

Readopt with amendment Puc 2100, effective 5-3-11 (Document #9921) to read as follows:

CHAPTER Puc 2100 AFFILIATE TRANSACTIONS RULES

PART Puc 2101 APPLICABILITY

Puc 2101.01 Purpose. Puc 2100 sets forth certain standards of conduct and related procedures governing the relationship between a utility and its affiliates transacting business in New Hampshire.

Puc 2101.02 Scope. Puc 2100 shall apply to all utilities as defined in Puc 2102.11.

Puc 2101.03 Communications Allowed. Nothing in these rules shall prohibit communications between a utility and its affiliates necessary to:

- (a) Provide default service as approved by the commission pursuant to RSA 369-B or 374-F; or
- (b) Restore service or to prevent or respond to emergency conditions.

Puc 2101.04 Circumvention Prohibited. A utility shall not:

- (a) Use communications necessary under Puc 2101.03 to circumvent these rules or RSA 366;
- (b) Enter into any contract or arrangement with an affiliate that would circumvent these rules or RSA 366; or
- (c) Take any other actions either directly or indirectly through an affiliate to circumvent these rules or RSA 366.

PART Puc 2102 DEFINITIONS

Puc 2102.01 “Affiliate” means “affiliate” as defined in RSA 366:1, II.

Puc 2102.02 “Commission” means the New Hampshire public utilities commission.

Puc 2102.03 “Competitive affiliate” means any affiliate of a utility that is engaged in the sale or marketing of products or services on a competitive basis and includes any competitive energy affiliate.

Puc 2102.04 “Competitive energy affiliate” means any competitive affiliate of a utility that is engaged in the sale, brokering, or marketing of natural gas or electricity to retail customers, the development of an energy related generation, transmission, or distribution project, or the provision of related products or services. “Competitive energy affiliate” does not include an affiliate to the extent that affiliate performs corporate support services for the utility as described in Puc 2105.04.

Puc 2102.05 “Customer information” means any non-public information and data specific to a utility customer that the utility acquires or develops in the course of its provision of utility services.

Puc 2102.06 “Distribution system information” means information concerning the specific location or characteristics of part or all of the utility’s distribution system or other non-customer-specific non-public information that is not available on an equivalent basis to non-affiliated competitors.

Puc 2102.07 “Fully loaded cost” means the direct cost of goods, products, or services plus all applicable indirect charges and overheads.

Puc 2102.08 “Non-affiliated competitor” means any entity that is not an affiliate and that is engaged in the sale or marketing of products or services where such product or service is also provided by a competitive affiliate, and includes any non-affiliated energy competitor.

Puc 2102.09 “Non-affiliated energy competitor” means any entity that is not an affiliate and that is engaged in the sale, brokering, or marketing of natural gas or electricity to retail customers, the development of an energy related generation, transmission, or distribution project, or the provision of related products or services.

Puc 2102.10 “Substantial control” as used in Puc 2102.01 means the possession, directly or indirectly and whether acting alone or in conjunction with others, of the authority to direct or cause the direction of the management or policies of an entity. “Substantial control” includes a minority voting interest established by a direct or indirect voting interest of 10 percent or more in the entity.

Puc 2102.11 “Utility” means, for purposes of this chapter, a “public utility” as defined in RSA 362:2 that provides natural gas or electric distribution services subject to the commission’s jurisdiction.

Puc 2102.12 “Utility employee” means an officer, director, employee, or agent of the utility who has specific knowledge of or who accesses customer information or distribution system information that could provide a competitive affiliate with an undue advantage.

PART Puc 2103 NONDISCRIMINATION

Puc 2103.01 Tariff Provision Allows Discretion. If a tariff provision allows for discretion in its application, a utility and its employees shall apply that tariff provision in a non-discriminatory manner.

Puc 2103.02 Preferences to Competitive Affiliates Regarding Products and Services, Distribution System Information, and Customer Information.

(a) A utility shall provide its products and services, including but not limited to terms and conditions, pricing, and timing, to competitive affiliates, and to non-affiliated competitors in a non-discriminatory manner;

(b) A utility shall provide access to distribution system information to its competitive affiliates and to non-affiliated competitors in a non-discriminatory manner; or

(c) A utility shall not allow an employee, officer, director, or agent of a competitive affiliate access to customer information except as permitted in accordance with Puc 2104.01.

