

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-1 (RDAF):**

Reference: DG 23-086 RDAF Filing, Attachment SED-1 RDAF; and Prefiled Testimony of S. Elena Demeris (Testimony), Lines 1-2, pg. 5 of 7. Please provide all live Excel worksheets for Attachment for SED-1.

**Response:**

Please see DOE 1-1 Attachment 1 for the requested information. These materials were also provided via email on October 4, 2023.

**Person Responsible:** S E Demeris

**CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR ("RDAF")**

**PEAK - NOVEMBER 1, 2023 THROUGH APRIL 30, 2024**

Line #	Description	Class Groups				Reference
		Residential Heating R-5, R-10	Residential Non Heating R-6	C&I High Load Factor G-50, G-51, G-52	C&I Low Load Factor G-40, G-41, G-42	
1	Beginning Balance - November 1, 2022	\$0	\$0	\$0	\$0	Pages 2, 4, 6, 8, Line 1
2	Monthly Revenue Variances (MRV) - November 1, 2022 - April 30, 2023	(\$3,246,301)	(\$8,549)	\$150,580	(\$687,996)	Pages 2, 4, 6, 8, Col. C, Line 27
3	Collections/(Credits) associated with current RDAF (thru April 2023)	\$0	\$0	\$0	\$0	Pages 2, 4, 6, 8, Col. D, Σ(L. 1 to L. 9)
4	Carrying Costs - (November 2022 - April 2023)	(\$57,123)	(\$164)	\$2,697	(\$7,198)	Pages 2, 4, 6, 8, Col. H
5	Revenue Decoupling Adjustment (RDA) for (credit)/collection	(\$3,303,425)	(\$8,713)	\$153,277	(\$695,193)	L.1 + L.2 + L.3 + L. 4
6	RDA Cap (+/-)	\$696,310	\$15,664	\$150,931	\$411,389	Page 10
7	RDA Deferral	(\$2,607,114)	\$0	\$2,345	(\$283,804)	[Line 5]-Line 6
8	RDA eligible for credit/(collection)	(\$696,310)	(\$8,713)	\$150,931	(\$411,389)	L. 5 - L. 7
9	Estimated Firm Sales & Firm Transportation Volumes (therms) (November 1, 2023 - April 30, 2024)	16,052,326	148,279	13,530,217	24,340,176	Page 14
10	<b>Peak RDAF Rate (\$/therm)</b>	<b>\$0.0434</b>	<b>\$0.0588</b>	<b>(\$0.0112)</b>	<b>\$0.0169</b>	-1*(L. 8 / L. 9)

**OFF-PEAK - MAY 1, 2024 THROUGH OCTOBER 31, 2024**

Line #	Description	Class Groups				Reference
		Residential Heating R-5, R-10	Residential Non Heating R-6	C&I High Load Factor G-50, G-51, G-52	C&I Low Load Factor G-40, G-41, G-42	
1	Beginning Balance - August 1, 2022	\$0	\$0	\$0	\$0	Pages 3, 5, 7, 9, Line 1
2	Monthly Revenue Variances (MRV) - August 1, 2022 - October 31, 2022; May 1, 2023 - October 31, 2023 (1)	(\$548,296)	(\$6,681)	\$37,589	(\$3,606)	Pages 3, 5, 7, 9, Col. C, Line 27
3	Collections/(Credits) associated with current RDAF (thru October 2023)	\$0	\$0	\$0	\$0	Pages 3, 5, 7, 9, Col. D, Σ(L.1 to L. 15)
4	Carrying Costs - (August 22 - October 2023)	(\$33,889)	(\$386)	\$2,341	(\$297)	Pages 3, 5, 7, 9, Col. H
5	Revenue Decoupling Adjustment (RDA) for credit/(collection)	(\$582,184)	(\$7,067)	\$39,931	(\$3,903)	L.1 + L.2 - L.3 + L. 4
6	RDA Cap (+/-)	\$281,733	\$11,771	\$106,975	\$216,745	Page 11
7	RDA Deferral	(\$300,451)	\$0	\$0	\$0	[Line 5]-Line 6
8	RDA eligible for credit/(collection)	(\$281,733)	(\$7,067)	\$39,931	(\$3,903)	L. 5 - L. 7
9	Estimated Firm Sales & Firm Transportation Volumes (therms) (May 1, 2024 - October 31, 2024)	2,631,203	75,754	11,462,614	5,173,303	Page 14
10	<b>Off Peak RDAF Rate (\$/therm)</b>	<b>\$0.1071</b>	<b>\$0.0933</b>	<b>(\$0.0035)</b>	<b>\$0.0008</b>	-1*(L. 8 / L. 9)

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-5 and R-10**  
**Peak Period - November to April**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-1 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0	\$0	\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$220,550	\$0	\$220,550	\$110,275	5.50%	\$499	\$221,048	30
5 Actual	Dec-22	\$221,048	(\$1,378,058)	\$0	(\$1,157,009)	(\$467,980)	5.50%	(\$2,186)	(\$1,159,195)	31
6 Actual	Jan-23	(\$1,159,195)	(\$646,873)	\$0	(\$1,806,068)	(\$1,482,632)	7.00%	(\$8,815)	(\$1,814,883)	31
7 Actual	Feb-23	(\$1,814,883)	(\$682,231)	\$0	(\$2,497,114)	(\$2,155,998)	7.00%	(\$11,577)	(\$2,508,691)	28
8 Actual	Mar-23	(\$2,508,691)	(\$264,632)	\$0	(\$2,773,323)	(\$2,641,007)	7.00%	(\$15,701)	(\$2,789,024)	31
9 Actual	Apr-23	(\$2,789,024)	(\$495,058)	\$0	(\$3,284,082)	(\$3,036,553)	7.75%	(\$19,342)	(\$3,303,425)	30
10 Actual	May-23	(\$3,303,425)	\$0	\$0	(\$3,303,425)	(\$3,303,425)	7.75%	(\$21,744)	(\$3,325,168)	31
11 Actual	Jun-23	(\$3,325,168)	\$0	\$0	(\$3,325,168)	(\$3,325,168)	7.75%	(\$21,181)	(\$3,346,349)	30
12 Actual	Jul-23	(\$3,346,349)	\$0	\$0	(\$3,346,349)	(\$3,346,349)	8.25%	(\$23,447)	(\$3,369,797)	31
13 Estimate	Aug-23	(\$3,369,797)	\$0	\$0	(\$3,369,797)	(\$3,369,797)	8.25%	(\$23,612)	(\$3,393,408)	31
14 Estimate	Sep-23	(\$3,393,408)	\$0	\$0	(\$3,393,408)	(\$3,393,408)	8.25%	(\$23,010)	(\$3,416,418)	30
15 Estimate	Oct-23	(\$3,416,418)	\$0	\$0	(\$3,416,418)	(\$3,416,418)	8.25%	(\$23,938)	(\$3,440,357)	31
16 Estimate	Nov-23	(\$3,440,357)	\$0	\$55,541	(\$3,495,898)	(\$3,468,127)	8.25%	(\$23,517)	(\$3,519,415)	30
17 Estimate	Dec-23	(\$3,519,415)	\$0	\$112,931	(\$3,632,345)	(\$3,575,880)	8.25%	(\$25,056)	(\$3,657,401)	31
18 Estimate	Jan-24	(\$3,657,401)	\$0	\$153,745	(\$3,811,146)	(\$3,734,274)	8.25%	(\$26,094)	(\$3,837,240)	31
19 Estimate	Feb-24	(\$3,837,240)	\$0	\$156,023	(\$3,993,263)	(\$3,915,252)	8.25%	(\$25,594)	(\$4,018,857)	29
19 Estimate	Mar-24	(\$3,837,240)	\$0	\$132,317	(\$3,969,557)	(\$3,903,399)	8.25%	(\$27,276)	(\$3,996,833)	31
20 Estimate	Apr-24	(\$3,996,833)	\$0	\$86,114	(\$4,082,947)	(\$4,039,890)	8.25%	(\$27,319)	(\$4,110,266)	30
21 Estimate	May-24	(\$4,110,266)	\$0	\$0	(\$4,110,266)	(\$4,110,266)	8.25%	(\$28,721)	(\$4,138,987)	31
22 Estimate	Jun-24	(\$4,138,987)	\$0	\$0	(\$4,138,987)	(\$4,138,987)	8.25%	(\$27,989)	(\$4,166,976)	30
23 Estimate	Jul-24	(\$4,166,976)	\$0	\$0	(\$4,166,976)	(\$4,166,976)	8.25%	(\$29,118)	(\$4,196,094)	31
24 Estimate	Aug-24	(\$4,196,094)	\$0	\$0	(\$4,196,094)	(\$4,196,094)	8.25%	(\$29,321)	(\$4,225,415)	31
25 Estimate	Sep-24	(\$4,225,415)	\$0	\$0	(\$4,225,415)	(\$4,225,415)	8.25%	(\$28,574)	(\$4,253,988)	30
26 Estimate	Oct-24	(\$4,253,988)	\$0	\$0	(\$4,253,988)	(\$4,253,988)	8.25%	(\$29,726)	(\$4,283,714)	31
27 Total			(\$3,246,301)	\$696,671				(\$522,358)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-5 and R-10**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-1 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ 20,032	\$0	\$20,032	\$10,016	4.00%	\$34	\$20,066	31
2 Actual	Sep-22	\$20,066	\$ (199,103)	\$0	(\$179,038)	(\$79,486)	4.00%	(\$261)	(\$179,299)	30
3 Actual	Oct-22	(\$179,299)	\$ (161,665)	\$0	(\$340,964)	(\$260,132)	5.50%	(\$1,215)	(\$342,179)	31
4 Actual	Nov-22	(\$342,179)	\$0	\$0	(\$342,179)	(\$342,179)	5.50%	(\$1,547)	(\$343,726)	30
5 Actual	Dec-22	(\$343,726)	\$0	\$0	(\$343,726)	(\$343,726)	5.50%	(\$1,606)	(\$345,332)	31
6 Actual	Jan-23	(\$345,332)	\$0	\$0	(\$345,332)	(\$345,332)	7.00%	(\$2,053)	(\$347,385)	31
7 Actual	Feb-23	(\$347,384.86)	\$0	\$0	(\$347,385)	(\$347,385)	7.00%	(\$1,865)	(\$349,250)	28
8 Actual	Mar-23	(\$349,250.27)	\$0	\$0	(\$349,250)	(\$349,250)	7.00%	(\$2,076)	(\$351,327)	31
9 Actual	Apr-23	(\$351,326.63)	\$0	\$0	(\$351,327)	(\$351,327)	7.75%	(\$2,238)	(\$353,565)	30
10 Actual	May-23	(\$353,564.53)	\$ 15,620	\$0	(\$337,945)	(\$345,755)	7.75%	(\$2,276)	(\$340,221)	31
11 Actual	Jun-23	(\$340,220.62)	\$ (223,042)	\$0	(\$563,263)	(\$451,742)	7.75%	(\$2,878)	(\$566,140)	30
12 Actual	Jul-23	(\$566,140)	\$ (136)	\$0	(\$566,277)	(\$566,209)	8.25%	(\$3,967)	(\$570,244)	31
13 Estimate	Aug-23	(\$570,244)	\$0	\$0	(\$570,244)	(\$570,244)	8.25%	(\$3,996)	(\$574,240)	31
14 Estimate	Sep-23	(\$574,240)	\$0	\$0	(\$574,240)	(\$574,240)	8.25%	(\$3,894)	(\$578,133)	30
15 Estimate	Oct-23	(\$578,133)	\$0	\$0	(\$578,133)	(\$578,133)	8.25%	(\$4,051)	(\$582,184)	31
16 Estimate	Nov-23	(\$582,184)	\$0	\$0	(\$582,184)	(\$582,184)	8.25%	(\$3,948)	(\$586,132)	30
17 Estimate	Dec-23	(\$586,132)	\$0	\$0	(\$586,132)	(\$586,132)	8.25%	(\$4,107)	(\$590,239)	31
18 Estimate	Jan-24	(\$590,239)	\$0	\$0	(\$590,239)	(\$590,239)	8.25%	(\$4,124)	(\$594,363)	31
19 Estimate	Feb-24	(\$594,363)	\$0	\$0	(\$594,363)	(\$594,363)	8.25%	(\$3,885)	(\$598,249)	29
20 Estimate	Mar-24	(\$594,363)	\$0	\$0	(\$594,363)	(\$594,363)	8.25%	(\$4,153)	(\$598,517)	31
21 Estimate	Apr-24	(\$598,517)	\$0	\$0	(\$598,517)	(\$598,517)	8.25%	(\$4,047)	(\$602,564)	30
22 Estimate	May-24	(\$602,564)	\$0	\$113,067	(\$715,631)	(\$659,098)	8.25%	(\$4,606)	(\$720,237)	31
23 Estimate	Jun-24	(\$720,237)	\$0	\$48,325	(\$768,562)	(\$744,399)	8.25%	(\$5,034)	(\$773,596)	30
24 Estimate	Jul-24	(\$773,596)	\$0	\$23,327	(\$796,923)	(\$785,259)	8.25%	(\$5,487)	(\$802,410)	31
25 Estimate	Aug-24	(\$802,410)	\$0	\$23,103	(\$825,513)	(\$813,962)	8.25%	(\$5,688)	(\$831,201)	31
26 Estimate	Sep-24	(\$831,201)	\$0	\$22,937	(\$854,138)	(\$842,669)	8.25%	(\$5,698)	(\$859,836)	30
27 Estimate	Oct-24	(\$859,836)	\$0	\$51,042	(\$910,879)	(\$885,357)	8.25%	(\$6,187)	(\$917,065)	31
28 Total			(\$548,296)	\$281,802				(\$90,853)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-6**  
**Peak Period - November to April**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-1 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0	\$0	\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$4,476	\$0	\$4,476	\$2,238	5.50%	\$10	\$4,486	30
5 Actual	Dec-22	\$4,486	(\$11,714)	\$0	(\$7,228)	(\$1,371)	5.50%	(\$6)	(\$7,234)	31
6 Actual	Jan-23	(\$7,234)	\$895	\$0	(\$6,339)	(\$6,787)	7.00%	(\$40)	(\$6,379)	31
7 Actual	Feb-23	(\$6,379)	\$168	\$0	(\$6,211)	(\$6,295)	7.00%	(\$34)	(\$6,245)	28
8 Actual	Mar-23	(\$6,245)	(\$1,431)	\$0	(\$7,676)	(\$6,960)	7.00%	(\$41)	(\$7,717)	31
9 Actual	Apr-23	(\$7,717)	(\$943)	\$0	(\$8,660)	(\$8,189)	7.75%	(\$52)	(\$8,713)	30
10 Actual	May-23	(\$8,713)	\$0	\$0	(\$8,713)	(\$8,713)	7.75%	(\$57)	(\$8,770)	31
11 Actual	Jun-23	(\$8,770)	\$0	\$0	(\$8,770)	(\$8,770)	7.75%	(\$56)	(\$8,826)	30
12 Actual	Jul-23	(\$8,826)	\$0	\$0	(\$8,826)	(\$8,826)	8.25%	(\$62)	(\$8,888)	31
13 Estimate	Aug-23	(\$8,888)	\$0	\$0	(\$8,888)	(\$8,888)	8.25%	(\$62)	(\$8,950)	31
14 Estimate	Sep-23	(\$8,950)	\$0	\$0	(\$8,950)	(\$8,950)	8.25%	(\$61)	(\$9,011)	30
15 Estimate	Oct-23	(\$9,011)	\$0	\$0	(\$9,011)	(\$9,011)	8.25%	(\$63)	(\$9,074)	31
16 Estimate	Nov-23	(\$9,074)	\$0	\$954	(\$10,028)	(\$9,551)	8.25%	(\$65)	(\$10,093)	30
17 Estimate	Dec-23	(\$10,093)	\$0	\$1,467	(\$11,560)	(\$10,826)	8.25%	(\$76)	(\$11,636)	31
18 Estimate	Jan-24	(\$11,636)	\$0	\$1,802	(\$13,438)	(\$12,537)	8.25%	(\$88)	(\$13,526)	31
19 Estimate	Feb-24	(\$13,526)	\$0	\$1,822	(\$15,347)	(\$14,437)	8.25%	(\$94)	(\$15,442)	29
20 Estimate	Mar-24	(\$15,442)	\$0	\$1,488	(\$16,930)	(\$16,186)	8.25%	(\$113)	(\$17,043)	31
21 Estimate	Apr-24	(\$17,043)	\$0	\$1,185	(\$18,228)	(\$17,636)	8.25%	(\$119)	(\$18,348)	30
22 Estimate	May-24	(\$18,348)	\$0	\$0	(\$18,348)	(\$18,348)	8.25%	(\$128)	(\$18,476)	31
23 Estimate	Jun-24	(\$18,476)	\$0	\$0	(\$18,476)	(\$18,476)	8.25%	(\$125)	(\$18,601)	30
24 Estimate	Jul-24	(\$18,601)	\$0	\$0	(\$18,601)	(\$18,601)	8.25%	(\$130)	(\$18,731)	31
25 Estimate	Aug-24	(\$18,731)	\$0	\$0	(\$18,731)	(\$18,731)	8.25%	(\$131)	(\$18,862)	31
26 Estimate	Sep-24	(\$18,862)	\$0	\$0	(\$18,862)	(\$18,862)	8.25%	(\$128)	(\$18,989)	30
27 Estimate	Oct-24	(\$18,989)	<u>\$0</u>	<u>\$0</u>	(\$18,989)	(\$18,989)	8.25%	<u>(\$133)</u>	(\$19,122)	31
28 Total			(\$8,549)	\$8,719				(\$1,854)		

Northern Utilities, Inc.  
 Revenue Decoupling Factor Reconciliation  
 Residential Heating - R-6  
 Off Peak Period - May to October

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-1 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ (2,728)	\$0	(\$2,728)	(\$1,364)	4.00%	(\$5)	(\$2,733)	31
2 Actual	Sep-22	(\$2,733)	\$ (1,717)	\$0	(\$4,450)	(\$3,591)	4.00%	(\$12)	(\$4,461)	30
3 Actual	Oct-22	(\$4,461)	\$ 376	\$0	(\$4,085)	(\$4,273)	5.50%	(\$20)	(\$4,105)	31
4 Actual	Nov-22	(\$4,105)	\$0	\$0	(\$4,105)	(\$4,105)	5.50%	(\$19)	(\$4,124)	30
5 Actual	Dec-22	(\$4,124)	\$0	\$0	(\$4,124)	(\$4,124)	5.50%	(\$19)	(\$4,143)	31
6 Actual	Jan-23	(\$4,143)	\$0	\$0	(\$4,143)	(\$4,143)	7.00%	(\$25)	(\$4,168)	31
7 Actual	Feb-23	(\$4,168)	\$0	\$0	(\$4,168)	(\$4,168)	7.00%	(\$22)	(\$4,190)	28
8 Actual	Mar-23	(\$4,190)	\$0	\$0	(\$4,190)	(\$4,190)	7.00%	(\$25)	(\$4,215)	31
9 Actual	Apr-23	(\$4,215)	\$0	\$0	(\$4,215)	(\$4,215)	7.75%	(\$27)	(\$4,242)	30
10 Actual	May-23	(\$4,242)	\$ (504)	\$0	(\$4,746)	(\$4,494)	7.75%	(\$30)	(\$4,775)	31
11 Actual	Jun-23	(\$4,775)	\$ (2,315)	\$0	(\$7,090)	(\$5,933)	7.75%	(\$38)	(\$7,128)	30
12 Actual	Jul-23	(\$7,128)	\$ 207	\$0	(\$6,921)	(\$7,025)	8.25%	(\$49)	(\$6,970)	31
13 Estimate	Aug-23	(\$6,970)	<u>\$0</u>	\$0	(\$6,970)	(\$6,970)	8.25%	(\$49)	(\$7,019)	31
14 Estimate	Sep-23	(\$7,019)	<u>\$0</u>	\$0	(\$7,019)	(\$7,019)	8.25%	(\$48)	(\$7,067)	30
15 Estimate	Oct-23	(\$7,067)	<u>\$0</u>	\$0	(\$7,067)	(\$7,067)	8.25%	(\$50)	(\$7,116)	31
16 Estimate	Nov-23	(\$7,116)	<u>\$0</u>	\$0	(\$7,116)	(\$7,116)	8.25%	(\$48)	(\$7,165)	30
17 Estimate	Dec-23	(\$7,165)	<u>\$0</u>	\$0	(\$7,165)	(\$7,165)	8.25%	(\$50)	(\$7,215)	31
18 Estimate	Jan-24	(\$7,215)	<u>\$0</u>	\$0	(\$7,215)	(\$7,215)	8.25%	(\$50)	(\$7,265)	31
19 Estimate	Feb-24	(\$7,265)	<u>\$0</u>	\$0	(\$7,265)	(\$7,265)	8.25%	(\$47)	(\$7,313)	29
20 Estimate	Mar-24	(\$7,265)	<u>\$0</u>	\$0	(\$7,265)	(\$7,265)	8.25%	(\$51)	(\$7,316)	31
21 Estimate	Apr-24	(\$7,316)	<u>\$0</u>	\$0	(\$7,316)	(\$7,316)	8.25%	(\$49)	(\$7,365)	30
22 Estimate	May-24	(\$7,365)	<u>\$0</u>	\$1,498	(\$8,864)	(\$8,115)	8.25%	(\$57)	(\$8,920)	31
23 Estimate	Jun-24	(\$8,920)	<u>\$0</u>	\$1,214	(\$10,134)	(\$9,527)	8.25%	(\$64)	(\$10,199)	30
24 Estimate	Jul-24	(\$10,199)	<u>\$0</u>	\$1,079	(\$11,278)	(\$10,738)	8.25%	(\$75)	(\$11,353)	31
25 Estimate	Aug-24	(\$11,353)	<u>\$0</u>	\$1,077	(\$12,430)	(\$11,892)	8.25%	(\$83)	(\$12,513)	31
26 Estimate	Sep-24	(\$12,513)	<u>\$0</u>	\$1,064	(\$13,577)	(\$13,045)	8.25%	(\$88)	(\$13,665)	30
27 Estimate	Oct-24	(\$13,665)	<u>\$0</u>	<u>\$1,135</u>	(\$14,801)	(\$14,233)	8.25%	<u>(\$99)</u>	(\$14,900)	31
28 Total			(\$6,681)	\$7,068				(\$1,199)		

Northern Utilities, Inc.  
 Revenue Decoupling Factor Reconciliation  
 C&I High Load Factor - G-50, G-51, G-52  
 Peak Period - November to April

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0	\$0	\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$56,436	\$0	\$56,436	\$28,218	5.50%	\$128	\$56,564	30
5 Actual	Dec-22	\$56,564	(\$22,488)	\$0	\$34,075	\$45,320	5.50%	\$212	\$34,287	31
6 Actual	Jan-23	\$34,287	\$53,107	\$0	\$87,395	\$60,841	7.00%	\$362	\$87,756	31
7 Actual	Feb-23	\$87,756	(\$14,633)	\$0	\$73,123	\$80,440	7.00%	\$432	\$73,555	28
8 Actual	Mar-23	\$73,555	\$65,809	\$0	\$139,364	\$106,459	7.00%	\$633	\$139,997	31
9 Actual	Apr-23	\$139,997	\$12,349	\$0	\$152,345	\$146,171	7.75%	\$931	\$153,277	30
10 Actual	May-23	\$153,277	\$0	\$0	\$153,277	\$153,277	7.75%	\$1,009	\$154,285	31
11 Actual	Jun-23	\$154,285	\$0	\$0	\$154,285	\$154,285	7.75%	\$983	\$155,268	30
12 Actual	Jul-23	\$155,268	\$0	\$0	\$155,268	\$155,268	8.25%	\$1,088	\$156,356	31
13 Estimate	Aug-23	\$156,356	\$0	\$0	\$156,356	\$156,356	8.25%	\$1,096	\$157,452	31
14 Estimate	Sep-23	\$157,452	\$0	\$0	\$157,452	\$157,452	8.25%	\$1,068	\$158,519	30
15 Estimate	Oct-23	\$158,519	\$0	\$0	\$158,519	\$158,519	8.25%	\$1,111	\$159,630	31
16 Estimate	Nov-23	\$159,630	\$0	(\$22,741)	\$182,371	\$171,001	8.25%	\$1,160	\$183,531	30
17 Estimate	Dec-23	\$183,531	\$0	(\$24,852)	\$208,383	\$195,957	8.25%	\$1,373	\$209,756	31
18 Estimate	Jan-24	\$209,756	\$0	(\$27,757)	\$237,512	\$223,634	8.25%	\$1,567	\$239,079	31
19 Estimate	Feb-24	\$239,079	\$0	(\$26,563)	\$265,642	\$252,361	8.25%	\$1,654	\$267,297	29
20 Estimate	Mar-24	\$267,297	\$0	(\$25,784)	\$293,081	\$280,189	8.25%	\$1,963	\$295,044	31
21 Estimate	Apr-24	\$295,044	\$0	(\$23,841)	\$318,886	\$306,965	8.25%	\$2,081	\$320,967	30
22 Estimate	May-24	\$320,967	\$0	\$0	\$320,967	\$320,967	8.25%	\$2,249	\$323,216	31
23 Estimate	Jun-24	\$323,216	\$0	\$0	\$323,216	\$323,216	8.25%	\$2,192	\$325,408	30
24 Estimate	Jul-24	\$325,408	\$0	\$0	\$325,408	\$325,408	8.25%	\$2,280	\$327,688	31
25 Estimate	Aug-24	\$327,688	\$0	\$0	\$327,688	\$327,688	8.25%	\$2,296	\$329,984	31
26 Estimate	Sep-24	\$329,984	\$0	\$0	\$329,984	\$329,984	8.25%	\$2,238	\$332,221	30
27 Estimate	Oct-24	\$332,221	\$0	\$0	\$332,221	\$332,221	8.25%	\$2,328	\$334,549	31
28 Total			\$150,580	(\$151,538)				\$32,431		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**C&I High Load Factor - G-50, G-51, G-52**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ 18,233	\$0	\$18,233	\$9,116	4.00%	\$31	\$18,263	31
2 Actual	Sep-22	\$18,263	\$ (10,159)	\$0	\$8,105	\$13,184	4.00%	\$43	\$8,148	30
3 Actual	Oct-22	\$8,148	\$ 10,297	\$0	\$18,444	\$13,296	5.50%	\$62	\$18,507	31
4 Actual	Nov-22	\$18,507	\$0	\$0	\$18,507	\$18,507	5.50%	\$84	\$18,590	30
5 Actual	Dec-22	\$18,590	\$0	\$0	\$18,590	\$18,590	5.50%	\$87	\$18,677	31
6 Actual	Jan-23	\$18,677	\$0	\$0	\$18,677	\$18,677	7.00%	\$111	\$18,788	31
7 Actual	Feb-23	\$18,788	\$0	\$0	\$18,788	\$18,788	7.00%	\$101	\$18,889	28
8 Actual	Mar-23	\$18,889	\$0	\$0	\$18,889	\$18,889	7.00%	\$112	\$19,001	31
9 Actual	Apr-23	\$19,001	\$0	\$0	\$19,001	\$19,001	7.75%	\$121	\$19,122	30
10 Actual	May-23	\$19,122	\$ 26,775	\$0	\$45,897	\$32,510	7.75%	\$214	\$46,111	31
11 Actual	Jun-23	\$46,111	\$ (5,406)	\$0	\$40,705	\$43,408	7.75%	\$277	\$40,981	30
12 Actual	Jul-23	\$40,981	\$ (2,149)	\$0	\$38,832	\$39,907	8.25%	\$280	\$39,112	31
13 Estimate	Aug-23	\$39,112	\$0	\$0	\$39,112	\$39,112	8.25%	\$274	\$39,386	31
14 Estimate	Sep-23	\$39,386	\$0	\$0	\$39,386	\$39,386	8.25%	\$267	\$39,653	30
15 Estimate	Oct-23	\$39,653	\$0	\$0	\$39,653	\$39,653	8.25%	\$278	\$39,931	31
16 Estimate	Nov-23	\$39,931	\$0	\$0	\$39,931	\$39,931	8.25%	\$271	\$40,201	30
17 Estimate	Dec-23	\$40,201	\$0	\$0	\$40,201	\$40,201	8.25%	\$282	\$40,483	31
18 Estimate	Jan-24	\$40,483	\$0	\$0	\$40,483	\$40,483	8.25%	\$283	\$40,766	31
19 Estimate	Feb-24	\$40,766	\$0	\$0	\$40,766	\$40,766	8.25%	\$266	\$41,033	29
20 Estimate	Mar-24	\$40,766	\$0	\$0	\$40,766	\$40,766	8.25%	\$285	\$41,051	31
21 Estimate	Apr-24	\$41,051	\$0	\$0	\$41,051	\$41,051	8.25%	\$278	\$41,329	30
22 Estimate	May-24	\$41,329	\$0	(\$7,024)	\$34,304	\$37,816	8.25%	\$264	\$34,569	31
23 Estimate	Jun-24	\$34,569	\$0	(\$6,389)	\$28,180	\$31,374	8.25%	\$212	\$28,392	30
24 Estimate	Jul-24	\$28,392	\$0	(\$6,614)	\$21,779	\$25,085	8.25%	\$175	\$21,954	31
25 Estimate	Aug-24	\$21,954	\$0	(\$6,605)	\$15,349	\$18,651	8.25%	\$130	\$15,479	31
26 Estimate	Sep-24	\$15,479	\$0	(\$6,634)	\$8,845	\$12,162	8.25%	\$82	\$8,927	30
27 Estimate	Oct-24	\$8,927	\$0	(\$6,854)	\$2,074	\$5,500	8.25%	\$38	\$2,112	31
28 Total			\$37,589	(\$40,119)				\$4,908		

Northern Utilities, Inc.  
 Revenue Decoupling Factor Reconciliation  
 C&I Low Load Factor - G-40, G-41, G-42  
 Peak Period - November to April

