First Revised Page iii Superseding Original Page iii Table of Contents

29	KEENE CUSTOMERSKEENE CUSTOMERS	
30	CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS95	
31	ANTICIPATED WINTER PERIOD COST OF GAS - EXCLUDING KEENE CUS OR GAS LIGHTING	
32	CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST O RATE KEENE CUSTOMERS	
33	CALCULATION OF FIRM TRANSPORTATION COST OF GAS RATE	98
34	ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS	99
35	RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION	100
36	LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION	101
37	RESIDENTIAL ENERGY EFFICIENCY LOAN PROGRAM	102
38	NON-RESIDENTIAL ENERGY EFFICIENCY LOAN PROGRAM	103
39	PROPERTY TAX ADJUSTMENT MECHANISM	103A
III. DI	ELIVERY TERMS AND CONDITIONS	104
1	RATES AND CHARGES	104
2	DEFINITIONS	104
3	CHARACTER OF SERVICE	108
4	GAS SERVICE AREAS AND DESIGNATED RECEIPT POINTS	108
5	CUSTOMER REQUEST FOR SERVICE FROM COMPANY	109
6	QUALITY AND CONDITION OF GAS	109
7	POSSESSION OF GAS	110
8	COMPANY GAS ALLOWANCE	110
9	DAILY METERED DELIVERY SERVICE	110
10	NON-DAILY METERED DELIVERY SERVICE	114
11	CAPACITY ASSIGNMENT	119
12	BILLING AND SECURITY DEPOSITS	125
13	SALES SERVICE	126
14	PEAKING SERVICE	127
15	DISCONTINUANCE OF SERVICE	129
16	OPERATIONAL FLOW ORDERS AND CRITICAL DAYS	130
17	FORCE MAJEURE AND LIMITATION OF LIABILITY	130
18	CURTAILMENT	131
19	TAXES	132
20	SUPPLIER TERMS AND CONDITIONS	132

DATED: XXXXX, XX 2021 ISSUED BY: /s/Neil Proudman
Neil Proudman

<u>Page</u>	Revision
Title	Original
TOC i	Original
TOC ii	Original
TOC iii	Original
TOC iv	Original
1	Revised First Revised
2	First Revised
3	First Revised
4	Second Revised
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original

DATED: XXXXX XX, 2021 ISSUED BY: /s/Neil Proudman Neil Proudman EFFECTIVE: November 1, 2021 TITLE: President

EFFECTIVE: November 1, 2021

<u>Page</u>	Revision
90	Original
91	Original
92	Original
93	First Revised
94	Original
95	Original
96	Original
97	Original
98	Original
99	Original
100	Original
101	Original
102	Original
103	Original
103A	Original
104	Original
105	Original
106	Original
107	Original
108	Original
109	Original
110	Original
111	Original
112	Original
113	Original
114	Original
115	Original
116	Original
117	Original
118	Original
119	Original
120	Original
121	Original
122	Original
123	Original

DATED: XXXXX, XX 2021 ISSUED BY: /s/Neil Proudman Neil Proudman

TITLE: President

Original Page 103A Property Tax Adjustment Mechanism

39 Property Tax Adjustment Mechanism

Distribution base rates are subject to adjustment on an annual basis for a Property Tax Adjustment Mechanism ("PTAM") pursuant to the Settlement Agreement in Docket DG 20-105 (See Order No. 26,505). Actual municipal property taxes from the property tax bills received in the prior calendar year are compared to the amount of municipal property taxes in distribution base rates at the end of the corresponding April 1 through March 31 property tax year and any over- or under-recoveries are adjusted annually through the PTAM. The PTAM is based on a full reconciliation with monthly compounded interest for any over- or under-recoveries occurring in prior year(s). Interest is calculated at the prime rate, fixed on a quarterly basis and established as reported in the Wall Street Journal on the first business day of the month preceding the calendar quarter ("Prime Rate"). For property tax year 2020 (April 1, 2020 – March 31, 2021), the adjustment to distribution rates will be effective beginning November 1, 2021. Beginning with property tax year 2021 (April 1, 2021 – March 31, 2022), the Company shall submit the PTAM filing on or before March 10 using property tax bills received during the prior calendar year for adjustments to distribution rates effective May 1.