Puc 2103.03 Conduct of Distribution System Operations and Access to System Control Operations by Competitive Affiliates. A utility shall not allow an employee, officer, director, or agent of a competitive affiliate to:

(a) Conduct distribution system operations; or

(b) Have access to system control centers or similar facilities used by distribution operations in any way that differs from the access available to employees of non-affiliated competitors.

Puc 2103.04 Provision of Products and Services to Competitive Energy Affiliates. If a utility provides its competitive energy affiliate any product or service other than general and administrative support services permitted by Puc 2105.04, it shall make the same products or services available to non-affiliated energy competitors in a non-discriminatory manner.

Puc 2103.05 Access to Distribution Facilities by Energy Competitors and Offering of Supply, Capacity, Regulated Utility Services, and Distribution System Information to Competitive Energy Affiliates.

(a) A utility shall provide competitive energy affiliates and non-affiliated energy competitors access to its distribution facilities on the same terms and conditions.

(b) If a utility offers supply, capacity, regulated utility services, or distribution system information to its competitive energy affiliates, it shall contemporaneously make the offering available to non-affiliated energy competitors in a non-discriminatory manner.

Puc 2103.06 Offer and Posting of Discounts, Rebates, and Waivers to Competitive Affiliates and Competitive Energy Affiliates.

(a) If a utility is authorized by the commission to offer a discount, rebate, or waiver of all or any part of any other charge or fee to its competitive energy affiliates for the provision of regulated utility service, or to offer a discount, rebate, or waiver for a transaction in which its competitive energy affiliates are involved, and in accordance with such authority the utility offers such discount, rebate, or waiver, then the utility shall contemporaneously make such discount, rebate, or waiver available to non-affiliated energy competitors serving the same market in a non-discriminatory manner.

(b) Within 5 days of commission approval, a utility shall post any such approved discount, rebate, or waiver on an internet web page directly and conspicuously linked to its home page or on a page directly linked to such internet web page for the duration of the commission's approval. The utility shall file a screen shot of the internet web page and the information and disclaimer required by (c) and (d) below within 30 days of commission approval.

(c) The posting required by (b) above shall consist of a notice providing the following information, as applicable:

- (1) The name of the competitive energy affiliate involved in the transaction;
- (2) The competitive energy affiliate's role in the transaction, such as aggregator, supplier, marketer, or project developer;
- (3) The rate charged or a description of the discount, rebate, or waiver;
- (4) The maximum rate;
- (5) The time period for which the discount, rebate, or waiver applies;
- (6) The quantities involved in the transaction;
- (7) The delivery points involved in the transaction;

(8) Any conditions or requirements applicable to the discount, rebate, or waiver, and a documentation of the cost differential underlying the discount; and

(9) Procedures by which a non-affiliated energy competitor may request a comparable offer.

(d) The competitive energy affiliate discount page and associated pages shall provide a disclaimer stating that:

(1) The page is intended to provide notice to all non-affiliated energy competitors of any discount for regulated utility services provided by a utility to its own competitive energy affiliate so that non-affiliated energy competitors may avail themselves of any such discount; and

(2) The page also is intended to indicate that a utility's competitive energy affiliate has no preferential access to services.

Puc 2103.07 Processing of Requests for Services by Competitive Energy Affiliates, Non-Affiliated Energy Competitors, and Customers, and Prohibition against Preferences to Competitive Energy Affiliates.

(a) A utility shall process requests for similar regulated utility services provided by the utility in the same manner and within the same time for its competitive energy affiliates and for non-affiliated energy competitors and their respective customers.

(b) A utility shall not give preference of any kind for regulated utility services to its competitive energy affiliates or their customers.

Puc 2103.08 Prohibition Against Tying. A utility shall not condition or tie the provision of any product, service, or rate agreement by the utility to the provision of any product or service by its competitive affiliate.

Puc 2103.09 Business Development and Customer Relations Regarding Competitive Affiliates.

(a) A utility shall refrain from giving any appearance of speaking on behalf of its competitive affiliate in any and all contacts or communications with customers or potential customers.

(b) A utility shall not represent that any advantage accrues to customers or others in the use of the utility's services as a result of that customer or others dealing with the competitive affiliate.

(c) Except as otherwise provided in Puc 2100, a utility shall not:

(1) Provide leads to its competitive affiliates;

(2) Solicit business on behalf of its competitive affiliates;

(3) Acquire information on behalf of or to provide to its competitive affiliates; or

(4) Provide to its competitive affiliates market analysis reports or any other types of proprietary or non-publicly available reports, including but not limited to market, forecast, planning, or strategic reports.

