

**THE STATE OF NEW HAMPSHIRE**  
**before the**  
**PUBLIC UTILITIES COMMISSION**

NORTHERN UTILITIES, INC.  
PETITION FOR RATE ADJUSTMENTS

Docket No. DG 21-104

**Stipulation and Settlement Regarding Temporary Rates**

This Stipulation and Settlement is entered into this 17th day of September 2021, by Northern Utilities, Inc. (“Unitil” or “the Company”), the Office of the Consumer Advocate (“OCA”), and the Department of Energy (“Energy”) (hereinafter referred to collectively as the “Settling Parties”). This Stipulation and Settlement and associated Attachments resolve all issues regarding Unitil’s request for temporary rates in this proceeding.

**A. INTRODUCTION**

On August 2, 2021, Unitil filed a petition for temporary and permanent rate increases, accompanied by the pre-filed written testimonies, schedules and work papers of Robert B. Hevert, Christopher J. Goulding, Daniel T. Nawazelski, John F. Closson, Joseph F. Conneely, Kevin E. Sprague, Christopher LeBlanc, Mark A. Lambert, Daniel J. Hurstak, Todd R. Diggins, Andre Francoeur, Carole A. Beaulieu, Jonathan A. Giegerich, Ronald J. Amen, John D. Taylor, Timothy S. Lyons, John Cochrane, and Ned W. Allis. The petition for temporary rates requested a temporary increase in distribution service revenues for effect on October 1, 2021, of \$3,220,742.

Energy propounded data requests concerning Unitil’s temporary rate request and other issues on September 10, 2021, and the Company responded to the requests on September 14, 2021. Unitil, Energy, and the OCA met in a technical session immediately following the September 16, 2021 Pre-Hearing Conference, during which time the details of the Company’s temporary rate request and responses to Energy’s discovery were examined. As a result of these discussions, the Settling Parties reached an agreement on temporary rates issues.

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As a compromise and liquidation of the Company's temporary rate proposal, the Settling Parties agree to a total annual temporary distribution service revenue level of \$2,599,083 above the current revenue level. The increase to distribution service rates shall be effective with service rendered on and after October 1, 2021.

**B. SETTLEMENT OF TEMPORARY RATE REQUEST**

**1. Temporary Revenue Increase.** The proposed temporary revenue increase of \$2,599,083 will be collected by applying a uniform per therm surcharge of \$0.0683 to Unitil's residential rate schedule and \$0.0225 to Unitil's Commercial and Industrial rate schedules. The calculated temporary rate revenue requirement increase is provided in Attachment 1. The calculation of the temporary rate surcharge is provided in Attachment 2 hereto. The annual bill impact by customer class, Report of Proposed Rate Changes, is provided as Attachment 3. The average monthly bill impact by customer class and bill frequency is provided as Attachment 4. The monthly bill impact on residential customers, using weather normalized sales and average rate class consumption for each month, is provided as Attachment 5. A proposed tariff Supplement No. 2, effective October 1, 2021, incorporating the temporary rate surcharge, will be filed by the Company if this Settlement is approved. The difference between temporary rates and permanent rates as approved by the Commission will be fully reconciled in accordance with RSA 378:29.

**C. MISCELLANEOUS PROVISIONS**

Unitil, OCA and Energy agree to the following miscellaneous provisions:

**1. Binding on Parties.** Unitil, OCA and Energy agree to support the terms and conditions contained herein. Unitil, OCA and Energy understand that this Stipulation and Settlement is subject to Commission approval.

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**2. Integrated Terms of Settlement.** This Stipulation and Settlement represents an integrated resolution of issues concerning Unitil's request for temporary rates. Accordingly, the effectiveness of this Stipulation and Settlement is conditioned upon the Commission adopting this Stipulation and Settlement in its entirety, without condition or modification. If the Commission does not approve this Stipulation and Settlement in its entirety and without modification or condition, Unitil, OCA and Energy shall have an opportunity to amend or terminate this Stipulation and Settlement. If terminated, this Stipulation and Settlement shall be deemed withdrawn and shall not constitute a part of the record in any proceeding or be used for any purpose.

**3. Procedure.** Unitil, OCA and Energy shall cooperate in submitting this Stipulation and Settlement promptly to the Commission for approval so that it may be implemented on October 1, 2021. Unitil, OCA and Energy shall request that the Commission consider this Stipulation and Settlement at a proposed temporary rate hearing to be held prior to October 1, 2021, and shall make a witness or witnesses available as necessary to answer questions in support of this Stipulation and Settlement, or provide such other support as the Commission requests. Unitil, OCA and Energy agree to cooperate, in good faith, in the development of such other information as may be necessary to support and explain the basis of this Stipulation and Settlement and to supplement the record accordingly.

**4. No Precedent.** Unitil, OCA and Energy enter into this Stipulation and Settlement to avoid further expense, uncertainty and delay in undertaking the permanent phase of the case. By executing this Stipulation and Settlement, neither Unitil, OCA, nor Energy shall be deemed to have accepted or consented to the facts, principles, methods, or theories employed in arriving at the terms of the Stipulation and Settlement, and except to the extent expressly set forth in this Stipulation and Settlement, Unitil, OCA, and Energy shall not be deemed to have agreed that such a Stipulation and Settlement is appropriate for resolving any issues in the permanent rate portion of this proceeding or in

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any other proceeding. Unitil, OCA and Energy are free to take different positions on any of the issues and/or adjustments included in this temporary rate settlement for purposes of determining permanent distribution rates or in other future proceedings.

**5. Confidentiality.** This Stipulation and Settlement is the product of confidential settlement negotiations. The content of these negotiations, including any documents prepared during the course of such negotiations for the purpose of reaching a settlement, shall be privileged and all offers of settlement shall be without prejudice to the position of any party presenting such offer.

**6. Execution.** This Stipulation and Settlement may be executed by Unitil, OCA and Energy in several counterparts, through original and/or facsimile signature, and as executed shall constitute one agreement.


**WHEREFORE**, Unitil, OCA and Energy recommend that the Commission issue an order authorizing Unitil to increase its gas service rates on a temporary basis, pursuant to RSA 378:27, by \$2,599,083 annually effective for service rendered on and after October 1, 2021, in the manner specified herein.

**[Signature Page to Follow]**

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Respectfully submitted,

**Northern Utilities, Inc.**

By:   
Patrick Taylor, Esq.  
Senior Counsel  
Unitil Service Corp.

**Department of Energy**

By: /s/ Paul B. Dexter  
Paul B. Dexter, Esq.  
Staff Attorney / Hearings Examiner

**Office of the Consumer Advocate**

By: /s/ Donald M. Kreis  
Donald M. Kreis, Esq.  
Consumer Advocate  
NH Office of the Consumer Advocate

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DOCKET DG 21-104  
COMPUTATION OF REVENUE REQUIREMENT FOR TEMPORARY RATES**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 REVENUE REQUIREMENT TABLE OF CONTENTS  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-TOC

LINE NO.	(1) DESCRIPTION	(2) REFERENCE
1	Summary of Financial Schedules	
2	Computation Of Revenue Deficiency And Revenue Requirement	<u>Schedule RevReq-1</u>
3	Computation Of Gross-Up Factor For Revenue Requirement	<u>Schedule RevReq-1-1</u>
4	Operating Income Statement	<u>Schedule RevReq-2 P1</u>
5	Pro Forma Distribution Operating Income Statement	<u>Schedule RevReq-2 P2</u>
6	Summary Of Adjustments	<u>Schedule RevReq-3</u>
7	Summary of Revenue Adjustment Schedules	
8	Weather Normalization	<u>Schedule RevReq-3-1</u>
9	New Customer Revenue Annualization	<u>Schedule RevReq-3-2</u>
10	Residential Low Income	<u>Schedule RevReq-3-2</u>
11	Unbilled Revenue	<u>Schedule RevReq-3-2</u>
12	Non-Distribution Bad Debt	<u>Schedule RevReq-3-2</u>
13	Misc. Revenue Adjustment	<u>Schedule RevReq-3-2</u>
14	Billed Accuracy Adjustment	<u>Schedule RevReq-3-2</u>
15	O&M Expense Adjustments	
16	Production Expense (O&M)	<u>Schedule RevReq-3-3</u>
17	Non-Distribution Bad Debt	<u>Schedule RevReq-3-2</u>
18	D&A Expense Adjustments	
19	Depreciation Annualization	<u>Schedule RevReq-3-16 P1</u>
20	Production Expense (Depreciation)	<u>Schedule RevReq-3-3</u>
21	Taxes Other Than Income Adjustments	
22	Property Taxes	<u>Schedule RevReq-3-19</u>
23	Income Taxes Adjustments	
24	Federal Income Tax	<u>Schedule RevReq-3-21 P1</u>
25	NH State Tax	<u>Schedule RevReq-3-21 P1</u>
26	Remove Prior Year Federal Income Tax	<u>Schedule RevReq-3-21 P4</u>
27	Remove Prior Year State Income Tax	<u>Schedule RevReq-3-21 P4</u>
28	Remove Prior Year Deferred Federal Income Tax	<u>Schedule RevReq-3-21 P4</u>
29	Remove Prior Year Deferred State Income Tax	<u>Schedule RevReq-3-21 P4</u>
30	Balance Sheet & Plant in Service and Accumulated Depreciation	
31	Utility Plant in Service	<u>Schedule RevReq-4-3</u>
32	Rate Base & Related Adjustments	
33	Rate Base Calculation	<u>Schedule RevReq-5</u>
34	Quarterly Rate Base	<u>Schedule RevReq-5-1</u>
35	Cash Working Capital	<u>Schedule RevReq-5-2</u>
36	Supplemental Plant	<u>Schedule RevReq-5-3</u>
37	Deferred Income Tax Settlement Adjustment	<u>Schedule RevReq-5-4</u>
38	Cost of Capital Related Schedules	
39	Weighted Average Cost Of Capital	<u>Schedule RevReq-6</u>
40	Capital Structure for Ratemaking Purposes	<u>Schedule RevReq-6-1</u>
41	Weighted Average Cost Of Long-Term Debt	<u>Schedule RevReq-6-4</u>
42	Cost of Short-Term Debt	<u>Schedule RevReq-6-5</u>
43	Rate Case Expense Costs	
44	Workpapers	<u>Workpapers</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-1  
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT
1	Rate Base	Schedule RevReq-5	\$ 187,811,721
2	Rate of Return	Schedule RevReq-6	<u>7.33%</u>
3	Income Required	Line 1 * Line 2	13,762,466
4	Adjusted Net Operating Income	Schedule RevReq-2	<u>11,867,293</u>
5	Deficiency	Line 3 - Line 4	1,895,173
6	Income Tax Effect	Line 7 - Line 5	<u>703,910</u>
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u><u>\$ 2,599,083</u></u>



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-1-1  
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LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Northern Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 OPERATING INCOME STATEMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
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LINE NO.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	DESCRIPTION	TEST YEAR 12 MONTHS ENDED 12/31/2020	LESS		OTHER FLOWTHROUGH <sup>(2)</sup>	TEST YEAR DISTRIBUTION, PROD. & OH.	TEST YEAR DISTRIBUTION	TEST YEAR PROD. & OH.	CALENDAR YEAR 2019 <sup>(3)</sup>	CALENDAR YEAR 2018 <sup>(3)</sup>
			COST OF GAS EXCLUDING PROD. & OH. <sup>(1)</sup>							
	Operating Revenues:									
1	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307	
2	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541	
3	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848	
	Operating Expenses:									
4	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896	
5	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452	
6	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813	
7	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545	
8	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672	
9	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224	
10	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327	
11	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080	
12	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816	
13	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098	
14	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)	
15	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)	
16	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111	
17	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486	
18	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749	
19	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100	

**Notes**

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance, Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-2  
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		TEST YEAR DISTRIBUTION, PROD. & OH.	PRO FORMA ADJUSTMENTS	TEST YEAR DISTRIBUTION, PROD. & OH. PRO FORMA	PROOF REVENUE REQUIREMENT PRO FORMA RATE RELIEF	
	Operating Revenues:					
1	Total Sales	\$ 39,295,147	\$ 2,820,216	\$ 42,115,363	\$ 2,599,083	\$ 44,714,446
2	Total Other Operating Revenues	1,107,692	-	1,107,692	-	1,107,692
3	Total Operating Revenues	\$ 40,402,839	\$ 2,820,216	\$ 43,223,055	\$ 2,599,083	\$ 45,822,138
	Operating Expenses:					
4	Production	\$ 449,736	\$ 76,191	\$ 525,927	\$ -	\$ 525,927
5	Transmission	63,829	-	63,829	-	63,829
6	Distribution	3,733,377	-	3,733,377	-	3,733,377
7	Customer Accounting	2,508,645	(97,468)	2,411,177	-	2,411,177
8	Customer Service	73,074	-	73,074	-	73,074
9	Sales Expense	69,178	-	69,178	-	69,178
10	Administrative & General	6,682,552	-	6,682,552	-	6,682,552
11	Depreciation	8,876,582	506,868	9,383,450	-	9,383,450
12	Amortizations	816,977	-	816,977	-	816,977
13	Taxes Other Than Income	4,867,774	-	4,867,774	-	4,867,774
14	Federal Income Tax	(30,211)	326,860	296,649	503,780	800,429
15	State Income Tax	(384,644)	(685,256)	(1,069,900)	200,129	(869,770)
16	Deferred Federal & State Income Taxes	2,600,179	892,262	3,492,441	-	3,492,441
17	Interest on Customer Deposits	9,258	-	9,258	-	9,258
18	Total Operating Expenses	\$ 30,336,305	\$ 1,019,457	\$ 31,355,762	\$ 703,910	\$ 32,059,672
19	Net Operating Income	\$ 10,066,533	\$ 1,800,759	\$ 11,867,293	\$ 1,895,173	\$ 13,762,466

