 | 25.082 | -\$1.11 | \$ (0.86) | |
| Working Capital | 0.0013 | 34.730 | \$0.05 | 0.0016 | 25.082 | \$0.04 | \$ 0.09 | |
| Bad Debt | 0.0019 | 34.730 | \$0.07 | 0.0048 | 25.082 | \$0.12 | \$ 0.19 | |
| Production & Storage Cap | 0.0000 | 34.730 | \$0.00 | 0.0065 | 25.082 | \$0.16 | \$ 0.16 | |
| Misc. Overhead | 0.0138 | 34.730 | \$0.48 | 0.0153 | 25.082 | \$0.38 | \$ 0.86 | |
| Demand Supplier Refund | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| Commodity Supplier Refund | 0.0000 | 34.730 | \$0.00 | 0.0000 | 25.082 | \$0.00 | \$ - | |
| Total Current GS Charges | 0.4175 | | \$14.51 | 0.7402 | | \$18.56 | \$ | 33.07 |
| Total Bill | | | | | | | \$ | 131.43 |

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-4 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023

In Northern's current billing system, for any given month (illustratively, for example, November) and between the consecutive months (e.g., October & November and/or November & December), can:

- Billed revenues be identified in sub-categories such as fixed charges, commodity charges, and LDAC charges?
- Un-billed revenues be identified in the same revenue sub-categories (e.g., fixed charges, commodity charges, and LDAC charges)?

Response:

Northern's billing system identifies sub categories of charges for billed revenues only, thus they're classified as billed revenue. The Company's billing system is not able to identify unbilled revenues, which instead are calculated by the Company's accounting department, as described in response to DOE 1-5.

Person Responsible: S E Demeris

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-5 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023

Did Northern perform any rate reclassification over the current RDAF claim period? If yes, please provide a detailed description of:

- the rate class(es)
- the timeframe of such rate reclassification (when was it done)
- the reason(s) for such rate reclassification (why was it done; who initiative it; what's the process)
- the number of customers in each of the rate class(es) prior to and after such rate reclassification
- the impact on such rate reclassification on RDAF calculation

Response:

Please refer to DOE TS 1-5 Attachment 1 for the requested information. The Company's rate reclassifications take place annually in the months of September and October. The annual rate reclassifications are flagged and reported by the Company's billing system to Company personnel. Once flagged the Company informs the respective customer of their reclassification and the completion date occurs on each customer's respective next billing cycle start date. In addition to the Company's annual rate reclassification process, customers are allowed to request a rate reclassification to the Company. In these instances, the Company will review the applicable customers usage and make a determination.

The Company's approved RDAC tariff does not include a provision for rate reclassifications and as such there is no impact on the RDAF calculation.

Person Responsible: S E Demeris / D. Nawazelski

Northern Utilities, Inc.
 New Hampshire Division
 Rate Class Reclassification Analysis

| Customer Name | Completed Date | FROM | TO |
|---------------|----------------|------|------|
| Customer 1 | 9/19/2022 | 4050 | 4040 |
| Customer 2 | 9/19/2022 | 4050 | 4040 |
| Customer 3 | 9/19/2022 | 4040 | 4041 |
| Customer 4 | 9/19/2022 | 4040 | 4050 |
| Customer 5 | 9/19/2022 | 4050 | 4040 |
| Customer 6 | 9/19/2022 | 4041 | 4040 |
| Customer 7 | 9/19/2022 | 4050 | 4040 |
| Customer 8 | 9/19/2022 | 4041 | 4040 |
| Customer 9 | 9/19/2022 | 4040 | 4041 |
| Customer 10 | 9/19/2022 | 4040 | 4041 |
| Customer 11 | 9/19/2022 | 4050 | 4040 |
| Customer 12 | 9/19/2022 | 4040 | 4041 |
| Customer 13 | 9/19/2022 | 4050 | 4040 |
| Customer 14 | 9/19/2022 | 4050 | 4040 |
| Customer 15 | 9/19/2022 | 4040 | 4050 |
| Customer 16 | 9/19/2022 | 4050 | 4040 |
| Customer 17 | 9/19/2022 | 4050 | 4040 |
| Customer 18 | 9/19/2022 | 4050 | 4040 |
| Customer 19 | 9/19/2022 | 4050 | 4041 |
| Customer 20 | 9/19/2022 | 4040 | 4041 |
| Customer 21 | 9/19/2022 | 4040 | 4050 |
| Customer 22 | 9/19/2022 | 4040 | 4041 |
| Customer 23 | 9/19/2022 | 4040 | 4041 |
| Customer 24 | 9/21/2022 | 4041 | 4051 |
| Customer 25 | 9/21/2022 | 4041 | 4050 |
| Customer 26 | 9/21/2022 | 4041 | 4051 |
| Customer 27 | 9/21/2022 | 4050 | 4040 |
| Customer 28 | 9/21/2022 | 4050 | 4040 |
| Customer 29 | 9/21/2022 | 4051 | 4050 |
| Customer 30 | 9/21/2022 | 4050 | 4040 |
| Customer 31 | 9/21/2022 | 4050 | 4040 |
| Customer 32 | 9/21/2022 | 4050 | 4040 |
| Customer 33 | 9/21/2022 | 4050 | 4040 |
| Customer 34 | 9/21/2022 | 4050 | 4040 |
| Customer 35 | 9/21/2022 | 4050 | 4040 |
| Customer 36 | 9/21/2022 | 4050 | 4051 |
| Customer 37 | 9/21/2022 | 4041 | 4040 |
| Customer 38 | 9/22/2022 | 4041 | 4040 |
| Customer 39 | 9/22/2022 | 4051 | 4050 |
| Customer 40 | 9/22/2022 | 4040 | 4050 |
| Customer 41 | 9/22/2022 | 4050 | 4040 |
| Customer 42 | 9/22/2022 | 4041 | 4051 |
| Customer 43 | 9/22/2022 | 4051 | 4050 |
| Customer 44 | 9/22/2022 | 4040 | 4050 |

DOE TS 1-5 Attachment 1

Page 2 of 8

| | | | |
|-------------|-----------|------|------|
| Customer 45 | 9/22/2022 | 4050 | 4051 |
| Customer 46 | 9/22/2022 | 4051 | 4050 |
| Customer 47 | 9/22/2022 | 4050 | 4051 |
| Customer 48 | 9/22/2022 | 4040 | 4041 |
| Customer 49 | 9/22/2022 | 4041 | 4040 |
| Customer 50 | 9/22/2022 | 4040 | 4041 |
| Customer 51 | 9/22/2022 | 4040 | 4041 |
| Customer 52 | 9/22/2022 | 4040 | 4041 |
| Customer 53 | 9/22/2022 | 4051 | 4041 |
| Customer 54 | 9/22/2022 | 4041 | 4040 |
| Customer 55 | 9/22/2022 | 4050 | 4040 |
| Customer 56 | 9/23/2022 | 4040 | 4041 |
| Customer 57 | 9/23/2022 | 4050 | 4051 |
| Customer 58 | 9/23/2022 | 4051 | 4041 |
| Customer 59 | 9/23/2022 | 4050 | 4051 |
| Customer 60 | 9/23/2022 | 4040 | 4041 |
| Customer 61 | 9/23/2022 | 4040 | 4050 |
| Customer 62 | 9/23/2022 | 4040 | 4041 |
| Customer 63 | 9/23/2022 | 4041 | 4040 |
| Customer 64 | 9/23/2022 | 4050 | 4040 |
| Customer 65 | 9/23/2022 | 4040 | 4050 |
| Customer 66 | 9/23/2022 | 4040 | 4050 |
| Customer 67 | 9/23/2022 | 4041 | 4040 |
| Customer 68 | 9/23/2022 | 4040 | 4050 |
| Customer 69 | 9/23/2022 | 4040 | 4050 |
| Customer 70 | 9/23/2022 | 4050 | 4051 |
| Customer 71 | 9/23/2022 | 4040 | 4050 |
| Customer 72 | 9/23/2022 | 4040 | 4041 |
| Customer 73 | 9/23/2022 | 4040 | 4041 |
| Customer 74 | 9/23/2022 | 4040 | 4050 |
| Customer 75 | 9/28/2022 | 4040 | 4050 |
| Customer 76 | 9/28/2022 | 4040 | 4041 |
| Customer 77 | 9/28/2022 | 4041 | 4051 |
| Customer 78 | 9/28/2022 | 4041 | 4051 |
| Customer 79 | 9/28/2022 | 4040 | 4050 |
| Customer 80 | 9/28/2022 | 4050 | 4040 |
| Customer 81 | 9/28/2022 | 4050 | 4040 |
| Customer 82 | 9/28/2022 | 4040 | 4041 |
| Customer 83 | 9/28/2022 | 4040 | 4050 |
| Customer 84 | 9/28/2022 | 4040 | 4041 |
| Customer 85 | 10/4/2022 | 4041 | 4040 |
| Customer 86 | 10/4/2022 | 4051 | 4050 |
| Customer 87 | 10/4/2022 | 4040 | 4041 |
| Customer 88 | 10/4/2022 | 4050 | 4040 |
| Customer 89 | 10/4/2022 | 4050 | 4040 |
| Customer 90 | 10/4/2022 | 4041 | 4051 |
| Customer 91 | 10/4/2022 | 4051 | 4050 |
| Customer 92 | 10/4/2022 | 4040 | 4041 |
| Customer 93 | 10/4/2022 | 4050 | 4051 |