PART Puc 2104 DISCLOSURE AND INFORMATION

Puc 2104.01 Release of Customer Information to Competitive Affiliate. A utility shall not release any customer information to a competitive affiliate without the prior written authorization of the customer.

Puc 2104.02 List of Suppliers. If a customer requests information about any energy supplier, the utility shall provide the list of registered electric energy or natural gas suppliers maintained by the commission, including a disclaimer on behalf of the commission stating that the New Hampshire public utilities commission, in making the list available, does not guarantee or make any representation regarding the financial stability or service quality of the suppliers listed.

Puc 2104.03 Non-Public Information from Non-Affiliated Energy Competitors. A utility shall not provide non-public information and data which have been received from non-affiliated energy competitors to its competitive energy affiliates.

PART Puc 2105 SEPARATION

Puc 2105.01 Separate Books and Records and Access by Commission.

(a) A utility and its affiliates shall keep separate books and records.

(b) The books and records of affiliates, including vouchers, memoranda, documents, letters, contracts, or other papers, shall be open during normal business hours for examination by the commission and its staff with respect to transactions and other matters involving the relationships between the utility and its affiliates.

Puc 2105.02 Shared Facilities, Services and Data.

(a) Except to the extent necessary to perform shared corporate support functions permitted under Puc 2105.04, a utility shall not:

- (1) Share office space, office equipment, services, or computer data with its competitive energy affiliates; or
- (2) Allow its competitive energy affiliates to access its computer data.

(b) The separation required by this section shall, at a minimum, be accomplished by methods such as:

- (1) Use of secure passwords and firewalls; and
- (2) Occupation of separate floors of an office building, or distinct wings.

Puc 2105.03 Joint Purchases.

(a) Except as otherwise prohibited by the commission, a utility and its competitive affiliates may make joint purchases of products and services, but not those associated with the delivery of distribution services or generation and supply services.

(b) Examples of permissible joint purchases shall include joint purchases of general office supplies and telephone services.

(c) Examples of joint purchases not permitted without commission approval shall include electric power or natural gas purchases for resale, purchasing of natural gas transportation and storage capacity, purchasing of electric transmission, and purchasing of system operations or marketing services.

(d) The utility shall ensure that all joint purchases are priced, reported, and conducted in a manner that permits clear identification of the utility and competitive affiliate portions of such purchases, and in accordance with applicable commission allocation and reporting rules.

Puc 2105.04 Shared Services.

(a) For purposes of this section, “sharing” means having the same employees or support systems involved in performing functions for the utility and its competitive affiliates, whether directly or indirectly through a service company, parent company, or third party service provider.

(b) A utility, its parent holding company, or an affiliate created solely to perform corporate support services may share joint corporate oversight, governance, support systems, and personnel with its competitive affiliates.

(c) Examples of services, systems, and personnel that may be shared shall include, but are not limited to:

- (1) Payroll;
- (2) Taxes;
- (3) Shareholder services;
- (4) Insurance and risk management;
- (5) Information systems and technology;
- (6) Materials management and procurement;
- (7) Internal auditing;
- (8) Budget administration;
- (9) Call center facilities;
- (10) Billing and payment processing;
- (11) Management and maintenance of affiliate-owned or leased vehicles and buildings;
- (12) Corporate financing;
- (13) Financial reporting;

- (14) Corporate financial planning and analysis;
- (15) Treasury services;
- (16) Corporate and strategic planning;
- (17) Corporate accounting;
- (18) Corporate security;
- (19) Human resource services related to compensation, benefits, employment policies, planning, and administration;
- (20) Employee records;
- (21) Legal;
- (22) Engineering services other than utility system operations engineering; and
- (23) Pension management;
- (24) Regulatory affairs; and
- (25) Lobbying.

(d) Shared corporate support permitted by this section shall not:

- (1) Allow or provide a means for the transfer of customer information or distribution system information from the utility to the competitive affiliate;
- (2) Create the opportunity for preferential treatment, unfair competitive advantage, or cross-subsidization of competitive affiliates; or
- (3) Create customer confusion.

(e) Examples of services, systems, and personnel that shall not be shared include, but are not limited to:

- (1) Employee recruiting;
- (2) Hedging and financial derivatives and arbitrage services concerning the purchase and sale of natural gas or electricity;
- (3) Electric power and/or natural gas purchases for resale;
- (4) Purchasing of natural gas transportation and storage capacity;
- (5) Purchasing of electric transmission;
- (6) Utility system operations or engineering related to utility system operations;

(7) Marketing of non-tariffed natural gas, electricity, or related services; and

(8) Call center personnel and telephone numbers;

~~(9) Regulatory affairs; and~~

~~(10) Lobbying.~~

(f) Any shared corporate support shall be priced, reported, and conducted in accordance with the separation and information standards set forth in these rules and in other applicable commission pricing and reporting requirements.

