

CHECK SHEET

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16	Original
17	Original <u>First Revised</u>
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I. GENERAL TERMS AND CONDITIONS

16 - COST OF GAS CLAUSE

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16(A) Purpose

The purpose of this Cost of Gas Clause is to establish procedures that allow EnergyNorth Natural Gas, Inc. d/b/a National Grid NH ("ENGI" or the "Company"), subject to the jurisdiction of the State of New Hampshire Public Utilities Commission ("NHPUC"), to adjust, on a semiannual basis, its rates for firm gas sales in order to recover the costs of gas supplies, along with any taxes applicable to those supplies, pipeline and storage capacity, production capacity and storage, bad debt expense associated with purchased gas costs, and the costs of purchased gas working capital, to reflect the seasonal variation in the cost of gas, and to credit to customers receiving firm service from the Company all supplier refunds and capacity credits derived from interruptible sales and transportation and capacity release sales.

16(B) Applicability

This Cost of Gas Clause ("COGC") shall be applicable to ENGI and all firm gas sales made by ENGI, unless otherwise designated. The application to the clause may, for good cause shown, be modified by the NHPUC. See Section 16(N), "Other Rules."

16(C) Cost of Firm Gas Allowable for COGC

All costs of firm gas including, but not limited to, commodity costs, taxes on commodity, demand charges, local production and storage costs, hedging related costs, other gas supply expense incurred to procure and transport supplies and commodity related bad debt expense~~bad debt percent, as approved by the NHPUC, applied to allowable COGC costs for the forecast period~~, the gas used in Company operations, transportation fees, costs associated with buyouts of existing contracts, and purchased gas working capital may be included in the COGC. Any costs recovered through application of the COGC shall be identified and explained fully in the semiannual filings outlined in Section 16(M).

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16(D) Effective Date of Cost of Gas Factor

The seasonal Cost of Gas Factor ("COG") shall become effective upon NHPUC approval on the first day of each season as designated by the Company. Unless otherwise notified by the NHPUC, the Company shall submit COG filings as outlined in Section 16(M) of this clause on or before the first business day in September for the Winter Season COG, and at least 45 days before the effective date of the Summer Season COG.

16(E) Definitions

The following terms shall be defined in this section, unless the context requires otherwise.

- (1) **Bad Debt Expense** - The uncollectible expense attributed to the portion of the Company's revenue associated with the recovery of gas costs under this clause, ~~as such amount may be determined by the NHPUC from time to time.~~
- (2) **Capacity Release Revenues** - The economic benefit derived from the sale or release of transportation and storage capacity that the Company has under contract.
- (3) **Carrying Charges** - Interest expense calculated on the average monthly balance using the *monthly* prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and then added to the end of month balance.
- (4) **Correction Factor** - Seasonal Adjustment necessary to align the peak day volumes used to calculate the Commercial and Industrial load factor ratios with the seasonal Commercial and Industrial High Winter and Low Winter throughput volumes applied to the cost of gas calculations.
- (5) **Direct Gas Costs** - All purchased gas costs including supplier, storage and pipeline demand and commodity costs, as well as the commodity costs for local manufactured gas (Liquid Propane Gas ("LPG") and Liquefied Natural Gas ("LNG")).
- (6) **Economic Benefit** - The difference between the revenues received and the marginal cost determined to serve non-core customers.
- (7) **Interruptible Sales Margins** - The economic benefit derived from the interruptible sale of gas downstream of the Company's distribution system.
- (8) **Inventory Finance Charges** - As billed in each Winter Season for annual charges. The total shall represent an accumulation of the projected charges as calculated using the monthly average of financed inventory at the existing or anticipated financing rate through a trust or other financing vehicle.
- (9) **Local Production and Storage Capacity Costs** - - The costs of providing storage service from the Company's storage facilities (*i.e.*, LNG and LPG) as determined in the Company's most recent rate proceeding.
- (10) **MBA** - Market Based Allocator - The method used to allocate gas costs among Commercial and Industrial Customer Classifications. These ratios are presented in Section 16(F).
- (11) **Non-Core Commodity Costs** - The commodity cost of gas assigned to non-core sales to which the COG is not applied.
- (12) **Non-Core Sales** - Sales made under interruptible contracts, non-traditional off-system sales.
- (13) **Non-Core Sales Margins** - The economic benefit derived from non-core transactions to which the COG is not applied, including interruptible sales and other non-core sales generated from the use of the Company's Gas Supply Resource portfolio.
- (14) **Summer Commodity** - The gas supplies procured by the Company to serve firm load in the Summer Season.
- (15) **Summer Demand** - The gas supply demand and transmission capacity procured by the Company to serve firm load in the Summer Season.

