NHPUC No. 12 – Gas Northern Utilities, Inc.

NORTHERN UTILITIES, INC.

SUPPLEMENT NO. 1 THIS SCHEDULE HAS BEEN DELETED

Issued:August 1, 2022Issued By:Robert B. HevertEffective:August 1, 2022Title:Senior Vice President

Supplement No. 1 Second Revised Page 1 Superseding First Page 1

SUPPLEMENT NO. 1

This Schedule has been deleted

Supplement No. 1 Sixth Revised Page 2 Superseding Fifth Revised Page 2

NHPUC No. 12 - Gas NORTHERN UTILITIES, INC.

THIS SCHEDULE HAS BEEN DELETED

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Supplement No. 1 Sixth Revised Page 3 Superseding Fifth Revised Page 3

NHPUC No. 12 - Gas NORTHERN UTILITIES, INC.

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 Issued: August 1, 2022
 Issued by:
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 Senior Vice President

Supplement No. 1 Fourth Revised Page 4 Superseding Third Revised Page 4

NHPUC No. 12 - Gas NORTHERN UTILITIES, INC.

THIS SCHEDULE HAS BEEN DELETED

 Issued: August 1, 2022
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 Senior Vice President

Supplement No. 1 Fourth Revised Page 5 Superseding Third Revised Page 5

NHPUC No. 12 - Gas NORTHERN UTILITIES, INC.

THIS SCHEDULE HAS BEEN DELETED

Robert B. Hevert Issued: August 1, 2022 Issued by: Effective: With Service Rendered On and After August 1, 2022 Title:

Authorized by NHPUC Order No. 26,650 in Docket Nos. DG 21-104, dated July 20, 2022.

Senior Vice President

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II. GENERAL TERMS AND CONDITIONS

4. <u>Application and Contract</u>

Application for service may be made through the Company's website or by contacting the Company by phone. Whether or not a signed application for service is made by the Customer and accepted by the Company, the rendering of the service by the Company and its use by the Customer shall be deemed a contract between the parties and subject to all provisions of the Tariff, as in effect from time to time, applicable to the service. Application for service to a multi-unit dwelling which is supplied through a single meter, must be made by the building owner who will be the customer of record.

The application or the depositing of any sum of money by the applicant shall not require the Company to render service until the expiration of such time as may be reasonably required by the Company to determine if the applicant has complied with the provisions of these Terms and Conditions and as may reasonably be required by the Company to install the required service facilities.

The Company shall not be required to serve any applicant if the distance of the premises to be served from an existing suitable distribution main, or the difficulty of access thereto, is such that the estimated income (revenue excluding gas costs) from the service applied for is insufficient to yield a reasonable return to the Company unless such application is accompanied by a cash payment or an undertaking satisfactory to the Company guaranteeing a stipulated revenue for a definite period of time or both.

Where service under the Rate Schedules is to be used for temporary purposes only, the Customer may be required to pay the cost of installation and removal of equipment required to render service in addition to payments for gas consumed. Said costs of installation and removal may be required to be paid in advance of any construction by the Company. If, in the Company's sole judgment, any such installation presents unusual difficulties as to metering the service supplied, the Company may estimate consumption for purposes of applying the Rate Schedule, and the Company will notify the Customer prior to turn-on of the estimated amount to be billed.

5. Assignment of Rate Schedule

Rates are available for various classes of Customers. The conditions under which they are applicable are set forth in the Rate Schedules in this Tariff.

Upon application for service or upon request, the applicant or Customer shall be assigned the applicable rate schedule according to its estimated requirements. The Company shall not be held responsible for inaccurate estimates of Customer's requirements and will not refund the difference in charge(s) under different rate schedules.

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II. GENERAL TERMS AND CONDITIONS

omission or circumstances occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraint of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, line freeze-ups, temporary failure of gas supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause except willful default or neglect, whether of the kind herein enumerated, or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or any other person or concern not a party thereto, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. A failure to settle or prevent any strike or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

12. Meter Reading, Billing and Payment

The Company's filed rates for service are predicated on the sale and/or Delivery of natural gas, as far as practicable, for a thirty (30) day period. Bills for service will be rendered at regular intervals. The Company may, however, at its option, read some or all meters in alternate months, and render a bi-monthly or monthly bill. If a monthly bill is rendered in the intervening months it shall be based upon an estimated consumption of gas, which bill will be due and payable when rendered. When a meter reading is obtained and an actual quantity of gas is determined, that quantity previously billed the Customer on an estimated basis will be deducted from the total quantity used during the period and a bill rendered for the remaining quantity.

In the event a meter reading cannot be obtained at the regularly scheduled time, a reading will be estimated until access can be obtained. Bills rendered for service on an estimated basis shall have the same force and effect as those based upon actual meter readings.

Bills are due and payable upon presentation. A late payment charge shall be assessed at a rate of one percent per month or fraction thereof on balances unpaid within thirty days after the billing date. When bills are paid by remittance through the mail, the postmark on the envelope will be considered as the date of payment.

When a residential customer is unable to pay the total arrearage due, but such customer

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IV. COST OF GAS CHARGE

| | DESCRIPTION | AMOUNTS |
|------|---------------------------------------|--|
| MISC | Miscellaneous Overhead Costs | \$611,875 |
| PS | Production and Storage Capacity Costs | \$214,538 |
| WCA% | Working Capital Allowance Percentage | 9.3 supply related net lag days / 366 days x WCCCR |

Where: WCCCR=Working Capital Carrying Charge Rate

6.2 <u>COGC Formulas</u>

The COGC Formulas shall be computed on an annual basis for the Company's three (3) groups of customer classes as shown in the table below. The computations will use forecasts of seasonal gas costs, carrying charges, sendout volumes, credits and sales volumes. Forecasts may be based on either historical data or Company projections, but must be weather-normalized. Any projections must be documented in full with each filing.

| GROUP | CUSTOMER CLASSES |
|--|---------------------|
| Residential | R-5, R-6 and R-10 |
| Commercial and Industrial: Low Winter | G-50, G-51 and G-52 |
| Commercial and Industrial: High Winter | G-40, G-41 and G-42 |

COGC will be calculated on a seasonal basis. The Winter Season COGC will be effective November 1st and Summer Season COGC will be effective on May 1st.

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V. LOCAL DELIVERY ADJUSTMENT CHARGE

10. Property Tax Adjustment Mechanism ("PTAM")

10.1 Purpose

The purpose of this provision is to establish a procedure that allows Northern Utilities to recover the increase in local property tax expense associated with HB 700 and RSA 72:8-d and -e.

10.2 Applicability

The PTAM Rate shall be applied to all Firm Sales and Delivery Service customers with the exception of special contract customers who are exempt from the LDAC. The PTAM Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

10.3 Property Tax Adjustment Mechanism Costs ("PTAM") Allowable for LDAC

The amount of Property Tax Expense costs is the increase in local property tax expense related to HB 700 beginning in 2020 above the amount of local property tax expense recovery in base rates of \$4,152,854 established in DG 21-104. The prior year deferral shall be charged to the PTAM in January of the subsequent year.

10.4 Effective Date of Property Tax Adjustment Mechanism Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the PTAM Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

10.5 Property Tax Adjustment Mechanism ("PTAM") Formula:

PTAM Rate = $PTAM C + RA_{PTAM} A \cdot TP_{vol}$

and:

V. LOCAL DELIVERY ADJUSTMENT CHARGE

11. Regulatory Assessment Adjustment Mechanism ("RAAM")

11.1 <u>Purpose</u>

The purpose of this provision is to establish a procedure that allows Northern Utilities to recover change in the Company's annual PUC Regulatory Assessment.

11.2 Applicability

The RAAM Rate shall be applied to all Firm Sales and Delivery Service customers with the exception of special contract customers who are exempt from the LDAC. The RAAM Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

11.3 Regulatory Assessment Adjustment Mechanism Costs ("RAAM") Allowable for LDAC

Effective October 1, 2021, the amount of the NH PUC regulatory assessment to be charged, or credited, through this clause shall be calculated by taking the total assessment minus the amount in base rates of \$552,312 established in DG 21-104.

11.4 Effective Date of Regulatory Assessment Adjustment Mechanism Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the RAAM Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

11.5 Regulatory Assessment Adjustment Mechanism ("RAAM") Formula:

RAAM Rate = $\frac{RAAMC + RA_{RAAM}}{A:TP}$

V. LOCAL DELIVERY ADJUSTMENT CHARGE

Where:

RAAMC The amount of the annual NHPUC regulatory assessment which is

above or below the amount of \$552,312 in base rates established in

Docket 21-104.

RA_{RAAM} Reconciliation Adjustment associated with regulatory assessment

expense and revenues - Account 173 balance, inclusive of the

associated interest, as outlined in Section 11.6

A:TPvol Forecast annual firm sales and firm delivery service throughput.

11.6 Reconciliation Adjustments

Account 173 shall contain the accumulated difference between revenues toward Regulatory Assessment Expense as calculated by multiplying the RAAM Rate times monthly firm throughput volumes and actual RAAMC, comprised of the regulatory assessment expense, allowed as defined in Section 11.3, plus carrying charges calculated on the average monthly balance using the Federal Reserve Statistical Release prime lending rate and then added to the end-of-month balance.

11.7 <u>Application of RAAM Rate to Bills</u>

The RAAM Rate (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales volumes and transportation throughput.

11.8 <u>Information to be Filed with the NHPUC</u>

Information pertaining to the Regulatory Assessment Adjustment Mechanism (RAAM) costs and revenue shall be filed with the NHPUC consistent with the filing requirements of all costs and revenue information included in the LDAC. An annual RAAM filing will be required forty-five (45) days prior to the effective date of November 1, containing the calculation of the new annual RAAM Rate to become effective November 1. The calculation will reflect the forcasted regulatory assessment expense for the pcoming period, the updated annual RAAM reconciliation balance and throughput forecast for the upcoming annual period.

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RATE SCHEDULE R-5 - RESIDENTIAL HEATING SERVICE

CHARACTER OF SERVICE

Natural Gas or its equivalent having a nominal heat content of 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping, Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

Service hereunder is available under this rate at single, domestic locations for all purposes in individual private dwellings and individual apartments including condominiums and their facilities which use gas as the principal household heating fuel or at locations which are otherwise deemed ineligible for non-heating service based on availability.

RATE – MONTHLY

| Customer C | Charge | \$22.20 per month | | |
|------------|--------|-------------------|-----|--------------------|
| Summer | - | All therms | @ | \$0.8841 per therm |
| Winter | _ | All therms | (a) | \$0.8841 per therm |

MINIMUM BILL

The minimum monthly bill for gas service will be the Customer Charge Per Month.

COST OF GAS FACTOR AND LOCAL DELIVERY ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Charge, Part IV, and the Local Delivery Adjustment Charge, Part V, apply to gas sold under this rate schedule.