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SUMMARY OF ADJUSTMENTS  
 12 MONTHS ENDED DECEMBER 31, 2016

Schedule RevReq-3  
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LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT
1	Revenue Adjustments			
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367
10	Lost Base Revenue Moved from FT to Base	Dist Rev	WP - FT Detail	359,089
11	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	
12	Total Revenue Adjustments			<u>\$ 2,820,216</u>
13	Operating & Maintenance Expense Adjustments			
14	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191
15	Payroll	Dist	Schedule RevReq-3-4	
16	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	
17	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)
18	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	
19	Pension	A&G	Schedule RevReq-3-7	
20	PBOP	A&G	Schedule RevReq-3-7	
21	SERP	A&G	Schedule RevReq-3-7	
22	401K	A&G	Schedule RevReq-3-7	
23	Deferred Comp Expense	A&G	Schedule RevReq-3-7	
24	Property & Liability Insurances	A&G	Schedule RevReq-3-8	
25	NH PUC Assessment	A&G	Schedule RevReq-3-9	
26	Dues & Subscriptions	A&G	Schedule RevReq-3-10	
27	Pandemic Costs	A&G	Schedule RevReq-3-11	
28	Severance Expense	A&G	Schedule RevReq-3-12	
29	Rent Expense	A&G	Schedule RevReq-3-13	
30	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	
31	Inflation Allowance	A&G	Schedule RevReq-3-15	
32	Total Operating & Maintenance Expense Adjustments			<u>\$ (21,277)</u>
33	Depreciation And Amortization Expense Adjustments			
34	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003
35	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	
36	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865
37	Software Amortization	Amort	Schedule RevReq-3-17	
38	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	
39	Total Depreciation And Amortization Expense Adjustments			<u>\$ 506,868</u>
40	Taxes Other Than Income Adjustments			
41	Property Taxes	Oth Tax	Schedule RevReq-3-19	
42	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	
43	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	
44	Total Taxes Other Than Income Adjustments			<u>\$ -</u>
45	Income Taxes Adjustments			
46	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ 376,494
47	NH State Tax	SIT	Schedule RevReq-3-21 P1	149,564
48	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)
49	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)
50	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442
51	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820
52	Total Income Taxes Adjustments			<u>\$ 533,866</u>
53	Rate Base Adjustments			
54	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246
55	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190
56	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-
57	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	(64,088)
58	Total Rate Base Adjustments			<u>\$ 458,968</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE

WEATHER NORMALIZATION

12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1

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LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather <sup>(1)</sup>	<u>\$ 1,994,374</u>

Notes  
(1) Refer to Direct Testimony of Ron Amen & John Taylor

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 REVENUE ADJUSTMENTS  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-2  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	<u>Customer Growth Revenue Adjustment</u>	
2	To Increase Test Year Base Revenue for 2020 Customer Growth <sup>(1)</sup>	
3	<u>Residential Low Income Assistance Revenue Adjustment</u>	
4	To Reflect Recovery Of The Low Income Discount Through the LDAC <sup>(2)</sup>	\$ 264,523
5	<u>Unbilled Revenue Adjustment</u>	
6	Remove Unbilled Revenue	\$ 294,543
7	<u>Non Distribution Bad Debt Adjustment (Revenue &amp; Expense)</u>	
8	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (97,468)
9	Remove: Provision For Doubtful Accts - Non-Dist - NH	\$ (97,468)
10	<u>Misc. Revenue Adjustment</u>	
11	Clear Remaining Rate Case Expense And Recoupment Balances	\$ 4,788
12	<u>Late Payment Revenue Adjustment</u>	
13	Normalized Late Payment Revenue <sup>(3)</sup>	
14	Test Year Late Payment Revenue	
15	Late Payment Revenue Adjustment	\$ -
16	<u>Billed Accuracy Adjustment</u>	
17	Booked to Calculated Bill Adjustment <sup>(1)</sup>	\$ 367
18	<u>Special Contract Customer Revenue Adjustment</u>	
19	Full Year Special Contract Customer Revenue at Special Contract Rate <sup>(4)</sup>	
20	Test Year Special Contract Customer Actual Revenue <sup>(4)</sup>	
21	Net Special Contract Customer Revenue Adjustment	\$ -

**Notes**

- (1) Refer to Direct Testimony of Ron Amen & John Taylor  
 (2) See Workpaper - Flowthrough Detail  
 (3) Normalized Late Payment Revenue based on 2019 calendar year activity  
 (4) Refer to Workpaper 1.1 and Workpaper 1.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PRODUCTION EXPENSE ADJUSTMENTS  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3  
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LINE NO.	(1) DESCRIPTION	(2) NH	(3) ME	(4) TOTAL	(5) NH PR ALLOC. 40.88%	(6) ME PR ALLOC. 59.12%	(7) NH REVREQ ADJUST.	(8) ME REVREQ ADJUST.
1	Operation & Maintenance Expense							
2	Liquefied Propane Gas Production							
3	Operation Expense							
4	710 - Operation Supervision and Engineering	\$ -	\$ 29,447	\$ 29,447	\$ 12,038	\$ 17,409		
5	717 - Production Operation Labor	-	24,228	24,228	9,904	14,324		
6	735 - Production Operation Miscellaneous	-	59,588	59,588	24,360	35,228		
7	Total Operation Expense	-	113,263	113,263	46,302	66,961		
8	Maintenance							
9	740 - Production Maintenance Supervision	-	29,447	29,447	12,038	17,409		
10	741 - Maintenance of Plant	-	8,464	8,464	3,460	5,004		
11	742 - Maint of Equipment	-	28,588	28,588	11,687	16,901		
12	Total Maintenance Expense	-	66,499	66,499	27,185	39,314		
13	769 - Maint of Scada - Product	-	6,615	6,615	2,704	3,911		
14	Total Manuf Gas Prod Exp	\$ -	\$ 186,377	\$ 186,377	\$ 76,191	\$ 110,186	\$ 76,191	\$ (76,191)
15	Depreciation Expense							
16	Production Plant							
17	305 - Structures	\$ -	\$ 2,277	\$ 2,277	\$ 931	\$ 1,346		
18	Total Production Plant	-	2,277	2,277	931	1,346		
19	Other Storage Plant							
20	361 - Structures & Improve	-	11,705	11,705	4,785	6,920		
21	362 - Gas Holders	-	78,642	78,642	32,149	46,493		
22	Total Other Storage Plant	-	90,347	90,347	36,934	53,413		
23	Total Depreciation & Amortization	\$ -	\$ 92,624	\$ 92,624	\$ 37,865	\$ 54,759	\$ 37,865	\$ (37,865)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 DEPRECIATION ANNUALIZATION  
 12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) CURRENT DEPRECIATION RATES	(4) ANNUAL DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. PI	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	1.43%	620
14	375.7 Structures - Other Dist Sys	3,217,521	1.43%	46,011
15	376.2 Mains - Coated/Wrapped	29,746,227	2.66%	791,250
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.87%	3,453,821
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.17%	45,150
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	3.50%	255,114
22	379 Mea & Reg Ta-G	39,266	3.50%	1,374
23	380 Services	82,837,047	3.67%	3,040,120
24	381 Meters	4,624,610	3.33%	154,000
25	382 Meter Installations	26,001,685	3.33%	865,856
26	383 House Regulators	733,550	3.33%	24,427
27	386 Water Heaters/Conversion Burners	1,978,895	7.41%	146,636
28	Total Distribution Plant	278,804,516	3.17%	8,824,379
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	8.70%	44,208
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	5.26%	75,240
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	9.09%	170,299
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	6.67%	231,459
38	Total General Plant	7,734,572	7.16%	521,206
39	Total Plant in Service	\$ 299,372,252	3.28%	\$ 9,345,585
40	Test Year Expense			\$ 8,876,582
41	Increase In Depreciation Expense			\$ 469,003



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
 12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) Amount
1	<u>Increases / (Decreases) To Revenue</u>	
2	Weather Normalization	\$ 1,994,374
3	New Customer Revenue Annualization	-
4	Residential Low Income	264,523
5	Unbilled Revenue	294,543
6	Non-Distribution Bad Debt	(97,468)
7	Misc. Revenue Adjustment	4,788
8	Late Fee Adjustment	-
9	Billed Accuracy Adjustment	367
10	Lost Base Revenue Moved from FT to Base	359,089
11	Special Contract Customer Revenue Adjustment	-
12	Total Revenue Adjustments	\$ 2,820,216
13	<u>Increases / (Decreases) To Expenses</u>	
14	Production Expense (O&M)	\$ 76,191
15	Payroll	-
16	Medical & Dental Insurances	-
17	Distribution Bad Debt	(97,468)
18	Non-Distribution Bad Debt	-
19	Pension	-
20	PBOP	-
21	SERP	-
22	401K	-
23	Deferred Comp Expense	-
24	Property & Liability Insurances	-
25	NH PUC Assessment	-
26	Dues & Subscriptions	-
27	Pandemic Costs	-
28	Severance Expense	-
29	Rent Expense	-
30	Arrearage Management Program (AMP) Implementation Cost	-
31	Inflation Allowance	-
32	Depreciation Annualization	469,003
33	Proposed Depreciation Rates	-
34	Production Expense (Depreciation)	37,865
35	Software Amortization	-
36	Excess ADIT Flowback	-
37	Property Taxes	-
38	Payroll Taxes - Wage Increases	-
39	Payroll Taxes - Employee Retention Credits	-
40	Flowthrough Net Operating Income	759,111
41	Change In Interest Exp (Refer To Schedule RevReq 3-21 Page 2)	(366,877)
42	Total Expense Adjustments	\$ 877,825
43	Increase / (Decrease) In Taxable Income	\$ 1,942,392
44	Effective Federal Income Tax Rate <sup>(1)</sup>	19.38%
45	NH State Tax Rate <sup>(2)</sup>	7.70%
	<u>Federal Income &amp; NH State Tax</u>	
46	Effective Federal Income Tax	\$ 376,494
47	NH State Tax	149,564
48	Increase (Decrease) In Income Taxes	\$ 526,058
	<u>Notes</u>	
49	Federal Income Tax Rate	21.00%
50	Federal Benefit of State Tax -(Line 49 * Line 52)	-1.62%
51	(1) Effective Federal Income Tax Rate	19.38%
52	(2) State Income Tax Rate	7.70%
53	Northern New Hampshire Tax Rate (Line 51 + Line 52)	27.08%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Ratemaking Interest Synchronization	
2	Rate Base <sup>(1)</sup>	\$ 187,811,721
3	Cost Of Debt In Proposed Rate Of Return <sup>(2)</sup>	2.34%
4	Interest Expense for Ratemaking	\$ 4,401,020
5	Test Year Interest Expense	
6	Interest Charges (427-431)	\$ 4,767,897
7	Increase / (Decrease) in Interest Expense	\$ (366,877)

Notes  
(1) Refer to Schedule RevReq-5  
(2) Refer to Schedule RevReq-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
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LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 6,096,270	\$ -	\$ 6,096,270
2	Federal Income Tax-Current	(19,629)	-	(19,629)
3	NH State Income Tax-Current	(380,440)	-	(380,440)
4	NH State Business Enterprise Credit Against NH BPT	63,600	-	63,600
5	Deferred Federal Income Tax	1,637,521	-	1,637,521
6	Deferred State Income Tax	962,658	-	962,658
7	Net Income Before Income Taxes	8,359,980	-	8,359,980
8	<u>Permanent Items</u>			
9	Lobbying	22,225	-	22,225
10	Parking Lot Disallowance	2,543	-	2,543
11	Penalties	2,500	-	2,500
12	Total Permanent Items	27,268	-	27,268
13	<u>Temporary Differences</u>			
14	Accrued Revenue	(3,295,760)	-	(3,295,760)
15	Bad Debt	81,370	-	81,370
16	FASB 87-Pensions	(211,016)	-	(211,016)
17	PBOP SFAS 106	96,936	-	96,936
18	Remediation	267,789	-	267,789
19	Utility Plant Differences	(5,924,514)	-	(5,924,514)
20	Total Temporary Differences	(8,985,195)	-	(8,985,195)
21	<u>Federal And State Tax Differences</u>			
22	Tax Depreciation	(2,123,819)	-	(2,123,819)
23	Total Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
24	State Taxable Base Income	(2,721,766)	-	(2,721,766)
25	State Business Profits Tax - Current	(209,576)	-	(209,576)
26	Less: Business Enterprise Tax	63,600	-	63,600
27	Total State Tax Expense	(273,176)	-	(273,176)
28	Federal Taxable Income Base Before Federal And State Tax Differences	(2,512,190)	-	(2,512,190)
29	Less: Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
30	Federal Taxable Income Base	(388,371)	-	(388,371)
31	Federal Income Tax-Current	(81,558)	-	(81,558)
32	<u>Summary Of Utility Income Taxes:</u>			
33	Federal Income Tax-Current	(92,140)	-	(92,140)
34	Federal Income Tax-Prior	49,634	-	49,634
35	Federal Income Tax-NOL	12,295	-	12,295
36	Federal Amount To Non-Distribution Operations	10,582	(10,582)	-
37	State Business Profits Tax-Current	(277,380)	-	(277,380)
38	State Business Profits Tax-Prior	834,820	-	834,820
39	State Business Profits Tax-NOL	(942,084)	-	(942,084)
40	State Amount To Non-Distribution Operations	4,204	(4,204)	-
41	Deferred Federal Income Tax	1,707,258	-	1,707,258
42	Deferred Federal Income Tax-Prior	(57,442)	-	(57,442)
43	Deferred Federal Income Tax-NOL	(12,295)	-	(12,295)
44	Deferred State Business Profits Tax	855,394	-	855,394
45	Deferred State Business Profits Tax-Prior	(834,820)	-	(834,820)
46	Deferred State Business Profits Tax-NOL	942,084	-	942,084
47	Total Income Taxes	\$ 2,200,110	\$ (14,786)	\$ 2,185,324