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- (16) **Summer Season** – The calendar months May 1 through October 31.
- (17) **Off-System Sales Margin** - The economic benefit derived from the non-firm sales of natural gas supplies upstream of Company's distribution system.
- (18) **Winter Commodity** - The gas supplies procured by the Company to serve firm load in the Winter Season.
- (19) **Winter Demand** - Gas supply demand, peaking demands, storage and transmission capacity procured by the Company to service firm load in the Winter Season.
- (20) **Winter Season** – The calendar months November 1 through April 30.
- (21) **PR Allocator** – The percentage of annual capacity charges assigned to the Winter Season calculated using the Proportional Responsibility Method.
- (22) **Purchased Gas Working Capital** - The allowable working capital derived from Winter Season and Summer Season demand and commodity related costs.

16(F) Approved Cost

The Cost of Gas calculation utilizes information periodically established by the NHPUC. The table below lists the approved costs factors:

<u>Variable</u>	<u>Description</u>	<u>Approved Figure</u>
MISC	Miscellaneous Overhead	\$13,170
PS	Production and Storage Capacity	\$1,980,428
WCA%	Working Capital Allowance Percentage	3.91%

<u>Variable</u>	<u>Description</u>	<u>Approved Figure</u>
MISC	Miscellaneous Overhead	\$25,381
PS	Production and Storage Capacity	\$1,749,387
WCA%	Working Capital Allowance Percentage	-2.79%
BD%	Bad Debt Percentage Effective: — May 2009–April 2010 — May 2010–April 2011 — May 2011–April 2012 — May 2012–April 2013	2.54% 2.40% 2.00% 1.75%

<u>Bad Debt % Measurement and Reconciliation Period</u>	<u>COG Recovery Period</u>	<u>Actual Bad Debt Rate</u>	<u>Bad Debt allowed Recovery Rate</u>
<u>May 2010-Apr 2011</u>	<u>Nov 2011- Oct 2012</u>	<u>Actual</u>	<u>Actual</u>
<u>May 2011-Apr 2012</u>	<u>Nov 2012- Oct 2013</u>	<u>Greater than 2.9%</u>	<u>Actual less 0.4</u>
		<u>2.5% to 2.9%</u>	<u>2.5%</u>
		<u>Less than 2.5%</u>	<u>Actual</u>
<u>May 2012-Apr 2013 and each subsequent May – April period thereafter</u>	<u>Nov 2013-Oct 2014 and each subsequent Nov – Oct period thereafter</u>	<u>Greater than 3.3%</u>	<u>Actual less 0.8</u>
		<u>2.5% to 3.3%</u>	<u>2.5%</u>
		<u>Less than 2.5%</u>	<u>Actual</u>

Issued: ~~June 12, 2009~~ March 25, 2011
Effective: ~~July 1, 2009~~ April 1, 2011

Issued by: Daniel G. Saad
Title: Nickolas Stavropoulos
Vice President, Gas Operations

If the Company's actual bad debt percentage is reduced to 2.5% or less during any 12 month period, which need not be the same 12 months as the measurement periods defined above, then beginning with the reconciliation filing for the period during which this bad debt percentage was achieved the Company shall thereafter recover its actual gas supply ~~and~~ related bad debt on a fully reconcilable basis and the percentages in the table above shall no longer apply. The actual bad debt percentage shall be calculated by dividing the Company's actual net write-offs for the relevant measurement period by its revenue for the same period.

Issued: June 12, 2009
Effective: July 1, 2009

Issued by: _____
Nickolas Stavropoulos
Title: President

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Winter Season Cost of Gas Formula (CGw)

The Winter Season COG shall be comprised of Winter Demand costs, Winter commodity costs, Winter reconciliation costs, Winter working capital reconciliation, Winter bad debt expenses, local production and storage capacity costs, and miscellaneous and A&G costs calculated at the beginning of the Winter Season according to the following formula:

$$CGw = Dw + Cw + Rw + WCRw + BDw + PS + \frac{((MISC + Rbd) \times W:Sales)}{A:Sales}$$

Winter Demand Cost (Dw) Formula

$$Dw = DEMw - NCSMw + WCwd - R1d - R2d$$

and:

$$NCSMw = CRRw + ISMw + OSSMw + SBdw$$

and:

$$WCwd = (DEMw - NCSMw) \times WCA\% \times CC$$

Where:

CGw	The total cost of gas for the Winter Season for the Company's firm sales customers previously defined.
BDw	Bad Debt expense for the Winter Season.
Cw	Commodity-related direct gas cost for the Winter Season.
Dw	The total Winter Demand costs.
DEMw	Demand Charges allocated to the Winter Season defined in Section 16(E).
NCSMw	The Non-Core Sales Margins equal to the sum of the Winter Season returnable Interruptible Sales Margins, the Capacity Release Revenues, <u>and</u> Off-System Sales Margins, Revenues and Demand-Delivery-Service-Revenues.
WCwd	Working Capital allowable associated with demand charges allocated to the Winter Season as defined in Section 16(K).
R1d, R2d	Supplier demand-related refunds - The Supplier refunds associated with refund program credits derived from Account 242.1, "Undistributed Gas Suppliers' Refunds." See Section 16(I).
CRRw	The returnable Capacity Release Revenues allocated to the Winter Season. See Section 16(E).

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ISMw	The returnable Interruptible Sales Margins allocated to the Winter Season. See Section 16(E).
OSSMw	The returnable Off-System Sales Margins allocated to the Winter Season. See Section 16(E).
SBdw	Demand revenues received from Firm Stand-By Sales Service customers in the Winter Season.
WCA %	Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16(F) for this percentage.
CC	Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.
Rw	Reconciliation Costs – Winter Season deferred gas costs, Account 175.2 balance, inclusive of the associated Account 175.2 interest, as outlined in Section 16(J).
WCRw	Working Capital reconciliation adjustment associated with Winter Gas Costs - Account 142.20 balance as outlined in Section 16(K).
PS	The total dollar amount of costs associated with the local production and storage capacity gas less any production and storage capacity assignment revenues. Refer to Section 16(F) for this dollar amount.
MISC	The total dollar amount of gas costs associated with acquisition, dispatching, Administrative and General expenses and overheads as determined in the Company's most recent rate proceeding. Refer to Section 16(F) for this dollar amount.

Rbd Annual Bad Debt Expense reconciliation adjustment - Account 175.52 balance

W:Sales Forecasted firm sales volumes associated with the Winter Season.

A:Sales Forecasted annual firm sales volumes.

Winter Season Commodity (Cw) Formula

$$Cw = COMw + FC + WCwc - R1c - R2c$$

and:

$$COMw = WSC - NCCCw - SBcw$$

and:

$$WCwc = (COMw + FC) \times WCA\% \times CC$$

Where:

COMw Commodity Charges allocated to the Winter Season as defined in Section 16(E).

FC Inventory finance charges as defined in Section 16(E).

WCwc Working Capital Allowable Associated with commodity charges allocated to the Winter Season as defined in Section 16(K).

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R1c, R2c	Supplier commodity-related refunds - The supplier refunds associated with refund program credits derived from Account 242.2, "Undistributed Gas Suppliers' Refunds". See Section 16(I).
WSC	Commodity charges associated with gas supply sent out in Winter Season as defined in Section 16(E).
NCCCw	Non-Core Commodity Costs incurred in the Winter Season as defined in Section 16(E).
SBcw	Winter Season commodity revenues received from Firm Stand-By Gas Supply Service sales customers.
WCA %	Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16(F) for this percentage.
CC	Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

Winter Bad Debt (BDw) Formula

$$BDw = BDEw + Rbdw$$

and:

$$BDEw = BD\% \times (Dw + Cw + Rw + WCRw)$$

Where:

~~BDw — Bad Debt expense for Winter Season, plus the Winter Season Bad Debt Expense Reconciliation.~~

BDEw Forecasted gas supply cost related Bad Debt Expense calculated for Winter Season.

~~Rbdw — Winter Season Bad Debt Expense reconciliation adjustment – Account 175.52 balance.~~

BD% Bad Debt percentage calculated based on a twelve month basis ending April of each year~~Percentage of total bad debt expense associated with the COG.~~ Refer to Section 16(F)
Bad Debt Allowed Recovery Rate for this percentage.

Dw Demand related costs in the Winter Season as previously defined.

Cw Commodity related costs in the Winter Season as previously defined.

Rw Reconciliation Costs – Winter Season deferred gas costs as previously defined.

WCRw Winter Season Working Capital Reconciliation adjustment as previously defined.

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Residential Winter Season Cost of Gas (COGwr)

All residential firm sales customers will pay the same Cost of Gas for the Winter Season. The factor represents the total forecasted Winter Season average cost of gas rate. This factor is calculated according to the following formula:

$$\text{COGwr} = \frac{\text{CGw}}{\text{W:Sales}}$$

Where:

CGw The total cost of gas for the Winter Season for the Company's firm sales customers previously defined.