(g) To the extent that a utility offers call center facilities or billing and payment processing to a competitive energy affiliate under Puc 2103.05, such services shall be made available to all similarly situated non-affiliated energy competitors on the same terms and conditions.

Puc 2105.05 Joint Employment.

(a) Except as permitted in Puc 2105.04 and this section, a utility and its competitive affiliates shall not jointly employ any person.

(b) If a utility and its competitive affiliates are controlled by a holding company:

(1) Any board member who is not an officer may serve on the board of the holding company and the board of any affiliate; and

(2) Any corporate officer may serve in such capacity for the holding company and either the utility or its competitive affiliates, but not both.

(c) Notwithstanding (b)(1) and (2) above, administrative corporate officers such as the secretary, clerk, treasurer, accounting officer, securities and exchange commission officer, and tax filing officer may serve in such capacity for the holding company and any affiliates.

(d) In the case of shared directors and officers, a corporate officer from the utility and holding company shall certify in the utility's compliance plan submitted pursuant to Puc 2106 that the specific mechanisms and procedures in place, to the best of their knowledge and belief, are adequate to ensure that the utility is not using shared officers and directors as a means to circumvent these rules or RSA 366.

Puc 2105.06 Employee Transfers. All employee transfers between a utility and its competitive energy affiliates shall comply with the following provisions:

(a) A utility shall track all employee transfers between the utility and its competitive energy affiliates;

(b) The utility shall report the information required to be tracked under (a) above as part of the compliance plan required by Puc 2106;

(c) No transfer between a utility and its competitive energy affiliates shall take place if the total number of such transfers during the preceding one year period exceeds 10% of the number of utility employees in the utility at the time of such transfer;

(d) Once a utility employee becomes an employee of a competitive energy affiliate, the employee shall not be re-employed by the utility for a period of one year;

(e) The requirement in (d) above shall not apply if the competitive energy affiliate to which the utility employee transfers ceases to transact business in New Hampshire during the one year period;

(f) In the event that an employee is re-employed by the utility, such employee shall not be transferred to, reassigned to, or otherwise employed by a competitive energy affiliate for a period of 2 years;

(g) An employee who is hired by the competitive energy affiliate and becomes a utility employee shall not be transferred to, reassigned to, or otherwise employed by a competitive energy affiliate for a period of 2 years;

(h) The requirements in (d) through (g) above shall not apply to any utility employee covered by a collective bargaining agreement;

(i) No utility employee hired by or shared with a competitive energy affiliate shall remove or otherwise provide information to the competitive energy affiliate which the competitive energy affiliate would otherwise be precluded from obtaining pursuant to these rules;

(j) Utility employees transferring from the utility to a competitive energy affiliate and shared utility employees shall not use customer information and distribution system information in a discriminatory fashion to the benefit of the competitive energy affiliate or to the detriment of non-affiliated energy competitors;

(k) A utility shall not make temporary or intermittent assignments or rotations of its employees to its competitive energy affiliates in a manner designed to circumvent the prohibitions concerning the provision of information contained in (i) through (j) above; and

(l) A transferring or shared employee shall sign a statement, which the utility shall file as part of the compliance plan required by Puc 2106, attesting that the employee is aware of and understands the restrictions set forth in these rules and the attendant consequences of violations of those provisions.

Puc 2105.07 Joint Advertising and Marketing. A utility shall not:

(a) Engage in joint advertising or marketing programs of any sort directly or indirectly with its competitive energy affiliates.

(b) This section shall not prohibit a utility from participating, on a nondiscriminatory basis, in non-sales meetings with its competitive energy affiliates or any non-affiliated energy competitor to discuss technical or operational subjects.

Puc 2105.08 Corporate Identification.

(a) Subject to Puc 2105.07, a utility may allow any affiliate to identify itself through the use of a name, logo, or both as an affiliate of the utility, provided that such use by a competitive energy affiliate shall be accompanied by a disclaimer stating that:

(1) No advantage accrues to customers or others in the use of the utility's services as a result of that customer or others dealing with the competitive energy affiliate; and

(2) The customer or others need not purchase any product or service from any competitive energy affiliate in order to obtain services from the utility on a non-discriminatory basis.