| | | | |
|--------------|------------|------|------|
| Customer 94 | 10/4/2022 | 4050 | 4040 |
| Customer 95 | 10/4/2022 | 4041 | 4040 |
| Customer 96 | 10/4/2022 | 4051 | 4050 |
| Customer 97 | 10/4/2022 | 4050 | 4040 |
| Customer 98 | 10/4/2022 | 4050 | 4040 |
| Customer 99 | 10/4/2022 | 4040 | 4050 |
| Customer 100 | 10/4/2022 | 4050 | 4040 |
| Customer 101 | 10/4/2022 | 4040 | 4041 |
| Customer 102 | 10/6/2022 | 4040 | 4050 |
| Customer 103 | 10/6/2022 | 4041 | 4051 |
| Customer 104 | 10/6/2022 | 4041 | 4040 |
| Customer 105 | 10/6/2022 | 4041 | 4040 |
| Customer 106 | 10/6/2022 | 4040 | 4041 |
| Customer 107 | 10/6/2022 | 4051 | 4041 |
| Customer 108 | 10/6/2022 | 4040 | 4041 |
| Customer 109 | 10/6/2022 | 4041 | 4040 |
| Customer 110 | 10/6/2022 | 4041 | 4040 |
| Customer 111 | 10/6/2022 | 4051 | 4041 |
| Customer 112 | 10/6/2022 | 4040 | 4041 |
| Customer 113 | 10/6/2022 | 4051 | 4041 |
| Customer 114 | 10/6/2022 | 4040 | 4041 |
| Customer 115 | 10/6/2022 | 4041 | 4040 |
| Customer 116 | 10/6/2022 | 4040 | 4041 |
| Customer 117 | 10/6/2022 | 4050 | 4051 |
| Customer 118 | 10/6/2022 | 4041 | 4040 |
| Customer 119 | 10/6/2022 | 4040 | 4051 |
| Customer 120 | 10/6/2022 | 4040 | 4051 |
| Customer 121 | 10/6/2022 | 4040 | 4041 |
| Customer 122 | 10/6/2022 | 4040 | 4041 |
| Customer 123 | 10/10/2022 | 4050 | 4051 |
| Customer 124 | 10/10/2022 | 4040 | 4050 |
| Customer 125 | 10/10/2022 | 4050 | 4051 |
| Customer 126 | 10/10/2022 | 4050 | 4040 |
| Customer 127 | 10/10/2022 | 4050 | 4051 |
| Customer 128 | 10/10/2022 | 4050 | 4040 |
| Customer 129 | 10/13/2022 | 4050 | 4040 |
| Customer 130 | 10/13/2022 | 4040 | 4050 |
| Customer 131 | 10/13/2022 | 4040 | 4041 |
| Customer 132 | 10/13/2022 | 4050 | 4040 |
| Customer 133 | 10/13/2022 | 4040 | 4050 |
| Customer 134 | 10/13/2022 | 4051 | 4050 |
| Customer 135 | 10/13/2022 | 4050 | 4040 |
| Customer 136 | 10/13/2022 | 4050 | 4041 |
| Customer 137 | 10/13/2022 | 4041 | 4040 |
| Customer 138 | 10/13/2022 | 4050 | 4040 |
| Customer 139 | 10/13/2022 | 4050 | 4040 |
| Customer 140 | 10/13/2022 | 4040 | 4050 |
| Customer 141 | 10/13/2022 | 4040 | 4050 |
| Customer 142 | 10/13/2022 | 4040 | 4041 |

| | | | |
|--------------|------------|------|------|
| Customer 143 | 10/13/2022 | 4040 | 4051 |
| Customer 144 | 10/13/2022 | 4041 | 4040 |
| Customer 145 | 10/13/2022 | 4040 | 4041 |
| Customer 146 | 10/13/2022 | 4040 | 4050 |
| Customer 147 | 10/13/2022 | 4040 | 4041 |
| Customer 148 | 10/13/2022 | 4040 | 4041 |
| Customer 149 | 10/13/2022 | 4040 | 4041 |
| Customer 150 | 10/13/2022 | 4040 | 4041 |
| Customer 151 | 10/13/2022 | 4040 | 4041 |
| Customer 152 | 10/13/2022 | 4040 | 4050 |
| Customer 153 | 10/13/2022 | 4050 | 4040 |
| Customer 154 | 10/13/2022 | 4050 | 4040 |
| Customer 155 | 10/13/2022 | 4040 | 4041 |
| Customer 156 | 10/13/2022 | 4040 | 4041 |
| Customer 157 | 10/13/2022 | 4050 | 4040 |
| Customer 158 | 10/19/2022 | 4041 | 4050 |
| Customer 159 | 10/19/2022 | 4041 | 4040 |
| Customer 160 | 10/19/2022 | 4041 | 4040 |
| Customer 161 | 10/19/2022 | 4041 | 4051 |
| Customer 162 | 10/19/2022 | 4041 | 4051 |
| Customer 163 | 10/19/2022 | 4051 | 4041 |
| Customer 164 | 10/19/2022 | 4041 | 4051 |
| Customer 165 | 10/19/2022 | 4041 | 4051 |
| Customer 166 | 10/19/2022 | 4041 | 4040 |
| Customer 167 | 10/19/2022 | 4051 | 4041 |
| Customer 168 | 10/19/2022 | 4041 | 4040 |
| Customer 169 | 10/20/2022 | 4041 | 4051 |
| Customer 170 | 10/20/2022 | 4040 | 4050 |
| Customer 171 | 10/20/2022 | 4051 | 4040 |
| Customer 172 | 10/20/2022 | 4051 | 4050 |
| Customer 173 | 10/25/2022 | 4041 | 4050 |
| Customer 174 | 10/25/2022 | 4040 | 4041 |
| Customer 175 | 10/25/2022 | 4040 | 4050 |
| Customer 176 | 10/25/2022 | 4040 | 4050 |
| Customer 177 | 10/25/2022 | 4040 | 4050 |
| Customer 178 | 10/25/2022 | 4040 | 4050 |
| Customer 179 | 10/25/2022 | 4041 | 4040 |
| Customer 180 | 10/28/2022 | 4050 | 4040 |
| Customer 181 | 10/28/2022 | 4041 | 4051 |
| Customer 182 | 10/28/2022 | 4050 | 4040 |
| Customer 183 | 10/28/2022 | 4041 | 4040 |
| Customer 184 | 11/7/2022 | 4051 | 4041 |
| Customer 185 | 11/7/2022 | 4040 | 4050 |
| Customer 186 | 11/7/2022 | 4040 | 4050 |
| Customer 187 | 11/7/2022 | 4041 | 4040 |
| Customer 188 | 11/7/2022 | 4041 | 4040 |
| Customer 189 | 11/7/2022 | 4040 | 4041 |
| Customer 190 | 11/7/2022 | 4051 | 4040 |
| Customer 191 | 11/10/2022 | 4041 | 4042 |

| | | | |
|--------------|------------|------|------|
| Customer 192 | 12/19/2022 | 4042 | 4052 |
| Customer 193 | 12/19/2022 | 4042 | 4052 |
| Customer 194 | 12/19/2022 | 4051 | 4052 |
| Customer 195 | 12/28/2022 | 4052 | 4042 |
| Customer 196 | 12/28/2022 | 4041 | 4052 |
| Customer 197 | 1/9/2023 | 4042 | 4052 |
| Customer 198 | 9/15/2023 | 4006 | 4005 |
| Customer 199 | 9/15/2023 | 4041 | 4040 |
| Customer 200 | 9/15/2023 | 4050 | 4040 |
| Customer 201 | 9/15/2023 | 4006 | 4005 |
| Customer 202 | 9/15/2023 | 4050 | 4040 |
| Customer 203 | 9/15/2023 | 4041 | 4040 |
| Customer 204 | 9/15/2023 | 4006 | 4005 |
| Customer 205 | 9/15/2023 | 4050 | 4051 |
| Customer 206 | 9/15/2023 | 4041 | 4040 |
| Customer 207 | 9/15/2023 | 4050 | 4040 |
| Customer 208 | 9/15/2023 | 4006 | 4005 |
| Customer 209 | 9/15/2023 | 4006 | 4005 |
| Customer 210 | 9/15/2023 | 4050 | 4040 |
| Customer 211 | 9/15/2023 | 4041 | 4050 |
| Customer 212 | 9/15/2023 | 4051 | 4041 |
| Customer 213 | 9/15/2023 | 4040 | 4050 |
| Customer 214 | 9/15/2023 | 4050 | 4040 |
| Customer 215 | 9/15/2023 | 4041 | 4051 |
| Customer 216 | 9/15/2023 | 4051 | 4040 |
| Customer 217 | 9/15/2023 | 4040 | 4050 |
| Customer 218 | 9/15/2023 | 4041 | 4040 |
| Customer 219 | 9/15/2023 | 4041 | 4040 |
| Customer 220 | 9/15/2023 | 4041 | 4051 |
| Customer 221 | 9/15/2023 | 4040 | 4041 |
| Customer 222 | 9/15/2023 | 4040 | 4050 |
| Customer 223 | 9/15/2023 | 4040 | 4050 |
| Customer 224 | 9/20/2023 | 4050 | 4051 |
| Customer 225 | 9/20/2023 | 4006 | 4005 |
| Customer 226 | 9/20/2023 | 4050 | 4040 |
| Customer 227 | 9/20/2023 | 4040 | 4050 |
| Customer 228 | 9/20/2023 | 4040 | 4050 |
| Customer 229 | 9/20/2023 | 4050 | 4040 |
| Customer 230 | 9/20/2023 | 4050 | 4040 |
| Customer 231 | 9/20/2023 | 4040 | 4041 |
| Customer 232 | 9/20/2023 | 4040 | 4050 |
| Customer 233 | 9/20/2023 | 4040 | 4050 |
| Customer 234 | 9/20/2023 | 4040 | 4050 |
| Customer 235 | 9/20/2023 | 4040 | 4050 |
| Customer 236 | 9/20/2023 | 4050 | 4040 |
| Customer 237 | 9/20/2023 | 4040 | 4041 |
| Customer 238 | 9/21/2023 | 4041 | 4040 |
| Customer 239 | 9/21/2023 | 4051 | 4041 |
| Customer 240 | 9/21/2023 | 4041 | 4051 |