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-1 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0		\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0		\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0		\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$556,984	\$0	\$556,984	\$278,492	5.50%	\$1,259	\$558,243	30
5 Actual	Dec-22	\$558,243	(\$661,315)	\$0	(\$103,072)	\$227,586	5.50%	\$1,063	(\$102,009)	31
6 Actual	Jan-23	(\$102,009)	(\$184,237)	\$0	(\$286,246)	(\$194,127)	7.00%	(\$1,154)	(\$287,400)	31
7 Actual	Feb-23	(\$287,400)	(\$152,651)	\$0	(\$440,050)	(\$363,725)	7.00%	(\$1,953)	(\$442,003)	28
8 Actual	Mar-23	(\$442,003)	(\$26,918)	\$0	(\$468,921)	(\$455,462)	7.00%	(\$2,708)	(\$471,629)	31
9 Actual	Apr-23	(\$471,629)	(\$219,860)	\$0	(\$691,489)	(\$581,559)	7.75%	(\$3,704)	(\$695,193)	30
10 Actual	May-23	(\$695,193)		\$0	(\$695,193)	(\$695,193)	7.75%	(\$4,576)	(\$699,769)	31
11 Actual	Jun-23	(\$699,769)		\$0	(\$699,769)	(\$699,769)	7.75%	(\$4,457)	(\$704,227)	30
12 Actual	Jul-23	(\$704,227)		\$0	(\$704,227)	(\$704,227)	8.25%	(\$4,934)	(\$709,161)	31
13 Estimate	Aug-23	(\$709,161)		\$0	(\$709,161)	(\$709,161)	8.25%	(\$4,969)	(\$714,130)	31
14 Estimate	Sep-23	(\$714,130)		\$0	(\$714,130)	(\$714,130)	8.25%	(\$4,842)	(\$718,972)	30
15 Estimate	Oct-23	(\$718,972)		\$0	(\$718,972)	(\$718,972)	8.25%	(\$5,038)	(\$724,010)	31
16 Estimate	Nov-23	(\$724,010)		\$37,587	(\$761,597)	(\$742,803)	8.25%	(\$5,037)	(\$766,634)	30
17 Estimate	Dec-23	(\$766,634)		\$67,238	(\$833,871)	(\$800,253)	8.25%	(\$5,607)	(\$839,479)	31
18 Estimate	Jan-24	(\$839,479)		\$89,981	(\$929,459)	(\$884,469)	8.25%	(\$6,180)	(\$935,640)	31
19 Estimate	Feb-24	(\$935,640)		\$90,014	(\$1,025,654)	(\$980,647)	8.25%	(\$6,410)	(\$1,032,064)	29
19 Estimate	Mar-24	(\$935,640)		\$76,752	(\$1,012,392)	(\$974,016)	8.25%	(\$6,806)	(\$1,019,198)	31
20 Estimate	Apr-24	(\$1,019,198)		\$49,777	(\$1,068,975)	(\$1,044,087)	8.25%	(\$7,060)	(\$1,076,036)	30
21 Estimate	May-24	(\$1,076,036)		\$0	(\$1,076,036)	(\$1,076,036)	8.25%	(\$7,519)	(\$1,083,555)	31
22 Estimate	Jun-24	(\$1,083,555)		\$0	(\$1,083,555)	(\$1,083,555)	8.25%	(\$7,327)	(\$1,090,882)	30
23 Estimate	Jul-24	(\$1,090,882)		\$0	(\$1,090,882)	(\$1,090,882)	8.25%	(\$7,623)	(\$1,098,505)	31
24 Estimate	Aug-24	(\$1,098,505)		\$0	(\$1,098,505)	(\$1,098,505)	8.25%	(\$7,676)	(\$1,106,181)	31
25 Estimate	Sep-24	(\$1,106,181)		\$0	(\$1,106,181)	(\$1,106,181)	8.25%	(\$7,480)	(\$1,113,661)	30
26 Estimate	Oct-24	(\$1,113,661)		\$0	(\$1,113,661)	(\$1,113,661)	8.25%	(\$7,782)	(\$1,121,443)	31
27 Total			(\$687,996)	\$411,349				(\$118,523)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**C&I Low Load Factor - G-40, G-41, G-42**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
New Hampshire Division  
DG 23-XXX RDAF Filing  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ 62,744	\$0	\$62,744	\$31,372	4.00%	\$107	\$62,851	31
2 Actual	Sep-22	\$62,851	\$ (54,815)	\$0	\$8,036	\$35,443	4.00%	\$117	\$8,153	30
3 Actual	Oct-22	\$8,153	\$ (36,018)	\$0	(\$27,866)	(\$9,857)	5.50%	(\$46)	(\$27,912)	31
4 Actual	Nov-22	(\$27,912)	\$0	\$0	(\$27,912)	(\$27,912)	5.50%	(\$126)	(\$28,038)	30
5 Actual	Dec-22	(\$28,038)	\$0	\$0	(\$28,038)	(\$28,038)	5.50%	(\$131)	(\$28,169)	31
6 Actual	Jan-23	(\$28,169)	\$0	\$0	(\$28,169)	(\$28,169)	7.00%	(\$167)	(\$28,337)	31
7 Actual	Feb-23	(\$28,337)	\$0	\$0	(\$28,337)	(\$28,337)	7.00%	(\$152)	(\$28,489)	28
8 Actual	Mar-23	(\$28,489)	\$0	\$0	(\$28,489)	(\$28,489)	7.00%	(\$169)	(\$28,658)	31
9 Actual	Apr-23	(\$28,658)	\$0	\$0	(\$28,658)	(\$28,658)	7.75%	(\$183)	(\$28,841)	30
10 Actual	May-23	(\$28,841)	\$ 118,658	\$0	\$89,817	\$30,488	7.75%	\$201	\$90,018	31
11 Actual	Jun-23	\$90,018	\$ (81,110)	\$0	\$8,908	\$49,463	7.75%	\$315	\$9,223	30
12 Actual	Jul-23	\$9,223	\$ (13,064)	\$0	(\$3,842)	\$2,690	8.25%	\$19	(\$3,823)	31
13 Estimate	Aug-23	(\$3,823)	\$0	\$0	(\$3,823)	(\$3,823)	8.25%	(\$27)	(\$3,850)	31
14 Estimate	Sep-23	(\$3,850)	\$0	\$0	(\$3,850)	(\$3,850)	8.25%	(\$26)	(\$3,876)	30
15 Estimate	Oct-23	(\$3,876)	\$0	\$0	(\$3,876)	(\$3,876)	8.25%	(\$27)	(\$3,903)	31
16 Estimate	Nov-23	(\$3,903)	\$0	\$0	(\$3,903)	(\$3,903)	8.25%	(\$26)	(\$3,929)	30
17 Estimate	Dec-23	(\$3,929)	\$0	\$0	(\$3,929)	(\$3,929)	8.25%	(\$28)	(\$3,957)	31
18 Estimate	Jan-24	(\$3,957)	\$0	\$0	(\$3,957)	(\$3,957)	8.25%	(\$28)	(\$3,985)	31
19 Estimate	Feb-24	(\$3,985)	\$0	\$0	(\$3,985)	(\$3,985)	8.25%	(\$26)	(\$4,011)	29
20 Estimate	Mar-24	(\$3,985)	\$0	\$0	(\$3,985)	(\$3,985)	8.25%	(\$28)	(\$4,012)	31
21 Estimate	Apr-24	(\$4,012)	\$0	\$0	(\$4,012)	(\$4,012)	8.25%	(\$27)	(\$4,040)	30
22 Estimate	May-24	(\$4,040)	\$0	\$1,296	(\$5,335)	(\$4,688)	8.25%	(\$33)	(\$5,368)	31
23 Estimate	Jun-24	(\$5,368)	\$0	\$627	(\$5,995)	(\$5,682)	8.25%	(\$38)	(\$6,034)	30
24 Estimate	Jul-24	(\$6,034)	\$0	\$427	(\$6,461)	(\$6,247)	8.25%	(\$44)	(\$6,504)	31
25 Estimate	Aug-24	(\$6,504)	\$0	\$427	(\$6,931)	(\$6,718)	8.25%	(\$47)	(\$6,978)	31
26 Estimate	Sep-24	(\$6,978)	\$0	\$542	(\$7,520)	(\$7,249)	8.25%	(\$49)	(\$7,569)	30
27 Estimate	Oct-24	(\$7,569)	<u>\$0</u>	<u>\$820</u>	(\$8,389)	(\$7,979)	8.25%	<u>(\$56)</u>	(\$8,445)	31
28 Total			(\$3,606)	\$4,139				(\$726)		

Northern Utilities, Inc.  
Calculation of the Monthly Revenue Variance & Cap - Peak Period

Northern Utilities, Inc.  
New Hampshire Division  
DG 23-XXX RDAF Filing  
Attachment SED-1 RDAF  
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Actual Distribution Revenues	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
November	63,599	2,772,857	1,049,347	112,869	697,960	157,276	253,813	327,145	5,434,867
December	57,379	2,311,208	451,892	87,888	614,651	138,898	172,246	336,947	4,171,107
January	71,957	3,510,773	878,418	102,967	851,489	161,630	176,395	364,883	6,118,511
February	66,627	3,080,713	852,499	94,966	749,967	146,732	172,431	341,805	5,505,741
March	58,334	3,019,889	783,304	107,963	749,363	162,362	168,459	360,958	5,410,631
April (includes prorated May)	50,682	1,688,328	586,793	93,525	412,359	128,871	58,354	323,643	3,342,555
<b>Total - Peak</b>	<b>\$ 368,576</b>	<b>\$ 16,383,768</b>	<b>\$ 4,602,252</b>	<b>\$ 600,178</b>	<b>\$ 4,075,789</b>	<b>\$ 895,769</b>	<b>\$ 1,001,698</b>	<b>\$ 2,055,382</b>	<b>\$ 29,983,413</b>

Actual Customer Counts	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	1,278	27,755	5,224	822	690	279	30	34
December	1,251	27,903	5,285	817	690	280	30	33
January	1,227	28,030	5,337	809	695	278	29	36
February	1,245	28,033	5,341	805	698	277	29	36
March	1,196	28,138	5,356	811	701	278	29	36
April (includes prorated May)	1,202	28,091	5,358	811	702	278	29	36

Actual Monthly Revenue Per Customer	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	49.76	99.90	200.87	137.31	1,011.54	563.71	8,460.43	9,621.92
December	45.87	82.83	85.50	107.57	890.80	496.07	5,741.53	10,210.53
January	58.64	125.25	164.59	127.28	1,225.16	581.40	6,082.59	10,135.64
February	53.52	109.90	159.61	117.97	1,074.45	529.72	5,945.90	9,494.58
March	48.77	107.32	146.25	133.12	1,068.99	584.04	5,808.93	10,026.60
April (includes prorated May)	42.16	60.10	109.52	115.32	587.41	463.56	2,012.22	8,990.10
<b>Total - Peak</b>	<b>\$ 298.73</b>	<b>\$ 585.31</b>	<b>\$ 866.34</b>	<b>\$ 738.58</b>	<b>\$ 5,858.35</b>	<b>\$ 3,218.50</b>	<b>\$ 34,051.60</b>	<b>\$ 58,479.36</b>

Authorized Monthly Revenue Per Customer (DG 21-104)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	46.26	91.96	134.15	115.99	841.30	504.61	5,427.24	8,962.53
December	55.23	132.22	168.98	124.42	1,159.60	569.52	6,897.34	9,851.53
January	57.91	148.33	182.83	127.04	1,278.48	589.36	7,801.39	8,604.40
February	53.38	134.23	170.49	123.47	1,160.86	561.25	7,127.11	9,535.37
March	49.97	116.73	154.74	118.57	1,012.75	543.47	6,529.00	8,839.80
April (includes prorated May)	42.95	77.73	121.80	106.59	684.19	470.36	4,981.99	8,791.23
<b>Total</b>	<b>\$ 305.71</b>	<b>\$ 701.19</b>	<b>\$ 932.98</b>	<b>\$ 716.08</b>	<b>\$ 6,137.19</b>	<b>\$ 3,238.58</b>	<b>\$ 38,764.07</b>	<b>\$ 54,584.87</b>

Revenue per Customer Difference Actual - Authorized	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	3.50	7.95	66.72	21.32	170.23	59.10	3,033.20	659.39
December	(9.36)	(49.39)	(83.48)	(16.85)	(268.80)	(73.46)	(1,155.82)	358.99
January	0.73	(23.08)	(18.24)	0.24	(53.32)	(7.96)	(1,718.81)	1,531.24
February	0.13	(24.34)	(10.88)	(5.50)	(86.41)	(31.53)	(1,181.21)	(40.79)
March	(1.20)	(9.40)	(8.49)	14.56	56.24	40.57	(720.06)	1,186.80
April (includes prorated May)	(0.78)	(17.62)	(12.28)	8.73	(96.78)	(6.80)	(2,969.77)	198.87

Revenue Difference (Revenue Per Customer Difference * Actual # Customers)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	4,476	220,550	348,527	17,528	117,461	16,489	90,996	22,419
December	(11,714)	(1,378,058)	(441,166)	(13,766)	(185,475)	(20,569)	(34,675)	11,847
January	895	(646,873)	(97,337)	195	(37,054)	(2,212)	(49,845)	55,124
February	168	(682,231)	(58,084)	(4,430)	(60,312)	(8,735)	(34,255)	(1,468)
March	(1,431)	(264,632)	(45,459)	11,807	39,423	11,277	(20,882)	42,725
April (includes prorated May)	(943)	(495,058)	(65,794)	7,080	(67,942)	(1,890)	(86,123)	7,159
<b>Total</b>	<b>\$ (8,549)</b>	<b>\$ (3,246,301)</b>	<b>\$ (359,312)</b>	<b>\$ 18,413</b>	<b>\$ (193,899)</b>	<b>\$ (5,640)</b>	<b>\$ (134,784)</b>	<b>\$ 137,806</b>

Calculation of the Cap by Customer Group	Actual Distribution Revenues	4.25% cap
Residential Heating - R5, R10	\$ 16,383,768	\$696,310
Residential Non-Heat - R6	\$ 368,576	\$15,664
C&I High Load Factor - G-50, G-51, G-52	\$ 3,551,329	\$150,931
C&I Low Load Factor - G-40, G-41, G-43	\$ 9,679,739	\$411,389

Northern Utilities, Inc.  
 Calculation of the Monthly Revenue Variance & Cap - Off-Peak Period

Northern Utilities, Inc.  
 New Hampshire Division  
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Actual/Estimated Distribution Revenues (Actual Aug-Oct 2022, May-Jul 2023, Est Aug-Oct 2023)	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
August 2022	\$ 42,215	\$ 914,209	\$ 441,261	\$ 99,885	\$ 228,593	\$ 118,338	\$ 98,219	\$ 185,516	\$ 2,128,236
September	\$ 46,701	\$ 917,565	\$ 426,199	\$ 95,669	\$ 238,890	\$ 117,911	\$ 89,247	\$ 193,298	\$ 2,125,479
October (includes prorated Nov)	\$ 52,862	\$ 1,474,500	\$ 537,592	\$ 94,958	\$ 399,843	\$ 137,598	\$ 81,870	\$ 208,396	\$ 2,987,620
May- 2023	\$ 48,671	\$ 1,564,747	\$ 564,721	\$ 101,305	\$ 413,686	\$ 137,200	\$ 134,707	\$ 209,535	\$ 3,174,572
June	\$ 42,764	\$ 864,918	\$ 434,402	\$ 99,247	\$ 228,384	\$ 116,248	\$ 67,273	\$ 193,790	\$ 2,047,026
July	\$ 43,758	\$ 893,070	\$ 435,117	\$ 99,023	\$ 215,034	\$ 119,659	\$ 64,844	\$ 189,473	\$ 2,059,978
August	\$ 44,650	\$ 924,687	\$ 430,147	\$ 95,317	\$ 221,517	\$ 117,747	\$ 78,369	\$ 196,037	\$ 2,108,471
September	\$ 45,780	\$ 1,144,504	\$ 463,816	\$ 94,626	\$ 264,886	\$ 118,874	\$ 86,529	\$ 211,509	\$ 2,430,523
October	\$ 48,831	\$ 1,683,954	\$ 560,001	\$ 93,126	\$ 386,972	\$ 126,527	\$ 117,474	\$ 216,393	\$ 3,233,278
Total (Aug 22 - Jul 23)	\$ 276,970	\$ 6,629,009	\$ 2,839,292	\$ 590,086	\$ 1,724,430	\$ 746,955	\$ 536,160	\$ 1,180,007	\$ 14,522,910

Actual Customer Counts	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	1,320	27,563	4,906	837	671	267	30	34
September	1,335	27,516	5,047	856	673	270	30	34
October	1,325	27,600	5,089	836	691	278	30	34
May- 2023	1,227	28,154	5,197	819	699	278	29	37
June	1,241	27,971	5,207	834	702	279	29	37
July	1,257	27,997	5,167	839	693	279	29	37
August	1,280	28,084	5,091	850	686	278	29	35
September	1,264	28,211	5,095	850	686	278	29	35
October	1,235	28,419	5,244	837	686	278	29	35

Actual/Estimate Monthly Revenue Per Customer	Residential				Commercial and Industrial				
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
August 2022	\$ 31.98	\$ 33.17	\$ 89.94	\$ 119.34	\$ 340.67	\$ 443.21	\$ 3,273.98	\$ 5,456.36	
September	\$ 34.98	\$ 33.35	\$ 84.45	\$ 111.76	\$ 354.96	\$ 436.71	\$ 2,974.90	\$ 5,685.22	
October	\$ 39.90	\$ 53.42	\$ 105.64	\$ 113.59	\$ 578.64	\$ 494.96	\$ 2,729.00	\$ 6,129.30	
May- 2023	\$ 39.67	\$ 55.58	\$ 108.66	\$ 123.69	\$ 591.83	\$ 493.53	\$ 4,645.06	\$ 5,663.10	
June	\$ 34.46	\$ 30.92	\$ 83.43	\$ 119.00	\$ 325.33	\$ 416.66	\$ 2,319.75	\$ 5,237.56	
July	\$ 34.81	\$ 31.90	\$ 84.21	\$ 118.03	\$ 310.29	\$ 428.88	\$ 2,235.99	\$ 5,120.90	
August	\$ 34.89	\$ 32.93	\$ 84.49	\$ 112.15	\$ 323.02	\$ 423.55	\$ 2,702.37	\$ 5,601.06	
September	\$ 36.22	\$ 40.57	\$ 91.04	\$ 111.28	\$ 386.26	\$ 427.60	\$ 2,983.76	\$ 6,043.11	
October	\$ 39.55	\$ 59.26	\$ 106.79	\$ 111.26	\$ 564.28	\$ 455.13	\$ 4,050.81	\$ 6,182.64	
Est	-	\$ 326.45	\$ 371.09	\$ 838.65	\$ 1,040.09	\$ 3,775.29	\$ 4,020.24	\$ 27,915.63	\$ 51,119.23

Authorized Monthly Revenue Per Customer (DG 21-104)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ 34.05	\$ 32.44	\$ 84.08	\$ 108.68	\$ 318.36	\$ 411.52	\$ 2,641.02	\$ 5,431.42
September	\$ 36.27	\$ 40.58	\$ 91.05	\$ 111.56	\$ 386.39	\$ 428.43	\$ 2,986.26	\$ 6,054.77
October	\$ 39.61	\$ 59.28	\$ 106.81	\$ 111.54	\$ 564.56	\$ 456.07	\$ 4,054.95	\$ 6,194.65
May- 2023	\$ 40.08	\$ 55.02	\$ 102.87	\$ 107.52	\$ 506.97	\$ 458.98	\$ 3,636.48	\$ 5,557.01
June	\$ 36.32	\$ 38.90	\$ 89.45	\$ 108.83	\$ 372.73	\$ 433.83	\$ 2,887.68	\$ 5,483.51
July	\$ 34.65	\$ 31.90	\$ 83.65	\$ 110.39	\$ 314.49	\$ 422.00	\$ 2,685.58	\$ 5,403.99
August	\$ 34.89	\$ 32.93	\$ 84.49	\$ 112.15	\$ 323.02	\$ 423.55	\$ 2,702.37	\$ 5,601.06
September	\$ 36.22	\$ 40.57	\$ 91.04	\$ 111.28	\$ 386.26	\$ 427.60	\$ 2,983.76	\$ 6,043.11
October	\$ 39.55	\$ 59.26	\$ 106.79	\$ 111.26	\$ 564.28	\$ 455.13	\$ 4,050.81	\$ 6,182.64

Revenue per Customer Difference Actual - Authorized	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ (2.07)	\$ 0.73	\$ 5.87	\$ 10.66	\$ 22.32	\$ 31.69	\$ 632.96	\$ 24.93
September	\$ (1.29)	\$ (7.24)	\$ (6.60)	\$ 0.20	\$ (31.42)	\$ 8.28	\$ (11.36)	\$ (369.55)
October	\$ 0.28	\$ (5.86)	\$ (1.17)	\$ 2.04	\$ 14.09	\$ 38.89	\$ (1,325.94)	\$ (65.36)
May- 2023	\$ (0.41)	\$ 0.55	\$ 5.79	\$ 16.17	\$ 84.86	\$ 34.55	\$ 1,008.59	\$ 106.09
June	\$ (1.87)	\$ (7.97)	\$ (6.02)	\$ 10.17	\$ (47.40)	\$ (17.16)	\$ (567.93)	\$ (245.95)
July	\$ 0.16	\$ (0.00)	\$ 0.56	\$ 7.63	\$ (4.20)	\$ 6.89	\$ (449.59)	\$ (283.09)
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Revenue Difference (Revenue Per Customer Difference * Actual # Customers)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ (2,728.47)	\$ 20,031.60	\$ 28,780.19	\$ 8,923.60	\$ 14,975.22	\$ 8,461.23	\$ 18,988.78	\$ 847.70
September	\$ (1,716.59)	\$ (199,103.37)	\$ (33,325.23)	\$ 170.77	\$ (21,148.61)	\$ 2,235.02	\$ (340.85)	\$ (12,564.71)
October	\$ 376.03	\$ (161,665.13)	\$ (5,974.57)	\$ 1,708.21	\$ 9,734.39	\$ 10,810.51	\$ (39,778.30)	\$ (2,222.13)
May- 2023	\$ (503.77)	\$ 15,619.73	\$ 30,093.35	\$ 13,244.68	\$ 59,315.13	\$ 9,604.79	\$ 29,249.04	\$ 3,925.28
June	\$ (2,315.12)	\$ (223,042.31)	\$ (31,364.54)	\$ 8,482.53	\$ (33,275.60)	\$ (4,788.83)	\$ (16,469.84)	\$ (9,100.19)
July	\$ 207.16	\$ (136.19)	\$ 2,881.13	\$ 6,403.25	\$ (2,907.52)	\$ 1,922.19	\$ (13,038.04)	\$ (10,474.43)
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (6,680.77)	\$ (548,295.67)	\$ (8,909.66)	\$ 38,933.04	\$ 26,693.01	\$ 26,244.91	\$ (21,389.20)	\$ (29,588.48)

Calculation of the Cap by Customer Group	Actual Distribution Revenues	4.25% cap
Residential Heating - R6, R10	\$ 6,629,009	\$281,733
Residential Non-Heat - R6	\$ 276,970	\$11,771
C&I High Load Factor - G-50, G-51, G-52	\$ 2,517,048	\$106,975
C&I Low Load Factor - G-40, G-41, G-43	\$ 5,099,882	\$216,745

Northern Utilities, Inc.  
 Actual Base Revenue & Customer Counts - Residential Service

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
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**Actual Base Revenues**

**Actual Number of Customers**

**Residential Heating, R-5, R-10 - Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Nov-22	\$731,958	\$2,040,900	\$2,772,857	\$616,169	\$22.20	27,755
Dec-22	\$2,621,056	(\$309,848)	\$2,311,208	\$619,454	\$22.20	27,903
Jan-23	\$3,418,561	\$92,212	\$3,510,773	\$622,258	\$22.20	28,030
Feb-23	\$3,442,844	(\$362,131)	\$3,080,713	\$622,330	\$22.20	28,033
Mar-23	\$3,193,579	(\$173,690)	\$3,019,889	\$624,666	\$22.20	28,138
Apr-23	\$2,234,828	(\$161,697)	\$2,073,131	\$623,613	\$22.20	28,091
May-23	\$740,944	(\$1,125,746)	(\$384,803)			
<b>Total Peak</b>	<b>\$15,642,824</b>	<b>\$1,125,746</b>	<b>\$16,768,571</b>			

**Residential Heating, R-5, R-10 - Off-Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Aug-22	\$447,368	\$466,841	\$914,209	\$611,899	\$22.20	27,563
Sep-22	\$919,663	(\$2,097)	\$917,565	\$610,861	\$22.20	27,516
Oct-22	\$1,170,584	\$279,738	\$1,450,322	\$612,712	\$22.20	27,600
Nov-22	\$768,660	(\$744,482)	\$24,178			
May-23	\$780,812	\$783,935	\$1,564,747	\$625,017	\$22.20	28,154
Jun-23	\$1,089,692	(\$224,775)	\$864,918	\$620,950	\$22.20	27,971
Jul-23	\$961,224	(\$68,153)	\$893,070	\$621,526	\$22.20	27,997
Est Aug-23	\$924,687		\$924,687		\$22.20	28,084
Est Sep-23	\$1,144,504		\$1,144,504		\$22.20	28,211
Est Oct-23	\$1,683,954		\$1,683,954		\$22.20	28,419
<b>Total Off-Peak</b>	<b>\$6,584,873</b>	<b>\$491,007</b>	<b>\$7,075,879</b>			

**Residential Non Heat, R-6 - Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Nov-22	\$21,113	\$42,485	\$63,599	\$28,367	\$22.20	1,278
Dec-22	\$62,516	(\$5,137)	\$57,379	\$27,782	\$22.20	1,251
Jan-23	\$71,559	\$398	\$71,957	\$27,239	\$22.20	1,227
Feb-23	\$73,304	(\$6,678)	\$66,627	\$27,638	\$22.20	1,245
Mar-23	\$62,089	(\$3,755)	\$58,334	\$26,540	\$22.20	1,196
Apr-23	\$53,820	\$2,285	\$56,105	\$26,676	\$22.20	1,202
May-23	\$24,175	(\$29,598)	(\$5,423)			
<b>Total Peak</b>	<b>\$368,576</b>	<b>(\$0)</b>	<b>\$368,576</b>			

**Residential Non-Heat, R-6 - Off-Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Aug-22	\$20,271	\$21,945	\$42,215	\$29,298	\$22.20	1,320
Sep-22	\$45,601	\$1,100	\$46,701	\$29,647	\$22.20	1,335
Oct-22	\$48,097	\$7,545	\$55,642	\$29,422	\$22.20	1,325
Nov-22	\$27,809	(\$30,589)	(\$2,780)			
May-23	\$23,903	\$24,767	\$48,671	\$27,239	\$22.20	1,227
Jun-23	\$44,630	(\$1,866)	\$42,764	\$27,543	\$22.20	1,241
Jul-23	\$44,121	(\$364)	\$43,758	\$27,909	\$22.20	1,257
Est Aug-23	\$44,650		\$44,650		\$22.20	1,280
Est Sep-23	\$45,780		\$45,780		\$22.20	1,264
Est Oct-23	\$48,831		\$48,831		\$22.20	1,235
<b>Total Off-Peak</b>	<b>\$251,916</b>	<b>\$22,538</b>	<b>\$274,453</b>			

Notes:  
 Customer counts in estimated months from Company forecast.  
 Estimated revenue equals authorized revenue per customer times forecasted customer counts.

Northern Utilities, Inc.  
Actual Base Revenue & Customer Counts - General Service

Northern Utilities, Inc.  
New Hampshire Division  
DG 23-XXX RDAF Filing  
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**C&I High Load Factor, G-50 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Nov-22	\$44,000	\$68,869	\$112,869	\$65,752	\$80.00	822	
Dec-22	\$99,150	(\$11,262)	\$87,888	\$65,395	\$80.00	817	
Jan-23	\$105,298	(\$2,331)	\$102,967	\$64,755	\$80.00	809	
Feb-23	\$105,534	(\$10,567)	\$94,966	\$64,421	\$80.00	805	
Mar-23	\$104,131	\$3,833	\$107,963	\$64,915	\$80.00	811	
Apr-23	\$96,814	\$7,031	\$103,845	\$64,864	\$80.00	811	
May-23	<u>\$45,252</u>	<u>(\$55,572)</u>	<u>(\$10,321)</u>				
<b>Total Peak</b>	\$600,178	\$0	\$600,178				

**C&I High Load Factor, G-51 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Nov-22	\$61,725	\$95,551	\$157,276	\$62,708	\$225.00	279	
Dec-22	\$148,698	(\$9,800)	\$138,898	\$63,068	\$225.00	280	
Jan-23	\$162,186	(\$556)	\$161,630	\$62,648	\$225.00	278	
Feb-23	\$162,908	(\$16,176)	\$146,732	\$62,363	\$225.00	277	
Mar-23	\$158,079	\$4,283	\$162,362	\$62,550	\$225.00	278	
Apr-23	\$139,289	\$6,371	\$145,660	\$62,550	\$225.00	278	
May-23	<u>\$62,883</u>	<u>(\$79,673)</u>	<u>(\$16,790)</u>				
<b>Total Peak</b>	\$895,769	\$0	\$895,769				

**C&I High Load Factor, G-52 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Nov-22	\$327,145	\$0	\$327,145	\$45,900	\$1,350.00	34	
Dec-22	\$336,947	\$0	\$336,947	\$44,550	\$1,350.00	33	
Jan-23	\$364,883	\$0	\$364,883	\$48,600	\$1,350.00	36	
Feb-23	\$341,805	\$0	\$341,805	\$48,915	\$1,350.00	36	
Mar-23	\$360,958	\$0	\$360,958	\$48,600	\$1,350.00	36	
Apr-23	\$317,458	\$0	\$317,458	\$48,600	\$1,350.00	36	
May-23	<u>\$6,186</u>	<u>\$0</u>	<u>\$6,186</u>				
<b>Total Peak</b>	\$2,055,382	\$0	\$2,055,382				

**C&I High Load Factor, G-50 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Aug-22	\$47,747	\$52,137	\$99,885	\$66,923	\$80.00	837	
Sep-22	\$98,188	(\$2,519)	\$95,669	\$68,464	\$80.00	856	
Oct-22	\$94,613	\$10,555	\$105,168	\$66,845	\$80.00	836	
Nov-22	\$49,963	(\$60,173)	(\$10,210)				
May-23	\$51,476	\$49,829	\$101,305	\$65,541	\$80.00	819	
Jun-23	\$98,521	\$726	\$99,247	\$66,699	\$80.00	834	
Jul-23	\$99,005	\$18	\$99,023	\$67,139	\$80.00	839	
Aug-23	\$95,317		\$95,317	\$80.00	\$80.00	850	
Sep-23	\$94,626		\$94,626	\$80.00	\$80.00	850	
Oct-23	<u>\$93,126</u>		<u>\$93,126</u>	\$80.00	\$80.00	837	
<b>Total Off-Peak</b>	\$532,071	\$50,573	\$582,644				

**C&I High Load Factor, G-51 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Aug-22	\$57,803	\$60,535	\$118,338	\$60,050	\$225.00	267	
Sep-22	\$118,542	(\$631)	\$117,911	\$60,638	\$225.00	270	
Oct-22	\$126,713	\$20,722	\$147,495	\$62,648	\$225.00	278	
Nov-22	\$70,730	(\$90,627)	(\$9,897)				
May-23	\$69,172	\$68,028	\$137,200	\$62,550	\$225.00	278	
Jun-23	\$121,785	(\$5,536)	\$116,248	\$62,768	\$225.00	279	
Jul-23	\$120,565	(\$906)	\$119,659	\$62,685	\$225.00	279	
Aug-23	\$117,747		\$117,747	\$62,550	\$225.00	278	
Sep-23	\$118,874		\$118,874	\$62,550	\$225.00	278	
Oct-23	<u>\$126,527</u>		<u>\$126,527</u>	\$62,550	\$225.00	278	
<b>Total Off-Peak</b>	\$674,669	\$61,586	\$736,256				

**C&I High Load Factor, G-52 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Aug-22	\$185,516	\$0	\$185,516	\$45,890	\$1,350.00	34	
Sep-22	\$193,298	\$0	\$193,298	\$45,900	\$1,350.00	34	
Oct-22	\$205,901	\$0	\$205,901	\$45,900	\$1,350.00	34	
Nov-22	\$2,495	\$0	\$2,495				
May-23	\$209,535	\$0	\$209,535	\$49,365	\$1,350.00	37	
Jun-23	\$193,790	\$0	\$193,790	\$49,950	\$1,350.00	37	
Jul-23	\$189,473	\$0	\$189,473	\$49,950	\$1,350.00	37	
Aug-23	\$196,037	\$0	\$196,037	\$1,350.00	\$1,350.00	35	
Sep-23	\$211,509	\$0	\$211,509	\$1,350.00	\$1,350.00	35	
Oct-23	<u>\$216,393</u>	<u>\$0</u>	<u>\$216,393</u>	\$1,350.00	\$1,350.00	35	
<b>Total Off-Peak</b>	\$1,216,736	\$0	\$1,216,736				