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RATE SCHEDULE R-10 - LOW INCOME RESIDENTIAL HEATING SERVICE (continued)

$\underline{RATE-MONTHLY}$

Customer Charge \$22.20 per month

Summer - All therm @ \$0.8841 per therm

Winter - All therms @ \$0.8841 per therm

LOW INCOME DISCOUNT ADJUSTMENT

Effective November 1, 2020, customers taking service under this rate schedule will receive a 45% discount off the customer charge as well as the distribution rate and cost of gas rate during the winter period. The discount does not apply during the summer period and does not apply to the Local Delivery Adjustment Charge.

MINIMUM BILL

The minimum monthly bill for gas service will be the Customer Charge Per Month.

COST OF GAS FACTOR AND LOCAL DELIVERY ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Charge, Part IV, and the Local Delivery Adjustment Charge, Part V, apply to gas sold under this rate schedule.

DEFINITIONS

Summer - Defined as being the Company's billing cycles May through October.

Winter - Defined as being the Company's billing cycles November through April.

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RATE SCHEDULE R-6 - RESIDENTIAL NON-HEATING SERVICE

CHARACTER OF SERVICE

Natural Gas or its equivalent having a nominal heat content of 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company

AVAILABILITY

Service hereunder is available for any residential purpose other than for use as the principal heating fuel except that this rate is not available at locations where usage in the six winter months of November through April is greater than or equal to 80% of annual usage and usage exceeds 100 therms in any winter month.

RATE - MONTHLY

Customer Charge \$22.20 per month

Summer - All therms @ \$1.3081 per therm

Winter - All therms @ \$1.3081 per therm

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RATE SCHEDULE G-40 - COMMERCIAL AND INDUSTRIAL SERVICE (Low Annual Use, High Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing one thousand (1,000) Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer C | \$80.00 per month | | | |
|------------|-------------------|------------|----------|--------------------|
| Summer | - | All therms | @ | \$0.2320 per therm |
| Winter | - | All therms | <u>@</u> | \$0.2320 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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RATE SCHEDULE G-41 - COMMERCIAL AND INDUSTRIAL SERVICE (Medium Annual Use, High Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer C | Charge | \$225.00 per month | | |
|------------|--------|--------------------|----------|--------------------|
| Summer | - | All therms | <u>@</u> | \$0.2744 per therm |
| Winter | - | All therms | <u>@</u> | \$0.2744 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

CHARACTERISTICS OF CUSTOMER

A Customer receiving service under this schedule must have annual usage of greater than 8,000 therms but less than or equal to 80,000 therms and peak period usage greater than or equal to 67% of annual usage, as determined by the Company's records and procedures.

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RATE SCHEDULE G-42 - COMMERCIAL AND INDUSTRIAL SERVICE (High Annual Use, High Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer Cha | arge | \$1,350.00 per month | | |
|--------------|------|----------------------|---------------|--------------------|
| Summer | - | All therms | <u>@</u> | \$0.2083 per therm |
| Winter | _ | All therms | \widehat{a} | \$0.2083 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

CHARACTERISTICS OF CUSTOMER

A Customer receiving service under this schedule must have annual usage greater than 80,000 therms and peak period usage greater than or equal to 67% of annual usage, as determined by the Company's records and procedures.

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RATE SCHEDULE G-50 - COMMERCIAL AND INDUSTRIAL SERVICE (Low Annual Use, Low Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer C | \$80.00 per month | | | |
|------------|-------------------|------------|----------|--------------------|
| Summer | - | All therms | @ | \$0.2085 per therm |
| Winter | - | All therms | <u>@</u> | \$0.2085 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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RATE SCHEDULE G-51 - COMMERCIAL AND INDUSTRIAL SERVICE (Medium Annual Use, Low Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

<u>AVAILABILITY</u>

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer C | \$225.00per month | | | |
|------------|-------------------|------------|----------|--------------------|
| Summer | - | All therms | @ | \$0.1656 per therm |
| Winter | _ | All therms | <u>@</u> | \$0.1656 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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RATE SCHEDULE G-52 - COMMERCIAL AND INDUSTRIAL SERVICE (High Annual Use, Low Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

Customer Charge \$1,350.00 per month

Summer - All therms @ \$0.1050 per therm

Winter - All therms @ \$0.1720 per therm

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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Title: Senior Vice Presiden

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

CURRENTLY EFFECTIVE RESIDENTIAL RATES

| Residential Heating | Tariff Rate R 5: Monthly Customer Charge All Usage LDAC | Tariff Rates \$22.20 \$0.8841 \$0.0816 | Total Delivery Rates (Includes LDAC) \$22.20 \$0.9657 | Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas \$22.20 \$1.8783 |
|--|---|--|---|---|
| | Gas Cost Adjustment: Cost of Gas | \$0.9126 | | |
| Residential Heating Low Income | Tariff Rate R 10: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: | \$22.20 \$0.8841 \$0.0816 | \$22.20 \$0.9657 | \$22.20 \$1.8783 |
| No Discount* No Discount* No Discount No Discount* | Cost of Gas Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: Cost of Gas | \$0.9126 \$0.000 \$0.0000 \$0.0000 | \$0.00 \$0.0000 | \$0.00 \$0.0000 |
| Residential Non-Heating | Tariff Rate R 6: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: Cost of Gas | \$22.20 \$1.3081 \$0.0816 \$0.9126 | \$22.20 \$1.3897 | \$22.20 \$2.3023 |

NHPUC No. 12 - Gas NORTHERN UTILITIES, INC. Tenth Revised Page 87 Issued in Lieu of Ninth Revised Page 87

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION CURRENTLY EFFECTIVE RESIDENTIAL RATES

| | | Tariff Rates | Total Delivery Rates (Includes LDAC) | Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas |
|-------------------------------|---|--|--|--|
| C&I Low Annual/High Winter | Tariff Rate G 40: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: | \$80.00 \$0.2320 \$0.0504 | \$80.00 \$0.2824 | \$80.00 \$1.2219 |
| | Cost of Gas | \$0.9395 | | |
| C&I Low Annual/Low Winter | Tariff Rate G 50: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: | \$80.00 \$0.2085 \$0.0504 | \$80.00 \$0.2589 | \$80.00 \$1.1279 |
| | Cost of Gas | \$0.8690 | | |
| C&I Medium Annual/High Winter | Tariff Rate G 41: Monthly Customer Charge All Usage LDAC | \$225.00 \$0.2744 \$0.0504 | \$225.00 \$0.3248 | \$225.00 \$1.2643 |
| | Gas Cost Adjustment: Cost of Gas | \$0.9395 | | |
| C&I Medium Annual/Low Winter | Tariff Rate G 51: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: Cost of Gas | \$225.00 \$0.1656 \$0.0504 \$0.8690 | \$225.00 \$0.2160 | \$225.00 \$1.0850 |
| C&I High Annual/High Winter | Tariff Rate G 42: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: Cost of Gas | \$1,350.00 \$0.2083 \$0.0504 \$0.9395 | \$1,350.00 \$0.2587 | \$1,350.00 \$1.1982 |
| C&I High Annual/Low Winter | Tariff Rate G 52: Monthly Customer Charge All Usage LDAC Gas Cost Adjustment: | \$1,350.00 \$0.1050 \$0.0504 | \$1,350.00 \$0.1554 | \$1,350.00 \$1.0244 |
| | Cost of Gas | \$0.8690 | | |

VII. DELIVERY SERVICE TERMS AND CONDITIONS (continued)

accepted by the Company on a basis consistent with that utilized for its own operations.

- 9.3.6 Nominations will be conditionally accepted by the Company pending confirmation by the Transporting Pipeline. The Company will attempt to confirm the nominated volume with the Transporting Pipeline. In the event of a discrepancy between the volume nominated to the Company by the Supplier and the volume nominated by the Supplier to the Transporting Pipeline, the lower volume will be deemed confirmed. The Company will allocate such discrepancy based on a predetermined allocation method set forth in the Supplier Service Agreement. If no predetermined allocation method has been established prior to the event of such discrepancy, the Company will allocate the discrepancy on a pro rata basis.
- 9.3.7 Nominations may be rejected, at the sole reasonable discretion of the Company, if they do not satisfy the conditions for Delivery Service in effect from time to time.

9.4 <u>Determination of Receipts</u>

- 9.4.1 The quantity of Gas deemed received by the Company for the Supplier's Aggregation Pool at the Designated Receipt Point(s) will equal the volume so scheduled by the Transporting Pipeline(s).
- 9.4.2 The Company Gas Allowance will be assessed against receipts pursuant to Part VII, Section 8 of this tariff.

9.5 Metering and Determination of Deliveries

9.5.1 The Company shall furnish and install, at the Customer's expense, telemetering equipment and any related equipment for the purpose of measuring Gas Usage at each Customer's Delivery Point. Telemetering equipment shall remain the property of the Company at all times. The Company shall require each Customer to install and maintain, at the Customer's expense, reliable telephone lines and electrical connections that meet the Company's operating requirements. The Company may require the Customer to furnish a dedicated telephone line. If the Customer fails to maintain such telephone lines and electrical connections for fourteen (14) consecutive days after notification by the Company, the Company may discontinue service to the Customer. If the customer requests or if an existing phone line is not providing adequate service, the Company may provide communication via cell modem technology for a monthly charge as listed in Appendix A.

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VII. DELIVERY SERVICE TERMS AND CONDITIONS (continued)

9.5.2 Should a Customer or a Supplier request that additional telemetering equipment or a communication device be attached to the existing telemetering equipment in addition to that provided pursuant to Part VII,

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

<u>I. Supplier Balancing Charge:</u> <u>\$0.71 per MMBtu</u> of Daily Imbalance Volumes

- Updated effective every November 1 to reflect the Company's latest balancing resources and associated capacity costs.
- Daily Imbalance Volumes represent the difference between ATV and ATV adjusted for actual EDDs.

<u>II. Peaking Service Demand Charge:</u> \$71.85 per MMBtu per MDPQ per month for November 2021 through April 2022. Provided on Page 6 of Attachment NUI-FXW-6.

• Updated effective every November 1 to reflect the Company's Peaking resources and associated costs.

III. Company Allowance Calculation: 1.25% - Provided in Schedule 18-FXW

IV. Supplier Services and Associated Fees:

| <u>SERVICE</u> | PRICING |
|--|---|
| Pool Administration (required) | • \$0.10/month/customer billed @ marketer level |
| Non-Daily Metered Pools only | |
| Standard Passthrough Billing (required) | • \$0.60/customer/month billed @ marketer level |
| Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected) | • \$1.50/customer/month billed @ marketer level |
| Customer Administration (required) | \$10/customer/switch billed @ marketer level |

V. Meter Read Charge: \$78.00 when customer phone line is not reporting daily data

VI. Meter Read via Cellular Service: \$20.00 per month

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1.0 PURPOSE

The purpose of the Revenue Decoupling Adjustment Clause ("RDAC") is to establish procedures that allow the Company to adjust, on a semi-annual basis, rates for distribution service that reconcile Actual Base Revenues per Customer with Authorized Base Revenues per Customer.