| | | | |
|--------------|-----------|------|------|
| Customer 241 | 9/21/2023 | 4041 | 4051 |
| Customer 242 | 9/21/2023 | 4051 | 4041 |
| Customer 243 | 9/21/2023 | 4051 | 4041 |
| Customer 244 | 9/21/2023 | 4041 | 4040 |
| Customer 245 | 9/21/2023 | 4041 | 4040 |
| Customer 246 | 9/21/2023 | 4041 | 4051 |
| Customer 247 | 9/21/2023 | 4041 | 4040 |
| Customer 248 | 9/21/2023 | 4051 | 4041 |
| Customer 249 | 9/22/2023 | 4041 | 4040 |
| Customer 250 | 9/22/2023 | 4040 | 4041 |
| Customer 251 | 9/22/2023 | 4041 | 4040 |
| Customer 252 | 9/22/2023 | 4050 | 4051 |
| Customer 253 | 9/22/2023 | 4040 | 4051 |
| Customer 254 | 9/22/2023 | 4040 | 4041 |
| Customer 255 | 9/22/2023 | 4041 | 4040 |
| Customer 256 | 9/22/2023 | 4041 | 4040 |
| Customer 257 | 9/22/2023 | 4050 | 4040 |
| Customer 258 | 9/22/2023 | 4041 | 4040 |
| Customer 259 | 9/22/2023 | 4041 | 4040 |
| Customer 260 | 9/22/2023 | 4051 | 4041 |
| Customer 261 | 9/22/2023 | 4050 | 4040 |
| Customer 262 | 9/22/2023 | 4006 | 4005 |
| Customer 263 | 9/22/2023 | 4040 | 4050 |
| Customer 264 | 9/22/2023 | 4006 | 4005 |
| Customer 265 | 9/22/2023 | 4006 | 4005 |
| Customer 266 | 9/22/2023 | 4041 | 4040 |
| Customer 267 | 9/22/2023 | 4006 | 4005 |
| Customer 268 | 9/22/2023 | 4040 | 4050 |
| Customer 269 | 9/22/2023 | 4040 | 4050 |
| Customer 270 | 9/22/2023 | 4040 | 4050 |
| Customer 271 | 9/22/2023 | 4041 | 4051 |
| Customer 272 | 9/22/2023 | 4050 | 4040 |
| Customer 273 | 9/22/2023 | 4041 | 4040 |
| Customer 274 | 9/22/2023 | 4040 | 4050 |
| Customer 275 | 9/27/2023 | 4040 | 4050 |
| Customer 276 | 9/27/2023 | 4040 | 4050 |
| Customer 277 | 9/27/2023 | 4050 | 4040 |
| Customer 278 | 9/27/2023 | 4040 | 4050 |
| Customer 279 | 9/27/2023 | 4040 | 4050 |
| Customer 280 | 9/27/2023 | 4050 | 4040 |
| Customer 281 | 9/27/2023 | 4050 | 4040 |
| Customer 282 | 9/27/2023 | 4050 | 4040 |
| Customer 283 | 9/27/2023 | 4040 | 4050 |
| Customer 284 | 9/27/2023 | 4040 | 4050 |
| Customer 285 | 9/27/2023 | 4040 | 4050 |
| Customer 286 | 9/27/2023 | 4040 | 4050 |
| Customer 287 | 9/27/2023 | 4006 | 4005 |
| Customer 288 | 9/27/2023 | 4050 | 4040 |
| Customer 289 | 9/27/2023 | 4006 | 4005 |

| | | | |
|--------------|------------|------|------|
| Customer 290 | 9/27/2023 | 4040 | 4050 |
| Customer 291 | 9/27/2023 | 4040 | 4041 |
| Customer 292 | 9/27/2023 | 4006 | 4005 |
| Customer 293 | 9/27/2023 | 4050 | 4040 |
| Customer 294 | 9/27/2023 | 4041 | 4040 |
| Customer 295 | 9/27/2023 | 4041 | 4040 |
| Customer 296 | 9/27/2023 | 4050 | 4040 |
| Customer 297 | 9/27/2023 | 4040 | 4050 |
| Customer 298 | 9/27/2023 | 4040 | 4050 |
| Customer 299 | 9/27/2023 | 4040 | 4050 |
| Customer 300 | 9/27/2023 | 4040 | 4050 |
| Customer 301 | 9/27/2023 | 4006 | 4005 |
| Customer 302 | 9/27/2023 | 4040 | 4050 |
| Customer 303 | 9/27/2023 | 4050 | 4040 |
| Customer 304 | 9/27/2023 | 4051 | 4040 |
| Customer 305 | 9/27/2023 | 4040 | 4041 |
| Customer 306 | 9/27/2023 | 4040 | 4050 |
| Customer 307 | 9/27/2023 | 4051 | 4041 |
| Customer 308 | 9/27/2023 | 4040 | 4051 |
| Customer 309 | 9/27/2023 | 4041 | 4040 |
| Customer 310 | 9/27/2023 | 4041 | 4051 |
| Customer 311 | 9/27/2023 | 4051 | 4041 |
| Customer 312 | 9/27/2023 | 4040 | 4041 |
| Customer 313 | 9/27/2023 | 4040 | 4051 |
| Customer 314 | 9/29/2023 | 4041 | 4040 |
| Customer 315 | 9/29/2023 | 4041 | 4040 |
| Customer 316 | 9/29/2023 | 4041 | 4040 |
| Customer 317 | 9/29/2023 | 4041 | 4040 |
| Customer 318 | 9/29/2023 | 4041 | 4051 |
| Customer 319 | 9/29/2023 | 4050 | 4051 |
| Customer 320 | 9/29/2023 | 4040 | 4041 |
| Customer 321 | 9/29/2023 | 4041 | 4050 |
| Customer 322 | 9/29/2023 | 4051 | 4041 |
| Customer 323 | 9/29/2023 | 4041 | 4040 |
| Customer 324 | 9/29/2023 | 4040 | 4050 |
| Customer 325 | 10/5/2023 | 4006 | 4005 |
| Customer 326 | 10/5/2023 | 4050 | 4040 |
| Customer 327 | 10/5/2023 | 4006 | 4005 |
| Customer 328 | 10/5/2023 | 4041 | 4040 |
| Customer 329 | 10/5/2023 | 4041 | 4040 |
| Customer 330 | 10/5/2023 | 4040 | 4050 |
| Customer 331 | 10/5/2023 | 4041 | 4051 |
| Customer 332 | 10/5/2023 | 4050 | 4040 |
| Customer 333 | 10/5/2023 | 4041 | 4040 |
| Customer 334 | 10/5/2023 | 4050 | 4040 |
| Customer 335 | 10/5/2023 | 4040 | 4050 |
| Customer 336 | 10/5/2023 | 4006 | 4005 |
| Customer 337 | 10/5/2023 | 4041 | 4040 |
| Customer 338 | 10/16/2023 | 4051 | 4041 |

| | | | |
|--------------|------------|------|------|
| Customer 339 | 10/16/2023 | 4041 | 4040 |
|--------------|------------|------|------|

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-6 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern's Tariff No. 12, First Revised Page 163-65

Does Northern's unbilled revenue in any given month include estimates for fixed charges, cost of gas (supply) and LDAC? If yes, can Northern's accounting system identify the "actual (i.e., not-estimated)" revenue associated with the prior estimates for fixed charges, cost of gas (supply) and LDAC? Why or why not?

Does Northern compare the Company's initial monthly RDAF estimate with the subsequent "actual (i.e., not estimated)" revenue to reconcile the monthly RDAF calculation?

If not, in Northern's opinion, could Northern's inability to reconcile estimates with "actual (i.e., not estimated)" figures create a bias month-over-month?

In light of the above, please provide a comparison for the twelve-month period at issue here between estimated and "actual (i.e., not-estimated)" monthly figures. If not possible, please explain why not, and if there is any possible work-around.

Response:

Northern's monthly unbilled revenue includes estimates for distribution revenue and cost of gas (which includes commodity, demand, working capital and bad debt). Northern's billing system cannot identify the actual revenue associated with prior estimates as the billing system only reads once per month at the end of the corresponding bill cycle. The billing system is not setup to read a customer's account more than once per month.

As noted above, Northern does not have the ability to split the monthly billed revenue thus the Company is unable to compare the unbilled revenue from the prior month to billed revenue in the current month.

Northern reports decoupling revenue during the peak and off-peak periods. As such, any unbilled revenue is removed from the calculation for those periods as the billed revenue is what is reported. Since Northern does not report the decoupling revenue on monthly periods, nor are the reported amounts including unbilled revenue for the peak and off-peak filings, there is no bias in the Company's revenue decoupling framework, which has been approved by the Commission in two separate rate cases following

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

comprehensive settlement agreements negotiated among multiple parties including the Department of Energy. The calculation presented in this filing is consistent with the Company's Settlement Agreement in DG 21-104 and the approved RDAC tariff.

Northern is unable to provide a comparison between estimated and actual monthly revenue amounts. The estimated or unbilled revenue is for approximately half of the monthly billing; however, the billed revenue is for approximately a 30-day period. As noted above, the billing system does not read meters twice a month (i.e., on the bill date and the last day of the month), the Company is unable to determine the amount of the current month's billed revenue is attributable to the previous month's unbilled revenue.

Person Responsible: Daniel Nawazelski

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Technical Session Data Requests - Set 1

Date Request Received: 12/04/2023

Date of Response: 12/11/23

DOE TS 1-7 (RDAF):

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern's Response to DOE 2-06

Please provide a response to DOE 2-06 with a chart "as Northern would draft it." For example, (but in no way exhaustive) as discussed at the November 30, 2023 Technical Session, making column B "the preceding month" (October, not December if November is identified in column A).

Response:

Please see DOE TS 1-7 Attachment 1.