W:Sales Forecasted sales volumes associated with the Winter Season.

r Designates the Residential Heating and Residential Non-Heating customer classes.

Summer Season Cost of Gas (COG) Formula (CGs)

The Summer Season COG shall be comprised of Summer demand costs and Summer commodity costs, Summer reconciliation costs, Summer working capital reconciliation, plus a Summer bad debt charge, and a miscellaneous and A&G charge calculated at the beginning of the Summer Season according to the following formula:

$$\text{CGs} = \text{Ds} + \text{Cs} + \text{Rs} + \text{WCRs} + \text{BDs} + \left(\frac{(\text{MISC} + \text{Rbd}) \times \text{S:Sales}}{\text{A:Sales}} \right)$$

Summer Demand Cost (Ds) Formula

$$\text{Ds} = \text{DEMs} + \text{WCsd} - \text{R1d} - \text{R2d}$$

and:

$$\text{WCsd} = \text{DEMs} \times \text{WCA\%} \times \text{CC}$$

Where:

A:Sales Forecasted annual sales volumes.

BDs Bad Debt Expense for Summer Season.

Cs Commodity-related direct gas costs for the Summer Season.

CGs The total cost of gas for the Summer Season for the Company's firm sales customer previously defined.

DEMs Demand charges allocated to the Summer Season defined in Section 16(E).

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MISC	The total dollar amount of gas costs associated with acquisition, dispatching, Administrative and General expenses and overheads as determined in the Company's most recent rate proceeding. Refer to Section 16(F) for this dollar amount.
R1d, R2d	Supplier refunds from pipeline demand charges - The per unit supplier refunds associated with refund program credits derived from Account 242.1, "Undistributed Gas Suppliers' Refunds." See Section 16(I).
Rs	Summer Season Reconciliation Costs - Account 175.4 balance, inclusive of the associated Account 175.4 interest, as outlined in Section 16(J).
S:Sales	Forecasted sales volumes associated with the Summer Season.
WCA %	Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16(F) for this percentage.
CC	Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.
<u>Rbd</u>	<u>Annual Bad Debt Expense reconciliation adjustment - Account 175.52 balance.</u>
WCRs	Working Capital reconciliation adjustment associated with Summer gas costs – Account 142.40 as outlined in Section 16(K).
WCsd	Working Capital allowable costs associated with demand costs allocated to the Summer Season as defined in Section 16(K).

Summer Season Commodity Cost (Cs) Formula

$$Cs = COMs - NCCCs + WCsc - R1c - R2c$$

and: $WCsc = (COMs - NCCCs) \times WCA\% \times CC$

Where:

COMs	Commodity charges associated with gas supply sent out in the Summer Season as defined in Section 16(E).
WCsc	Working Capital allowable costs associated with commodity charges allocated to the Summer Season as defined in Section 16(K).
R1c, R2c	Supplier refunds from pipeline commodity charges - The supplier refunds associated with refund program credits derived from Account 242.2, "Undistributed Gas Suppliers' Refunds."
NCCCs	Non-core commodity costs incurred in the Summer Season as defined in Section 16(E).
WCA %	Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16(F) for this percentage.
CC	Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

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Summer Bad Debt (BDs) Formula

and: ~~$BDs = BDEs + Rbds$~~

$$BDEs = BD\% \times (Ds + Cs + Rs + WCRs)$$

Where:

~~BD%~~ ~~Bad Debt percentage calculated based on a twelve month basis ending April of each year. Gas Supply related bad debt expense for firm sales service divided by direct gas costs. Refer to Section 16(F) Bad Debt Allowed Recovery Rate for this percentage.~~

~~BDs~~ ~~Bad Debt Expense for the Summer Season, plus the Summer Season Bad Debt Expense Reconciliation.~~

~~BDEs~~ Forecasted gas supply related Bad Debt Expense calculated for Summer Season defined in Section 16(E).

~~Rbds~~ ~~Summer Season Bad Debt Expense reconciliation adjustment - Account 175.54 balance.~~

Ds Demand related costs in the Summer Season as previously defined.

Cs Commodity related costs in the Summer Season as previously defined.

Rs Reconciliation Costs – Summer deferred gas costs as previously defined.

WCRs Summer Season Working Capital Reconciliation adjustment as previously defined.