DATED: XXXXX XX, 2021 ISSUED BY: <u>/s/Neil Proudman</u> Neil Proudman

<u>First RevisedOriginal</u> Page iii <u>Superseding Original Page iii</u> <u>Table of Contents</u>

29	CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE EXCLUDII KEENE CUSTOMERS	
30	CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS	95
31	ANTICIPATED WINTER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOM OR GAS LIGHTING	
32	CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST OF GARATE KEENE CUSTOMERS	
33	CALCULATION OF FIRM TRANSPORTATION COST OF GAS RATE	98
34	ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS	99
35	RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION	100
36	LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION	101
37	RESIDENTIAL ENERGY EFFICIENCY LOAN PROGRAM	102
38	NON-RESIDENTIAL ENERGY EFFICIENCY LOAN PROGRAM	103
39	PROPERTY TAX ADJUSTMENT MECHANISM	103A
	DELIVERY TERMS AND CONDITIONS	
1	RATES AND CHARGES	
2	DEFINITIONS	
3	CHARACTER OF SERVICE	
4	GAS SERVICE AREAS AND DESIGNATED RECEIPT POINTS	
5	CUSTOMER REQUEST FOR SERVICE FROM COMPANY	
6	QUALITY AND CONDITION OF GAS	
7	POSSESSION OF GAS	
8	COMPANY GAS ALLOWANCE	
9	DAILY METERED DELIVERY SERVICE	
10	NON-DAILY METERED DELIVERY SERVICE	
11	CAPACITY ASSIGNMENT	
12	BILLING AND SECURITY DEPOSITS	
13	SALES SERVICE	
14	PEAKING SERVICE	
15	DISCONTINUANCE OF SERVICE	
16	OPERATIONAL FLOW ORDERS AND CRITICAL DAYS	
17 18	FORCE MAJEURE AND LIMITATION OF LIABILITYCURTAILMENT	
18	TAXES	
	SUPPLIER TERMS AND CONDITIONS	
20		
	CUSTOMER DESIGNATED REPRESENTATIVE	138
	November August 1, 2021 TITLE: President	
Authoriz	ed by NHPLIC Order No. XX26 XXX505 dated XXXXIuly XX30, 2021, in Docket No. DG XX-XXX20, 100	5

<u>First RevisedOriginal</u> Page iii <u>Superseding Original Page iii</u> <u>Table of Contents</u>

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DATED: August 13, 2021 XXXXX, XX 2021

EFFECTIVE: November August 1, 2021

ISSUED BY: /s/Neil Proudman
Neil Proudman
TITLE: President

Authorized by NHPUC Order No. XX26, XXX505 dated XXXXJuly XX30, 2021, in Docket No. DG XX-XXX20-105

<u>Page</u>	Revision
Title	Original
TOC i	Original
TOC ii	Original
TOC iii	Original
TOC iv	Original
1	Revised First Revised
2	First Revised
3	First Revised
4	FirstSecond RevisedOriginal
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original

DATED: XXXXX XX, 2021 ISSUED BY: <u>/s/Neil Proudman</u> Neil Proudman

Docket No. DG 21-128 Exhibit 2

NHPUC NO. 11 GAS LIBERTY UTILITIES Revised Page 1 Superseding Original Page 1 Check Sheet

DATED: XXXXX XX, 2021 ISSUED BY: /s/Neil Proudman
Neil Proudman
EFFECTIVE: November 1, 2021 TITLE: President

<u>Page</u>	Revision
90	Original
91	Original
92	Original
93	First Revised
94	Original
95	Original
96	Original
97	Original
98	Original
99	Original
100	Original
101	Original
102	Original
103	Original
<u>103A</u>	<u>Original</u>
104	Original
105	Original
106	Original
107	Original
108	Original
109	Original
110	Original
111	Original
112	Original
113	Original
114	Original
115	Original
116	Original
117	Original
118	Original
119	Original
120	Original
121	Original
122	Original
123	Original

DATED: August 24, XXXXX, XX 2021

ISSUED BY: <u>/s/Neil Proudman</u> Neil Proudman

President

TITLE:

 $EFFECTIVE: \underline{November} \ 1,2021$

Original Page 103A Property Tax Adjustment Mechanism

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DATED: XXXXX XX, 2021 ISSUED BY: /s/Neil Proudman
Neil Proudman