Person Responsible: Daniel Nawazelski

Northern Utilities, Inc.
DG 23-086
DOE TS 1-7 Attachment 1

| Table 1 (Peak/Off Peak Period): Net Unbilled Revenue by Rate Class – Estimated vs Actual | | | | | |
|--|------------------|---|---|-------------------------------|--|
| Month | Rate Class | Unbilled Revenue (Estimated in the month of) | Unbilled Revenue (calculated from the previous month) | Difference (C) = (B) – (A) | Unbilled Revenue Reversal entry amount from the previous month |
| | | (A) | (B) | (C) = (B) – (A) | |
| 22-Nov | R6 | 42,485 | 30,589 | (11,896) | (30,589) |
| | R5, R10 | 2,040,900 | 744,482 | (1,296,418) | (744,482) |
| | G40 | 782,200 | 302,370 | (479,829) | (302,370) |
| | G41 | 470,289 | 207,426 | (262,862) | (207,426) |
| | G42 | 129,283 | 68,660 | (60,623) | (68,660) |
| | G50 | 68,869 | 60,173 | (8,696) | (60,173) |
| | G51 | 95,551 | 80,627 | (14,924) | (80,627) |
| | G52 | 0 | - | - | - |
| | Special Contract | 0 | - | - | - |
| 22-Dec | R6 | 37,348 | 42,485 | 5,137 | (42,485) |
| | R5, R10 | 1,731,052 | 2,040,900 | 309,848 | (2,040,900) |
| | G40 | 491,491 | 782,200 | 290,709 | (782,200) |
| | G41 | 422,555 | 470,289 | 47,734 | (470,289) |
| | G42 | 114,942 | 129,283 | 14,341 | (129,283) |
| | G50 | 57,607 | 68,869 | 11,262 | (68,869) |
| | G51 | 85,751 | 95,551 | 9,800 | (95,551) |
| | G52 | 0 | - | - | - |
| | Special Contract | 0 | - | - | - |
| 23-Jan | R6 | 37,746 | 37,348 | (398) | (37,348) |
| | R5, R10 | 1,823,264 | 1,731,052 | (92,212) | (1,731,052) |
| | G40 | 476,392 | 491,491 | 15,099 | (491,491) |
| | G41 | 442,262 | 422,555 | (19,708) | (422,555) |
| | G42 | 101,062 | 114,942 | 13,880 | (114,942) |
| | G50 | 55,275 | 57,607 | 2,331 | (57,607) |
| | G51 | 85,195 | 85,751 | 556 | (85,751) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Feb | R6 | 31,069 | 37,746 | 6,678 | (37,746) |
| | R5, R10 | 1,461,133 | 1,823,264 | 362,131 | (1,823,264) |
| | G40 | 395,875 | 476,392 | 80,516 | (476,392) |
| | G41 | 355,140 | 442,262 | 87,123 | (442,262) |
| | G42 | 81,459 | 101,062 | 19,603 | (101,062) |
| | G50 | 44,708 | 55,275 | 10,567 | (55,275) |
| | G51 | 69,019 | 85,195 | 16,176 | (85,195) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Mar | R6 | 27,314 | 31,069 | 3,755 | (31,069) |
| | R5, R10 | 1,287,443 | 1,461,133 | 173,690 | (1,461,133) |
| | G40 | 337,491 | 395,875 | 58,384 | (395,875) |
| | G41 | 324,005 | 355,140 | 31,134 | (355,140) |
| | G42 | 73,717 | 81,459 | 7,743 | (81,459) |
| | G50 | 48,541 | 44,708 | (3,833) | (44,708) |
| | G51 | 73,302 | 69,019 | (4,283) | (69,019) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Apr | R6 | 29,598 | 27,314 | (2,285) | (27,314) |
| | R5, R10 | 1,125,746 | 1,287,443 | 161,697 | (1,287,443) |
| | G40 | 336,223 | 337,491 | 1,268 | (337,491) |
| | G41 | 288,423 | 324,005 | 35,582 | (324,005) |
| | G42 | 61,287 | 73,717 | 12,429 | (73,717) |
| | G50 | 55,572 | 48,541 | (7,031) | (48,541) |
| | G51 | 79,673 | 73,302 | (6,371) | (73,302) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |

| | | | | | |
|--------|------------------|---------|-----------|----------|-------------|
| 23-May | R6 | 24,767 | 29,598 | 4,831 | (29,598) |
| | R5, R10 | 783,935 | 1,125,746 | 341,811 | (1,125,746) |
| | G40 | 276,555 | 336,223 | 59,668 | (336,223) |
| | G41 | 201,465 | 288,423 | 86,958 | (288,423) |
| | G42 | 50,058 | 61,287 | 11,229 | (61,287) |
| | G50 | 49,829 | 55,572 | 5,743 | (55,572) |
| | G51 | 68,028 | 79,673 | 11,644 | (79,673) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Jun | R6 | 22,901 | 24,767 | 1,866 | (24,767) |
| | R5, R10 | 559,160 | 783,935 | 224,775 | (783,935) |
| | G40 | 241,101 | 276,555 | 35,455 | (276,555) |
| | G41 | 145,771 | 201,465 | 55,694 | (201,465) |
| | G42 | 39,790 | 50,058 | 10,269 | (50,058) |
| | G50 | 50,555 | 49,829 | (726) | (49,829) |
| | G51 | 62,492 | 68,028 | 5,536 | (68,028) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Jul | R6 | 22,538 | 22,901 | 364 | (22,901) |
| | R5, R10 | 491,007 | 559,160 | 68,153 | (559,160) |
| | G40 | 228,633 | 241,101 | 12,468 | (241,101) |
| | G41 | 121,990 | 145,771 | 23,781 | (145,771) |
| | G42 | 35,377 | 39,790 | 4,413 | (39,790) |
| | G50 | 50,573 | 50,555 | (18) | (50,555) |
| | G51 | 61,586 | 62,492 | 906 | (62,492) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Aug | R6 | 22,853 | 22,538 | (315) | (22,538) |
| | R5, R10 | 491,320 | 491,007 | (313) | (491,007) |
| | G40 | 233,643 | 228,633 | (5,010) | (228,633) |
| | G41 | 118,484 | 121,990 | 3,506 | (121,990) |
| | G42 | 37,129 | 35,377 | (1,752) | (35,377) |
| | G50 | 52,417 | 50,573 | (1,844) | (50,573) |
| | G51 | 63,854 | 61,586 | (2,268) | (61,586) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Sep | R6 | 26,162 | 22,853 | (3,309) | (22,853) |
| | R5, R10 | 553,142 | 491,320 | (61,822) | (491,320) |
| | G40 | 262,306 | 233,643 | (28,664) | (233,643) |
| | G41 | 137,902 | 118,484 | (19,418) | (118,484) |
| | G42 | 45,835 | 37,129 | (8,706) | (37,129) |
| | G50 | 58,639 | 52,417 | (6,222) | (52,417) |
| | G51 | 71,385 | 63,854 | (7,530) | (63,854) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |
| 23-Oct | R6 | 25,405 | 26,162 | 757 | (26,162) |
| | R5, R10 | 614,078 | 553,142 | (60,936) | (553,142) |
| | G40 | 265,497 | 262,306 | (3,191) | (262,306) |
| | G41 | 164,462 | 137,902 | (26,561) | (137,902) |
| | G42 | 53,181 | 45,835 | (7,346) | (45,835) |
| | G50 | 54,655 | 58,639 | 3,985 | (58,639) |
| | G51 | 72,966 | 71,385 | (1,581) | (71,385) |
| | G52 | - | - | - | - |
| | Special Contract | - | - | - | - |



December 13, 2023

By Electronic Mail

Mary Schwarzer, Counsel
New Hampshire Dept. of Energy
21 S. Fruit Street
Concord, NH 03301

DG 23-086: Northern Utilities, Inc. Response to DOE Set 3 Discovery

Attorney Schwarzer:

On behalf of Northern Utilities, Inc. ("Unitil" or the "Company") I enclose the Company's responses to the Department's Third Set of Data Requests.

Please do not hesitate to contact me with any questions regarding this filing.

Sincerely,

A handwritten signature in black ink, appearing to read "P. H. Taylor", with a long horizontal flourish extending to the right.

Patrick H. Taylor
Attorney for Northern Utilities, Inc.

Patrick Taylor
Chief Regulatory Counsel
taylorp@unitil.com

6 Liberty Lane West
Hampton, NH 03842

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Data Requests - Set 3

Date Request Received: 12/06/2023

Date of Response: 12/14/23

DOE 3-1 (RDAF):

Reference: DR Set-3 Data Shell.xlsx (attached) and DG 23-086 RDAF Filing.
For the attached excel data shell, please provide information on tabs titled:

- Report 1 - Therm Sales
- Report 2 - Customer Count
- Report 3 – Revenue

Additional instructions: For each tab, please note that DOE is looking for:

- An excel file with data for each month spanning August 2022 to November 2023.
- (In each of the excel file to be provided) Therm sales and corresponding customer count
- and revenues by each rate class, and by time.
- For example, for “Report 3 – Revenue” tab: say for the month of August 2023, the data
- should show how much of overall revenue collected in August 2023 is attributable to the
- month of August 2023, and how much of it is attributable to the preceding months).
- Please follow the same method for the other two tabs.

Response:

As stated in DOE TS 1-6, Northern's monthly unbilled revenue includes estimates for distribution revenue and cost of gas (which includes commodity, demand, working capital and bad debt). Northern's billing system cannot identify the actual revenue associated with prior estimates as the billing system only reads once per month at the end of the corresponding bill cycle. The billing system is not setup to read a customer's account more than once per month.

As noted above, Northern does not have the ability to split the monthly billed revenue thus the Company is unable to compare the unbilled revenue from the prior month to billed revenue in the current month.

Person Responsible: S E Demeris / D. Nawazelski

Northern Utilities, Inc.
DG 23-086
Revenue Decoupling Adjustment Factor (RDAF) 2023-24
NH Department of Energy Data Requests - Set 3

Date Request Received: 12/06/2023

Date of Response: 12/14/23

DOE 3-2 (RDAF):

Reference: Technical Session discussion held on November 30, 2023 and DG 23-086 RDAF Filing.