Residential Summer Season Cost of Gas (COGsr)

All residential firm sales customers will pay the same cost of gas for the Summer Season. The factor represents the total forecasted Summer Season average cost of gas rate. This factor is calculated according to the following formula:

$$COGsr = \frac{CGs}{S:Sales}$$

Where:

CGs The total cost of gas for the Summer Season for the Company's firm sales customers as previously defined.

S:Sales Forecasted sales volumes associated with the Summer Season.

r Designates the Residential Heating and Residential Non-Heating customer classes.

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- (e) Costs Allowable Per Bad Debt Formula shall be:
- i. Costs associated with uncollected gas costs, incurred by the Company to serve sales load ~~in the Winter and Summer Seasons~~. Such costs represent the bad debt expense related to the gas supply related write-off of sales customers and will be computed by multiplying actual gas costs ~~for by the Bad Debt Allowed Recovery Rate actual bad debt percentage as specified a fixed percentage as provided~~ in Section 16(F). The reconciliation adjustment each season will be computed as the difference between the ~~previous year estimated actual supply related bad debt revenues bad debt expense for the same season~~ and the actual gas costs ~~for that season~~ multiplied by the ~~actual Bad Debt Allowed Recovery Rate bad debt percentage as specified~~ in Section 16(F).
 - ii. Account 175.52 – ~~Winter Annual Seasonal~~ Bad Debt, carrying charges.
 - iii. ~~Account 175.54 – Summer Season Bad Debt carrying charges.~~

(2) Calculation of the Reconciliation Adjustments

Account 175 contains the accumulated difference between gas cost revenues and the actual monthly gas costs incurred by the Company. The Company shall separate Account 175 into Winter Season Gas Costs (Account 175.20) and Summer Season Gas Costs (Account 175.40), Account 175.20 shall contain the accumulated difference between revenues toward gas costs calculated by multiplying the Winter Season Gas Cost for each Customer Classification, (COGwr, COGwl and COGwh) times monthly firm sales volumes for each Customer Classification, and the total costs allowable per the Winter Season gas cost formula. Account 175.40 shall contain the accumulated difference between revenues toward gas costs calculated by multiplying the Summer Season Gas Cost for each Customer Classification, (COGsr COGsl and COGsh) times monthly firm sales volumes for each Customer Classification, and the total gas costs allowable per the Summer Season demand formula.

Carrying Charges shall be calculated on the average monthly balance of each subaccount. The interest rate is to be adjusted monthly using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

The ~~seasonal annual~~ bad debt reconciliation adjustments ~~Rbdw and Rbds~~ shall be determined for use ~~in each season~~, incorporating the bad debt balances in Account 175.52 ~~and 175.54~~ ~~respectively~~.

The bad debt account balance ~~for each season shall be calculated~~ ~~contains the accumulated difference between~~ ~~by taking the Bad Debt Allowed Recovery Rate for the applicable period multiplied by the actual gas costs bad debt expense of gas costs for sales service and multiplying by the difference between the Cost of Gas in the Company's S the actual supply related bad debt revenues for the easonal Peak and Off Peak COG filings,~~ ~~less the actual costs for the same season.~~

The Winter Season reconciliation shall be filed with the NHPUC no later than July 29 of each year.

The Summer Season reconciliation shall be filed with the NHPUC no later than January 31 of each year.

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- (2) Calculation of the Reconciliation Adjustments
- (a) Accounts 142.20 and 142.40 contain the accumulated difference between working capital allowance revenues and the actual monthly working capital allowance cost. The actual monthly working capital allowance shall be calculated by multiplying the actual gas costs times the Working Capital Allowance Percentage (WCA%) set forth in Section 16(F), to the actual Direct Gas Costs allowable.
- (b) The Winter Season working capital reconciliation adjustment (WCRw) shall be determined for use in the Winter Season Gas Cost calculations incorporating the Winter Season working capital account 142.20. A Summer Season working capital reconciliation adjustment (WCRs) shall be determined for use in the Summer Season Gas Cost calculations incorporating the Summer Season working capital account 142.40 balance.

16(L) Application of COG to Bills

The Company will employ the COGs as follows: The COGs (\$/therm) for each customer group for each season shall be calculated to the nearest hundredth of a cent per unit and will be applied to each customer's monthly sales volume within the corresponding customer classification. The Cost of Gas will be applied to gas consumed on or after the first day of the month in which the cost of gas becomes effective.