2.0 EFFECTIVE DATE

The Revenue Decoupling Adjustment Factor ("RDAF") shall be effective on the first day of the Adjustment Period, as defined in Section 4.0.

3.0 APPLICABILITY

The RDAF shall apply to the Company's Residential Service (Rates R-5, R-6, R-10) and Commercial/ Industrial Service (Rates G-40, G-50, G-41, G-42, G-51, G-52) customers.

4.0 **DEFINITIONS**

The following definitions shall apply throughout the Tariff:

- 1. Actual Base Revenues is the revenue billed for a Customer Class through the Company's customer charge and distribution charges plus the change in unbilled revenues. This excludes revenues billed through the RDAF. If a special contract customer as included as part of the Company's most recent base rate case moves to service under one of the Company's firm Rate Schedules, their associated billed revenue shall be excluded from Actual Base Revenue.
- 2. Actual Number of Customers is the number of customers for the applicable customer class. Actual Number of Customers shall be based on the monthly equivalent bills for a customer class. If a special contract customer as presented as part of the Company's most recent base rate case moves to service under one of the Company's firm Rate Schedules, they shall be excluded from the Actual Number of Customers.
- 3. Actual Base Revenues per Customer is Actual Base Revenues divided by the Actual Number of Customers for a Customer Class.
- 4. Adjustment Period is the six-month Peak or Off-Peak period for which the RDAF will be applied for each applicable customer class. The first Adjustment Period shall be the six-month period beginning November 1, 2023. Each subsequent Adjustment Period shall be the six month period beginning May 1 and November 1 of each year.

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- 5. Authorized Base Revenues is the base revenues for a Customer Class as authorized by the Commission in the Company's most recent base rate case or other proceedings that result in an adjustment to base rates, or as adjusted by Commission order. This includes revenues authorized to be recovered through the Company's customer charge and distribution charges. This also includes any step revenue increases authorized by the Commission, but excludes revenues authorized to be recovered from the RDAF.
- 6. Authorized Base Revenues per Customer is the Authorized Base Revenues divided by the Authorized Number of Customers for a customer class.
- 7. Authorized Number of Customers is the number of customers in the test year for the applicable Customer Class as used in the rate design in the Company's most recent base rate case or as adjusted by Commission order.
- 8. Customer Class is the group of customers for purposes of calculating the monthly variance amounts by comparing actual base revenues per customer and authorized base revenues per customer, and defined as follows: Residential Heating (Rates R-5 and R-10), Residential Non-Heating (Rate R-6), Low Annual Use, High Peak Use Commercial & Industrial (Rate G-40), Low Annual Use, Low Peak Use C&I (Rate G-50), Medium Annual Use, High Peak Use C&I (Rate G-41), Medium Annual Use, Low Peak Use C&I (Rate G-51), High Annual Use, High Peak Use C&I (Rate G-42), and High Annual Use, Low Peak Use C&I (Rate G-52).
- 9. Measurement Period is the six-month Peak or Off-Peak period in which the Company will measure variances between actual base revenues per customer and authorized base revenues per customer for each customer class. The first Measurement Period shall begin August 1, 2022. Each subsequent Measurement Period shall be the six month periods beginning November 1 and May 1 of each year.
- 10. Off-Peak Period is the continuous period from May 1st through October 31st.
- 11. Peak Period is the continuous period from November 1st through April 30th.
- 12. Rate Class Group is the combination of Customer Classes into four groups (1) Residential Heating (R-5 and R-10); (2) Residential Non-Heating (R-6); (3) C&I High Load Factor (G-50, G-51, G-52); (4) C&I Low Load Factor (G-40, G-41, G-42).
- 13. Revenue Decoupling Adjustment ("RDA") is the cumulative monthly revenue variances, carrying costs and reconciliation amount for each Measurement Period and each Rate Class Group. The RDA forms the basis for RDAF.

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5.0 CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR

i. Description of RDAF Calculation

For each month within the applicable Measurement Period, the Company shall calculate the variance between Actual Revenue per Customer and Authorized Revenue per Customer, for each Customer Class as defined in Section 4.0. The revenue per customer variance will be multiplied by the Actual Number of Customers per class, to determine the monthly Customer Class revenue variance. For each month within the applicable Measurement Period, the revenue variance for each Customer Class will be combined by Rate Class Group, and recorded in a deferral account with carrying costs accrued monthly at the prime interest rate as reported by the Wall Street Journal on the first business day of the month preceding the first month of the quarter. Following the end of each six-month Measurement Period, the monthly variances in the applicable Measurement Period shall be totaled by Rate Class Group and combined with carrying costs and any prior period deferral to form the basis for the RDA by group.

The Company will file for implementation of the RDAF 45 days before November 1. The filing will provide the proposed RDAF for the Peak period, for effect November 1, and subsequent Off-Peak period, for effect May 1. The RDA for the Peak period will reflect actual data for the entire six month period while the RDA for the Off-Peak period will reflect actual data for the first three months of the period and estimated data for the remaining three months. The first Off-Peak RDAF will become effective May 1, 2024, thus it will include the initial RDA for August 1, 2022 through October 31, 2022 and the RDA for May 1, 2023 through October 31, 2023. The filing shall include the RDA by Rate Class Group, including prior period reconciliation and calculation of the RDAF. The RDAF shall be calculated as a dollar per therm charge or credit based on the RDA for each group divided by the projected therm sales for each group over the prospective six-month Adjustment Period. The RDAF shall be charged or credited to customer bills during the applicable Adjustment Period.

ii. RDAF Calculation

1. Monthly Revenue Variance (MRV)

$$MRV_{i}^{CC} = (ARPC_{i}^{CC} - AURPC_{i}^{CC}) \times ACUST_{i}^{CC}$$

Where:

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ACUST_i^{CC}: Actual number of customers for month i for applicable Customer Class.

ARPC_i^{CC}: Actual Base Revenue Per Customer for month i for applicable Customer Class, derived as:

 $ARPC_{i}^{CC} = \frac{Actual\ Month\ i\ Revenue\ for\ Customer\ Class}{Actual\ Month\ i\ Bills\ for\ Customer\ Class}$

AURPC_i^{CG}: Authorized Base Revenue Per Customer for month i for applicable Customer Class, derived as:

 $AURPC_{i}^{CC} = \frac{Authorized\ Month\ i\ Revenue\ for\ Customer\ Class}{Authorized\ Month\ i\ Bills\ for\ Customer\ Class}$

CC: The eight Customer Classes as defined in Section 4.0.

i: The six months of each Measurement Period

2. Revenue Decoupling Adjustment (RDA)

$$RDA^{RCG} = \left[\sum_{i=1}^{6} MRV_i^{RCG} + CarryingCosts_i^{RCG}\right] + REC_p^{RCG}$$

Where:

RCG: The Rate Class Groups as defined in Section 4.0.

CarryingCosts^{RCG}: Carrying Costs on the deferral account balance calculated

at Prime rate for month i for applicable Rate Class Group.

REC_p^{RCG}: RDAC Reconciliation Balance from prior period p as

defined in Section 7.0.

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3. RDA subject to Adjustment Cap

IF:
$$|RDA^{RCG}| > RDC^{RCG}$$

THEN: $RDA^{RCG} = RDC^{RCG}$

AND: $REC_C^{RCG} = RDA^{RCG} - RDC^{RCG}$

Where:

RDA^{RCG}: Absolute Value of RDA for each Rate Class Group.

RDC^{RCG}: The Revenue Decoupling Cap that equals four and one-quarter

(4.25) percent of approved distribution revenues for each Rate

Class Group over the relevant Measurement Period(s).

REC_C: RDAC Reconciliation Balance for current period as defined in

Section 7.0.

iii. RDAF Calculation

$$RDAF^{RCG} = -1 \times \frac{RDA^{RCG}}{FS^{RCG}}$$

Where:

FS^{RCG}: The forecasted therm Sales for the Adjustment Period for the

applicable Rate Class Group

6.0 Application of the RDAF to Customer Bills

The RDAF (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent and will be applied to the monthly billed sales for each customer during the applicable Adjustment Period.

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7.0 RDAC Reconciliation

The deferred balance shall contain the accumulated difference between the authorized RDA for the Adjustment Period determined in accordance with Section 5.0, and actual revenues received by the Company through application of the RDAF to customer bills in the Adjustment Period. Carrying costs shall be calculated on the average monthly balance of the deferred balance using the prime interest rate.

8.0 Revenue Decoupling Adjustment Cap

The RDA for each Adjustment Period, determined in accordance with Section 5.0, may not exceed four and one-quarter percent (4.25%) of approved distribution revenues as established in the Company's most recent base rate case, including any adjustment due to a step. The cap shall be determined separately for each Rate Class Group over the relevant Measurement Period and shall apply to over- and under-recoveries. To the extent that the application of the RDA cap results in a RDA for a Rate Class Group that is less than that calculated in accordance with Section 5.0, the difference shall be deferred and included in the RDAC Reconciliation for recovery in the subsequent Adjustment Period. Carrying costs shall be calculated on the average monthly balance using the prime interest rate.

9.0 Information to be Filed with the Commission

Information pertaining to the RDAC will be filed annually with the Commission 45 days before November 1 consistent with the filing requirements of all costs and revenue information included in the Tariff. Such information shall include:

- 1. Calculation of monthly revenue variances for each Customer Class.
- 2. Determination of Revenue Decoupling Adjustment for the upcoming Adjustment Period for each Rate Class Group.
- 3. Calculation of the Revenue Decoupling Adjustment Factors for each Rate Class Group, to be utilized in the upcoming applicable Adjustment Period. If distribution rates change during a Measurement Period, the monthly revenue per customer for the remaining months of the Measurement Period will be revised and filed with the Commission.

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NHPUC No. 12 – Gas Northern Utilities, Inc.

NORTHERN UTILITIES, INC.

SUPPLEMENT NO. 1

THIS SCHEDULE HAS BEEN DELETED

Issued: October 8, 2021 August 1, Issued By: Robert B. Hevert

2022

Effective: October 1, 2021 August 1, Title: Senior Vice President

2022

Authorized by NHPUC Order No. <u>26, 529-26,650</u> in Docket No. DG 21-104, dated September <u>30, 2021</u> July <u>20, 2022</u>.

Supplement No. 1

First-Second Revised Page 1

Superseding Original First Revised Page 1

SUPPLEMENT NO. 1 TEMPORARY RATES

A temporary rate delivery charge of \$0.0683 per therm shall be billed by the Company to all customers taking service under Rate Schedules (R-5, R-6 and R-10) of this tariff.