During the technical session discussion, Northern may have indicated that the Company's current decoupling structure was audited by a third-party auditor (not DOE's Audit Group). Please provide a copy of any third-party final Audit Report and indicate the page or pages that include review of the decoupling formula, or RDAF calculations, or other support for the relief the Company seeks in this docket.

Response:

The Company indicated during the technical session discussion that its financials as a whole are audited by a third-party auditor of which the unbilled revenue entries and calculation are a part of. On a month to month basis the data provided to the Commission in DG 23-086 is reviewed and verified by the Accounting and Regulatory Departments.

The Company has made every effort to reflect accurately the methodology approved in the DG 21-104 Settlement Agreement and the Company's revenue decoupling tariff.

Person Responsible: S E Demeris / D. Nawazelski

Attachment 3 : DOE Analytical Framework

Theoretical Framework:

$$RPC_{TY} = \frac{R_{TY}}{n_{TY}} = \frac{R_0}{n_0}$$

$$\text{or, } RPC_0 = \frac{R_0}{n_0} ; \text{ where 'TY' is represented by the subscript '0'}$$

Where: TY = Test Year,

$R_{TY} = R_0$ = Revenue in Test Year

$n_{TY} = n_0$ = Number of customers in Test Year

$RPC_{TY} = RPC_0$ = Revenue per customer in Test Year

Now,

$$R_{All} = n_{Act} RPC_0 \dots\dots\dots (1)$$

Where: R_{All} = Allowed/Authorized Revenue

n_{Act} = Number of customers in Decoupling Year1

RPC_0 = Revenue per customer in Test Year

Note:

$$R_0 = n_0 p_0 q_0$$

Where:

R_0 = Revenue in Test Year

n_0 = Number of customers in Test Year

p_0 = Price per therm or the Gas Rates in Test Year

q_0 = Average therm consumption in Test Year

Note also that,

$$Q_0 = n_0 q_0$$

Where: Q_0 = Total therm consumption in Test Year

n_0 = Number of customers in Test Year

q_0 = Average therm consumption in Test Year

Now,

$$R_0 = p_0 Q_0 = p_0 (n_0 q_0)$$

$$\frac{R_0}{n_0} = \frac{p_0 Q_0}{n_0} = \frac{p_0 (n_0 q_0)}{n_0}$$

$$RPC_0 = p_0 q_0 \dots\dots\dots (2)$$

That is, RPC in the Test Year is equal to the calculated rate from the Test Year (p_0 updated through DG 21-104) multiplied by the average therm consumption.

Applying equation (2) into equation (1), we get:

$$R_{All} = n_{Act} RPC_0$$

$$R_{All} = n_{Act} p_0 q_0 \dots\dots\dots (3)$$

Similarly, actual revenue in the Decoupling Year (DY1) is:

$$R_{Act} = n_{Act} p_{Act} q_{Act}$$

$$R_{Act} = n_1 p_1 q_1 \dots\dots\dots (4)$$

; where 'Act', for actual, is represented by the subscript '1'

Here:

R_{Act} = Revenue in Decoupling Year

$n_{Act} = n_1$ = Number of customers in Decoupling Year

$p_{Act} = p_1$ = Price per therm or Gas Rate in Decoupling Year

$q_{Act} = q_1$ = Average therm consumption in Decoupling Year

Note: Decoupling Year runs from August 2022 through July 2023

Now, dividing equation (3) by equation (4) gives:

$$\frac{R_{All}}{R_{Act}} = \frac{n_{Act} p_0 q_0}{n_1 p_1 q_1}$$

$$\frac{R_{All}}{R_{Act}} = \frac{n_1 p_0 q_0}{n_1 p_1 q_1}$$

; where ' n_{Act} ' is the same as ' n_1 '

Therefore:

$$\left(\frac{R_{All}}{R_{Act}} \right) = \left(\frac{p_0}{p_1} \right) \left(\frac{q_0}{q_1} \right) \dots\dots\dots (5)$$

Empirical Framework:

Revenue functions: $R_{All} = n_1 p_0 q_0$ (1)

$R_{Act} = n_1 p_1 q_1$ (2)

Note: here, q = Average therm consumption

n = Number of customers

Q = Total therm consumption

So, $q = \frac{Q}{n}$

Multiplying both sides with price per therm or the rate ' p ' gives:

$pq = p \frac{Q}{n} = \frac{R}{n} = \text{Average Revnue}$; where *Total Revenue*, $R = p Q$

Subtracting equation (2) from equation (1) gives:

$R_{All} - R_{Act} = n_1 p_0 q_0 - n_1 p_1 q_1$

$R_{All} - R_{Act} = n_1 (p_0 q_0 - p_1 q_1)$ (3)

Model 1: $R_{All} - R_{Act} = n_1 (p_0 q_0 - p_1 q_1)$

Model 2: $\ln (R_{All} - R_{Act}) = \ln (n_1) + \ln (p_0 q_0 - p_1 q_1)$

Demand function: $Q = a - b * p$ (4)

Using Log-transformed values in demand function gives:

Model 3: $\ln Q = \alpha + \beta \ln p + e$

This yields: $\frac{1}{Q} \frac{\partial Q}{\partial p} = 0 + \beta \frac{1}{p} \frac{\partial p}{\partial p} + 0$

Therefore, price elasticity:

$\epsilon_{Q,p} = \frac{p}{Q} \frac{\partial Q}{\partial p} = \beta$

Attachment 4 : Tables

Model 1.1: Level Model (Reg 1_all) - Regress (R_all - R_act) on n_act

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|-----------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 0 | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A |
| n_act | 11.1563 | 1.644718831 | 6.783104 | 9.97E-10 | 7.89112 | 14.42148 | 7.89112 | 14.42148 |

Model 1.2: Level Model (Reg 1_RES) - Regress (R_all - R_act) on n_act

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|-----------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 0 | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A |
| n_act | 11.34353 | 3.092912363 | 3.66759 | 0.001279 | 4.945357 | 17.74171 | 4.945357 | 17.74171 |

Model 1.3: Level Model (Reg 1_C&I) - Regress (R_all - R_act) on n_act

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|-----------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 0 | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A |
| n_act | 6.014292571 | 4.187045474 | 1.436405 | 0.155279 | -2.33444 | 14.36302 | -2.33444 | 14.36302 |

Model 2.1: Ln Model (Reg 2_all) - Regress Ln(R_all - R_act)_adj on Ln(n_act)

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|------------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 0 | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A |
| Ln (n_act) | 1.750403923 | 0.068754815 | 25.45863758 | 3.21E-44 | 1.613908 | 1.886899 | 1.613908 | 1.886899 |

Model 2.2: Ln Model (Reg 2_RES) - Regress Ln(R_all - R_act)_adj on Ln(n_act)

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|------------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 0 | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A |
| Ln (n_act) | 1.453544072 | 0.049902621 | 29.12761 | 1.17E-19 | 1.350313 | 1.556776 | 1.350313 | 1.556776 |

Model 2.3: Ln Model (Reg 2_C&I) - Regress Ln(R_all - R_act)_adj on Ln(n_act)

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|------------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 0 | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A | #N/A |
| Ln (n_act) | 1.963578833 | 0.093576688 | 20.98363249 | 3.69E-32 | 1.776992 | 2.150165 | 1.776992 | 2.150165 |

Model 3.1: Ln Model (Reg 3_all) - Regress Ln(Q_act_norm) on Ln(p_act)

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|-----------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 12.98138433 | 0.162630221 | 79.82147642 | 3.6E-88 | 12.65848 | 13.30429 | 12.65848 | 13.30429 |
| Ln(p_act) | -0.941230926 | 0.334366204 | -2.814970278 | 0.005943 | -1.60512 | -0.27734 | -1.60512 | -0.27734 |

Model 3.2: Ln Model (Reg 3_RES) - Regress Ln(Q_act_norm) on Ln(p_act)

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|-----------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 15.91274159 | 1.74665591 | 9.110404 | 6.39E-09 | 12.2904 | 19.53508 | 12.2904 | 19.53508 |
| Ln(p_act) | -5.412399495 | 2.24832934 | -2.4073 | 0.024902 | -10.0751 | -0.74965 | -10.0751 | -0.74965 |

Model 3.3: Ln Model (Reg 3_all) - Regress Ln(Q_act_norm) on Ln(p_act)

| | <i>Coefficients</i> | <i>Standard Error</i> | <i>t Stat</i> | <i>P-value</i> | <i>Lower 95%</i> | <i>Upper 95%</i> | <i>Lower 95.0%</i> | <i>Upper 95.0%</i> |
|-----------|---------------------|-----------------------|---------------|----------------|------------------|------------------|--------------------|--------------------|
| Intercept | 13.06670028 | 0.115362576 | 113.2664 | 4.87E-81 | 12.83662 | 13.29678 | 12.83662 | 13.29678 |
| Ln(p_act) | 0.430710527 | 0.341299743 | 1.261971 | 0.211148 | -0.24999 | 1.111411 | -0.24999 | 1.111411 |