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRIOR YEAR INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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(1)		(2)
LINE NO	DESCRIPTION	ACTUAL
1	Remove Prior Year Federal Income Taxes	\$ (49,634)
2	Remove Prior Year State Income Taxes	(834,820)
3	Remove Prior Year Deferred Federal Income Taxes	57,442
4	Remove Prior Year Deferred State Income Taxes	834,820
5	Total	<u>\$ 7,808</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 UTILITY PLANT IN SERVICE  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-3  
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LINE NO.	(1) Account Name	(2) CAPITAL 1/1	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFER ADJ	(6) PLANT IN SERVICE 12/31	(7) COMPLETED CONSTRUCTION NOT CLASSIFIED 12/31
1	Amortizable Plant:						
2	303 Misc Intangible Plant	\$ 11,262,452	\$ 960,046	\$ -	\$ -	\$ 12,222,498	\$ 603,849
3	Total Amortizable Plant	11,262,452	960,046	-	-	12,222,498	603,849
4	Mfg. Gas Produc. Plant:						
5	304.2 Land & Rights - Mfg Gas Prod. PI	6,816	-	-	-	6,816	-
6	305 Struct. And Improvements	161,860	-	(75,459)	(86,401)	-	-
7	320 Other Equipment	7,640	-	(7,006)	(634)	-	-
8	321 LNG Equipment	84,156	-	(84,156)	-	-	-
9	Total Mfg Gas Prod. Plant	260,472	-	(166,621)	(87,035)	6,816	-
10	Distribution Plant:						
11	374.4 Land Rgts, Other Distr Sy	89,111	-	-	-	89,111	-
12	374.5 Land Rgts, Rights Of Way	17,911	-	-	-	17,911	-
13	375.2 Structures - City Gate Meas & Reg	45,256	-	(1,906)	-	43,350	-
14	375.7 Structures - Other Dist Sys	3,124,357	4,495	-	87,035	3,215,887	1,634
15	376.2 Mains - Coated/Wrapped	24,602,506	5,182,813	(78,525)	-	29,706,795	39,433
16	376.3 Mains - Bare Steel	190,837	-	-	-	190,837	-
17	376.4 Mains - Plastic	104,050,393	9,284,825	(600,390)	-	112,734,828	7,607,356
18	376.5 Mains - Joint Seals	542,145	-	-	-	542,145	-
19	376.6 Mains - Cathodic Protection	1,005,475	54,885	-	-	1,060,360	22,380
20	376.8 Mains - Cast Iron	28,455	-	-	-	28,455	-
21	378.2 Mea & Reg Station Eq, Regulating	4,400,294	3,002,141	(279,719)	-	7,122,716	166,266
22	379 Mea & Reg Ta-G	39,266	-	-	-	39,266	-
23	380 Services	74,470,438	5,463,157	(87,804)	-	79,845,791	2,991,256
24	381 Meters	4,086,446	493,715	(241,099)	-	4,339,063	285,548
25	382 Meter Installations	23,126,115	2,038,526	(1,108,186)	-	24,056,455	1,945,231
26	383 House Regulators	685,777	43,536	-	-	729,313	4,237
27	386 Water Heaters/Conversion Burners	1,823,459	159,350	(88,909)	-	1,893,900	84,996
28	Total Distribution Plant	242,328,242	25,727,443	(2,486,538)	87,035	265,656,182	13,148,334
29	General Plant:						
30	389-1 Land	232,947	-	-	-	232,947	-
31	391.10 Off Furn & Eq.- Unspecified	431,834	65,465	-	-	497,299	10,836
32	393 Stores Equipment	31,520	-	-	-	31,520	-
33	394.10 Tools, Garage & Service Equipment	1,314,945	54,709	-	-	1,369,654	60,767
34	396 Power Operated Equipment	75,266	-	-	-	75,266	-
35	397 Communication Equipment	1,639,792	237,572	(37,264)	-	1,840,100	33,380
36	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	112,656	-
37	397.35 ERT Automatic Reading Dev-G	3,126,899	212,363	-	-	3,339,262	130,884
38	Total General Plant	6,965,859	570,110	(37,264)	-	7,498,705	235,867
39	Total Plant in Service	\$ 260,817,025	\$ 27,257,599	\$ (2,690,423)	\$ (0)	\$ 285,384,202	\$ 13,988,050

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 RATE BASE  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5  
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LINE NO.	(1) DESCRIPTION	(3) TEST YEAR AVERAGE <sup>(1)</sup>	(4) 5 QUARTER AVERAGE	(5) RATE BASE AT DECEMBER 31, 2020	(6) PRO FORMA ADJUSTMENTS	(7) PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	\$ 289,824,481	\$ 286,491,423	\$ 299,372,252	\$ 1,873,246	\$ 301,245,498
2	Less: Reserve for Depreciation	85,085,831	85,651,383	88,023,262	1,350,190	89,373,452
3	Net Utility Plant	204,738,650	200,840,040	211,348,990	523,056	211,872,045
4	Add: M&S Inventories	2,671,150	2,770,028	2,773,457	-	2,773,457
5	Prepayments	740,275	1,213,708	64,895	-	64,895
6	Cash Working Capital <sup>(1)</sup>	1,164,937	1,164,937	1,164,937	(64,088)	1,100,849
7	Sub-Total	4,576,362	5,148,673	4,003,290	(64,088)	3,939,202
8	Less: Net Deferred Income Taxes	\$ 20,221,877	\$ 20,784,379	\$ 21,177,756	\$ -	\$ 21,177,756
9	Excess Deferred Income Taxes	6,572,092	6,572,092	6,572,092	-	6,572,092
10	Customer Advances	-	-	-	-	-
11	Customers Deposits	269,548	264,461	249,677	-	249,677
12	Sub-Total	27,063,517	27,620,932	27,999,526	-	27,999,526
13	Rate Base	\$ 182,251,495	\$ 178,367,781	\$ 187,352,753	\$ 458,968	\$ 187,811,721

Notes

(1) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 RATE BASE ITEMS  
 QUARTERLY BALANCES

Schedule RevReq-5-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Plant In Service	\$ 260,817,025	\$ 266,498,877	\$ 269,468,172	\$ 272,008,852	\$ 285,384,202	\$ 270,835,426
3	Completed Construction not Classified	19,459,684	16,390,088	14,114,541	14,327,620	13,988,050	15,655,997
4	Total Utility Plant in Service	280,276,709	282,888,965	283,582,713	286,336,471	299,372,252	286,491,423
5	Depreciation Reserve	\$ (82,148,399)	\$ (84,295,016)	\$ (86,310,091)	\$ (87,480,144)	\$ (88,023,262)	\$ (85,651,383)
6	Add:						
7	M&S Inventories						
8	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
9	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
10	Total M&S Inventories	\$ 2,568,843	\$ 2,804,245	\$ 2,848,563	\$ 2,855,032	\$ 2,773,457	\$ 2,770,028
11	Prepayments	\$ 1,415,655	\$ 1,415,655	\$ 1,415,655	\$ 1,756,682	\$ 64,895	\$ 1,213,708
12	Cash Working Capital	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937
13	Less:						
14	Total Deferred Income Taxes						
15	Def Inc Tax - Accel Depr	\$ 20,062,817	\$ 22,388,845	\$ 22,014,104	\$ 21,283,095	\$ 22,009,122	\$ 21,551,597
16	Def Inc Tax - FAS 87 / 106	(775,910)	(788,563)	(774,047)	(591,877)	(788,419)	(743,763)
17	Def Inc Tax - Bad Debt	(19,095)	(26,052)	(10,935)	(10,989)	(41,133)	(21,641)
18	Def Inc Tax - Def Rate Case Costs	0	0	0	0	0	-
19	Def Inc Tax - Insurance Claim	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)
20	Total Deferred Income Taxes	\$ 19,265,998	\$ 21,572,415	\$ 21,227,308	\$ 20,678,415	\$ 21,177,756	\$ 20,784,379
21	Less: Excess Deferred Income Taxes	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092
22	Less: Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Less: Customer Deposits	\$ 289,419	\$ 269,680	\$ 263,516	\$ 250,011	\$ 249,677	\$ 264,461
24	Rate Base	\$ 177,150,236	\$ 175,564,598	\$ 174,638,861	\$ 177,132,459	\$ 187,352,753	\$ 178,367,781

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 CASH WORKING CAPITAL  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-5-2  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	DESCRIPTION	REFERENCE	TEST YEAR ACTUAL	PRO FORMA ADJUSTMENTS	TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ (1,323,953)	\$ 12,008,428
2	Tax Expense	Schedule RevReq-2	4,452,919	345,514	4,798,433
3	Total		\$ 17,785,300	\$ (978,439)	\$ 16,806,861
4	Cash Working Capital Requirement:				
5	Other O&M Expense Days Lag (1) / 366	24 days	6.55%	6.55%	6.55%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 1,164,937	\$ (64,088)	\$ 1,100,849

Notes  
 (1) Based On Lead-Lag Study in Docket 17-070



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SUPPLEMENTAL PLANT PRO FORMA ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-5-3  
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LINE NO.	(1) DESCRIPTION	(2) BALANCE 12/31/2020
1	Plant In Service:	
2	<u>New Hampshire</u>	
3	304 Land - Barberry Lane	\$ 6,816
4	Total NH	\$ 6,816
5	<u>Maine</u>	
6	360 Land - Lewiston	\$ 58,301
7	361 Structures & Improvements	568,201
8	362 Gas Holders	3,878,347
9	363 Other Equipment	87,313
10	Total ME	\$ 4,592,161
11	Total Plant In Service NH And ME	\$ 4,598,977
12	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,880,062
13	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 2,718,915
14	Depreciation Reserve:	
15	<u>New Hampshire</u>	
16	Total NH	\$ -
17	<u>Maine</u>	
18	361 Structures & Improvements	\$ 267,178
19	362 Gas Holders	2,943,652
20	363 Other Equipment	91,983
21	Total ME	\$ 3,302,812
22	Total Depreciation Reserve NH And ME	\$ 3,302,812
23	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,350,190
24	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 1,952,623
25	Supplemental Plant Adjustment	
26	NH Supplemental Plant Adjustment (Line 12 - Line 4)	\$ 1,873,246
27	ME Supplemental Plant Adjustment (Line 13 - Line 10)	\$ (1,873,246)
28	Supplemental Depreciation Reserve Adjustment	
29	NH Supplemental Plant Adjustment (Line 23 - Line 16)	\$ 1,350,190
30	ME Supplemental Plant Adjustment (Line 24 - Line 21)	\$ (1,350,190)

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 DEFERRED INCOME TAX PRO FORMA ADJUSTMENT  
 SETTLEMENT ADJUSTMENT PURSUANT TO DOCKET 2008-155  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-5-4  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2020
1	Nisource Original Plant Federal and State DIT Basis	\$ 4,053,514
2	Unitil Acquired Plant Federal and State DIT Basis	5,319,173
3	Greater of Line 1 or Line 2 to be Utilized as DIT Basis per Stipulation	<u>\$ 5,319,173</u>
4	Post-Acquisition Capital Expenditures Federal and State DIT Basis	\$ 29,619,418
5	Net Operating Loss DIT Related to Rate Base at 12/31/20	(12,929,468)
6	Total Plant and Capex Federal and State DIT to be Used in Rate Base (Line 3 + Line 4 + Line 5)	<u>\$ 22,009,122</u>
7	Less Test Year: Def Inc Tax - Accel Depr	<u>22,009,122</u>
8	Required Pro Forma Adjustment (Line 6 - Line 7)	<u>\$ -</u>

**NORTHERN UTILITIES, INC.**  
**WEIGHTED AVERAGE COST OF CAPITAL**  
**5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA**

Schedule RevReq-6  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity	\$ 229,204,938	\$ -	\$ 229,204,938	52.47%	9.50%	4.98%	Schedule RevReq 6-1 and 6-2
2	Preferred Stock Equity	-	-	-	0.00%	0.00%	0.00%	Schedule RevReq 6-1 and 6-3
3	Long Term Debt	207,640,000	-	207,640,000	47.53%	4.93%	2.34%	Schedule RevReq 6-1 and 6-4
4	Short Term Debt	-	-	-	0.00%	1.69%	0.00%	Schedule RevReq 6-1 and 6-5
5	Total	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.33%</u>	

NORTHERN UTILITIES, INC.  
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES  
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-1  
[Table of Contents](#)