A temporary rate delivery charge of \$0.0225 per therm shall be billed by the Company to all customers taking service under Rate Schedules (G-40, G-41, G-42, G-50, G-51 and G-52) of this tariff

THIS SCHEDULE HAS BEEN DELETED

Issued: October 8, 2021 August 1, Issued By: Robert B. Hevert

2022

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

SUMMER SEASON RESIDENTIAL RATES

| | Summer Season | | Total | Total Billed Rates | |
|-------------------------|--------------------------------|---------------------|-----------------------|---------------------------|--|
| | June 2022 - October 2022 | Tariff | Delivery Rates | Tariff Rates, LDAC | |
| | | Rates | (Includes LDAC) | Plus Cost of Gas | |
| Residential Heating | Tariff Rate R 5: | | | | |
| | Monthly Customer Charge | \$22.20 | \$22.20 | \$22.20 | |
| | - All usage | \$0.6782 | \$0.7598 | \$1.6724 | |
| | LDAC | \$0.0816 | | | |
| | Gas Cost Adjustment: | | | | |
| | Cost of Gas | \$0.9126 | | | |
| | | | | | |
| Residential Heating | Tariff Rate R 10: | | | | |
| Low Income | Monthly Customer Charge | \$22.20 | \$22.20 | \$22.20 | |
| | — All usage | \$0.6782 | \$0.7598 | \$1.672 4 | |
| | LDAC | \$0.0816 | | | |
| | Gas Cost Adjustment: | | | | |
| | — Cost of Gas | \$0.9126 | | | |
| -Discount* | Monthly Customer Charge | \$0.00 | \$0.00 | \$0.00 | |
| -Discount* | – All usage | \$0.0000 | \$0.0000 | \$0.0000 | |
| -Discount* | LDAC | \$0.0000 | | | |
| | Gas Cost Adjustment: | | | | |
| -Discount* | Cost of Gas | \$0.0000 | | | |
| | | | | | |
| Residential Non-Heating | Tariff Rate R 6: | | | | |
| | Monthly Customer Charge | \$22.20 | \$22.20 | \$22.20 | |
| | - All usage | \$0.7153 | \$0.7969 | \$1.7095 | |
| | LDAC | \$0.0816 | | | |
| - | Gas Cost Adjustment: | | | | |
| | —Cost of Gas | \$0.9126 | | | |

^{*:} Discount applicable to winter months November through April only.

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

SUMMER SEASON C&I RATES

| | Summer Season | | Total | Total Billed Rates |
|-------------------------------|-------------------------------|-----------------------|-----------------------|------------------------|
| | June 2022 - October 2022 | Tariff | Delivery Rates | Tariff Rates, LDAC |
| | | Rates | (Includes LDAC) | Plus Cost of Gas |
| C&I Low Annual/High Winter | Tariff Rate G 40: | | | |
| | Monthly Customer Charge | \$75.09 | \$75.09 | \$75.09 |
| | - All usage | \$0.2090 | \$0.2594 | \$1.1989 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | —Cost of Gas | \$0.9395 | | |
| C&I Low Annual/Low Winter | Tariff Rate G 50: | | | |
| edi Eow Amidai/Eow Winter | Monthly Customer Charge | \$75.09 | \$75.09 | \$75.0 9 |
| | - All usage | \$0.2090 | \$0.2594 | \$1.1284 |
| | LDAC | \$0.0504 | ****** | ******* |
| | Gas Cost Adjustment: | Ψ0.000- | | |
| | — Cost of Gas | \$0.8690 | | |
| | | ψ0.0000 | | |
| C&I Medium Annual/High Winter | Tariff Rate G 41: | | | |
| | Monthly Customer Charge | \$222.64 | \$222.64 | \$222.6 4 |
| | - All usage | \$0.2120 | \$0.2624 | \$1.2019 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | —Cost of Gas | \$0.9395 | | |
| C&I Medium Annual/Low Winter | Tariff Rate G 51: | | | |
| ear Medium Aimaal/Low Winter | Monthly Customer Charge | \$222.64 | \$222.64 | \$222.6 4 |
| | First 1,000 therms | \$0.1562 | \$0.2066 | \$1.0756 |
| | - All usage over 1,000 therms | \$0.1312 | \$0.1816 | \$1.0506 |
| | LDAC | \$0.0504 | , | , |
| | Gas Cost Adjustment: | , , , , , , | | |
| | — Cost of Gas | \$0.8690 | | |
| | | | | |
| C&I High Annual/High Winter | Tariff Rate G 42: | | | |
| | Monthly Customer Charge | \$1,335.81 | \$1,335.81 | \$1,335.8 1 |
| | - All usage | \$0.1413 | \$0.1917 | \$1.1312 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | — Cost of Gas | \$0.9395 | | |
| | | | | |
| C&I High Annual/Low Winter | Tariff Rate G 52: | | | |
| | Monthly Customer Charge | \$1,335.81 | \$1,335.81 | \$1,335.81 |
| | — All usage | \$0.1017 | \$0.1521 | \$1.0211 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | —Cost of Gas | \$0.8690 | | |

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NORTHERN UTILITIES – NEW HAMPSHIRE DIVISION WINTER SEASON RESIDENTIAL RATES

| | Winter Season November 2021 - April 2022 | Tariff Rates | Total Delivery Rates (Includes LDAC) | Total Billed Ra Tariff Rates, LI Plus Cost of C | DAC |
|-------------------------|---|-----------------------|--------------------------------------|---|------------------|
| Residential Heating | Tariff Rate R 5: Monthly Customer Charge | \$22.20 \$0.7603 | \$22.20 \$0.8419 | | 22.20 |
| | - All Usage LDAC Gas Cost Adjustment: | \$0.0816 | \$0.0418 | ₹1.0800 | |
| | —Cost of Gas | \$1.0547 | | | |
| Residential Heating | Tariff Rate R 10: | | | | |
| Low Income | Monthly Customer Charge | \$22.20 | \$ 22.20 | \$2 | 22.20 |
| | - All Usage | \$0.7603 | \$0.8419 | \$1.8966 | |
| | LDAC | \$0.0816 | | | |
| | Gas Cost Adjustment: | | | | |
| | Cost of Gas | \$1.0547 | | | |
| 45% Low Income Discount | Monthly Customer Charge | (\$9.99) | (\$9.99) | (4 | 9.99 |
| 45% Low Income Discount | - All Usage | (\$0.3421) | (\$0.3421) | (\$0.8167) | |
| No Discount | LDAC | \$0.0000 | | | |
| | Gas Cost Adjustment: | | | | |
| 45% Low Income Discount | — Cost of Gas | (\$0.4746) | | | |
| Residential Non-Heating | Tariff Rate R 6: | | | | |
| residential Not Teating | Monthly Customer Charge | \$22.20 | \$22.20 | \$2 | 22.20 |
| | - All Usage | \$0.7153 | \$ 0.7969 | \$1.8516 | |
| | LDAC | \$0.0816 | | | |
| - | Gas Cost Adjustment: | | | | |
| | Cost of Gas | \$1.0547 | | | |

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER SEASON C&I RATES

| | Winter Season November 2021 - April 2022 | Tariff Rates | Total – Delivery Rates (Includes LDAC) | Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas |
|-----------------------------------|---|---|--|--|
| C&I Low Annual/High Winter | Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC | \$75.09 \$0.2090 \$0.2090 \$0.0504 | \$75.09 \$0.2594 \$0.2594 | \$75.09 \$1.3300 \$1.3300 |
| | Gas Cost Adjustment: Cost of Gas | \$1.0706 | | |
| C&I Low Annual/Low Winter | Tariff Rate G 50: | | | |
| | Monthly Customer Charge | \$75.09 | \$75.09 | \$75.09 |
| | First 75 therms | \$0.2090 | \$0.259 4 | \$1.2202 |
| | — All usage over 75 therms LDAC | \$0.2090 \$0.0504 | \$0.259 4 | \$1.2202 |
| | Gas Cost Adjustment: | | | |
| | —Cost of Gas | \$0.9608 | | |
| | Touis Data C 44: | | 1 | |
| C&I Medium Annual/High Winter | Tariff Rate G 41: | 4000.04 | | **** |
| | Monthly Customer Charge | \$222.64 | \$ 222.6 4 | \$222.6 4 |
| | — All usage | \$0.2650 | \$0.3154 | \$1.3860 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | \$1.0706 | | |
| | —Cost of Gas | \$1.0706 | | |
| C&I Medium Annual/Low Winter | Tariff Rate G 51: | | | |
| Car Wediam 7 madiy 20 W Winter | Monthly Customer Charge | \$222.64 | \$ 222.6 4 | \$222.6 4 |
| | , | | * | * |
| | First 1,300 therms | \$0.1937 | \$0.2441 | \$1.2049 |
| | — All usage over 1,300 therms | \$0.1624 | \$0.2128 | \$1.1736 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | — Cost of Gas | \$0.9608 | | |
| C&I High Annual/High Winter | Tariff Rate G 42: | | | |
| Car night Affiliadly night Winter | Monthly Customer Charge | \$1,335.81 | \$1,335.81 | \$1,335.81 |
| | — All usage | \$0.2209 | \$0.2713 | \$1.3419 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | — Cost of Gas | \$1.0706 | | |
| | | | | |
| C&I High Annual/Low Winter | Tariff Rate G 52: | | | |
| | Monthly Customer Charge | \$1,335.81 | \$1,335.81 | \$1,335.81 |
| | — All usage | \$0.1945 | \$0.2449 | \$1.2057 |
| | LDAC | \$0.0504 | | |
| | Gas Cost Adjustment: | | | |
| | - Cost of Gas | \$ 0.9608 | | |
| | | | | |

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 Issued by:
 Robert B. Hevert

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Order No. 26,581 in Docket No. DG 21-123, dated February 15, 2022 and Order No. 26,539 in Docket No. DG 21-131, dated October 29, 2021

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Issued by: Robert B Hevert

Effective: May 1, 2018 August 1, 2022 Title: Senior Vice President

II. GENERAL TERMS AND CONDITIONS

4. <u>Application and Contract</u>

Application for service may be made at any business office of the Company through the Company's website or by contacting the Company by phone. Whether or not a signed application for service is made by the Customer and accepted by the Company, the rendering of the service by the Company and its use by the Customer shall be deemed a contract between the parties and subject to all provisions of the Tariff, as in effect from time to time, applicable to the service. Application for service to a multi-unit dwelling which is supplied through a single meter, must be made by the building owner who will be the customer of record.

The application or the depositing of any sum of money by the applicant shall not require the Company to render service until the expiration of such time as may be reasonably required by the Company to determine if the applicant has complied with the provisions of these Terms and Conditions and as may reasonably be required by the Company to install the required service facilities.