16(M) Information Required to be Filed with the NHPUC

- (1) Reconciliation Adjustments

The Company shall file with the NHPUC a seasonal reconciliation of gas costs and gas cost collections containing information in support of the reconciliation calculation set out in Sections 16(J) (2) and 16(K) (2). Such information shall include the complete list of gas costs recoverable through the COGC over the previous season. This seasonal reconciliation shall be filed with the respective seasonal COG reconciliation filing, along with complete documentation of the reconciliation adjustment calculations.

Additionally, information pertaining to the Cost of Gas shall be filed with the NHPUC in accordance with the format established by the NHPUC. Reporting requirements include filing the Company's monthly calculation of the projected over or under-collection with the NHPUC, along with notification by the Company to the NHPUC of any revised COG for the subsequent month, not less than five (5) business days prior to the first day of the subsequent month.

The Company shall file with the NHPUC an ~~seasonal~~ annual reconciliation of bad debt expense and bad debt collections containing information in support of the reconciliation calculation set out in Sections 16(J) (1) and 16(J) (2). Such information shall detail the revenues collected as an allowance for bad debt, as well as the actual bad debt expense associated with gas cost recoverable through the COGC over the 12-month period ending April 30th previous season. This ~~seasonal~~ annual reconciliation of bad debt expenses shall be filed with the ~~respective seasonal~~ Peak COG reconciliation filing, along with documentation.

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16(P) Reconciliation Adjustment Accounts

142.20 **Winter Season Gas Working Capital Allowance Reconciliation Adjustment for COGC**

This account shall be used to record the cumulative difference between Winter Season gas working capital allowance revenues and Winter Season gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

142.40 **Summer Season Gas Working Capital Allowance Reconciliation Adjustment for COGC**

This account shall be used to record the cumulative difference between Summer Season gas working capital allowance revenues and Summer Season gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

175.20 **Winter Season Gas Cost Reconciliation Adjustment for COGC**

This account shall be used to record the cumulative difference between Winter Season gas revenues and Winter Season gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

175.40 **Summer Season Gas Cost Reconciliation Adjustment for COGC**

This account shall be used to record the cumulative difference between Summer Season gas revenues and Summer Season gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

175.52 **Winter-Annual Season-Bad Debt Reconciliation Adjustment for COGC**

This account shall be used to record the cumulative difference between ~~Winter-Annual Season~~-bad debt revenues and ~~Winter-Seasonannual~~ bad debt costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

~~175.54 **Summer Season-Bad Debt Reconciliation Adjustment for COGC**~~

~~This account shall be used to record the cumulative difference between Summer Season bad debt revenues and Summer Season bad debt costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.~~

242.1 **Undistributed Purchase Capacity/Product Demand Refunds**

This account shall be used to record the refunds from upstream capacity supplies and suppliers of product demand and transfer of credits in the semiannual calculation of the COG. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

242.2 **Commodity Undistributed Gas Suppliers Refunds**

This account shall be used to record the refunds from upstream commodity supplies and suppliers of product commodity and transfers of credits in the semiannual calculation of the COG. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

II. RATE SCHEDULES

**Residential Heating Rate
Classification No. R-3**

Availability

This rate is for all residential use for those domestic customers who use gas as the principal household heating fuel. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$0-52600.5720 per day	or	\$45-7817.16	per 30 day month
Winter Period				
First 100 * therms per 30 day month at			\$0-27740.2714	per therm
All over 100 therms per 30 day month at			\$0-20940.2243	per therm
Summer Period				
First 20 * therms per 30 day month at			\$0-27740.2714	per therm
All over 20 therms per 30 day month at			\$0-20940.2243	per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the New Hampshire Public Utilities Commission.

II. RATE SCHEDULES

Low Income Residential Heating Rate
Classification No. R-4

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the "Terms and Conditions" of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$0.21030.2287 per day	or \$6.346.86	per 30 day month
Winter Period			
First 100 * therms per 30 day month at		\$0.11400.1086	per therm
All over 100 therms per 30 day month at		\$0.08360.0897	per therm
Summer Period			
First 20 * therms per 30 day month at		\$0.11400.1086	per therm
All over 20 therms per 30 day month at		\$0.08360.0897	per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

II. RATE SCHEDULES

**Commercial/Industrial Service
Low Annual Use, High Winter Use
Rate Classification G-41**

Availability

This rate is available for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$1-31501.3457 per day	or	\$39-4540.37	per 30 day month
Winter Period				
First 100 * therms per 30 day month at			\$0-33440.3222	Per therm
All over 100 therms per 30 day month at			\$0-24750.2095	Per therm
Summer Period				
First 20 * therms per 30 day month at			\$0-33440.3222	Per therm
All over 20 therms per 30 day month at			\$0-24750.2095	Per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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Issued by: _____
Daniel G. Saad
Title: Vice President, Gas Operations ~~President~~