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(3) PROFORMA ADJUSTMENT	(8) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
3	Misc. Paid In Capital	200,699,000	200,699,000	205,699,000	205,699,000	207,074,000	203,974,000	-	203,974,000
4	Retained Earnings	24,380,042	29,943,726	26,634,154	20,738,662	24,453,104	25,229,938	-	25,229,938
5	Total Common Stock Equity	225,080,042	230,643,726	232,334,154	226,438,662	231,528,104	229,204,938	-	229,204,938
6	Preferred Stock Equity	-	-	-	-	-	-	-	-
7	Long-Term Debt	198,200,000	190,000,000	190,000,000	230,000,000	230,000,000	207,640,000	-	207,640,000
8	Short-Term Debt <sup>(1)</sup>	-	-	-	-	-	-	-	-
9	Total	\$ 423,280,042	\$ 420,643,726	\$ 422,334,154	\$ 456,438,662	\$ 461,528,104	\$ 436,844,938	\$ -	\$ 436,844,938
10	<u>Capital Structure Ratios</u>								
11	Common Stock Equity	53.18%	54.83%	55.01%	49.61%	50.17%	52.47%		52.47%
12	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	Long-Term Debt	46.82%	45.17%	44.99%	50.39%	49.83%	47.53%		47.53%
14	Short-Term Debt <sup>(1)</sup>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
15	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF LONG-TERM DEBT  
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-4  
[Table of Contents](#)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LINE NO.			DATE ISSUED	TERM	FACE VALUE	OUTSTANDING AMOUNT	PROFORMA ADJUSTMENT	PROFORMED OUTSTANDING AMOUNT	ISSUANCE COSTS	NET PROCEEDS RATIO [(5)-(9)/(5)]	UNAMORTIZED ISSUANCE COSTS	NET PROCEEDS OUTSTANDING (8)-(11)	ANNUAL ISSUANCE COST	ANNUAL INTEREST COST Rate * (8)	TOTAL ANNUAL COST (13)+(14)	COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]
1	7.72%	Sr. Notes	12/3/2008	30 Yrs	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 435,899	99.13%	\$ 260,401	\$ 49,739,599	\$ 14,534	\$ 3,860,000	\$ 3,874,534	7.79%
2	4.42%	Sr. Notes	10/15/2014	30 Yrs	50,000,000	50,000,000	-	50,000,000	482,981	99.03%	383,031	49,616,969	16,099	2,210,000	2,226,099	4.49%
3	3.52%	Sr. Notes	11/1/2017	10 Yrs	20,000,000	20,000,000	-	20,000,000	148,352	99.26%	101,374	19,898,626	14,835	704,000	718,835	3.61%
4	4.32%	Sr. Notes	11/1/2017	30 Yrs	30,000,000	30,000,000	-	30,000,000	222,528	99.26%	199,039	29,800,961	7,418	1,296,000	1,303,418	4.37%
5	4.04%	Sr. Notes	9/12/2019	30 Yrs	40,000,000	40,000,000	-	40,000,000	208,040	99.48%	225,229	39,774,771	6,954	1,616,000	1,622,954	4.08%
6	3.78%	Sr. Notes	9/15/2020	20 Yrs	40,000,000	40,000,000	-	40,000,000	227,434	99.43%	190,778	39,809,222	11,372	1,512,000	1,523,372	3.83%
7	Total				\$ 230,000,000	\$ 230,000,000	\$ -	\$ 230,000,000	\$ 1,725,233		\$ 1,359,851	\$ 228,640,149	\$ 71,212	\$ 11,198,000	\$ 11,269,212	4.93%

**NORTHERN UTILITIES, INC.  
 COST OF SHORT-TERM DEBT  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-5  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MONTH	MONTH-END AMOUNT OUTSTANDING	AVERAGE DAILY BORROWINGS	MONTHLY SHORT-TERM INTEREST	INTEREST RATE <sup>(1)</sup>
1	January 2020	28,666,840	\$ 25,109,148	\$ 60,854	2.86%
2	February 2020	24,794,114	23,351,619	52,155	2.82%
3	March 2020	28,316,841	27,127,612	49,312	2.15%
4	April 2020	27,939,753	25,053,060	39,502	1.92%
5	May 2020	26,822,898	25,283,108	29,299	1.37%
6	June 2020	25,298,270	24,327,028	26,512	1.33%
7	July 2020	33,152,219	29,181,116	32,655	1.32%
8	August 2020	37,754,315	34,429,766	38,141	1.31%
9	September 2020	4,906,721	20,504,100	21,844	1.30%
10	October 2020	18,132,923	9,559,681	10,476	1.29%
11	November 2020	22,751,664	19,566,665	20,656	1.29%
12	December 2020	26,747,022	24,606,907	27,020	1.30%
13	Average for the Year		24,008,317		1.69%

**Notes**

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month \* 366] / Column (3).

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WORKPAPERS SUPPORTING REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Northern Utilities, Inc.  
 Gas Inc Stmt - NH - YTD  
 R\_NU\_4\_BF\_NH

Workpaper - Income Statement  
 Schedule 4 NH  
 4/20/2021  
 10:26:24 AM  
 For Periods Ending December 31, 2020

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	2019 Base	2019 Flowthru	Total	2020 Base	2020 Flowthru	Total
OPERATING REVENUES						
Sales:						
Residential (480)	19,612,987	14,904,240	34,517,227	19,232,153	10,809,182	30,041,335
General Service (481)	11,028,771	17,278,063	28,306,834	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,612,979	1,216,889	9,829,867	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	2,870,979	2,870,979	-	1,107,459	1,107,459
Other Sales (495)	236,169	(3,751,608)	(3,515,439)	(201,864)	2,446,481	2,244,617
Total Sales	39,490,906	32,518,563	72,009,468	38,237,257	27,217,869	65,455,125
Other Operating Revenues:						
Late Charge (487)	76,773	-	76,773	36,761	-	36,761
Misc. Service Revenues (488)	875,755	-	875,755	852,304	-	852,304
Rent from Property (493 & 457)	200,952	-	200,952	218,628	-	218,628
Other Revenues	-	(311,587)	(311,587)	-	120,656	120,656
Total Other Operating Revenues	1,153,480	(311,587)	841,893	1,107,692	120,656	1,228,348
TOTAL OPERATING REVENUES	40,644,386	32,206,975	72,851,361	39,344,949	27,338,525	66,683,473
OPERATING EXPENSES						
Operation & Maint. Expenses:						
Production (710-813)	477,446	27,749,285	28,226,731	449,736	23,095,124	23,544,860
Transmission (850-857)	72,713	-	72,713	63,829	-	63,829
Distribution (870-894) (586)	3,509,448	-	3,509,448	3,733,377	-	3,733,377
Cust. Accounting (901-905)	2,580,251	188,507	2,768,758	2,508,645	99,544	2,608,189
Cust. Service & Info (906-910)	71,870	2,247,505	2,319,375	73,074	2,268,632	2,341,706
Sales Expenses (911-916)	64,467	-	64,467	69,178	-	69,178
Admin. & General (920-935)	7,607,751	71,540	7,679,291	6,682,552	58,225	6,740,777
Total O & M Expenses	14,383,947	30,256,837	44,640,784	13,580,391	25,521,524	39,101,915
Other Operating Expenses:						
Deprtn. & Amort. (403-407)	8,884,559	120,384	9,004,943	9,693,559	(0)	9,693,559
Taxes-Other Than Inc. (408)	4,306,298	-	4,306,298	4,867,774	-	4,867,774
Federal Income Tax (409)	52,380	-	52,380	(30,211)	-	(30,211)
State Franchise Tax (409)	(309,547)	-	(309,547)	(384,644)	-	(384,644)
Def. Income Taxes (410,411)	2,975,683	-	2,975,683	2,600,179	-	2,600,179
Total Other Operating Expenses	15,909,373	120,384	16,029,757	16,746,657	(0)	16,746,657
TOTAL OPERATING EXPENSES	30,293,320	30,377,221	60,670,541	30,327,047	25,521,524	55,848,571
NET UTILITY OPERATING INCOME	10,351,066	1,829,755	12,180,820	9,017,901	1,817,001	10,834,902
OTHER INCOME & DEDUCTIONS						
Other Income:						
AFUDC - Other Funds (41901)	-	-	-	-	-	-
Other (415- 421)	280,289	(37,502)	242,787	231,700	(25,362)	206,339
Other Income Deduc. (425, 426)	232,636	-	232,636	151,744	-	151,744
Taxes Other than Income Taxes:						
Income Tax, Other Inc & Ded	2,752	-	2,752	14,786	-	14,786
Net Other Income (Deductions)	44,901	(37,502)	7,400	65,170	(25,362)	39,809
GROSS INCOME	10,395,967	1,792,253	12,188,220	9,083,072	1,791,639	10,874,711
Interest Charges (427 - 432)	4,670,265	3,717	4,673,982	4,777,155	1,286	4,778,441
NET INCOME	5,725,702	1,788,536	7,514,238	4,305,917	1,790,353	6,096,270



Northern Utilities, Inc.  
Gas Inc Stmt - NH - YTD  
R\_NU\_4\_B\_FTxM\_NH

Workpaper - Flowthrough Detail  
4/20/2021  
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For Periods Ending December 31, 2020

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	Commodity Demand COG	Working Capital	Bad Debt	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Lost Revenue	On-Bill Financing	Total Flowthru	Total Base	Total New Hampshire Division	Cost of Gas Total	LDAC Flowthrough Total
OPERATING REVENUES															
Sales:															
Residential (480)	\$ 9,402,656	\$ 6,775	\$ 66,784	\$ 15,479	\$ 977,734	\$ 103,733	\$ 0	\$ (0)	\$ 236,021	\$ -	\$ 10,809,182	\$ 19,232,153	\$ 30,041,335	\$ 9,476,216	\$ 1,332,967
General Service (481)	10,833,043	7,005	75,810	77,272	542,605	119,301	(25)	11	43,177	-	11,698,198	10,623,702	22,321,900	10,915,858	782,341
Firm Transport Revenues (484, 489) (External Sup)	-	-	-	114,130	802,535	175,875	25	(11)	63,995	-	1,156,548	8,583,266	9,739,814	0	1,156,548
Sales for Resale (483)	1,107,459	-	-	-	-	-	-	-	-	-	1,107,459	-	1,107,459	1,107,459	-
Other Sales (495)	2,291,577	11,582	(43,051)	115,868	41,657	-	-	-	15,896	12,952	2,446,481	(201,864)	2,244,617	2,260,108	186,373
Total Sales	23,634,735	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,217,869	38,237,257	65,455,125	23,759,640	3,458,228
Other Operating Revenues:															
Late Charge (487)	-	-	-	-	-	-	-	-	-	-	-	36,761	36,761	-	-
Misc. Service Revenues (488)	-	-	-	-	-	-	-	-	-	-	-	852,304	852,304	-	-
Rent from Property (493 & 457)	-	-	-	-	-	-	-	-	-	-	-	218,628	218,628	-	-
Other Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	-	120,656	120,656	-
Total Other Operating Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	1,107,692	1,228,348	120,656	-
TOTAL OPERATING REVENUES	23,755,391	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,338,525	39,344,949	66,683,473	23,880,296	3,458,228
OPERATING EXPENSES															
Operation & Maint. Expenses:															
Production (710-813)	22,696,215	-	-	-	-	398,908	-	-	-	-	23,095,124	449,736	23,544,860	22,696,215	398,908
Transmission (850-857)	-	-	-	-	-	-	-	-	-	-	-	63,829	63,829	-	-
Distribution (870-894) (586)	-	-	-	-	-	-	-	-	-	-	-	3,733,377	3,733,377	-	-
Cust. Accounting (901-905)	-	-	99,544	-	-	-	-	-	-	-	99,544	2,508,645	2,608,189	99,544	-
Cust. Service & Info (906-910)	-	-	-	-	2,255,679	-	-	-	-	12,952	2,268,632	73,074	2,341,706	(0)	2,268,632
Sales Expenses (911-916)	-	-	-	-	-	-	-	-	-	-	-	69,178	69,178	-	-
Admin. & General (920-935)	-	-	-	58,225	-	-	-	-	-	-	58,225	6,682,552	6,740,777	-	58,225
Total O & M Expenses	22,696,215	-	99,544	58,225	2,255,679	398,908	-	-	-	12,952	25,521,524	13,580,391	39,101,915	22,795,759	2,725,765
Other Operating Expenses:															
Deptrtn. & Amort. (403-407)	-	-	-	-	-	-	(0)	-	-	-	(0)	9,693,559	9,693,559	-	(0)
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	4,867,774	4,867,774	-	-
Federal Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(30,211)	(30,211)	-	-
State Franchise Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(384,644)	(384,644)	-	-
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	2,600,179	2,600,179	-	-
Total Other Operating Expenses	-	-	-	-	-	-	(0)	-	-	-	(0)	16,746,657	16,746,657	-	(0)
TOTAL OPERATING EXPENSES	22,696,215	-	99,544	58,225	2,255,679	398,908	(0)	-	-	12,952	25,521,524	30,327,047	55,848,571	22,795,759	2,725,765
NET UTILITY OPERATING INCOME	1,059,176	25,362	-	264,523	108,852	-	-	-	359,089	-	1,817,001	9,017,901	10,834,902	1,084,537	732,463
OTHER INCOME & DEDUCTIONS															
Other Income:															
Other (415- 421)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	231,700	206,339	(25,362)	-
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	151,744	151,744	-	-
Taxes Other than Income Taxes:															
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	14,786	14,786	-	-
Net Other Income (Deductions)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	65,170	39,809	(25,362)	-
GROSS INCOME	1,059,176	-	-	264,523	108,852	-	-	-	359,089	-	1,791,639	9,083,072	10,874,711	1,059,176	732,463
Interest Charges (427 - 432)	1,286	-	-	-	-	-	-	-	-	-	1,286	4,777,155	4,778,441	1,286	-
NET INCOME	\$ 1,057,890	\$ -	\$ -	\$ 264,523	\$ 108,852	\$ -	\$ -	\$ -	\$ 359,089	\$ -	\$ 1,790,353	\$ 4,305,917	\$ 6,096,270	\$ 1,057,890	\$ 732,463