The Company shall not be required to serve any applicant if the distance of the premises to be served from an existing suitable distribution main, or the difficulty of access thereto, is such that the estimated income (revenue excluding gas costs) from the service applied for is insufficient to yield a reasonable return to the Company unless such application is accompanied by a cash payment or an undertaking satisfactory to the Company guaranteeing a stipulated revenue for a definite period of time or both.

Where service under the Rate Schedules is to be used for temporary purposes only, the Customer may be required to pay the cost of installation and removal of equipment required to render service in addition to payments for gas consumed. Said costs of installation and removal may be required to be paid in advance of any construction by the Company. If, in the Company's sole judgment, any such installation presents unusual difficulties as to metering the service supplied, the Company may estimate consumption for purposes of applying the Rate Schedule, and the Company will notify the Customer prior to turn-on of the estimated amount to be billed.

5. <u>Assignment of Rate Schedule</u>

Rates are available for various classes of Customers. The conditions under which they are applicable are set forth in the Rate Schedules in this Tariff.

Upon application for service or upon request, the applicant or Customer shall be assigned the applicable rate schedule according to its estimated requirements. The Company shall not be held responsible for inaccurate estimates of Customer's requirements and will not refund the difference in charge(s) under different rate schedules.

Issued: May 9, 2018 August 1, 2022

Issued by: Robert
B. Hevert

Effective: May 1, 2018 August 1, 2022

Title: Senior Vice President

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II. GENERAL TERMS AND CONDITIONS

omission or circumstances occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraint of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, line freeze-ups, temporary failure of gas supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause except willful default or neglect, whether of the kind herein enumerated, or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or any other person or concern not a party thereto, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. A failure to settle or prevent any strike or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

12. Meter Reading, Billing and Payment

The Company's filed rates for service are predicated on the sale and/or Delivery of natural gas, as far as practicable, for a thirty (30) day period. Bills for service will be rendered at regular intervals. The Company may, however, at its option, read some or all meters in alternate months, and render a bi-monthly or monthly bill. If a monthly bill is rendered in the intervening months it shall be based upon an estimated consumption of gas, which bill will be due and payable when rendered. When a meter reading is obtained and an actual quantity of gas is determined, that quantity previously billed the Customer on an estimated basis will be deducted from the total quantity used during the period and a bill rendered for the remaining quantity.

In the event a meter reading cannot be obtained at the regularly scheduled time, whether monthly or in alternate months, postcards (postage pre-paid) may be used by the Company to obtain the reading. If the Customer marks the card accurately and returns it in the time described thereon, the pertinent bill will be based on the card reading; otherwise, it a reading will be estimated until access can be obtained. Bills rendered for service on an estimated basis shall have the same force and effect as those based upon actual meter readings.

Bills are due and payable upon presentation. A late payment charge shall be assessed at a rate of one percent per month or fraction thereof on balances unpaid within thirty days after the billing date. When bills are paid by remittance through the mail, the postmark on the envelope will be considered as the date of payment.

When a residential customer is unable to pay the total arrearage due, but such customer

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Issued by:

Robert

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IV. COST OF GAS CHARGE

6.1 Approved Cost Amounts

The COGC calculations include costs and amounts periodically established by the NHPUC. The table below lists approved costs and amounts:

| <u>VARIABLE</u> | DESCRIPTION | CURRENTLY APPROVED <u>AMOUNTS</u> |
|-----------------|---------------------------------------|---|
| MISC | Miscellaneous Overhead Costs | \$ 580,455 <u>611,875</u> |
| PS | Production and Storage Capacity Costs | \$ 476,106 214,538 |
| WCA% | Working Capital Allowance Percentage | 10.029.3 supply related net lag days / 365-366 days x |

Where: WCCCR=Working Capital Carrying Charge Rate

6.2 <u>COGC Formulas</u>

The COGC Formulas shall be computed on an annual basis for the Company's three (3) groups of customer classes as shown in the table below. The computations will use forecasts of seasonal gas costs, carrying charges, sendout volumes, credits and sales volumes. Forecasts may be based on either historical data or Company projections, but must be weather-normalized. Any projections must be documented in full with each filing.

| GROUP | CUSTOMER CLASSES |
|--|---------------------|
| Residential | R-5, R-6 and R-10 |
| Commercial and Industrial: Low Winter | G-50, G-51 and G-52 |
| Commercial and Industrial: High Winter | G-40, G-41 and G-42 |

COGC will be calculated on a seasonal basis. The Winter Season COGC will be

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2018July 20, 2022.

V. LOCAL DELIVERY ADJUSTMENT CHARGE

10. Property Tax Adjustment Mechanism ("PTAM")

10.1 Purpose

The purpose of this provision is to establish a procedure that allows Northern Utilities to recover the increase in local property tax expense associated with HB 700 and RSA 72:8-d and -e.

10.2 Applicability

The PTAM Rate shall be applied to all Firm Sales and Delivery Service customers with the exception of special contract customers who are exempt from the LDAC. The PTAM Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

10.3 Property Tax Adjustment Mechanism Costs ("PTAM") Allowable for LDAC

The amount of Property Tax Expense costs is the increase in local property tax expense related to HB 700 beginning in 2020 above the amount of local property tax expense recovery in base rates of \$4,152,8543,492,961 established in DG 2117-104070 and two subsequent Step increases. The prior year deferral shall be charged to the PTAM in January of the subsequent year.

10.4 Effective Date of Property Tax Adjustment Mechanism Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the PTAM Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

10.5 Property Tax Adjustment Mechanism ("PTAM") Formula:

PTAM Rate = $PTAM C + RA_{PTAM} A \cdot TP_{vol}$

and:

Issued:February 25 August 1, 2022Issued By:Robert B. HevertEffective:March August 1, 2022Title:Senior Vice President

V. LOCAL DELIVERY ADJUSTMENT CHARGE

11. Regulatory Assessment Adjustment Mechanism ("RAAM")

11.1 <u>Purpose</u>

The purpose of this provision is to establish a procedure that allows Northern Utilities to recover change in the Company's annual PUC Regulatory Assessment.

11.2 Applicability

The RAAM Rate shall be applied to all Firm Sales and Delivery Service customers with the exception of special contract customers who are exempt from the LDAC. The RAAM Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

11.3 Regulatory Assessment Adjustment Mechanism Costs ("RAAM") Allowable for LDAC

Effective October August 1, 202117, the amount of the NH PUC regulatory assessment to be charged, or credited, through this clause shall be calculated by taking the total assessment minus the amount in base rates of \$552,312368,964 established in DG 2117-104070.

11.4 Effective Date of Regulatory Assessment Adjustment Mechanism Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the RAAM Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

11.5 Regulatory Assessment Adjustment Mechanism ("RAAM") Formula:

RAAM Rate = $RAAM\underline{C + RA_{RAAM}}$ A:TP

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V. LOCAL DELIVERY ADJUSTMENT CHARGE

Where:

RAAMC The amount of the annual NHPUC regulatory assessment which is

above or below the amount of \$552,312368,964 in base rates

established in Docket 2117-104070.

RA_{RAAM} Reconciliation Adjustment associated with regulatory assessment

expense and revenues - Account 173 balance, inclusive of the

associated interest, as outlined in Section 11.6

A:TPvol Forecast annual firm sales and firm delivery service throughput.

11.6 Reconciliation Adjustments

Account 173 shall contain the accumulated difference between revenues toward Regulatory Assessment Expense as calculated by multiplying the RAAM Rate times monthly firm throughput volumes and actual RAAMC, comprised of the regulatory assessment expense, allowed as defined in Section 11.3, plus carrying charges calculated on the average monthly balance using the Federal Reserve Statistical Release prime lending rate and then added to the end-of-month balance.

11.7 <u>Application of RAAM Rate to Bills</u>

The RAAM Rate (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales volumes and transportation throughput.

11.8 Information to be Filed with the NHPUC

Information pertaining to the Regulatory Assessment Adjustment Mechanism (RAAM) costs and revenue shall be filed with the NHPUC consistent with the filing requirements of all costs and revenue information included in the LDAC. An annual RAAM filing will be required forty-five (45) days prior to the effective date of November 1, containing the calculation of the new annual RAAM Rate to become effective November 1. The calculation will reflect the forcasted regulatory assessment expense for the pcoming period, the updated annual RAAM reconciliation balance and throughput forecast for the upcoming annual period.

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Effective: May August 1, 2022 Title: Senior Vice President

RATE SCHEDULE R-5 - RESIDENTIAL HEATING SERVICE

CHARACTER OF SERVICE

Natural Gas or its equivalent having a nominal heat content of 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping, Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

Service hereunder is available under this rate at single, domestic locations for all purposes in individual private dwellings and individual apartments including condominiums and their facilities which use gas as the principal household heating fuel or at locations which are otherwise deemed ineligible for non-heating service based on availability.

<u>RATE – MONTHLY</u>

| Customer Charge | | | | \$22.20 per month |
|-----------------|---|--------------------------------------|--------|---|
| Summer | - | First 50-All therms Excess 50 therms | @ @ | \$0. 6099 - <u>8841</u> per therm \$0.6099 per therm |
| Winter | - | First 50All therms Excess 50 therms | @ @ | \$0.6920-8841 per therm \$0.6920 per therm |

MINIMUM BILL

The minimum monthly bill for gas service will be the Customer Charge Per Month.

COST OF GAS FACTOR AND LOCAL DELIVERY ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Charge, Part IV, and the Local Delivery Adjustment Charge, Part V, apply to gas sold under this rate schedule.

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1, 2019 July 20,2022

RATE SCHEDULE R-10 - LOW INCOME RESIDENTIAL HEATING SERVICE (continued)

<u>RATE – MONTHLY</u>

| Customer Charge | | | | \$22.20 per month |
|-----------------|---|--|-------------------|--|
| Summer | - | First 50All thermsExcess 50 therms | @ @ | \$0.6099 <u>8841</u> per therm \$0.6099 per therm |
| Winter | - | First 50All therms Excess 50 therms | @ @ | \$0. 6920 - <u>8841</u> per therm \$0. 6920 per therm |

LOW INCOME DISCOUNT ADJUSTMENT

Effective November 1, 2020, customers taking service under this rate schedule will receive a 45% discount off the customer charge as well as the distribution rate and cost of gas rate during the winter period. The discount does not apply during the summer period and does not apply to the Local Delivery Adjustment Charge.

MINIMUM BILL

The minimum monthly bill for gas service will be the Customer Charge Per Month.

COST OF GAS FACTOR AND LOCAL DELIVERY ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Charge, Part IV, and the Local Delivery Adjustment Charge, Part V, apply to gas sold under this rate schedule.

DEFINITIONS

Summer - Defined as being the Company's billing cycles May through October.

Winter - Defined as being the Company's billing cycles November through April.