II. RATE SCHEDULES

**Commercial/Industrial Service
Medium Annual Use, High Winter Use
Rate Classification G-42**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$ 3.75774 <u>0.0370</u> per day	or	\$ 412.73121.11	per 30 day month
Winter Period				
First 1000 * therms per 30 day month at			\$ 0.29740.3011	per therm
All over 1000 therms per 30 day month at			\$ 0.19620.1989	per therm
Summer Period				
First 400 * therms per 30 day month at			\$ 0.29740.3011	per therm
All over 400 therms per 30 day month at			\$ 0.19620.1989	per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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Title: Vice President, Gas Operations

II. RATE SCHEDULES

**Commercial/Industrial Service
High Annual Use, High Winter Use
Rate Classification G-43**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

Customer Charge Per Meter	\$15.78 <u>17.3257</u> per day	or	\$473.45 <u>519.77</u> per 30 day month
Winter Period			
All therms per 30 day month at			\$0.1789 <u>0.1849</u> per therm
Summer Period			
All therms per 30 day month at			\$0.0819 <u>0.0846</u> per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

II. RATE SCHEDULES

**Commercial/Industrial Service
Low Annual Use, Low Winter Use
Rate Classification G-51**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$ 1.3450 <u>1.3457</u> per day	or \$ 39.4540 <u>37</u> per 30 day month
Winter Period		
First 100 * therms per 30 day month at		\$ 0.21680 <u>0.1724</u> per therm
All over 100 therms per 30 day month at		\$ 0.14000 <u>0.1113</u> per therm
Summer Period		
First 100 * therms per 30 day month at		\$ 0.21680 <u>0.1724</u> per therm
All over 100 therms per 30 day month at		\$ 0.14000 <u>0.1113</u> per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

II. RATE SCHEDULES

**Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-52**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

Customer Charge Per Meter	\$3.75774.0370 per day	or	\$442.73121.11	per 30 day month
Winter Period				
First 1000 * therms per 30 day month at			\$0.16920.1667	per therm
All over 1000 therms per 30 day month at			\$0.41480.1131	per therm
Summer Period				
First 1000 * therms per 30 day month at			\$0.42440.1225	per therm
All over 1000 therms per 30 day month at			\$0.07460.0705	per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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Issued by: _____
Daniel G. Saad Nickolas Stavropoulos
Title: Vice President, Gas Operations President

II. RATE SCHEDULES

**Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-53**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage less than 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$16.1573 <u>17.8303</u>	\$484.7253 <u>491</u>	per month
	per day		
Winter Period			
All therms per month at		\$0.4222 <u>0.1190</u>	per therm
Summer Period			
All therms per month at		\$0.0585 <u>0.0569</u>	per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

II. RATE SCHEDULES

**Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-54**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage greater than or equal to 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter	\$16.4573 <u>17.8303</u>	\$484.72534 <u>.91</u>	per month
	per day		
Winter Period			
All therms per month at		\$0.03990 <u>.0411</u>	per therm
Summer Period			
All therms per month at		\$0.02160 <u>.0222</u>	per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