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 COST OF GAS OPERATING INCOME STATEMENT  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper - Cost of Gas  
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		(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TEST YEAR COST OF GAS	LESS: INDIRECT PRODUCTION & O.H.	COST OF GAS EXCL. PROD. & O.H.	
	OPERATING REVENUES				
1	TOTAL SALES	23,759,640	1,057,890	22,701,750	
2	TOTAL OTHER OPERATING REVENUES	120,656	-	120,656	
3	TOTAL OPERATING REVENUES	23,880,296	1,057,890	22,822,406	
	OPERATING EXPENSES:				
4	PRODUCTION	22,696,215	-	22,696,215	
6	TRANSMISSION	-	-	-	
7	DISTRIBUTION	-	-	-	
8	CUSTOMER ACCOUNTING	99,544	-	99,544	
9	CUSTOMER SERVICE	(0)	-	(0)	
10	SALES EXPENSE	-	-	-	
11	ADMINISTRATIVE & GENERAL	-	-	-	
12	DEPRECIATION	-	-	-	
13	AMORTIZATIONS	-	-	-	
14	TAXES OTHER THAN INCOME	-	-	-	
15	FEDERAL INCOME TAX	-	-	-	
16	STATE INCOME TAX	-	-	-	
17	DEFERRED FEDERAL & STATE INCOME TAXES	-	-	-	
18	INTEREST ON CUSTOMER DEPOSITS	-	-	-	
19	TOTAL OPERATING EXPENSES	22,795,759	-	22,795,759	
20	NET OPERATING INCOME	1,084,537	1,057,890	26,647	

**Northern Utilities, Inc.  
Calculation of Temporary Rate Adjustment**

**DG 21-104  
Settlement Attachment 2  
Page 1 of 1**

<b>Line No.</b>	<b>Description</b>	<b>2020 Adjusted Base Year Revenue <sup>(1)</sup></b>	<b>Allocated Temporary Rate Increase <sup>(2)</sup></b>	<b>2020 Adjusted Billing Determinant (therms) <sup>(3)</sup></b>	<b>Temporary Rate Factor \$ per therm</b>
1	Residential	\$ 21,225,409	1,386,205	20,304,525	\$ 0.0683
2	Commercial & Industrial	18,571,431	1,212,877	53,847,584	\$ 0.0225
3	Total	<u>\$ 39,796,840</u>	<u>\$ 2,599,083</u>	<u>74,152,109</u>	

**Notes:**

(1) Reference Amen/Taylor Schedule RAJT-11, Pages 1 through 3, Col I

(2) Reference Settlement Attachment 1 for total temporary rate increase. Allocated proportionally by 2020 adjusted base year revenue

(3) Reference Amen/Taylor Schedule RAJT-11, Pages 1 through 3, Col H

State of New Hampshire  
Public Utilities Commission  
Concord  
Report of Proposed Rate Changes (\$000)

DG 21-104  
Settlement Attachment 3  
Page 1 of 1

Northern Utilities, Inc. -- New Hampshire Division  
Tariff No. 12

Date Filed: September 17, 2021  
Effective Date: October 1, 2021

(A) <u>Class of Service</u>	(B) Effect of Proposed Change	(C) Average Number of Customers	(D) Total Current Revenue	(E) Proposed Distribution Temporary Revenue Changes	(F) Total Revenue Under Proposed Rates	(G) Proposed Change Revenue	(H) Percent Change Revenue
Residential Heating - R5	Increase	26,171	\$35,467	\$1,339	\$36,806	\$1,339	3.8%
Residential Low Income Heating - R10	Increase	644	\$845	\$32	\$876	\$32	3.7%
Residential Non-Heating - R6	Increase	1,277	\$664	\$16	\$680	\$16	2.4%
Subtotal Residential	Increase	28,091	\$36,976	\$1,387	\$38,363	\$1,387	3.8%
Commercial & Industrial Low Annual & High Winter Use G-40	Increase	5,234	\$14,808	\$245	\$15,053	\$245	1.7%
Commercial & Industrial Medium Annual & High Winter Use G-41	Increase	704	\$15,728	\$325	\$16,053	\$325	2.1%
Commercial & Industrial High Annual & High Winter Use G-42	Increase	31	\$5,681	\$133	\$5,813	\$133	2.3%
Commercial & Industrial Low Annual & Low Winter Use G-50	Increase	831	\$1,844	\$33	\$1,877	\$33	1.8%
Commercial & Industrial Medium Annual & Low Winter Use G-51	Increase	267	\$4,091	\$107	\$4,198	\$107	2.6%
Commercial & Industrial High Annual & Low Winter Use G-52	Increase	33	\$11,547	\$369	\$11,916	\$369	3.2%
Subtotal Commercial & Industrial	Increase	7,101	\$53,698	\$1,212	\$54,910	\$1,212	2.3%
Total	Increase	35,192	\$90,674	\$2,598	\$93,272	\$2,598	2.9%

(D) Revenue under previous permanent seasonal rates assuming all customers take Company supplied gas service.

(E) Distribution revenue change reflecting temporary rates.

Totals may differ slightly from other schedules due to rate rounding.

(F) Column D + Column E

(G) Column F - Column D

(H) Column G / Column D

Signed by: *Robert B. Hevert*  
Title: Sr. Vice President

Northern Utilities - NH Division  
 Residential Heating Customer - R5  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	5.91	\$31.26	\$31.66	\$0.40	1.3%
20.0%	22.05	\$56.01	\$57.52	\$1.51	2.7%
30.0%	37.57	\$79.81	\$82.37	\$2.57	3.2%
40.0%	52.37	\$102.51	\$106.08	\$3.58	3.5%
50.0%	67.18	\$125.22	\$129.80	\$4.59	3.7%
60.0%	82.99	\$149.46	\$155.13	\$5.67	3.8%
70.0%	101.23	\$177.42	\$184.34	\$6.91	3.9%
80.0%	124.00	\$212.35	\$220.82	\$8.47	4.0%
90.0%	155.63	\$260.84	\$271.47	\$10.63	4.1%
100.0%	240.82	\$391.47	\$407.91	\$16.45	4.2%
Average	88.98	\$158.63	\$164.71	\$6.08	3.8%
<u>Distribution Only</u>					
10.0%	5.91	\$26.29	\$26.69	\$0.40	1.5%
20.0%	22.05	\$37.46	\$38.97	\$1.51	4.0%
30.0%	37.57	\$48.20	\$50.76	\$2.57	5.3%
40.0%	52.37	\$58.44	\$62.02	\$3.58	6.1%
50.0%	67.18	\$68.69	\$73.28	\$4.59	6.7%
60.0%	82.99	\$79.63	\$85.30	\$5.67	7.1%
70.0%	101.23	\$92.25	\$99.16	\$6.91	7.5%
80.0%	124.00	\$108.01	\$116.48	\$8.47	7.8%
90.0%	155.63	\$129.90	\$140.53	\$10.63	8.2%
100.0%	240.82	\$188.84	\$205.29	\$16.45	8.7%
Average	88.98	\$83.77	\$89.85	\$6.08	7.3%

Present Rates

Customer Charge (\$/customer)	\$22.20	(1)
Distribution Charge - First 50 therms (\$/thm)	\$0.6920	(1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.6920	(1)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.7315	(2)

Proposed Rates

Customer Charge (\$/customer)	\$22.20	(3)
Distribution Charge - First 50 therms (\$/thm)	\$0.7603	(3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.7603	(3)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.7315	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 Residential Heating Customer - R5  
 Proposed Rates versus Present Rates  
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	1.76	\$24.13	\$24.25	\$0.12	0.5%
30.0%	5.79	\$28.53	\$28.92	\$0.40	1.4%
40.0%	9.28	\$32.34	\$32.97	\$0.64	2.0%
50.0%	12.82	\$36.20	\$37.08	\$0.88	2.4%
60.0%	16.63	\$40.36	\$41.50	\$1.14	2.8%
70.0%	21.15	\$45.30	\$46.75	\$1.45	3.2%
80.0%	27.57	\$52.31	\$54.20	\$1.89	3.6%
90.0%	39.21	\$65.02	\$67.71	\$2.69	4.1%
100.0%	83.07	\$112.92	\$118.62	\$5.70	5.0%
Average	21.73	\$45.93	\$47.42	\$1.49	3.2%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	1.76	\$23.28	\$23.40	\$0.12	0.5%
30.0%	5.79	\$25.73	\$26.13	\$0.40	1.5%
40.0%	9.28	\$27.86	\$28.49	\$0.63	2.3%
50.0%	12.82	\$30.02	\$30.89	\$0.88	2.9%
60.0%	16.63	\$32.34	\$33.48	\$1.14	3.5%
70.0%	21.15	\$35.10	\$36.54	\$1.44	4.1%
80.0%	27.57	\$39.01	\$40.90	\$1.88	4.8%
90.0%	39.21	\$46.11	\$48.79	\$2.68	5.8%
100.0%	83.07	\$72.86	\$78.54	\$5.67	7.8%
Average	21.73	\$35.45	\$36.94	\$1.48	4.2%

Present Rates

Customer Charge (\$/customer)	\$22.20	(1)
Distribution Charge - First 50 therms (\$/thm)	\$0.6099	(1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.6099	(1)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.3724	(2)

Proposed Rates

Customer Charge (\$/customer)	\$22.20	(3)
Distribution Charge - First 50 therms (\$/thm)	\$0.6782	(3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.6782	(3)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.3727	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 Residential Low Income Heating Customer - R10  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	14.96	\$25.57	\$26.14	\$0.57	2.2%
20.0%	31.25	\$40.13	\$41.33	\$1.20	3.0%
30.0%	43.22	\$50.82	\$52.48	\$1.66	3.3%
40.0%	54.61	\$61.00	\$63.09	\$2.09	3.4%
50.0%	65.94	\$71.12	\$73.64	\$2.53	3.6%
60.0%	77.14	\$81.13	\$84.08	\$2.95	3.6%
70.0%	90.21	\$92.81	\$96.26	\$3.46	3.7%
80.0%	108.11	\$108.80	\$112.94	\$4.14	3.8%
90.0%	135.38	\$133.16	\$138.35	\$5.19	3.9%
100.0%	205.88	\$196.15	\$204.03	\$7.89	4.0%
Average	82.67	\$86.07	\$89.23	\$3.17	3.7%
<u>Distribution Only</u>					
10.0%	14.96	\$32.55	\$33.57	\$1.02	3.1%
20.0%	31.25	\$43.83	\$45.96	\$2.13	4.9%
30.0%	43.22	\$52.11	\$55.06	\$2.95	5.7%
40.0%	54.61	\$59.99	\$63.72	\$3.73	6.2%
50.0%	65.94	\$67.83	\$72.33	\$4.50	6.6%
60.0%	77.14	\$75.58	\$80.85	\$5.27	7.0%
70.0%	90.21	\$84.63	\$90.79	\$6.16	7.3%
80.0%	108.11	\$97.02	\$104.40	\$7.38	7.6%
90.0%	135.38	\$115.89	\$125.13	\$9.25	8.0%
100.0%	205.88	\$164.67	\$178.73	\$14.06	8.5%
Average	82.67	\$79.41	\$85.05	\$5.65	7.1%
<u>Present Rates</u>		<u>Proposed Rates</u>			
Customer Charge (\$/customer)		\$22.20 (1)		Customer Charge (\$/customer)	
Distribution Charge - First 50 therms (\$/thm)		\$0.6920 (1)		Distribution Charge - First 50 therms (\$/thm)	
Distribution Charge - Excess 50 therms (\$/thm)		\$0.6920 (1)		Distribution Charge - Excess 50 therms (\$/thm)	
LDAC (\$/thm)		\$0.1099 (1)		LDAC (\$/thm)	
COG (\$/thm)		\$0.7315 (2)		COG (\$/thm)	
45% Customer Charge Discount (\$/customer)		-\$9.99 (4)		45% Customer Charge Discount (\$/customer)	
45% Therm Discount - First 50 therms (\$/thm)		-\$0.6400 (4)		45% Therm Discount - First 50 therms (\$/thm)	
45% Therm Discount - Excess 50 therms (\$/thm)		-\$0.6400 (4)		45% Therm Discount - Excess 50 therms (\$/thm)	

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Temporary Rates

(4) Low income customers receive a 45% discount on the customer charge, distribution charges, and COG in the winter period only