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Issued By: Robert B. Hevert Title: Sr. Vice President Authorized by NHPUC Order No. 26,39726,650 in Docket No. DG 20-01321-104, dated August 27, 2020 July 20,2022.

RATE SCHEDULE R-6 - RESIDENTIAL NON-HEATING SERVICE

CHARACTER OF SERVICE

Natural Gas or its equivalent having a nominal heat content of 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company

AVAILABILITY

Service hereunder is available for any residential purpose other than for use as the principal heating fuel except that this rate is not available at locations where usage in the six winter months of November through April is greater than or equal to 80% of annual usage and usage exceeds 100 therms in any winter month.

RATE - MONTHLY

Customer Charge \$22.20 per month

Summer - First 10 All therms @ \$0.6470 1.3081 per therm

- Excess 10 therms @ \$0.6470 per therm

Winter - First 10All therms @ \$0.64701.3081 per therm

Excess 10 therms @ \$0.6470 per therm

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1, 2019 July 20, 2022

\$75.0980.00 per month

VI. RATE SCHEDULES

RATE SCHEDULE G-40 - COMMERCIAL AND INDUSTRIAL SERVICE (Low Annual Use, High Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing one thousand (1,000) Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

<u>AVAILABILITY</u>

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

Customer Charge

| Customer C | narge | | | \$75.05 <u>00.00</u> per month |
|------------|-------|--------------------------------------|--------|---|
| Summer | - | First 75All therms Excess 75 therms | @ | \$0. 1865 - <u>2320</u> per therm \$0.1865 per therm |
| Winter | - | First 75 All therms Excess 75 therms | @ @ | \$0. 1865 - <u>2320</u> per therm \$0.1865 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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Issued By: Christine Vaughan Robert B Hevert

Title: Sr.

Vice President

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RATE SCHEDULE G-41 - COMMERCIAL AND INDUSTRIAL SERVICE (Medium Annual Use, High Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

<u>APPLICABILITY</u>

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer C | Charge | | \$222.64 225.00 per month | |
|------------|--------|------------|---------------------------|--|
| Summer | - | All therms | @ | \$0. 1895 - <u>2744</u> per therm |
| Winter | - | All therms | <u>@</u> | \$0. 2425 2744 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

CHARACTERISTICS OF CUSTOMER

A Customer receiving service under this schedule must have annual usage of greater than 8,000 therms but less than or equal to 80,000 therms and peak period usage greater than or equal to 67% of annual usage, as determined by the Company's records and procedures.

Rssued: May 10, 2019 August 1, 2022 Issued Christine Vaughan Robert B Hevert

Effective: May 1, 2019 August 1, 2022 By: Sr. Vice President

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RATE SCHEDULE G-42 - COMMERCIAL AND INDUSTRIAL SERVICE (High Annual Use, High Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

<u>AVAILABILITY</u>

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer Charge | | | | \$ 1,335.81 1,350.00 per month |
|-----------------|---|------------|----------|--|
| Summer | - | All therms | @ | \$0. 1206 - <u>2083</u> per therm |
| Winter | - | All therms | <u>@</u> | \$0. 1984 <u>2083</u> per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

CHARACTERISTICS OF CUSTOMER

A Customer receiving service under this schedule must have annual usage greater than 80,000 therms and peak period usage greater than or equal to 67% of annual usage, as determined by the Company's records and procedures.

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Vice President

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RATE SCHEDULE G-50 - COMMERCIAL AND INDUSTRIAL SERVICE (Low Annual Use, Low Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

Customer Charge \$75.0980.00 per month

Summer First 75 All therms \$0.1865-2085 per (a)

> Excess 75 therms $\frac{\omega}{\omega}$ therm

> > \$0.1865 per therm

Winter First 75 All therms (a)\$0.1865 2085 per

> Excess 75 therms therm

> > \$0.1865 per therm

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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Effective: May 1, 2019 August 1, 2022

Vice President

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RATE SCHEDULE G-51 - COMMERCIAL AND INDUSTRIAL SERVICE (Medium Annual Use, Low Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

<u>AVAILABILITY</u>

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer Cha | ırge | | | \$222.64-225.00per month |
|--------------|------|--|-------------------|--|
| Summer | - | First 1,000 All therms Excess 1,000 therms | @ @ | \$0. 1337 <u>1656</u> per therm \$0.1087 per therm |
| Winter | - | First 1,300All therms Excess 1,300 therms | @ @ | \$0. <u>1712</u> <u>1656</u> per therm \$0.1399 per therm |

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

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Vice President

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RATE SCHEDULE G-52 - COMMERCIAL AND INDUSTRIAL SERVICE (High Annual Use, Low Winter Use)

CHARACTER OF SERVICE

The standard gas unit is defined as 100 cubic feet of gas containing 1,000 Btu per cubic foot.

APPLICABILITY

The towns of Atkinson, Brentwood. Dover, Durham, East Kingston, East Rochester, Epping Exeter, Gonic, Greenland, Hampton, Hampton Falls, Kensington, Kingston, Madbury, Newington, North Hampton, Plaistow, Portsmouth, Rochester, Salem, Seabrook, Somersworth, Stratham and limited areas of Rollinsford and the contiguous territory served by the Company.

<u>AVAILABILITY</u>

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

RATE - MONTHLY

| Customer Charge | \$ 1,335.81 1,350.00 per month |
|-----------------|---|
| | |

Summer - All therms @ $\$0.0792 \underline{1050}$ per therm

Winter - All therms a \$0.\frac{1720}{1720} per therm

RATE ADJUSTMENT

The above rate is subject to adjustment according to the provisions of the Cost of Gas Charge, Part IV, if applicable, and the Local Delivery Adjustment Charge, Part V.

Issued: May 10, 2019 August 1, 2022 Issued By: Christine Vaughan Robert B Hevert
Effective: May 1, 2019 August 1, 2022 Title: Sr. Vice

President

Authorized by NHPUC Order No. 26,24626,650 in Docket No. DG 17-07021-104, dated May 1, 2019 July 20, 2022.

THIS PAGE HAS BEEN DELETED NORTHERN UTILITIES NEW HAMPSHIRE DIVISION

| | | I DECIDENTI | |
|--------|--------|-------------|----------|
| WINTER | DEADOL | TESIDE II | AL KATES |

| | Winter Season | | Total - | Total Billed Rates |
|-------------------------|----------------------------|---|-----------------------|----------------------|
| | November 2020 - April 2021 | Tariff | Delivery Rates | Tariff Rates, LDAC |
| | • | Rates | (Includes LDAC) | Plus Cost of Gas |
| Residential Heating | Tariff Rate R 5: | | · · | |
| 32323.2 | Monthly Customer Charge | \$22.20 | \$22.20 | \$22.20 |
| | First 50 therms | \$ 0.6920 | \$ 0.8019 | \$1.5334 |
| | - All usage over 50 therms | \$0.6920 | \$0.8019 | \$1.5334 |
| | LDAC | \$0.1099 | • | |
| | Gas Cost Adjustment: | | | |
| | Cost of Gas | \$0.7315 | | |
| Residential Heating | Tariff Rate R 10: | | | |
| Low Income | Monthly Customer Charge | \$22.20 | \$22.20 | \$22.20 |
| | First 50 therms | \$0.6920 | \$0.8019 | \$1.5334 |
| | —All usage over 50 therms | \$0.6920 | \$0.8019 | \$ 1.5334 |
| | LDAC | \$0.1099 | ****** | ******* |
| | Gas Cost Adjustment: | *************************************** | | |
| | Cost of Gas | \$0.7315 | | |
| 45% Low Income Discount | Monthly Customer Charge | (\$9.99) | (\$9.99) | (\$9.9 9 |
| 45% Low Income Discount | First 50 thorms | (\$0.3114) | (\$0.3114) | (\$0.6406) |
| 45% Low Income Discount | All usage over 50 therms | (\$0.3114) | (\$0.3114) | (\$0.6406) |
| No Discount | LDAC | \$0.0000 | (\$0.0114) | (\$0.0400) |
| THO DISCOUNTE | Gas Cost Adjustment: | ψο.σσσσ | | |
| 45% Low Income Discount | - Cost of Gas | (\$0.3292) | | |
| | | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| Residential Non-Heating | Tariff Rate R 6: | | | |
| | Monthly Customer Charge | \$ 22.20 | \$22.20 | \$22.20 |
| | First 10 therms | \$0.6470 | \$0.7569 | \$1.4884 |
| | All usage over 10 therms | \$ 0.6470 | \$0.7569 | \$1.4884 |
| | LDAC | \$0.1099 | | |
| | Gas Cost Adjustment: | | | |
| | Cost of Gas | \$0.7315 | | |

 Issued: November 4, 2020 August 1, 2022
 Issued by:
 Robert B. Hevert

 Effective: With Service Rendered On and After November 1, 2020 August 1, 2022
 Title:
 Senior Vice President

Authorized by NHPUC Order No. 26,420 26,650 in Docket No. DG 20-154 21-104, dated October 30, 2020 July 20, 2022