**II RATE SCHEDULES
FIRM RATE SCHEDULES**

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1	\$ 10.99			\$ 10.99				
Customer Charge per Month per Meter	\$ 11.86			\$ 11.86	\$ 10.99			\$ 10.99
All Therms	\$ 0.1567	\$ 0.7990	\$ 0.0641	\$ 1.0198	\$ 0.1695	\$ 0.7084	\$ 0.0410	\$ 0.9189
	\$ 0.1695			\$ 1.0694				
Residential Heating - R-3	\$ 15.78			\$ 15.78				
Customer Charge per Month per Meter	\$ 17.16			\$ 17.16	\$ 15.78			\$ 15.78
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2714	\$ 0.7990	\$ 0.0641	\$ 1.1345	\$ 0.2774	\$ 0.7084	\$ 0.0404	\$ 1.0262
	\$ 0.2774			\$ 1.1763				
All therms over the first block per month at	\$ 0.2243	\$ 0.7990	\$ 0.0641	\$ 1.0874	\$ 0.2091	\$ 0.7084	\$ 0.0404	\$ 0.9579
	\$ 0.2091			\$ 1.1080				
Residential Heating - R-4	\$ 6.31			\$ 6.31				
Customer Charge per Month per Meter	\$ 6.86			\$ 6.86	\$ 6.310			\$ 6.31
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1086	\$ 0.7990	\$ 0.0641	\$ 0.9717	\$ 0.1110	\$ 0.7084	\$ 0.0404	\$ 0.8598
	\$ 0.1110			\$ 1.0099				
All therms over the first block per month at	\$ 0.0897	\$ 0.7990	\$ 0.0641	\$ 0.9528	\$ 0.0836	\$ 0.7084	\$ 0.0404	\$ 0.8324
	\$ 0.0836			\$ 0.9825				
Commercial/Industrial - G-41	\$ 39.45			\$ 39.45				
Customer Charge per Month per Meter	\$ 40.37			\$ 40.37	\$ 39.45			\$ 39.45
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3222	\$ 0.8004	\$ 0.0422	\$ 1.1648	\$ 0.3344	\$ 0.7087	\$ 0.0194	\$ 1.0625
	\$ 0.3344			\$ 1.2128				
All therms over the first block per month at	\$ 0.2095	\$ 0.8004	\$ 0.0422	\$ 1.0521	\$ 0.2175	\$ 0.7087	\$ 0.0194	\$ 0.9456
	\$ 0.2175			\$ 1.0959				
Commercial/Industrial - G-42	\$ 112.73			\$ 112.73				
Customer Charge per Month per Meter	\$ 121.11			\$ 121.11	\$ 112.73			\$ 112.73
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3011	\$ 0.8004	\$ 0.0422	\$ 1.1437	\$ 0.2971	\$ 0.7087	\$ 0.0194	\$ 1.0252
	\$ 0.2971			\$ 1.1755				
All therms over the first block per month at	\$ 0.1989	\$ 0.8004	\$ 0.0422	\$ 1.0415	\$ 0.1962	\$ 0.7087	\$ 0.0194	\$ 0.9243
	\$ 0.1962			\$ 1.0746				
Commercial/Industrial - G-43	\$ 473.45			\$ 473.45				
Customer Charge per Month per Meter	\$ 519.77			\$ 519.77	\$ 473.45			\$ 473.45
All therms over the first block per month at	\$ 0.1849	\$ 0.8004	\$ 0.0422	\$ 1.0275	\$ 0.0819	\$ 0.7087	\$ 0.0194	\$ 0.8100
	\$ 0.1789			\$ 1.0573				
Commercial/Industrial - G-51	\$ 39.45			\$ 39.45				
Customer Charge per Month per Meter	\$ 40.37			\$ 40.37	\$ 39.45			\$ 39.45
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1724	\$ 0.7956	\$ 0.0422	\$ 1.0102	\$ 0.2168	\$ 0.7077	\$ 0.0194	\$ 0.9439
	\$ 0.2168			\$ 1.0904				
All therms over the first block per month at	\$ 0.1113	\$ 0.7956	\$ 0.0422	\$ 0.9491	\$ 0.1400	\$ 0.7077	\$ 0.0194	\$ 0.8671
	\$ 0.1400			\$ 1.0136				
Commercial/Industrial - G-52	\$ 112.73			\$ 112.73				
Customer Charge per Month per Meter	\$ 121.11			\$ 121.11	\$ 112.73			\$ 112.73
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1667	\$ 0.7956	\$ 0.0422	\$ 1.0045	\$ 0.1244	\$ 0.7077	\$ 0.0194	\$ 0.8515
	\$ 0.1692			\$ 1.0428				
All therms over the first block per month at	\$ 0.1131	\$ 0.7956	\$ 0.0422	\$ 0.9509	\$ 0.0716	\$ 0.7077	\$ 0.0194	\$ 0.7987
	\$ 0.1148			\$ 0.9884				
Commercial/Industrial - G-53	\$ 484.72			\$ 484.72				
Customer Charge per Month per Meter	\$ 534.91			\$ 534.91	\$ 484.72			\$ 484.72
All therms over the first block per month at	\$ 0.1190	\$ 0.7956	\$ 0.0422	\$ 0.9568	\$ 0.0585	\$ 0.7077	\$ 0.0194	\$ 0.7856
	\$ 0.1222			\$ 0.9958				
Commercial/Industrial - G-54	\$ 484.72			\$ 484.72				
Customer Charge per Month per Meter	\$ 534.91			\$ 534.91	\$ 484.72			\$ 484.72
All therms over the first block per month at	\$ 0.0411	\$ 0.7956	\$ 0.0422	\$ 0.8789	\$ 0.0216	\$ 0.7077	\$ 0.0194	\$ 0.7487
	\$ 0.0399			\$ 0.9135				

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