**C&I Low Load Factor, G-40 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Nov-22	\$267,147	\$782,200	\$1,049,347	\$417,928	\$80.00	5,224	
Dec-22	\$742,601	(\$290,709)	\$451,892	\$422,816	\$80.00	5,285	
Jan-23	\$893,516	(\$15,099)	\$878,418	\$426,984	\$80.00	5,337	
Feb-23	\$933,016	(\$80,516)	\$852,499	\$427,299	\$80.00	5,341	
Mar-23	\$841,688	(\$58,384)	\$783,304	\$428,445	\$80.00	5,356	
Apr-23	\$675,607	(\$1,268)	\$674,339	\$428,672	\$80.00	5,358	
May-23	<u>\$248,677</u>	<u>(\$336,223)</u>	<u>(\$87,546)</u>				
<b>Total Peak</b>	\$4,353,575	\$336,223	\$4,689,798				

**C&I Low Load Factor, G-41 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Nov-22	\$227,672	\$470,289	\$697,960	\$155,205	\$225.00	690	
Dec-22	\$662,385	(\$47,734)	\$614,651	\$155,325	\$225.00	690	
Jan-23	\$831,781	\$19,708	\$851,489	\$156,285	\$225.00	695	
Feb-23	\$937,090	(\$87,123)	\$850,967	\$157,118	\$225.00	696	
Mar-23	\$780,498	(\$31,134)	\$749,363	\$157,613	\$225.00	701	
Apr-23	\$557,507	(\$35,582)	\$521,924	\$157,973	\$225.00	702	
May-23	<u>\$178,858</u>	<u>(\$288,423)</u>	<u>(\$109,565)</u>				
<b>Total Peak</b>	\$3,896,931	\$288,423	\$4,185,354				

**C&I Low Load Factor, G-42 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Nov-22	\$124,530	\$129,283	\$253,813	\$40,500	\$1,350.00	30	
Dec-22	\$186,587	(\$14,341)	\$172,246	\$40,500	\$1,350.00	30	
Jan-23	\$190,275	(\$13,880)	\$176,395	\$39,150	\$1,350.00	29	
Feb-23	\$192,034	(\$19,603)	\$172,431	\$39,150	\$1,350.00	29	
Mar-23	\$176,202	(\$7,743)	\$168,459	\$39,150	\$1,350.00	29	
Apr-23	\$119,547	(\$12,429)	\$107,118	\$39,510	\$1,350.00	29	
May-23	<u>\$12,524</u>	<u>(\$61,287)</u>	<u>(\$48,763)</u>				
<b>Total Peak</b>	\$989,175	\$61,287	\$1,050,462				

**C&I Low Load Factor, G-40 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Aug-22	\$213,127	\$228,134	\$441,261	\$392,498	\$80.00	4,906	
Sep-22	\$434,674	(\$8,475)	\$426,199	\$403,757	\$80.00	5,047	
Oct-22	\$475,431	\$82,711	\$558,142	\$407,117	\$80.00	5,089	
Nov-22	\$281,820	(\$302,370)	(\$20,551)				
May-23	\$288,166	\$276,555	\$564,721	\$415,789	\$80.00	5,197	
Jun-23	\$469,857	(\$35,455)	\$434,402	\$416,597	\$80.00	5,207	
Jul-23	\$447,585	(\$12,468)	\$435,117	\$413,367	\$80.00	5,167	
Aug-23	\$430,147		\$430,147	\$80.00	\$80.00	5,091	
Sep-23	\$463,816		\$463,816	\$80.00	\$80.00	5,095	
Oct-23	<u>\$560,001</u>		<u>\$560,001</u>	\$80.00	\$80.00	5,244	
<b>Total Off-Peak</b>	\$2,659,572	\$228,633	\$2,888,204				

**C&I Low Load Factor, G-41 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Aug-22	\$115,081	\$113,512	\$228,593	\$150,966	\$225.00	671	
Sep-22	\$234,101	\$4,789	\$238,890	\$151,463	\$225.00	673	
Oct-22	\$326,146	\$89,125	\$415,271	\$155,475	\$225.00	691	
Nov-22	\$191,998	(\$207,426)	(\$15,428)				
May-23	\$212,221	\$201,465	\$413,686	\$157,163	\$225.00	699	
Jun-23	\$284,078	(\$55,694)	\$228,384	\$157,980	\$225.00	702	
Jul-23	\$238,815	(\$23,781)	\$215,034	\$155,843	\$225.00	693	
Aug-23	\$221,517		\$221,517	\$155,843	\$225.00	686	
Sep-23	\$264,886		\$264,886	\$155,843	\$225.00	686	
Oct-23	<u>\$386,972</u>		<u>\$386,972</u>	\$155,843	\$225.00	686	
<b>Total Off-Peak</b>	\$1,608,489	\$121,990	\$1,730,479				

**C&I Low Load Factor, G-42 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Customer Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Charge	
Aug-22	\$59,496	\$38,723	\$98,219	\$40,417	\$1,350.00	30	
Sep-22	\$85,011	\$4,236	\$89,247	\$40,500	\$1,350.00	30	
Oct-22	\$107,958	\$25,701	\$133,659	\$40,725	\$1,350.00	30	
Nov-22	\$16,872	(\$68,660)	(\$51,789)				
May-23	\$84,649	\$50,058	\$134,707	\$38,790	\$1,350.00	29	
Jun-23	\$77,542	(\$10,269)	\$67,273	\$39,150	\$1,350.00	29	
Jul-23	\$69,256	(\$4,413)	\$64,844	\$39,150	\$1,350.00	29	
Aug-23	\$78,369		\$78,369	\$1,350.00	\$1,350.00	29	
Sep-23	\$8						

Northern Utilities, Inc.  
 Revenue Decoupling Adjustment Factor Revenue

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-1 RDAF  
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**Residential Heating, R-5, R-10 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	1,279,752	\$0.0434	\$55,541
Dec-23 Estimate	2,602,092	\$0.0434	\$112,931
Jan-24 Estimate	3,542,517	\$0.0434	\$153,745
Feb-24 Estimate	3,594,997	\$0.0434	\$156,023
Mar-24 Estimate	3,048,778	\$0.0434	\$132,317
Apr-24 Estimate	<u>1,984,190</u>	\$0.0434	<u>\$86,114</u>
Total Peak	16,052,326		\$696,671

**Residential Heating, R-5, R-10 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	1,055,717	\$0.1071	\$113,067
Jun-24 Estimate	451,217	\$0.1071	\$48,325
Jul-24 Estimate	217,804	\$0.1071	\$23,327
Aug-24 Estimate	215,717	\$0.1071	\$23,103
Sep-24 Estimate	214,166	\$0.1071	\$22,937
Oct-24 Estimate	<u>476,583</u>	\$0.1071	<u>\$51,042</u>
Total Off-Peak	2,631,203		\$281,802

**Residential Non Heat, R-6 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	16,230	\$0.0588	\$954
Dec-23 Estimate	24,950	\$0.0588	\$1,467
Jan-24 Estimate	30,654	\$0.0588	\$1,802
Feb-24 Estimate	30,979	\$0.0588	\$1,822
Mar-24 Estimate	25,307	\$0.0588	\$1,488
Apr-24 Estimate	<u>20,159</u>	\$0.0588	<u>\$1,185</u>
Total Peak	148,279		\$8,719

**Residential Non-Heat, R-6 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	16,058	\$0.0933	\$1,498
Jun-24 Estimate	13,013	\$0.0933	\$1,214
Jul-24 Estimate	11,565	\$0.0933	\$1,079
Aug-24 Estimate	11,547	\$0.0933	\$1,077
Sep-24 Estimate	11,401	\$0.0933	\$1,064
Oct-24 Estimate	<u>12,170</u>	\$0.0933	<u>\$1,135</u>
Total Off-Peak	75,754		\$7,068

**C&I High Load Factor, G-50, G-51, G-52 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	2,030,460	(\$0.0112)	(\$22,741)
Dec-23 Estimate	2,218,933	(\$0.0112)	(\$24,852)
Jan-24 Estimate	2,478,261	(\$0.0112)	(\$27,757)
Feb-24 Estimate	2,371,705	(\$0.0112)	(\$26,563)
Mar-24 Estimate	2,302,162	(\$0.0112)	(\$25,784)
Apr-24 Estimate	<u>2,128,696</u>	(\$0.0112)	<u>(\$23,841)</u>
Total Peak	13,530,217		(\$151,538)

**C&I High Load Factor, G-50, G-51, G-52 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	2,006,877	(\$0.0035)	(\$7,024)
Jun-24 Estimate	1,825,327	(\$0.0035)	(\$6,389)
Jul-24 Estimate	1,889,588	(\$0.0035)	(\$6,614)
Aug-24 Estimate	1,887,246	(\$0.0035)	(\$6,605)
Sep-24 Estimate	1,895,408	(\$0.0035)	(\$6,634)
Oct-24 Estimate	<u>1,958,169</u>	(\$0.0035)	<u>(\$6,854)</u>
Total Off-Peak	11,462,614		(\$40,119)

**C&I Low Load Factor, G-40, G-41, G-42 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	2,224,063	\$0.0169	\$37,587
Dec-23 Estimate	3,978,572	\$0.0169	\$67,338
Jan-24 Estimate	5,324,290	\$0.0169	\$89,981
Feb-24 Estimate	5,326,289	\$0.0169	\$90,014
Mar-24 Estimate	4,541,561	\$0.0169	\$76,752
Apr-24 Estimate	<u>2,945,402</u>	\$0.0169	<u>\$49,777</u>
Total Peak	24,340,176		\$411,349

**C&I Low Load Factor, G-40, G-41, G-42 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	1,619,935	\$0.0008	\$1,296
Jun-24 Estimate	783,644	\$0.0008	\$627
Jul-24 Estimate	534,012	\$0.0008	\$427
Aug-24 Estimate	533,772	\$0.0008	\$427
Sep-24 Estimate	677,266	\$0.0008	\$542
Oct-24 Estimate	<u>1,024,675</u>	\$0.0008	<u>\$820</u>
Total Off-Peak	5,173,303		\$4,139

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-2 (RDAF):**

Reference: DG 23-086 RDAF Filing, Attachment SED-2 RDAF; and Prefiled Testimony of S. Elena Demeris (Testimony), Lines 2-3, pg. 6 of 7. Please provide all live Excel worksheets for SED-2.

**Response:**

Please see DOE 1-2 Attachment 1 for the requested information. This material was also provided on October 4, 2023 via email.

**Person Responsible:** S E Demeris

Northern Utilities, Inc. - New Hampshire Division  
 Decoupling  
 Target Revenue Per Customer (August 1, 2022 - July 31, 2023)

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-2 RDAF  
 Page 1 of 3

Effective August 1, 2022-July 31, 2023 Target Distribution Revenues	Residential			Commercial and Industrial					Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
August	\$ 43,469	869,904	\$ 440,087	\$ 90,360	\$ 224,198	\$ 109,671	\$ 81,872	\$ 179,237	\$ 2,038,797
September	45,061	1,065,619	471,242	89,712	266,617	110,685	90,199	193,243	2,332,378
October	49,036	1,544,043	546,135	89,697	386,028	117,578	121,777	197,663	3,051,958
November	56,938	2,380,112	676,041	92,963	571,508	129,681	162,326	285,141	4,354,712
December	67,596	3,410,170	841,505	99,163	784,836	145,866	205,766	313,238	5,868,140
January	70,787	3,822,380	907,302	101,082	864,510	150,812	232,479	273,823	6,423,175
February	65,398	3,461,729	848,677	98,465	785,679	143,803	212,555	303,245	5,919,552
March	61,346	3,013,885	773,827	94,858	686,417	139,369	194,882	281,262	5,245,846
April	53,002	2,015,950	617,331	86,058	466,208	121,141	149,170	279,727	3,788,586
May	49,588	1,435,099	527,417	86,742	347,432	118,302	109,412	177,511	2,851,503
June	45,129	1,022,468	463,646	87,704	257,466	112,031	87,286	175,188	2,250,918
July	43,134	843,564	436,103	88,852	218,430	109,081	81,314	172,675	1,993,154
12ME July	\$ 650,484	\$ 24,884,923	\$ 7,549,314	\$ 1,105,657	\$ 5,859,330	\$ 1,508,021	\$ 1,729,040	\$ 2,831,954	\$ 46,118,721

Effective August 1, 2022-July 31, 2023 Customers in Authorized Rate Design	Residential			Commercial and Industrial				
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August	\$ 1,277	\$ 26,815	\$ 5,234	\$ 831	\$ 704	\$ 267	\$ 31	\$ 33
September	1,277	26,815	5,234	831	704	267	31	33
October	1,277	26,815	5,234	831	704	267	31	33
November	1,277	26,815	5,234	831	704	267	31	33
December	1,277	26,815	5,234	831	704	267	31	33
January	1,277	26,815	5,234	831	704	267	31	33
February	1,277	26,815	5,234	831	704	267	31	33
March	1,277	26,815	5,234	831	704	267	31	33
April	1,277	26,815	5,234	831	704	267	31	33
May	1,277	26,815	5,234	831	704	267	31	33
June	1,277	26,815	5,234	831	704	267	31	33
July	1,277	26,815	5,234	831	704	267	31	33

Effective August 1, 2022-July 31, 2023 Monthly Revenue Per Customer	Residential			Commercial and Industrial				
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August	\$ 34.05	\$ 32.44	\$ 84.08	\$ 108.68	\$ 318.36	\$ 411.52	\$ 2,641.02	\$ 5,431.42
September	35.29	39.74	90.03	107.90	378.59	415.33	2,909.65	5,855.83
October	38.41	57.58	104.34	107.88	548.15	441.19	3,928.30	5,989.80
November	44.60	88.76	129.16	111.81	811.53	486.61	5,236.34	8,640.65
December	52.95	127.17	160.77	119.26	1,114.46	547.34	6,637.61	9,492.05
January	55.45	142.55	173.34	121.57	1,227.59	565.90	7,499.33	8,297.66
February	51.22	129.10	162.14	118.42	1,115.65	539.60	6,856.63	9,189.26
March	48.05	112.40	147.84	114.09	974.70	522.96	6,286.51	8,523.10
April	41.51	75.18	117.94	103.50	662.01	454.56	4,811.93	8,476.58
May	38.84	53.52	100.76	104.32	493.35	443.91	3,529.42	5,379.12
June	35.35	38.13	88.58	105.48	365.60	420.38	2,815.68	5,308.73
July	33.79	31.46	83.32	106.86	310.17	409.31	2,623.05	5,232.57
Total	\$ 509.50	\$ 928.03	\$ 1,442.27	\$ 1,329.77	\$ 8,320.15	\$ 5,658.62	\$ 55,775.47	\$ 85,816.77

Northern Utilities, Inc. - New Hampshire Division  
 Decoupling  
 Target Revenue Per Customer (September 1, 2022 - July 31, 2023)

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-2 RDAF  
 Page 2 of 3

Effective September 1, 2022-July 31, 2023 Target Distribution Revenues	Residential				Commercial and Industrial					Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52		
August (at August 1, 2022 Rates)	\$ 43,469	869,904	\$ 440,087	\$ 90,360	\$ 224,198	\$ 109,671	\$ 81,872	\$ 179,237	\$ 2,038,797	
September	46,303	1,088,212	476,581	92,761	272,107	114,176	92,574	199,807	2,382,521	
October	50,573	1,589,617	559,090	92,744	397,580	121,543	125,703	204,424	3,141,274	
November	59,063	2,465,848	702,206	96,439	592,474	134,480	168,244	295,764	4,514,517	
December	70,512	3,545,385	884,496	103,454	816,630	151,778	213,818	325,101	6,111,174	
January	73,940	3,977,396	956,985	105,625	900,348	157,065	241,843	283,945	6,697,147	
February	68,151	3,599,421	892,398	102,664	817,515	149,574	220,941	314,667	6,165,330	
March	63,797	3,130,064	809,936	98,583	713,215	144,835	202,399	291,713	5,454,543	
April	54,833	2,084,192	637,525	88,627	481,829	125,352	154,442	290,111	3,916,910	
May	51,166	1,475,440	538,468	89,401	357,024	122,317	112,731	183,381	2,929,929	
June	46,376	1,042,988	468,212	90,489	262,492	115,614	89,518	180,956	2,296,645	
July	44,233	855,490	437,868	91,788	221,474	112,462	83,253	178,332	2,024,900	
11ME July	\$ 672,416	\$ 25,723,957	\$ 7,803,851	\$ 1,142,936	\$ 6,056,886	\$ 1,558,867	\$ 1,787,337	\$ 2,927,437	\$ 47,673,687	

Effective September 1, 2022-July 31, 2023 Customers in Authorized Rate Design	Residential				Commercial and Industrial				
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
September	\$ 1,277	\$ 26,815	\$ 5,234	\$ 831	\$ 704	\$ 267	\$ 31	\$ 33	
October	1,277	26,815	5,234	831	704	267	31	33	
November	1,277	26,815	5,234	831	704	267	31	33	
December	1,277	26,815	5,234	831	704	267	31	33	
January	1,277	26,815	5,234	831	704	267	31	33	
February	1,277	26,815	5,234	831	704	267	31	33	
March	1,277	26,815	5,234	831	704	267	31	33	
April	1,277	26,815	5,234	831	704	267	31	33	
May	1,277	26,815	5,234	831	704	267	31	33	
June	1,277	26,815	5,234	831	704	267	31	33	
July	1,277	26,815	5,234	831	704	267	31	33	

Effective September 1, 2022-July 31, 2023 Monthly Revenue Per Customer	Residential				Commercial and Industrial				
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
September	\$ 36.27	\$ 40.58	\$ 91.05	\$ 111.56	\$ 386.39	\$ 428.43	\$ 2,986.26	\$ 6,054.77	
October	39.61	59.28	106.81	111.54	564.56	456.07	4,054.95	6,194.65	
November	46.26	91.96	134.15	115.99	841.30	504.61	5,427.24	8,962.53	
December	55.23	132.22	168.98	124.42	1,159.60	569.52	6,897.34	9,851.53	
January	57.91	148.33	182.83	127.04	1,278.48	589.36	7,801.39	8,604.40	
February	53.38	134.23	170.49	123.47	1,160.86	561.25	7,127.11	9,535.37	
March	49.97	116.73	154.74	118.57	1,012.75	543.47	6,529.00	8,839.80	
April	42.95	77.73	121.80	106.59	684.19	470.36	4,981.99	8,791.23	
May	40.08	55.02	102.87	107.52	506.97	458.98	3,636.48	5,557.01	
June	36.32	38.90	89.45	108.83	372.73	433.83	2,887.68	5,483.51	
July	34.65	31.90	83.65	110.39	314.49	422.00	2,685.58	5,403.99	
Total	\$ 492.63	\$ 926.88	\$ 1,406.82	\$ 1,265.93	\$ 8,282.32	\$ 5,437.88	\$ 55,015.01	\$ 83,278.80	

Northern Utilities, Inc. - New Hampshire Division  
 Decoupling  
 Target Revenue Per Customer (August 1, 2023 - July 31, 2024)

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-XXX RDAF Filing  
 Attachment SED-2 RDAF  
 Page 3 of 3

Effective August 1, 2023-July 31, 2024 Target Distribution Revenues	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
August	\$ 44,538	\$ 882,891	\$ 442,238	\$ 93,251	\$ 227,479	\$ 112,876	\$ 83,773	\$ 184,835	\$ 2,071,883
September	46,242	1,087,862	476,536	92,524	272,016	113,956	92,497	199,423	2,381,056
October	50,498	1,588,912	558,980	92,508	397,388	121,293	125,575	204,027	3,139,181
November	58,959	2,464,520	701,985	96,170	592,126	134,177	168,051	295,141	4,511,129
December	70,370	3,543,292	884,133	103,121	816,102	151,406	213,555	324,405	6,106,384
January	73,786	3,974,997	956,565	105,273	899,752	156,671	241,538	283,352	6,691,933
February	68,017	3,597,290	892,028	102,339	816,986	149,210	220,667	313,998	6,160,534
March	63,678	3,128,266	809,631	98,294	712,770	144,490	202,154	291,101	5,450,383
April	54,744	2,083,136	637,354	88,427	481,570	125,086	154,270	289,502	3,914,089
May	51,089	1,474,815	538,375	89,195	356,865	122,064	112,622	183,037	2,928,063
June	46,315	1,042,671	468,173	90,273	262,409	115,389	89,445	180,618	2,295,292
July	44,179	855,305	437,854	91,561	221,424	112,249	83,190	178,000	2,023,761
12ME July	\$ 672,416	\$ 25,723,957	\$ 7,803,851	\$ 1,142,936	\$ 6,056,886	\$ 1,558,867	\$ 1,787,337	\$ 2,927,437	\$ 47,673,687

Effective August 1, 2023-July 31, 2024 Customers in Authorized Rate Design	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August	\$ 1,277	\$ 26,815	\$ 5,234	\$ 831	\$ 704	\$ 267	\$ 31	\$ 33
September	1,277	26,815	5,234	831	704	267	31	33
October	1,277	26,815	5,234	831	704	267	31	33
November	1,277	26,815	5,234	831	704	267	31	33
December	1,277	26,815	5,234	831	704	267	31	33
January	1,277	26,815	5,234	831	704	267	31	33
February	1,277	26,815	5,234	831	704	267	31	33
March	1,277	26,815	5,234	831	704	267	31	33
April	1,277	26,815	5,234	831	704	267	31	33
May	1,277	26,815	5,234	831	704	267	31	33
June	1,277	26,815	5,234	831	704	267	31	33
July	1,277	26,815	5,234	831	704	267	31	33

Effective August 1, 2023-July 31, 2024 Monthly Revenue Per Customer	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August	\$ 34.89	\$ 32.93	\$ 84.49	\$ 112.15	\$ 323.02	\$ 423.55	\$ 2,702.37	\$ 5,601.06
September	36.22	40.57	91.04	111.28	386.26	427.60	2,983.76	6,043.11
October	39.55	59.26	106.79	111.26	564.28	455.13	4,050.81	6,182.64
November	46.18	91.91	134.11	115.66	840.81	503.48	5,421.01	8,943.66
December	55.12	132.14	168.91	124.02	1,158.85	568.13	6,888.87	9,830.46
January	57.79	148.24	182.75	126.61	1,277.63	587.88	7,791.54	8,586.42
February	53.28	134.15	170.42	123.08	1,160.11	559.89	7,118.29	9,515.08
March	49.88	116.66	154.68	118.22	1,012.12	542.18	6,521.09	8,821.23
April	42.88	77.69	121.76	106.35	683.82	469.37	4,976.44	8,772.78
May	40.02	55.00	102.85	107.27	506.74	458.03	3,632.98	5,546.58
June	36.28	38.88	89.44	108.57	372.62	432.98	2,885.33	5,473.26
July	34.60	31.90	83.65	110.12	314.42	421.20	2,683.54	5,393.94
Total	\$ 526.68	\$ 959.32	\$ 1,490.90	\$ 1,374.60	\$ 8,600.68	\$ 5,849.41	\$ 57,656.03	\$ 88,710.22

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-3 (RDAF):**

Reference: Testimony, Line 2, pg. 5 of 7. Please provide a narrative description of “Customer Class” and “Customer Group”. Please explain the difference between the two, if any.

**Response:**

Northern has nine customer classes, three residential and six general service, serving a range of service characterizations such as load factor, heating and non-heating and usage levels. These rate classes are fully discussed in the Company’s tariff, Section VI, Rate Schedules, Pages 63 – 84.

For certain ratemaking purposes, such as the RDAF and Cost of Gas, the classes are combined into groups, based on specific service characterizations. The groups utilized for the RDAF are: Residential Heating, R-5, R-10; Residential Non-Heat, R-6; General Service Low Load Factor, G-40, G-41, G-42; and General Service High Load Factor, G-50, G-51, G-52; in accordance with the Company’s tariff, Section IX, Revenue Decoupling Adjustment Clause, Pages 163-168.

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.  
 DG 23-086  
 Revenue Decoupling Adjustment Factor (RDAF) 2023-24  
 NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-4 (RDAF):**

Reference: DG 23-086 RDAF Filing. Please provide information on the number of billing cycles in a typical month by each customer class.

<b>Table 1-4: No. of billing cycles in a typical month</b>			
Customer class	Class Identifier	No. of billing cycles in a typical month : Peak (November to April)	No. of billing cycles in a typical month : Off-Peak (May to October)
Residential – Heating	R-5		
Residential -Heating	R-10		
Residential – Non-Heating	R-6		
C&I Low Load Factor	G-40		
C&I Low Load Factor	G-41		
C&I Low Load Factor	G-42		
C&I High Load Factor	G-50		
C&I High Load Factor	G-51		
C&I High Load Factor	G-52		

**Response:**

<b>Table 1-4: No. of Billing Cycles in a Typical Month</b>			
Customer Class	Class Identifier	No. of billing cycles in a typical month: Peak (November to April)	No. of billing cycles in a typical month: Off-Peak (May to October)
Residential Heating	R-5	15	15
LI Residential Heating	R-10	15	15
Residential Non-Heating	R-6	15	15
C&I Low Load Factor	G-40	15	15
C&I Low Load Factor	G-41	16	16
C&I Low Load Factor	G-42	8	8
C&I High Load Factor	G-50	16	16
C&I High Load Factor	G-51	16	16
C&I High Load Factor	G-52	5	5

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-5 (RDAF):**

Reference: DG 23-086 RDAF Filing, Attachment SED-1 RDAF, pg. 12-13; and response to DOE 1-4 (above). In the context of the billing cycles:

- a. Please define “Actual Billed Base Revenue” and “Net Unbilled Revenues”.
- b. Please provide a narrative description of how Northern calculates the “Actual Billed Base Revenue” and “Net Unbilled Revenues” from month-to-month basis.

**Response:**

a. “Actual Billed Base Revenue” represents actual billings to customers. Base revenue is comprised of Customer Charge and Distribution Revenue.

“Net Unbilled Revenues” represents estimated customer usage within the current month that has not yet officially billed due to the various billing cycles that generate actual customer billings. Estimates are recorded each month by customer class and then reversed in the following month. Each month of “Net Unbilled Revenues” includes an estimate for the current month and the reversal of the estimate for the prior month.

b. “Actual Billed Base Revenue” is recorded each month based on actual customer billings through meter readings and rates authorized by the NHPUC.

“Net Unbilled Revenue” In accordance with Utility Revenue Recognition standards, revenue is recorded when service is rendered or energy is delivered to customers. However, the determination of energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, amounts of energy delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenues are calculated. These unbilled revenues are estimated each month based on estimated customer usage by class and applicable customer rates, taking into account current and historical weather data, assumptions pertaining to metering patterns, billing cycle statistics, and other estimates and assumptions, and are then reversed in the following month when billed to customers.

**Person Responsible:** S. E. Demeris and Emily Anderson

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-6 (RDAF):**

Reference: DG 23-086 RDAF Filing, Attachment SED-1 RDAF, pg. 12-13; and response to DOE 1-4 above. In the context of the billing cycles:

- a. Please define "Actual Number of Customers".
- b. How does Northern calculate the "Actual Number of Customers." Does Northern use a monthly calendarization process? If yes, please provide a narrative description of the process. If not, please describe the alternate process used for the purpose.

**Response:**

- a. The "Actual Number of Customers" is the number of customers taking service under the applicable customer class, as defined in the Company's RDAC tariff, Section 1.04 (2).
- b. The Actual Number of Customers is calculated by dividing the actual monthly Customer Charge revenue collected, as reported by the Company's billing system, by the customer charge in effect, for each customer class.

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-7 (RDAF):**

Reference: DG 23-086 RDAF Filing, Attachment SED-2 RDAF, pg. 14; and Prefiled Testimony of S. Elena Demeris (Testimony), Lines 2, pg. 7 of 7.

For each rate class, and for each month in Peak and Off-Peak periods, please provide information on:

- a. Projected therm sales and projected RDAF Revenue from Winter 2022-2023 and Summer 2023.
- b. Actual therm sales from Winter 2022-2023 and Summer 2023.

**Response:**

Please note that the reference in the request is incorrect, Attachment SED-1 RDAF, page 14, provides projected revenue by customer group.

a. Please see DOE 1-7 Attachment 1. This attachment expands Attachment SED-1 RDAF, Page 14 of 14, to provide forecast revenue for all classes.

b. Please see DOE 1-7 Attachment 2. Please note that the Company has provided the available actual therm sales for the Summer 2023 period, May through September 2023.