Robert B. Hevert

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

SUMMER SEASON CURRENTLY EFFECTIVE RESIDENTIAL RATES

| Residential Heating | \$22.20 \$0.9657 \$1.259 | \$22.20 06 \$1.8783 |
|---|--------------------------------|-----------------------------------|
| First 50 therms All usage | \$0.9657 \$1.259 | |
| All usage over 50 therms \$0.6099 \$0.7198 | |)6 |
| Cost of Gas \$0.1099 \$0.0816 | \$1.259 | |
| Cost of Gas \$0.5398 \$0.9126 | | 16 |
| Cost of Gas \$0.5398 \$0.9126 | | |
| Residential Heating | | |
| Low Income Monthly Customer Charge \$22.20 \$0.6099 \$0.8841 \$0.7198 \$0.6099 \$0.8841 \$0.6099 \$0.6099 \$0.6099 \$0.7198 \$0.6099 \$0.6099 \$0.7198 \$0.7198 \$0.6099 \$0.7198 \$0.7198 \$0.7198 \$0.7198 \$0.7198 \$0.7198 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.0816 \$0.6099 \$0.609 | | |
| Solution | | |
| All usage over 50 therms | \$22.20 | \$22.20 |
| LDAC \$0.1099 \$0.0816 \$0.5398 \$0.9126 \$0.5398 \$0.9126 \$0.5398 \$0.9126 \$0.5398 \$0.9126 \$0.5398 \$0.9126 \$0.000 | \$0.9657 \$1.259 | 6 \$1.8783 |
| Cost of Gas \$0.5398 \$0.9126 | \$1.259 | 96 |
| Cost of Gas | | |
| No Discount* Monthly Customer Charge \$0.00 No Discount* — First 50 therms All usage \$0.0000 \$0.0000 No Discount* — All usage over 50 therms \$0.0000 \$0.0000 No Discount LDAC \$0.0000 \$0.0000 No Discount* Cost of Gas \$0.0000 | | |
| No Discount* — First 50 therms All usage \$0.0000 \$0.0000 No Discount* — All usage over 50 therms \$0.0000 \$0.0000 No Discount LDAC \$0.0000 \$0.0000 Gas Cost Adjustment: No Discount* \$0.0000 | | |
| No Discount* — First 50 therms All usage \$0.0000 \$0.0000 No Discount* — All usage over 50 therms \$0.0000 \$0.0000 No Discount LDAC \$0.0000 \$0.0000 Gas Cost Adjustment: No Discount* \$0.0000 | \$0.00 | \$0.00 |
| No Discount* All usage over 50 therms \$0.0000 \$0.0000 No Discount LDAC \$0.0000 Gas Cost Adjustment: \$0.0000 No Discount* Cost of Gas \$0.0000 | \$0.000 | • |
| No Discount LDAC \$0.0000 Gas Cost Adjustment: \$0.0000 No Discount* Cost of Gas \$0.0000 | \$0.000 | - |
| Gas Cost Adjustment: No Discount* Cost of Gas \$0.0000 | 75.555 | |
| No Discount* Cost of Gas \$0.0000 | | |
| T-WED-to-D.C. | | |
| Residential Non-Heating Tariff Rate R 6: | | |
| Monthly Customer Charge \$22.20 | \$22.20 | \$22.20 |
| First 10 therms All Usage \$0.6470 \$1.3081 \$0.7569 \$1 | * - | 5 7 \$2.3023 |
| All usage over 10 therms \$0.6470 \$0.7569 | \$1.296 | |
| LDAC \$0.1099 \$0.0816 | ψ1.200 | •• |
| Gas Cost Adjustment: | | |
| Cost of Gas \$0.5398 \$0.9126 | | |

^{*} Discount applicable to winter months April through November only

Issued: September 23, 2021 August 1, 2022 Issued by:

Effective: With Service Rendered On and After October 1, 2021 Title: Senior Vice President

August 1, 2022

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER SEASON C&I RATES

| | Winter Season November 2020 - April 2021 | Tariff Rates | Total Delivery Rates (Includes LDAC) | Tariff Rat | ed Rates es, LDAC st of Gas |
|--|--|--|--|----------------------|-----------------------------------|
| C&I Low Annual/High Winter 32323.2 | Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: | \$75.09 \$0.1865 \$0.1865 \$0.0472 | \$75.09 \$0.2337 \$0.2337 | \$0.9774 \$0.9774 | \$75.09 |
| | Cost of Gas | \$0.7437 | | | |
| C&I Low Annual/Low Winter 32323.1 | Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: | \$75.09 \$0.1865 \$0.1865 \$0.0472 | \$75.09 \$0.2337 \$0.2337 | \$0.8802 \$0.8802 | \$75.09 |
| | — Cost of Gas | \$0.6465 | | | |
| C&I Medium Annual/High Winter 32323.4 | Tariff Rate G 41: Monthly Customer Charge All usage LDAC | \$222.64 \$0.2425 \$0.0472 | \$222.64 \$0.2897 | \$1.033 4 | \$ 222.6 4 |
| | Gas Cost Adjustment: Cost of Gas | \$0.7437 | | | |
| C&I Medium Annual/Low Winter 32323.3 | Tariff Rate G 51: Monthly Customer Charge First 1,300 therms All usage over 1,300 therms LDAC Gas Cost Adjustment: Cost of Gas | \$222.64 \$0.1712 \$0.1399 \$0.0472 \$0.6465 | \$ 222.64 \$ 0.2184 \$ 0.1871 | \$0.8649 \$0.8336 | \$ 222.6 4 |
| C&I High Annual/High Winter 32323.6 | Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: —Cost of Gas | \$1,335.81 \$0.1984 \$0.0472 \$0.7437 | \$1,335.81 \$0.2456 | \$ 0.9893 | \$ 1,335.81 |
| C&I High Annual/Low Winter 32323.5 | Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: —Cost of Gas | \$1,335.81 \$0.1720 \$0.0472 \$0.6465 | \$1,335.81 \$0.2192 | \$ 0.8657 | \$ 1,335.81 |

 Issued: November 4, 2020 August 1, 2022
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 Robert B. Hevert

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

SUMMER SEASON CURRENTLY EFFECTIVE C&I RATES

| | Summer Season May 2021 - October 2021 | Tariff Rates | Total Delivery Rates (Includes LDAC) | Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas |
|-------------------------------|---|---|---|--|
| C&I Low Annual/High Winter | Tariff Rate G 40: Monthly Customer Charge First 75 therms All Usage All usage over 75 therms LDAC Gas Cost Adjustment: | \$75.09 \$80.00 \$0.1865 <u>\$0.2320</u> \$0.1865 \$0.0472 <u>\$0.0504</u> | \$75.09 \$80.00 \$0.2337 \$0.2824 \$0.2337 | \$75.09 \$80.00 \$0.8056 <u>\$1.2219</u> \$0.8056 |
| | Cost of Gas | \$0.5719 <u>\$0.9395</u> | | |
| C&I Low Annual/Low Winter | Tariff Rate G 50: Monthly Customer Charge First 75 therms All Usage All usage over 75 therms LDAC Gas Cost Adjustment: | \$75.09 \$80.00 \$0.1865 \$0.2085 \$0.1865 \$0.0504 | \$75.09 \$80.00 \$0.2337 \$0.2589 \$0.2337 | \$75.09 \$80.00 \$0.7266 <u>\$1.1279</u> \$0.7226 |
| | Cost of Gas | \$0.4929 <u>\$0.8690</u> | | |
| C&I Medium Annual/High Winter | Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: | \$222.64 \$225.00 \$0.1895 \$0.2744 \$0.0472 \$0.0504 | \$222.64 \$225.00 \$0.2367 \$0.3248 | \$222.64 \$225.00 \$0.8086 \$1.2643 |
| | Cost of Gas | \$0.5719 <u>\$0.9395</u> | | |
| C&I Medium Annual/Low Winter | Tariff Rate G 51: Monthly Customer Charge First 1,000 therms All usage All usage over 1,300 therms LDAC Gas Cost Adjustment: | \$222.64 \$225.00 \$0.1337 \$0.1656 \$0.1087 \$0.0472 \$0.0504 | \$222.64 \$225.00 \$0.1809 \$0.2160 \$0.1559 | \$222.64 \$225.00 \$0.6738 \$1.0850 \$0.6488 |
| | Cost of Gas | \$0.4929 \$0.8690 | | |
| C&I High Annual/High Winter | Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: | \$1,335.81 \$1,350.00 \$0.1206 \$0.2083 \$0.0472 \$0.0504 | \$ 1,335.81 \$1,350.00 \$ 0.1678 <u>\$0.2587</u> | \$ 1,335.81 \$1,350.00 \$ 0.7397 \$ <u>1.1982</u> |
| | Cost of Gas | \$0.5719 <u>\$0.9395</u> | | |
| C&I High Annual/Low Winter | Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: | \$1,335.81 \$1,350.00 \$0.0792 \$0.1050 \$0.0472 \$0.0504 | \$1,335.81 \$1,350.00 \$0.1264 \$0.1554 | \$1,335.81 \$1,350.00 \$0.6193 \$1.0244 |
| | Cost of Gas | \$0.4929 <u>\$0.8690</u> | | |

Issued: September 23, 2021 August 1, 2022 Issued by:

Robert B. Hevert
Senior Vice President Effective: With Service Rendered On and After October 1, 2021 Title:

VII. DELIVERY SERVICE TERMS AND CONDITIONS (continued)

accepted by the Company on a basis consistent with that utilized for its own operations.

- 9.3.6 Nominations will be conditionally accepted by the Company pending confirmation by the Transporting Pipeline. The Company will attempt to confirm the nominated volume with the Transporting Pipeline. In the event of a discrepancy between the volume nominated to the Company by the Supplier and the volume nominated by the Supplier to the Transporting Pipeline, the lower volume will be deemed confirmed. The Company will allocate such discrepancy based on a predetermined allocation method set forth in the Supplier Service Agreement. If no predetermined allocation method has been established prior to the event of such discrepancy, the Company will allocate the discrepancy on a pro rata basis.
- 9.3.7 Nominations may be rejected, at the sole reasonable discretion of the Company, if they do not satisfy the conditions for Delivery Service in effect from time to time.

9.4 Determination of Receipts

- 9.4.1 The quantity of Gas deemed received by the Company for the Supplier's Aggregation Pool at the Designated Receipt Point(s) will equal the volume so scheduled by the Transporting Pipeline(s).
- 9.4.2 The Company Gas Allowance will be assessed against receipts pursuant to Part VII, Section 8 of this tariff.

9.5 Metering and Determination of Deliveries

9.5.1 The Company shall furnish and install, at the Customer's expense, telemetering equipment and any related equipment for the purpose of measuring Gas Usage at each Customer's Delivery Point. Telemetering equipment shall remain the property of the Company at all times. The Company shall require each Customer to install and maintain, at the Customer's expense, reliable telephone lines and electrical connections that meet the Company's operating requirements. The Company may require the Customer to furnish a dedicated telephone line. If the Customer fails to maintain such telephone lines and electrical connections for fourteen (14) consecutive days after notification by the Company, the Company may discontinue service to the Customer. If the customer requests or if an existing phone line is not providing adequate service, the Company may provide communication via cell modem technology for a monthly charge as listed in Appendix A.

Issued: May 9, 2018, 2022

Effective: May 1, 2018 August 1, 2022

Issued by: Robert B. Hevert

Title: Senior Vice President

VII. DELIVERY SERVICE TERMS AND CONDITIONS (continued)

9.5.2 Should a Customer or a Supplier request that additional telemetering equipment or a communication device be attached to the existing telemetering equipment in addition to that provided pursuant to Part VII,

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

<u>I. Supplier Balancing Charge:</u> <u>\$0.71 per MMBtu</u> of Daily Imbalance Volumes

- Updated effective every November 1 to reflect the Company's latest balancing resources and associated capacity costs.
- Daily Imbalance Volumes represent the difference between ATV and ATV adjusted for actual EDDs.

<u>II. Peaking Service Demand Charge:</u> \$71.85 per MMBtu per MDPQ per month for November 2021 through April 2022. Provided on Page 6 of Attachment NUI-FXW-6.

• Updated effective every November 1 to reflect the Company's Peaking resources and associated costs.