(b) The disclaimer referred to in (a) above shall be written or spoken, or both, as is appropriate given the context of the use of the name or logo.

(c) The disclaimer referred to in (a) above shall not be required where the name or logo is merely being used for identification of assets or employees and it is impractical to include such disclaimer, such as on the competitive energy affiliate's vehicles, business locations, equipment, employee business cards, or clothing.

(d) A utility shall not provide to its competitive affiliates:

(1) Advertising space in its billing envelopes used for regulated utility services unless it provides access on the same terms and conditions for all similarly situated non-affiliated competitors; or

(2) Access to any other form of written communication with utility customers unless it provides access on the same terms and conditions to all similarly situated non-affiliated competitors.

Puc 2105.09 Transfer of Goods, Services, and Assets.

(a) To the extent that these rules do not prohibit transfers between a utility and its affiliates, the permitted transfers shall be subject to the following pricing provisions:

(1) A utility may sell, lease, or otherwise transfer to an affiliate an asset, the cost of which has been reflected in the utility's rates for regulated service, provided that the price charged the affiliate is the highest of the net book value, fully loaded cost, and the current market value of the asset, as applicable;

(2) A utility may sell, lease, or otherwise transfer to an affiliate assets other than those subject to (1) above, and may also provide services to an affiliate, provided that the price charged for such asset or service is the highest of the net book value, fully loaded cost, and its current market value, as applicable;

(3) An affiliate may sell, lease, or otherwise transfer an asset to a utility, and may provide services to a utility, provided that the price charged to the utility is the lesser of the market value, the net book value, and the fully loaded cost, as applicable;

(4) Joint or shared costs allowed in Puc 2105.03 and Puc 2105.04 shall be allocated and shall be priced to the utility and its competitive affiliate based on fully loaded costs;

(5) Products or services which are price regulated by a state or federal agency shall be priced at the tariffed or regulated rate;

(6) In cases where more than one state commission regulates the price of products or services provided to or by a utility, this commission's pricing provisions shall govern such transactions in New Hampshire; and

(7) For purposes of this section, the market value of any asset sold, leased, or otherwise transferred, shall be determined based on the highest price that the asset could have reasonably realized after an open and competitive sale.

(c) A utility shall maintain a record of all transactions described in this section for a period of no less than 5 years from the completion of the transaction, which record shall include an adequate basis to determine fully loaded costs, net book value, and market value, as applicable.

PART Puc 2106 REGULATORY OVERSIGHT

Puc 2106.01 Filing of Compliance Plan.

(a) Each utility shall file with the commission a compliance plan that discloses its affiliates and demonstrates to the commission that there are adequate procedures and policies in place for complying with these rules.

(b) Compliance plans shall be filed with the commission by July 1 each year and updated as required by Puc 2106.04.

(c) The compliance plan shall take effect upon its filing.

(d) The compliance plan shall include the following:

(1) Copies of all utility procedures and policies for complying with this chapter and RSA 366;

(2) Identification of all affiliates with which the utility has a contract or arrangement that is subject to this chapter or RSA 366, including contact information for all offices and officers of those affiliates;

(3) A description of the business purpose and nature of the business conducted by each affiliate disclosed pursuant to (2) above;

(4) Copies of all written contracts and arrangements, detailed descriptions of all unwritten contracts and arrangements, and any modifications thereof with each competitive affiliate disclosed pursuant to (2) above;

(5) Corporate officer certifications required by Puc 2105.05(d);

(6) Employee transfer tracking information required by Puc 2105.06(a) and (b);

(7) Employee statements required by Puc 2105.06(l); and

(8) Corporate officer certifications required by Puc 2106.02.

(e) Any contract or arrangement not filed with the commission pursuant to this section shall be subject to the provisions of RSA 366:4.

(f) In assessing whether to approve the late filing of a contract under RSA 366:4, the commission shall take into account, in addition to the nature, extent, and gravity of the particular violation:

(1) The utility's prior history of violations of RSA 366 and these rules;

(2) The good faith efforts, if any, of the utility or affiliate to comply with RSA 366 and these rules;

(3) The nature and degree of economic benefit gained by the utility or its affiliate;

(4) Deterrence of future violations; and

(5) Such other factors that are relevant and material to the particular circumstances of the violation.

(g)(f) If a utility fails to provide the information required by Puc 2106 in the manner and time required, it shall be subject to the provisions of RSA 366:7.