n0: Customer Count in TY 2020

| Calendar Month - Customer Count of the Rate Classes | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | 12 Month Average |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| R-5 | 25,300 | 25,213 | 25,370 | 25,211 | 25,458 | 25,363 | 25,483 | 25,442 | 25,600 | 25,795 | 26,120 | 26,171 | 25,544 |
| R-6 | 1,267 | 1,289 | 1,295 | 1,280 | 1,311 | 1,331 | 1,354 | 1,355 | 1,358 | 1,347 | 1,312 | 1,277 | 1,315 |
| R-10 | 742 | 817 | 760 | 879 | 794 | 781 | 688 | 663 | 644 | 641 | 630 | 644 | 724 |
| R-5 & R-10 | 26,042 | 26,030 | 26,130 | 26,090 | 26,252 | 26,143 | 26,171 | 26,105 | 26,244 | 26,436 | 26,749 | 26,815 | 26,267 |
| Total Residential | 27,309 | 27,319 | 27,426 | 27,370 | 27,563 | 27,475 | 27,525 | 27,460 | 27,602 | 27,783 | 28,061 | 28,091 | 27,582 |
| G-40 | 5,126 | 5,124 | 5,128 | 5,081 | 5,099 | 4,953 | 4,905 | 4,924 | 4,941 | 4,986 | 5,026 | 5,234 | 5,044 |
| G-41 | 742 | 739 | 736 | 736 | 735 | 729 | 726 | 721 | 722 | 723 | 728 | 704 | 728 |
| G-42 | 34 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 34 | 34 | 34 | 31 | 34 |
| G-50 | 812 | 825 | 826 | 828 | 833 | 844 | 857 | 848 | 848 | 816 | 821 | 831 | 832 |
| G-51 (HB) | 279 | 277 | 278 | 278 | 278 | 277 | 277 | 274 | 276 | 279 | 278 | 267 | 277 |
| G-51 (TB) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G-52 | 32 | 32 | 32 | 32 | 34 | 34 | 33 | 33 | 32 | 32 | 32 | 33 | 33 |
| Total C/I | 7,025 | 7,032 | 7,035 | 6,990 | 7,014 | 6,871 | 6,832 | 6,836 | 6,852 | 6,871 | 6,919 | 7,101 | 6,948 |
| Total | 34,334 | 34,351 | 34,461 | 34,360 | 34,577 | 34,346 | 34,357 | 34,296 | 34,454 | 34,654 | 34,981 | 35,192 | 34,530 |

% change in Customer Count = (n1 - n0) / n0

| Calendar Month - % change in Customer Count across Rate Classes | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|---------------------|
| R-5 | | | | | | | | | | | | | |
| R-6 | -3.2% | -3.4% | -7.7% | -6.1% | -6.4% | -6.8% | -7.2% | -2.6% | -1.7% | -1.6% | -2.6% | -2.0% | -4.3% |
| R-10 | | | | | | | | | | | | | |
| R-5 & R-10 | 7.6% | 7.7% | 7.7% | 7.7% | 7.2% | 7.0% | 7.0% | 5.6% | 4.8% | 4.4% | 3.8% | 4.1% | 6.2% |
| Total Residential | 7.1% | 7.2% | 7.0% | 7.0% | 6.6% | 6.3% | 6.3% | 5.2% | 4.5% | 4.1% | 3.5% | 3.8% | 5.7% |
| G-40 | 4.1% | 4.2% | 4.4% | 5.5% | 1.9% | 5.1% | 5.3% | -0.4% | 2.1% | 2.1% | 3.9% | 1.0% | 3.3% |
| G-41 | -6.4% | -5.6% | -4.8% | -4.7% | -4.8% | -3.7% | -4.5% | -7.0% | -6.7% | -4.4% | -5.2% | -2.0% | -5.0% |
| G-42 | -14.7% | -17.1% | -17.1% | -17.1% | -18.3% | -17.1% | -17.1% | -14.3% | -11.8% | -11.8% | -11.8% | -3.2% | -14.3% |
| G-50 | -0.3% | -2.4% | -1.8% | -2.0% | -1.7% | -1.2% | -2.0% | -1.3% | 1.0% | 2.4% | 0.2% | -1.7% | -0.9% |
| G-51 (HB) | -0.4% | -0.1% | 0.0% | 0.0% | -0.1% | 0.8% | 0.9% | -2.6% | -2.1% | -0.4% | 0.3% | 5.1% | 0.1% |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 13.1% | 12.5% | 12.5% | 12.5% | 10.4% | 8.8% | 12.1% | 3.0% | 6.2% | 6.3% | 5.0% | 0.0% | 8.5% |
| Total C/I | 2.3% | 2.2% | 2.5% | 3.2% | 0.6% | 3.2% | 3.1% | -1.3% | 0.8% | 1.3% | 2.3% | 0.5% | 1.7% |
| Total | 6.1% | 6.1% | 6.0% | 6.2% | 5.4% | 5.7% | 5.6% | 3.9% | 3.8% | 3.5% | 3.2% | 3.1% | 4.9% |

n1: Customer Count in DY1 (August 2022 to July 2023)

| Calendar Month - Customer Count of the Rate Classes | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| R-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R-6 | 1,227 | 1,245 | 1,196 | 1,202 | 1,227 | 1,241 | 1,257 | 1,320 | 1,335 | 1,325 | 1,278 | 1,251 | 1,259 |
| R-10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R-5 & R-10 | 28,030 | 28,033 | 28,138 | 28,091 | 28,154 | 27,971 | 27,997 | 27,563 | 27,516 | 27,600 | 27,755 | 27,903 | 27,896 |
| Total Residential | 29,257 | 29,278 | 29,334 | 29,293 | 29,381 | 29,212 | 29,254 | 28,883 | 28,851 | 28,925 | 29,033 | 29,154 | 29,155 |
| G-40 | 5,337 | 5,341 | 5,356 | 5,358 | 5,197 | 5,207 | 5,167 | 4,906 | 5,047 | 5,089 | 5,224 | 5,285 | 5,210 |
| G-41 | 695 | 698 | 701 | 702 | 699 | 702 | 693 | 671 | 673 | 691 | 690 | 690 | 692 |
| G-42 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 30 | 30 | 30 | 30 | 30 | 29 |
| G-50 | 809 | 805 | 811 | 811 | 819 | 834 | 839 | 837 | 856 | 836 | 822 | 817 | 825 |
| G-51 (HB) | 278 | 277 | 278 | 278 | 278 | 279 | 279 | 267 | 270 | 278 | 279 | 280 | 277 |
| G-51 (TB) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G-52 | 36 | 36 | 36 | 36 | 37 | 37 | 37 | 34 | 34 | 34 | 34 | 33 | 35 |
| Total C/I | 7,184 | 7,186 | 7,211 | 7,214 | 7,059 | 7,088 | 7,044 | 6,745 | 6,910 | 6,958 | 7,079 | 7,135 | 7,068 |
| Total | 36,441 | 36,464 | 36,545 | 36,507 | 36,440 | 36,300 | 36,298 | 35,628 | 35,761 | 35,883 | 36,112 | 36,289 | 36,222 |

p0: Price in TY 2020

| Calendar Month - Rate per therms across Rate Classes | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | 12 Month Average |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| R-5 | 1.3252 | 1.3252 | 1.3252 | 1.3252 | 0.9180 | 0.9180 | 0.8301 | 0.8301 | 0.9773 | 0.9773 | 1.5334 | 1.5334 | 1.1515 |
| R-6 | 1.2802 | 1.2802 | 1.2802 | 1.2802 | 0.9551 | 0.9551 | 0.8672 | 0.8672 | 1.0144 | 1.0144 | 1.4884 | 1.4884 | 1.1476 |
| R-10 | 0.9100 | 0.9100 | 0.9100 | 0.9100 | 0.5521 | 0.5521 | 0.4642 | 0.4642 | 0.6114 | 0.6114 | 0.8928 | 0.8928 | 0.7234 |
| R-5 & R-10 | | | | | | | | | | | | | |
| Total Residential | 1.1718 | 1.1718 | 1.1718 | 1.1718 | 0.8084 | 0.8084 | 0.7205 | 0.7205 | 0.8677 | 0.8677 | 1.3049 | 1.3049 | 1.0075 |
| | | | | | | | | | | | | | |
| G-40 | 0.8631 | 0.8631 | 0.8631 | 0.8631 | 0.4977 | 0.4977 | 0.4098 | 0.4098 | 0.5570 | 0.5570 | 1.0334 | 1.0334 | 0.7040 |
| G-41 | 0.8190 | 0.8190 | 0.8190 | 0.8190 | 0.4288 | 0.4288 | 0.3409 | 0.3409 | 0.4881 | 0.4881 | 0.9893 | 0.9893 | 0.6475 |
| G-42 | 0.6939 | 0.6939 | 0.6939 | 0.6939 | 0.4274 | 0.4274 | 0.3395 | 0.3395 | 0.4867 | 0.4867 | 0.8802 | 0.8802 | 0.5869 |
| G-50 | 0.6786 | 0.6786 | 0.6786 | 0.6786 | 0.3746 | 0.3746 | 0.2867 | 0.2867 | 0.4339 | 0.4339 | 0.8649 | 0.8649 | 0.5529 |
| G-51 (HB) | 0.6473 | 0.6473 | 0.6473 | 0.6473 | 0.3496 | 0.3496 | 0.2617 | 0.2617 | 0.4089 | 0.4089 | 0.8336 | 0.8336 | 0.5247 |
| G-51 (TB) | 0.6794 | 0.6794 | 0.6794 | 0.6794 | 0.3201 | 0.3201 | 0.2322 | 0.2322 | 0.3794 | 0.3794 | 0.8657 | 0.8657 | 0.5260 |
| G-52 | 0.7412 | 0.7412 | 0.7412 | 0.7412 | 0.4133 | 0.4133 | 0.3254 | 0.3254 | 0.4726 | 0.4726 | 0.9206 | 0.9206 | 0.6024 |
| Total C/I | 0.7412 | 0.7412 | 0.7412 | 0.7412 | 0.4133 | 0.4133 | 0.3254 | 0.3254 | 0.4726 | 0.4726 | 0.9206 | 0.9206 | 0.6024 |
| | | | | | | | | | | | | | |
| Total | 0.9565 | 0.9565 | 0.9565 | 0.9565 | 0.6108 | 0.6108 | 0.5229 | 0.5229 | 0.6701 | 0.6701 | 1.1128 | 1.1128 | 0.8049 |