III. Company Allowance Calculation: 1.25% - Provided in Schedule 18-FXW

IV. Supplier Services and Associated Fees:

| <u>SERVICE</u> | PRICING |
|--|---|
| Pool Administration (required) | • \$0.10/month/customer billed @ marketer level |
| Non-Daily Metered Pools only | |
| Standard Passthrough Billing (required) | • \$0.60/customer/month billed @ marketer level |
| Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected) | • \$1.50/customer/month billed @ marketer level |
| Customer Administration (required) | • \$10/customer/switch billed @ marketer level |

V. Meter Read Charge: \$78.00 when customer phone line is not reporting daily data

VI. Meter Read via Cellular Service: \$20.00 per month

Issued: November 4, 2021 August Issued by: Robert B. Hevert

1, 2022

Effective: November 1, 2021 August Senior Vice President

1, 2022

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1.0 PURPOSE

The purpose of the Revenue Decoupling Adjustment Clause ("RDAC") is to establish procedures that allow the Company to adjust, on a semi-annual basis, rates for distribution service that reconcile Actual Base Revenues per Customer with Authorized Base Revenues per Customer.

2.0 EFFECTIVE DATE

The Revenue Decoupling Adjustment Factor ("RDAF") shall be effective on the first day of the Adjustment Period, as defined in Section 4.0.

3.0 APPLICABILITY

The RDAF shall apply to the Company's Residential Service (Rates R-5, R-6, R-10) and Commercial/Industrial Service (Rates G-40, G-50, G-41, G-42, G-51, G-52) customers.

4.0 **DEFINITIONS**

The following definitions shall apply throughout the Tariff:

- 1. Actual Base Revenues is the revenue billed for a Customer Class through the Company's customer charge and distribution charges plus the change in unbilled revenues. This excludes revenues billed through the RDAF. If a special contract customer as included as part of the Company's most recent base rate case moves to service under one of the Company's firm Rate Schedules, their associated billed revenue shall be excluded from Actual Base Revenue.
- 2. Actual Number of Customers is the number of customers for the applicable customer class. Actual Number of Customers shall be based on the monthly equivalent bills for a customer class. If a special contract customer as presented as part of the Company's most recent base rate case moves to service under one of the Company's firm Rate Schedules, they shall be excluded from the Actual Number of Customers.
- 3. <u>Actual Base Revenues per Customer is Actual Base Revenues divided by the Actual Number of Customers for a Customer Class.</u>
- 4. Adjustment Period is the six-month Peak or Off-Peak period for which the RDAF will be applied for each applicable customer class. The first Adjustment Period shall be the six-month period beginning November 1, 2023. Each subsequent Adjustment Period shall be the six month period beginning May 1 and November 1 of each year.

Authorized by NHPUC Order No. 26,650 in Case No. DG 21-104 Dated July 20, 2022

- 5. Authorized Base Revenues is the base revenues for a Customer Class as authorized by the Commission in the Company's most recent base rate case or other proceedings that result in an adjustment to base rates, or as adjusted by Commission order. This includes revenues authorized to be recovered through the Company's customer charge and distribution charges. This also includes any step revenue increases authorized by the Commission, but excludes revenues authorized to be recovered from the RDAF.
- 6. <u>Authorized Base Revenues per Customer is the Authorized Base Revenues divided by the Authorized Number of Customers for a customer class.</u>
- 7. <u>Authorized Number of Customers is the number of customers in the test year for the applicable Customer Class as used in the rate design in the Company's most recent base rate case or as adjusted by Commission order.</u>
- 8. Customer Class is the group of customers for purposes of calculating the monthly variance amounts by comparing actual base revenues per customer and authorized base revenues per customer, and defined as follows: Residential Heating (Rates R-5 and R-10), Residential Non-Heating (Rate R-6), Low Annual Use, High Peak Use Commercial & Industrial (Rate G-40), Low Annual Use, Low Peak Use C&I (Rate G-50), Medium Annual Use, High Peak Use C&I (Rate G-41), Medium Annual Use, Low Peak Use C&I (Rate G-51), High Annual Use, High Peak Use C&I (Rate G-42), and High Annual Use, Low Peak Use C&I (Rate G-52).
- 9. Measurement Period is the six-month Peak or Off-Peak period in which the Company will measure variances between actual base revenues per customer and authorized base revenues per customer for each customer class. The first Measurement Period shall begin August 1, 2022. Each subsequent Measurement Period shall be the six month periods beginning November 1 and May 1 of each year.
- 10. Off-Peak Period is the continuous period from May 1st through October 31st.
- 11. Peak Period is the continuous period from November 1st through April 30th.
- 12. <u>Rate Class Group is the combination of Customer Classes into four groups (1)</u>
 <u>Residential Heating (R-5 and R-10); (2) Residential Non-Heating (R-6); (3) C&I</u>
 <u>High Load Factor (G-50, G-51, G-52); (4) C&I Low Load Factor (G-40, G-41, G-42).</u>
- 13. Revenue Decoupling Adjustment ("RDA") is the cumulative monthly revenue variances, carrying costs and reconciliation amount for each Measurement Period and each Rate Class Group. The RDA forms the basis for RDAF.

Authorized by NHPUC Order No. 26,650 in Case No. DG 21-104 Dated July 20, 2022

5.0 CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR

i. Description of RDAF Calculation

For each month within the applicable Measurement Period, the Company shall calculate the variance between Actual Revenue per Customer and Authorized Revenue per Customer, for each Customer Class as defined in Section 4.0. The revenue per customer variance will be multiplied by the Actual Number of Customers per class, to determine the monthly Customer Class revenue variance. For each month within the applicable Measurement Period, the revenue variance for each Customer Class will be combined by Rate Class Group, and recorded in a deferral account with carrying costs accrued monthly at the prime interest rate as reported by the Wall Street Journal on the first business day of the month preceding the first month of the quarter. Following the end of each six-month Measurement Period, the monthly variances in the applicable Measurement Period shall be totaled by Rate Class Group and combined with carrying costs and any prior period deferral to form the basis for the RDA by group.

The Company will file for implementation of the RDAF 45 days before November 1. The filing will provide the proposed RDAF for the Peak period, for effect November 1, and subsequent Off-Peak period, for effect May 1. The RDA for the Peak period will reflect actual data for the entire six month period while the RDA for the Off-Peak period will reflect actual data for the first three months of the period and estimated data for the remaining three months. The first Off-Peak RDAF will become effective May 1, 2024, thus it will include the initial RDA for August 1, 2022 through October 31, 2022 and the RDA for May 1, 2023 through October 31, 2023. The filing shall include the RDA by Rate Class Group, including prior period reconciliation and calculation of the RDAF. The RDAF shall be calculated as a dollar per therm charge or credit based on the RDA for each group divided by the projected therm sales for each group over the prospective six-month Adjustment Period. The RDAF shall be charged or credited to customer bills during the applicable Adjustment Period.

ii. RDAF Calculation

1. Monthly Revenue Variance (MRV) $MRV_i^{CC} = \left(ARPC_i^{CC} - AURPC_i^{CC}\right) \times ACUST_i^{CC}$ Where:

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ACUST $_i^{CC}$: Actual number of customers for month i for applicable Customer Class.

ARP C_i^{CC} : Actual Base Revenue Per Customer for month i for applicable Customer Class, derived as:

 $\frac{ARPC_i^{CC}}{Actual\ Month\ i\ Bills\ for\ Customer\ Class}$

<u>AURPC</u>_i^{CG}: Authorized Base Revenue Per Customer for month i for applicable Customer Class, derived as:

 $AURPC_{i}^{CC}$

 $= \frac{Authorized\ Month\ i\ Revenue\ for\ Customer\ Class}{Authorized\ Month\ i\ Bills\ for\ Customer\ Class}$

CC: The eight Customer Classes as defined in Section 4.0.

i: The six months of each Measurement Period

2. Revenue Decoupling Adjustment (RDA)

$$RDA^{RCG} = \left[\sum_{i=1}^{6} MRV_i^{RCG} + CarryingCosts_i^{RCG}\right] + REC_p^{RCG}$$

Where:

RCG: The Rate Class Groups as defined in Section 4.0.

CarryingCosts_i^{RCG}: Carrying Costs on the deferral account balance calculated at Prime rate for month i for applicable Rate Class Group.

 REC_p^{RCG} : RDAC Reconciliation Balance from prior period p as defined in Section 7.0.

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3. RDA subject to Adjustment Cap

 $|IF:|RDA^{RCG}| > RDC^{RCG}$

 $\underline{THEN: RDA^{RCG} = RDC^{RCG}}$

 $\underline{AND: REC_C^{RCG}} = RDA^{RCG} - RDC^{RCG}$

Where:

| RDA^{RCG} |: Absolute Value of RDA for each Rate Class Group.

RDC^{RCG}: The Revenue Decoupling Cap that equals four and one-quarter (4.25) percent of approved distribution revenues for each Rate

Class Group over the relevant Measurement Period(s).

REC_C^{CG}: RDAC Reconciliation Balance for current period as defined in

Section 7.0.

iii. RDAF Calculation

 $RDAF^{RCG} = -1 \times \frac{RDA^{RCG}}{FS^{RCG}}$

Where:

FS^{RCG}: The forecasted therm Sales for the Adjustment Period for the

applicable Rate Class Group

6.0 Application of the RDAF to Customer Bills

The RDAF (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent and will be applied to the monthly billed sales for each customer during the applicable Adjustment Period.

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7.0 RDAC Reconciliation

The deferred balance shall contain the accumulated difference between the authorized RDA for the Adjustment Period determined in accordance with Section 5.0, and actual revenues received by the Company through application of the RDAF to customer bills in the Adjustment Period. Carrying costs shall be calculated on the average monthly balance of the deferred balance using the prime interest rate.

8.0 Revenue Decoupling Adjustment Cap

The RDA for each Adjustment Period, determined in accordance with Section 5.0, may not exceed four and one-quarter percent (4.25%) of approved distribution revenues as established in the Company's most recent base rate case, including any adjustment due to a step. The cap shall be determined separately for each Rate Class Group over the relevant Measurement Period and shall apply to over- and under-recoveries. To the extent that the application of the RDA cap results in a RDA for a Rate Class Group that is less than that calculated in accordance with Section 5.0, the difference shall be deferred and included in the RDAC Reconciliation for recovery in the subsequent Adjustment Period. Carrying costs shall be calculated on the average monthly balance using the prime interest rate.

9.0 Information to be Filed with the Commission

Information pertaining to the RDAC will be filed annually with the Commission 45 days before November 1 consistent with the filing requirements of all costs and revenue information included in the Tariff. Such information shall include:

- 1. Calculation of monthly revenue variances for each Customer Class.
- 2. <u>Determination of Revenue Decoupling Adjustment for the upcoming Adjustment Period</u> for each Rate Class Group.
- 3. <u>Calculation of the Revenue Decoupling Adjustment Factors for each Rate Class Group, to be utilized in the upcoming applicable Adjustment Period. If distribution rates change during a Measurement Period, the monthly revenue per customer for the remaining months of the Measurement Period will be revised and filed with the Commission.</u>

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