Northern Utilities - NH Division  
 Residential Low Income Heating Customer - R10  
 Proposed Rates versus Present Rates  
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.15	\$22.36	\$22.37	\$0.01	0.0%
20.0%	3.16	\$25.65	\$25.87	\$0.22	0.8%
30.0%	6.95	\$29.79	\$30.27	\$0.48	1.6%
40.0%	10.00	\$33.12	\$33.80	\$0.69	2.1%
50.0%	12.74	\$36.11	\$36.99	\$0.87	2.4%
60.0%	16.06	\$39.74	\$40.84	\$1.10	2.8%
70.0%	20.58	\$44.67	\$46.08	\$1.41	3.2%
80.0%	27.06	\$51.76	\$53.62	\$1.86	3.6%
90.0%	39.85	\$65.72	\$68.46	\$2.73	4.2%
100.0%	80.33	\$109.94	\$115.45	\$5.51	5.0%
Average	21.69	\$45.89	\$47.37	\$1.49	3.2%
<u>Distribution Only</u>					
10.0%	0.15	\$22.29	\$22.30	\$0.01	0.0%
20.0%	3.16	\$24.13	\$24.34	\$0.22	0.9%
30.0%	6.95	\$26.44	\$26.91	\$0.47	1.8%
40.0%	10.00	\$28.30	\$28.98	\$0.68	2.4%
50.0%	12.74	\$29.97	\$30.84	\$0.87	2.9%
60.0%	16.06	\$31.99	\$33.09	\$1.10	3.4%
70.0%	20.58	\$34.75	\$36.15	\$1.41	4.0%
80.0%	27.06	\$38.71	\$40.56	\$1.85	4.8%
90.0%	39.85	\$46.50	\$49.23	\$2.72	5.9%
100.0%	80.33	\$71.19	\$76.68	\$5.49	7.7%
Average	21.69	\$35.43	\$36.91	\$1.48	4.2%

Present Rates

Customer Charge (\$/customer)	\$22.20	(1)
Distribution Charge - First 50 therms (\$/thm)	\$0.6099	(1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.6099	(1)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.3724	(2)

Proposed Rates

Customer Charge (\$/customer)	\$22.20	(3)
Distribution Charge - First 50 therms (\$/thm)	\$0.6782	(3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.6782	(3)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.3727	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates



Northern Utilities - NH Division  
 Residential Non-Heating Customer - R6  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.50	\$22.95	\$22.98	\$0.03	0.1%
30.0%	2.23	\$25.53	\$25.68	\$0.15	0.6%
40.0%	5.44	\$30.30	\$30.67	\$0.37	1.2%
50.0%	9.21	\$35.91	\$36.54	\$0.63	1.8%
60.0%	12.95	\$41.48	\$42.36	\$0.88	2.1%
70.0%	17.13	\$47.70	\$48.87	\$1.17	2.5%
80.0%	23.24	\$56.79	\$58.37	\$1.59	2.8%
90.0%	36.13	\$75.98	\$78.44	\$2.47	3.2%
100.0%	78.37	\$138.84	\$144.20	\$5.35	3.9%
Average	18.52	\$49.77	\$51.03	\$1.26	2.5%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.50	\$22.52	\$22.56	\$0.03	0.2%
30.0%	2.23	\$23.65	\$23.80	\$0.15	0.6%
40.0%	5.44	\$25.72	\$26.09	\$0.37	1.4%
50.0%	9.21	\$28.16	\$28.79	\$0.63	2.2%
60.0%	12.95	\$30.58	\$31.46	\$0.88	2.9%
70.0%	17.13	\$33.28	\$34.45	\$1.17	3.5%
80.0%	23.24	\$37.23	\$38.82	\$1.59	4.3%
90.0%	36.13	\$45.58	\$48.04	\$2.47	5.4%
100.0%	78.37	\$72.90	\$78.26	\$5.35	7.3%
Average	18.52	\$34.18	\$35.45	\$1.26	3.7%

Present Rates

Customer Charge (\$/customer)	\$22.20	(1)
Distribution Charge - First 10 therms (\$/thm)	\$0.6470	(1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.6470	(1)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.7315	(2)

Proposed Rates

Customer Charge (\$/customer)	\$22.20	(3)
Distribution Charge - First 10 therms (\$/thm)	\$0.7153	(3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.7153	(3)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.7315	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 Residential Non-Heating Customer - R6  
 Proposed Rates versus Present Rates  
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.70	\$22.99	\$23.04	\$0.05	0.2%
30.0%	1.96	\$24.41	\$24.55	\$0.13	0.6%
40.0%	3.94	\$26.65	\$26.92	\$0.27	1.0%
50.0%	6.31	\$29.32	\$29.76	\$0.43	1.5%
60.0%	8.51	\$31.81	\$32.39	\$0.58	1.8%
70.0%	10.84	\$34.45	\$35.19	\$0.74	2.2%
80.0%	13.60	\$37.55	\$38.49	\$0.93	2.5%
90.0%	17.92	\$42.44	\$43.67	\$1.23	2.9%
100.0%	37.81	\$64.90	\$67.49	\$2.59	4.0%
Average	10.16	\$33.67	\$34.37	\$0.70	2.1%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.70	\$22.65	\$22.70	\$0.05	0.2%
30.0%	1.96	\$23.47	\$23.60	\$0.13	0.6%
40.0%	3.94	\$24.75	\$25.02	\$0.27	1.1%
50.0%	6.31	\$26.28	\$26.71	\$0.43	1.6%
60.0%	8.51	\$27.70	\$28.29	\$0.58	2.1%
70.0%	10.84	\$29.22	\$29.96	\$0.74	2.5%
80.0%	13.60	\$31.00	\$31.93	\$0.93	3.0%
90.0%	17.92	\$33.80	\$35.02	\$1.22	3.6%
100.0%	37.81	\$46.66	\$49.24	\$2.58	5.5%
Average	10.16	\$28.77	\$29.47	\$0.69	2.4%

Present Rates

Customer Charge (\$/customer)	\$22.20	(1)
Distribution Charge - First 10 therms (\$/thm)	\$0.6470	(1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.6470	(1)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.3724	(2)

Proposed Rates

Customer Charge (\$/customer)	\$22.20	(3)
Distribution Charge - First 10 therms (\$/thm)	\$0.7153	(3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.7153	(3)
LDAC (\$/thm)	\$0.1099	(1)
COG (\$/thm)	\$0.3727	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 General Service - Low Annual, High Winter Use - G40  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	5.08	\$80.05	\$80.17	\$0.11	0.1%
20.0%	29.08	\$103.52	\$104.17	\$0.65	0.6%
30.0%	58.36	\$132.13	\$133.45	\$1.31	1.0%
40.0%	91.27	\$164.29	\$166.35	\$2.05	1.2%
50.0%	132.07	\$204.17	\$207.14	\$2.97	1.5%
60.0%	183.41	\$254.36	\$258.49	\$4.13	1.6%
70.0%	248.65	\$318.12	\$323.72	\$5.59	1.8%
80.0%	341.54	\$408.91	\$416.59	\$7.68	1.9%
90.0%	491.01	\$555.01	\$566.06	\$11.05	2.0%
100.0%	989.61	\$1,042.33	\$1,064.60	\$22.27	2.1%
Average	257.01	\$326.29	\$332.07	\$5.78	1.8%
<u>Distribution Only</u>					
10.0%	5.08	\$76.04	\$76.15	\$0.11	0.2%
20.0%	29.08	\$80.51	\$81.17	\$0.65	0.8%
30.0%	58.36	\$85.97	\$87.29	\$1.31	1.5%
40.0%	91.27	\$92.11	\$94.16	\$2.05	2.2%
50.0%	132.07	\$99.72	\$102.69	\$2.97	3.0%
60.0%	183.41	\$109.30	\$113.42	\$4.13	3.8%
70.0%	248.65	\$121.46	\$127.06	\$5.59	4.6%
80.0%	341.54	\$138.79	\$146.47	\$7.68	5.5%
90.0%	491.01	\$166.66	\$177.71	\$11.05	6.6%
100.0%	989.61	\$259.65	\$281.92	\$22.27	8.6%
Average	257.01	\$123.02	\$128.80	\$5.78	4.7%

Present Rates

Customer Charge (\$/customer)	\$75.09	(1)
Distribution Charge - First 75 therms (\$/thm)	\$0.1865	(1)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.1865	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.7437	(2)

Proposed Rates

Customer Charge (\$/customer)	\$75.09	(3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2090	(3)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.2090	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.7437	(2)

(1) Current seasonal rates  
 (2) 6 month average seasonal COG  
 (3) Proposed Temporary Rates

Northern Utilities - NH Division  
General Service - Low Annual, High Winter Use - G40  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
20.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
30.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
40.0%	1.02	\$75.74	\$75.76	\$0.02	0.0%
50.0%	5.22	\$78.43	\$78.55	\$0.12	0.2%
60.0%	11.96	\$82.74	\$83.01	\$0.27	0.3%
70.0%	25.29	\$91.26	\$91.84	\$0.58	0.6%
80.0%	49.28	\$106.61	\$107.73	\$1.12	1.1%
90.0%	93.76	\$135.05	\$137.19	\$2.14	1.6%
100.0%	280.68	\$254.59	\$260.99	\$6.40	2.5%
Average	46.72	\$104.97	\$106.03	\$1.07	1.0%
<u>Distribution Only</u>					
10.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
20.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
30.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
40.0%	1.02	\$75.28	\$75.30	\$0.02	0.0%
50.0%	5.22	\$76.06	\$76.18	\$0.12	0.2%
60.0%	11.96	\$77.32	\$77.59	\$0.27	0.3%
70.0%	25.29	\$79.81	\$80.38	\$0.57	0.7%
80.0%	49.28	\$84.28	\$85.39	\$1.11	1.3%
90.0%	93.76	\$92.58	\$94.69	\$2.11	2.3%
100.0%	280.68	\$127.44	\$133.75	\$6.32	5.0%
Average	46.72	\$83.80	\$84.85	\$1.05	1.3%

Present Rates

Customer Charge (\$/customer)	\$75.09	(1)
Distribution Charge - First 75 therms (\$/thm)	\$0.1865	(1)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.1865	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.4058	(2)

Proposed Rates

Customer Charge (\$/customer)	\$75.09	(3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2090	(3)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.2090	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.4061	(2)

(1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Temporary Rates

Northern Utilities - NH Division  
General Service - Low Annual, Low Winter Use - G50  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
20.0%	1.04	\$76.00	\$76.03	\$0.02	0.0%
30.0%	6.81	\$81.08	\$81.24	\$0.15	0.2%
40.0%	17.70	\$90.67	\$91.07	\$0.40	0.4%
50.0%	40.86	\$111.05	\$111.97	\$0.92	0.8%
60.0%	78.30	\$144.01	\$145.77	\$1.76	1.2%
70.0%	146.37	\$203.92	\$207.21	\$3.29	1.6%
80.0%	259.74	\$303.72	\$309.56	\$5.84	1.9%
90.0%	406.53	\$432.91	\$442.06	\$9.15	2.1%
100.0%	704.50	\$695.19	\$711.05	\$15.85	2.3%
Average	166.18	\$221.37	\$225.10	\$3.74	1.7%
<u>Distribution Only</u>					
10.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
20.0%	1.04	\$75.28	\$75.31	\$0.02	0.0%
30.0%	6.81	\$76.36	\$76.51	\$0.15	0.2%
40.0%	17.70	\$78.39	\$78.79	\$0.40	0.5%
50.0%	40.86	\$82.71	\$83.63	\$0.92	1.1%
60.0%	78.30	\$89.69	\$91.45	\$1.76	2.0%
70.0%	146.37	\$102.39	\$105.68	\$3.29	3.2%
80.0%	259.74	\$123.53	\$129.38	\$5.84	4.7%
90.0%	406.53	\$150.91	\$160.05	\$9.15	6.1%
100.0%	704.50	\$206.48	\$222.33	\$15.85	7.7%
Average	166.18	\$106.08	\$109.82	\$3.74	3.5%

Present Rates

Customer Charge (\$/customer)	\$75.09	(1)
Distribution Charge - First 75 therms (\$/thm)	\$0.1865	(1)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.1865	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.6465	(2)

Proposed Rates

Customer Charge (\$/customer)	\$75.09	(3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2090	(3)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.2090	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.6465	(2)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Temporary Rates

Northern Utilities - NH Division  
General Service - Low Annual, Low Winter Use - G50  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
20.0%	0.81	\$75.55	\$75.57	\$0.02	0.0%
30.0%	5.32	\$78.10	\$78.22	\$0.12	0.2%
40.0%	12.20	\$82.00	\$82.28	\$0.28	0.3%
50.0%	26.67	\$90.20	\$90.81	\$0.61	0.7%
60.0%	55.97	\$106.79	\$108.06	\$1.28	1.2%
70.0%	110.70	\$137.79	\$140.31	\$2.52	1.8%
80.0%	196.19	\$186.20	\$190.68	\$4.47	2.4%
90.0%	306.05	\$248.43	\$255.41	\$6.98	2.8%
100.0%	521.36	\$370.37	\$382.26	\$11.89	3.2%
Average	123.53	\$145.05	\$147.87	\$2.82	1.9%
<u>Distribution Only</u>					
10.0%	0.00	\$75.09	\$75.09	\$0.00	0.0%
20.0%	0.81	\$75.24	\$75.26	\$0.02	0.0%
30.0%	5.32	\$76.08	\$76.20	\$0.12	0.2%
40.0%	12.20	\$77.37	\$77.64	\$0.27	0.4%
50.0%	26.67	\$80.06	\$80.67	\$0.60	0.7%
60.0%	55.97	\$85.53	\$86.79	\$1.26	1.5%
70.0%	110.70	\$95.74	\$98.23	\$2.49	2.6%
80.0%	196.19	\$111.68	\$116.09	\$4.41	4.0%
90.0%	306.05	\$132.17	\$139.05	\$6.89	5.2%
100.0%	521.36	\$172.32	\$184.06	\$11.73	6.8%
Average	123.53	\$98.13	\$100.91	\$2.78	2.8%