**Person Responsible:** S E Demeris

Northern Utilities, Inc.  
Revenue Decoupling Adjustment Factor Revenue

Northern Utilities, Inc.  
New Hampshire Division  
DG 23-086 RDAF Filing  
DOE 1-7 Attachment 1

Residential Heating, R-5, R-10 - Peak							
	R-5	R-10	Total Therms	RDAF \$/therm	R-5 Revenue	R-10 Revenue	Total RDAF Revenue
Nov-23 Estimate	1,249,466	30,287	1,279,752	\$0.0434	\$54,227	\$1,314	\$55,541
Dec-23 Estimate	2,541,423	60,669	2,602,092	\$0.0434	\$110,298	\$2,633	\$112,931
Jan-24 Estimate	3,461,634	80,883	3,542,517	\$0.0434	\$150,235	\$3,510	\$153,745
Feb-24 Estimate	3,504,920	90,077	3,594,997	\$0.0434	\$152,114	\$3,909	\$156,023
Mar-24 Estimate	2,962,224	86,554	3,048,778	\$0.0434	\$128,561	\$3,756	\$132,317
Apr-24 Estimate	1,921,049	63,141	1,984,190	\$0.0434	\$83,374	\$2,740	\$86,114
Total Peak	15,640,715	411,612	16,052,326		\$678,807	\$17,864	\$696,671

Residential Heating, R-5, R-10 - Off-Peak							
	R-5	R-10	Total Therms	RDAF \$/therm	R-5 Revenue	R-10 Revenue	Total RDAF Revenue
May-24 Estimate	1,016,451	39,265	1,055,717	\$0.1071	\$108,862	\$4,205	\$113,067
Jun-24 Estimate	439,294	11,923	451,217	\$0.1071	\$47,048	\$1,277	\$48,325
Jul-24 Estimate	210,338	7,466	217,804	\$0.1071	\$22,527	\$800	\$23,327
Aug-24 Estimate	208,251	7,466	215,717	\$0.1071	\$22,304	\$800	\$23,103
Sep-24 Estimate	206,700	7,466	214,166	\$0.1071	\$22,138	\$800	\$22,937
Oct-24 Estimate	462,995	13,588	476,583	\$0.1071	\$49,587	\$1,455	\$51,042
Total Off-Peak	2,544,029	87,174	2,631,203		\$272,466	\$9,336	\$281,802

Residential Non Heat, R-6 - Peak			
	Therms	RDAF \$/l	RDAF Revenue
Nov-23 Estimate	16,230	\$0.0588	\$954
Dec-23 Estimate	24,950	\$0.0588	\$1,467
Jan-24 Estimate	30,654	\$0.0588	\$1,802
Feb-24 Estimate	30,979	\$0.0588	\$1,822
Mar-24 Estimate	25,307	\$0.0588	\$1,488
Apr-24 Estimate	20,159	\$0.0588	\$1,185
Total Peak	148,279		\$8,719

Residential Non-Heat, R-6 - Off-Peak			
	Therms	RDAF \$/l	RDAF Revenue
May-24 Estimate	16,058	\$0.0933	\$1,498
Jun-24 Estimate	13,013	\$0.0933	\$1,214
Jul-24 Estimate	11,565	\$0.0933	\$1,079
Aug-24 Estimate	11,547	\$0.0933	\$1,077
Sep-24 Estimate	11,401	\$0.0933	\$1,064
Oct-24 Estimate	12,170	\$0.0933	\$1,135
Total Off-Peak	75,754		\$7,068

C&I High Load Factor, G-50, G-51, G-52 - Peak									
	G-50	G-51	G-52	Total Therms	RDAF \$/therm	G-50 Revenue	G-51 Revenue	G-52 Revenue	Total RDAF Revenue
Nov-23 Estimate	124,401	393,369	1,512,689	2,030,460	(\$0.0112)	(\$1,393)	(\$4,406)	(\$16,942)	(\$22,741)
Dec-23 Estimate	156,868	496,339	1,565,726	2,218,933	(\$0.0112)	(\$1,757)	(\$5,559)	(\$17,536)	(\$24,852)
Jan-24 Estimate	165,667	568,621	1,723,973	2,478,261	(\$0.0112)	(\$2,079)	(\$6,369)	(\$19,309)	(\$27,757)
Feb-24 Estimate	190,382	567,750	1,613,574	2,371,705	(\$0.0112)	(\$2,132)	(\$6,359)	(\$18,072)	(\$26,563)
Mar-24 Estimate	182,046	534,097	1,586,019	2,302,162	(\$0.0112)	(\$2,039)	(\$5,962)	(\$17,763)	(\$25,764)
Apr-24 Estimate	148,359	430,007	1,550,330	2,128,696	(\$0.0112)	(\$1,662)	(\$4,816)	(\$17,364)	(\$23,841)
Total Peak	987,723	2,990,183	9,552,311	13,530,217		(\$11,062)	(\$33,490)	(\$106,986)	(\$151,538)

C&I High Load Factor, G-50, G-51, G-52 - Off-Peak									
	G-50	G-51	G-52	Therms	RDAF \$/therm	G-50 Revenue	G-51 Revenue	G-52 Revenue	Total RDAF Revenue
May-24 Estimate	127,561	377,922	1,501,393	2,006,877	(\$0.0035)	(\$446)	(\$1,323)	(\$5,255)	(\$7,024)
Jun-24 Estimate	127,631	342,404	1,355,293	1,825,327	(\$0.0035)	(\$447)	(\$1,198)	(\$4,744)	(\$6,389)
Jul-24 Estimate	127,701	319,290	1,442,597	1,889,588	(\$0.0035)	(\$447)	(\$1,118)	(\$5,049)	(\$6,614)
Aug-24 Estimate	127,772	319,295	1,440,179	1,867,246	(\$0.0035)	(\$447)	(\$1,118)	(\$5,041)	(\$6,605)
Sep-24 Estimate	127,841	319,300	1,448,267	1,895,408	(\$0.0035)	(\$447)	(\$1,118)	(\$5,069)	(\$6,634)
Oct-24 Estimate	125,849	351,134	1,481,186	1,958,169	(\$0.0035)	(\$440)	(\$1,229)	(\$5,184)	(\$6,854)
Total Off-Peak	764,354	2,029,346	8,668,914	11,462,614		(\$2,675)	(\$7,103)	(\$30,341)	(\$40,119)

C&I Low Load Factor, G-40, G-41, G-42 - Peak									
	G-40	G-41	G-42	Therms	RDAF \$/therm	G-40 Revenue	G-41 Revenue	G-42 Revenue	Total RDAF Revenue
Nov-23 Estimate	658,211	1,037,584	528,267	2,224,063	\$0.0169	\$11,124	\$17,535	\$8,928	\$37,587
Dec-23 Estimate	1,456,379	1,830,430	691,763	3,978,572	\$0.0169	\$24,613	\$30,934	\$11,691	\$67,238
Jan-24 Estimate	2,044,124	2,484,895	795,271	5,324,290	\$0.0169	\$34,546	\$41,995	\$13,440	\$89,981
Feb-24 Estimate	2,125,252	2,476,204	724,833	5,326,289	\$0.0169	\$35,917	\$41,848	\$12,250	\$90,014
Mar-24 Estimate	1,773,518	2,110,676	657,367	4,541,561	\$0.0169	\$29,972	\$35,670	\$11,110	\$76,752
Apr-24 Estimate	1,131,375	1,371,621	442,405	2,945,402	\$0.0169	\$19,120	\$23,180	\$7,477	\$49,777
Total Peak	9,188,859	11,311,411	3,839,907	24,340,176		\$155,292	\$191,163	\$64,894	\$411,349

C&I Low Load Factor, G-40, G-41, G-42 - Off-Peak									
	G-40	G-41	G-42	Therms	RDAF \$/therm	G-40 Revenue	G-41 Revenue	G-42 Revenue	Total RDAF Revenue
May-24 Estimate	546,677	791,917	281,342	1,619,935	\$0.0008	\$437.34	\$633.53	\$225.07	\$1,296
Jun-24 Estimate	204,287	389,292	190,065	783,644	\$0.0008	\$163.43	\$311.43	\$152.05	\$627
Jul-24 Estimate	143,795	234,788	155,429	534,012	\$0.0008	\$115.04	\$187.83	\$124.34	\$427
Aug-24 Estimate	143,890	234,788	155,094	533,772	\$0.0008	\$115.11	\$187.83	\$124.07	\$427
Sep-24 Estimate	203,660	284,769	188,837	677,266	\$0.0008	\$162.93	\$227.81	\$151.07	\$542
Oct-24 Estimate	209,579	496,764	318,331	1,024,675	\$0.0008	\$167.66	\$397.41	\$254.66	\$820
Total Off-Peak	1,451,888	2,432,318	1,289,097	5,173,303		\$1,162	\$1,946	\$1,031	\$4,139

Northern Utilites, Inc.  
 Actual Therm Sales  
 Winter 2022-2023/ Summer 2023 through August

DG 23-086  
 DOE 1-7 Attachment 2

	2022 November	2022 December	2023 January	2023 February	2023 March	2023 April	winter	2023 May	2023 June	2023 July	2023 August	2023 September
R5	930,860	2,108,598	2,939,472	2,964,841	2,665,215	1,665,679	13,274,665	901,284	490,157	356,529	320,516	312,289
R6	14,627	24,729	31,537	32,495	25,296	19,316	148,000	14,829	12,159	11,536	10,721	9,878
R10	23,670	51,579	78,359	79,105	107,191	73,165	413,069	66,482	15,702	10,077	8,998	8,745
G40	512,672	1,251,093	1,825,243	1,978,560	1,616,752	966,100	8,150,420	469,839	210,450	135,525	117,412	113,510
G41	917,324	1,758,792	2,343,032	2,358,558	2,160,545	1,385,827	10,924,078	811,364	437,386	287,798	241,097	256,976
G42	461,792	668,589	691,649	699,697	627,240	366,303	3,515,270	267,196	175,705	137,792	140,857	168,930
G50	119,592	143,093	171,867	174,278	166,239	135,438	910,507	132,200	134,897	135,083	134,591	127,725
G51	394,055	483,789	562,367	568,054	539,713	433,555	2,981,533	392,682	333,429	327,006	324,804	316,218
G52	1,584,877	1,628,047	1,761,041	1,630,789	1,739,185	1,516,094	9,860,033	1,506,245	1,312,405	1,273,095	1,519,293	1,429,469
Total	4,959,469	8,118,309	10,404,567	10,486,377	9,647,376	6,561,477	50,177,575	4,562,121	3,122,290	2,674,441	2,818,289	2,743,740



**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

					Recovery (\$)	Recovery (\$)	
Residential – Heating	R-5						
Residential - Heating	R-10						
Residential – Non-Heating	R-6						
C&I Low Load Factor	G-40						
C&I Low Load Factor	G-41						
C&I Low Load Factor	G-42						
C&I High Load Factor	G-50						
C&I High Load Factor	G-51						
C&I High Load Factor	G-52						

**Response:**

Please see DOE 1-8 Attachment 1.

Please note that the RDAF is not included in the LDAC and is included as an adjustment to distribution rates on customer bills. During the preparation of this response the Company realized that the Tariff pages submitted in the COG Filing did not include the RDAF adjustment to Distribution rates. The Company submitted revised Tariff pages on October 8, 2023. Therefore, the columns labeled Proposed [COG + LDAC)- RDAF Recovery]/therm have been changed to Proposed [COG + LDAC) + RDAF Recovery]/therm. Subtracting the RDAF component from a value in which it is not included yields an erroneous result. Refer to DOE 1-8 Attachment 1, Page 1.

The Company has also provided table 1-8(a2) for a breakdown of Distribution and RDAF rates by customer class. Refer to DOE 1-8 Attachment 1, Page 2.

Finally, Table 1-8(b) has been included DOE 1-8 Attachment 1, Page 3.

**Person Responsible:** S E Demeris

Table 1-8(a): Proposed Rates with RDAF Recovery  
 COG, LDAC and RDAF per therm

Line No.	Customer Class	Class Identifier	Peak Period November 2023 - April 2024 Proposed			Off-Peak Period May 2024 - October 2024 Proposed		
			COG + LDAC per therm	RDAF per therm	COG + LDAC + RDAF per therm	COG + LDAC per therm	RDAF per therm	COG + LDAC + RDAF per therm
1	Residential Heating	R-5	\$0.8165	\$0.0434	\$0.8599	\$0.6000	\$0.1071	\$0.7071
2	LI Residential Heating	R-10	\$0.8165	\$0.0434	\$0.8599	\$0.6000	\$0.1071	\$0.7071
3	Residential Non-Heating	R-6	\$0.8165	\$0.0588	\$0.8753	\$0.6000	\$0.0933	\$0.6933
4	C&I Low Load Factor	G-40	\$0.7764	\$0.0169	\$0.7933	\$0.5984	\$0.0008	\$0.5992
5	C&I Low Load Factor	G-41	\$0.7764	\$0.0169	\$0.7933	\$0.5984	\$0.0008	\$0.5992
6	C&I Low Load Factor	G-42	\$0.7764	\$0.0169	\$0.7933	\$0.5984	\$0.0008	\$0.5992
7	C&I High Load Factor	G-50	\$0.6949	(\$0.0112)	\$0.6837	\$0.4805	(\$0.0035)	\$0.4770
8	C&I High Load Factor	G-51	\$0.6949	(\$0.0112)	\$0.6837	\$0.4805	(\$0.0035)	\$0.4770
9	C&I High Load Factor	G-52	\$0.6949	(\$0.0112)	\$0.6837	\$0.4805	(\$0.0035)	\$0.4770

Table 1-8(a2): Proposed Rates with RDAF Recovery  
 Distribution and RDAF per therm

Line No.	Customer Class	Class Identifier	Peak Period November 2023 - April 2024			Off-Peak Period May 2024 - October 2024		
			Approved Dist. Rate per therm	Proposed RDAF per therm	Proposed Dist. + RDAF per therm	Approved Dist. Rate per therm	Proposed RDAF per therm	Proposed Dist. + RDAF per therm
1	Residential Heating	R-5	\$0.9259	\$0.0434	\$0.9693	\$0.9259	\$0.1071	\$1.0330
2	LI Residential Heating	R-10	\$0.9259	\$0.0434	\$0.9693	\$0.9259	\$0.1071	\$1.0330
3	Residential Non-Heating	R-6	\$1.4005	\$0.0588	\$1.4593	\$1.4005	\$0.0933	\$1.4938
4	C&I Low Load Factor	G-40	\$0.2554	\$0.0169	\$0.2723	\$0.2554	\$0.0008	\$0.2562
5	C&I Low Load Factor	G-41	\$0.2881	\$0.0169	\$0.3050	\$0.2881	\$0.0008	\$0.2889
6	C&I Low Load Factor	G-42	\$0.2182	\$0.0169	\$0.2351	\$0.2182	\$0.0008	\$0.2190
7	C&I High Load Factor	G-50	\$0.2338	(\$0.0112)	\$0.2226	\$0.2338	(\$0.0035)	\$0.2303
8	C&I High Load Factor	G-51	\$0.1763	(\$0.0112)	\$0.1651	\$0.1763	(\$0.0035)	\$0.1728
9	C&I High Load Factor	G-52	\$0.1791	(\$0.0112)	\$0.1679	\$0.1094	(\$0.0035)	\$0.1059

Table 1-8(b): Proposed Rates with RDAF Recovery  
 Total, Proposed and Deferred RDAF Recovery \$'s

Line No.	Customer Class	Class Identifier	Peak Period November 2023 - April 2024			Off-Peak Period May 2024 - October 2024		
			Total RDAF Recovery \$	Proposed RDAF Recovery \$	Deferred RDAF Recovery \$	Total RDAF Recovery \$	Proposed RDAF Recovery \$	Deferred RDAF Recovery \$
1	Residential Heating	R-5/R-10	\$ (3,246,301)			\$ (548,296)		
2	Carrying Charges		\$ (57,123)			\$ (33,889)		
3	Total Res Heat Recovery		\$ (3,303,424)	\$ 696,310	\$ (2,607,114)	\$ (582,184)	\$ 281,733	\$ (300,451)
4	Residential Non-Heating	R-6	\$ (8,549)			\$ (6,681)		
5	Carrying Charges		\$ (164)			\$ (386)		
6	Total Res Non-Heat Recovery		\$ (8,713)	\$ 8,713	\$ -	\$ (7,067)	\$ 7,067	\$ -
7	C&I Low Load Factor	G-40	\$ (359,312)			\$ (8,910)		
8	C&I Low Load Factor	G-41	\$ (193,899)			\$ 26,693		
9	C&I Low Load Factor	G-42	\$ (134,784)			\$ (21,389)		
10	Carrying Charges		\$ (7,198)			\$ (297)		
11	Total Low Load Recovery		\$ (695,193)	\$ 411,389	\$ (283,804)	\$ (3,903)	\$ 3,903	\$ -
12	C&I High Load Factor	G-50	\$ 18,413			\$ 38,933		
13	C&I High Load Factor	G-51	\$ (5,640)			\$ 28,245		
14	C&I High Load Factor	G-52	\$ 137,806			\$ (29,588)		
15	Carrying Charges		\$ 2,697			\$ 2,341		
16	Total High Load Recovery		\$ 153,277	\$ 150,931	\$ 2,345	\$ 39,931	\$ (39,931)	\$ -

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-9 (RDAF):**

Reference: DG 23-086 RDAF Filing and DG 21-104 Filing.

Please identify the total RDAF for each rate class for the Peak Period and Off-Peak Period respectively. Are these values higher or lower than what the Company had anticipated when the RDAF was designed. If yes, please explain why. If not, please explain why the total RDAF is higher than anticipated. Please quantify separately (if possible) the percentage of the RDAF attributable to energy efficiency, the percentage attributable to warmer (for winter) or cooler (for summer) weather, the percentage attributable to the general economy, and any other reason(s).

**Response:**

Please see the Company's response to DOE 1-8 Attachment 1 Pages 1-3 for the total RDAF rates, total, proposed and deferred RDAF recovery dollars for each rate class.

The RDAF was designed, with the input and agreement of settling parties, including the New Hampshire Department of Energy and Office of the Consumer Advocate, to recover or credit any revenue over-collection or shortfall compared to the allowed revenue negotiated in the Company's base rate case. When establishing rates the Company makes every effort to minimize over or under collections but these differences are impacted by factors including but not limited to, the impact of weather, changes in usage per customer, energy efficiency and other economic considerations.

The Company has estimated the impact of weather on the monthly revenue variance for both the peak and off-peak periods in DOE 1-9 Attachment 1, Page 1. The results provided on lines 9-11 show that the off-peak period of August 1, 2022 through October 31, 2022 and May 1, 2023 through July 31, 2023 was favorably impacted by weather. The impact of weather on the peak period of November 1, 2022 through April 30, 2023 is shown on lines 20-22 and shows that over half off the deferral is related to the impact of unfavorable (warmer) peak period weather.

The remaining monthly revenue variances in both the peak and off-peak periods are due to usage changes since the Company's last test year in 2020. The Company is not able to discreetly attribute and segment these impacts to specific factors, but can provide some potential explanation for these variances.

First, the Company actively promotes energy efficiency initiatives throughout its service territory. These initiatives result in thermal savings in 2021 of 155,786 therms and 197,615 therms for the residential and C&I classes respectively. In 2022 the Company

**Northern Utilities, Inc.**  
**DG 23-086**  
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realized savings of 212,109 therms and 275,082 therms for the residential and C&I classes respectively.

Secondly, the peak-period under review in this proceeding took place when commodity rates were at historically high levels, which could have impacted customers average use during the winter period to limit their utility burden. In addition to high commodity rates, ratepayers were subject to broader inflationary pressures that may have impacted their usage compared to prior periods.

Finally, the impact of the global pandemic impacted many components of the Company's last rate case. Regardless of any of these impacts described above, including weather, the Company was approved a revenue decoupling mechanism that was designed to recover or credit any revenue over-collection or shortfall compared to the allowed revenue negotiated in the Company's base rate case.

**Person Responsible:** S E Demeris and D. Nawazelski

Northern Utilities, Inc. - New Hampshire Division  
 RDAF Analysis

DG 23-086  
 DOE 1-9 Attachment 1  
 Page 1 of 1

OFF PEAK - August 1, 2022-October 31, 2022 AND May 1, 2023-July 31, 2023

Line No.	Description	Class Groups				Total
		Residential Heating R-5, R-10	Residential Non Heating R-6	C&I High Load Factor G-50, G-51, G-52	C&I Low Load Factor G-40, G-41, G-42	
1	Expected Usage - Therms	3,648,681	80,421	10,613,246	4,548,395	18,890,742
2	Actual Usage - Therms	3,090,639	74,379	11,107,707	5,214,444	19,487,169
3	Therm Delta to Expected	(558,042)	(6,042)	494,461	666,049	596,427
4	Therm Delta to Expected %	-15.3%	-7.5%	4.7%	14.6%	3.2%
5	Weather Normal Adjustment - Therms	(44,274)	(318)	(4,595)	(10,380)	(59,566)
6	Weather Normal Usage - Therms	3,046,365	74,061	11,103,112	5,204,064	19,427,603
7	W/N Therm Delta to Expected	(602,315)	(6,359)	489,866	655,669	536,861
8	W/N Therm Delta to Expected %	-16.5%	-7.9%	4.6%	14.4%	2.8%
9	Variance Due to Weather (\$)	\$ 43,500	\$ 26	\$ (16)	\$ 8	\$ 43,519
10	Variance Due to Usage Change (\$)	(591,796)	(6,707)	37,606	(3,614)	(564,511)
11	Total Monthly Revenue Variance (\$)	\$ (548,296)	\$ (6,681)	\$ 37,589	\$ (3,606)	\$ (520,993)

PEAK - November 1, 2022 THROUGH April 30, 2023

Line No.	Description	Class Groups				Total
		Residential Heating R-5, R-10	Residential Non Heating R-6	C&I High Load Factor G-50, G-51, G-52	C&I Low Load Factor G-40, G-41, G-42	
12	Expected Usage - Therms	17,299,818	151,511	12,401,198	19,198,200	49,050,728
13	Actual Usage - Therms	13,687,733	148,000	13,752,074	22,589,765	50,177,572
14	Therm Delta to Expected	(3,612,085)	(3,511)	1,350,876	3,391,565	1,126,844
15	Therm Delta to Expected %	-20.9%	-2.3%	10.9%	17.7%	2.3%
16	Weather Normal Adjustment - Therms	2,091,544	13,386	212,371	2,994,706	5,312,008
17	Weather Normal Usage - Therms	15,779,277	161,386	13,964,445	25,584,471	55,489,580
18	Delta to Expected	(1,520,541)	9,876	1,563,247	6,386,270	6,438,852
19	Delta to Expected %	-8.8%	6.5%	12.6%	33.3%	13.1%
20	Variance Due to Weather (\$)	\$ (1,879,741)	\$ (755)	\$ 2,579	\$ (107,320)	\$ (1,985,237)
21	Variance Due to Usage Change (\$)	(1,366,561)	(7,793)	148,001	(580,676)	(1,807,029)
22	Total Monthly Revenue Variance (\$)	\$ (3,246,301)	\$ (8,549)	\$ 150,580	\$ (687,996)	\$ (3,792,266)

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-10 (RDAF):**

Reference: DG 23-086

Does the State of Maine have an RDAF or an equivalent mechanism? How do RDAF calculations impact the allocation the Company must make between NH and ME? Please explain how formulas were adjusted to address RDAF, if applicable.

**Response:**

Northern's Maine division does not have an RDAF or other equivalent mechanism. The Company allocates gas supply costs between NH and ME based on actual usage between the two divisions. This allocation is not impacted by the RDAF.

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 1**

Date Request Received: 10/02/23

Date of Response: 10/12/23

**DOE 1-11 (RDAF):**

Reference: DG 23-086 Filing and DG 21-104 Filing.

Will RDAF result in less frequent rate case filings? Why or why not?

**Response:**

The purpose of the RDAF is not to avoid rate case filings. The conditions that lead a utility to file a base rate case are primarily unrecovered fixed costs and inflationary pressures on operating expenses.

The purpose of an RDAF is to correct for the misalignment between utility costs and its rates. Specifically, utility distribution costs are largely fixed and change very little in the short run with changes in usage levels. However, distribution rates have a significant variable, or usage-based, component that changes revenues (and cost recovery) with changes in usage levels. The Company's revenue decoupling mechanism corrects for this misalignment by adjusting the Company's actual revenues to match its authorized revenues. In addition, the Company's revenue decoupling mechanism supports policy objectives and stabilizes utility cost recovery and customer bills.

**Person Responsible:** S E Demeris & D. Nawazelski

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 2**

Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-1 (RDAF):**

For any responses that requires calculations, including all Tables, please provide in live digital format (i.e., Excel) with supporting data. "Live" format, meaning that formula and inputs are displayed, and alternative inputs are possible.

**Response:**

Please see individual responses for the required information.

**Person Responsible:** S. E. Demeris

**CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR ("RDAF")**

**PEAK - NOVEMBER 1, 2023 THROUGH APRIL 30, 2024**

Line #	Description	Class Groups				Reference
		Residential Heating R-5, R-10	Residential Non Heating R-6	C&I High Load Factor G-50, G-51, G-52	C&I Low Load Factor G-40, G-41, G-42	
1	Beginning Balance - November 1, 2022	\$0	\$0	\$0	\$0	Pages 2, 4, 6, 8, Line 1
2	Monthly Revenue Variances (MRV) - November 1, 2022 - April 30, 2023	(\$3,246,301)	(\$8,549)	\$150,580	(\$687,996)	Pages 2, 4, 6, 8, Col. C, Line 27
3	Collections/(Credits) associated with current RDAF (thru April 2023)	\$0	\$0	\$0	\$0	Pages 2, 4, 6, 8, Col. D, Σ(L. 1 to L. 9)
4	Carrying Costs - (November 2022 - April 2023)	(\$57,123)	(\$164)	\$2,697	(\$7,198)	Pages 2, 4, 6, 8, Col. H
5	Revenue Decoupling Adjustment (RDA) for (credit)/collection	(\$3,303,425)	(\$8,713)	\$153,277	(\$695,193)	L.1 + L.2 + L.3 + L. 4
6	RDA Cap (+/-)	\$696,310	\$15,664	\$150,931	\$411,389	Page 10
7	RDA Deferral	(\$2,607,114)	\$0	\$2,345	(\$283,804)	Line 5 -Line 6
8	RDA eligible for credit/(collection)	(\$696,310)	(\$8,713)	\$150,931	(\$411,389)	L. 5 - L. 7
9	Estimated Firm Sales & Firm Transportation Volumes (therms) (November 1, 2023 - April 30, 2024)	16,052,326	148,279	13,530,217	24,340,176	Page 14
10	<b>Peak RDAF Rate (\$/therm)</b>	<b>\$0.0434</b>	<b>\$0.0588</b>	<b>(\$0.0112)</b>	<b>\$0.0169</b>	-1*(L. 8 / L. 9)

**OFF-PEAK - MAY 1, 2024 THROUGH OCTOBER 31, 2024**

Line #	Description	Class Groups				Reference
		Residential Heating R-5, R-10	Residential Non Heating R-6	C&I High Load Factor G-50, G-51, G-52	C&I Low Load Factor G-40, G-41, G-42	
1	Beginning Balance - August 1, 2022	\$0	\$0	\$0	\$0	Pages 3, 5, 7, 9, Line 1
2	Monthly Revenue Variances (MRV) - August 1, 2022 - October 31, 2022; May 1, 2023 - October 31, 2023 (1)	(\$1,219,885)	(\$16,714)	\$40,192	(\$173,422)	Pages 3, 5, 7, 9, Col. C, Line 27
3	Collections/(Credits) associated with current RDAF (thru October 2023)	\$0	\$0	\$0	\$0	Pages 3, 5, 7, 9, Col. D, Σ(L.1 to L. 15)
4	Carrying Costs - (August 22 - October 2023)	(\$37,221)	(\$398)	\$2,621	(\$950)	Pages 3, 5, 7, 9, Col. H
5	Revenue Decoupling Adjustment (RDA) for credit/(collection)	(\$1,257,106)	(\$17,112)	\$42,813	(\$174,372)	L.1 + L.2 - L.3 + L. 4
6	RDA Cap (+/-)	\$281,733	\$11,771	\$106,975	\$216,745	Page 11
7	RDA Deferral	(\$975,373)	(\$5,341)	\$0	\$0	Line 5 -Line 6
8	RDA eligible for credit/(collection)	(\$281,733)	(\$11,771)	\$42,813	(\$174,372)	L. 5 - L. 7
9	Estimated Firm Sales & Firm Transportation Volumes (therms) (May 1, 2024 - October 31, 2024)	2,631,203	75,754	11,462,614	5,173,303	Page 14
10	<b>Off Peak RDAF Rate (\$/therm)</b>	<b>\$0.1071</b>	<b>\$0.1554</b>	<b>(\$0.0037)</b>	<b>\$0.0337</b>	-1*(L. 8 / L. 9)

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-5 and R-10**  
**Peak Period - November to April**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
 DOE 2-2 Attachment 1  
 Page 2 of 14