(h) In assessing whether to disallow any payments or compensation to an affiliate pursuant to RSA 366:7 for violation of this rule, the commission shall take into account, in addition to the nature, extent, and gravity of the particular violation:

(1) The utility's prior history of violations of RSA 366 and these rules;

(2) The good faith efforts, if any, of the utility or affiliate to comply with RSA 366 and these rules;

(3) The nature and degree of economic benefit gained by the utility or its affiliate;

(4) Deterrence of future violations; and

(5) Such other factors that are relevant and material to the particular circumstances of the violation.

Puc 2106.02 Initial Certification of Officer. In the compliance plan, a corporate officer from the utility and holding company with direct knowledge of the operations of the utility and its affiliates shall certify under penalty of false statement that:

(a) Such officer has reviewed the plan; and

(b) To the best of such officer's knowledge and belief, the specific mechanisms, procedures, and policies in the plan are adequate to ensure that the utility is not using the holding company or any of its affiliates not covered by these rules or any unaffiliated entities as a means to circumvent any of these rules or RSA 366.

Puc 2106.03 Annual Certifications. No later than July 1 in each year subsequent to filing its initial compliance plan, a utility shall:

(a) Certify that its compliance plan continues to meet the requirements of Puc 2100 and RSA 366;
and

(b) If necessary, file an updated compliance plan which meets the requirements of Puc 2106.04.

Puc 2106.04 Notification to Commission and Updates to Compliance Plan.

(a) In addition to the requirements of Puc 2106 the utility shall notify the commission of any new competitive energy affiliate within 10 days of its acquisition or creation, as applicable.

(b) When notifying the commission pursuant to (a) above, the utility shall provide the commission with a description of the business purpose of the additional competitive energy affiliate.

Puc 2106.05 Compliance Audit.

(a) On the commission's own motion or upon receipt of a complaint, in order to verify that the utility is in compliance with these rules, and if it shall appear to the commission that the complaint alleges a violation of these rules or RSA 366~~there are reasonable grounds therefor~~, the commission shall:

(1) Assign its staff to perform a review, investigation, or inquiry; or

(2) Order a compliance audit to be performed by its staff or by independent auditors.

(b) If the commission orders a compliance audit by independent auditors, it shall specify the scope of the audit to be undertaken, as determined on a case-by-case basis, and the auditors shall be selected through a competitive bidding process.

Puc 2106.06 Considerations in Assessment of Civil Penalties. In assessing civil penalties for violations of Puc 2100 pursuant to its statutory authority, the commission shall take into account, in addition to the nature, extent, and gravity of the particular violation:

(a) The utility's prior history of violations of these rules;

(b) The good faith efforts, if any, of the utility or affiliate to comply with these rules;

(c) The nature and degree of economic benefit gained by the utility or its affiliate;

(d) Deterrence of future violations; and

(e) Such other factors that are relevant and material to the particular circumstances of the violation.

Puc 2106.07 Relation to Antitrust Laws.

(a) Nothing in these rules shall be construed to confer immunity from state and federal antitrust laws.

(b) A penalty assessed pursuant to Puc 2106 shall not affect or preempt antitrust liability but rather is in addition to any antitrust liability that might apply to the activity.

APPENDIX A

Rule(s)	State Statute (RSA)	Federal Statute	Federal Regulation
Puc 2100 (other specific statute provisions implemented by specific rules are listed below)	RSA 374-F:4 RSA 374-F:7; RSA 365:8,V RSA 365:8,VIII; RSA 365:8, XI RSA 365:8, XII; RSA 366	none applicable	none applicable
Puc 2102.01	RSA 366:1, II;	none applicable	none applicable
Puc 2102.10	RSA 366:1, II(a)	none applicable	none applicable
Puc 2102.11	RSA 362:2	none applicable	none applicable
Puc 2103	RSA 378:10	none applicable	none applicable
Puc 2104	RSA 374-F:4, IX; RSA 374-F:7, I and V	none applicable	none applicable
Puc 2105	RSA 365:8, VIII; RSA 365:8, XII	none applicable	none applicable
Puc 2106	RSA 541-A:16,I(b) RSA 365:1-7, 19 (audit) RSA 365:8, V (filing) RSA 365:40-44 (civil penalties)	none applicable	none applicable
Puc 2106.01	RSA 366:3, RSA 366:4, RSA 366:7, RSA 366:9	none applicable	none applicable
Puc 2106.05	RSA 365:1 – :7, :19	none applicable	none applicable
Puc 2106.06	RSA 366:7	none applicable	none applicable