Present Rates

Customer Charge (\$/customer)	\$75.09	(1)
Distribution Charge - First 75 therms (\$/thm)	\$0.1865	(1)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.1865	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.3327	(2)

Proposed Rates

Customer Charge (\$/customer)	\$75.09	(3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2090	(3)
Distribution Charge - Excess 75 therms (\$/thm)	\$0.2090	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.3330	(2)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Temporary Rates

Northern Utilities - NH Division  
 General Service - Medium Annual, High Winter Use - G41  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	410.78	\$647.14	\$656.38	\$9.24	1.4%
20.0%	855.12	\$1,106.32	\$1,125.56	\$19.24	1.7%
30.0%	1,123.60	\$1,383.76	\$1,409.04	\$25.28	1.8%
40.0%	1,358.83	\$1,626.86	\$1,657.43	\$30.57	1.9%
50.0%	1,592.36	\$1,868.19	\$1,904.02	\$35.83	1.9%
60.0%	1,899.01	\$2,185.08	\$2,227.81	\$42.73	2.0%
70.0%	2,385.06	\$2,687.36	\$2,741.02	\$53.66	2.0%
80.0%	3,120.90	\$3,447.78	\$3,518.00	\$70.22	2.0%
90.0%	4,464.86	\$4,836.63	\$4,937.09	\$100.46	2.1%
100.0%	8,063.23	\$8,555.18	\$8,736.60	\$181.42	2.1%
Average	2,527.37	\$2,834.43	\$2,891.29	\$56.87	2.0%
<u>Distribution Only</u>					
10.0%	410.78	\$322.25	\$331.50	\$9.24	2.9%
20.0%	855.12	\$430.01	\$449.25	\$19.24	4.5%
30.0%	1,123.60	\$495.11	\$520.39	\$25.28	5.1%
40.0%	1,358.83	\$552.16	\$582.73	\$30.57	5.5%
50.0%	1,592.36	\$608.79	\$644.62	\$35.83	5.9%
60.0%	1,899.01	\$683.15	\$725.88	\$42.73	6.3%
70.0%	2,385.06	\$801.02	\$854.68	\$53.66	6.7%
80.0%	3,120.90	\$979.46	\$1,049.68	\$70.22	7.2%
90.0%	4,464.86	\$1,305.37	\$1,405.83	\$100.46	7.7%
100.0%	8,063.23	\$2,177.97	\$2,359.40	\$181.42	8.3%
Average	2,527.37	\$835.53	\$892.39	\$56.87	6.8%

Present Rates

Customer Charge (\$/customer)	\$222.64	(1)
Distribution Charge - All therms (\$/thm)	\$0.2425	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.7437	(2)

Proposed Rates

Customer Charge (\$/customer)	\$222.64	(3)
Distribution Charge - All therms (\$/thm)	\$0.2650	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.7437	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 General Service - Medium Annual, High Winter Use - G41  
 Proposed Rates versus Present Rates  
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$222.64	\$222.64	\$0.00	0.0%
20.0%	8.12	\$227.86	\$228.04	\$0.19	0.1%
30.0%	50.08	\$254.82	\$255.96	\$1.14	0.4%
40.0%	125.85	\$303.50	\$306.37	\$2.87	0.9%
50.0%	243.55	\$379.13	\$384.68	\$5.55	1.5%
60.0%	375.58	\$463.96	\$472.52	\$8.56	1.8%
70.0%	522.98	\$558.66	\$570.59	\$11.92	2.1%
80.0%	723.73	\$687.65	\$704.15	\$16.50	2.4%
90.0%	1,101.48	\$930.36	\$955.47	\$25.11	2.7%
100.0%	2,699.06	\$1,956.83	\$2,018.37	\$61.54	3.1%
Average	585.04	\$598.54	\$611.88	\$13.34	2.2%
<u>Distribution Only</u>					
10.0%	0.00	\$222.64	\$222.64	\$0.00	0.0%
20.0%	8.12	\$224.18	\$224.36	\$0.18	0.1%
30.0%	50.08	\$232.13	\$233.26	\$1.13	0.5%
40.0%	125.85	\$246.49	\$249.32	\$2.83	1.1%
50.0%	243.55	\$268.79	\$274.27	\$5.48	2.0%
60.0%	375.58	\$293.81	\$302.26	\$8.45	2.9%
70.0%	522.98	\$321.74	\$333.51	\$11.77	3.7%
80.0%	723.73	\$359.79	\$376.07	\$16.28	4.5%
90.0%	1,101.48	\$431.37	\$456.15	\$24.78	5.7%
100.0%	2,699.06	\$734.11	\$794.84	\$60.73	8.3%
Average	585.04	\$333.51	\$346.67	\$13.16	3.9%

Present Rates

Customer Charge (\$/customer)	\$222.64	(1)
Distribution Charge - All therms (\$/thm)	\$0.1895	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.4058	(2)

Proposed Rates

Customer Charge (\$/customer)	\$222.64	(3)
Distribution Charge - All therms (\$/thm)	\$0.2120	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.4061	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates



Northern Utilities - NH Division  
 General Service - Medium Annual, Low Winter Use - G51  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	298.97	\$481.21	\$487.94	\$6.73	1.4%
20.0%	665.04	\$797.83	\$812.80	\$14.96	1.9%
30.0%	830.71	\$941.12	\$959.81	\$18.69	2.0%
40.0%	961.40	\$1,054.16	\$1,075.79	\$21.63	2.1%
50.1%	1,110.81	\$1,183.38	\$1,208.37	\$24.99	2.1%
60.1%	1,275.37	\$1,325.71	\$1,354.41	\$28.70	2.2%
70.0%	1,540.79	\$1,547.73	\$1,582.40	\$34.67	2.2%
80.0%	1,950.17	\$1,888.99	\$1,932.87	\$43.88	2.3%
90.0%	2,919.75	\$2,697.23	\$2,762.92	\$65.69	2.4%
100.0%	5,195.70	\$4,594.46	\$4,711.36	\$116.90	2.5%
Average	1,674.87	\$1,659.50	\$1,697.19	\$37.68	2.3%
<u>Distribution Only</u>					
10.0%	298.97	\$273.82	\$280.55	\$6.73	2.5%
20.0%	665.04	\$336.50	\$351.46	\$14.96	4.4%
30.0%	830.71	\$364.86	\$383.55	\$18.69	5.1%
40.0%	961.40	\$387.23	\$408.86	\$21.63	5.6%
50.1%	1,110.81	\$412.81	\$437.80	\$24.99	6.1%
60.1%	1,275.37	\$440.98	\$469.68	\$28.70	6.5%
70.0%	1,540.79	\$478.89	\$513.55	\$34.67	7.2%
80.0%	1,950.17	\$536.16	\$580.04	\$43.88	8.2%
90.0%	2,919.75	\$671.80	\$737.50	\$65.69	9.8%
100.0%	5,195.70	\$990.21	\$1,107.11	\$116.90	11.8%
Average	1,674.87	\$497.64	\$535.33	\$37.68	7.6%

Present Rates

Customer Charge (\$/customer)	\$222.64	(1)
Distribution Charge - First 1,300 therms (\$/thm)	\$0.1712	(1)
Distribution Charge - Excess 1,300 therms (\$/thm)	\$0.1399	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.6465	(2)

Proposed Rates

Customer Charge (\$/customer)	\$222.64	(3)
Distribution Charge - First 1,300 therms (\$/thm)	\$0.1937	(3)
Distribution Charge - Excess 1,300 therms (\$/thm)	\$0.1624	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.6465	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 General Service - Medium Annual, Low Winter Use - G51  
 Proposed Rates versus Present Rates  
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	112.57	\$280.45	\$283.02	\$2.57	0.9%
20.0%	415.51	\$436.03	\$445.50	\$9.47	2.2%
30.0%	530.84	\$495.26	\$507.36	\$12.10	2.4%
40.0%	615.04	\$538.51	\$552.53	\$14.02	2.6%
50.0%	707.58	\$586.03	\$602.16	\$16.13	2.8%
60.0%	801.28	\$634.15	\$652.42	\$18.27	2.9%
70.0%	921.82	\$696.06	\$717.07	\$21.02	3.0%
80.0%	1,114.68	\$792.23	\$817.65	\$25.41	3.2%
90.0%	1,569.17	\$1,014.29	\$1,050.06	\$35.78	3.5%
100.0%	3,257.80	\$1,839.29	\$1,913.57	\$74.28	4.0%
Average	1,004.63	\$738.47	\$761.37	\$22.91	3.1%
<u>Distribution Only</u>					
10.0%	112.57	\$237.69	\$240.22	\$2.53	1.1%
20.0%	415.51	\$278.19	\$287.54	\$9.35	3.4%
30.0%	530.84	\$293.61	\$305.56	\$11.94	4.1%
40.0%	615.04	\$304.87	\$318.71	\$13.84	4.5%
50.0%	707.58	\$317.24	\$333.16	\$15.92	5.0%
60.0%	801.28	\$329.77	\$347.80	\$18.03	5.5%
70.0%	921.82	\$345.89	\$366.63	\$20.74	6.0%
80.0%	1,114.68	\$368.81	\$393.89	\$25.08	6.8%
90.0%	1,569.17	\$418.21	\$453.52	\$35.31	8.4%
100.0%	3,257.80	\$601.76	\$675.06	\$73.30	12.2%
Average	1,004.63	\$356.84	\$379.45	\$22.60	6.3%

Present Rates

Customer Charge (\$/customer)	\$222.64	(1)
Distribution Charge - First 1,000 therms (\$/thm)	\$0.1337	(1)
Distribution Charge - Excess 1,000 therms (\$/thm)	\$0.1087	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.3327	(2)

Proposed Rates

Customer Charge (\$/customer)	\$222.64	(3)
Distribution Charge - First 1,000 therms (\$/thm)	\$0.1562	(3)
Distribution Charge - Excess 1,000 therms (\$/thm)	\$0.1312	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.3330	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
General Service - High Annual, High Winter Use - G42  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.2%	3,952.46	\$5,245.98	\$5,334.91	\$88.93	1.7%
20.0%	7,213.13	\$8,471.76	\$8,634.06	\$162.30	1.9%
30.2%	9,121.50	\$10,359.71	\$10,564.95	\$205.23	2.0%
40.0%	10,470.29	\$11,694.07	\$11,929.65	\$235.58	2.0%
50.2%	11,571.15	\$12,783.15	\$13,043.50	\$260.35	2.0%
60.0%	13,509.92	\$14,701.17	\$15,005.14	\$303.97	2.1%
70.2%	15,600.24	\$16,769.12	\$17,120.13	\$351.01	2.1%
80.0%	18,555.29	\$19,692.56	\$20,110.05	\$417.49	2.1%
90.2%	24,287.75	\$25,363.68	\$25,910.16	\$546.47	2.2%
100.0%	94,489.70	\$94,814.48	\$96,940.49	\$2,126.02	2.2%
Average	20,877.14	\$21,989.57	\$22,459.30	\$469.74	2.1%
<u>Distribution Only</u>					
10.2%	3,952.46	\$2,119.98	\$2,208.91	\$88.93	4.2%
20.0%	7,213.13	\$2,766.90	\$2,929.19	\$162.30	5.9%
30.2%	9,121.50	\$3,145.52	\$3,350.75	\$205.23	6.5%
40.0%	10,470.29	\$3,413.12	\$3,648.70	\$235.58	6.9%
50.2%	11,571.15	\$3,631.53	\$3,891.88	\$260.35	7.2%
60.0%	13,509.92	\$4,016.18	\$4,320.15	\$303.97	7.6%
70.2%	15,600.24	\$4,430.90	\$4,781.90	\$351.01	7.9%
80.0%	18,555.29	\$5,017.18	\$5,434.67	\$417.49	8.3%
90.2%	24,287.75	\$6,154.50	\$6,700.97	\$546.47	8.9%
100.0%	94,489.70	\$20,082.57	\$22,208.59	\$2,126.02	10.6%
Average	20,877.14	\$5,477.84	\$5,947.57	\$469.74	8.6%

Present Rates

Customer Charge (\$/customer)	\$1,335.81	(1)
Distribution Charge - All therms (\$/thm)	\$0.1984	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.7437	(2)

Proposed Rates

Customer Charge (\$/customer)	\$1,335.81	(3)
Distribution Charge - All therms (\$/thm)	\$0.2209	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.7437	(2)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Temporary Rates

Northern Utilities - NH Division  
General Service - High Annual, High Winter Use - G42  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.1%	145.06	\$1,419.02	\$1,422.33	\$3.31	0.2%
20.2%	557.94	\$1,655.85	\$1,668.58	\$12.72	0.8%
29.8%	1,236.71	\$2,045.21	\$2,073.41	\$28.20	1.4%
39.9%	2,019.46	\$2,494.20	\$2,540.25	\$46.04	1.8%
50.0%	2,763.59	\$2,921.05	\$2,984.06	\$63.01	2.2%
60.1%	3,577.05	\$3,387.66	\$3,469.22	\$81.56	2.4%
70.2%	4,914.67	\$4,154.94	\$4,267.00	\$112.05	2.7%
79.8%	6,697.70	\$5,177.72	\$5,330.43	\$152.71	2.9%
89.9%	9,872.70	\$6,998.96	\$7,224.05	\$225.10	3.2%
100.0%	44,000.48	\$26,575.22	\$27,578.43	\$1,003.21	3.8%
Average	7,578.54	\$5,682.98	\$5,855.78	\$172.79	3.0%
<u>Distribution Only</u>					
10.1%	145.06	\$1,353.30	\$1,356.57	\$3.26	0.2%
20.2%	557.94	\$1,403.10	\$1,415.65	\$12.55	0.9%
29.8%	1,236.71	\$1,484.96	\$1,512.78	\$27.83	1.9%
39.9%	2,019.46	\$1,579.36	\$1,624.79	\$45.44	2.9%
50.0%	2,763.59	\$1,669.10	\$1,731.28	\$62.18	3.7%
60.1%	3,577.05	\$1,767.20	\$1,847.69	\$80.48	4.6%
70.2%	4,914.67	\$1,928.52	\$2,039.10	\$110.58	5.7%
79.8%	6,697.70	\$2,143.55	\$2,294.25	\$150.70	7.0%
89.9%	9,872.70	\$2,526.46	\$2,748.59	\$222.14	8.8%
100.0%	44,000.48	\$6,642.27	\$7,632.28	\$990.01	14.9%
Average	7,578.54	\$2,249.78	\$2,420.30	\$170.52	7.6%