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0	\$0	\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$220,550	\$0	\$220,550	\$110,275	5.50%	\$499	\$221,048	30
5 Actual	Dec-22	\$221,048	(\$1,378,058)	\$0	(\$1,157,009)	(\$467,980)	5.50%	(\$2,186)	(\$1,159,195)	31
6 Actual	Jan-23	(\$1,159,195)	(\$646,873)	\$0	(\$1,806,068)	(\$1,482,632)	7.00%	(\$8,815)	(\$1,814,883)	31
7 Actual	Feb-23	(\$1,814,883)	(\$682,231)	\$0	(\$2,497,114)	(\$2,155,998)	7.00%	(\$11,577)	(\$2,508,691)	28
8 Actual	Mar-23	(\$2,508,691)	(\$264,632)	\$0	(\$2,773,323)	(\$2,641,007)	7.00%	(\$15,701)	(\$2,789,024)	31
9 Actual	Apr-23	(\$2,789,024)	(\$495,058)	\$0	(\$3,284,082)	(\$3,036,553)	7.75%	(\$19,342)	(\$3,303,425)	30
10 Actual	May-23	(\$3,303,425)	\$0	\$0	(\$3,303,425)	(\$3,303,425)	7.75%	(\$21,744)	(\$3,325,168)	31
11 Actual	Jun-23	(\$3,325,168)	\$0	\$0	(\$3,325,168)	(\$3,325,168)	7.75%	(\$21,181)	(\$3,346,349)	30
12 Actual	Jul-23	(\$3,346,349)	\$0	\$0	(\$3,346,349)	(\$3,346,349)	8.25%	(\$23,447)	(\$3,369,797)	31
13 Actual	Aug-23	(\$3,369,797)	\$0	\$0	(\$3,369,797)	(\$3,369,797)	8.25%	(\$23,612)	(\$3,393,408)	31
14 Actual	Sep-23	(\$3,393,408)	\$0	\$0	(\$3,393,408)	(\$3,393,408)	8.25%	(\$23,010)	(\$3,416,418)	30
15 Actual	Oct-23	(\$3,416,418)	\$0	\$0	(\$3,416,418)	(\$3,416,418)	8.25%	(\$23,938)	(\$3,440,357)	31
16 Estimate	Nov-23	(\$3,440,357)	\$0	\$55,541	(\$3,495,898)	(\$3,468,127)	8.25%	(\$23,517)	(\$3,519,415)	30
17 Estimate	Dec-23	(\$3,519,415)	\$0	\$112,931	(\$3,632,345)	(\$3,575,880)	8.25%	(\$25,056)	(\$3,657,401)	31
18 Estimate	Jan-24	(\$3,657,401)	\$0	\$153,745	(\$3,811,146)	(\$3,734,274)	8.25%	(\$26,094)	(\$3,837,240)	31
19 Estimate	Feb-24	(\$3,837,240)	\$0	\$156,023	(\$3,993,263)	(\$3,915,252)	8.25%	(\$25,594)	(\$4,018,857)	29
19 Estimate	Mar-24	(\$3,837,240)	\$0	\$132,317	(\$3,969,557)	(\$3,903,399)	8.25%	(\$27,276)	(\$3,996,833)	31
20 Estimate	Apr-24	(\$3,996,833)	\$0	\$86,114	(\$4,082,947)	(\$4,039,890)	8.25%	(\$27,319)	(\$4,110,266)	30
21 Estimate	May-24	(\$4,110,266)	\$0	\$0	(\$4,110,266)	(\$4,110,266)	8.25%	(\$28,721)	(\$4,138,987)	31
22 Estimate	Jun-24	(\$4,138,987)	\$0	\$0	(\$4,138,987)	(\$4,138,987)	8.25%	(\$27,989)	(\$4,166,976)	30
23 Estimate	Jul-24	(\$4,166,976)	\$0	\$0	(\$4,166,976)	(\$4,166,976)	8.25%	(\$29,118)	(\$4,196,094)	31
24 Estimate	Aug-24	(\$4,196,094)	\$0	\$0	(\$4,196,094)	(\$4,196,094)	8.25%	(\$29,321)	(\$4,225,415)	31
25 Estimate	Sep-24	(\$4,225,415)	\$0	\$0	(\$4,225,415)	(\$4,225,415)	8.25%	(\$28,574)	(\$4,253,988)	30
26 Estimate	Oct-24	(\$4,253,988)	\$0	\$0	(\$4,253,988)	(\$4,253,988)	8.25%	(\$29,726)	(\$4,283,714)	31
27 Total			(\$3,246,301)	\$696,671				(\$522,358)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-5 and R-10**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ 20,032	\$0	\$20,032	\$10,016	4.00%	\$34	\$20,066	31
2 Actual	Sep-22	\$20,066	\$ (199,103)	\$0	(\$179,038)	(\$79,486)	4.00%	(\$261)	(\$179,299)	30
3 Actual	Oct-22	(\$179,299)	\$ (161,665)	\$0	(\$340,964)	(\$260,132)	5.50%	(\$1,215)	(\$342,179)	31
4 Actual	Nov-22	(\$342,179)	\$0	\$0	(\$342,179)	(\$342,179)	5.50%	(\$1,547)	(\$343,726)	30
5 Actual	Dec-22	(\$343,726)	\$0	\$0	(\$343,726)	(\$343,726)	5.50%	(\$1,606)	(\$345,332)	31
6 Actual	Jan-23	(\$345,332)	\$0	\$0	(\$345,332)	(\$345,332)	7.00%	(\$2,053)	(\$347,385)	31
7 Actual	Feb-23	(\$347,384.86)	\$0	\$0	(\$347,385)	(\$347,385)	7.00%	(\$1,865)	(\$349,250)	28
8 Actual	Mar-23	(\$349,250.27)	\$0	\$0	(\$349,250)	(\$349,250)	7.00%	(\$2,076)	(\$351,327)	31
9 Actual	Apr-23	(\$351,326.63)	\$0	\$0	(\$351,327)	(\$351,327)	7.75%	(\$2,238)	(\$353,565)	30
10 Actual	May-23	(\$353,564.53)	\$ 15,620	\$0	(\$337,945)	(\$345,755)	7.75%	(\$2,276)	(\$340,221)	31
11 Actual	Jun-23	(\$340,220.62)	\$ (223,042)	\$0	(\$563,263)	(\$451,742)	7.75%	(\$2,878)	(\$566,140)	30
12 Actual	Jul-23	(\$566,140)	\$ (136)	\$0	(\$566,277)	(\$566,209)	8.25%	(\$3,967)	(\$570,244)	31
13 Actual	Aug-23	(\$570,244)	\$ 6,196	\$0	(\$564,048)	(\$567,146)	8.25%	(\$3,974)	(\$568,022)	31
14 Actual	Sep-23	(\$568,022)	\$ (154,009)	\$0	(\$722,031)	(\$645,027)	8.25%	(\$4,374)	(\$726,405)	30
15 Actual	Oct-23	(\$726,405)	\$ (523,776)	\$0	(\$1,250,181)	(\$988,293)	8.25%	(\$6,925)	(\$1,257,106)	31
16 Estimate	Nov-23	(\$1,257,106)	\$0	\$0	(\$1,257,106)	(\$1,257,106)	8.25%	(\$8,524)	(\$1,265,630)	30
17 Estimate	Dec-23	(\$1,265,630)	\$0	\$0	(\$1,265,630)	(\$1,265,630)	8.25%	(\$8,868)	(\$1,274,498)	31
18 Estimate	Jan-24	(\$1,274,498)	\$0	\$0	(\$1,274,498)	(\$1,274,498)	8.25%	(\$8,906)	(\$1,283,404)	31
19 Estimate	Feb-24	(\$1,283,404)	\$0	\$0	(\$1,283,404)	(\$1,283,404)	8.25%	(\$8,389)	(\$1,291,794)	29
20 Estimate	Mar-24	(\$1,283,404)	\$0	\$0	(\$1,283,404)	(\$1,283,404)	8.25%	(\$8,968)	(\$1,292,372)	31
21 Estimate	Apr-24	(\$1,292,372)	\$0	\$0	(\$1,292,372)	(\$1,292,372)	8.25%	(\$8,739)	(\$1,301,112)	30
22 Estimate	May-24	(\$1,301,112)	\$0	\$113,067	(\$1,414,179)	(\$1,357,645)	8.25%	(\$9,487)	(\$1,423,666)	31
23 Estimate	Jun-24	(\$1,423,666)	\$0	\$48,325	(\$1,471,991)	(\$1,447,828)	8.25%	(\$9,791)	(\$1,481,782)	30
24 Estimate	Jul-24	(\$1,481,782)	\$0	\$23,327	(\$1,505,108)	(\$1,493,445)	8.25%	(\$10,436)	(\$1,515,544)	31
25 Estimate	Aug-24	(\$1,515,544)	\$0	\$23,103	(\$1,538,647)	(\$1,527,096)	8.25%	(\$10,671)	(\$1,549,318)	31
26 Estimate	Sep-24	(\$1,549,318)	\$0	\$22,937	(\$1,572,255)	(\$1,560,787)	8.25%	(\$10,555)	(\$1,582,810)	30
27 Estimate	Oct-24	(\$1,582,810)	\$0	\$51,042	(\$1,633,852)	(\$1,608,331)	8.25%	(\$11,239)	(\$1,645,091)	31
28 Total			\$ (1,219,885)	\$281,802				(\$151,793)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-6**  
**Peak Period - November to April**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
 DOE 2-2 Attachment 1  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0	\$0	\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$4,476	\$0	\$4,476	\$2,238	5.50%	\$10	\$4,486	30
5 Actual	Dec-22	\$4,486	(\$11,714)	\$0	(\$7,228)	(\$1,371)	5.50%	(\$6)	(\$7,234)	31
6 Actual	Jan-23	(\$7,234)	\$895	\$0	(\$6,339)	(\$6,787)	7.00%	(\$40)	(\$6,379)	31
7 Actual	Feb-23	(\$6,379)	\$168	\$0	(\$6,211)	(\$6,295)	7.00%	(\$34)	(\$6,245)	28
8 Actual	Mar-23	(\$6,245)	(\$1,431)	\$0	(\$7,676)	(\$6,960)	7.00%	(\$41)	(\$7,717)	31
9 Actual	Apr-23	(\$7,717)	(\$943)	\$0	(\$8,660)	(\$8,189)	7.75%	(\$52)	(\$8,713)	30
10 Actual	May-23	(\$8,713)	\$0	\$0	(\$8,713)	(\$8,713)	7.75%	(\$57)	(\$8,770)	31
11 Actual	Jun-23	(\$8,770)	\$0	\$0	(\$8,770)	(\$8,770)	7.75%	(\$56)	(\$8,826)	30
12 Actual	Jul-23	(\$8,826)	\$0	\$0	(\$8,826)	(\$8,826)	8.25%	(\$62)	(\$8,888)	31
13 Actual	Aug-23	(\$8,888)	\$0	\$0	(\$8,888)	(\$8,888)	8.25%	(\$62)	(\$8,950)	31
14 Actual	Sep-23	(\$8,950)	\$0	\$0	(\$8,950)	(\$8,950)	8.25%	(\$61)	(\$9,011)	30
15 Actual	Oct-23	(\$9,011)	\$0	\$0	(\$9,011)	(\$9,011)	8.25%	(\$63)	(\$9,074)	31
16 Estimate	Nov-23	(\$9,074)	\$0	\$954	(\$10,028)	(\$9,551)	8.25%	(\$65)	(\$10,093)	30
17 Estimate	Dec-23	(\$10,093)	\$0	\$1,467	(\$11,560)	(\$10,826)	8.25%	(\$76)	(\$11,636)	31
18 Estimate	Jan-24	(\$11,636)	\$0	\$1,802	(\$13,438)	(\$12,537)	8.25%	(\$88)	(\$13,526)	31
19 Estimate	Feb-24	(\$13,526)	\$0	\$1,822	(\$15,347)	(\$14,437)	8.25%	(\$94)	(\$15,442)	29
20 Estimate	Mar-24	(\$15,442)	\$0	\$1,488	(\$16,930)	(\$16,186)	8.25%	(\$113)	(\$17,043)	31
21 Estimate	Apr-24	(\$17,043)	\$0	\$1,185	(\$18,228)	(\$17,636)	8.25%	(\$119)	(\$18,348)	30
22 Estimate	May-24	(\$18,348)	\$0	\$0	(\$18,348)	(\$18,348)	8.25%	(\$128)	(\$18,476)	31
23 Estimate	Jun-24	(\$18,476)	\$0	\$0	(\$18,476)	(\$18,476)	8.25%	(\$125)	(\$18,601)	30
24 Estimate	Jul-24	(\$18,601)	\$0	\$0	(\$18,601)	(\$18,601)	8.25%	(\$130)	(\$18,731)	31
25 Estimate	Aug-24	(\$18,731)	\$0	\$0	(\$18,731)	(\$18,731)	8.25%	(\$131)	(\$18,862)	31
26 Estimate	Sep-24	(\$18,862)	\$0	\$0	(\$18,862)	(\$18,862)	8.25%	(\$128)	(\$18,989)	30
27 Estimate	Oct-24	(\$18,989)	<u>\$0</u>	<u>\$0</u>	(\$18,989)	(\$18,989)	8.25%	<u>(\$133)</u>	(\$19,122)	31
28 Total			(\$8,549)	\$8,719				(\$1,854)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**Residential Heating - R-6**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
 DOE 2-2 Attachment 1  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ (2,728)	\$0	(\$2,728)	(\$1,364)	4.00%	(\$5)	(\$2,733)	31
2 Actual	Sep-22	(\$2,733)	\$ (1,717)	\$0	(\$4,450)	(\$3,591)	4.00%	(\$12)	(\$4,461)	30
3 Actual	Oct-22	(\$4,461)	\$ 376	\$0	(\$4,085)	(\$4,273)	5.50%	(\$20)	(\$4,105)	31
4 Actual	Nov-22	(\$4,105)	\$0	\$0	(\$4,105)	(\$4,105)	5.50%	(\$19)	(\$4,124)	30
5 Actual	Dec-22	(\$4,124)	\$0	\$0	(\$4,124)	(\$4,124)	5.50%	(\$19)	(\$4,143)	31
6 Actual	Jan-23	(\$4,143)	\$0	\$0	(\$4,143)	(\$4,143)	7.00%	(\$25)	(\$4,168)	31
7 Actual	Feb-23	(\$4,168)	\$0	\$0	(\$4,168)	(\$4,168)	7.00%	(\$22)	(\$4,190)	28
8 Actual	Mar-23	(\$4,190)	\$0	\$0	(\$4,190)	(\$4,190)	7.00%	(\$25)	(\$4,215)	31
9 Actual	Apr-23	(\$4,215)	\$0	\$0	(\$4,215)	(\$4,215)	7.75%	(\$27)	(\$4,242)	30
10 Actual	May-23	(\$4,242)	\$ (504)	\$0	(\$4,746)	(\$4,494)	7.75%	(\$30)	(\$4,775)	31
11 Actual	Jun-23	(\$4,775)	\$ (2,315)	\$0	(\$7,090)	(\$5,933)	7.75%	(\$38)	(\$7,128)	30
12 Actual	Jul-23	(\$7,128)	\$ 207	\$0	(\$6,921)	(\$7,025)	8.25%	(\$49)	(\$6,970)	31
13 Actual	Aug-23	(\$6,970)	\$ (624)	\$0	(\$7,594)	(\$7,282)	8.25%	(\$51)	(\$7,645)	31
14 Actual	Sep-23	(\$7,645)	\$ (1,514)	\$0	(\$9,159)	(\$8,402)	8.25%	(\$57)	(\$9,216)	30
15 Actual	Oct-23	(\$9,216)	\$ (7,895)	\$0	(\$17,112)	(\$13,164)	8.25%	(\$92)	(\$17,204)	31
16 Estimate	Nov-23	(\$17,204)	<u>\$0</u>	\$0	(\$17,204)	(\$17,204)	8.25%	(\$117)	(\$17,321)	30
17 Estimate	Dec-23	(\$17,321)	<u>\$0</u>	\$0	(\$17,321)	(\$17,321)	8.25%	(\$121)	(\$17,442)	31
18 Estimate	Jan-24	(\$17,442)	<u>\$0</u>	\$0	(\$17,442)	(\$17,442)	8.25%	(\$122)	(\$17,564)	31
19 Estimate	Feb-24	(\$17,564)	<u>\$0</u>	\$0	(\$17,564)	(\$17,564)	8.25%	(\$115)	(\$17,679)	29
20 Estimate	Mar-24	(\$17,564)	<u>\$0</u>	\$0	(\$17,564)	(\$17,564)	8.25%	(\$123)	(\$17,687)	31
21 Estimate	Apr-24	(\$17,687)	<u>\$0</u>	\$0	(\$17,687)	(\$17,687)	8.25%	(\$120)	(\$17,806)	30
22 Estimate	May-24	(\$17,806)	<u>\$0</u>	\$2,495	(\$20,302)	(\$19,054)	8.25%	(\$133)	(\$20,435)	31
23 Estimate	Jun-24	(\$20,435)	<u>\$0</u>	\$2,022	(\$22,457)	(\$21,446)	8.25%	(\$145)	(\$22,602)	30
24 Estimate	Jul-24	(\$22,602)	<u>\$0</u>	\$1,797	(\$24,399)	(\$23,501)	8.25%	(\$164)	(\$24,564)	31
25 Estimate	Aug-24	(\$24,564)	<u>\$0</u>	\$1,794	(\$26,358)	(\$25,461)	8.25%	(\$178)	(\$26,536)	31
26 Estimate	Sep-24	(\$26,536)	<u>\$0</u>	\$1,772	(\$28,308)	(\$27,422)	8.25%	(\$185)	(\$28,493)	30
27 Estimate	Oct-24	(\$28,493)	<u>\$0</u>	<u>\$1,891</u>	(\$30,384)	(\$29,439)	8.25%	<u>(\$206)</u>	(\$30,590)	31
28 Total			(\$16,714)	\$11,772				(\$2,218)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**C&I High Load Factor - G-50, G-51, G-52**  
**Peak Period - November to April**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
 DOE 2-2 Attachment 1  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0	\$0	\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0	\$0	\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$56,436	\$0	\$56,436	\$28,218	5.50%	\$128	\$56,564	30
5 Actual	Dec-22	\$56,564	(\$22,488)	\$0	\$34,075	\$45,320	5.50%	\$212	\$34,287	31
6 Actual	Jan-23	\$34,287	\$53,107	\$0	\$87,395	\$60,841	7.00%	\$362	\$87,756	31
7 Actual	Feb-23	\$87,756	(\$14,633)	\$0	\$73,123	\$80,440	7.00%	\$432	\$73,555	28
8 Actual	Mar-23	\$73,555	\$65,809	\$0	\$139,364	\$106,459	7.00%	\$633	\$139,997	31
9 Actual	Apr-23	\$139,997	\$12,349	\$0	\$152,345	\$146,171	7.75%	\$931	\$153,277	30
10 Actual	May-23	\$153,277	\$0	\$0	\$153,277	\$153,277	7.75%	\$1,009	\$154,285	31
11 Actual	Jun-23	\$154,285	\$0	\$0	\$154,285	\$154,285	7.75%	\$983	\$155,268	30
12 Actual	Jul-23	\$155,268	\$0	\$0	\$155,268	\$155,268	8.25%	\$1,088	\$156,356	31
13 Actual	Aug-23	\$156,356	\$0	\$0	\$156,356	\$156,356	8.25%	\$1,096	\$157,452	31
14 Actual	Sep-23	\$157,452	\$0	\$0	\$157,452	\$157,452	8.25%	\$1,068	\$158,519	30
15 Actual	Oct-23	\$158,519	\$0	\$0	\$158,519	\$158,519	8.25%	\$1,111	\$159,630	31
16 Estimate	Nov-23	\$159,630	\$0	(\$22,741)	\$182,371	\$171,001	8.25%	\$1,160	\$183,531	30
17 Estimate	Dec-23	\$183,531	\$0	(\$24,852)	\$208,383	\$195,957	8.25%	\$1,373	\$209,756	31
18 Estimate	Jan-24	\$209,756	\$0	(\$27,757)	\$237,512	\$223,634	8.25%	\$1,567	\$239,079	31
19 Estimate	Feb-24	\$239,079	\$0	(\$26,563)	\$265,642	\$252,361	8.25%	\$1,654	\$267,297	29
20 Estimate	Mar-24	\$267,297	\$0	(\$25,784)	\$293,081	\$280,189	8.25%	\$1,963	\$295,044	31
21 Estimate	Apr-24	\$295,044	\$0	(\$23,841)	\$318,886	\$306,965	8.25%	\$2,081	\$320,967	30
22 Estimate	May-24	\$320,967	\$0	\$0	\$320,967	\$320,967	8.25%	\$2,249	\$323,216	31
23 Estimate	Jun-24	\$323,216	\$0	\$0	\$323,216	\$323,216	8.25%	\$2,192	\$325,408	30
24 Estimate	Jul-24	\$325,408	\$0	\$0	\$325,408	\$325,408	8.25%	\$2,280	\$327,688	31
25 Estimate	Aug-24	\$327,688	\$0	\$0	\$327,688	\$327,688	8.25%	\$2,296	\$329,984	31
26 Estimate	Sep-24	\$329,984	\$0	\$0	\$329,984	\$329,984	8.25%	\$2,238	\$332,221	30
27 Estimate	Oct-24	\$332,221	<u>\$0</u>	<u>\$0</u>	\$332,221	\$332,221	8.25%	<u>\$2,328</u>	\$334,549	31
28 Total			\$150,580	(\$151,538)				\$32,431		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**C&I High Load Factor - G-50, G-51, G-52**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ 18,233	\$0	\$18,233	\$9,116	4.00%	\$31	\$18,263	31
2 Actual	Sep-22	\$18,263	\$ (10,159)	\$0	\$8,105	\$13,184	4.00%	\$43	\$8,148	30
3 Actual	Oct-22	\$8,148	\$ 10,297	\$0	\$18,444	\$13,296	5.50%	\$62	\$18,507	31
4 Actual	Nov-22	\$18,507	\$0	\$0	\$18,507	\$18,507	5.50%	\$84	\$18,590	30
5 Actual	Dec-22	\$18,590	\$0	\$0	\$18,590	\$18,590	5.50%	\$87	\$18,677	31
6 Actual	Jan-23	\$18,677	\$0	\$0	\$18,677	\$18,677	7.00%	\$111	\$18,788	31
7 Actual	Feb-23	\$18,788	\$0	\$0	\$18,788	\$18,788	7.00%	\$101	\$18,889	28
8 Actual	Mar-23	\$18,889	\$0	\$0	\$18,889	\$18,889	7.00%	\$112	\$19,001	31
9 Actual	Apr-23	\$19,001	\$0	\$0	\$19,001	\$19,001	7.75%	\$121	\$19,122	30
10 Actual	May-23	\$19,122	\$ 26,775	\$0	\$45,897	\$32,510	7.75%	\$214	\$46,111	31
11 Actual	Jun-23	\$46,111	\$ (5,406)	\$0	\$40,705	\$43,408	7.75%	\$277	\$40,981	30
12 Actual	Jul-23	\$40,981	\$ (2,149)	\$0	\$38,832	\$39,907	8.25%	\$280	\$39,112	31
13 Actual	Aug-23	\$39,112	\$ 19,738	\$0	\$58,850	\$48,981	8.25%	\$343	\$59,193	31
14 Actual	Sep-23	\$59,193	\$ (451)	\$0	\$58,742	\$58,967	8.25%	\$400	\$59,142	30
15 Actual	Oct-23	\$59,142	\$ (16,684)	\$0	\$42,457	\$50,800	8.25%	\$356	\$42,813	31
16 Estimate	Nov-23	\$42,813	\$0	\$0	\$42,813	\$42,813	8.25%	\$290	\$43,104	30
17 Estimate	Dec-23	\$43,104	\$0	\$0	\$43,104	\$43,104	8.25%	\$302	\$43,406	31
18 Estimate	Jan-24	\$43,406	\$0	\$0	\$43,406	\$43,406	8.25%	\$303	\$43,709	31
19 Estimate	Feb-24	\$43,709	\$0	\$0	\$43,709	\$43,709	8.25%	\$286	\$43,995	29
20 Estimate	Mar-24	\$43,709	\$0	\$0	\$43,709	\$43,709	8.25%	\$305	\$44,014	31
21 Estimate	Apr-24	\$44,014	\$0	\$0	\$44,014	\$44,014	8.25%	\$298	\$44,312	30
22 Estimate	May-24	\$44,312	\$0	(\$7,425)	\$36,887	\$40,599	8.25%	\$284	\$37,170	31
23 Estimate	Jun-24	\$37,170	\$0	(\$6,754)	\$30,417	\$33,793	8.25%	\$229	\$30,645	30
24 Estimate	Jul-24	\$30,645	\$0	(\$6,991)	\$23,654	\$27,149	8.25%	\$190	\$23,843	31
25 Estimate	Aug-24	\$23,843	\$0	(\$6,983)	\$16,861	\$20,352	8.25%	\$142	\$17,003	31
26 Estimate	Sep-24	\$17,003	\$0	(\$7,013)	\$9,990	\$13,496	8.25%	\$91	\$10,081	30
27 Estimate	Oct-24	\$10,081	<u>\$0</u>	<u>(\$7,245)</u>	\$2,836	\$6,458	8.25%	<u>\$45</u>	\$2,881	31
28 Total			\$40,192	(\$42,412)				\$5,386		

Northern Utilities, Inc.  
 Revenue Decoupling Factor Reconciliation  
 C&I Low Load Factor - G-40, G-41, G-42  
 Peak Period - November to April

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance (B + E)/2	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0		\$0	\$0	\$0	4.00%	\$0	\$0	31
2 Actual	Sep-22	\$0		\$0	\$0	\$0	4.00%	\$0	\$0	30
3 Actual	Oct-22	\$0		\$0	\$0	\$0	5.50%	\$0	\$0	31
4 Actual	Nov-22	\$0	\$556,984	\$0	\$556,984	\$278,492	5.50%	\$1,259	\$558,243	30
5 Actual	Dec-22	\$558,243	(\$661,315)	\$0	(\$103,072)	\$227,586	5.50%	\$1,063	(\$102,009)	31
6 Actual	Jan-23	(\$102,009)	(\$184,237)	\$0	(\$286,246)	(\$194,127)	7.00%	(\$1,154)	(\$287,400)	31
7 Actual	Feb-23	(\$287,400)	(\$152,651)	\$0	(\$440,050)	(\$363,725)	7.00%	(\$1,953)	(\$442,003)	28
8 Actual	Mar-23	(\$442,003)	(\$26,918)	\$0	(\$468,921)	(\$455,462)	7.00%	(\$2,708)	(\$471,629)	31
9 Actual	Apr-23	(\$471,629)	(\$219,860)	\$0	(\$691,489)	(\$581,559)	7.75%	(\$3,704)	(\$695,193)	30
10 Actual	May-23	(\$695,193)		\$0	(\$695,193)	(\$695,193)	7.75%	(\$4,576)	(\$699,769)	31
11 Actual	Jun-23	(\$699,769)		\$0	(\$699,769)	(\$699,769)	7.75%	(\$4,457)	(\$704,227)	30
12 Actual	Jul-23	(\$704,227)		\$0	(\$704,227)	(\$704,227)	8.25%	(\$4,934)	(\$709,161)	31
13 Actual	Aug-23	(\$709,161)		\$0	(\$709,161)	(\$709,161)	8.25%	(\$4,969)	(\$714,130)	31
14 Actual	Sep-23	(\$714,130)		\$0	(\$714,130)	(\$714,130)	8.25%	(\$4,842)	(\$718,972)	30
15 Actual	Oct-23	(\$718,972)		\$0	(\$718,972)	(\$718,972)	8.25%	(\$5,038)	(\$724,010)	31
16 Estimate	Nov-23	(\$724,010)		\$37,587	(\$761,597)	(\$742,803)	8.25%	(\$5,037)	(\$766,634)	30
17 Estimate	Dec-23	(\$766,634)		\$67,238	(\$833,871)	(\$800,253)	8.25%	(\$5,607)	(\$839,479)	31
18 Estimate	Jan-24	(\$839,479)		\$89,981	(\$929,459)	(\$884,469)	8.25%	(\$6,180)	(\$935,640)	31
19 Estimate	Feb-24	(\$935,640)		\$90,014	(\$1,025,654)	(\$980,647)	8.25%	(\$6,410)	(\$1,032,064)	29
19 Estimate	Mar-24	(\$935,640)		\$76,752	(\$1,012,392)	(\$974,016)	8.25%	(\$6,806)	(\$1,019,198)	31
20 Estimate	Apr-24	(\$1,019,198)		\$49,777	(\$1,068,975)	(\$1,044,087)	8.25%	(\$7,060)	(\$1,076,036)	30
21 Estimate	May-24	(\$1,076,036)		\$0	(\$1,076,036)	(\$1,076,036)	8.25%	(\$7,519)	(\$1,083,555)	31
22 Estimate	Jun-24	(\$1,083,555)		\$0	(\$1,083,555)	(\$1,083,555)	8.25%	(\$7,327)	(\$1,090,882)	30
23 Estimate	Jul-24	(\$1,090,882)		\$0	(\$1,090,882)	(\$1,090,882)	8.25%	(\$7,623)	(\$1,098,505)	31
24 Estimate	Aug-24	(\$1,098,505)		\$0	(\$1,098,505)	(\$1,098,505)	8.25%	(\$7,676)	(\$1,106,181)	31
25 Estimate	Sep-24	(\$1,106,181)		\$0	(\$1,106,181)	(\$1,106,181)	8.25%	(\$7,480)	(\$1,113,661)	30
26 Estimate	Oct-24	(\$1,113,661)		\$0	(\$1,113,661)	(\$1,113,661)	8.25%	(\$7,782)	(\$1,121,443)	31
27 Total			(\$687,996)	\$411,349				(\$118,523)		

**Northern Utilities, Inc.**  
**Revenue Decoupling Factor Reconciliation**  
**C&I Low Load Factor - G-40, G-41, G-42**  
**Off Peak Period - May to October**

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
 DOE 2-2 Attachment 1  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Month	Beginning Balance	Monthly Revenue Variance (MRV)	Monthly Revenue (RDAF) (credit)/charge	Ending Balance before Interest (B + C + D)	Average Monthly Balance ((B + E)/2)	Interest Rate	Computed Interest	Ending Balance inc. Interest (E + H)	# Days in Month
1 Actual	Aug-22	\$0	\$ 62,744	\$0	\$62,744	\$31,372	4.00%	\$107	\$62,851	31
2 Actual	Sep-22	\$62,851	\$ (54,815)	\$0	\$8,036	\$35,443	4.00%	\$117	\$8,153	30
3 Actual	Oct-22	\$8,153	\$ (36,018)	\$0	(\$27,866)	(\$9,857)	5.50%	(\$46)	(\$27,912)	31
4 Actual	Nov-22	(\$27,912)	\$0	\$0	(\$27,912)	(\$27,912)	5.50%	(\$126)	(\$28,038)	30
5 Actual	Dec-22	(\$28,038)	\$0	\$0	(\$28,038)	(\$28,038)	5.50%	(\$131)	(\$28,169)	31
6 Actual	Jan-23	(\$28,169)	\$0	\$0	(\$28,169)	(\$28,169)	7.00%	(\$167)	(\$28,337)	31
7 Actual	Feb-23	(\$28,337)	\$0	\$0	(\$28,337)	(\$28,337)	7.00%	(\$152)	(\$28,489)	28
8 Actual	Mar-23	(\$28,489)	\$0	\$0	(\$28,489)	(\$28,489)	7.00%	(\$169)	(\$28,658)	31
9 Actual	Apr-23	(\$28,658)	\$0	\$0	(\$28,658)	(\$28,658)	7.75%	(\$183)	(\$28,841)	30
10 Actual	May-23	(\$28,841)	\$ 118,658	\$0	\$89,817	\$30,488	7.75%	\$201	\$90,018	31
11 Actual	Jun-23	\$90,018	\$ (81,110)	\$0	\$8,908	\$49,463	7.75%	\$315	\$9,223	30
12 Actual	Jul-23	\$9,223	\$ (13,064)	\$0	(\$3,842)	\$2,690	8.25%	\$19	(\$3,823)	31
13 Actual	Aug-23	(\$3,823)	\$ 4,530	\$0	\$707	(\$1,558)	8.25%	(\$11)	\$696	31
14 Actual	Sep-23	\$696	\$ (17,427)	\$0	(\$16,731)	(\$8,018)	8.25%	(\$54)	(\$16,785)	30
15 Actual	Oct-23	(\$16,785)	\$ (156,919)	\$0	(\$173,705)	(\$95,245)	8.25%	(\$667)	(\$174,372)	31
16 Estimate	Nov-23	(\$174,372)	\$0	\$0	(\$174,372)	(\$174,372)	8.25%	(\$1,182)	(\$175,554)	30
17 Estimate	Dec-23	(\$175,554)	\$0	\$0	(\$175,554)	(\$175,554)	8.25%	(\$1,230)	(\$176,784)	31
18 Estimate	Jan-24	(\$176,784)	\$0	\$0	(\$176,784)	(\$176,784)	8.25%	(\$1,235)	(\$178,020)	31
19 Estimate	Feb-24	(\$178,020)	\$0	\$0	(\$178,020)	(\$178,020)	8.25%	(\$1,164)	(\$179,183)	29
20 Estimate	Mar-24	(\$178,020)	\$0	\$0	(\$178,020)	(\$178,020)	8.25%	(\$1,244)	(\$179,264)	31
21 Estimate	Apr-24	(\$179,264)	\$0	\$0	(\$179,264)	(\$179,264)	8.25%	(\$1,212)	(\$180,476)	30
22 Estimate	May-24	(\$180,476)	\$0	\$54,592	(\$235,068)	(\$207,772)	8.25%	(\$1,452)	(\$236,520)	31
23 Estimate	Jun-24	(\$236,520)	\$0	\$26,409	(\$262,928)	(\$249,724)	8.25%	(\$1,689)	(\$264,617)	30
24 Estimate	Jul-24	(\$264,617)	\$0	\$17,996	(\$282,613)	(\$273,615)	8.25%	(\$1,912)	(\$284,525)	31
25 Estimate	Aug-24	(\$284,525)	\$0	\$17,988	(\$302,513)	(\$293,519)	8.25%	(\$2,051)	(\$304,564)	31
26 Estimate	Sep-24	(\$304,564)	\$0	\$22,824	(\$327,388)	(\$315,976)	8.25%	(\$2,137)	(\$329,525)	30
27 Estimate	Oct-24	(\$329,525)	<u>\$0</u>	<u>\$34,532</u>	(\$364,057)	(\$346,791)	8.25%	<u>(\$2,423)</u>	(\$366,480)	31
28 Total			(\$173,422)	\$174,340				(\$19,881)		

Northern Utilities, Inc.  
 Calculation of the Monthly Revenue Variance & Cap - Peak Period

Northern Utilities, Inc.  
 New Hampshire Division  
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Actual Distribution Revenues	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
November	63,599	2,772,857	1,049,347	112,869	697,960	157,276	253,813	327,145	5,434,867
December	57,379	2,311,208	451,892	87,888	614,651	138,898	172,246	336,947	4,171,107
January	71,957	3,510,773	878,418	102,967	851,489	161,630	176,395	364,883	6,118,511
February	66,627	3,080,713	852,499	94,966	749,967	146,732	172,431	341,805	5,505,741
March	58,334	3,019,889	783,304	107,963	749,363	162,362	168,459	360,958	5,410,631
April (includes prorated May)	50,682	1,688,328	586,793	93,525	412,359	128,871	58,354	323,643	3,342,555
<b>Total - Peak</b>	<b>\$ 368,576</b>	<b>\$ 16,383,768</b>	<b>\$ 4,602,252</b>	<b>\$ 600,178</b>	<b>\$ 4,075,789</b>	<b>\$ 895,769</b>	<b>\$ 1,001,698</b>	<b>\$ 2,055,382</b>	<b>\$ 29,983,413</b>

Actual Customer Counts	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	1,278	27,755	5,224	822	690	279	30	34
December	1,251	27,903	5,285	817	690	280	30	33
January	1,227	28,030	5,337	809	695	278	29	36
February	1,245	28,033	5,341	805	698	277	29	36
March	1,196	28,138	5,356	811	701	278	29	36
April (includes prorated May)	1,202	28,091	5,358	811	702	278	29	36

Actual Monthly Revenue Per Customer	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	49.76	99.90	200.87	137.31	1,011.54	563.71	8,460.43	9,621.92
December	45.87	82.83	85.50	107.57	890.80	496.07	5,741.53	10,210.53
January	58.64	125.25	164.59	127.28	1,225.16	581.40	6,082.59	10,135.64
February	53.52	109.90	159.61	117.97	1,074.45	529.72	5,945.90	9,494.58
March	48.77	107.32	146.25	133.12	1,068.99	584.04	5,808.93	10,026.60
April (includes prorated May)	42.16	60.10	109.52	115.32	587.41	463.56	2,012.22	8,990.10
<b>Total - Peak</b>	<b>\$ 298.73</b>	<b>\$ 585.31</b>	<b>\$ 866.34</b>	<b>\$ 738.58</b>	<b>\$ 5,858.35</b>	<b>\$ 3,218.50</b>	<b>\$ 34,051.60</b>	<b>\$ 58,479.36</b>