% change in Price = (p1 - p0) / p0

| Calendar Month - % change in Price across Rate Classes | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|--|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|---------------------|
| R-5 | 63.9% | 63.9% | 55.5% | 36.1% | 61.7% | 61.7% | 78.8% | 126.3% | 113.5% | 113.5% | 46.1% | 44.2% | 72.1% |
| R-6 | 107.0% | 107.0% | 98.4% | 78.3% | 105.5% | 105.5% | 126.4% | 165.5% | 147.4% | 147.4% | 82.7% | 80.7% | 112.7% |
| R-10 | 40.5% | 40.5% | 33.8% | 18.3% | 168.9% | 168.9% | 219.8% | 304.6% | 241.2% | 241.2% | 47.3% | 45.5% | 130.9% |
| R-5 & R-10 | | | | | | | | | | | | | |
| Total Residential | 73.5% | 73.5% | 65.5% | 46.9% | 103.4% | 103.4% | 128.2% | 180.3% | 156.7% | 156.7% | 60.3% | 58.4% | 100.6% |
| | | | | | | | | | | | | | |
| G-40 | 59.6% | 59.6% | 46.8% | 17.0% | 45.3% | 45.3% | 76.5% | 198.2% | 156.7% | 156.7% | 40.1% | 37.2% | 78.3% |
| G-41 | 72.2% | 72.2% | 58.7% | 27.3% | 76.3% | 76.3% | 121.8% | 270.9% | 201.6% | 201.6% | 49.6% | 46.6% | 106.3% |
| G-42 | 93.2% | 93.2% | 77.3% | 40.2% | 60.6% | 60.6% | 102.2% | 252.9% | 188.9% | 188.9% | 60.3% | 56.9% | 106.2% |
| G-50 | 87.0% | 87.0% | 70.7% | 32.8% | 59.8% | 59.8% | 108.8% | 293.4% | 207.8% | 207.8% | 54.8% | 51.4% | 110.1% |
| G-51 (HB) | 86.9% | 86.9% | 69.8% | 30.1% | 54.3% | 54.3% | 106.2% | 314.6% | 216.2% | 216.2% | 53.5% | 50.0% | 111.6% |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 63.6% | 63.6% | 48.7% | 14.0% | 14.3% | 14.3% | 45.1% | 214.8% | 160.7% | 160.7% | 39.3% | 36.1% | 72.9% |
| Total C/I | 50.7% | 50.7% | 37.9% | 8.2% | 30.5% | 30.5% | 65.8% | 203.9% | 146.9% | 146.9% | 27.9% | 25.1% | 68.8% |
| | | | | | | | | | | | | | |
| Total | 64.7% | 64.7% | 54.8% | 31.9% | 78.7% | 78.7% | 108.8% | 187.6% | 153.3% | 153.3% | 46.9% | 44.6% | 89.0% |

p1: Price in DY1 (August 2022 to July 2023)

| Calendar Month - Rate per therms across Rate Classes | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| R-5 | 2.1715 | 2.1715 | 2.0611 | 1.8039 | 1.4845 | 1.4845 | 1.4845 | 1.8783 | 2.0861 | 2.0861 | 2.2405 | 2.2108 | 1.9303 |
| R-6 | 2.6502 | 2.6502 | 2.5398 | 2.2826 | 1.9632 | 1.9632 | 1.9632 | 2.3023 | 2.5101 | 2.5101 | 2.7192 | 2.6895 | 2.3953 |
| R-10 | 1.2785 | 1.2785 | 1.2178 | 1.0763 | 1.4845 | 1.4845 | 1.4845 | 1.8783 | 2.0861 | 2.0861 | 1.3155 | 1.2992 | 1.4975 |
| R-5 & R-10 | | | | | | | | | | | | | |
| Total Residential | 2.0334 | 2.0334 | 1.9396 | 1.7209 | 1.6441 | 1.6441 | 1.6441 | 2.0196 | 2.2274 | 2.2274 | 2.0917 | 2.0665 | 1.9410 |
| | | | | | | | | | | | | | |
| G-40 | 1.3776 | 1.3776 | 1.2672 | 1.0100 | 0.7234 | 0.7234 | 0.7234 | 1.2219 | 1.4297 | 1.4297 | 1.4477 | 1.4180 | 1.1791 |
| G-41 | 1.4103 | 1.4103 | 1.2999 | 1.0427 | 0.7561 | 0.7561 | 0.7561 | 1.2643 | 1.4721 | 1.4721 | 1.4804 | 1.4507 | 1.2143 |
| G-42 | 1.3405 | 1.3405 | 1.2301 | 0.9729 | 0.6863 | 0.6863 | 0.6863 | 1.1982 | 1.4060 | 1.4060 | 1.4106 | 1.3809 | 1.1454 |
| G-50 | 1.2687 | 1.2687 | 1.1583 | 0.9011 | 0.5985 | 0.5985 | 0.5985 | 1.1279 | 1.3357 | 1.3357 | 1.3388 | 1.3091 | 1.0700 |
| G-51 (HB) | 1.2098 | 1.2098 | 1.0994 | 0.8422 | 0.5396 | 0.5396 | 0.5396 | 1.0850 | 1.2928 | 1.2928 | 1.2799 | 1.2502 | 1.0151 |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 1.2124 | 1.2124 | 1.1020 | 0.8448 | 0.4722 | 0.4722 | 0.4722 | 1.0244 | 1.2322 | 1.2322 | 1.2825 | 1.2528 | 0.9844 |
| Total C/I | 1.1170 | 1.1170 | 1.0224 | 0.8020 | 0.5394 | 0.5394 | 0.5394 | 0.9888 | 1.1669 | 1.1669 | 1.1771 | 1.1517 | 0.9440 |
| | | | | | | | | | | | | | |
| Total | 1.5752 | 1.5752 | 1.4810 | 1.2614 | 1.0918 | 1.0918 | 1.0918 | 1.5042 | 1.6972 | 1.6972 | 1.6344 | 1.6091 | 1.4425 |

q0 = Usage per Customer (UPC) in TY 2020

| Calendar Month - Therms | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | 12 Month Average |
|----------------------------|----------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|
| R-5 | 117.7 | 120.1 | 101.8 | 71.2 | 50.5 | 21.2 | 14.0 | 11.6 | 15.0 | 21.0 | 47.7 | 86.3 | 56.5 |
| R-6 | 23.0 | 22.0 | 20.1 | 16.6 | 14.2 | 11.1 | 9.3 | 8.3 | 10.3 | 9.5 | 13.4 | 19.7 | 14.8 |
| R-10 | 105.3 | 107.0 | 93.5 | 63.9 | 44.1 | 28.1 | 12.0 | 10.5 | 12.4 | 18.6 | 45.0 | 80.8 | 51.8 |
| R-5 & R-10 | 117.4 | 119.7 | 101.5 | 70.9 | 50.3 | 21.4 | 13.9 | 11.6 | 14.9 | 20.9 | 47.7 | 86.2 | 56.4 |
| Total Residential | 113.0 | 115.1 | 97.7 | 68.4 | 48.6 | 20.9 | 13.7 | 11.5 | 14.7 | 20.4 | 46.0 | 83.1 | 54.4 |
| G-40 | 351.2 | 343.7 | 287.0 | 184.0 | 118.6 | 41.8 | 23.7 | 20.1 | 31.7 | 46.0 | 139.9 | 259.9 | 154.0 |
| G-41 | 3,325.9 | 3,258.0 | 2,821.3 | 1,813.5 | 1,263.2 | 550.6 | 358.2 | 209.7 | 439.3 | 680.4 | 1,496.7 | 2,585.7 | 1,566.9 |
| G-42 | 25,974.5 | 24,064.7 | 20,297.4 | 15,156.3 | 9,607.4 | 6,234.9 | 5,273.2 | 5,474.1 | 7,173.0 | 11,889.4 | 16,880.5 | 22,572.6 | 14,216.5 |
| G-50 | 200.3 | 198.5 | 190.1 | 119.5 | 109.8 | 119.6 | 128.6 | 125.0 | 149.3 | 123.1 | 139.8 | 169.8 | 147.8 |
| G-51 (HB) | 2,056.8 | 2,035.0 | 1,927.0 | 1,106.0 | 989.1 | 948.4 | 985.8 | 934.0 | 1,126.5 | 1,073.5 | 1,306.3 | 1,679.1 | 1,347.3 |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 40,393.4 | 45,577.1 | 41,704.1 | 41,917.8 | 38,263.3 | 37,461.2 | 36,976.9 | 38,870.7 | 42,912.7 | 43,352.7 | 42,725.8 | 47,337.5 | 41,457.8 |
| Total C/I | 1,021.4 | 1,023.5 | 893.6 | 650.7 | 502.2 | 358.6 | 316.7 | 305.3 | 369.0 | 424.0 | 611.0 | 849.5 | 610.4 |
| Total | 298.9 | 301.0 | 260.2 | 186.8 | 140.6 | 88.5 | 73.9 | 70.0 | 85.1 | 100.4 | 157.8 | 237.8 | 166.8 |