Present Rates

Customer Charge (\$/customer)	\$1,335.81	(1)
Distribution Charge - All therms (\$/thm)	\$0.1206	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.4058	(2)

Proposed Rates

Customer Charge (\$/customer)	\$1,335.81	(3)
Distribution Charge - All therms (\$/thm)	\$0.1431	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.4061	(2)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Temporary Rates

Northern Utilities - NH Division  
 General Service - High Annual, Low Winter Use - G52  
 Proposed Rates versus Present Rates  
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.3%	821.21	\$2,046.73	\$2,065.21	\$18.48	0.9%
20.0%	8,495.02	\$8,689.95	\$8,881.09	\$191.14	2.2%
30.3%	11,712.45	\$11,475.28	\$11,738.81	\$263.53	2.3%
40.0%	16,972.72	\$16,029.10	\$16,410.98	\$381.89	2.4%
50.3%	23,903.02	\$22,028.65	\$22,566.47	\$537.82	2.4%
60.0%	34,186.20	\$30,930.80	\$31,699.99	\$769.19	2.5%
70.3%	47,229.91	\$42,222.75	\$43,285.42	\$1,062.67	2.5%
80.0%	56,936.34	\$50,625.60	\$51,906.66	\$1,281.07	2.5%
90.3%	74,244.21	\$65,609.02	\$67,279.52	\$1,670.49	2.5%
100.0%	158,615.50	\$138,649.25	\$142,218.10	\$3,568.85	2.6%
Average	43,311.66	\$38,830.71	\$39,805.23	\$974.51	2.5%
<u>Distribution Only</u>					
10.3%	821.21	\$1,477.06	\$1,495.54	\$18.48	1.3%
20.0%	8,495.02	\$2,796.95	\$2,988.09	\$191.14	6.8%
30.3%	11,712.45	\$3,350.35	\$3,613.88	\$263.53	7.9%
40.0%	16,972.72	\$4,255.12	\$4,637.00	\$381.89	9.0%
50.3%	23,903.02	\$5,447.13	\$5,984.95	\$537.82	9.9%
60.0%	34,186.20	\$7,215.84	\$7,985.03	\$769.19	10.7%
70.3%	47,229.91	\$9,459.36	\$10,522.03	\$1,062.67	11.2%
80.0%	56,936.34	\$11,128.86	\$12,409.93	\$1,281.07	11.5%
90.3%	74,244.21	\$14,105.81	\$15,776.31	\$1,670.49	11.8%
100.0%	158,615.50	\$28,617.68	\$32,186.52	\$3,568.85	12.5%
Average	43,311.66	\$8,785.42	\$9,759.93	\$974.51	11.1%

Present Rates

Customer Charge (\$/customer)	\$1,335.81	(1)
Distribution Charge - All therms (\$/thm)	\$0.1720	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.6465	(2)

Proposed Rates

Customer Charge (\$/customer)	\$1,335.81	(3)
Distribution Charge - All therms (\$/thm)	\$0.1945	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.6465	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

Northern Utilities - NH Division  
 General Service - High Annual, Low Winter Use - G52  
 Proposed Rates versus Present Rates  
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.1%	2,623.08	\$2,539.98	\$2,599.79	\$59.81	2.4%
20.1%	8,643.71	\$5,303.85	\$5,500.93	\$197.08	3.7%
30.2%	11,831.46	\$6,767.24	\$7,037.00	\$269.76	4.0%
40.2%	18,488.22	\$9,823.14	\$10,244.67	\$421.53	4.3%
50.3%	25,068.63	\$12,843.98	\$13,415.55	\$571.56	4.5%
59.8%	29,171.12	\$14,727.30	\$15,392.40	\$665.10	4.5%
69.8%	35,448.25	\$17,608.92	\$18,417.14	\$808.22	4.6%
79.9%	47,888.13	\$23,319.65	\$24,411.50	\$1,091.85	4.7%
89.9%	70,667.62	\$33,776.96	\$35,388.18	\$1,611.22	4.8%
100.0%	143,682.62	\$67,295.71	\$70,571.67	\$3,275.96	4.9%
Average	39,351.28	\$19,400.67	\$20,297.88	\$897.21	4.6%
<u>Distribution Only</u>					
10.1%	2,623.08	\$1,543.56	\$1,602.58	\$59.02	3.8%
20.1%	8,643.71	\$2,020.39	\$2,214.88	\$194.48	9.6%
30.2%	11,831.46	\$2,272.86	\$2,539.07	\$266.21	11.7%
40.2%	18,488.22	\$2,800.08	\$3,216.06	\$415.99	14.9%
50.3%	25,068.63	\$3,321.25	\$3,885.29	\$564.04	17.0%
59.8%	29,171.12	\$3,646.16	\$4,302.51	\$656.35	18.0%
69.8%	35,448.25	\$4,143.31	\$4,940.90	\$797.59	19.2%
79.9%	47,888.13	\$5,128.55	\$6,206.03	\$1,077.48	21.0%
89.9%	70,667.62	\$6,932.69	\$8,522.71	\$1,590.02	22.9%
100.0%	143,682.62	\$12,715.47	\$15,948.33	\$3,232.86	25.4%
Average	39,351.28	\$4,452.43	\$5,337.84	\$885.40	19.9%

Present Rates

Customer Charge (\$/customer)	\$1,335.81	(1)
Distribution Charge - All therms (\$/thm)	\$0.0792	(1)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.3327	(2)

Proposed Rates

Customer Charge (\$/customer)	\$1,335.81	(3)
Distribution Charge - All therms (\$/thm)	\$0.1017	(3)
LDAC (\$/thm)	\$0.0472	(1)
COG (\$/thm)	\$0.3330	(2)

- (1) Current seasonal rates
- (2) 6 month average seasonal COG
- (3) Proposed Temporary Rates

**Northern Utilities - New Hampshire Division**  
**Typical Residential Heating Bill (R-5)**  
**Bill Impacts Illustrating Changes on a Monthly Basis**  
**Current Rates and Proposed Rates, using 6 month average COGC**

Line																
<u>No.</u>	<u>Residential Heating (R-5)</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Total</u> <u>Peak</u>	<u>Total</u> <u>Off-Peak</u>	<u>Annual</u> <u>Nov-Oct</u>
		<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>	<u>(9)</u>	<u>(10)</u>	<u>(11)</u>	<u>(12)</u>	<u>(13)</u>	<u>(14)</u>	<u>(15)</u>
1	Test Year Monthly Weather Normalized Therms per Custome	52	\$101	133	139	115	78	44	26	11	9	14	26	618	131	749
2																
3	<b><u>Current November - October Rates</u></b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099			
6	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
7	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
8																
9	TOTAL BILL	\$101.87	\$176.60	\$226.34	\$235.99	\$199.08	\$141.54	\$70.66	\$50.14	\$34.54	\$32.46	\$37.14	\$51.08	\$1,081	\$276	\$1,357
10																
11																
12	<b><u>Proposed November - October Rates</u></b>															
13	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
14	Distribution	\$0.7603	\$0.7603	\$0.7603	\$0.7603	\$0.7603	\$0.7603	\$0.6782	\$0.6782	\$0.6782	\$0.6782	\$0.6782	\$0.6782			
15	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
16	COGC (\$/therm) inc. increment	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
17																
18	TOTAL BILL	\$105.42	\$183.48	\$235.44	\$245.51	\$206.95	\$146.86	\$73.69	\$51.89	\$35.31	\$33.10	\$38.07	\$52.89	\$1,124	\$285	\$1,409
19																
20	<b><u>Proposed Bill less Current Bill</u></b>															
21	Total Bill increase/(decrease)	\$3.55	\$6.88	\$9.09	\$9.52	\$7.88	\$5.32	\$3.03	\$1.75	\$0.77	\$0.64	\$0.93	\$1.81	\$42	\$9	\$51
22	Percentage increase/(decrease)	3.5%	3.9%	4.0%	4.0%	4.0%	3.8%	4.3%	3.5%	2.2%	2.0%	2.5%	3.5%	3.9%	3.2%	3.8%

**Northern Utilities - New Hampshire Division**  
**Typical Low Income Residential Heating Bill (R-10)**  
**Bill Impacts Illustrating Changes on a Monthly Basis**  
**Current Rates and Proposed Rates, using 6 month average COGC**

Line No.	Low Income Residential Heating (R-10)	Nov (1)	Dec (2)	Jan (3)	Feb (4)	Mar (5)	Apr (6)	May (7)	Jun (8)	Jul (9)	Aug (10)	Sep (11)	Oct (12)	Total Peak (13)	Total Off-Peak (14)	Annual Nov-Oct (15)
1	Test Year Monthly Weather Normalized Therms per Custome	50	86	121	130	116	82	47	26	10	8	13	27	585	132	717
2																
3	<b><u>Current November - October Rates</u></b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099			
6	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
7	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
8																
9	45% Customer Charge Discount (\$/customer)	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
10	45% Therm Discount - (\$/thm)	-\$0.3114	-\$0.3114	-\$0.3114	-\$0.3114	-\$0.3114	-\$0.3114	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
11	45% Therm Discount - Cost of Gas (\$/thm)	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
12																
13	TOTAL BILL	\$56.60	\$89.19	\$120.40	\$128.42	\$115.36	\$85.62	\$73.35	\$50.61	\$33.49	\$31.34	\$36.27	\$51.92	\$596	\$277	\$873
14																
15																
16	<b><u>Proposed November - October Rates</u></b>															
17	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
18	Distribution	\$0.7603	\$0.7603	\$0.7603	\$0.7603	\$0.7603	\$0.7603	\$0.6782	\$0.6782	\$0.6782	\$0.6782	\$0.6782	\$0.6782			
19	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
20	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
21																
22	45% Customer Charge Discount (\$/customer)	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
23	45% Therm Discount - (\$/thm)	-\$0.3421	-\$0.3421	-\$0.3421	-\$0.3421	-\$0.3421	-\$0.3421	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
24	45% Therm Discount - Cost of Gas (\$/thm)	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
25																
26	TOTAL BILL	\$58.47	\$92.43	\$124.96	\$133.32	\$119.70	\$88.71	\$76.55	\$52.38	\$34.19	\$31.91	\$37.15	\$53.78	\$618	\$286	\$904
27																
28	<b><u>Proposed Bill less Current Bill</u></b>															
29	Total Bill increase/(decrease)	\$1.87	\$3.24	\$4.56	\$4.89	\$4.34	\$3.09	\$3.20	\$1.78	\$0.71	\$0.57	\$0.88	\$1.86	\$22	\$9	\$31
30	Percentage increase/(decrease)	3.3%	3.6%	3.8%	3.8%	3.8%	3.6%	4.4%	3.5%	2.1%	1.8%	2.4%	3.6%	3.7%	3.2%	3.6%



**Northern Utilities - New Hampshire Division**  
**Typical Residential Non-Heating Bill (R-6)**  
**Bill Impacts Illustrating Changes on a Monthly Basis**  
**Current Rates and Proposed Rates, using 6 month average COGC**

Line																
No.	<u>Residential Non-Heating (R-6)</u>	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total	Total	Annual
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Peak	Off-Peak	Nov-Oct
1	Test Year Monthly Weather Normalized Therms per Custome	14	21	25	26	21	16	14	11	9	8	10	11	123	63	186
2																
3	<b><u>Current November - October Rates</u></b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470			
6	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
7	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
8																
9	TOTAL BILL	\$42.60	\$53.42	\$59.73	\$60.30	\$53.62	\$46.58	\$37.65	\$35.07	\$32.45	\$31.65	\$33.16	\$34.20	\$316	\$204	\$520
10																
11																
12	<b><u>Proposed November - October Rates</u></b>															
13	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
14	Distribution	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153	\$0.7153			
15	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
16	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
17																
18	TOTAL BILL	\$43.54	\$54.86	\$61.45	\$62.05	\$55.06	\$47.70	\$38.58	\$35.85	\$33.07	\$32.22	\$33.82	\$34.93	\$325	\$208	\$533
19																
20	<b><u>Proposed Bill less Current Bill</u></b>															
21	Total Bill increase/(decrease)	\$0.94	\$1.43	\$1.72	\$1.75	\$1.44	\$1.12	\$0.93	\$0.78	\$0.62	\$0.57	\$0.66	\$0.73	\$8	\$4	\$13
22	Percentage increase/(decrease)	2.2%	2.7%	2.9%	2.9%	2.7%	2.4%	2.5%	2.2%	1.9%	1.8%	2.0%	2.1%	2.7%	2.1%	2.4%