Authorized Monthly Revenue Per Customer (DG 21-104)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	46.26	91.96	134.15	115.99	841.30	504.61	5,427.24	8,962.53
December	55.23	132.22	168.98	124.42	1,159.60	569.52	6,897.34	9,851.53
January	57.91	148.33	182.83	127.04	1,278.48	589.36	7,801.39	8,604.40
February	53.38	134.23	170.49	123.47	1,160.86	561.25	7,127.11	9,535.37
March	49.97	116.73	154.74	118.57	1,012.75	543.47	6,529.00	8,839.80
April (includes prorated May)	42.95	77.73	121.80	106.59	684.19	470.36	4,981.99	8,791.23
<b>Total</b>	<b>\$ 305.71</b>	<b>\$ 701.19</b>	<b>\$ 932.98</b>	<b>\$ 716.08</b>	<b>\$ 6,137.19</b>	<b>\$ 3,238.58</b>	<b>\$ 38,764.07</b>	<b>\$ 54,584.87</b>

Revenue per Customer Difference Actual - Authorized	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	3.50	7.95	66.72	21.32	170.23	59.10	3,033.20	659.39
December	(9.36)	(49.39)	(83.48)	(16.85)	(268.80)	(73.46)	(1,155.82)	358.99
January	0.73	(23.08)	(18.24)	0.24	(53.32)	(7.96)	(1,718.81)	1,531.24
February	0.13	(24.34)	(10.88)	(5.50)	(86.41)	(31.53)	(1,181.21)	(40.79)
March	(1.20)	(9.40)	(8.49)	14.56	56.24	40.57	(720.06)	1,186.80
April (includes prorated May)	(0.78)	(17.62)	(12.28)	8.73	(96.78)	(6.80)	(2,969.77)	198.87

Revenue Difference (Revenue Per Customer Difference * Actual # Customers)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
November	4,476	220,550	348,527	17,528	117,461	16,489	90,996	22,419
December	(11,714)	(1,378,058)	(441,166)	(13,766)	(185,475)	(20,569)	(34,675)	11,847
January	895	(646,873)	(97,337)	195	(37,054)	(2,212)	(49,845)	55,124
February	168	(682,231)	(58,084)	(4,430)	(60,312)	(8,735)	(34,255)	(1,468)
March	(1,431)	(264,632)	(45,459)	11,807	39,423	11,277	(20,882)	42,725
April (includes prorated May)	(943)	(495,058)	(65,794)	7,080	(67,942)	(1,890)	(86,123)	7,159
<b>Total</b>	<b>\$ (8,549)</b>	<b>\$ (3,246,301)</b>	<b>\$ (359,312)</b>	<b>\$ 18,413</b>	<b>\$ (193,899)</b>	<b>\$ (5,640)</b>	<b>\$ (134,784)</b>	<b>\$ 137,806</b>

Calculation of the Cap by Customer Group	Actual Distribution Revenues	4.25% cap
Residential Heating - R5, R10	\$ 16,383,768	\$896,310
Residential Non-Heat - R6	\$ 368,576	\$15,864
C&I High Load Factor - G-50, G-51, G-52	\$ 3,551,329	\$150,931
C&I Low Load Factor - G-40, G-41, G-43	\$ 9,679,739	\$411,389

Northern Utilities, Inc.  
 Calculation of the Monthly Revenue Variance & Cap - Off-Peak Period

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
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Actual Distribution Revenues (Actual Aug - Oct 2022, May - Oct 2023)	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
August 2022	\$ 42,215	\$ 914,209	\$ 441,261	\$ 99,885	\$ 228,593	\$ 118,338	\$ 98,219	\$ 185,516	\$ 2,128,236
September	\$ 46,701	\$ 917,565	\$ 426,199	\$ 95,669	\$ 238,890	\$ 117,911	\$ 89,247	\$ 193,298	\$ 2,125,479
October (includes prorated Nov)	\$ 52,862	\$ 1,474,500	\$ 537,592	\$ 94,958	\$ 399,843	\$ 137,598	\$ 81,870	\$ 208,396	\$ 2,987,620
May-2023	\$ 48,671	\$ 1,564,747	\$ 564,721	\$ 101,305	\$ 413,686	\$ 137,200	\$ 134,707	\$ 209,535	\$ 3,174,572
June	\$ 42,764	\$ 864,918	\$ 434,402	\$ 99,247	\$ 228,384	\$ 116,248	\$ 67,273	\$ 193,790	\$ 2,047,026
July	\$ 43,758	\$ 893,070	\$ 435,117	\$ 99,023	\$ 215,034	\$ 119,659	\$ 64,844	\$ 189,473	\$ 2,059,978
August	\$ 43,332	\$ 925,114	\$ 444,791	\$ 100,508	\$ 219,514	\$ 122,461	\$ 71,639	\$ 216,163	\$ 2,143,521
September	\$ 46,695	\$ 979,137	\$ 463,665	\$ 103,468	\$ 248,110	\$ 125,912	\$ 84,716	\$ 206,334	\$ 2,258,037
October	\$ 43,840	\$ 1,138,921	\$ 469,259	\$ 91,959	\$ 315,267	\$ 129,670	\$ 100,702	\$ 212,918	\$ 2,502,535
<b>Total (Aug 22 - Jul 23)</b>	<b>\$ 276,970</b>	<b>\$ 6,629,009</b>	<b>\$ 2,839,292</b>	<b>\$ 590,086</b>	<b>\$ 1,724,430</b>	<b>\$ 746,955</b>	<b>\$ 536,160</b>	<b>\$ 1,180,007</b>	<b>\$ 14,522,910</b>

Actual Customer Counts	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	1,320	27,563	4,906	837	671	267	30	34
September	1,335	27,516	5,047	856	673	270	30	34
October	1,325	27,600	5,089	836	691	278	30	34
May-2023	1,227	28,154	5,197	819	699	278	29	37
June	1,241	27,971	5,207	834	702	279	29	37
July	1,257	27,997	5,167	839	693	279	29	37
August	1,260	27,909	5,122	838	682	279	29	37
September	1,331	27,931	5,075	842	687	278	29	37
October	1,308	28,060	5,129	846	668	282	29	37

Actual Monthly Revenue Per Customer	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ 31.98	\$ 33.17	\$ 89.94	\$ 119.34	\$ 340.67	\$ 443.21	\$ 3,273.98	\$ 5,456.36
September	\$ 34.98	\$ 33.35	\$ 84.45	\$ 111.76	\$ 354.96	\$ 436.71	\$ 2,974.90	\$ 5,685.22
October	\$ 39.90	\$ 53.42	\$ 105.64	\$ 113.59	\$ 578.64	\$ 494.96	\$ 2,729.00	\$ 6,129.30
May-2023	\$ 39.67	\$ 55.58	\$ 108.66	\$ 123.69	\$ 591.83	\$ 493.53	\$ 4,645.06	\$ 5,663.10
June	\$ 34.46	\$ 30.92	\$ 83.43	\$ 119.00	\$ 325.33	\$ 416.66	\$ 2,319.75	\$ 5,237.56
July	\$ 34.81	\$ 31.90	\$ 84.21	\$ 118.03	\$ 310.29	\$ 428.88	\$ 2,235.99	\$ 5,120.90
August	\$ 34.39	\$ 33.15	\$ 86.84	\$ 119.94	\$ 321.87	\$ 438.93	\$ 2,470.31	\$ 5,842.23
September	\$ 35.08	\$ 35.06	\$ 91.36	\$ 122.88	\$ 361.15	\$ 452.92	\$ 2,921.26	\$ 5,576.59
October	\$ 33.52	\$ 40.59	\$ 91.49	\$ 108.70	\$ 471.96	\$ 459.82	\$ 3,472.48	\$ 5,754.53
-	\$ 318.79	\$ 347.13	\$ 826.02	\$ 1,056.93	\$ 3,656.71	\$ 4,065.62	\$ 27,042.73	\$ 50,465.78

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Authorized Monthly Revenue Per Customer (DG 21-104)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ 34.05	\$ 32.44	\$ 84.08	\$ 108.68	\$ 318.36	\$ 411.52	\$ 2,641.02	\$ 5,431.42
September	\$ 36.27	\$ 40.58	\$ 91.05	\$ 111.56	\$ 386.39	\$ 428.43	\$ 2,986.26	\$ 6,054.77
October	\$ 39.61	\$ 59.28	\$ 106.81	\$ 111.54	\$ 564.56	\$ 456.07	\$ 4,054.95	\$ 6,194.65
May-2023	\$ 40.08	\$ 55.02	\$ 102.87	\$ 107.52	\$ 506.97	\$ 458.98	\$ 3,636.48	\$ 5,557.01
June	\$ 36.32	\$ 38.90	\$ 89.45	\$ 108.83	\$ 372.73	\$ 433.83	\$ 2,887.68	\$ 5,483.51
July	\$ 34.65	\$ 31.90	\$ 83.65	\$ 110.39	\$ 314.49	\$ 422.00	\$ 2,685.58	\$ 5,403.99
August	\$ 34.89	\$ 32.93	\$ 84.49	\$ 112.15	\$ 323.02	\$ 423.55	\$ 2,702.37	\$ 5,601.06
September	\$ 36.22	\$ 40.57	\$ 91.04	\$ 111.28	\$ 386.26	\$ 427.60	\$ 2,983.76	\$ 6,043.11
October	\$ 39.55	\$ 59.26	\$ 106.79	\$ 111.26	\$ 564.28	\$ 455.13	\$ 4,050.81	\$ 6,182.64

Revenue per Customer Difference Actual - Authorized	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ (2.07)	\$ 0.73	\$ 5.87	\$ 10.66	\$ 22.32	\$ 31.69	\$ 632.96	\$ 24.93
September	\$ (1.29)	\$ (7.24)	\$ (6.60)	\$ 0.20	\$ (31.42)	\$ 8.28	\$ (11.36)	\$ (369.55)
October	\$ 0.28	\$ (5.86)	\$ (1.17)	\$ 2.04	\$ 14.09	\$ 38.89	\$ (1,325.94)	\$ (65.36)
May-2023	\$ (0.41)	\$ 0.55	\$ 5.79	\$ 16.17	\$ 84.86	\$ 34.55	\$ 1,008.59	\$ 106.09
June	\$ (1.87)	\$ (7.97)	\$ (6.02)	\$ 10.17	\$ (47.40)	\$ (17.16)	\$ (567.93)	\$ (245.95)
July	\$ 0.16	\$ (0.00)	\$ 0.56	\$ 7.63	\$ (4.20)	\$ 6.89	\$ (449.59)	\$ (283.09)
August	\$ (0.50)	\$ 0.22	\$ 2.35	\$ 7.79	\$ (1.15)	\$ 15.38	\$ (232.06)	\$ 241.17
September	\$ (1.14)	\$ (5.51)	\$ 0.32	\$ 11.61	\$ (25.11)	\$ 25.32	\$ (62.50)	\$ (466.52)
October	\$ (6.04)	\$ (18.67)	\$ (15.30)	\$ (2.56)	\$ (92.33)	\$ 4.69	\$ (578.33)	\$ (428.11)

Revenue Difference (Revenue Per Customer Difference * Actual # Customers)	Residential				Commercial and Industrial			
	R6	R5-R10	G40	G50	G41	G51	G42	G52
August 2022	\$ (2,728.47)	\$ 20,031.60	\$ 28,780.19	\$ 8,923.60	\$ 14,975.22	\$ 8,461.23	\$ 18,988.78	\$ 847.70
September	\$ (1,716.59)	\$ (199,103.37)	\$ (33,325.23)	\$ 170.77	\$ (21,148.61)	\$ 2,235.02	\$ (340.85)	\$ (12,564.71)
October	\$ 376.03	\$ (161,665.13)	\$ (5,974.57)	\$ 1,708.21	\$ 9,734.39	\$ 10,810.51	\$ (39,778.30)	\$ (2,222.13)
May-2023	\$ (503.77)	\$ 15,619.73	\$ 30,093.35	\$ 13,244.68	\$ 59,315.13	\$ 9,604.79	\$ 29,249.04	\$ 3,925.28
June	\$ (2,315.12)	\$ (223,042.31)	\$ (31,364.54)	\$ 8,482.53	\$ (33,275.60)	\$ (4,788.83)	\$ (16,469.84)	\$ (9,100.19)
July	\$ 207.16	\$ (136.19)	\$ 2,881.13	\$ 6,403.25	\$ (2,907.52)	\$ 1,922.19	\$ (13,038.04)	\$ (10,474.43)
August	\$ (624.05)	\$ 6,195.58	\$ 12,043.21	\$ 6,524.87	\$ (783.74)	\$ 4,289.72	\$ (6,729.64)	\$ 8,923.42
September	\$ (1,514.05)	\$ (154,008.94)	\$ 1,634.97	\$ 9,771.76	\$ (17,249.48)	\$ 7,038.10	\$ (1,812.64)	\$ (17,261.07)
October	\$ (7,895.48)	\$ (523,776.07)	\$ (78,472.59)	\$ (2,166.09)	\$ (61,674.89)	\$ 1,321.89	\$ (16,771.64)	\$ (15,840.03)
<b>Total</b>	<b>#####</b>	<b>\$ (1,219,885.09)</b>	<b>\$ (73,704.07)</b>	<b>\$ 53,063.58</b>	<b>\$ (53,015.09)</b>	<b>\$ 40,894.62</b>	<b>\$ (46,703.12)</b>	<b>\$ (53,766.16)</b>

Calculation of the Cap by Customer Group	Actual Distribution Revenues	4.25% cap
Residential Heating - R5, R10	\$ 6,629,009	\$281,733
Residential Non-Heat - R6	\$ 276,970	\$11,771
C&I High Load Factor - G-50, G-51, G-52	\$ 2,517,048	\$106,975
C&I Low Load Factor - G-40, G-41, G-43	\$ 5,099,882	\$216,745

Northern Utilities, Inc.  
 Actual Base Revenue & Customer Counts - Residential Service

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
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**Actual Base Revenues**

**Actual Number of Customers**

**Residential Heating, R-5, R-10 - Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Nov-22	\$731,958	\$2,040,900	\$2,772,857	\$616,169	\$22.20	27,755
Dec-22	\$2,621,056	(\$309,848)	\$2,311,208	\$619,454	\$22.20	27,903
Jan-23	\$3,418,561	\$92,212	\$3,510,773	\$622,258	\$22.20	28,030
Feb-23	\$3,442,844	(\$362,131)	\$3,080,713	\$622,330	\$22.20	28,033
Mar-23	\$3,193,579	(\$173,690)	\$3,019,889	\$624,666	\$22.20	28,138
Apr-23	\$2,234,828	(\$161,697)	\$2,073,131	\$623,613	\$22.20	28,091
May-23	<u>\$740,944</u>	<u>(\$1,125,746)</u>	<u>(\$384,803)</u>			
Total Peak	\$15,642,824	\$1,125,746	\$16,768,571			

**Residential Heating, R-5, R-10 - Off-Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Aug-22	\$447,368	\$466,841	\$914,209	\$611,899	\$22.20	27,563
Sep-22	\$919,663	(\$2,097)	\$917,565	\$610,861	\$22.20	27,516
Oct-22	\$1,170,584	\$279,738	\$1,450,322	\$612,712	\$22.20	27,600
Nov-22	\$768,660	(\$744,482)	\$24,178			
May-23	\$780,812	\$783,935	\$1,564,747	\$625,017	\$22.20	28,154
Jun-23	\$1,089,692	(\$224,775)	\$864,918	\$620,950	\$22.20	27,971
Jul-23	\$961,224	(\$68,153)	\$893,070	\$621,526	\$22.20	27,997
Aug-23	\$924,802	\$313	\$925,114	\$619,588	\$22.20	27,909
Sep-23	\$917,315	\$61,823	\$979,137	\$620,076	\$22.20	27,931
Oct-23	<u>\$1,077,985</u>	<u>\$60,936</u>	<u>\$1,138,921</u>	<u>\$622,936</u>	<u>\$22.20</u>	<u>28,060</u>
Total Off-Peak	\$5,751,829	\$614,078	\$6,365,907			

**Residential Non Heat, R-6 - Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Nov-22	\$21,113	\$42,485	\$63,599	\$28,367	\$22.20	1,278
Dec-22	\$62,516	(\$5,137)	\$57,379	\$27,782	\$22.20	1,251
Jan-23	\$71,559	\$398	\$71,957	\$27,239	\$22.20	1,227
Feb-23	\$73,304	(\$6,678)	\$66,627	\$27,638	\$22.20	1,245
Mar-23	\$62,089	(\$3,755)	\$58,334	\$26,540	\$22.20	1,196
Apr-23	\$53,820	\$2,285	\$56,105	\$26,676	\$22.20	1,202
May-23	<u>\$24,175</u>	<u>(\$29,598)</u>	<u>(\$5,423)</u>			
Total Peak	\$368,576	(\$0)	\$368,576			

**Residential Non-Heat, R-6 - Off-Peak**

	Actual Billed Base Revenues	Net Unbilled Revenues	Total Actual Base Revenues	Actual Customer Charge Revenue	Customer Charge	Actual Number of Customers
Aug-22	\$20,271	\$21,945	\$42,215	\$29,298	\$22.20	1,320
Sep-22	\$45,601	\$1,100	\$46,701	\$29,647	\$22.20	1,335
Oct-22	\$48,097	\$7,545	\$55,642	\$29,422	\$22.20	1,325
Nov-22	\$27,809	(\$30,589)	(\$2,780)			
May-23	\$23,903	\$24,767	\$48,671	\$27,239	\$22.20	1,227
Jun-23	\$44,630	(\$1,866)	\$42,764	\$27,543	\$22.20	1,241
Jul-23	\$44,121	(\$364)	\$43,758	\$27,909	\$22.20	1,257
Aug-23	\$43,016	\$315	\$43,332	\$27,975	\$22.20	1,260
Sep-23	\$43,386	\$3,309	\$46,695	\$29,552	\$22.20	1,331
Oct-23	<u>\$44,597</u>	<u>(\$757)</u>	<u>\$43,840</u>	<u>\$29,043</u>	<u>\$22.20</u>	<u>1,308</u>
Total Off-Peak	\$243,655	\$25,405	\$269,059			

Notes:

Customer counts in estimated months from Company forecast.  
 Estimated revenue equals authorized revenue per customer times forecasted customer counts.

Northern Utilities, Inc.  
 Actual Base Revenue & Customer Counts - General Service

Northern Utilities, Inc.  
 New Hampshire Division  
 DG 23-086 RDAF  
 DOE 2-2 Attachment 1  
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**C&I High Load Factor, G-50 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$44,000	\$68,869	\$112,869	\$65,752	\$80.00	\$80.00	822
Dec-22	\$89,150	(\$11,262)	\$87,888	\$65,395	\$80.00	\$80.00	817
Jan-23	\$105,298	(\$2,331)	\$102,967	\$64,755	\$80.00	\$80.00	809
Feb-23	\$105,534	(\$10,567)	\$94,966	\$64,421	\$80.00	\$80.00	805
Mar-23	\$104,131	\$3,833	\$107,963	\$64,915	\$80.00	\$80.00	811
Apr-23	\$96,814	\$7,031	\$103,845	\$64,864	\$80.00	\$80.00	811
May-23	<u>\$45,252</u>	<u>(\$55,572)</u>	<u>(\$10,321)</u>				
Total Peak	\$600,178	\$0	\$600,178				

**C&I High Load Factor, G-51 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$61,725	\$95,551	\$157,276	\$62,708	\$225.00	\$225.00	279
Dec-22	\$148,698	(\$9,800)	\$138,898	\$63,068	\$225.00	\$225.00	280
Jan-23	\$162,186	(\$556)	\$161,630	\$62,648	\$225.00	\$225.00	278
Feb-23	\$162,908	(\$16,176)	\$146,732	\$62,363	\$225.00	\$225.00	277
Mar-23	\$158,079	\$4,283	\$162,362	\$62,550	\$225.00	\$225.00	278
Apr-23	\$139,289	\$6,371	\$145,660	\$62,550	\$225.00	\$225.00	278
May-23	<u>\$62,883</u>	<u>(\$79,673)</u>	<u>(\$16,790)</u>				
Total Peak	\$895,769	\$0	\$895,769				

**C&I High Load Factor, G-52 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$327,145	\$0	\$327,145	\$45,900	\$1,350.00	\$1,350.00	34
Dec-22	\$336,947	\$0	\$336,947	\$44,550	\$1,350.00	\$1,350.00	33
Jan-23	\$364,883	\$0	\$364,883	\$48,600	\$1,350.00	\$1,350.00	36
Feb-23	\$341,805	\$0	\$341,805	\$48,915	\$1,350.00	\$1,350.00	36
Mar-23	\$360,958	\$0	\$360,958	\$48,600	\$1,350.00	\$1,350.00	36
Apr-23	\$317,458	\$0	\$317,458	\$48,600	\$1,350.00	\$1,350.00	36
May-23	<u>\$6,186</u>	<u>\$0</u>	<u>\$6,186</u>				
Total Peak	\$2,055,382	\$0	\$2,055,382				

**C&I High Load Factor, G-50 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Aug-22	\$47,747	\$52,137	\$99,885	\$66,923	\$80.00	\$80.00	837
Sep-22	\$98,188	(\$2,519)	\$95,669	\$68,464	\$80.00	\$80.00	856
Oct-22	\$94,613	\$10,555	\$105,168	\$66,845	\$80.00	\$80.00	836
Nov-22	\$49,963	(\$56,173)	(\$10,210)				
May-23	\$51,476	\$49,829	\$101,305	\$65,541	\$80.00	\$80.00	819
Jun-23	\$98,521	\$726	\$99,247	\$66,699	\$80.00	\$80.00	834
Jul-23	\$99,005	\$18	\$99,023	\$67,139	\$80.00	\$80.00	839
Aug-23	\$98,664	\$1,844	\$100,508	\$67,061	\$80.00	\$80.00	838
Sep-23	\$97,246	\$6,222	\$103,468	\$67,384	\$80.00	\$80.00	842
Oct-23	<u>\$95,944</u>	<u>(\$3,985)</u>	<u>\$91,959</u>	\$67,645	\$80.00	\$80.00	846
Total Off-Peak	\$540,856	\$54,655	\$595,511				

**C&I High Load Factor, G-51 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$57,803	\$60,535	\$118,338	\$60,050	\$225.00	\$225.00	267
Dec-22	\$118,542	(\$631)	\$117,911	\$60,638	\$225.00	\$225.00	270
Jan-23	\$126,773	\$20,722	\$147,495	\$62,648	\$225.00	\$225.00	278
Feb-23	\$70,730	(\$90,527)	(\$19,797)				
Mar-23	\$69,172	\$68,028	\$137,200	\$62,550	\$225.00	\$225.00	278
Apr-23	\$121,785	(\$5,536)	\$116,248	\$62,788	\$225.00	\$225.00	279
May-23	\$120,565	(\$906)	\$119,659	\$62,685	\$225.00	\$225.00	279
Jun-23	\$120,192	\$2,268	\$122,461	\$62,828	\$225.00	\$225.00	279
Jul-23	\$118,382	\$7,530	\$125,912	\$62,633	\$225.00	\$225.00	278
Aug-23	<u>\$128,088</u>	<u>\$1,581</u>	<u>\$129,670</u>	\$63,450	\$225.00	\$225.00	282
Total Off-Peak	\$678,184	\$72,966	\$751,150				

**C&I High Load Factor, G-52 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$185,516	\$0	\$185,516	\$45,890	\$1,350.00	\$1,350.00	34
Dec-22	\$193,298	\$0	\$193,298	\$45,900	\$1,350.00	\$1,350.00	34
Jan-23	\$205,901	\$0	\$205,901	\$45,900	\$1,350.00	\$1,350.00	34
Feb-23	\$2,495	\$0	\$2,495				
Mar-23	\$209,535	\$0	\$209,535	\$49,365	\$1,350.00	\$1,350.00	37
Apr-23	\$193,790	\$0	\$193,790	\$49,950	\$1,350.00	\$1,350.00	37
May-23	\$189,473	\$0	\$189,473	\$49,950	\$1,350.00	\$1,350.00	37
Jun-23	\$216,163	\$0	\$216,163	\$49,950	\$1,350.00	\$1,350.00	37
Jul-23	\$206,334	\$0	\$206,334	\$49,950	\$1,350.00	\$1,350.00	37
Aug-23	<u>\$212,918</u>	<u>\$0</u>	<u>\$212,918</u>	\$49,950	\$1,350.00	\$1,350.00	37
Total Off-Peak	\$1,228,212	\$0	\$1,228,212				

**C&I Low Load Factor, G-40 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$267,147	\$782,200	\$1,049,347	\$417,928	\$80.00	\$80.00	5,224
Dec-22	\$742,601	(\$290,709)	\$451,892	\$422,816	\$80.00	\$80.00	5,285
Jan-23	\$893,516	(\$15,099)	\$878,418	\$426,984	\$80.00	\$80.00	5,337
Feb-23	\$933,016	(\$80,516)	\$852,499	\$427,299	\$80.00	\$80.00	5,341
Mar-23	\$841,688	(\$58,384)	\$783,304	\$428,445	\$80.00	\$80.00	5,356
Apr-23	\$675,607	(\$1,268)	\$674,339	\$428,672	\$80.00	\$80.00	5,358
May-23	<u>\$248,677</u>	<u>(\$336,223)</u>	<u>(\$87,546)</u>				
Total Peak	\$4,353,575	\$336,223	\$4,689,798				

**C&I Low Load Factor, G-41 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$227,672	\$470,289	\$697,960	\$155,205	\$225.00	\$225.00	690
Dec-22	\$662,385	(\$47,734)	\$614,651	\$155,325	\$225.00	\$225.00	690
Jan-23	\$831,781	\$19,708	\$851,489	\$156,295	\$225.00	\$225.00	695
Feb-23	\$837,690	(\$87,123)	\$750,567	\$157,118	\$225.00	\$225.00	698
Mar-23	\$780,498	(\$31,134)	\$749,363	\$157,613	\$225.00	\$225.00	701
Apr-23	\$557,507	(\$35,582)	\$521,924	\$157,973	\$225.00	\$225.00	702
May-23	<u>\$178,858</u>	<u>(\$288,423)</u>	<u>(\$109,565)</u>				
Total Peak	\$3,896,931	\$288,423	\$4,185,354				

**C&I Low Load Factor, G-42 - Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$124,530	\$129,283	\$253,813	\$40,500	\$1,350.00	\$1,350.00	30
Dec-22	\$186,587	(\$14,341)	\$172,246	\$40,500	\$1,350.00	\$1,350.00	30
Jan-23	\$190,275	(\$13,880)	\$176,395	\$39,150	\$1,350.00	\$1,350.00	29
Feb-23	\$192,034	(\$19,603)	\$172,431	\$39,150	\$1,350.00	\$1,350.00	29
Mar-23	\$176,202	(\$7,743)	\$168,459	\$39,150	\$1,350.00	\$1,350.00	29
Apr-23	\$119,547	(\$12,429)	\$107,118	\$39,510	\$1,350.00	\$1,350.00	29
May-23	<u>\$12,524</u>	<u>(\$61,287)</u>	<u>(\$48,763)</u>				
Total Peak	\$989,175	\$61,287	\$1,050,462				

**C&I Low Load Factor, G-40 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Aug-22	\$213,127	\$228,134	\$441,261	\$392,498	\$80.00	\$80.00	4,906
Sep-22	\$434,674	(\$8,475)	\$426,199	\$403,757	\$80.00	\$80.00	5,047
Oct-22	\$475,431	\$82,711	\$558,142	\$407,117	\$80.00	\$80.00	5,089
Nov-22	\$281,820	(\$302,370)	(\$20,551)				
May-23	\$288,166	\$276,555	\$564,721	\$415,789	\$80.00	\$80.00	5,197
Jun-23	\$469,857	(\$35,455)	\$434,402	\$416,597	\$80.00	\$80.00	5,207
Jul-23	\$447,585	(\$12,468)	\$435,117	\$413,367	\$80.00	\$80.00	5,167
Aug-23	\$439,781	\$5,010	\$444,791	\$409,797	\$80.00	\$80.00	5,122
Sep-23	\$435,001	\$28,664	\$463,665	\$406,011	\$80.00	\$80.00	5,075
Oct-23	<u>\$466,068</u>	<u>\$3,191</u>	<u>\$469,259</u>	\$410,352	\$80.00	\$80.00	5,129
Total Off-Peak	\$2,546,457	\$265,497	\$2,811,954				

**C&I Low Load Factor, G-41 - Off-Peak**

	Actual Billed Base		Total Actual Base		Actual Customer Charge		Actual Number of Customers
	Revenues	Net Unbilled Revenues	Revenues	Revenues	Revenue	Customer Charge	
Nov-22	\$115,081	\$113,512	\$228,593	\$150,966	\$225.00	\$225.00	671
Dec-22	\$234,101	\$4,789	\$238,890	\$151,463	\$225.00	\$225.00	673
Jan-23	\$326,146	\$89,125	\$415,271	\$155,475	\$225.00	\$225.00	691
Feb-23	\$191,998	(\$207,426)	(\$15,428)				
Mar-23	\$212,221	\$201,465	\$413,686	\$157,163	\$225.00	\$225.00	699
Apr-23	\$284,078	(\$55,694)	\$228,384	\$157,980	\$225.00	\$225.00	702
May-23	\$238,815	(\$23,781)	\$215,034	\$155,843	\$225.00	\$225.00	693
Jun-23	\$223,020	(\$3,506)	\$219,514	\$153,540	\$225.00	\$225.00	682
Jul-23	\$228,692	\$19,417	\$248,110	\$154,65			

Northern Utilities, Inc.  
 Revenue Decoupling Adjustment Factor Revenue

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 DOE 2-2 Attachment 1  
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**Residential Heating, R-5, R-10 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	1,279,752	\$0.0434	\$55,541
Dec-23 Estimate	2,602,092	\$0.0434	\$112,931
Jan-24 Estimate	3,542,517	\$0.0434	\$153,745
Feb-24 Estimate	3,594,997	\$0.0434	\$156,023
Mar-24 Estimate	3,048,778	\$0.0434	\$132,317
Apr-24 Estimate	<u>1,984,190</u>	\$0.0434	<u>\$86,114</u>
Total Peak	16,052,326		\$696,671

**Residential Heating, R-5, R-10 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	1,055,717	\$0.1071	\$113,067
Jun-24 Estimate	451,217	\$0.1071	\$48,325
Jul-24 Estimate	217,804	\$0.1071	\$23,327
Aug-24 Estimate	215,717	\$0.1071	\$23,103
Sep-24 Estimate	214,166	\$0.1071	\$22,937
Oct-24 Estimate	<u>476,583</u>	\$0.1071	<u>\$51,042</u>
Total Off-Peak	2,631,203		\$281,802

**Residential Non Heat, R-6 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	16,230	\$0.0588	\$954
Dec-23 Estimate	24,950	\$0.0588	\$1,467
Jan-24 Estimate	30,654	\$0.0588	\$1,802
Feb-24 Estimate	30,979	\$0.0588	\$1,822
Mar-24 Estimate	25,307	\$0.0588	\$1,488
Apr-24 Estimate	<u>20,159</u>	\$0.0588	<u>\$1,185</u>
Total Peak	148,279		\$8,719

**Residential Non-Heat, R-6 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	16,058	\$0.1554	\$2,495
Jun-24 Estimate	13,013	\$0.1554	\$2,022
Jul-24 Estimate	11,565	\$0.1554	\$1,797
Aug-24 Estimate	11,547	\$0.1554	\$1,794
Sep-24 Estimate	11,401	\$0.1554	\$1,772
Oct-24 Estimate	<u>12,170</u>	\$0.1554	<u>\$1,891</u>
Total Off-Peak	75,754		\$11,772

**C&I High Load Factor, G-50, G-51, G-52 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	2,030,460	(\$0.0112)	(\$22,741)
Dec-23 Estimate	2,218,933	(\$0.0112)	(\$24,852)
Jan-24 Estimate	2,478,261	(\$0.0112)	(\$27,757)
Feb-24 Estimate	2,371,705	(\$0.0112)	(\$26,563)
Mar-24 Estimate	2,302,162	(\$0.0112)	(\$25,784)
Apr-24 Estimate	<u>2,128,696</u>	(\$0.0112)	<u>(\$23,841)</u>
Total Peak	13,530,217		(\$151,538)

**C&I High Load Factor, G-50, G-51, G-52 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	2,006,877	(\$0.0037)	(\$7,425)
Jun-24 Estimate	1,825,327	(\$0.0037)	(\$6,754)
Jul-24 Estimate	1,889,588	(\$0.0037)	(\$6,991)
Aug-24 Estimate	1,887,246	(\$0.0037)	(\$6,983)
Sep-24 Estimate	1,895,408	(\$0.0037)	(\$7,013)
Oct-24 Estimate	<u>1,958,169</u>	(\$0.0037)	<u>(\$7,245)</u>
Total Off-Peak	11,462,614		(\$42,412)

**C&I Low Load Factor, G-40, G-41, G-42 - Peak**

	Therms	RDAF \$/therm	RDAF Revenue
Nov-23 Estimate	2,224,063	\$0.0169	\$37,587
Dec-23 Estimate	3,978,572	\$0.0169	\$67,238
Jan-24 Estimate	5,324,290	\$0.0169	\$89,981
Feb-24 Estimate	5,326,289	\$0.0169	\$90,014
Mar-24 Estimate	4,541,561	\$0.0169	\$76,752
Apr-24 Estimate	<u>2,945,402</u>	\$0.0169	<u>\$49,777</u>
Total Peak	24,340,176		\$411,349

**C&I Low Load Factor, G-40, G-41, G-42 - Off-Peak**

	Therms	RDAF \$/therm	RDAF Revenue
May-24 Estimate	1,619,935	\$0.0337	\$54,592
Jun-24 Estimate	783,644	\$0.0337	\$26,409
Jul-24 Estimate	534,012	\$0.0337	\$17,996
Aug-24 Estimate	533,772	\$0.0337	\$17,988
Sep-24 Estimate	677,266	\$0.0337	\$22,824
Oct-24 Estimate	<u>1,024,675</u>	\$0.0337	<u>\$34,532</u>
Total Off-Peak	5,173,303		\$174,340

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 2**

Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-2 (RDAF):**

Reference: Attachment SED-1 RDAF, pg. 10-13; and Attachment SED-1 RDAF.xlsx, tab "Base Revenue Res" & "Base Revenue Gen Service".