% change in UPC = (q1 - q0) / q0

| Calendar Month - Therms | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|----------------------------|--------------|--------------|--------------|---------------|---------------|---------------|--------------|--------------|---------------|-------------|---------------|--------------|---------------------|
| R-5 | | | | | | | | | | | | | |
| R-6 | 11.9% | 18.5% | 5.3% | -3.3% | -15.1% | -11.5% | -1.4% | -2.0% | -14.6% | 5.3% | -14.4% | 0.5% | -1.7% |
| R-10 | | | | | | | | | | | | | |
| R-5 & R-10 | -8.3% | -9.3% | -2.9% | -12.7% | -31.7% | -15.6% | -5.9% | -4.0% | -16.9% | 4.2% | -27.8% | -10.1% | -11.8% |
| Total Residential | -7.8% | -8.7% | -2.4% | -12.2% | -31.2% | -15.3% | -5.6% | -3.8% | -16.8% | 4.3% | -27.5% | -9.9% | -11.4% |
| G-40 | -2.6% | 7.8% | 5.2% | -2.0% | -23.8% | -3.4% | 10.8% | 11.5% | -21.3% | 14.2% | -29.8% | -8.9% | -3.5% |
| G-41 | 1.4% | 3.7% | 9.2% | 8.9% | -8.1% | 13.1% | 16.0% | 62.4% | -1.0% | 25.9% | -11.2% | -1.4% | 9.9% |
| G-42 | -8.2% | 0.3% | 6.6% | -16.7% | -4.1% | -2.8% | -9.9% | -7.5% | -4.6% | -13.7% | -8.8% | -1.3% | -5.9% |
| G-50 | 6.0% | 9.1% | 7.9% | 39.8% | 47.0% | 35.2% | 25.2% | 29.8% | 4.4% | 14.4% | 4.1% | 3.1% | 18.8% |
| G-51 (HB) | -1.6% | 0.8% | 0.7% | 41.0% | 42.8% | 26.0% | 18.9% | 28.6% | 10.9% | 21.4% | 8.1% | 2.9% | 16.7% |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 21.1% | -0.6% | 15.8% | 0.5% | 6.4% | -5.3% | -6.9% | 2.0% | -7.8% | -1.0% | 9.1% | 4.2% | 3.1% |
| Total C/I | 0.2% | 0.7% | 6.3% | 2.3% | 1.0% | 2.5% | 2.9% | 11.5% | -4.3% | 5.3% | -7.7% | -2.1% | 1.6% |
| Total | -4.5% | -4.5% | 1.5% | -3.8% | -11.0% | -2.8% | -0.4% | 4.8% | -8.3% | 3.3% | -13.0% | -5.9% | -3.7% |

% change in Weather Normalized UPC = (q1_norm - q0) / q0

| Calendar Month - Therms | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|----------------------------|--------------|--------------|--------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|---------------|--------------|---------------------|
| R-5 | | | | | | | | | | | | | |
| R-6 | 53.1% | 45.8% | 2.5% | 15.2% | -5.7% | -11.5% | -1.4% | -2.0% | -14.6% | -19.4% | 20.2% | 1.7% | 7.0% |
| R-10 | | | | | | | | | | | | | |
| R-5 & R-10 | -6.7% | -8.2% | -3.0% | -11.9% | -31.5% | -15.6% | -5.9% | -4.0% | -16.9% | 2.0% | -26.2% | -10.1% | -11.5% |
| Total Residential | -5.9% | -7.4% | -2.5% | -11.2% | -30.9% | -15.3% | -5.6% | -3.8% | -16.8% | 1.7% | -25.5% | -9.8% | -11.1% |
| G-40 | 6.2% | 14.0% | 4.6% | 3.2% | -20.4% | -3.4% | 10.8% | 11.5% | -21.3% | -0.9% | -19.4% | -8.6% | -2.0% |
| G-41 | 10.2% | 9.6% | 8.7% | 14.2% | -4.4% | 13.1% | 16.0% | 62.4% | -1.0% | 7.9% | 1.0% | -1.1% | 11.4% |
| G-42 | -0.8% | 4.7% | 6.1% | -13.6% | -2.1% | -2.8% | -9.9% | -7.5% | -4.6% | -24.8% | 2.6% | -1.0% | -4.5% |
| G-50 | 8.6% | 10.9% | 7.7% | 40.3% | 47.0% | 35.2% | 25.2% | 29.8% | 4.4% | 17.6% | 3.1% | 3.2% | 19.4% |
| G-51 (HB) | 1.9% | 3.1% | 0.5% | 42.7% | 42.8% | 26.0% | 18.9% | 28.6% | 10.9% | 21.4% | 9.7% | 3.0% | 17.5% |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 23.6% | 0.2% | 15.7% | 1.1% | 6.7% | -5.3% | -6.9% | 2.0% | -7.8% | -4.3% | 12.8% | 4.3% | 3.5% |
| Total C/I | 6.9% | 5.0% | 5.9% | 5.5% | 2.8% | 2.5% | 2.9% | 11.5% | -4.3% | -1.6% | -0.4% | -1.9% | 2.9% |
| Total | 0.6% | -1.3% | 1.1% | -1.3% | -9.6% | -2.8% | -0.4% | 4.8% | -8.3% | -2.8% | -6.9% | -5.7% | -2.7% |

q1 = Usage per Customer (UPC) in DY1 (August 2022 to July 2023)

| Calendar Month - Therms | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|----------------------------|----------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|
| R-5 | | | | | | | | | | | | | |
| R-6 | 25.7 | 26.1 | 21.2 | 16.1 | 12.1 | 9.8 | 9.2 | 8.2 | 8.8 | 10.0 | 11.4 | 19.8 | 14.9 |
| R-10 | | | | | | | | | | | | | |
| R-5 & R-10 | 107.7 | 108.6 | 98.5 | 61.9 | 34.4 | 18.1 | 13.1 | 11.2 | 12.4 | 21.8 | 34.4 | 77.4 | 49.9 |
| Total Residential | 104.2 | 105.1 | 95.4 | 60.0 | 33.4 | 17.7 | 12.9 | 11.0 | 12.2 | 21.3 | 33.4 | 74.9 | 48.5 |
| G-40 | 342.0 | 370.4 | 301.9 | 180.3 | 90.4 | 40.4 | 26.2 | 22.5 | 24.9 | 52.5 | 98.1 | 236.7 | 148.9 |
| G-41 | 3,371.3 | 3,379.0 | 3,082.1 | 1,974.1 | 1,160.7 | 623.1 | 415.3 | 340.5 | 434.8 | 856.7 | 1,329.5 | 2,549.0 | 1,626.3 |
| G-42 | 23,850.0 | 24,127.5 | 21,629.0 | 12,631.1 | 9,213.7 | 6,058.8 | 4,751.4 | 5,062.0 | 6,845.5 | 10,256.8 | 15,393.1 | 22,286.3 | 13,508.8 |
| G-50 | 212.4 | 216.5 | 205.0 | 167.0 | 161.4 | 161.7 | 161.0 | 162.3 | 155.9 | 140.8 | 145.5 | 175.1 | 172.1 |
| G-51 (HB) | 2,022.9 | 2,050.7 | 1,941.4 | 1,559.6 | 1,412.5 | 1,195.1 | 1,172.1 | 1,201.4 | 1,249.2 | 1,303.2 | 1,412.4 | 1,727.8 | 1,520.7 |
| G-51 (TB) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| G-52 | 48,917.8 | 45,299.7 | 48,310.7 | 42,113.7 | 40,709.3 | 35,470.4 | 34,408.0 | 39,652.0 | 39,569.4 | 42,937.2 | 46,614.0 | 49,334.8 | 42,778.1 |
| Total C/I | 1,023.8 | 1,031.2 | 949.9 | 665.8 | 507.1 | 367.4 | 326.0 | 340.3 | 353.1 | 446.5 | 563.7 | 831.6 | 617.2 |
| Total | 285.5 | 287.6 | 264.0 | 179.7 | 125.2 | 86.0 | 73.7 | 73.4 | 78.1 | 103.7 | 137.3 | 223.7 | 159.8 |

q1_norm = Weather Normalized Usage per Customer (UPC) in DY1 (August 2022 to July 2023)

| Calendar Month - Normalized Therms | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | 12 Month Average |
|--|----------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|
| R-5 | | | | | | | | | | | | | |
| R-6 | 35.2 | 32.1 | 20.6 | 19.1 | 13.4 | 9.8 | 9.2 | 8.2 | 8.8 | 7.7 | 16.1 | 20.0 | 16.7 |
| R-10 | | | | | | | | | | | | | |
| R-5 & R-10 | 109.5 | 109.8 | 98.4 | 62.5 | 34.5 | 18.1 | 13.1 | 11.2 | 12.4 | 21.4 | 35.2 | 77.5 | 50.3 |
| Total Residential | 106.4 | 106.5 | 95.3 | 60.7 | 33.6 | 17.7 | 12.9 | 11.0 | 12.2 | 20.7 | 34.3 | 75.0 | 48.9 |
| G-40 | 373.2 | 392.0 | 300.1 | 190.0 | 94.4 | 40.4 | 26.2 | 22.5 | 24.9 | 45.6 | 112.7 | 237.5 | 155.0 |
| G-41 | 3,666.1 | 3,570.3 | 3,065.3 | 2,071.5 | 1,207.1 | 623.1 | 415.3 | 340.5 | 434.8 | 734.3 | 1,511.8 | 2,556.8 | 1,683.1 |
| G-42 | 25,762.2 | 25,203.9 | 21,534.2 | 13,097.1 | 9,405.0 | 6,058.8 | 4,751.4 | 5,062.0 | 6,845.5 | 8,938.7 | 17,313.5 | 22,343.2 | 13,859.6 |
| G-50 | 217.6 | 220.2 | 204.7 | 167.7 | 161.4 | 161.7 | 161.0 | 162.3 | 155.9 | 144.9 | 144.0 | 175.2 | 173.0 |
| G-51 (HB) | 2,095.0 | 2,098.7 | 1,937.3 | 1,578.6 | 1,412.5 | 1,195.1 | 1,172.1 | 1,201.4 | 1,249.2 | 1,303.2 | 1,433.6 | 1,729.6 | 1,533.9 |
| G-51 (TB) | | | | | | | | | | | | | |
| G-52 | 49,937.4 | 45,657.1 | 48,253.6 | 42,384.5 | 40,839.3 | 35,470.4 | 34,408.0 | 39,652.0 | 39,569.4 | 41,488.6 | 48,186.1 | 49,366.3 | 42,934.4 |
| Total C/I | 1,091.7 | 1,074.2 | 946.1 | 686.5 | 516.1 | 367.4 | 326.0 | 340.3 | 353.1 | 417.0 | 608.6 | 833.4 | 630.0 |
| Total | 300.6 | 297.2 | 263.1 | 184.4 | 127.1 | 86.0 | 73.7 | 73.4 | 78.1 | 97.6 | 146.9 | 224.1 | 162.7 |