- a) Please provide updates for the estimated figures for the month of August 2023, September 2023 and October 2023 (if available) **for all rate classes**. If not available, please explain why and indicate when actual figures will be available.
- b) In light of a), please re-file the Off-Peak calculation, if required, and provide a narrative description of the updated filing.

**Response:**

- a) See DOE 2-2 Attachment 1. The impact of these updates on proposed off-peak rates are shown in the following table:

Class Grouping	R-5, R-10 \$/therm	R-6 \$/therm	G-50, G-51, G-52 \$/therm	G-40, G-41, G42 \$/therm
Original Filing	\$0.1071	\$0.0933	(\$0.0035)	\$0.0008
Updated with Actual – October 2023	\$0.1071	\$0.1554	(\$0.0037)	\$0.0337
Difference	\$0.0000	\$0.0621	(\$0.0002)	\$0.0329

- b) The Company submitted its RDAF filing consistent with the effective Revenue Decoupling Adjustment Clause tariff, which states:

The Company will file for implementation of the RDAF 45 days before November 1. The filing will provide the proposed RDAF for the Peak period, for effect November 1, and subsequent Off-Peak period, for effect May 1. The RDA for the Peak period will reflect actual data for the entire six-month period while the RDA for the Off-Peak period will reflect actual data for the first three months of the period and estimated data for the remaining three months.

Northern Utilities, Inc., NHPUC No. 12 – Gas, First Revised Page 165 (emphasis added); see also DG 21-104, Northern Utilities, Inc., Settlement Agreement at 4-5. Refiling the Company's RDAF with actual data would be inconsistent with the

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Company's Revenue Decoupling Adjustment Clause tariff and the Settlement Agreement that the parties negotiated and which was subsequently approved by the Commission.

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.**  
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**NH Department of Energy Data Requests - Set 2**

Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-3 (RDAF):**

Reference: Northern's Response to DOE 1-4, where Northern identified the typical number of billing cycles in any given month; and Northern's Response to DOE 1-5b., where the calendarization process of "estimating" the "Net Unbilled Revenue" is described.

For the purpose of the following questions, assume that a customer's billing cycle runs from November 11<sup>th</sup> to December 10<sup>th</sup> (i.e., one meter reading occurs on November 10<sup>th</sup> and the following reading is taken on December 10<sup>th</sup>).

- a) The bills issued on November 11<sup>th</sup> has consumption from November 1 to 10. Does that portion of the bill accounts for "Actual Billed Base Revenue" for the month of November? Please explain.
- b) The bills issued on December 11<sup>th</sup> has consumption from November 11 to 30. Does that portion of the bill accounts for "Net Unbilled Revenue" for the month of November? Please explain.
- c) In light of a) and b), please explain the calendarization process for this specific example.
- d) In light of a), b) and c), please explain the process of the "Net Unbilled Revenue" calculation for three consecutive months, October, November and December) .

**Response:**

- a) Bills issued on November 11<sup>th</sup> have consumption from October 11<sup>th</sup> to November 10<sup>th</sup>. The entire 31 days of usage for these bills are recorded in "Actual Billed Base Revenue" for the month of November.
- b) For the bills issued on December 11<sup>th</sup> that have consumption from November 11<sup>th</sup> to the 30<sup>th</sup>, the consumption for the last 20 days of the month is included in "Net Unbilled Revenue" for the month of November.
- c) Using just the bills issued on November 11<sup>th</sup>, the revenue for the month of November is made up of three components: the billings from the November 11<sup>th</sup>, the unbilled portion of November 11<sup>th</sup> to 30<sup>th</sup> consumption, and the reversal of the unbilled portion of the October 11<sup>th</sup> to 31<sup>st</sup> consumption. The reversal of October consumption is necessary to reduce the first 20 days of billings for the November

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11<sup>th</sup> bills. The Company then includes the unbilled calculation for the last 20 days of November. The “Net Unbilled Revenue” is the difference between the unbilled calculations for October and November (reversal of October unbilled plus November unbilled.)

- d) For the three months of October, November and December, the “Net Unbilled Revenue” is calculated by adding the current month’s unbilled revenue and subtracting the prior month’s unbilled revenue. Please see the tabel below to assist with the response. The unbilled calculation for September is subtracted from the October unbilled calculation to arrive at net unbilled revenue for October. The same process is used for November and December where the previous months unbilled is reversed and the current month’s unbilled is added to arrive at net unbilled. The amounts used below are for illustrative purposes and are increasing as sales during the four quarter typically increase each month as well as the corresponding unbilled revenue.

	September	October	November	December
Prior Month Unbilled Reversal	\$ (40)	\$ (50)	\$ (60)	\$ (70)
Current Month Unbilled	\$ 50	\$ 60	\$ 70	\$ 80
Net Unbilled Revenue	\$ 10	\$ 10	\$ 10	\$ 10

**Person Responsible:** Keith Hanson and S E Demeris

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 2**

Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-4 (RDAF):**

Reference: Attachment SED-1 RDAF, pg. 10-13; and Attachment SED-1 RDAF.xlsx, tab "Base Revenue Res" & "Base Revenue Gen Service".

- a) What is a typical Peak period? How many months are included?
- b) For the identified Peak period: why does April 2023 calculation include prorated May 2023 figures?
- c) What is a typical Off-Peak period? How many months are included?
- d) For the identified Off-peak period: why does October 2022 calculation include prorated November 2022 figures?

**Response:**

- a) The peak period is defined in the Company's Tariff Section VII. Delivery Service Terms and Conditions, page 94, as the consecutive November to April months.
- b) Due to the billing cycle, April usage at peak rates may be included in May bills. This usage is added back to April for accuracy.
- c) The off-peak period is defined in the Company's Tariff Section VII. Delivery Service Terms and Conditions, page 93, as the consecutive May to October months.
- d) Due to the billing cycle, October usage at off-peak rates may be included in November bills. This usage is added back to October for accuracy.

**Person Responsible:** S E Demeris

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Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-5 (RDAF):**

Reference: Attachment SED-1 RDAF, pg. 10-13; and Attachment SED-1 RDAF.xlsx, tab "Base Revenue Res" & "Base Revenue Gen Service".

- a) What is the basis of (i.e., how does Northern calculate) Northern's "Actual Number of Customer" (i.e., the customer count) for the three off-peak months of August 2023, September 2023, and October 2023?
- b) In light of a), please re-file the Off-Peak customer count calculation, if required, and provide a narrative description of the updated filing.

**Response:**

a) When calculating the "Actual Number of Customers" the average for the given month is taken based on active meters. However, at the time the filing was made August, September and October data was not available. Estimated customer counts were taken from the Company sales forecast. Forecasted customer counts are derived using a multiple linear regression with historical customer data and independent economic or demographic variables (when applicable) gathered from Moody's Analytics.

b) See DOE 2-2 Attachment 1 for the requested information. The Company's response to DOE 2-2 includes actual customer counts derived from actual billed customer charge revenue divided by the customer charge rate in effect. As the Company explained in its response to DOE 2-2, re-filing the Company's Off-Peak customer count calculation would not be consistent with the RDAC Tariff or the Settlement Agreement approved by the Commission in DG 21-104.

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.**  
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Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-6 (RDAF):**

Reference: Northern’s Response to DOE 1-5a; Attachment SED 1 RDAF Page 12 of 14  
 In Northern’s Response to DOE 1-5a, Northern states that “[The] ‘Net Unbilled Revenues’ represents estimated customer usage within the current month that has not yet officially billed due to the various billing cycles that generate actual customer billings. Estimates are recorded each month by customer class and then reversed in the following month. Each month of ‘Net Unbilled Revenues’ includes an estimate for the current month and the reversal of the estimate for the prior month.” (Emphasis added).

- a) Does Northern reverse full estimated unbilled revenue in the following month(s)? For example, the “Net Unbilled Revenue” for November 2022 was identified as \$2,040,900 for rate class R-5, R-10 – Peak (See Attachment SED-1 RDAF, Page 12 of 14). Was the full \$2,040,900 reversed and updated with the actual unbilled base revenue in December 2022?
- b) If yes, please provide the following information **for all rate classes** and please provide documentation showing the accounting adjustments made:

<b>Table 1 (Peak Period): Net Unbilled Revenue by Rate Class – Estimated vs Actual</b>				
Month	Net Unbilled Revenue (Estimated in the month of)	Net Unbilled Revenue (Actual: calculated in the following month(s))	Difference	Net Unbilled Revenue Reversal entry amount (calculated in the following month(s))
	(A)	(B)	(C) = (A) – (B)	
Nov-22				
Dec-22				
Jan-23				
Feb-23				
Mar-23				
Apr-23				

<b>Table 2 (Off-Peak Period): Net Unbilled Revenue by Rate Class – Estimated vs Actual</b>				
Month	Net Unbilled Revenue (Estimated in the month of)	Net Unbilled Revenue (Actual: calculated in the following month(s))	Difference	Net Unbilled Revenue Reversal entry amount (calculated in the following month(s))
	(A)	(B)	(C) = (A) – (B)	
May-23				
June-23				
July-23				
Aug-23				
Sept-23				

**Northern Utilities, Inc.**  
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Oct-23				
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- c) If no, please provide the above calculations (complete the tables) and explain why Northern does not follow the outlined process.? Please illustrate your explanation with an example.

**Response:**

- a. Yes, Northern does reverse full estimated unbilled revenue in the following month.
- b. Please see Attachment 1 for all rate classes. Northern does not track unbilled between peak and off peak, thus only one table was provided for the period November 2022 – October 2023. Additionally, the formula in the Difference column was changed to  $(C) = (B) - (A)$  to reflect net unbilled revenue for the month. And please note that the Difference column is the only column that reflects net unbilled revenue, as the other columns present the current month or the prior month's unbilled revenue.

Please see Attachment 2a and Attachment 2b for documentation showing the accounting adjustments made in the GL in 2022 and 2023.

- c. No response needed as the response to item (b) was yes.

**Person Responsible:** Keith Hanson and S E Demeris

**Table 1 (Peak/Off Peak Period): Net Unbilled Revenue by Rate Class – Estimated vs Actual**

Month	Rate Class	Unbilled Revenue (Estimated in the month of)	Unbilled Revenue (calculated in the following month(s))	Difference (C) = (B) – (A)	Unbilled Revenue Reversal entry amount (calculated in the following month(s))
		(A)	(B)	(C) = (B) – (A)	
22-Nov	R6	42,485	37,348	(5,137)	(42,485)
	R5, R10	2,040,900	1,731,052	(309,848)	(2,040,900)
	G40	782,200	491,491	(290,709)	(782,200)
	G41	470,289	422,555	(47,734)	(470,289)
	G42	129,283	114,942	(14,341)	(129,283)
	G50	68,869	57,607	(11,262)	(68,869)
	G51	95,551	85,751	(9,800)	(95,551)
	G52	0	-	-	-
	Special Contract	0	-	-	-
	22-Dec	R6	37,348	37,746	398
R5, R10		1,731,052	1,823,264	92,212	(1,731,052)
G40		491,491	476,392	(15,099)	(491,491)
G41		422,555	442,262	19,708	(422,555)
G42		114,942	101,062	(13,880)	(114,942)
G50		57,607	55,275	(2,331)	(57,607)
G51		85,751	85,195	(556)	(85,751)
G52		0	-	-	-
Special Contract		0	-	-	-
23-Jan		R6	37,746	31,069	(6,678)
	R5, R10	1,823,264	1,461,133	(362,131)	(1,823,264)
	G40	476,392	395,875	(80,516)	(476,392)
	G41	442,262	355,140	(87,123)	(442,262)
	G42	101,062	81,459	(19,603)	(101,062)
	G50	55,275	44,708	(10,567)	(55,275)
	G51	85,195	69,019	(16,176)	(85,195)
	G52	-	-	-	-
	Special Contract	-	-	-	-
	23-Feb	R6	31,069	27,314	(3,755)
R5, R10		1,461,133	1,287,443	(173,690)	(1,461,133)
G40		395,875	337,491	(58,384)	(395,875)
G41		355,140	324,005	(31,134)	(355,140)
G42		81,459	73,717	(7,743)	(81,459)
G50		44,708	48,541	3,833	(44,708)
G51		69,019	73,302	4,283	(69,019)
G52		-	-	-	-
Special Contract		-	-	-	-
23-Mar		R6	27,314	29,598	2,285
	R5, R10	1,287,443	1,125,746	(161,697)	(1,287,443)
	G40	337,491	336,223	(1,268)	(337,491)
	G41	324,005	288,423	(35,582)	(324,005)
	G42	73,717	61,287	(12,429)	(73,717)
	G50	48,541	55,572	7,031	(48,541)
	G51	73,302	79,673	6,371	(73,302)
	G52	-	-	-	-
	Special Contract	-	-	-	-
	23-Apr	R6	29,598	24,767	(4,831)
R5, R10		1,125,746	783,935	(341,811)	(1,125,746)
G40		336,223	276,555	(59,668)	(336,223)
G41		288,423	201,465	(86,958)	(288,423)
G42		61,287	50,058	(11,229)	(61,287)

**Table 1 (Peak/Off Peak Period): Net Unbilled Revenue by Rate Class – Estimated vs Actual**

Month	Rate Class	Unbilled Revenue (Estimated in the month of)	Unbilled Revenue (calculated in the following month(s))	Difference (C) = (B) – (A)	Unbilled Revenue Reversal entry amount (calculated in the following month(s))
		(A)	(B)	(C) = (B) – (A)	
	G50	55,572	49,829	(5,743)	(55,572)
	G51	79,673	68,028	(11,644)	(79,673)
	G52	-	-	-	-
	Special Contract	-	-	-	-
23-May	R6	24,767	22,901	(1,866)	(24,767)
	R5, R10	783,935	559,160	(224,775)	(783,935)
	G40	276,555	241,101	(35,455)	(276,555)
	G41	201,465	145,771	(55,694)	(201,465)
	G42	50,058	39,790	(10,269)	(50,058)
	G50	49,829	50,555	726	(49,829)
	G51	68,028	62,492	(5,536)	(68,028)
	G52	-	-	-	-
	Special Contract	-	-	-	-
23-Jun	R6	22,901	22,538	(364)	(22,901)
	R5, R10	559,160	491,007	(68,153)	(559,160)
	G40	241,101	228,633	(12,468)	(241,101)
	G41	145,771	121,990	(23,781)	(145,771)
	G42	39,790	35,377	(4,413)	(39,790)
	G50	50,555	50,573	18	(50,555)
	G51	62,492	61,586	(906)	(62,492)
	G52	-	-	-	-
	Special Contract	-	-	-	-
23-Jul	R6	22,538	22,853	315	(22,538)
	R5, R10	491,007	491,320	313	(491,007)
	G40	228,633	233,643	5,010	(228,633)
	G41	121,990	118,484	(3,506)	(121,990)
	G42	35,377	37,129	1,752	(35,377)
	G50	50,573	52,417	1,844	(50,573)
	G51	61,586	63,854	2,268	(61,586)
	G52	-	-	-	-
	Special Contract	-	-	-	-
23-Aug	R6	22,853	26,162	3,309	(22,853)
	R5, R10	491,320	553,142	61,822	(491,320)
	G40	233,643	262,306	28,664	(233,643)
	G41	118,484	137,902	19,418	(118,484)
	G42	37,129	45,835	8,706	(37,129)
	G50	52,417	58,639	6,222	(52,417)
	G51	63,854	71,385	7,530	(63,854)
	G52	-	-	-	-
	Special Contract	-	-	-	-
23-Sep	R6	26,162	25,405	(757)	(26,162)
	R5, R10	553,142	614,078	60,936	(553,142)
	G40	262,306	265,497	3,191	(262,306)
	G41	137,902	164,462	26,561	(137,902)
	G42	45,835	53,181	7,346	(45,835)
	G50	58,639	54,655	(3,985)	(58,639)
	G51	71,385	72,966	1,581	(71,385)
	G52	-	-	-	-
	Special Contract	-	-	-	-
23-Oct	R6	25,405	-	(25,405)	(25,405)

**Table 1 (Peak/Off Peak Period): Net Unbilled Revenue by Rate Class – Estimated vs Actual**

Month	Rate Class	Unbilled Revenue (Estimated in the month of)	Unbilled Revenue (calculated in the following month(s))	Difference	Unbilled Revenue Reversal entry amount (calculated in the following month(s))
		(A)	(B)	(C) = (B) – (A)	
	R5, R10	614,078	-	(614,078)	(614,078)
	G40	265,497	-	(265,497)	(265,497)
	G41	164,462	-	(164,462)	(164,462)
	G42	53,181	-	(53,181)	(53,181)
	G50	54,655	-	(54,655)	(54,655)
	G51	72,966	-	(72,966)	(72,966)
	G52	-	-	-	-
	Special Contract	-	-	-	-

**Ledger  
Detail Trial Balance**

Journal Id	Date	Beginning Balance	Net Debits	Net Credits	Net Change	Ending Balance	
Financial Accounts		Totals:	-1,494,327.65	16,012,632.77	-17,459,050.15	-1,446,417.38	-2,940,745.03
Revenue		Totals:	-1,494,327.65	16,012,632.77	-17,459,050.15	-1,446,417.38	-2,940,745.03
30-40-10-60-495-00-01 UNBILLED GAS REVENUE - R6 - NH			-30,589.30	200,530.22	-207,288.93	-6,758.71	-37,348.01
NUGA914-980638 01-Nov-2022				30,589.30	0.00		
UNBILLED REV - DECOUPLED - R6 Current Entry- 980637 Reversal Entry- 980638							
NUGA914-986153 30-Nov-2022			0.00		-42,485.23		
UNBILLED REV - DECOUPLED - R6 ACCRUED REVENUE UNBILLED							
NUGA914-986155 01-Dec-2022			42,485.23		0.00		
UNBILLED REV - DECOUPLED - R6 Current Entry- 986153 Reversal Entry- 986155							
NUGA914-986514 30-Nov-2022			42,485.23		0.00		
UNBILLED REV - DECOUPLED - R6 Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED							
NUGA914-986515 01-Dec-2022			0.00		-42,485.23		
UNBILLED REV - DECOUPLED - R6 Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155							
NUGA914-986526 30-Nov-2022			0.00		-42,485.23		
UNBILLED REV - DECOUPLED - R6 ACCRUED REVENUE UNBILLED							
NUGA914-986527 01-Dec-2022			42,485.23		0.00		
UNBILLED REV - DECOUPLED - R6 Current Entry- 986526 Reversal Entry- 986527							
NUGA914-992874 31-Dec-2022			0.00		-42,485.23		
UNBILLED REV - DECOUPLED - R6 ACCRUED REVENUE UNBILLED							
NUGA914-992888 31-Dec-2022			42,485.23		0.00		
UNBILLED REV - DECOUPLED - R6 Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED							
NUGA914-992992 31-Dec-2022			0.00		-37,348.01		
UNBILLED REV - DECOUPLED - R6 ACCRUED REVENUE UNBILLED							
Total for Journal Code: NUGA914				200,530.22	-207,288.93	-6,758.71	
Total for Account:			-30,589.30	200,530.22	-207,288.93	-6,758.71	-37,348.01
30-40-10-60-495-00-02 UNBILLED GAS REVENUE - R5-R10 - NH			-744,481.85	8,908,081.25	-9,894,651.21	-986,569.96	-1,731,051.81
NUGA914-980638 01-Nov-2022				744,481.85	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 980637 Reversal Entry- 980638							
NUGA914-986153 30-Nov-2022			0.00		-2,040,899.85		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED							
NUGA914-986155 01-Dec-2022			2,040,899.85		0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 986153 Reversal Entry- 986155							
NUGA914-986514 30-Nov-2022			2,040,899.85		0.00		
UNBILLED REV - DECOUPLED - R5/R10 Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED							
NUGA914-986515 01-Dec-2022			0.00		-2,040,899.85		
UNBILLED REV - DECOUPLED - R5/R10 Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155							
NUGA914-986526 30-Nov-2022			0.00		-2,040,899.85		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED							
NUGA914-986527 01-Dec-2022			2,040,899.85		0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 986526 Reversal Entry- 986527							
NUGA914-992874 31-Dec-2022			0.00		-2,040,899.85		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED							
NUGA914-992888 31-Dec-2022			2,040,899.85		0.00		
UNBILLED REV - DECOUPLED - R5/R10 Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED							

Journal Id	Date	Beginning Balance	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-992992	31-Dec-2022		0.00	-1,731,051.81		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED						
Total for Journal Code: NUGA914			8,908,081.25	-9,894,651.21	-986,569.96	
Total for Account:		-744,481.85	8,908,081.25	-9,894,651.21	-986,569.96	-1,731,051.81
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30-40-10-60-495-00-03 UNBILLED GAS REVENUE - G40 - NH		-302,370.23	3,431,168.47	-3,620,288.97	-189,120.50	-491,490.73
NUGA914-980638	01-Nov-2022		302,370.23	0.00		
UNBILLED REV - DECOUPLED - G40 Current Entry- 980637 Reversal Entry- 980638						
NUGA914-986153	30-Nov-2022		0.00	-782,199.56		
UNBILLED REV - DECOUPLED - G40 ACCRUED REVENUE UNBILLED						
NUGA914-986155	01-Dec-2022		782,199.56	0.00		
UNBILLED REV - DECOUPLED - G40 Current Entry- 986153 Reversal Entry- 986155						
NUGA914-986514	30-Nov-2022		782,199.56	0.00		
UNBILLED REV - DECOUPLED - G40 Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED						
NUGA914-986515	01-Dec-2022		0.00	-782,199.56		
UNBILLED REV - DECOUPLED - G40 Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155						
NUGA914-986526	30-Nov-2022		0.00	-782,199.56		
UNBILLED REV - DECOUPLED - G40 ACCRUED REVENUE UNBILLED						
NUGA914-986527	01-Dec-2022		782,199.56	0.00		
UNBILLED REV - DECOUPLED - G40 Current Entry- 986526 Reversal Entry- 986527						
NUGA914-992874	31-Dec-2022		0.00	-782,199.56		
UNBILLED REV - DECOUPLED - G40 ACCRUED REVENUE UNBILLED						
NUGA914-992888	31-Dec-2022		782,199.56	0.00		
UNBILLED REV - DECOUPLED - G40 Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED						
NUGA914-992992	31-Dec-2022		0.00	-491,490.73		
UNBILLED REV - DECOUPLED - G40 ACCRUED REVENUE UNBILLED						
Total for Journal Code: NUGA914			3,431,168.47	-3,620,288.97	-189,120.50	
Total for Account:		-302,370.23	3,431,168.47	-3,620,288.97	-189,120.50	-491,490.73
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30-40-10-60-495-00-04 UNBILLED GAS REVENUE - G41 - NH		-207,426.19	2,088,580.35	-2,303,708.73	-215,128.38	-422,554.57
NUGA914-980638	01-Nov-2022		207,426.19	0.00		
UNBILLED REV - DECOUPLED - G41 Current Entry- 980637 Reversal Entry- 980638						
NUGA914-986153	30-Nov-2022		0.00	-470,288.54		
UNBILLED REV - DECOUPLED - G41 ACCRUED REVENUE UNBILLED						
NUGA914-986155	01-Dec-2022		470,288.54	0.00		
UNBILLED REV - DECOUPLED - G41 Current Entry- 986153 Reversal Entry- 986155						
NUGA914-986514	30-Nov-2022		470,288.54	0.00		
UNBILLED REV - DECOUPLED - G41 Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED						
NUGA914-986515	01-Dec-2022		0.00	-470,288.54		
UNBILLED REV - DECOUPLED - G41 Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155						
NUGA914-986526	30-Nov-2022		0.00	-470,288.54		
UNBILLED REV - DECOUPLED - G41 ACCRUED REVENUE UNBILLED						
NUGA914-986527	01-Dec-2022		470,288.54	0.00		
UNBILLED REV - DECOUPLED - G41 Current Entry- 986526 Reversal Entry- 986527						
NUGA914-992874	31-Dec-2022		0.00	-470,288.54		
UNBILLED REV - DECOUPLED - G41 ACCRUED REVENUE UNBILLED						
NUGA914-992888	31-Dec-2022		470,288.54	0.00		
UNBILLED REV - DECOUPLED - G41 Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED						
NUGA914-992992	31-Dec-2022		0.00	-422,554.57		
UNBILLED REV - DECOUPLED - G41 ACCRUED REVENUE UNBILLED						
Total for Journal Code: NUGA914			2,088,580.35	-2,303,708.73	-215,128.38	
Total for Account:		-207,426.19	2,088,580.35	-2,303,708.73	-215,128.38	-422,554.57
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30-40-10-60-495-00-05 UNBILLED GAS REVENUE - G42 - NH		-68,660.40	585,793.04	-632,074.97	-46,281.93	-114,942.33
NUGA914-980638	01-Nov-2022		68,660.40	0.00		
UNBILLED REV - DECOUPLED - G42 Current Entry- 980637 Reversal Entry- 980638						

Journal Id	Date	Beginning Balance	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-986153	30-Nov-2022		0.00	-129,283.16		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED					
NUGA914-986155	01-Dec-2022		129,283.16	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 986153 Reversal Entry- 986155					
NUGA914-986514	30-Nov-2022		129,283.16	0.00		
UNBILLED REV - DECOUPLED - G42	Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED					
NUGA914-986515	01-Dec-2022		0.00	-129,283.16		
UNBILLED REV - DECOUPLED - G42	Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155					
NUGA914-986526	30-Nov-2022		0.00	-129,283.16		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED					
NUGA914-986527	01-Dec-2022		129,283.16	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 986526 Reversal Entry- 986527					
NUGA914-992874	31-Dec-2022		0.00	-129,283.16		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED					
NUGA914-992888	31-Dec-2022		129,283.16	0.00		
UNBILLED REV - DECOUPLED - G42	Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED					
NUGA914-992992	31-Dec-2022		0.00	-114,942.33		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED					
Total for Journal Code: NUGA914			585,793.04	-632,074.97	-46,281.93	
Total for Account:		-68,660.40	585,793.04	-632,074.97	-46,281.93	-114,942.33
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30-40-10-60-495-00-06 UNBILLED GAS REVENUE - G50 - NH		-60,173.09	335,648.97	-333,082.41	2,566.56	-57,606.53
NUGA914-980638	01-Nov-2022		60,173.09	0.00		
UNBILLED REV - DECOUPLED - G50	Current Entry- 980637 Reversal Entry- 980638					
NUGA914-986153	30-Nov-2022		0.00	-68,868.97		
UNBILLED REV - DECOUPLED - G50	ACCRUED REVENUE UNBILLED					
NUGA914-986155	01-Dec-2022		68,868.97	0.00		
UNBILLED REV - DECOUPLED - G50	Current Entry- 986153 Reversal Entry- 986155					
NUGA914-986514	30-Nov-2022		68,868.97	0.00		
UNBILLED REV - DECOUPLED - G50	Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED					
NUGA914-986515	01-Dec-2022		0.00	-68,868.97		
UNBILLED REV - DECOUPLED - G50	Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155					
NUGA914-986526	30-Nov-2022		0.00	-68,868.97		
UNBILLED REV - DECOUPLED - G50	ACCRUED REVENUE UNBILLED					
NUGA914-986527	01-Dec-2022		68,868.97	0.00		
UNBILLED REV - DECOUPLED - G50	Current Entry- 986526 Reversal Entry- 986527					
NUGA914-992874	31-Dec-2022		0.00	-68,868.97		
UNBILLED REV - DECOUPLED - G50	ACCRUED REVENUE UNBILLED					
NUGA914-992888	31-Dec-2022		68,868.97	0.00		
UNBILLED REV - DECOUPLED - G50	Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED					
NUGA914-992992	31-Dec-2022		0.00	-57,606.53		
UNBILLED REV - DECOUPLED - G50	ACCRUED REVENUE UNBILLED					
Total for Journal Code: NUGA914			335,648.97	-333,082.41	2,566.56	
Total for Account:		-60,173.09	335,648.97	-333,082.41	2,566.56	-57,606.53
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30-40-10-60-495-00-07 UNBILLED GAS REVENUE - G51 - NH		-80,626.59	462,830.47	-467,954.93	-5,124.46	-85,751.05
NUGA914-980638	01-Nov-2022		80,626.59	0.00		
UNBILLED REV - DECOUPLED - G51	Current Entry- 980637 Reversal Entry- 980638					
NUGA914-986153	30-Nov-2022		0.00	-95,550.97		
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-986155	01-Dec-2022		95,550.97	0.00		
UNBILLED REV - DECOUPLED - G51	Current Entry- 986153 Reversal Entry- 986155					
NUGA914-986514	30-Nov-2022		95,550.97	0.00		
UNBILLED REV - DECOUPLED - G51	Reversal by Unpost of 986153: ACCRUED REVENUE UNBILLED					
NUGA914-986515	01-Dec-2022		0.00	-95,550.97		
UNBILLED REV - DECOUPLED - G51	Reversal by Unpost of 986155: Current Entry- 986153 Reversal Entry- 986155					
NUGA914-986526	30-Nov-2022		0.00	-95,550.97		
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					

Journal Id	Date	Beginning Balance	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-986527	01-Dec-2022		95,550.97	0.00		
UNBILLED REV - DECOUPLED - G51 Current Entry- 986526 Reversal Entry- 986527						
NUGA914-992874	31-Dec-2022		0.00	-95,550.97		
UNBILLED REV - DECOUPLED - G51 ACCRUED REVENUE UNBILLED						
NUGA914-992888	31-Dec-2022		95,550.97	0.00		
UNBILLED REV - DECOUPLED - G51 Reversal by Unpost of 992874: ACCRUED REVENUE UNBILLED						
NUGA914-992992	31-Dec-2022		0.00	-85,751.05		
UNBILLED REV - DECOUPLED - G51 ACCRUED REVENUE UNBILLED						
Total for Journal Code: NUGA914			462,830.47	-467,954.93		-5,124.46
Total for Account:			<u>462,830.47</u>	<u>-467,954.93</u>		<u>-5,124.46</u>

**Ledger  
Detail Trial Balance**

Journal Id	Date	Beginning Balance	Net Debits	Net Credits	Net Change	Ending Balance	
Financial Accounts		Totals:	0.00	21,941,437.14	-20,250,935.43	1,690,501.71	1,690,501.71
Revenue		Totals:	0.00	21,941,437.14	-20,250,935.43	1,690,501.71	1,690,501.71
30-40-10-60-495-00-01	UNBILLED GAS REVENUE - R6 - NH	0.00	324,781.37	-312,838.19	11,943.18	11,943.18	
NUGA914-1004297	28-Feb-2023		0.00	-31,068.64			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1004298	01-Mar-2023		31,068.64	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1004297 Reversal Entry- 1004298					
NUGA914-1009962	31-Mar-2023		0.00	-27,313.53			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1009963	01-Apr-2023		27,313.53	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1009962 Reversal Entry- 1009963					
NUGA914-1015412	30-Apr-2023		0.00	-29,598.45			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1015413	01-May-2023		29,598.45	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1015412 Reversal Entry- 1015413					
NUGA914-1021441	31-May-2023		0.00	-24,767.45			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1021442	01-Jun-2023		24,767.45	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1021441 Reversal Entry- 1021442					
NUGA914-1027032	30-Jun-2023		0.00	-22,901.26			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1027033	01-Jul-2023		22,901.26	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1027032 Reversal Entry- 1027033					
NUGA914-1033307	31-Jul-2023		0.00	-22,537.64			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1033309	01-Aug-2023		22,537.64	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1033307 Reversal Entry- 1033309					
NUGA914-1039476	31-Aug-2023		0.00	-22,853.12			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1039477	01-Sep-2023		22,853.12	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1039476 Reversal Entry- 1039477					
NUGA914-1046799	30-Sep-2023		0.00	-26,161.82			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-1046800	01-Oct-2023		26,161.82	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 1046799 Reversal Entry- 1046800					
NUGA914-1053397	31-Oct-2023		0.00	-25,404.83			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					
NUGA914-992876	01-Jan-2023		42,485.23	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992889	01-Jan-2023		0.00	-42,485.23			
	UNBILLED REV - DECOUPLED - R6	Reversal by Unpost of 992876: Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992995	01-Jan-2023		37,348.01	0.00			
	UNBILLED REV - DECOUPLED - R6	Current Entry- 992992 Reversal Entry- 992995					
NUGA914-998659	31-Jan-2023		0.00	-37,746.22			
	UNBILLED REV - DECOUPLED - R6	ACCRUED REVENUE UNBILLED					

Journal Id	Date	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-998660	01-Feb-2023	37,746.22	0.00		
UNBILLED REV - DECOUPLED - R6 Current Entry- 998659 Reversal Entry- 998660					
Total for Journal Code: NUGA914		324,781.37	-312,838.19	11,943.18	
Total for Account:		0.00	324,781.37	-312,838.19	11,943.18

30-40-10-60-495-00-02 UNBILLED GAS REVENUE - R5-R10 - NH	0.00	12,348,101.22	-11,231,127.20	1,116,974.02	1,116,974.02
NUGA914-1004297	28-Feb-2023	0.00	-1,461,133.04		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1004298	01-Mar-2023	1,461,133.04	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1004297 Reversal Entry- 1004298					
NUGA914-1009962	31-Mar-2023	0.00	-1,287,442.85		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1009963	01-Apr-2023	1,287,442.85	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1009962 Reversal Entry- 1009963					
NUGA914-1015412	30-Apr-2023	0.00	-1,125,746.13		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1015413	01-May-2023	1,125,746.13	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1015412 Reversal Entry- 1015413					
NUGA914-1021441	31-May-2023	0.00	-783,934.91		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1021442	01-Jun-2023	783,934.91	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1021441 Reversal Entry- 1021442					
NUGA914-1027032	30-Jun-2023	0.00	-559,160.21		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1027033	01-Jul-2023	559,160.21	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1027032 Reversal Entry- 1027033					
NUGA914-1033307	31-Jul-2023	0.00	-491,006.92		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1033309	01-Aug-2023	491,006.92	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1033307 Reversal Entry- 1033309					
NUGA914-1039476	31-Aug-2023	0.00	-491,319.70		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1039477	01-Sep-2023	491,319.70	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1039476 Reversal Entry- 1039477					
NUGA914-1046799	30-Sep-2023	0.00	-553,142.20		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-1046800	01-Oct-2023	553,142.20	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 1046799 Reversal Entry- 1046800					
NUGA914-1053397	31-Oct-2023	0.00	-614,077.79		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-992876	01-Jan-2023	2,040,899.85	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992889	01-Jan-2023	0.00	-2,040,899.85		
UNBILLED REV - DECOUPLED - R5/R10 Reversal by Unpost of 992876: Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992995	01-Jan-2023	1,731,051.81	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 992992 Reversal Entry- 992995					
NUGA914-998659	31-Jan-2023	0.00	-1,823,263.60		
UNBILLED REV - DECOUPLED - R5/R10 ACCRUED REVENUE UNBILLED					
NUGA914-998660	01-Feb-2023	1,823,263.60	0.00		
UNBILLED REV - DECOUPLED - R5/R10 Current Entry- 998659 Reversal Entry- 998660					
Total for Journal Code: NUGA914		12,348,101.22	-11,231,127.20	1,116,974.02	
Total for Account:		0.00	12,348,101.22	-11,231,127.20	1,116,974.02

30-40-10-60-495-00-03 UNBILLED GAS REVENUE - G40 - NH	0.00	4,061,909.74	-3,835,916.22	225,993.52	225,993.52
NUGA914-1004297	28-Feb-2023	0.00	-395,875.45		
UNBILLED REV - DECOUPLED - G40 ACCRUED REVENUE UNBILLED					
NUGA914-1004298	01-Mar-2023	395,875.45	0.00		
UNBILLED REV - DECOUPLED - G40 Current Entry- 1004297 Reversal Entry- 1004298					

Journal Id	Date	Account	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-1009962	31-Mar-2023	UNBILLED REV - DECOUPLED - G40	0.00	-337,491.40		
NUGA914-1009963	01-Apr-2023	UNBILLED REV - DECOUPLED - G40	337,491.40	0.00		
NUGA914-1015412	30-Apr-2023	UNBILLED REV - DECOUPLED - G40	0.00	-336,223.11		
NUGA914-1015413	01-May-2023	UNBILLED REV - DECOUPLED - G40	336,223.11	0.00		
NUGA914-1021441	31-May-2023	UNBILLED REV - DECOUPLED - G40	0.00	-276,555.48		
NUGA914-1021442	01-Jun-2023	UNBILLED REV - DECOUPLED - G40	276,555.48	0.00		
NUGA914-1027032	30-Jun-2023	UNBILLED REV - DECOUPLED - G40	0.00	-241,100.55		
NUGA914-1027033	01-Jul-2023	UNBILLED REV - DECOUPLED - G40	241,100.55	0.00		
NUGA914-1033307	31-Jul-2023	UNBILLED REV - DECOUPLED - G40	0.00	-228,632.80		
NUGA914-1033309	01-Aug-2023	UNBILLED REV - DECOUPLED - G40	228,632.80	0.00		
NUGA914-1039476	31-Aug-2023	UNBILLED REV - DECOUPLED - G40	0.00	-233,642.52		
NUGA914-1039477	01-Sep-2023	UNBILLED REV - DECOUPLED - G40	233,642.52	0.00		
NUGA914-1046799	30-Sep-2023	UNBILLED REV - DECOUPLED - G40	0.00	-262,306.20		
NUGA914-1046800	01-Oct-2023	UNBILLED REV - DECOUPLED - G40	262,306.20	0.00		
NUGA914-1053397	31-Oct-2023	UNBILLED REV - DECOUPLED - G40	0.00	-265,497.21		
NUGA914-992876	01-Jan-2023	UNBILLED REV - DECOUPLED - G40	782,199.56	0.00		
NUGA914-992889	01-Jan-2023	UNBILLED REV - DECOUPLED - G40	0.00	-782,199.56		
NUGA914-992995	01-Jan-2023	UNBILLED REV - DECOUPLED - G40	491,490.73	0.00		
NUGA914-998659	31-Jan-2023	UNBILLED REV - DECOUPLED - G40	0.00	-476,391.94		
NUGA914-998660	01-Feb-2023	UNBILLED REV - DECOUPLED - G40	476,391.94	0.00		
Total for Journal Code: NUGA914			4,061,909.74	-3,835,916.22	225,993.52	
Total for Account:			0.00	4,061,909.74	-3,835,916.22	225,993.52
30-40-10-60-495-00-04	28-Feb-2023	UNBILLED GAS REVENUE - G41 - NH	0.00	-2,770,192.25	258,092.22	258,092.22
NUGA914-1004297	01-Mar-2023	UNBILLED REV - DECOUPLED - G41	0.00	-355,139.71		
NUGA914-1004298	01-Mar-2023	UNBILLED REV - DECOUPLED - G41	355,139.71	0.00		
NUGA914-1009962	31-Mar-2023	UNBILLED REV - DECOUPLED - G41	0.00	-324,005.31		
NUGA914-1009963	01-Apr-2023	UNBILLED REV - DECOUPLED - G41	324,005.31	0.00		
NUGA914-1015412	30-Apr-2023	UNBILLED REV - DECOUPLED - G41	0.00	-288,422.86		
NUGA914-1015413	01-May-2023	UNBILLED REV - DECOUPLED - G41	288,422.86	0.00		
NUGA914-1021441	31-May-2023	UNBILLED REV - DECOUPLED - G41	0.00	-201,464.94		

Journal Id	Date	DG 23-086 Docket DG 23-086 NH DOE Tech Statement / Attachment 2b	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-1021442	01-Jun-2023		201,464.94	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 1021441 Reversal Entry- 1021442					
NUGA914-1027032	30-Jun-2023		0.00	-145,770.65		
UNBILLED REV - DECOUPLED - G41	ACCRUED REVENUE UNBILLED					
NUGA914-1027033	01-Jul-2023		145,770.65	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 1027032 Reversal Entry- 1027033					
NUGA914-1033307	31-Jul-2023		0.00	-121,990.10		
UNBILLED REV - DECOUPLED - G41	ACCRUED REVENUE UNBILLED					
NUGA914-1033309	01-Aug-2023		121,990.10	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 1033307 Reversal Entry- 1033309					
NUGA914-1039476	31-Aug-2023		0.00	-118,483.87		
UNBILLED REV - DECOUPLED - G41	ACCRUED REVENUE UNBILLED					
NUGA914-1039477	01-Sep-2023		118,483.87	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 1039476 Reversal Entry- 1039477					
NUGA914-1046799	30-Sep-2023		0.00	-137,901.59		
UNBILLED REV - DECOUPLED - G41	ACCRUED REVENUE UNBILLED					
NUGA914-1046800	01-Oct-2023		137,901.59	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 1046799 Reversal Entry- 1046800					
NUGA914-1053397	31-Oct-2023		0.00	-164,462.35		
UNBILLED REV - DECOUPLED - G41	ACCRUED REVENUE UNBILLED					
NUGA914-992876	01-Jan-2023		470,288.54	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992889	01-Jan-2023		0.00	-470,288.54		
UNBILLED REV - DECOUPLED - G41	Reversal by Unpost of 992876: Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992995	01-Jan-2023		422,554.57	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 992992 Reversal Entry- 992995					
NUGA914-998659	31-Jan-2023		0.00	-442,262.33		
UNBILLED REV - DECOUPLED - G41	ACCRUED REVENUE UNBILLED					
NUGA914-998660	01-Feb-2023		442,262.33	0.00		
UNBILLED REV - DECOUPLED - G41	Current Entry- 998659 Reversal Entry- 998660					
Total for Journal Code: NUGA914			3,028,284.47	-2,770,192.25	258,092.22	
Total for Account:			0.00	3,028,284.47	-2,770,192.25	258,092.22

30-40-10-60-495-00-05 UNBILLED GAS REVENUE - G42 - NH	0.00	769,939.40	-708,177.63	61,761.77	61,761.77
NUGA914-1004297	28-Feb-2023	0.00	-81,459.39		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED				
NUGA914-1004298	01-Mar-2023	81,459.39	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 1004297 Reversal Entry- 1004298				
NUGA914-1009962	31-Mar-2023	0.00	-73,716.62		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED				
NUGA914-1009963	01-Apr-2023	73,716.62	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 1009962 Reversal Entry- 1009963				
NUGA914-1015412	30-Apr-2023	0.00	-61,287.27		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED				
NUGA914-1015413	01-May-2023	61,287.27	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 1015412 Reversal Entry- 1015413				
NUGA914-1021441	31-May-2023	0.00	-50,058.30		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED				
NUGA914-1021442	01-Jun-2023	50,058.30	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 1021441 Reversal Entry- 1021442				
NUGA914-1027032	30-Jun-2023	0.00	-39,789.59		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED				
NUGA914-1027033	01-Jul-2023	39,789.59	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 1027032 Reversal Entry- 1027033				
NUGA914-1033307	31-Jul-2023	0.00	-35,376.95		
UNBILLED REV - DECOUPLED - G42	ACCRUED REVENUE UNBILLED				
NUGA914-1033309	01-Aug-2023	35,376.95	0.00		
UNBILLED REV - DECOUPLED - G42	Current Entry- 1033307 Reversal Entry- 1033309				

Journal Id	Date	DG 23-086 - NH DOE Tech Statement / Attachment 2b	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-1039476	31-Aug-2023	UNBILLED REV - DECOUPLED - G42 ACCRUED REVENUE UNBILLED	0.00	-37,128.88		
NUGA914-1039477	01-Sep-2023	UNBILLED REV - DECOUPLED - G42 Current Entry- 1039476 Reversal Entry- 1039477	37,128.88	0.00		
NUGA914-1046799	30-Sep-2023	UNBILLED REV - DECOUPLED - G42 ACCRUED REVENUE UNBILLED	0.00	-45,834.74		
NUGA914-1046800	01-Oct-2023	UNBILLED REV - DECOUPLED - G42 Current Entry- 1046799 Reversal Entry- 1046800	45,834.74	0.00		
NUGA914-1053397	31-Oct-2023	UNBILLED REV - DECOUPLED - G42 ACCRUED REVENUE UNBILLED	0.00	-53,180.56		
NUGA914-992876	01-Jan-2023	UNBILLED REV - DECOUPLED - G42 Current Entry- 992874 Reversal Entry- 992876	129,283.16	0.00		
NUGA914-992889	01-Jan-2023	UNBILLED REV - DECOUPLED - G42 Reversal by Unpost of 992876: Current Entry- 992874 Reversal Entry- 992876	0.00	-129,283.16		
NUGA914-992995	01-Jan-2023	UNBILLED REV - DECOUPLED - G42 Current Entry- 992992 Reversal Entry- 992995	114,942.33	0.00		
NUGA914-998659	31-Jan-2023	UNBILLED REV - DECOUPLED - G42 ACCRUED REVENUE UNBILLED	0.00	-101,062.17		
NUGA914-998660	01-Feb-2023	UNBILLED REV - DECOUPLED - G42 Current Entry- 998659 Reversal Entry- 998660	101,062.17	0.00		
Total for Journal Code: NUGA914			769,939.40	-708,177.63	61,761.77	
Total for Account:			0.00	769,939.40	-708,177.63	61,761.77
30-40-10-60-495-00-06 UNBILLED GAS REVENUE - G50 - NH			0.00	592,585.24	-589,633.53	2,951.71
NUGA914-1004297	28-Feb-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-44,707.91		
NUGA914-1004298	01-Mar-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1004297 Reversal Entry- 1004298	44,707.91	0.00		
NUGA914-1009962	31-Mar-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-48,540.75		
NUGA914-1009963	01-Apr-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1009962 Reversal Entry- 1009963	48,540.75	0.00		
NUGA914-1015412	30-Apr-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-55,572.19		
NUGA914-1015413	01-May-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1015412 Reversal Entry- 1015413	55,572.19	0.00		
NUGA914-1021441	31-May-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-49,829.06		
NUGA914-1021442	01-Jun-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1021441 Reversal Entry- 1021442	49,829.06	0.00		
NUGA914-1027032	30-Jun-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-50,554.67		
NUGA914-1027033	01-Jul-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1027032 Reversal Entry- 1027033	50,554.67	0.00		
NUGA914-1033307	31-Jul-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-50,573.16		
NUGA914-1033309	01-Aug-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1033307 Reversal Entry- 1033309	50,573.16	0.00		
NUGA914-1039476	31-Aug-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-52,417.24		
NUGA914-1039477	01-Sep-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1039476 Reversal Entry- 1039477	52,417.24	0.00		
NUGA914-1046799	30-Sep-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-58,639.47		
NUGA914-1046800	01-Oct-2023	UNBILLED REV - DECOUPLED - G50 Current Entry- 1046799 Reversal Entry- 1046800	58,639.47	0.00		
NUGA914-1053397	31-Oct-2023	UNBILLED REV - DECOUPLED - G50 ACCRUED REVENUE UNBILLED	0.00	-54,654.82		

Journal Id	Date	DG 23-086	Net Debits	Net Credits	Net Change	Ending Balance
NUGA914-992876	01-Jan-2023	68,868.97	0.00			
UNBILLED REV - DECOUPLED - G50	Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992889	01-Jan-2023	0.00	-68,868.97			
UNBILLED REV - DECOUPLED - G50	Reversal by Unpost of 992876: Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992995	01-Jan-2023	57,606.53	0.00			
UNBILLED REV - DECOUPLED - G50	Current Entry- 992992 Reversal Entry- 992995					
NUGA914-998659	31-Jan-2023	0.00	-55,275.29			
UNBILLED REV - DECOUPLED - G50	ACCRUED REVENUE UNBILLED					
NUGA914-998660	01-Feb-2023	55,275.29	0.00			
UNBILLED REV - DECOUPLED - G50	Current Entry- 998659 Reversal Entry- 998660					
Total for Journal Code: NUGA914		592,585.24	-589,633.53	2,951.71		
Total for Account:		<u>0.00</u>	<u>592,585.24</u>	<u>-589,633.53</u>	<u>2,951.71</u>	<u>2,951.71</u>
30-40-10-60-495-00-07 UNBILLED GAS REVENUE - G51 - NH		0.00	815,835.70	-803,050.41	12,785.29	12,785.29
NUGA914-1004297	28-Feb-2023	0.00	-69,018.78			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1004298	01-Mar-2023	69,018.78	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1004297 Reversal Entry- 1004298					
NUGA914-1009962	31-Mar-2023	0.00	-73,301.59			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1009963	01-Apr-2023	73,301.59	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1009962 Reversal Entry- 1009963					
NUGA914-1015412	30-Apr-2023	0.00	-79,672.67			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1015413	01-May-2023	79,672.67	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1015412 Reversal Entry- 1015413					
NUGA914-1021441	31-May-2023	0.00	-68,028.33			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1021442	01-Jun-2023	68,028.33	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1021441 Reversal Entry- 1021442					
NUGA914-1027032	30-Jun-2023	0.00	-62,492.27			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1027033	01-Jul-2023	62,492.27	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1027032 Reversal Entry- 1027033					
NUGA914-1033307	31-Jul-2023	0.00	-61,586.32			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1033309	01-Aug-2023	61,586.32	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1033307 Reversal Entry- 1033309					
NUGA914-1039476	31-Aug-2023	0.00	-63,854.42			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1039477	01-Sep-2023	63,854.42	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1039476 Reversal Entry- 1039477					
NUGA914-1046799	30-Sep-2023	0.00	-71,384.51			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-1046800	01-Oct-2023	71,384.51	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 1046799 Reversal Entry- 1046800					
NUGA914-1053397	31-Oct-2023	0.00	-72,965.76			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-992876	01-Jan-2023	95,550.97	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992889	01-Jan-2023	0.00	-95,550.97			
UNBILLED REV - DECOUPLED - G51	Reversal by Unpost of 992876: Current Entry- 992874 Reversal Entry- 992876					
NUGA914-992995	01-Jan-2023	85,751.05	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 992992 Reversal Entry- 992995					
NUGA914-998659	31-Jan-2023	0.00	-85,194.79			
UNBILLED REV - DECOUPLED - G51	ACCRUED REVENUE UNBILLED					
NUGA914-998660	01-Feb-2023	85,194.79	0.00			
UNBILLED REV - DECOUPLED - G51	Current Entry- 998659 Reversal Entry- 998660					

<u>Journal Id</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Net Debits</u>	<u>Net Credits</u>	<u>Net Change</u>	<u>Ending Balance</u>
Total for Journal Code: NUGA914			815,835.70	-803,050.41	12,785.29	12,785.29
	Total for Account:	0.00	815,835.70	-803,050.41	12,785.29	12,785.29

Northern Utilities  
 DG 23-086 DOE 2-7 Attachment 1  
 Unbilled Example: R6  
 Jan-23

Month	Mid Mth Days	Act Bill Cycle	Unadjusted Unbilled Corner	Act Unbilled Corner	Bill Cycle		Unbilled Corner			R6													
					Actual EDD	Avg Daily EDD	Actual EDD	Normal Avg Daily EDD	Avg Daily EDD	Meters	Billed Therms	Bill therm per Day per Meter	EDD Coeff	Base Therm Per Meter per Day	Unbilled therm - R6								
															Base	Actual Weather	Total Therms Unbilled						
(g)	(h)	(j)	(k)	(l)	(l)/(g) = (m)	(n)	(o)	(n)/(j) = (p)	(q)	(r)	(r)/(q)/(h) = (s)	(t)	(s)-(t)*(m) = (u)	(u)*(q)*(k) = (v)	(k)*(q)*(t)*(p) = (w)	(v)+(w) = (x)	Billed kWh	Unbilled kWh Estimate	U/B-R: Unbilled to Billed Ratio	Total Base Revenue	Base Revenue Rate	Unbilled Revenue	
Jan-23	31	32.24	15.50	16.76	1,062	34.26	545	45.04	35.16	1,241	31,537	0.79	0.0128	0.35	7,265	9,371	16,635	31,537	16,635	52.75%	\$ 71,559	\$ 2.2690	\$ 37,746.22

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 2**

Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-8 (RDAF):**

Reference: Reference: Northern's Response to DOE 1-6b.

Northern states that "The Actual Number of Customers is calculated by dividing the actual monthly Customer Charge revenue collected, as reported by the Company's billing system, by the customer charge in effect, for each customer class."

- a) Does Northern have a separate billing cycle for the purpose of collecting the Monthly Customer Charge Revenue?
- b) If yes, please provide evidence that two separate set of billing cycles exist for Customer Charge Revenue and Actual Billed Base Revenue.
- c) If not, does this imply that, akin to the calculation of the "Net Unbilled Revenue", a portion of the "Customer Charge Revenue" is also estimated, and consequently, the actual customer count for each month is also estimated? Please explain.

**Response:**

- a) No, it does not. The customer charge is a per bill charge.
- c) No, actual customer charge revenue is the actual revenue recorded in the Company's billing system.

**Person Responsible:** S E Demeris

**Northern Utilities, Inc.**  
**DG 23-086**  
**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**  
**NH Department of Energy Data Requests - Set 2**

Date Request Received: 11/08/23

Date of Response: 11/20/23

**DOE 2-9 (RDAF):**

Reference: Attachment SED-1 RDAF, pg. 10-14; and Attachment SED-1 RDAF.xlsx, tab "Base Revenue Res" & "Base Revenue Gen Service".

- a) Please describe the process of calculating the customer count used in Northern's last Base Revenue Distribution Case in Docket No. DG 21-104.
- b) Is the process of calculating the customer count the same in Docket No. DG 21-104 (for Base Revenue calculation) and Docket No. DG 23-086 (for RDAF calculation)?
- c) If not, why not? Please explain.

**Response:**

- a) DG 21-104 customer counts are based on test year revenues. Actual monthly customer charge revenues divided by the customer charge in effect equals the customer count for the month.
- b) Yes. The process is the same, the only difference is the time period.

**Person Responsible:** S E Demeris

**Before the New Hampshire Public Utilities Commission**

**DG 23-086  
Northern Utilities, Inc.**

**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**

**NH Department of Energy Technical Session Data Requests–Set 1 (TS  
DR Set 1)**

**December 4, 2023**

For the following data requests, Northern Utilities shall be referred to interchangeably as “Northern” or “the Company” unless otherwise indicated. The New Hampshire Department of Energy shall be referred to as “DOE” or “Department.” For any response that requires calculations, please provide a live Excel spreadsheet, i.e., a spreadsheet that shows all formulas and inputs and that permits new calculation/inputs.

These technical session data requests are based upon topics discussed at the November 30, 2023 technical session. Please provide updates to Data Request Set 1 and Set 2 if appropriate.

**DOE TS 1-1 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern Responses to DOE DR Set 1; Northern Tariff No. 12, First Revised Page 162, Section 4.2

Please explain how Northern, including but not limited to Northern’s accounting division, defines “equivalent bills;” please explain how Northern calculates “equivalent bills,” including but not limited to providing an illustrative calculation, and the formula for determining “equivalent bills.”

**DOE TS 1-2 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern Responses to DOE DR Set 1 and 2; Northern Tariff No. 12 Section 4.2

Please explain whether Northern’s RDAF Targets, as established in Docket No. DG 21-104 (Northern’s most recent rate case) include elements of unbilled revenue.. Please provide relevant documents and spread sheets if applicable. Please provide live Excel Versions of the following schedules from Docket No. DG 21-104: TSL-4, RAJT-11 (3 pp).

Please confirm and explain how TSL-4 supports column H in RAJT-11. What supports the calculations in column B of RAJT-11? Please provide formulas for column B and H.

How does Northern estimate and/or calculate “unbilled revenue” on a monthly basis?

What is the impact of unbilled revenue on “actual” and “allowed” revenue calculations. Please explain separately for each.

What is the impact of calculating unbilled revenue on a monthly rather than annual or seasonal (Winter/Summer, i.e., Peak/Off Peak) basis? Of those three possible periodicities, which does Northern use in its RDAF calculations?

### **DOE TS 1-3 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; DG 23-085 (Northern COG LDAC Winter 2023-24/Spring 2024)

Please provide a (redacted) actual residential bill, and an actual commercial bill that includes rates approved in DG 23-085. If a sample bill (showing real calculations and usage but for non-existent customers is available), that is acceptable too. Please specify the rate class for the bills provided.

### **DOE TS 1-4 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 202

In Northern’s current billing system, for any given month (illustratively, for example, November) and between the consecutive months (e.g., October & November and/or November & December), can:

- Billed revenues be identified in sub-categories such as fixed charges, commodity charges, and LDAC charges?
- Un-billed revenues be identified in the same revenue sub-categories (e.g., fixed charges, commodity charges, and LDAC charges)?

### **DOE TS 1-5 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 202

Did Northern perform any rate reclassification over the current RDAF claim period? If yes, please provide a detailed description of:

- the rate class(es)
- the timeframe of such rate reclassification (when was it done)
- the reason(s) for such rate reclassification (why was it done; who initiative it; what's the process)
- the number of customers in each of the rate class(es) prior to and after such rate reclassification
- the impact on such rate reclassification on RDAF calculation

### **DOE TS 1-6 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern's Tariff No. 12, First Revised Page 163-65

Does Northern's unbilled revenue in any given month include estimates for fixed charges, cost of gas (supply) and LDAC? If yes, can Northern's accounting system identify the "actual (i.e., not-estimated)" revenue associated with the prior estimates for fixed charges, cost of gas (supply) and LDAC? Why or why not?

Does Northern compare the Company's initial monthly RDAF estimate with the subsequent "actual (i.e., not estimated)" revenue to reconcile the monthly RDAF calculation?

If not, in Northern's opinion, could Northern's inability to reconcile estimates with "actual (i.e., not estimated)" figures create a bias month-over-month?

In light of the above, please provide a comparison for the twelve-month period at issue here between estimated and "actual (i.e., not-estimated)" monthly figures. If not possible, please explain why not, and if there is any possible work-around.

### **DOE TS 1-7 (RDAF)**

Reference: DG 23-086 RDAF Filing (Sept 15, 2023); Supporting schedules filed Oct 4, 2023; Northern's Response to DOE 2-06

Please provide a response to DOE 2-06 with a chart "as Northern would draft it." For example, (but in no way exhaustive) as discussed at the November 30, 2023 Technical Session, making column B "the preceding month" (October, not December if November is identified in column A).

**Before the New Hampshire Public Utilities Commission**

**DG 23-086  
Northern Utilities, Inc.**

**Revenue Decoupling Adjustment Factor (RDAF) 2023-24**

**NH Department of Energy Data Requests–Set 3**

**December 6, 2023**

For the following data requests, Northern Utilities shall be referred to interchangeably as “Northern” or “the Company” unless otherwise indicated. The New Hampshire Department of Energy shall be referred to as “DOE” or “Department.” For any response that requires calculations, please provide a live Excel spreadsheet, i.e., a spreadsheet that shows all formulas and inputs and that permits new calculation/inputs.

**DOE 3-1 (RDAF)**

Reference: DR Set-3 Data Shell.xlsx (attached) and DG 23-086 RDAF Filing.

For the attached *excel data shell*, please provide information on tabs titled:

- Report 1 - Therm Sales
- Report 2 - Customer Count
- Report 3 – Revenue

Additional instructions: For each tab, please note that DOE is looking for:

- An excel file with data for each month spanning August 2022 to November 2023.
- (In each of the excel file to be provided) Therm sales and corresponding customer count and revenues by each rate class, and by time.
- For example, for “Report 3 – Revenue” tab: say for the month of August 2023, the data should show how much of overall revenue collected in August 2023 is attributable to the month of August 2023, and how much of it is attributable to the preceding months).
- Please follow the same method for the other two tabs.

**DOE 3-2 (RDAF)**

Reference: Technical Session discussion held on November 30, 2023 and DG 23-086 RDAF Filing.

During the technical session discussion, Northern may have indicated that the Company’s current decoupling structure was audited by a third-party auditor (not DOE’s Audit Group). Please provide a copy of any third-party final Audit Report and indicate the page or pages that include review of the decoupling formula, or RDAF calculations, or other support for the relief the Company seeks in this docket.





